

Whatcom County 2019-2020 Final Budget

Volume 1
General Information,
Summaries, Appendix

Whatcom County 2019-2020 Final Budget

County Executive

Jack Louws

Prepared by the
Administrative Services Department

Deputy Executive

Tyler Schroeder

Administrative Coordinator

Tawni Helms

Finance Manager

Brad Bennett

Budget Staff

Marianne Caldwell

Kristin Fuchs

Kellie Eiswald

Jeff Klingensmith

Graphic Design

Sara Winger

For inquiries regarding this document contact:

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

(360) 778-5320, extension 5329



Table of Contents - Volume 1

Letter of Transmittal	1
-----------------------	---

General Information	3
---------------------	---

About the Area/ Map	3
Whatcom County History	4
About the Area (Topography, Climate, Demographics)	5
Whatcom County Government	7
Strategic Planning	8
Whatcom County Government Organizational Chart	9
Whatcom County Government Departments	10
Creating the County Budget	14
Financial Management Policies	17
Basis of Accounting and Budgeting	21
Whatcom County Fund Structure	22

Budget at a Glance	29
--------------------	----

Whatcom County's 2019-2020 Budget at a Glance	29
Revenue & Expenditure History	31
Source of County Revenues in 2019-2020	33
Distribution of County Expenditures in 2019-2020	34
Expenditures by Category	35
Revenue History by Type	36
Expenditure History by Type	37
Expenditure & Revenue Category Descriptions	38

Budget Summary 39

The Whatcom County 2019-2020 Budget in Summary (Introduction)39
 Summary of Budgeted Revenues and Expenditures by Fund39
 Whatcom County Work Force History - 2016 to 2020 40
 General Fund Summary.....42
 On-Going Additional Service Requests43
 One-Time Additional Service Requests45
 General Fund Revenues.....47
 General Fund Expenditures52
 Undedicated General Fund Resources57
 General Fund Revenues Not Assigned to Any Department60
 Road Fund Revenues61
 Road Fund Expenditures64
 Other Funds Revenues67
 Other Funds Expenditures70
 Other Funds Revenues and Expenditures Notes.....73
 2019 Beginning and Ending Fund Balances.....77
 2020 Beginning and Ending Fund Balances.....78

Project Budgets 79

Project Budgets - Administrative Services - Facilities Management79
 Project Budgets - Parks & Recreation Department.....80
 Project Budgets - Public Works Department81
 Project Budgets - County Sheriff’s Office.....83

Long Term Debt 85

Whatcom County and Long Term Debt85
 Debt Capacity Limited by State Law85
 General Obligation Bonds.....87
 Interfund Loans88

Capital Planning **89**

Whatcom County and Capital Planning.....89
Six-Year Capital Improvement Program 2019-2024.....89
Six-Year Transportation Improvement Program 2019-2024106

Budget Ordinance and Resolutions **109**

2019-2020 Whatcom County Budget Ordinance109
Authorized Positions.....121
2019 Flood Control Zone District Budget Resolution130
2020 Flood Control Zone District Budget Resolution144

Appendix **145**

Budget Development Guidelines.....145

Glossary **147**

Glossary of Acronyms.....147
Glossary of Terms.....149

For Departmental Budgets, see Volume 2



**WHATCOM COUNTY
EXECUTIVE'S OFFICE**

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

October 18, 2018



Jack Louws
County Executive

Citizens of Whatcom County:

I am pleased to submit the biennial budget for 2019 and 2020. 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.

Our general government revenue projections through 2020 are stable with modest growth. Property tax revenue is expected to increase approximately \$500,000 per year as a result of \$520 million in new construction. Sales tax is projected to be \$1.6 million more than the 2018 budget with another 5% growth in 2019 which will add approximately \$1.3 million in revenue.

All Fund Balances will remain healthy through 2020 and into the following biennium. My proposed budget targets a sustainable approximately \$14 million ending General Fund balance, which is 15% of expenses. Wages and benefit costs are expected to continue rising faster than revenue, increasing the labor burden across all funds. Modest increases for open labor contracts in this biennium are built in; however, if settlements exceed what we provided this will likely require departments to accommodate the increases within existing budgeted appropriations.

My proposed budget includes a net addition of 13.7 FTEs; 9.7 FTEs are to meet critical needs in County departments, three FTEs are reallocating existing expenditures, and one position is limited to the duration of the jail remodel project. These positions focus on continuing to establish pre-recession staffing levels in general government departments to provide better service, expanding services in community health and solid waste, addressing new and changing dynamics in criminal justice and law enforcement, and focusing on our continued prioritization of critical infrastructure issues and maintenance of existing facilities.

Investing in County Facilities continues to be a priority in the next biennium. Facilities maintenance and equipment replacements deferred during the 2009 recession continue to be addressed. These costs are escalating rapidly; according to the Mortenson Construction Cost Index overall construction costs have increased 26% since 2014 and over 36% since 2010.

When capital and maintenance spending was decreased during and after the recession, some fund balances have an increase. These balances are now being expended in a planned manner with sound long-term sustainability goals. This includes the Road Fund, Equipment Revolving Fund and 2018 transfers from the General Fund for jail improvements and the new countywide financial software improvements.

Real Estate Excise Tax funds have a six-year spending plan that is realistic and will finance capital improvements to Silver Lake Park, Lake Whatcom trails, stormwater improvements for Lake Whatcom and Birch Bay, and general government facilities.

Technology investments continue to be vital to our success. Similar to other successful and planned technology projects, such as website enhancement, telephone replacement, a new election ballot system, GIS platform and permit system, the new countywide financial software replacement will be the next major technology improvement.

continued on next page

As an example, the new election ballot system in the Auditor's office reduced personnel hours for primary elections from 1,695 personnel hours in 2014 to 1,182 in 2018. These technology investments improve business flows, create cost efficiency, streamline delivery of services and benefit our customers.

As a recap, my financial goals for this biennium include:

- Reinvesting excess fund balances into capital improvements and technology projects that leverage future opportunity.
- Continuing the highest commitment to work efficiency and cost effectiveness while providing excellent customer service.
- Continuing to manage operational costs to ensure long-term financial stability.
- Planning for the future to allow a focus on long-term solutions to our pressing infrastructure challenges.

The 2019-2020 proposed budget continues the County's commitment to provide high quality, cost effective services to County residents. Most but not all requests from the departments have been included in the budget. However, we are aware of programs not currently included in the proposed budget, such as a Superior Court Pre-Trial Unit, community discretionary funding requests, and other County Council supported program expansions. Additional general fund appropriations that reduce the ending fund balance below \$14 million should have a corresponding reduction in service or financial contribution to an existing program, or an increase in taxing authority to accomplish, to chart a sustainable financial path into the 2021-2022 biennium.

Looking beyond this biennium, the financial goals outlined above will be even more important. We have reached a financial milestone due to the increased operating costs as it relates to revenue. The General Fund is most affected. Between 2010 through 2020 General Fund staffing levels have dropped by 57 FTEs while overall budgeted staffing cost (wages, retirement, health) has increased by \$10.6 Million. When looked at as a percentage of revenue, between 2015 and 2020 labor increased from 65% to 69% of GF revenue. The "structural gap" of General Fund revenue not keeping up with inflation and population growth, is a cause of long-term financial concern. It is becoming incrementally more difficult to fund general County government initiatives, most of which are required by State law.

To enhance online access to budget documents the 2019-2020 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. 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 2,119 square miles that border on British Columbia, Canada to the north, Okanogan County to the east, Skagit County to the south and the Straight of Georgia to the west. Much of the county is mountainous and part of National Forest and National Parks.

Fifty miles east of Bellingham lies the highest peak in the North Cascade mountain range, Mount Baker (10,778 feet), an ice-clad volcano. Providing the state's longest ski season, the volume of snow and ice on Mount Baker is greater than that of all the other Cascade Mountain volcanoes combined, except Mount Rainier.

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

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



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

continued on next page

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	36.29 inches

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

Population (April 2018)

Bellingham	88,500
Blaine	5,315
Everson	2,730
Ferndale	13,640
Lynden	14,160
Nooksack	1,500
Sumas	1,590
<u>Unincorporated Whatcom County</u>	<u>92,915</u>
Total Whatcom County	220,350
Population Density	103.99 per sq mile
Median age	39.05 years old

(Source: WA State Office of Financial Management)

Housing Costs (September 2018)

Median single family home sales price	\$368,311
---------------------------------------	-----------

(Source: Northwest Multiple Listing Service)

Average 1 bedroom apartment rent	\$938/month
----------------------------------	-------------

(Source: U.S. Census Bureau)

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 (2016)	\$54,207
--------------------------------	----------

(Source: U.S. Census Bureau)

Unemployment Rate (July 2018)	4.4%
-------------------------------	------

(Source: WA State Employment Security Department)

Health Care

Hospitals	1
-----------	---

Cost of Living Index (March 2016)

Bellingham Index (U.S. average is 100)	101.1
--	-------

(Source: www.City-Data.com)

Top Ten Employers (December 2017)

St. Joseph Hospital	2,289
Lummi Nation	1,781
Western Washington University	1,519
Bellingham School District	1,010
Whatcom County	907
BP (Cherry Point Refinery)	856
City of Bellingham	853
Haggen	750
Fred Meyer (FT & PT)	710
Alcoa Intalco Works	690

(Source: WWU Center for Economic and Business Research)

Reported Index Crimes (2016)

Arson	32
Assault	1,793
Burglary	1,388
Drug Violation	822
Larceny	6,945
Murder	4
Rape	200
Robbery	69

(Source: WA State Office of Financial Management)

Higher Education

Whatcom Community College - Part of the state's community college system, serving nearly 11,000 students annually.

(Source: www.whatcom.edu)

Bellingham Technical College - One of five technical colleges in Washington State, serving over 8,000 students annually.

(Source: www.btc.edu)

Western Washington University - One of six state-funded, four-year institutions in Washington State, serving approximately 15,915 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/WhatcomCounty/>.

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

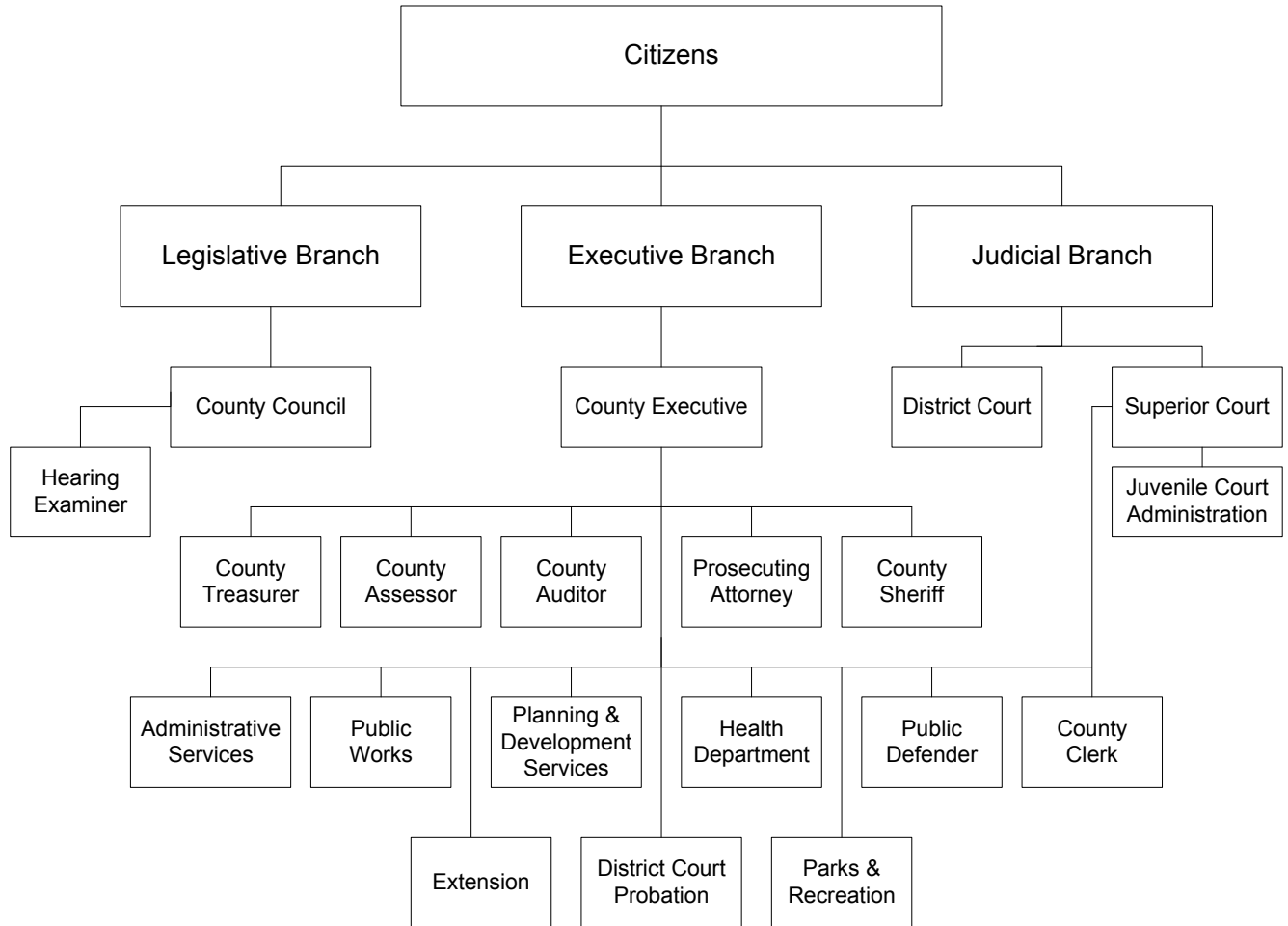
Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide family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

continued on next page

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 16,122 acres of land comprised of 73 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). Planning and Development also manages the Purchase of Development Rights (PDR) program.

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

continued on next page

Whatcom County Government Departments continued

and District Courts. In addition, the Office also provides representation in involuntary mental and alcohol 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 210 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 County and the City of Marysville Jails. The Corrections Bureau is also responsible for facilitating alternative sentencing programs. Current alternative programs include: electronic home detention, work release, in custody and out of custody work crews.

Superior Court

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

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 Juvenile Court Probation, Detention Center and a number of special programs, this department

continued on next page

Whatcom County Government Departments continued

provides services to assist young offenders with personal and/or environmental problems that get them into trouble with the legal system. 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 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.

Facilities Capital Planning

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

continued on next page

Creating the County Budget continued

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..... Department budget requests due
- Mid-August thru Mid-September Department 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 2020 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, 2019 and ending December 31, 2020. 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.

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 2020 Flood Control Zone District and subzones budgets will also be reviewed and adopted by the Council acting as the district’s Board of Supervisors.

continued on next page

Creating the County Budget continued

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

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 will be available for public inspection on the County's website from the time the budget message is delivered to Council. The budget must be delivered to Council no later than 75 days before year-end. Providing the public with access to 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.

Capital, Plant, and Equipment Maintenance or Replacement

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

continued on next page

Financial Management Policies continued

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.

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

Budgetary Control System

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

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

Appropriation Authority

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

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

Quarterly Financial Reports

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

The county's budget is ineffective without a system to regularly monitor actual spending and revenue collections with those anticipated at the beginning of the year. Quarterly reports comparing actual revenues and

continued on next page

Financial Management Policies continued

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.

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

continued on next page

Financial Management Policies continued

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, sales taxes, motor vehicle fuel tax, 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 property 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.

continued on next page

Whatcom County Fund Structure continued

Whatcom County Jail

A fund created to collect 0.1% 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 0.1% 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.

Mental Health & Developmental Disabilities Fund

A fund created to account and track revenues received through the Washington State Levy for people with developmental disabilities or in need of mental health services.

Swift Creek Sediment Management Fund

A fund created to account and track revenues received through the Washington State Department of Ecology to implement the Swift Creek Sediment Management Plan.

Countywide Emergency Medical Services

A fund created to collect 0.1% 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.

continued on next page

Whatcom County Fund Structure continued

Solid Waste Management

A fund to account for solid waste disposal taxes used to provide solid waste services to the residents of Whatcom County.

Whatcom County Convention Center

A fund used to account for lodging taxes used to promote tourism and overnight visits to Whatcom County.

Victim Witness Assistance

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

County Road Improvement District #1

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

County Road Improvement District #2

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

County Road Improvement District #7

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

Whatcom County Drug Fund

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

Auditor's Operation and Maintenance

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

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. Funding is provided by partner agencies and grants.

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.

continued on next page

Whatcom County Fund Structure continued

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. The Sub Zone is funded by special assessments on area properties.

Sumas/Nooksack/Everson Sub Zone

A fund created as a division of the countywide flood control fund to address flood management in the Sumas/Nooksack/Everson area. The Sub Zone is funded by special assessments on area properties.

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. The Sub Zone is funded by special assessments on area properties.

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. The Sub Zone is funded by special assessments on area properties.

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. The District is funded by special assessments on district properties.

Point Roberts Transportation Benefit District

A fund created to account for retail sales taxes on Point Roberts fuel sales 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 repayment of Recovery Zone Development Bonds used 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

continued on next page

Whatcom County Fund Structure continued

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 0.25% excise tax on the sale of real property in the unincorporated portion of Whatcom County. Proceeds of the tax may only be used to fund capital projects pursuant to the county's approved capital improvement plan.

Real Estate Excise Tax II (REET II)

A fund to account for an additional 0.25% 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 0.09% 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 revenues and expenditures related to 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, Sheriff's Office, and other departments. This fund also maintains an inventory of road construction materials for the County.

continued on next page

Whatcom County Fund Structure continued

Administrative Services Fund

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

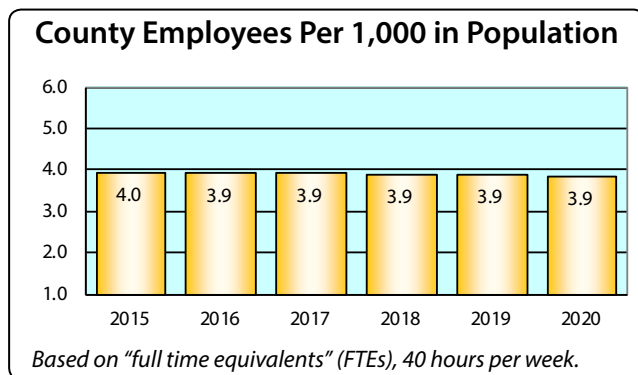


2019-2020 Budget at a Glance

In 2018 Whatcom County's population was 220,350. By 2020, the number of citizens in this county is expected to exceed 226,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we must provide:

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

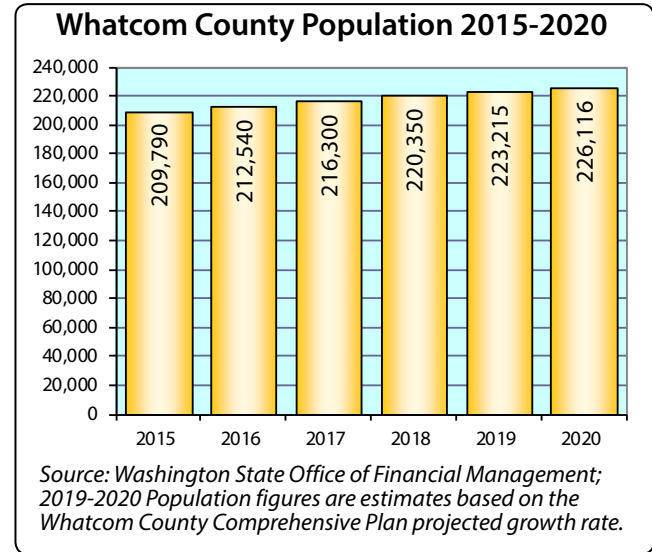
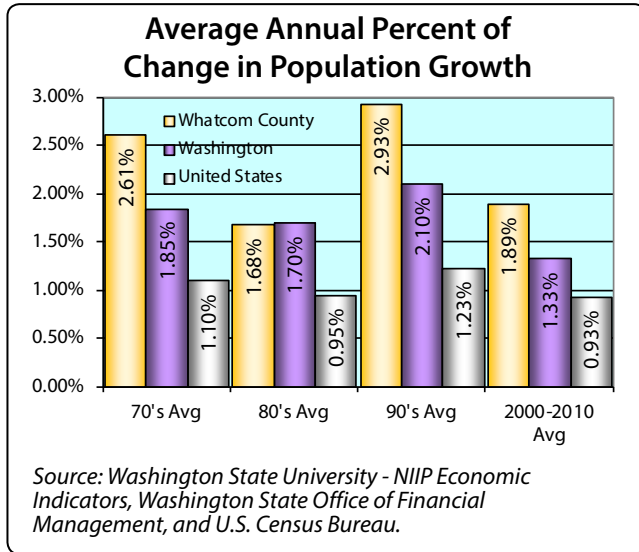
In addition to mandated services, we also provide services considered essential by the citizenship, such as parks, senior centers, and public health programs. For every 1,000 in Whatcom County population, the number of county government employees is 3.9 (see chart below).



continued on next page

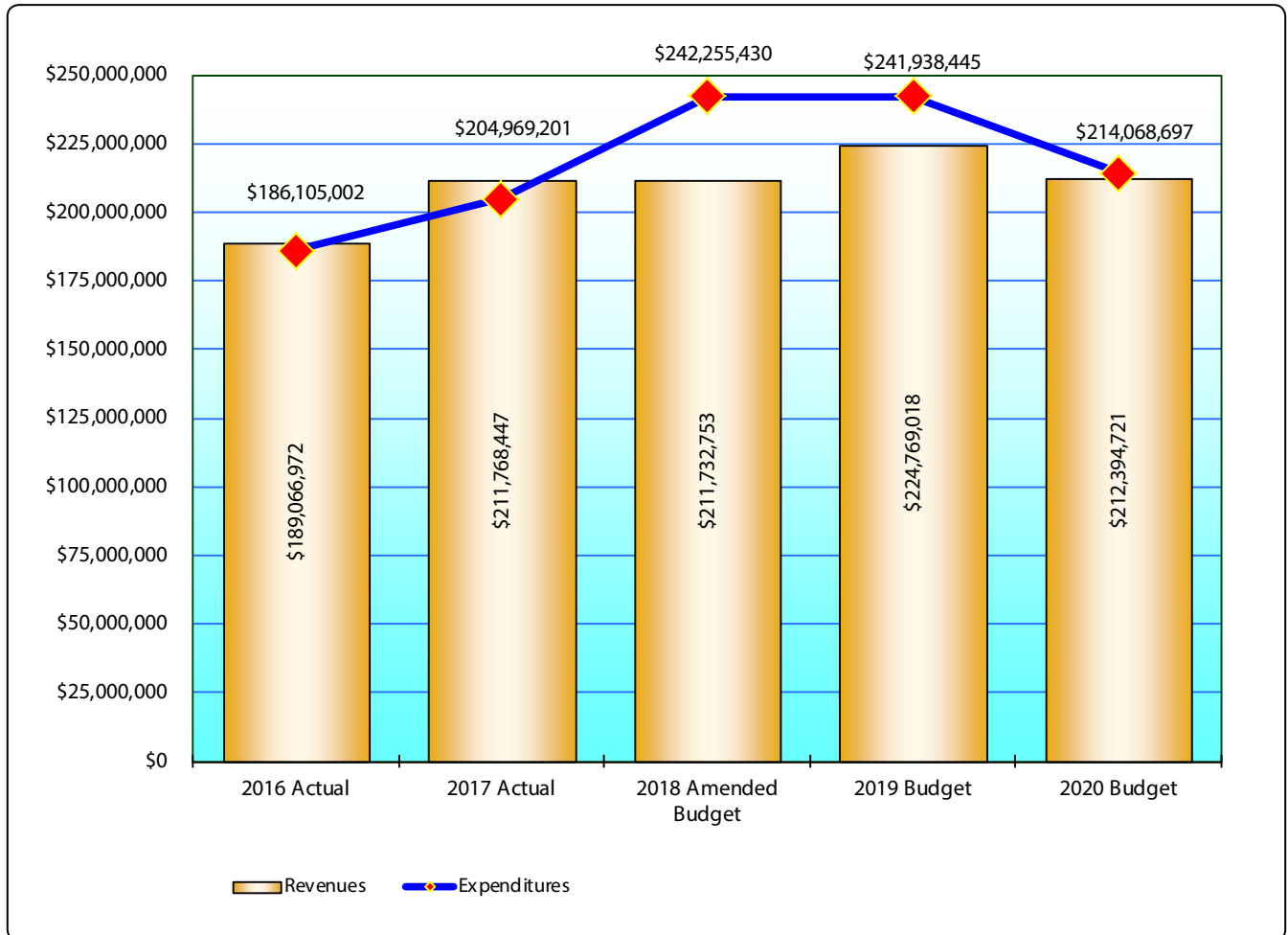
2019-2020 Budget at a Glance continued

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

continued on next page

Revenue & Expenditure History Detail

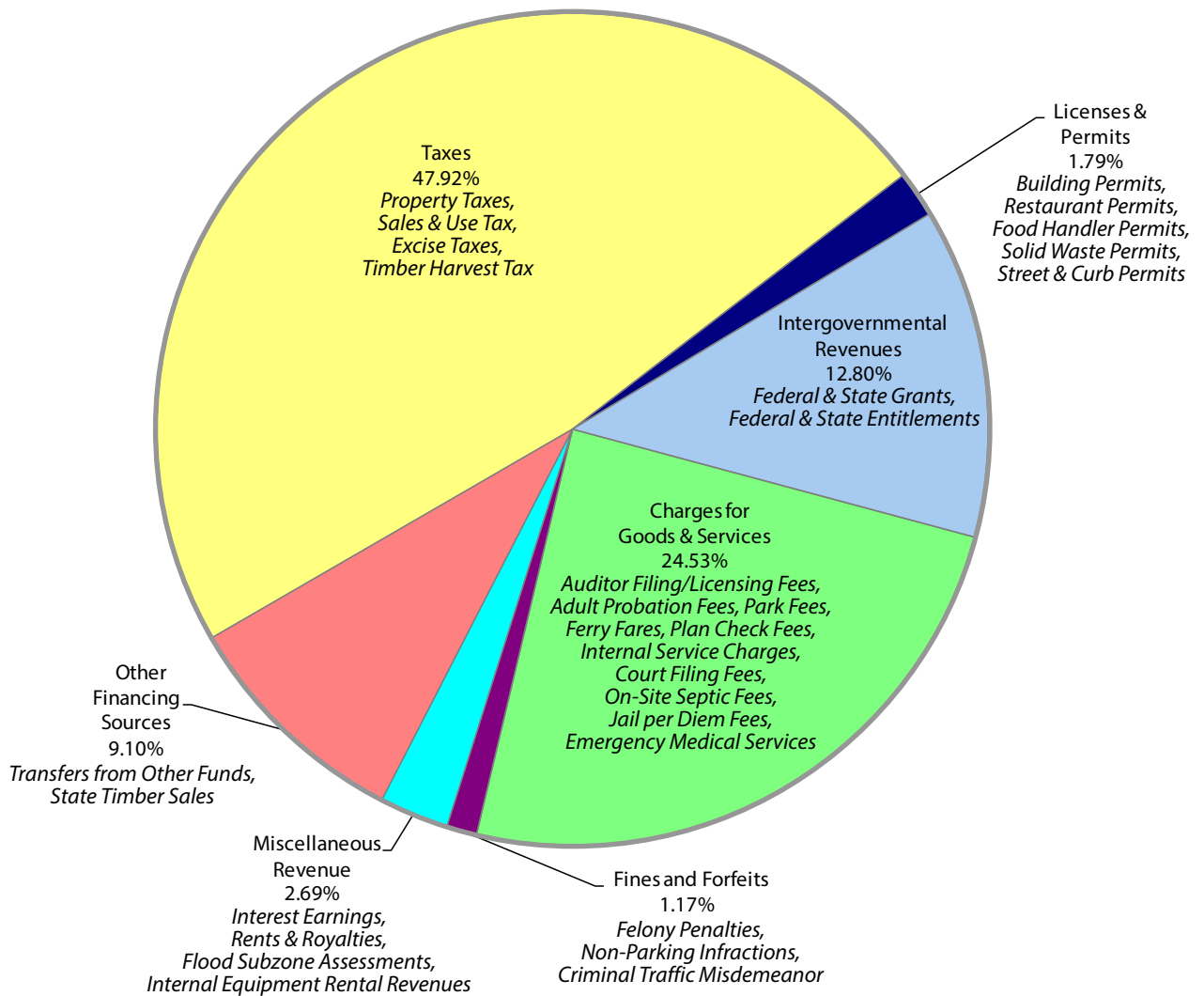
Note: These figures are for all Whatcom County funds combined.

	Actual 2016	Actual 2017	Budget 2018	Budget 2019	Budget 2020
Revenues					
Taxes	86,062,032	99,234,377	99,962,811	105,940,330	103,562,747
Licenses & Permits	3,728,547	3,788,430	3,845,894	3,912,909	3,912,909
Intergovernmental Revenues	24,149,184	25,379,214	31,495,675	31,662,571	24,299,205
Charges for Goods & Svcs	49,426,929	51,460,498	50,257,286	53,755,703	53,459,187
Fines and Forfeits	2,340,418	2,530,548	2,413,450	2,593,500	2,542,300
Miscellaneous Revenue	5,687,757	5,796,422	5,329,834	6,331,909	5,423,882
Other Financing Sources	17,672,105	23,578,958	18,427,803	20,572,096	19,194,491
Total Revenues	189,066,972	211,768,447	211,732,753	224,769,018	212,394,721
Expenditures					
General Government	51,380,396	51,074,507	56,025,331	58,206,514	59,626,042
Public Safety	45,768,464	48,674,905	53,464,154	57,005,357	58,403,152
Transportation	30,906,243	31,337,912	37,077,514	37,766,200	38,338,914
Natural & Economic Environment	10,227,665	10,711,726	19,839,432	14,386,512	4,689,819
Social Services	19,424,193	20,090,890	23,729,716	24,094,169	24,017,391
Culture & Recreation	3,912,345	4,079,820	4,493,682	4,763,443	4,805,628
Capital Outlay	5,666,544	8,714,240	22,164,254	18,555,310	5,175,225
Debt Service	477,624	494,214	485,920	255,942	251,484
Other Financing Uses	18,341,528	29,790,987	24,975,427	26,904,998	18,761,042
Total Expenditures	186,105,002	204,969,201	242,255,430	241,938,445	214,068,697
Excess of Revenue Over (Under) Expenditures	2,961,970	6,799,246	(30,522,677)	(17,169,427)	(1,673,976)

Notes: Regarding negative balances in budget years – For 2019 and 2020, Whatcom County is planning for a 5% lapse in budgeted operating costs in the General Fund. For 2018, 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 2019-2020

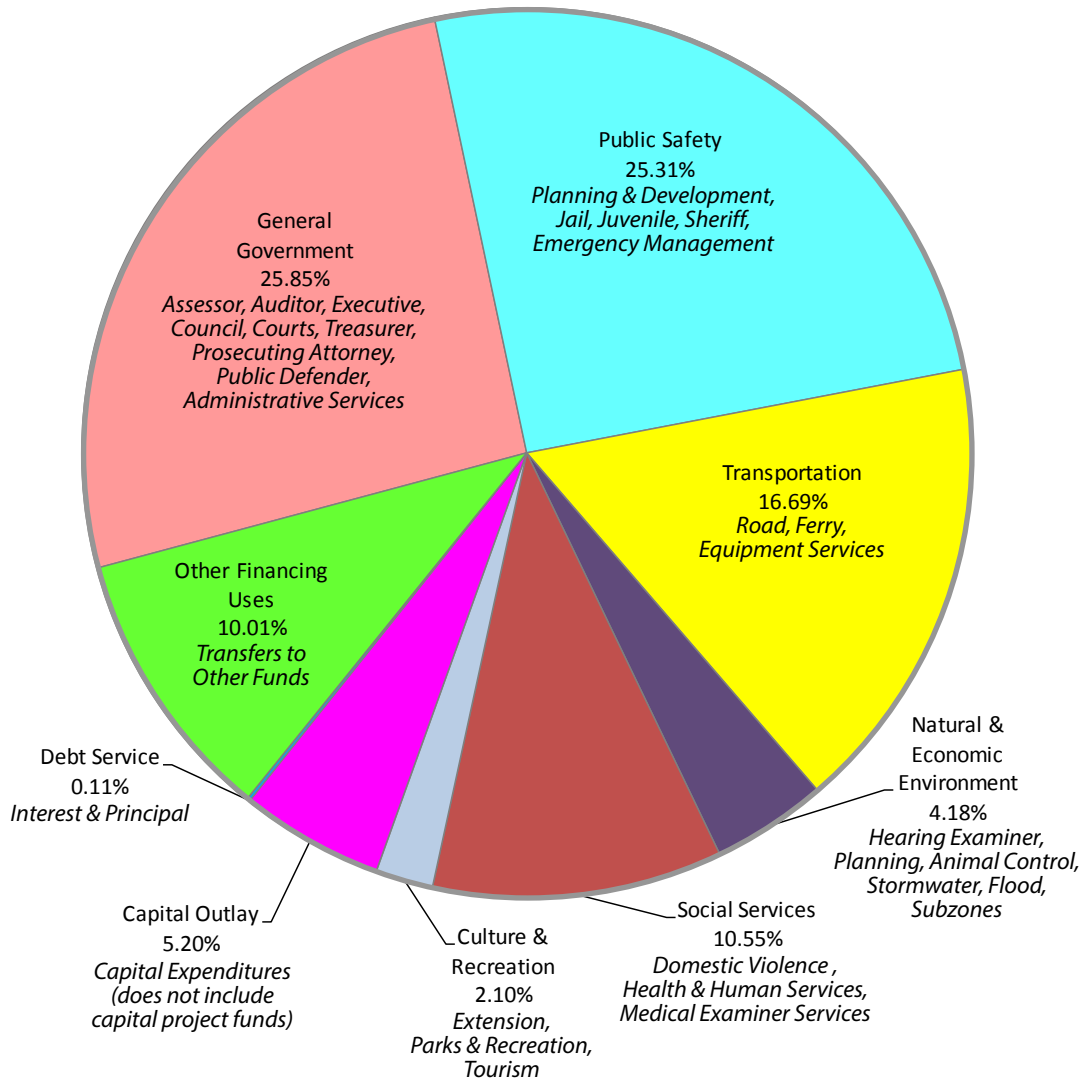
This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 38 for descriptions.

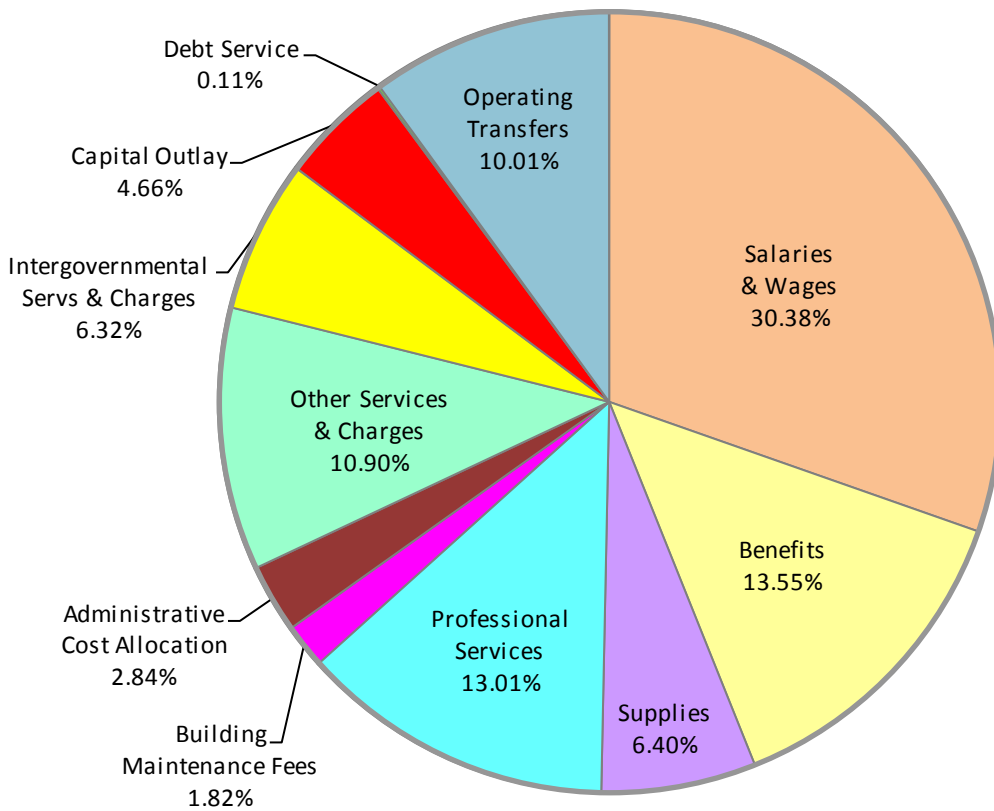
Distribution of County Expenditures in 2019-2020

This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 38 for descriptions.

Expenditures by Category in 2019-2020

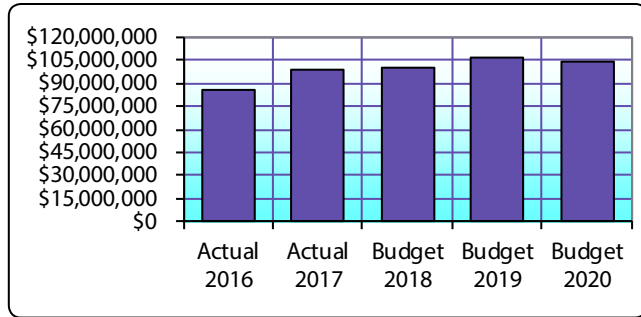


	Actual 2016	Actual 2017	Budget 2018	Budget 2019	Budget 2020
ALL FUNDS					
Salaries & Wages	59,026,323	59,523,845	65,092,406	68,245,883	70,288,875
Benefits	25,145,588	27,012,579	29,766,535	31,106,566	30,699,658
Supplies	11,332,266	11,429,175	14,405,080	14,706,842	14,460,647
Professional Services	22,576,343	23,783,538	35,803,375	34,179,239	25,147,782
Building Maintenance Fees	3,483,437	3,787,785	3,900,372	4,106,508	4,175,984
Administrative Cost Allocation	5,752,479	5,921,070	6,149,512	6,454,385	6,482,773
Other Services & Charges	24,054,634	23,414,735	24,498,675	25,410,636	24,306,839
Intergovernmental Servs & Charges	11,759,652	12,358,057	17,476,105	14,483,946	14,318,388
Capital Outlay	4,155,129	7,453,215	19,702,023	16,083,500	5,175,225
Debt Service	477,624	494,214	485,920	255,942	251,484
Operating Transfers	18,341,528	29,790,987	24,975,427	26,904,998	18,761,042
TOTAL EXPENDITURES	186,105,003	204,969,200	242,255,430	241,938,445	214,068,697

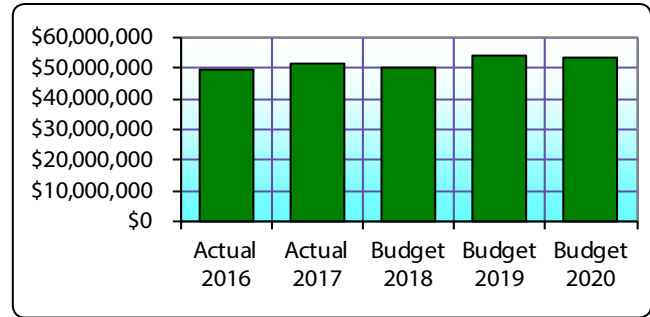
Revenue History by Type

Charts represent all Whatcom County funds combined.

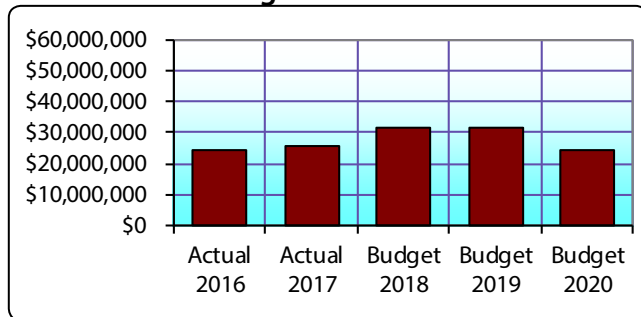
Tax Revenues



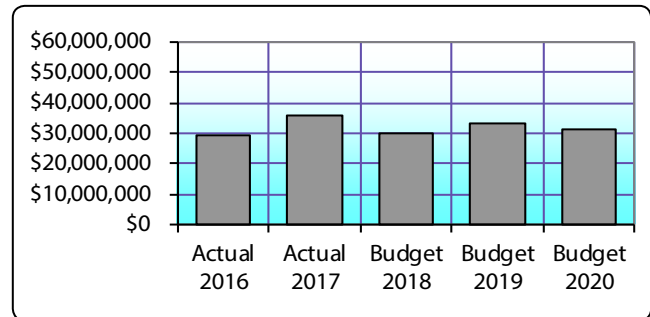
Fees for Service



Intergovernmental Revenues



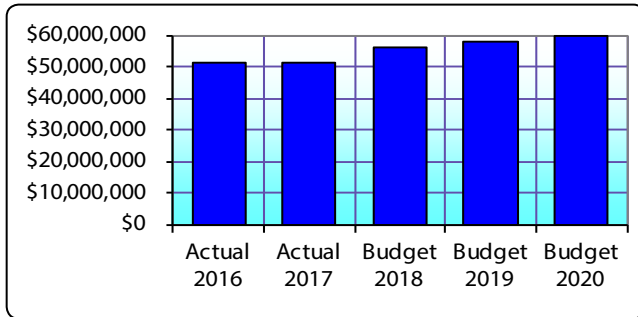
All Other Revenues



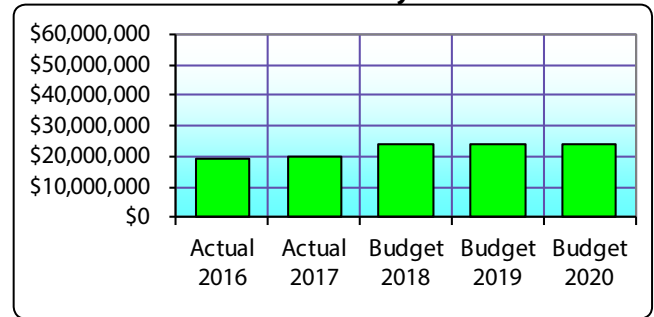
Expenditure History by Type

Charts represent all Whatcom County funds combined.

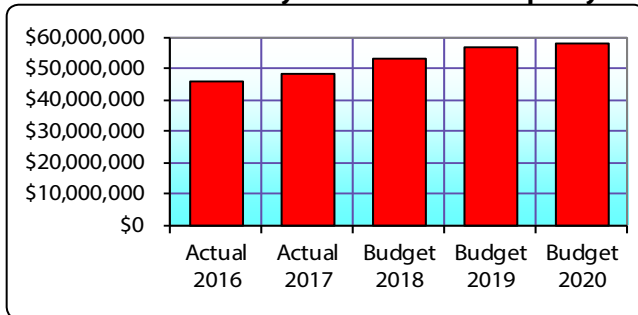
General Government



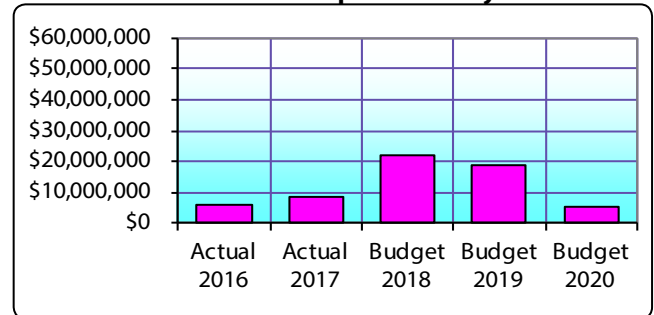
Mental & Physical Health



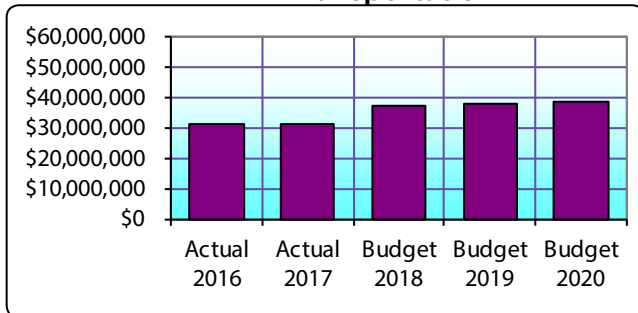
Security of Persons & Property



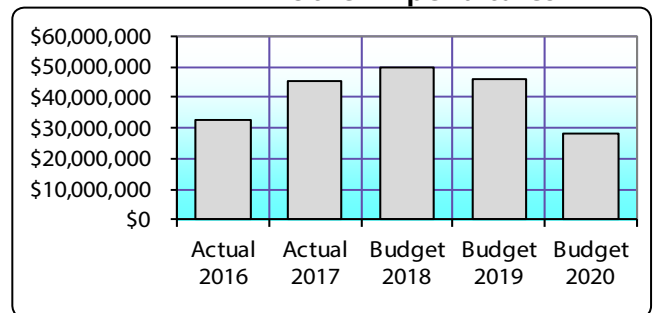
Capital Outlay



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 2019-2020 Budget in Summary

This section provides a summary of the 2019-2020 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		
	Amended Budget 2018	Budget 2019	Budget 2020	Amended Budget 2018	Budget 2019	Budget 2020
001 General Fund	85,640,044	87,536,205	88,662,631	97,559,209	92,052,619	93,429,550
108 County Road	28,364,157	31,205,845	27,323,566	33,795,308	42,757,273	27,098,113
118 Jail Fund	15,240,951	16,285,211	16,412,931	16,248,114	16,895,518	17,154,908
169 Flood Control Zone District	5,133,089	7,429,132	-	10,504,452	9,821,390	-
501 Equipment Rental & Revolving	11,822,001	12,594,344	12,551,010	18,173,429	16,067,014	15,061,743
507 Administrative Services	21,547,633	21,994,004	22,140,862	22,591,433	23,496,012	23,399,325
All Other Funds	43,984,878	47,724,277	45,303,721	43,383,484	40,848,619	37,925,058
TOTAL	211,732,753	224,769,018	212,394,721	242,255,429	241,938,445	214,068,697

Whatcom County Work Force History - 2016 to 2020

The table on the following page shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2016-2020. 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 13.7 positions over the new biennium. Administrative Services will add a net 3 FTEs as it removes a vacant Facilities Manager position and adds 1 clerk position and three maintenance technicians to adequately manage the County's facility needs. The Health Department will lose a net 2.3 positions as the county sponsored Women, Infants & Children (WIC) Program will end and transition to a community not for profit providing the services. That change will result in a loss of 4.3 FTEs; however, the Health Department will add a Community Nutrition Specialist position and an Environmental Health Specialist. Three departments, Assessor, Prosecuting Attorney and Public Defender, will each add back one office staff position that had been downsized during the last recession. Parks will be adding two Park Attendants, one in 2019 and one in 2020. District Court Probation will add an additional Probation Officer to providing staffing for its pre-trial and electronic home monitoring services. Planning and Development Services will add an additional Fire Inspector position. The Juvenile unit of Superior Court will close a Juvenile Detention Officer position, as a result of low census numbers, and will also close a vacant Program Specialist position to provide those services by contract. Sheriff's Office will add a new Patrol Lieutenant, a second Crisis Intervention Deputy, and a Radio System Manager to oversee the public safety radio system replacement project. In 2020, the Sheriff's Office will also add an additional Records Clerk position as a result of implementing a body worn cameras program. The Sheriff's Office Bureau of Corrections will add one deputy at the Division Street work center and a special projects sergeant (two year position) to oversee operational changes as a result of the Jail improvements project. Sheriff's Emergency Management will add one clerical position. Public Works will be adding a third Regular Relief Ferry Worker.

continued on next page

Whatcom County Work Force History - 2016 to 2020 continued

“Full Time Equivalent” Positions

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020	Change from 2016 to 2020
Department						
Administrative Services	63.80	64.50	65.50	67.50	68.50	4.70
Assessor	28.00	29.00	29.00	30.00	30.00	2.00
Auditor	17.00	17.00	17.00	17.00	17.00	-
County Council/Hearing Examiner	11.50	11.50	11.50	11.50	11.50	-
County Executive/Non Departmental	4.70	6.50	6.50	6.50	6.50	1.80
District Court/District Court Probation	33.50	33.50	33.50	34.50	34.50	1.00
Health Department	78.40	82.90	84.90	82.60	82.60	4.20
Parks & Recreation	23.00	24.00	24.00	25.00	26.00	3.00
Planning & Development Services	46.00	46.00	46.00	47.00	47.00	1.00
Prosecuting Attorney	50.90	49.90	50.10	51.10	51.10	0.20
Public Defender	30.00	31.00	31.00	32.00	32.00	2.00
Public Works	162.00	164.00	167.00	168.00	168.00	6.00
Sheriff/Jail/Emergency Mgmt	194.00	196.00	199.00	206.00	207.00	13.00
Superior Court /Clerk/Juvenile	80.90	81.20	81.20	79.20	79.20	(1.70)
Treasurer	13.00	13.00	13.00	13.00	13.00	-
WSU Extension	2.00	2.00	2.00	2.00	2.00	-
Total Whatcom County FTE's	838.70	852.00	861.20	872.90	875.90	37.20
Percent Change from Previous Yr	1.03%	1.59%	1.08%	1.36%	0.34%	

Notes: One “Full-time Equivalent” position = 40 hours per week.
Amended Budget 2018 includes changes occurring through Supplemental #11.

General Fund Summary

General Fund Summarized Revenues and Expenditures

	2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget
Revenues				
Taxes	44,312,831	45,244,980	47,864,051	49,250,539
Licenses & Permits	2,647,401	2,658,352	3,802,909	3,802,909
Intergovernmental Revenues	14,260,289	14,510,133	15,581,941	15,544,583
Charges for Service	8,154,373	8,208,045	8,372,564	7,900,910
Fines & Forfeits	2,239,750	2,239,750	2,059,100	2,010,400
Miscellaneous Revenue	4,095,312	4,267,903	4,481,755	4,642,482
Other Financing Sources	4,657,282	4,499,213	5,373,885	5,510,808
Total Revenues	80,367,238	81,628,376	87,536,205	88,662,631
Expenditures				
Assessor	3,121,698	3,096,851	3,394,993	3,355,255
Auditor	1,339,656	1,367,654	1,424,557	1,447,023
County Council				
County Council	1,400,209	1,288,444	1,512,431	1,474,619
Hearing Examiner	195,571	196,593	201,617	202,263
County Executive				
County Executive	724,212	732,667	778,972	790,699
Non-Departmental	15,278,897	15,975,542	14,481,806	15,777,179
Planning and Development	5,300,873	5,470,416	5,910,561	5,853,927
Treasurer	1,485,708	1,500,968	1,563,968	1,585,115
Sheriff	14,858,845	14,967,526	17,867,357	17,750,242
District Court				
District Court	2,353,334	2,394,946	2,546,145	2,557,440
District Court Probation	1,692,590	1,709,449	2,029,333	2,042,445
Prosecuting Attorney	6,439,290	6,585,840	6,683,733	6,799,489
Public Defender	3,981,747	4,091,868	4,318,112	4,435,217
Superior Court				
Superior Court Administration	2,869,429	2,900,098	3,257,120	3,385,845
County Clerk	2,210,987	2,244,700	2,498,884	2,533,144
Juvenile	4,818,926	4,902,110	5,015,706	5,071,284
Extension	480,603	486,554	541,708	544,329
Park	4,103,848	4,089,396	4,383,264	4,507,230
Health	12,583,373	12,648,363	13,642,352	13,316,805
Total Expenses	85,239,796	86,649,985	92,052,619	93,429,550
Net	(4,872,558)	(5,021,609)	(4,516,414)	(4,766,919)
Budget Lapse	3,409,592	3,465,999	4,602,631	4,671,478
Change in Fund Balance	(1,462,966)	(1,555,610)	86,217	(95,441)
Beginning Fund Balance			13,511,579	13,597,796
Change in Fund Balance			86,217	(95,441)
Ending Fund Balance			13,597,796	13,502,355
Interfund Loan Adjustment*			742,224	453,293
Adjusted Fund Balance			14,340,020	13,955,648

* Accounting for interfund loans used to finance the Central Plaza Building purchase, the Assessor-Treasurer System, and the General Fund transfer to fund the Sheriff-Jail Records Management System in accordance with generally accepted accounting principles has the effect of artificially reducing the fund balance. This happens because the capital purchases and transfers are shown as expenditures but the loan proceeds are not presented as revenues in the income statement but only as a liability on the balance sheet.

continued on next page

General Fund Summary continued

On-Going Additional Service Requests

Request Name	FTE	2019			2020		
		Revenue	Expenditure	Net Amount	Revenue	Expenditure	Net Amount
Administrative Services							
Salary Commission Support		-	7,500	7,500	-	-	-
Assessor							
Reinstate Drafter/GIS Technician II Position (112)	Yes	-	70,450	70,450	-	72,693	72,693
Copier Maintenance Agreement Funding		-	1,500	1,500	-	1,600	1,600
Computer Software Maintenance Agreements Funding		-	10,000	10,000	-	11,000	11,000
County Clerk							
Reallocation of Clerk	Yes	-	65,359	65,359	-	65,711	65,711
Non-Departmental							
GF Transfer to fund GIS ASRs		-	37,125	37,125	-	4,125	4,125
Transfer to support DEM Clerk ASR		-	39,404	39,404	-	40,597	40,597
Planning & Development Services							
Fire Inspector Position	Yes	-	94,432	94,432	-	96,897	96,897
Sheriff							
1 FTE Crisis Intervention Deputy 2019	Yes	-	124,684	124,684	-	129,530	129,530
1 FTE Neighborhood Deputy	Yes	-	125,000	125,000	-	130,000	130,000
Whatcom County Radio System Manager Ongoing	Yes	63,842	127,683	63,841	65,758	131,515	65,757
Records Clerk IV - Body Worn Camera Support Staff	Yes	-	-	-	-	60,581	60,581
1 FTE Patrol Lieutenant 2019	Yes	-	168,921	168,921	-	174,432	174,432
Possible Loss of Drug Task Force JAG Funds		-	99,528	99,528	-	99,528	99,528
Records-Reclassification of Clerk III Positions		-	8,117	8,117	-	8,633	8,633
Account Clerk IV Reclassification		-	3,403	3,403	-	3,408	3,408
Investigations Overtime Increase		-	50,000	50,000	-	50,000	50,000
Portable Radio Preventative Maintenance		-	6,650	6,650	-	3,500	3,500
Transcription Services Increase		-	10,000	10,000	-	10,000	10,000
On-Line Crime Reporting System		-	18,000	18,000	-	18,000	18,000
Special Response Unit Training & Operational Needs		-	10,000	10,000	-	10,000	10,000
Meridian Substation Prox Lock Fiber Rent		-	5,000	5,000	-	5,000	5,000
Patrol FTE Supplemental Budget ID2418 Ongoing Cost		-	4,754	4,754	-	4,754	4,754
Ammunition - Duty and Training		-	21,000	21,000	-	5,000	5,000
Agency 360 Cloud Based Solution (FTO)		-	5,000	5,000	-	3,000	3,000
Outside Shredding Services		-	3,000	3,000	-	3,000	3,000
District Court							
JAVS Software Maintenance		5,150	5,150	-	5,330	5,330	-
District Court Probation							
Probation Officer #1	Yes	-	84,640	84,640	-	87,223	87,223
Copier Maintenance Fee Increase		-	900	900	-	900	900

continued on next page

General Fund Summary continued

On-Going Additional Service Requests continued

Request Name	FTE	2019			2020		
		Revenue	Expenditure	Net Amount	Revenue	Expenditure	Net Amount
Prosecuting Attorney							
Operational/Change in Administration		-	13,425	13,425	-	14,625	14,625
Legal Assistant I Position	Yes	46,359	60,619	14,260	46,359	62,546	16,187
Premium Pay Search Warrant Duty		-	25,097	25,097	-	25,133	25,133
Westlaw Subscription		18,000	18,000	-	18,000	18,000	-
AbacusNext Software		-	13,744	13,744	-	13,744	13,744
Public Defender							
Clerk IV	Yes	-	60,620	60,620	-	62,544	62,544
Attorney On-Call Compensation		-	25,097	25,097	-	25,133	25,133
Superior Court Administration							
Director position realignment		-	3,836	3,836	-	3,841	3,841
Treasurer							
Treasurer Office Restructure		-	37,028	37,028	-	37,073	37,073
Software Maintenance Contracts Increases		-	6,750	6,750	-	9,140	9,140
Postage Interfund Increase		-	3,000	3,000	-	3,160	3,160
WSU Extension							
Contribution to Faculty/Agent Salaries		-	4,650	4,650	-	4,650	4,650
Strengthening Families Program Support		20,000	20,000	-	20,000	20,000	-
4-H Youth Coordinator		-	24,570	24,570	-	24,816	24,816
Parks & Recreation							
Park Attendants	Yes	119,916	71,892	(48,024)	132,834	147,907	15,073
Operations Manager Reclassification		-	9,547	9,547	-	9,720	9,720
Extra Help Rate Increase - Parks		-	27,720	27,720	-	43,848	43,848
Senior Services Contract Adjustment		-	7,286	7,286	-	7,286	7,286
Increase in Revenue and Expenditure Authority		20,500	20,500	-	20,500	20,500	-
Software		-	6,100	6,100	-	6,100	6,100
Utilities & Waste Removal Cost Increase		-	37,800	37,800	-	37,800	37,800
Increased ER&R Rates for 2019 Equipment Upgrades		2,400	9,960	7,560	2,400	9,960	7,560
Increased ER&R & Fuel for 2019 Fleet Additions		-	7,560	7,560	-	15,000	15,000
2019-2020 Boat ER&R Funds Reallocation		10,320	10,320	-	10,320	10,320	-
EWRRC Operating Costs		-	10,000	10,000	-	10,000	10,000
Health							
Nutrition Services	Yes	-	91,071	91,071	-	91,071	91,071
Improved Network Connectivity to State Street		-	12,000	12,000	-	12,000	12,000
CPWI Opiate State Targeted Response		91,667	84,875	(6,792)	91,667	84,875	(6,792)
DOH Dedicated Marijuana Regional Grant		251,164	204,430	(46,734)	247,755	204,430	(43,325)
Northsound Substance Abuse Grant		111,227	111,227	-	111,227	111,227	-
		<u>760,545</u>	<u>2,245,924</u>	<u>1,485,379</u>	<u>772,150</u>	<u>2,382,406</u>	<u>1,610,256</u>

General Fund Summary continued

One-Time Additional Service Requests

Request Name	2019 Expenditure	2020 Expenditure
Administrative Services		
Replace CTHS Parking Machine	13,000	-
Replace Curtains in Council Chambers	15,000	-
Assessor		
High Value Appeal Defense - Professional Services	95,000	-
Council		
Criminal Justice and Public Safety Committee	50,000	-
Incarceration Prevention and Reduction Task Force	25,000	25,000
Furnishings for the Council Chambers	6,000	-
Community Wildfire Risk Reduction	25,000	25,000
District Court		
Continuous Form Burster	10,000	-
Form folder and Insertter	7,000	-
Office Chair Replacements	6,000	-
District Court Probation		
Office equipment (see ASR 2019-5903)	2,250	-
Electronic Monitoring Equipment	120,000	120,000
Executive		
Reduce Executive Professional Services	(20,000)	(20,000)
Non-Departmental		
GF Trf to fund Jail ASRs	765,214	648,650
Additional GF trf to Emergency Management Fund	50,000	50,000
Additional Trf to Elections Fund	-	100,000
Transfer in support of Capital Projects	900,000	900,000
Reduce Leave Payout Account	(100,000)	(100,000)
LEOFF I Medical budget reduction	(100,000)	(100,000)
Planning & Development Services		
Consultant for Shoreline Management Program Update	100,000	-
Start Up Costs for Fire Inspector Position	23,832	7,400
Building Services Code Books	-	5,200
Natural Resources Summer Temporary	10,956	10,956
Climate Committee	50,000	-

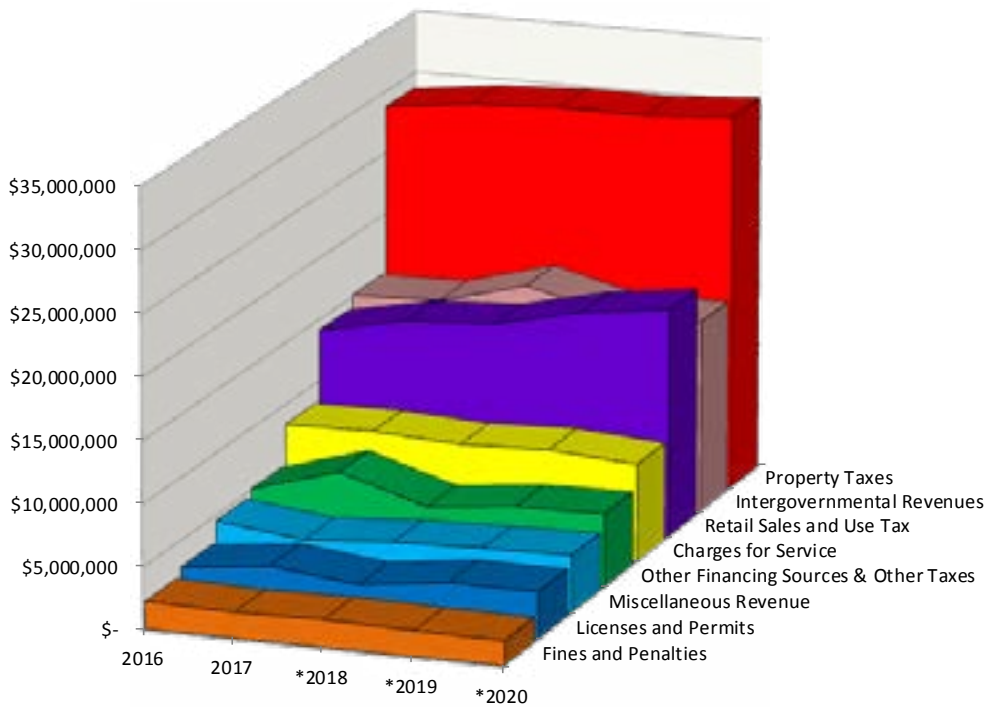
continued on next page

General Fund Summary continued

One-Time Additional Service Requests continued

Request Name	2019 Expenditure	2020 Expenditure
Sheriff		
Spillman Software 2nd Maintenance Installment	178,143	-
1 FTE Crisis Intervention Deputy 2019 One Time	68,100	-
1 FTE Neighborhood Deputy 2019 One-Time Costs	68,100	-
Whatcom County Radio System Manager One Time Costs	77,600	-
Trf for Sheriff's Underfunded Vehicle Equity	115,000	115,000
Body Worn Cameras (BWC)	-	128,285
1 FTE Patrol Lieutenant 2019 One Time Costs	68,100	-
Records-FileOnQ Evidence Upgrade	5,000	-
Polygraph Operator Training	8,600	-
High Gear Suit Replacement	3,500	-
Replacement - Preliminary Breath Test Equipment	8,200	-
Firearms Replacement - Handguns	4,000	4,000
Firearms Replacement - Shotguns	-	4,000
Records Office Chair Replacement	7,500	-
Public Defender		
NCDC Training	3,775	3,775
Superior Court		
Pre Trial Risk Assessment and Services	200,000	300,000
Parks & Recreation		
2019 Parks Fleet Additions	42,000	22,600
Plantation Range Facility Maintenance Equipment	10,000	-
Bellingham and Welcome Senior Center Maintenance	9,950	15,000
Sanitation cost maintenance	7,000	7,000
Mid-North County Senior Services	-	20,000
Health		
Access I.D. Project	18,000	18,000
	2,956,820	2,309,866

General Fund Revenues



**Budget*

General Fund Revenue Notes

Property Tax

In 2019, property tax revenues are budgeted at \$31,169 less than 2018 budget amounts. Although an expected \$520 million in new construction valuations will be added, \$640,000 of tax revenue budget has been moved to the new Mental Health and Developmental Disability Fund to account for those levies separately as restricted revenues. Property tax revenues are estimated to increase \$508,400 in 2020 as a result of projecting another \$520 million in new construction additions.

Intergovernmental Revenues

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

continued on next page

General Fund Revenue Notes continued

Intergovernmental revenues are budgeted to decrease \$1,680,900 between 2018 and 2019 and increase \$37,600 between 2019 and 2020. 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 2018 into 2019 through the continuing appropriation process and new contracts are generally added throughout the biennium by utilizing the budget supplemental process. Major grants not currently budgeted in the 2019-2020 biennium include Community Development Block Grants (CDBG) with the Opportunity Council (\$699,000), Department of Homeland Security grants with the Sheriff's Office (\$699,000), and Women, Infant & Children(WIC) grants in the Health Department(\$318,450). The WIC program has been transitioned to a community not for profit now providing services instead of the Health Department.

Retail Sales Tax

Whatcom County receives 0.1% of the retail sales tax collected in the unincorporated areas and 0.015% of retail sales tax collected in the incorporated areas. The 2019 budget is \$1,613,240 more than the 2018 budget. 2019 and 2020 have been budgeted at a 5% growth rate over 2018 projected revenues. The county also levies a 0.1% criminal justice sales tax. 10% of the funds collected are received by the county with the other 90% being distributed based on population of the cities and unincorporated areas. The 2019 and 2020 criminal justice tax budgets are also expected to increase at 5% annually over 2018 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 \$240,000 between 2018 budget and 2019 budget and decrease \$470,000 between 2019 and 2020. Most of the 2019 increase results from increased revenues in Auditor's filing and licensing fees, as well as Planning and Development Services fees. The decrease of \$470,000 represents the loss of Medicaid administration funding due to the restructure of the North Sound Behavioral Health Organization.

Other Financing Sources and Other Taxes

This category includes transfers from other funds, state timber sales, and excise taxes. Transfers increased about \$720,000 above 2018 amounts. The Health Department transfers increased \$650,000 due to an increase in the indirect cost rate charged to other funds it manages for the purpose of recovering overhead costs.

Miscellaneous Revenue

This category includes interest on delinquent taxes, rents from Parks activities, investment earnings and small miscellaneous amounts from various activities. Investment earnings are projected to gain \$1,000,000 over the 2018 budget and \$146,000 over the 2019 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 \$30,000.

Licenses and Permits

Licenses and permits revenues are expected to increase \$890,000 in 2019. Franchise fees and royalties were re-classified to this category accounting for \$750,000 of the increase. Restaurant licenses and permit revenue increased \$84,000. This category also contains marriage licenses, firearms permits, and other miscellaneous

continued on next page

General Fund Revenue Notes continued

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 \$156,000 lower in 2019 budget and another \$49,000 lower in 2020. Penalties from the collection of delinquent property taxes decreased \$100,000 from the 2018 budget. Overall fines and penalties have been trending down as judges are now required to consider indigence when imposing these costs upon defendants.

General Fund Revenue Summary

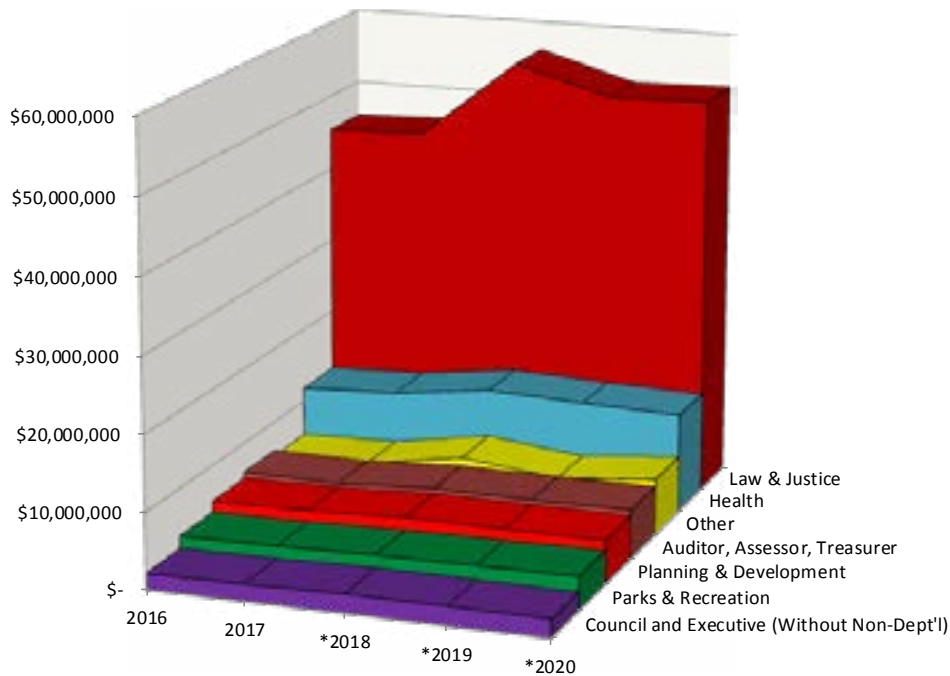
	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Property Taxes					
<i>Property Taxes</i>	28,745,111	29,595,681	29,915,664	29,884,495	30,392,940
Retail Sales and Use Tax					
<i>Retail Sales and Use Tax</i>	14,121,970	15,549,689	15,947,616	17,560,856	18,438,899
Other Taxes					
Business & Occupation Taxes	27,402	31,576	15,000	30,000	30,000
Excise Taxes	376,262	333,562	396,700	388,700	388,700
<i>Total Other Taxes</i>	403,664	365,138	411,700	418,700	418,700
Licenses and Permits					
Business Licenses & Permits	929,840	1,745,828	988,852	1,837,989	1,837,989
Non-Business Licenses & Permits	1,940,135	1,934,376	1,921,500	1,964,920	1,964,920
<i>Total Licenses and Permits</i>	2,869,976	3,680,204	2,910,352	3,802,909	3,802,909
Intergovernmental Revenue					
Federal Grants-Direct	189,775	175,073	175,073	175,073	175,073
Federal Entitlements	1,771,576	1,817,771	1,850,000	2,200,000	2,200,000
Federal Grants-Indirect	2,934,631	2,890,836	3,975,233	1,820,595	1,824,383
State Grants	5,308,223	5,284,785	6,020,209	5,903,740	5,831,944
State Shared Revenues	125,752	135,836	126,410	126,390	126,390
State Entitlements	3,743,873	3,932,609	3,923,740	4,213,473	4,218,026
Interlocal Grants-Entitlements	1,066,670	1,092,234	1,117,163	1,142,670	1,168,767
<i>Total Intergovernmental Rev</i>	15,140,500	15,329,143	17,187,828	15,581,941	15,544,583
Charges for Goods and Services					
General Government	3,371,164	3,534,329	3,355,947	3,421,830	3,448,224
Security-Persons & Property	1,036,085	989,373	962,349	954,375	902,261
Economic Environment	2,216,576	2,226,887	2,061,720	2,255,977	2,258,635
Mental & Physical Health	1,490,149	1,482,842	1,480,855	1,481,208	1,022,616
Culture and Recreation	272,032	261,272	269,174	259,174	269,174
<i>Total Charges for Goods & Svcs</i>	8,386,007	8,494,703	8,130,045	8,372,564	7,900,910
Fines and Penalties					
Felony Penalties	83,782	106,288	83,250	43,000	43,000
Civil Penalties	831,080	675,326	821,000	751,000	751,000
Nonparking Infractions	961,598	965,860	981,500	987,500	967,500
Parking Infractions	3,487	959	3,100	3,100	3,100
Criminal Traffic Misdemeanors	213,475	199,070	200,000	162,000	140,000
Nontraffic Misdemeanors	32,035	26,191	32,200	25,800	22,600
Criminal Costs	86,754	84,013	93,700	86,700	83,200
<i>Total Fines and Penalties</i>	2,212,212	2,057,707	2,214,750	2,059,100	2,010,400

continued on next page

General Fund Revenue Summary continued

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Miscellaneous Revenue					
Interest Earnings	2,763,910	2,620,898	2,591,066	3,601,865	3,747,692
Rents & Royalties	1,582,482	857,501	1,588,311	795,239	795,239
Contributions-Private	66,600	72,050	11,800	11,800	11,800
Other Misc Revenues	142,943	208,900	76,726	72,851	87,751
<i>Total Miscellaneous Revenue</i>	<i>4,555,936</i>	<i>3,759,349</i>	<i>4,267,903</i>	<i>4,481,755</i>	<i>4,642,482</i>
Other Financing Sources					
State Timber Sales	157,124	171,858	374,000	370,000	370,000
Other Fixed Assets	1,957	-	-	-	-
Proceeds Capital Lease	63,779	241,403	-	-	-
Operating & Residual Equity Transfer In	4,361,416	3,789,764	4,156,186	4,879,885	5,016,808
Interfund Transfer In - Debt Service	124,000	124,000	124,000	124,000	124,000
Prior Period Adjustments	-	2,501,638	-	-	-
<i>Total Other Financing Sources</i>	<i>4,708,276</i>	<i>6,828,663</i>	<i>4,654,186</i>	<i>5,373,885</i>	<i>5,510,808</i>
Total General Fund	81,143,651	85,660,278	85,640,044	87,536,205	88,662,631
<i>Percent Change from Previous Year</i>	<i>3.0%</i>	<i>5.6%</i>	<i>-0.0%</i>	<i>2.2%</i>	<i>1.3%</i>

General Fund Expenditures



*Budget

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

General Fund Expenditures Notes

General Fund Expenditure History

Total expenditures for the General Fund for 2019 and 2020 are \$91.9 million and \$93.3 million respectively. The 2019 and 2020 budgets are \$5.6 million and \$4.3 million less respectively than the current 2018 budget. Decreases are due to lower amounts of expenditures budgeted for capital projects in the new biennium.

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 2.5% per annum from 2012 through 2017, excluding transfers for capital projects. This category accounts for 57% of the General Fund’s 2019-2020 budget.

Health Department

With 14.6% of the General Fund budgeted expenditures in 2019-2020, the Health Department is the second largest expenditure category. This department’s expenditures have increased at an average rate of 2.7% per year from 2012 through 2017. The Health Department receives state and federal grant revenues and charges

continued on next page

General Fund Expenditures Notes continued

user fees for some of its programs. General county revenues of approximately \$2.3 million and \$2.4 million respectively will be used to support the Health Department's operating costs in 2019 and 2020. 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. During the last half of 2018, the Women, Infants and Children's (WIC) Program has transitioned to services being provided by a not for profit partner.

Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Expenditures in this category include payments for 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 funding for capital projects. The Other General Fund category decreased by \$1.4 million in 2019 from current 2018 levels due to lower amounts of capital project funding and pass through grants being budgeted. In 2020 the Other General Fund category is only \$200,000 less than 2018 levels due to more funding set aside for wage reserves in anticipation of bargaining unit settlements.

Assessor, Treasurer, and Auditor

The Assessor, Treasurer, and Auditor make up 7.1% of the total 2019-2020 General Fund budget. Expenditures have increased at an annual rate of 2.6% from 2012 through 2017, 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 2019-2020 General Fund budget. Planning and Development Services expenditures increased an average of 3.6% per year from 2012 through 2017. Building activity levels fell dramatically during the recession and have now recovered as a result of a robust building economy. In 2019-2020, \$2 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 3.6% per annum from 2012 through 2017. The amount of land under Parks supervision has grown significantly over the past few years with the acquisition and development of the Lake Whatcom Park property as well as major development and renovation projects underway at Silver Lake and South Fork Parks. General county revenues of approximately \$3.3 million per year will be used to support Parks & Recreation's operating costs in 2019 and 2020.

continued on next page

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 2.7% of the total General Fund budget. Expenditures have increased at an annual rate of 7.8% from 2012 through 2017.

General Fund Expenditures Summary

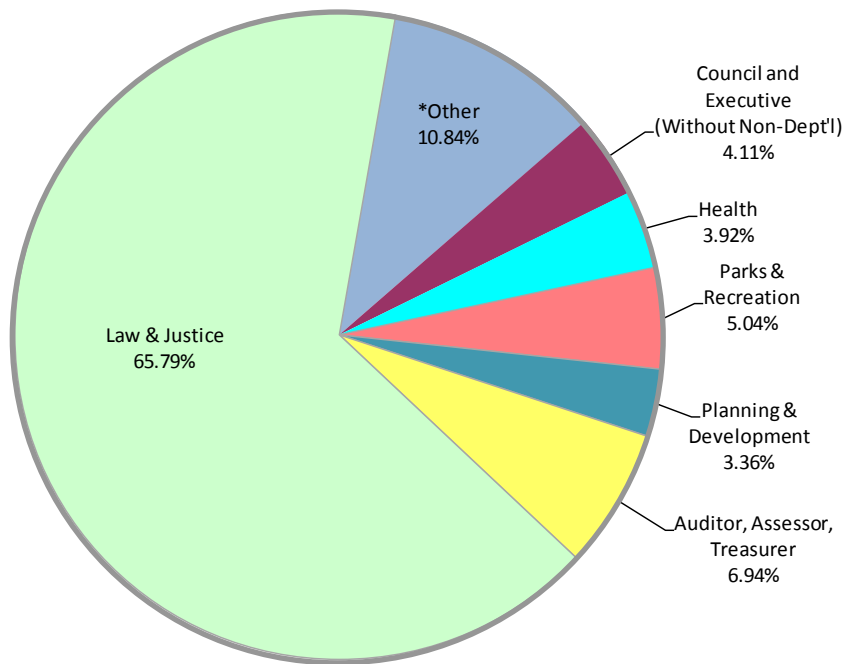
	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Law and Justice					
District Court	3,832,657	4,012,322	4,340,849	4,575,478	4,599,885
Prosecuting Attorney	6,259,193	6,231,502	6,721,328	6,683,733	6,799,489
Public Defender	3,823,759	3,938,638	4,223,532	4,318,112	4,435,217
Sheriff	15,089,778	15,022,272	16,712,858	17,867,357	17,750,242
Superior Court	9,473,219	9,638,455	10,513,682	10,771,710	10,990,273
Non-Departmental - Jail Operating Transfers	5,075,170	6,117,229	6,817,229	7,582,443	7,465,879
Non-Departmental - Jail Capital Project Transfers	1,000,000	-	5,778,155	-	-
Non-Departmental - LEOFF 1 & Civil Service	108,790	136,925	336,818	239,222	239,296
Non-Departmental - Sheriff's 911 Dispatch	694,608	712,447	781,483	891,773	987,819
<i>Total Law and Justice</i>	45,357,174	45,809,790	56,225,934	52,929,828	53,268,100
Auditor, Assessor, Treasurer					
Assessor	3,068,302	2,911,148	3,295,539	3,394,993	3,355,255
Auditor	1,332,333	1,361,766	1,451,905	1,424,557	1,447,023
Operating Transfer - Elections	100,000	150,000	377,525	150,000	250,000
Treasurer	1,448,280	1,476,649	1,539,202	1,563,968	1,585,115
Assessor/Treasurer System	128,656	38,712	5,418	1,673	-
<i>Total Auditor, Assessor, Treasurer</i>	6,077,571	5,938,275	6,669,589	6,535,191	6,637,393
Planning and Development Services					
<i>Planning and Development Services</i>	5,238,543	5,394,452	5,953,012	5,910,561	5,853,927
Parks and Recreation					
<i>Parks and Recreation</i>	3,779,518	3,906,675	4,255,828	4,383,264	4,507,230
Health					
<i>Public Health</i>	11,873,775	12,481,756	14,125,213	13,642,352	13,316,805
Council and Executive (Without Non-Departmental)					
County Council	1,448,079	1,587,413	1,801,960	1,714,048	1,676,882
County Executive	692,790	706,964	777,664	778,972	790,699
<i>Total Council and Executive (without Non-Dept'l)</i>	2,140,869	2,294,377	2,579,624	2,493,020	2,467,581

continued on next page

General Fund Expenditures Summary continued

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
OTHER					
WSU Extension					
<i>WSU Extension</i>	452,679	468,670	515,229	541,708	544,329
Other Non-Departmental					
Medical Examiner & Morgue	517,135	525,671	618,569	643,306	664,237
911 Dispatch - Fire Related	215,113	262,197	273,676	257,419	285,143
Emergency Medical Services	1,380,737	-	-	-	-
Animal Control	387,109	388,988	386,529	386,529	386,529
General Obligation Bonds & Interfund Loans	226,983	233,988	228,000	-	-
Emergency Management Support	349,232	317,603	327,551	436,544	440,153
Capitalized Leases	63,779	241,403	-	-	-
Leave Pay Out & Reserve Account	119,801	243,012	700,094	1,475,000	2,700,000
Pass-through Grants to Other Organizations	354,052	559,326	704,078	-	-
Support to Other Organizations	476,462	515,726	536,165	543,138	544,035
Transfers to PW - Noxious Weed, Hydrogeologist	50,000	50,000	96,843	106,265	108,010
Transfers for capital projects	-	883,996	1,750,000	900,000	900,000
Administrative Services Projects & Transfers	587,584	828,790	1,389,281	718,350	683,319
Misc Non-Departmental	127,182	114,543	223,993	150,144	122,759
<i>Total Other Non-Departmental</i>	4,855,169	5,165,243	7,234,779	5,616,695	6,834,185
TOTAL GENERAL FUND	79,775,298	81,459,238	97,559,208	92,052,619	93,429,550
<i>Percent Change from Previous Year</i>	4.6%	2.1%	19.8%	-5.6%	1.5%

Undedicated General Fund Resources



General Fund Budgeted Revenues

The General Fund's 2019-2020 budgeted revenues total \$176,123,836. Of this, \$64,803,381 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$111,320,455 is not dedicated to any program area. The General Fund's undedicated resources total \$120,406,150. This amount includes the \$111,320,455 of undedicated revenue, together with \$9,085,695 of fund balance that would be used in 2019-2020 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 \$9.3 million of budget authority will not be used and will lapse at the end of the biennium. This would result in an approximately breakeven budget.

Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2019-2020 Undedicated General Fund Resources graph. Capital expenditures were removed from the department expenditures because they vary from year to year and tend to distort ongoing department expenditures.

*Other

Includes WSU Extension, leave pay out and wage/benefit reserves, medical examiner & morgue, 911 fire dispatch, ambulance services, animal control, capital acquisitions, emergency management support, support to other organizations, miscellaneous non-departmental, transfers to Administrative Services Fund, and transfers to Public Works.

continued on next page

Undedicated General Fund Resources Summary

	Budget 2019-2020 Expense	Budget 2019-2020 Revenue	Budget 2019-2020 Capital	Budget 2019-2020 Undedicated
Law and Justice				
District Court	9,175,363	(2,989,636)		6,185,727
Prosecuting Attorney	13,483,222	(2,870,093)		10,613,129
Public Defender	8,753,329	(516,105)		8,237,224
Sheriff	35,617,599	(3,074,188)	(381,000)	32,162,411
Superior Court	21,761,983	(3,394,853)		18,367,130
Non-Departmental - Criminal Justice Revenues		(13,644,024)		(13,644,024)
Non-Departmental - Jail Operating Transfers	15,048,322			15,048,322
Non-Departmental - Transfers for New Jail				
Non-Departmental - LEOFF 1 & Civil Service	478,518			478,518
Non-Departmental - Sheriff's 911 Dispatch	1,879,592			1,879,592
Non-Departmental - Trf for Superior Ct Remodel				
Non-Departmental - Trf for Crim Justice Software				
<i>Total Law and Justice</i>	106,197,928	(26,488,899)	(381,000)	79,328,029
Auditor, Assessor, Treasurer				
Assessor	6,750,248	(18,000)		6,732,248
Auditor	2,871,580	(3,509,224)		(637,644)
Operating Transfer - Elections	400,000			(870,500)
Treasurer	3,149,083	(1,270,500)		3,149,083
Assessor/Treasurer System	1,673			1,673
<i>Total Auditor, Assessor, Treasurer</i>	13,172,584	(4,797,724)		8,374,860
Planning and Development Services				
<i>Planning and Development Services</i>	11,764,488	(7,710,072)		4,054,416
Parks and Recreation				
<i>Parks and Recreation</i>	8,890,494	(2,689,130)	(117,600)	6,083,764
Health				
<i>Public Health</i>	26,959,157	(22,231,676)		4,727,481
Council and Executive (Without Non-Departmental)				
County Council	3,390,930	(3,480)		3,387,450
County Executive	1,569,671			1,569,671
<i>Total Council and Executive (without Non-Dept'l)</i>	4,960,601	(3,480)		4,957,121

continued on next page

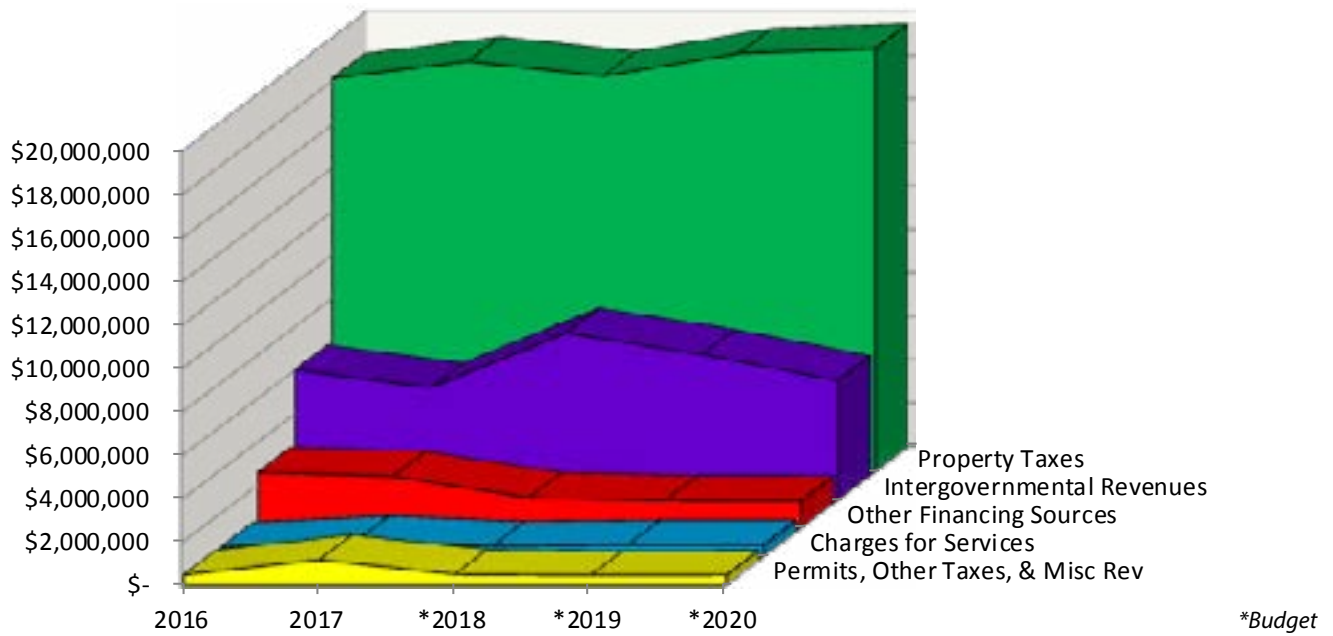
Undedicated General Fund Resources Summary continued

	Budget 2019-2020 Expense	Budget 2019-2020 Revenue	Budget 2019-2020 Capital	Budget 2019-2020 Undedicated
OTHER				
WSU Extension				
<i>WSU Extension</i>	1,086,037	(330,000)		756,037
Other Non-Departmental				
Medical Examiner & Morgue	1,307,543	(90,000)		1,217,543
911 Dispatch - Fire Related	542,562			542,562
Animal Control	773,058			773,058
Funding for Interfund Loans		(248,000)		(248,000)
Emergency Management Support	876,697			876,697
Leave Pay Out & Reserve Account	4,175,000			4,175,000
Support to Other Organizations	1,087,173			1,087,173
Transfers to PW - Noxious Weed, Hydrogeologist	214,275			214,275
Transfers for capital projects	1,800,000		(1,800,000)	
Administrative Services Projects & Transfers	1,401,669			1,401,669
Misc Non-Departmental	272,903	(289,400)	(13,000)	(29,497)
<i>Total Other Non-Departmental</i>	12,450,880	(627,400)	(1,813,000)	10,010,480
<i>Total Capital Acquisitions (Add to Other)</i>			2,311,600	2,311,600
TOTAL GENERAL FUND	185,482,169	(64,878,381)		120,603,788

General Fund Revenues Not Assigned to Any Department

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
LAW & JUSTICE RELATED					
Criminal Justice Sales Tax	1,945,746	2,135,572	2,200,222	2,358,016	2,475,917
Gambling Excise Taxes	27,402	31,576	15,000	30,000	30,000
State Entitlements	1,964,906	1,996,098	2,043,842	2,214,019	2,218,572
District Court Fines and Penalties	1,244,098	1,220,597	1,251,800	1,206,400	1,157,700
Superior Court Fines and Penalties	138,197	161,784	141,950	101,700	101,700
Public & Health Safety Sales Tax - CJ Share	675,000	800,000	800,000	850,000	900,000
<i>Total Law & Justice Related</i>	<i>5,995,349</i>	<i>6,345,628</i>	<i>6,452,814</i>	<i>6,760,135</i>	<i>6,883,889</i>
<i>Percent Change from Previous Year</i>	<i>1.2%</i>	<i>5.8%</i>	<i>1.7%</i>	<i>4.8%</i>	<i>1.8%</i>
UNDEDICATED GENERAL FUND REVENUES					
Property Taxes	27,305,696	28,117,410	28,479,934	29,077,965	29,586,410
Timber Harvest Tax/Forest Excise Tax	132,751	120,287	160,000	160,000	160,000
Retail Sales & Use Tax	12,176,224	13,414,117	13,747,394	15,202,840	15,962,982
Leasehold Excise Taxes	225,567	197,074	220,000	220,000	220,000
Penalties on Taxes	737,117	640,604	791,000	691,000	691,000
Interest on Taxes	1,640,890	1,045,206	1,250,000	1,250,000	1,250,000
Federal In Lieu of Taxes	1,771,576	1,817,771	1,850,000	2,200,000	2,200,000
State Shared Revenues	125,680	135,496	126,200	126,200	126,200
State In Lieu of Taxes	7,934	8,775	8,000	8,000	8,000
Seattle City Light Interlocal	1,051,470	1,075,834	1,100,763	1,126,270	1,152,367
Current Expense Allocation	909,622	1,146,597	1,180,995	1,388,191	1,429,837
Interest Earnings	1,186,560	1,604,624	1,274,901	2,315,765	2,461,592
Rents & Franchise Fees	799,457	811,746	845,460	793,918	793,918
Miscellaneous Revenues	(131,734)	(84,248)	3,500	9,000	9,000
Prior Period Adjustment	-	2,501,638	-	-	-
State Timber Sales	144,873	158,657	350,000	350,000	350,000
<i>Total Undedicated General Fund Revenues</i>	<i>48,083,683</i>	<i>52,711,589</i>	<i>51,388,147</i>	<i>54,919,149</i>	<i>56,401,306</i>
<i>Percent Change from Previous Year</i>	<i>3.1%</i>	<i>9.6%</i>	<i>-2.5%</i>	<i>6.9%</i>	<i>2.7%</i>
Total General Fund Unassigned	54,079,032	59,057,216	57,840,961	61,679,284	63,285,195
<i>Percent Change from Previous Year</i>	<i>2.9%</i>	<i>9.2%</i>	<i>-2.1%</i>	<i>6.6%</i>	<i>2.6%</i>

Road Fund Revenues



Road Fund Revenue Notes

Property Tax

The Road Fund property tax revenue budget has been increased by \$1,055,685 in 2019 and another \$200,000 in 2020 over 2018 budget to align with projected current year revenue results and expected new construction additions. A property valuation appeal case with BP Refinery was settled which resulted in a substantial amount of new construction from the years under appeal being added.

Intergovernmental Revenues

Intergovernmental revenues are 75% state entitlements from motor vehicle fuel tax distributions and multimodal transportation funding for road operations and construction. Road is also budgeted to receive \$430,000 per year in federal entitlements from federal forest monies and \$472,000 per year in state CAPA (County Arterial Preservation Account) grant funding. Most grants for specific large road projects are budgeted in separate project budget funds.

Other Financing Sources

Includes state timber sales and transfers from other funds. Transfers are \$140,000 less in 2019 and \$150,000 less in 2020 from 2018 amounts. Operating transfers fluctuate year to year depending on departmental activities.

Charges for Services

This category includes reimbursements from other funds and governmental entities for work performed by

continued on next page

Road Fund Revenue Notes continued

road crews and engineers.

Licenses & Permits, Other Taxes, and Miscellaneous

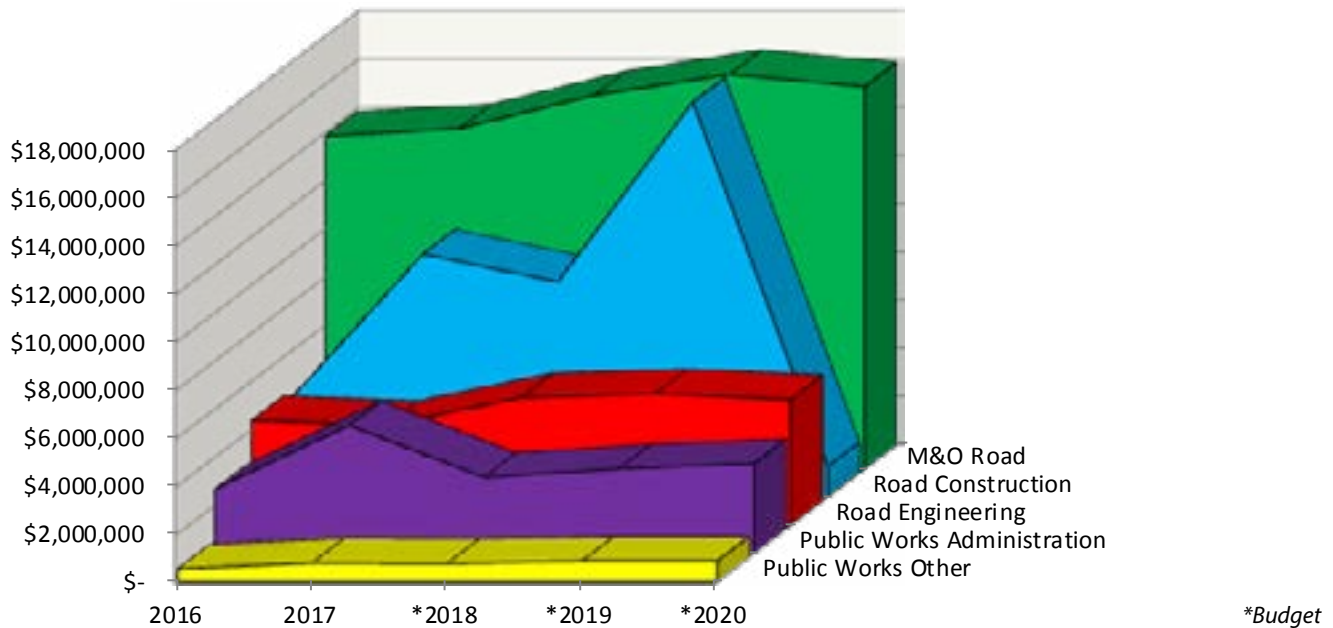
Small amounts of revenue from excise taxes, encroachment permits, space rental to other public works departments, etc.

continued on next page

Road Fund Revenue Summary

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Property Taxes					
<i>Property Taxes</i>	18,127,864	18,910,751	18,233,515	19,289,200	19,489,200
Other Taxes					
Excise Taxes	215,393	202,121	257,000	238,000	257,000
<i>Total Other Taxes</i>	215,393	202,121	257,000	238,000	257,000
Licenses and Permits					
<i>Licenses and Permits</i>	104,985	108,226	134,000	110,000	110,000
Intergovernmental Revenue					
Federal Entitlements	428,314	78,958	430,000	430,000	430,000
Federal Grants-Indirect	649,710	190,831	2,426,000	4,090,000	-
State Grants	621,649	490,444	614,680	476,950	476,950
State Shared Revenues	1,169	5,642	2,000	2,000	2,000
State Entitlements	4,321,861	4,426,857	4,234,981	4,613,852	4,613,852
<i>Total Intergovernmental Rev</i>	6,022,703	5,192,733	7,707,661	9,612,802	5,522,802
Charges for Goods and Services					
General Government	13,749	30,153	10,220	10,220	10,220
Security-Persons & Property	150	-	500	500	500
Transportation	339,462	589,068	428,000	448,000	448,000
Economic Environment	99,197	106,317	46,000	90,000	90,000
<i>Total Charges for Goods & Svcs</i>	452,557	725,537	484,720	548,720	548,720
Miscellaneous Revenue					
Interest Earnings	(113,338)	(6,039)	5,329	5,329	5,329
Rents & Royalties	96,318	93,727	94,612	94,612	94,612
Contributions-Private	22,000	28,673	-	-	-
Other Misc Revenues	146,321	739,159	5,000	5,000	5,000
<i>Total Miscellaneous Revenue</i>	151,301	855,519	104,941	104,941	104,941
Other Financing Sources					
State Timber Sales	198,608	217,875	450,000	450,000	450,000
Other Fixed Assets	39,167	-	-	-	-
Proceeds Capital Lease	40,795	19,110	-	-	-
Operating Transfer In	2,318,268	2,175,598	992,320	852,182	840,903
<i>Total Other Financing Sources</i>	2,596,839	2,412,583	1,442,320	1,302,182	1,290,903
Total Road Fund	27,671,643	28,407,470	28,364,157	31,205,845	27,323,566
<i>Percent Change from Previous Year</i>	10.1%	2.7%	-0.2%	10.0%	-12.4%

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. In recent years, emphasis has been placed on NPDES Phase II requirements which have resulted in substantially higher expenses. This biennium’s budget contains increased costs of \$300,000 per year for vactor/road sweeping waste disposal in compliance with NPDES requirements. The 2019 budget also contains \$745,000 of transfers to other funds to support facility repairs at the central shop, construction of an NPDES-related vactor truck building, support for Swift Creek sediment management, and equipment purchases. Budgets for 2018 – 2020 contain a \$500,000 per year contingency amount to be able to respond to extraordinary events such as snow storms and floods.

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 2019 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 \$4,287,500 in 2019. The 2019 budget contains the annual road program. The 2020 budget only includes undistributed engineering wages and benefits and division administrative costs. The actual 2020 construction budget will be adopted during the mid-biennium adjustments after the annual road program has been approved by Council.

continued on next page

Road Fund Expenditure Notes continued

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. In recent years there has been a significant increase in costs related to meeting NPDES Phase II requirements. Four staff positions have been added for this purpose since 2015. In addition, the 2019 budget contains \$150,000 for contracted services to assist with development of an ADA plan targeted at pedestrian facility access requirements.

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 of over \$1.4 million to fund 45% of Ferry operation costs is accounted for in Administration.

Public Works Other

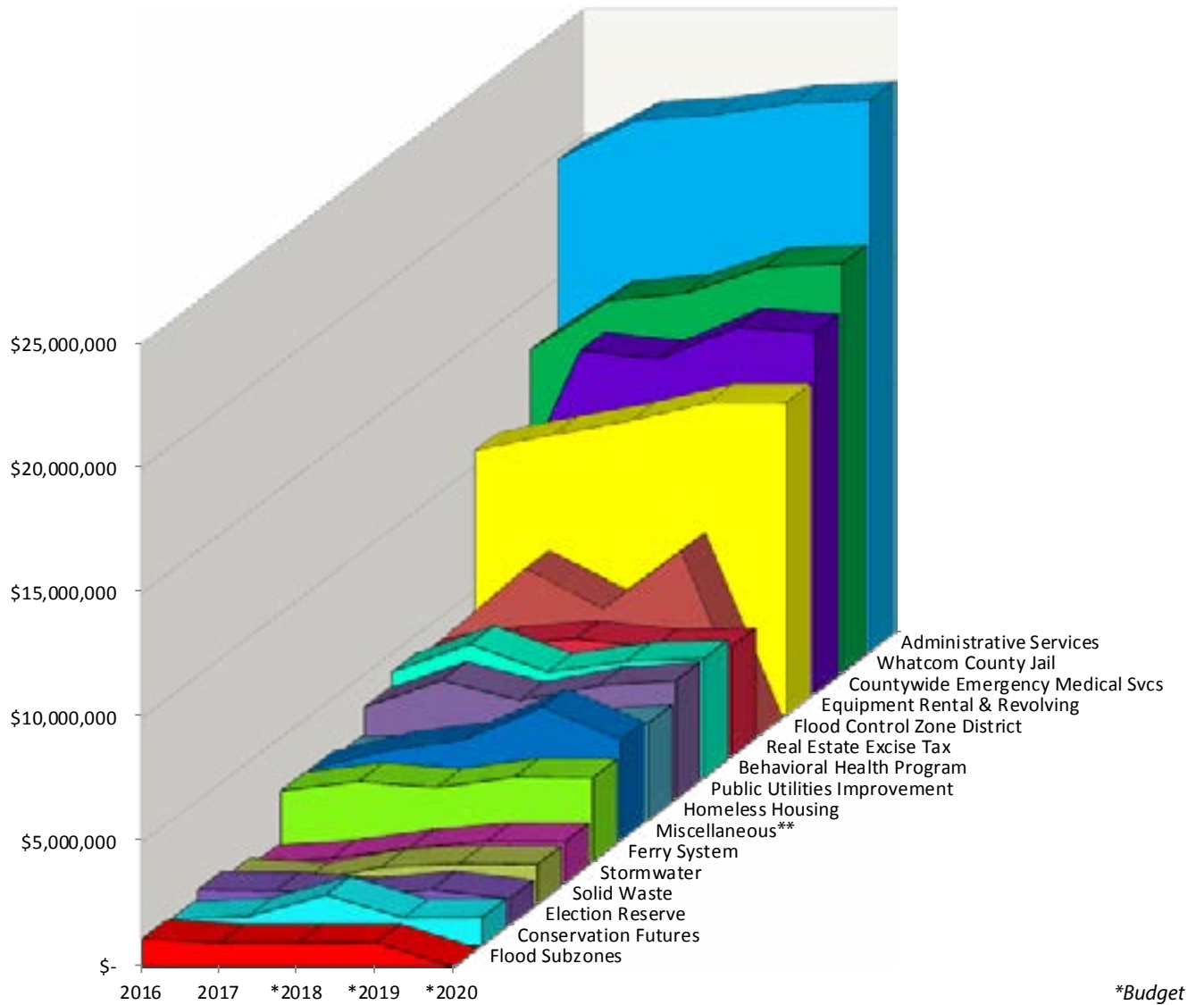
Includes noxious weed identification and removal activities, paths and trails activities, and the costs of reimbursable road services performed for other funds or governmental entities.

continued on next page

Road Fund Expenditures Summary

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Public Works Administration	2,681,370	5,338,228	3,178,671	3,533,450	3,762,938
Road Engineering	4,378,748	4,178,335	5,326,670	5,500,929	5,251,276
M&O Road	13,857,659	14,174,659	15,559,553	16,418,687	15,914,144
Road Construction	4,009,694	10,129,812	8,965,698	16,436,022	1,299,332
Public Works Other	537,193	794,829	764,716	868,185	870,423
TOTAL ROAD FUND	25,464,664	34,615,863	33,795,308	42,757,273	27,098,113
<i>Percent Change from Previous Year</i>	-3.6%	35.9%	-2.4%	26.5%	-36.6%

Other Funds Revenues



** Miscellaneous Small Funds - see page 69 for list.

continued on next page

Other Funds Revenue Summary

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Administrative Services Fund					
<i>Administrative Services Fund</i>	19,748,231	21,340,753	21,547,633	21,994,004	22,140,862
Whatcom County Jail Fund					
<i>Whatcom County Jail Fund</i>	12,967,255	14,956,595	15,240,951	16,285,211	16,412,931
Equipment Rental and Revolving Fund					
<i>Equipment Rental and Revolving Fund</i>	10,613,500	11,251,768	11,822,001	12,594,344	12,551,010
Countywide Emergency Medical Services					
<i>Countywide EMS Fund</i>	7,045,472	13,781,097	13,429,575	14,728,401	14,514,292
Flood Control Zone District Fund					
<i>Flood Control Zone District Fund</i>	4,075,186	6,723,418	5,133,089	7,429,132	-
Flood Subzone Funds					
Lynden/Everson	37,804	40,747	39,483	39,712	-
Sumas/Nooksack	114,666	121,073	116,443	123,825	-
Acme/Van Zandt	23,104	24,380	24,280	25,440	-
Samish Watershed	19,179	19,202	19,300	21,620	-
Birch Bay Watershed	941,757	771,434	774,052	774,052	-
<i>Total Flood Subzone Funds</i>	1,136,510	976,836	973,558	984,649	-
Behavioral Health Program Fund					
<i>Behavioral Health Program Fund</i>	4,262,307	5,365,785	4,256,375	4,681,375	4,791,375
Public Utilities Improvement Fund					
<i>Public Utilities Improvement Fund</i>	3,694,263	4,775,148	3,968,341	4,550,177	4,758,218
Homeless Housing Fund					
<i>Homeless Housing Fund</i>	2,588,812	2,669,463	3,449,243	3,716,061	3,896,868
Ferry System Fund					
<i>Ferry System Fund</i>	2,872,744	3,244,602	2,995,345	3,426,457	3,381,647
Real Estate Excise Tax Funds I & II					
<i>Total Real Estate Excise Tax Funds</i>	4,021,020	4,502,887	4,740,468	4,382,914	4,419,760
Stormwater Fund					
<i>Stormwater Fund</i>	775,837	977,709	1,402,300	1,673,102	1,653,832
Election Reserve Fund					
<i>Election Reserve Fund</i>	1,424,547	1,388,984	1,174,825	1,430,300	1,065,300
Conservation Futures Fund					
<i>Conservation Futures Fund</i>	1,065,599	1,201,299	2,062,422	1,147,420	1,167,156
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,101,512	902,914	1,486,360	1,617,722	1,590,089

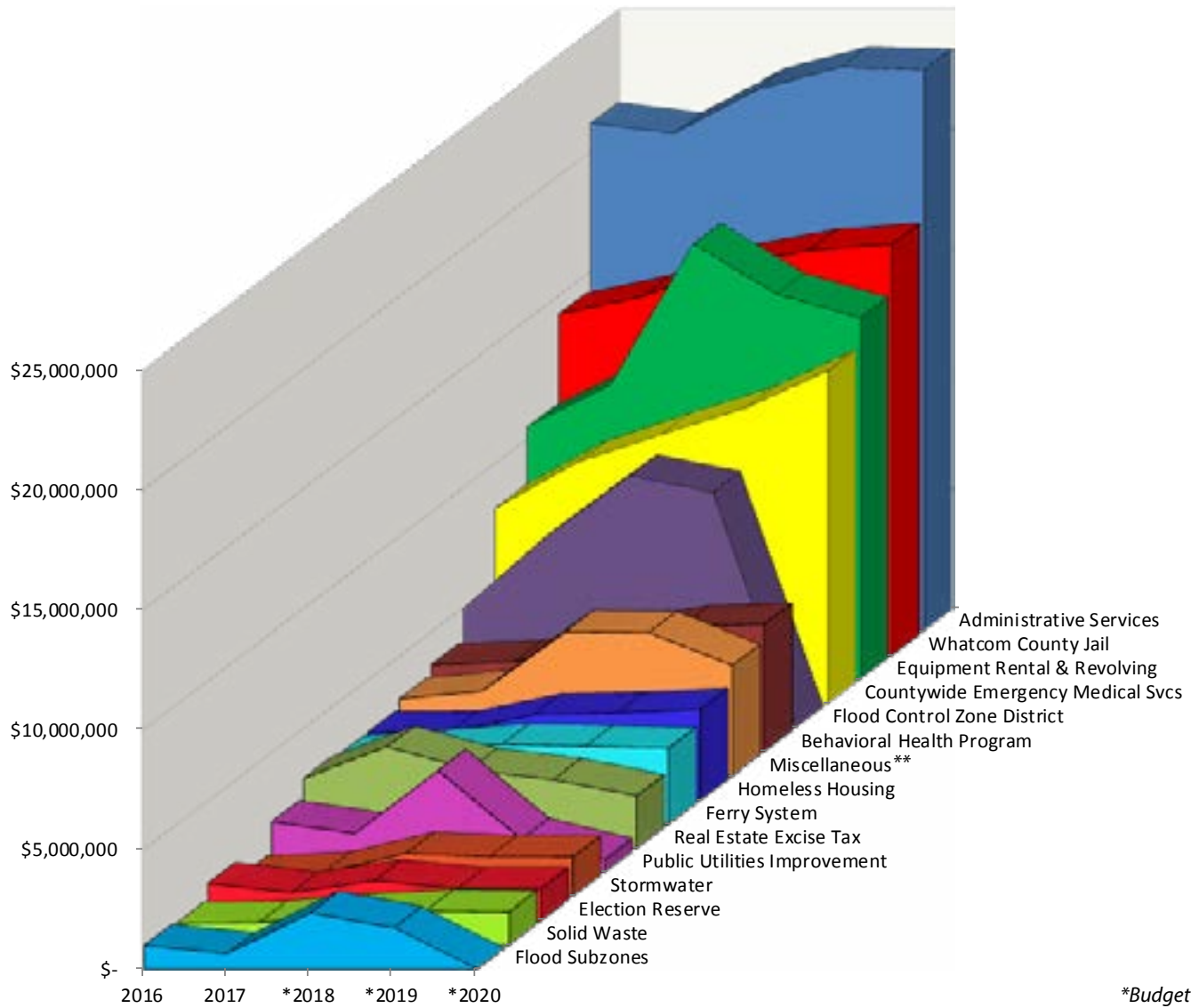
continued on next page

Other Funds Revenue Summary continued

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Miscellaneous Funds					
Veteran's Relief Fund	292,822	310,209	292,230	307,000	307,000
Low Income Housing Projects	210,383	207,685	247,447	250,000	250,000
Parks Special Revenue Fund	92,431	56,222	88,363	88,363	88,363
Mental Health & Developmental Disabilities	-	-	-	648,000	648,000
Swift Creek Sediment Management	-	-	1,000,000	1,300,000	-
WC Trial Court Improvement	85,811	48,649	45,000	45,000	45,000
WC Convention Center	611,520	868,653	625,000	749,662	787,146
Victim-Witness Fund	92,027	91,016	91,250	207,000	207,000
Road Improvement District #1	22,663	25,608	23,323	36,392	37,192
Road Improvement District #2	2,113	2,360	2,315	2,387	2,420
Road Improvement District #7	2,538	2,554	2,482	7,080	4,248
Whatcom County Drug Fund	109,596	468,212	173,500	356,600	356,600
Auditor's O&M	183,158	187,489	150,050	187,450	187,450
Emergency Management Fund	624,674	816,050	818,280	901,440	904,640
Pt. Roberts Fuel Tax	65,396	63,745	20,000	60,000	-
2010 Ltd Tax GO Bond	464,216	476,408	466,825	239,325	240,125
<i>Total Miscellaneous Funds</i>	<i>2,859,347</i>	<i>3,624,860</i>	<i>4,046,065</i>	<i>5,385,699</i>	<i>4,065,184</i>
TOTAL OTHER FUNDS	80,252,142	97,684,118	97,728,551	106,026,968	96,408,524
<i>Percent Change from Previous Year</i>	<i>-1.0%</i>	<i>21.7%</i>	<i>0.0%</i>	<i>8.5%</i>	<i>-9.1%</i>

NOTE: Flood Control Zone District, Subzones, and Pt. Roberts Fuel Tax adopt an annual budget in accordance with state law. The 2020 budgets will be adopted in November 2019.

Other Funds Expenditures



** Miscellaneous Small Funds - see page 72 for list.

continued on next page

Other Funds Expenditures Summary

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Administrative Services Fund					
<i>Administrative Services Fund</i>	21,191,558	20,760,460	22,591,433	23,496,012	23,399,325
Equipment Rental and Revolving Fund					
<i>Equipment Rental and Revolving Fund</i>	10,528,638	12,262,891	18,173,429	16,067,014	15,061,743
Whatcom County Jail Fund					
<i>Whatcom County Jail Fund</i>	14,219,113	14,956,343	16,248,114	16,895,518	17,154,908
Countywide Emergency Medical Services					
<i>Countywide EMS Fund</i>	8,154,467	10,067,927	11,221,038	12,317,150	13,890,633
Flood Control Zone District Fund					
<i>Flood Control Zone District Fund</i>	4,940,755	8,002,354	10,504,452	9,821,390	-
Flood Subzone Funds					
Lynden/Everson	87,240	80,921	148,000	95,600	-
Sumas/Nooksack	46,973	56,528	187,500	215,000	-
Acme/Van Zandt	10,110	100	36,855	36,815	-
Samish Watershed	13,380	6,305	18,500	16,250	-
Birch Bay Watershed	843,350	516,914	1,965,283	1,376,838	-
<i>Total Flood Subzone Funds</i>	1,001,053	660,768	2,356,138	1,740,503	-
Behavioral Health Program Fund					
<i>Behavioral Health Program Fund</i>	3,649,339	3,772,266	4,621,422	5,210,561	5,318,310
Homeless Housing Fund					
<i>Homeless Housing Fund</i>	2,814,995	2,838,403	3,562,589	3,639,175	3,784,408
Real Estate Excise Tax Funds I & II					
<i>Total Real Estate Excise Tax Funds</i>	2,928,382	4,227,248	3,288,795	2,875,499	2,209,003
Ferry System Fund					
<i>Ferry System Fund</i>	2,791,790	3,064,896	3,326,401	3,244,848	3,163,981
Stormwater Fund					
<i>Stormwater Fund</i>	828,559	986,919	1,809,293	1,673,918	1,659,830
Public Utilities Improvement Fund					
<i>Public Utilities Improvement Fund</i>	2,135,336	1,629,540	4,260,597	1,399,430	546,584
Election Reserve Fund					
<i>Election Reserve Fund</i>	1,561,866	1,158,453	1,666,850	1,339,606	1,341,239
Solid Waste Fund					
<i>Solid Waste Fund</i>	899,963	955,102	1,243,785	1,426,332	1,385,545

continued on next page

Other Funds Expenditures Summary continued

	Actual 2016	Actual 2017	Amended Budget 2018	Budget 2019	Budget 2020
Miscellaneous Funds					
Veteran's Relief Fund	253,509	265,310	300,758	314,958	325,280
Low Income Housing Projects	191,853	178,300	247,447	299,000	265,600
Parks Special Revenue	70,247	28,847	100,000	100,000	130,000
Mental Health & Developmental Disabilities	-	-	-	648,000	648,000
Swift Creek Sediment Management	-	-	1,000,000	1,300,000	-
WC Trial Court Improvement	22,982	33,676	245,391	28,937	29,117
WC Convention Center	612,343	617,545	787,400	745,500	734,000
Victim-Witness Fund	93,617	90,072	99,344	167,668	176,389
Road Improvement District #1	31,974	28,671	26,739	35,292	36,292
Road Improvement District #2	2,089	2,124	2,488	2,488	2,588
Road Improvement District #7	2,785	3,470	3,282	7,808	3,808
Whatcom County Drug Fund	153,697	390,502	153,500	437,000	356,625
Auditor's O&M	124,433	156,559	135,744	218,195	250,195
Emergency Management Fund	528,661	854,689	892,360	943,255	955,691
Pt. Roberts Fuel Tax	-	2,002	20,000	30,000	-
Conservation Futures	666,825	422,754	1,545,299	464,171	471,815
2010 Ltd Tax GO Bond	464,213	476,013	466,825	239,325	240,125
<i>Total Miscellaneous Funds</i>	<i>3,219,228</i>	<i>3,550,534</i>	<i>6,026,577</i>	<i>5,981,597</i>	<i>4,625,525</i>
TOTAL OTHER FUNDS	80,865,042	88,894,104	110,900,913	107,128,553	93,541,034
<i>Percent Change from Previous Year</i>	<i>-3.4%</i>	<i>9.9%</i>	<i>24.8%</i>	<i>-3.4%</i>	<i>-12.7%</i>

NOTE: Flood Control Zone District, Subzones, and Pt. Roberts Fuel Tax adopt an annual budget in accordance with state law. The 2020 budgets will be adopted in November 2019.

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 2019 Administrative Service's charges for its services and self-insurance rates increased \$446,371, or 2%, over 2018 budgeted amounts. Building maintenance fee rates are increasing 5.3%, or \$206,338, in 2019 over 2018 rates due to wage and benefit increases and adding additional staff. The 2019 administrative cost allocation increased \$354,307, or 5.8%, over the 2018 allocation due to higher software maintenance, contracted services and wage and benefit increases. Both the administrative cost allocation and building maintenance fee allocations will increase 3% in 2020 over 2019 amounts to cover increased personnel related costs. Revenues in the geographic information systems unit of IT are increasing by \$306,543 due to assessing other departments and partner agencies to cover the cost of Pictometry flights in 2019. The unit also added a staff position during the current biennium. The tort insurance allocation increased \$452,473 due to significant increases in Washington Counties Risk Pool premiums as well as efforts to decrease prior year excess fund balances are no longer needed. Budgets for our self-insured health plan have been reduced \$716,146 as a result of a reduced number of participants as the Sheriff's Guild and Corrections Deputies are now on other plans. The technology repair & replacement funding will decrease by \$250,000 as current biennium one-time increased assessments from the General Fund and Public Works funds accomplished adequate funding of computer replacements.

Whatcom County Jail Fund

Used to account for the additional 0.1% 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 \$7.5 million per year to the Jail Fund to support Corrections Bureau operating costs. Corrections Bureau costs are projected to rise \$647,404 between 2018 and 2019 and \$259,390 between 2019 and 2020. Increases are due to wage and benefit costs rising, the addition of one FTE corrections deputy, higher building maintenance costs, increased medical costs, conversion to electronic health records, maintenance on the Spillman records management software, Yakima jail bed utilization costs, and additional vehicle costs.

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 \$4.9 million in 2019 and \$3.7 million in 2020 for fleet replacements that will be paid out of fund equity.

continued on next page

Other Funds Revenues and Expenditures Notes continued

Countywide Emergency Medical Services (EMS) Fund

Used to account for all revenues related to the provision of countywide emergency medical services – advanced life support (ALS). In addition to user fees, a 29.5 cents per thousand emergency medical services property tax levy, approved by voters in 2016 (RCW 84.52.069) for the six year period of 2017-2022, is recorded in this fund. The fund also accounts for an additional 0.1% 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 \$850,000 in 2019 and \$900,000 in 2020 from the criminal justice portion of the fund to the General Fund to support positions in the Sheriff's Office and Prosecuting Attorney's Office.

EMS contracts purchase services from the City of Bellingham and Fire District 7 for ALS medic units. The fund pays all medical dispatch costs countywide. The 2019-2020 budget includes staffing of an emergency medical services manager and a systems administrator position, all related support costs, countywide electronic patient care reporting software maintenance, reimbursements to three fire districts impacted by the EMS Levy, a medical program director contract, the addition of a community paramedic program and related equipment, as well as training and start-up costs for a fifth medic unit.

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 2019 is anticipated to be about \$4.8 million and grant revenues \$1.6 million. The District plans to spend about \$1.7 million for flood hazard reduction projects on Swift Creek, Lower Nooksack River, Jones Creek, High Creek and Glacier-Gallup Creek Alluvial Fan. Flood expects to spend \$2.2 million on repair and maintenance projects such as Marine Drive Levee repair, Red River Levee stabilization, Truck Road bank protection, Hannegan Levee rehabilitation, Abbott Levee erosion protection, and Sande-Williams Levee rehabilitation. Also proposed is \$820,000 for flood planning on the Lower Nooksack. The Natural Resource section will be spending about \$960,000 on the Pollution Identification and Correction (PIC) Program, \$240,000 on salmon recovery, and \$313,000 on water planning activities. In addition, Flood will be partially funding NPDES Phase II activities in the Road Fund (\$187,480) and will also transfer funding of \$1,258,997 to fund Stormwater operating costs in 2019. According to state law (RCW 86.15.140), the Flood Fund and its subzones adopt annual budgets; therefore, a 2020 budget for these funds is not included.

Behavioral Health Program Fund

Used to account for the 0.1% 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.

Homeless Housing Fund

Receives funding from state grants and from surcharges added to document recording fees in the Auditor's Office. Surcharges of \$62 are collected by the auditor, 33% is allocated to the state, 2% to the Auditor's Office, and 65% to the county for housing and assistance for homeless people. The County contracts with

continued on next page

Other Funds Revenues and Expenditures Notes continued

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 0.5% (0.25% for REET I and 0.25% for REET II) imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are generally used for general government and law & justice capital projects. The proceeds in REET II are used to fund parks and stormwater projects. \$4.9 million in 2019 and \$2.2 million in 2020 has been budgeted for capital projects in these two funds. Other projects will be added through the supplemental process throughout the biennium.

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 0.9% 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. The 2019-2020 budget currently contains funding for Phase I of the Sheriff's public safety radio replacement project, funding for a jointly funded (with the Port of Bellingham and City of Bellingham) economic development program, an affordable housing loan program, and two small capital projects at the County's Forest Street Annex and Champion Street parking lot.

Election Reserves

This fund receives \$360,000 of property tax revenue each year to finance elections. It also receives revenue from reimbursement of election costs. 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 in 2019 and \$250,000 in 2020 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 management related services to county residents. Services include outreach and education programs for waste reduction and recycling, litter control, operation of the Disposal of Toxics facility, support for the Master Composter program, and landfill monitoring.

continued on next page

Other Funds Revenues and Expenditures Notes continued

Miscellaneous Small Funds

Funds with annual revenue and/or expenditures that are generally less than \$1,000,000. New funds added this biennium include the Mental Health & Developmental Disabilities Fund which accounts for the property tax levied for those activities. Previously accounted for in the General Fund, these revenues have been separated out and put in a special revenue fund for better accountability. Also new is the Swift Creek Sediment Management Fund which accounts for state and local revenues provided for the purpose of managing naturally occurring asbestos in Swift Creek which originates on Sumas Mountain.

2019 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2019 Balance	Expenditures 2019	Revenues 2019	*Estimated Ending 2019 Balance
001	General Fund*	14,253,803	(87,449,988)	87,536,205	14,340,020
108	County Road	20,867,910	(42,757,273)	31,205,845	9,316,482
109	Election Reserves	413,894	(1,339,606)	1,430,300	504,588
114	Veterans Relief	624,583	(314,958)	307,000	616,625
118	Whatcom County Jail*	1,036,334	(16,388,652)	16,285,211	932,893
121	Low-Income Housing Projects	168,932	(299,000)	250,000	119,932
122	Homeless Housing	236,710	(3,639,175)	3,716,061	313,596
123	Stormwater	656,303	(1,673,918)	1,673,102	655,487
124	Behavioral Health Program	7,661,288	(5,210,561)	4,681,375	7,132,102
126	Parks Special Revenue	1,617,493	(100,000)	88,363	1,605,856
127	Mental Health & Developmental Disabilities	-	(648,000)	648,000	-
128	Swift Creek Sediment Management	-	(1,300,000)	1,300,000	-
130	Countywide Emergency Medical Services	5,956,992	(12,317,150)	14,728,401	8,368,243
135	WC Trial Court Improvement	5,928	(28,937)	45,000	21,991
140	Solid Waste	2,686,132	(1,426,332)	1,617,722	2,877,522
141	WC Convention Center	1,474,848	(745,500)	749,662	1,479,010
142	Victim Witness	82,246	(167,668)	207,000	121,578
154	Road Improve #1	14,185	(35,292)	36,392	15,285
155	Road Improve #2	5,874	(2,488)	2,387	5,773
159	Road Improve #7	1,553	(7,808)	7,080	825
165	WC Drug Fund	480,258	(437,000)	356,600	399,858
166	Auditor's O&M	453,950	(218,195)	187,450	423,205
167	Emergency Management	172,830	(943,255)	901,440	131,015
169	Flood Control Zone	7,479,000	(9,821,390)	7,429,132	5,086,742
170	Pt. Roberts' Transportation	1,025,314	(30,000)	60,000	1,055,314
175	Conservation Futures	4,119,133	(464,171)	1,147,420	4,802,382
245	2010 Ltd Tax GO & Refund Bond	1,000	(239,325)	239,325	1,000
324	REET II	4,783,199	(2,291,013)	2,191,457	4,683,643
326	REET I	4,768,515	(584,486)	2,191,457	6,375,486
332	Public Utilities Improvement	26,113,284	(1,399,430)	4,550,177	29,264,031
444	Ferry System	2,430,448	(3,244,848)	3,426,457	2,612,057
501	ER&R	15,536,821	(16,067,014)	12,594,344	12,064,151
507	Administrative Services	9,406,488	(23,496,012)	21,994,004	7,904,480
16921	Lynden/Everson Sub-Zone	182,024	(95,600)	39,712	126,136
16922	Sumas/Nooksack/Everson Sub-Zone	1,298,643	(215,000)	123,825	1,207,468
16923	Acme/Van Zandt Sub-Zone	307,026	(36,815)	25,440	295,651
16924	Samish Watershed Sub-Zone	120,736	(16,250)	21,620	126,106
16925	Birch Bay Sub-Zone	1,319,393	(1,376,838)	774,052	716,607
	Total	137,763,070	(236,828,948)	224,769,018	125,703,140

* Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse except the General Fund balance has been presented with a 5% lapse and the Jail Fund with a 3% lapse.

2020 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2020 Balance	Expenditures 2020	Revenues 2020	*Estimated Ending 2020 Balance
001	General Fund	14,340,020	(89,047,003)	88,662,631	13,955,648
108	County Road	9,316,482	(27,098,113)	27,323,566	9,541,935
109	Election Reserves	504,588	(1,341,239)	1,065,300	228,649
114	Veterans Relief	616,625	(325,280)	307,000	598,345
118	Whatcom County Jail	932,893	(16,640,261)	16,412,931	705,563
121	Low-Income Housing Projects	119,932	(265,600)	250,000	104,332
122	Homeless Housing	313,596	(3,784,408)	3,896,868	426,056
123	Stormwater	655,487	(1,659,830)	1,653,832	649,489
124	Behavioral Health Program	7,132,102	(5,318,310)	4,791,375	6,605,167
126	Parks Special Revenue	1,605,856	(130,000)	88,363	1,564,219
127	Mental Health & Developmental Disabilities	-	(648,000)	648,000	-
128	Swift Creek Sediment Management***	-	-	-	-
130	Countywide Emergency Medical Services	8,368,243	(13,890,633)	14,514,292	8,991,902
135	WC Trial Court Improvement	21,991	(29,117)	45,000	37,874
140	Solid Waste	2,877,522	(1,385,545)	1,590,089	3,082,066
141	WC Convention Center	1,479,010	(734,000)	787,146	1,532,156
142	Victim Witness	121,578	(176,389)	207,000	152,189
154	Road Improve #1	15,285	(36,292)	37,192	16,185
155	Road Improve #2	5,773	(2,588)	2,420	5,605
159	Road Improve #7	825	(3,808)	4,248	1,265
165	WC Drug Fund	399,858	(356,625)	356,600	399,833
166	Auditor's O&M	423,205	(250,195)	187,450	360,460
167	Emergency Management	131,015	(955,691)	904,640	79,964
169	Flood Control Zone**	5,086,742	-	-	5,086,742
170	Pt. Roberts' Transportation**	1,055,314	-	-	1,055,314
175	Conservation Futures	4,802,382	(471,815)	1,167,156	5,497,723
245	2010 Ltd Tax GO & Refund Bond	1,000	(240,125)	240,125	1,000
324	REET II	4,683,643	(1,886,477)	2,209,880	5,007,046
326	REET I	6,375,486	(322,526)	2,209,880	8,262,840
332	Public Utilities Improvement Fund	29,264,031	(546,584)	4,758,218	33,475,665
444	Ferry System	2,612,057	(3,163,981)	3,381,647	2,829,723
501	ER&R	12,064,151	(15,061,743)	12,551,010	9,553,418
507	Administrative Services	7,904,480	(23,399,325)	22,140,862	6,646,017
16921	Lynden/Everson Sub-Zone**	126,136	-	-	126,136
16922	Sumas/Nooksack/Everson Sub-Zone**	1,207,468	-	-	1,207,468
16923	Acme/Van Zandt Sub-Zone**	295,651	-	-	295,651
16924	Samish Watershed Sub-Zone**	126,106	-	-	126,106
16925	Birch Bay Sub-Zone**	716,607	-	-	716,607
	Total	125,703,140	(209,171,503)	212,394,721	128,926,358

* Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse except the General Fund balance has been presented with a 4.7% lapse and the Jail Fund with a 3% lapse.

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

*** Swift Creek Sediment Management is expected to be established as a separate entity by 2020.

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).

Administrative Services - Facilities Management

Vector Truck & Equipment Storage Building

This project constructs a 50'x40' (2,000 sq ft) two bay heated building for the new NPDES vector truck and related equipment. The vector truck must be kept in a heated building in order to utilize it during the cold winter months and to protect it from freezing and damaging the equipment.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Buildings & Structures	440,000	-	440,000
Total	440,000	-	440,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Road Fund Transfer	440,000	-	440,000
Total	440,000	-	440,000

continued on next page

Project Budgets continued

Parks & Recreation Department

Silver Lake Park Improvements, Amendment #1

This is an amendment to the current Silver Lake Park Improvement project. This next phase of the project entails the renovation of the main park campground to include new water and electrical service, road alignment and surfacing and campsite improvements including leveling, surfacing and installation of new pedestals, tables and fire rings. Two of the existing cabins will be renovated as part of this project. Design, permitting, and construction work is also planned for a phased replacement of restrooms and showers at the park.

Project Budget	Original Project Budget	Amendment #1 Request	Amended Project Budget Request
Direct Billing Rate	-	108,250	108,250
Printing	-	4,400	4,400
Professional Services	-	428,000	428,000
Advertising	-	3,250	3,250
Repairs and Maintenance	880,000	-	880,000
Other Improvements	-	3,149,400	3,149,400
Total	880,000	3,693,300	4,573,300

Project Funding	Original Project Budget	Amendment #1 Request	Amended Project Budget Request
REET II Transfer	880,000	3,693,300	4,573,300
Total	880,000	3,693,300	4,573,300

continued on next page

Project Budgets continued

Public Works Department

Marine Drive Reconstruction and Bike/Ped Facilities, CRP #917001

This project is located between Locust Ave. and Alderwood Ave. in Section 15 of T38N, R2E. This work involves reconstruction of approximately 1/2 mile of roadway with emphasis on bike/pedestrian and stormwater quality enhancements and is listed #R9 on the 2019-2024 Six-Year Transportation Improvement Program. The requested funding is for right-of-way scoping and design.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Buildings & Structures	440,000	-	440,000
Total	440,000	-	440,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Road Fund Transfer	440,000	-	440,000
Total	440,000	-	440,000

continued on next page

Project Budgets continued

Public Works Department continued

North Lake Samish Road Bridge No. 107, CRP #913006

This project is located on Lake Samish in Section 27,T37N,R3E. This project will replace the existing 250 ft timber bridge with is structurally deficient and is listed #B4 on the 2019-2024 Six Year Transportation Improvement Program. The requested funding is for right-of-way scoping and design.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Other Improvements	770,000	-	770,000
Total	770,000	-	770,000

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Road Fund Transfer	770,000	-	770,000
Total	770,000	-	770,000

continued on next page

Project Budgets continued

County Sheriff's Office

Whatcom County Integrated Public Safety Network

This project is for a new public safety radio system to provide basic emergency and first responder communications necessary for citizen and responder safety. System upgrades are necessary to comply with current standards and eliminate obsolescence through upgrades to equipment. It will support the ability to carry out mandated missions and responsibilities particular to Law Enforcement, Fire and Emergency Management. The upgraded system will provide radio communications capability and coverage where radio signals are currently nonexistent or inadequate. Funding requested is for the first phase of this multi-million dollar project.

Project Budget	Estimated Project Cost	Expenditures to Date	Requested Project Budget
Communications Equipment	396,802	-	396,802
Total	396,802	-	396,802

Project Funding	Estimated Project Revenues	Revenue to Date	Requested Project Budget
Public Utilities Improvement Fund Transfer	396,802	-	396,802
Total	396,802	-	396,802



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.

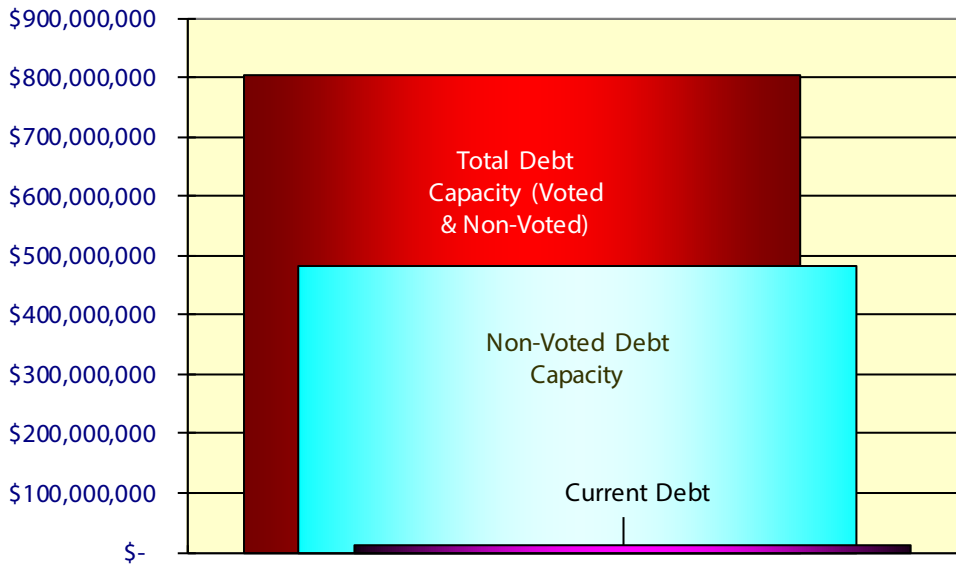
The combination of voted and non-voted general obligation debt for county purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the county.

The assessed value of all property in the county for 2018 is \$32,203,527,231. This provides a non-voted general obligation debt capacity of \$483,052,908. Of this borrowing capacity, we have utilized \$14,374,040. There is unused non-voted debt capacity of \$468,678,868 available. Our total voted and non-voted general obligation debt capacity is \$805,088,181, leaving an unused voted and non-voted capacity of \$790,714,141. The graph on the following page illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

continued on next page

Debt Capacity Limited by State Law continued

Current Debt and Estimated Debt Capacity



Estimated Legal Debt Capacity Calculation

Assessed Value	\$32,203,527,231
Limited Tax General Obligation Debt Capacity (Non-voted)	
1 1/2% of Assessed Value	\$483,052,908
Less: Outstanding debt applicable to limit	\$(14,374,040)
Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)	<u><u>\$468,678,868</u></u>
Total General Obligation Debt Capacity (Voted and Non-voted)	
2 1/2% of Assessed Value	\$805,088,181
Less: Outstanding debt applicable to limit	\$(14,374,040)
Remaining Capacity: Voted & Non-voted	<u><u>\$790,714,141</u></u>

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. As of December 31, 2018, outstanding bonds totaled \$1,985,000. The remaining bond balance relates to the jail control system project and will be repaid from the Whatcom County Jail Fund.

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

Year Ending	General Obligation Bonds		
	Principal	Net Interest	Total
2019	140,000	59,164	199,164
2020	145,000	54,964	199,964
2021	150,000	50,746	200,746
2022	155,000	46,405	201,405
2023	160,000	41,920	201,920
2024	165,000	37,289	202,289
2025	165,000	32,514	197,514
2026	170,000	27,500	197,500
2027	175,000	22,334	197,334
2028	180,000	17,017	197,017
2029	185,000	11,547	196,547
2030	195,000	5,925	200,925
Total	1,985,000	407,326	2,392,326

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 2% and matures July 1, 2021. The balance of the loan at the end of 2018 was \$546,714. 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 2018 was \$167,293.

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 2018 was \$400,924.

Whatcom County and Capital Planning

The following text and tables are extracted from the Six-Year Capital Improvement Program for Whatcom County Facilities 2019-2024, 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 2020. 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 2019-2024

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 2024 and by considering other relevant factors.

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

General locations and capacities of proposed County facilities are indicated in this document (as applicable).

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

This Six-Year Capital Improvement Program presents costs and funding sources for proposed County capital facilities (all figures are in 2018 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

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

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.

- E. *A requirement to reassess the land use element if probable funding falls short of meeting existing needs and to ensure that the land use element, capital facilities plan element, and financing plan within the capital facilities plan element are coordinated and consistent.*

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

Charter Provisions and the County Budget

In addition to Growth Management Act provisions relating to capital facilities, Section 6.30 of the County Charter also requires the County to include a six-year capital improvement program as part of the budget. Appropriations for 2019-2020 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 2021-2024 are included for planning purposes and review of potential future needs, but not for budget authorization at this time.

Parks

The 2018 inventory of County parks and open space areas is over 15,800 acres. This inventory is shown on the below.

Table 1. Existing Parks

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

Site No.	Park Name and Location	Acres
1	Alderwood Park, 3479 Willowwood Rd.	2.8
2	Bay Horizon Park, 7467 Gemini St.	69.8
3	Birch Bay Community Park, 7930 Birch Bay Dr.	13.2
4	Birch Bay Conservancy Area, 7000 Point Whitehorn Rd.	43.2
5	Birch Bay Tidelands	143.9
6	Boulevard Park, 471 Bayview Dr.	1.8
7	Broadway Beach Access, 7497 Birch Bay Dr.	0.1
8	Cagey Road, 3130 Haxton Way	20.3
9	Camp 2 RR ROW, 3775 Camp 2 Rd.	2.3
10	Canyon Lake Community Forest, 8300 Mt. Baker Hwy.	2,394.4
11	Chuckanut Mountain Park, 745 Old Samish Rd.	973.1
12	Cottonwood Beach Access, 8191 Birch Bay Dr.	4.6
13	Deming Eagle Homestead Park, 5615 Truck Rd.	28.5
14	Dittrich Park, 319 E Lake Samish Dr.	22.8
15	Drayton Harbor Tidelands	0.3
16	Euclid Park, 1570 Euclid Ave.	1.2
17	Galbraith Mountain Access, 800 Birch Falls Dr.	20.3
18	Glacier Cemetery	0.5

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Site No.	Park Name and Location	Acres
19	Halverson Park, 5075 Anderson Rd.	5.6
20	Haynie Road, 2876 Haynie Rd.	1.9
21	Hegg, 3845 Blue Canyon Rd.	4.0
22	Hovander Homestead Park and Tennant Lake, 5299 Nielsen Rd.	338.3
23	Jackson Rd. Beach Access, 7465 Birch Bay Dr.	0.2
24	Jensen Family Forest Park, 8051 Stein Rd.	21.7
25	Josh VanderYacht Park, 4106 Valley Highway	2.2
26	Kickerville Road, 4110 Bay Rd.	2.4
27	Lake Whatcom Park, 3220 North Shore Rd.	4,686.5
28	Lighthouse Marine Park, 811 Marine Dr. in Point Roberts	24.3
29	Lily Point Marine Park, 2315 APA Rd. in Point Roberts	274.0
30	Little Squaticum Park, 640 Marine Dr.	13.7
31	Lookout Mountain Forest Preserve, 2537 Lake Louise Rd.	4,430.3
32	Lummi Island Beach Access, 2198 N. Nugent Rd.	0.1
33	Maple Beach Tidelands	101.5
34	Maple Creek Park, 7842 Silver Lake Rd.	79.7
35	Maple Falls Community Park, 7470 Second St.	4.1
36	Monument Park, 25 Marine Dr. in Point Roberts	7.3
37	Nugent's Corner River Access, 3685 Mt. Baker Highway	16.5
38	Ostrom Conservation Site, 4304 South Pass Rd.	36.3
39	Phillips 66 Soccer Park, 5238 Northwest Dr. (used to be Northwest Soccer Park)	36.5
40	Point Whitehorn Marine Reserve, 6770 Koehn Rd.	55.3
41	Redwood Park, 3310 Redwood Ave.	0.2
42	Samish Park, 673 N. Lake Samish Dr.	26.4
43	Samish Way, 5170 Samish Way	2.0
44	Semiahmoo Park, 9261 Semiahmoo Parkway	304.0
45	Silver Lake Park, 9006 Silver Lake Rd.	410.4
46	South Fork Park, 1530 Mosquito Lake Rd.	550.3
47	South Lake Whatcom Park, 4144 S Bay Dr.	78.9
48	South Pass East, 4900 South Pass Rd.	0.7
49	South Pass West, 4190 South Pass Rd.	0.5
50	Squires Lake Park, 2510 Nulle Rd.	82.3
51	Stimpson Family Nature Reserve, 2076 Lake Louise Rd.	376.1
52	Sunnyside Landing, 2870 Northshore Rd.	6.5
53	Sunset Beach, 2580 West Shore Dr. on Lummi Island	5.4
54	Sunset Farm Park, 7977 Blaine Rd.	70.0
55	Ted Edwards Park, 4150 Oriental Ave.	3.6
56	Teddy Bear Cove Park, 1467 Chuckanut Dr.	8.8
57	Terrell Creek Access, 7417 Jackson Rd.	0.6
58	Terrell Creek Heron Rookery, 7065 Jackson Rd.	14.4
59	Terrell Creek Point, 7685 Birch Bay Dr.	7.6
60	Turner-Jaeger, 1975 Lake Louise Rd.	4.7
61	Welcome Bridge River Access, 5585 Mosquito Lake Rd.	0.5
Total		15,839.4

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

shorelines.

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 almost \$16.1 million, are proposed over the six-year planning period.

Trails

Whatcom County currently has over 73 miles of trails in various locations throughout the County. This inventory is shown below.

Table 2. Existing Trails

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	16.60
5	Deming Homestead Eagle Park, Truck Rd.	0.30
6	Hovander Homestead Park	3.20
7	Interurban, Chuckanut area	3.15
8	Jensen Family Forest Park, Stein Rd. and Birch Bay Lynden Rd.	0.67
9	Lake Whatcom Park	6.00
10	Lily Point, Point Roberts	2.00
11	Lookout Mountain Forest Preserve	9.11
12	Maple Creek Park, 7842 Silver Lake Rd., Maple Falls	1.28
13	Monument Park, 25 Marine Dr. in Point Roberts	0.35
14	Phillips 66 Soccer Park Trail (Used to be Northwest Soccer Park), Smith Rd. and Northwest Dr.	0.38
15	Ostrom Conservation Site, 4304 South Pass Rd.	0.56
16	Point Whitehorn Marine Reserve, 6770 Koehn Rd, Birch Bay	0.81
17	Samish Park, 673 N. Lake Samish	1.38
18	Semiahmoo Park	0.63
19	Silver Lake Park, 9006 Silver Lake Rd.	5.28
20	South Fork Park	2.30
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
24	Teddy Bear Cove	0.33
Total		73.55

continued on next page

Six-Year Capital Improvement Program 2019-2024 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 68 additional miles of trails would be needed by the year 2024 to serve the people of Whatcom County.

Proposed Improvement Projects

Trail improvement projects and associated facilities, totaling almost \$7.3 million, are proposed over the six-year planning period. These projects would add almost 27 trail miles (the South Fork Park trails project would add 5 miles and the Lake Whatcom trails project would add 21.8 miles).

While there is a shortfall in trail miles provided by the County, there are other trails that are owned/maintained by a variety of agencies or jurisdictions that provide recreational opportunities for Whatcom County residents and visitors.

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, 1999 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.

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Proposed Improvement Projects

One activity improvement project, which will add new multi-use buildings at the East Whatcom Regional Resource Center, is proposed. This project will cost over \$2 million within the six-year planning period.

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

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost	
1	Hovander/Tennant Paintworks	1	75,500					75,500	
2	Gerdrum House Museum Renovation (at Silver Lake)	1	50,200					50,200	
3	Semiahmoo Park - Siding & Paint	1		57,200				57,200	
4	Demo Bay Horizon Hostel/Silver Lake Bldgs	1	500,500					500,500	
5	Silver Lake Campground, Access & Restrooms	1	2,225,000	1,028,000	1,005,000	1,115,000	450,000	825,000	6,648,000
6	Silver Lake Cabins Capital Maint.	1	51,100	53,700	57,298	59,800	62,700		284,598
7	South Fork Phase II Bridges & Connector Trails	1	110,000	93,000	385,000	410,000			998,000
8	Lake Whatcom Park Trailhead Improvements	1	370,000	155,000	1,220,000	635,000			2,380,000
9	Lake Whatcom Area Trail Development	1, 2	574,000	441,000	477,000	508,000	538,000	535,000	3,073,000
10	Hovander Park Animal Exhibit	1, 3			264,500				264,500
11	Hovander Park Picnic Shelters	1	39,500	328,000					367,500
12	Tennant Lake Interpretive Center Remodel	1	30,000	11,000	220,000				261,000
13	Hovander Park Roadway & Access Improvements	1	385,000	120,000	1,375,000	550,000			2,430,000
14	Various Locations - Access and General Maintenance	1	75,000	75,000	75,000	75,000	75,000	75,000	450,000
15	Maple Falls Park Trailhead	1		100,000	145,000	565,000			810,000
16	Birch Bay Beach Park Development	1, 4, 5			255,000	260,000	3,433,000	72,500	4,020,500
17	Nessett Farm - Remodel & restroom	6	100,000	445,000	135,000				680,000
18	East Whatcom Regional Resource Center - Buildings	1, 2, 3, 7, 8	2,018,578						2,018,578
Total			6,604,378	2,906,900	5,613,798	4,177,800	4,558,700	1,507,500	25,369,076

Funding Source

- 1. Real Estate Excise Tax (REET)
- 2. State Grant
- 3. Donations
- 4. Park and Recreation District

- 5. Parks Special Revenue Fund
- 6. Nessett Foundation
- 7. Community Development Block Grant
- 8. State Capital Budget

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Existing Maintenance and Operations Space

The 2018 inventory of maintenance & operations/facilities management space is 70,681 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	3720 Williamson Way (Facilities Management)	31,248
3	Minimum Security Correction Facility - 2030 Division St. (Facilities Management Storage)	3,660
Total		70,681

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 and maintenance projects on existing buildings and sites over the six-year planning period total \$686,000 as shown below.

Table 6. Proposed Government Building and Site Improvement Projects

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost
1	Replace Outdoor Security Camera System (Central Shop)	120,000						120,000
2	Replace Sewer Line (Central Shop)	66,000						66,000
3	Vactor Truck/Equipment Storage Building (Central Shop)	170,000	330,000					500,000
Total		356,000	330,000					686,000

Funding Source

- 1. Equipment Rental & Revolving (ER&R) Fund
- 2. Road Fund

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Existing Office Space

The 2018 inventory of County government office space is 306,691 square feet at eight locations. This inventory is shown below.

Table 7. Existing 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.

Proposed Improvement Projects

Improvement and maintenance projects on existing buildings and sites over the six-year planning period total more than \$32 million as shown below.

Table 8. Proposed Government Building and Site Improvement Projects

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost	
1	Courthouse Exterior (311 Grand Ave)	1, 2	1,224,135	892,917	1,170,775	1,258,207	729,229	644,051	5,919,314
2	Prox/Security Access Control Panels (various locations)	1	238,000						238,000
3	Access Controls/Gate (211 E. Champion)	2	89,000						89,000
4	Asphalt Patching/Sidewalks (various locations)	1	50,000	50,000	50,000	50,000	50,000	50,000	300,000
5	Improvements (1000 N. Forest St)	1	65,000						65,000
6	Improvements (1500 N. State St)	2, 3	2,270,000	1,341,456	2,240,000	2,240,000			8,091,456
7	Relocate Morgue	1	400,000	1,600,000					2,000,000
8	Northwest Annex (tenant improvements for new location)	2	260,000						260,000
9	Interior Painting & Carpets (various locations)	1	115,000	115,000	115,000	115,000	115,000	115,000	690,000
10	Central Plaza Debt Service	1	124,000	124,000	124,000	124,000	124,000	124,000	744,000
11	Civic Center Remodel (322 N Commercial)	4, 8	625,000	3,288,500	10,000				3,923,500

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost
12 Civic Center Access Controls/ Cameras (322 N Commercial)	4	105,000						105,000
13 Triage Center (2026 Division St.)	5, 6, 7	9,400,000						9,400,000
14 Courthouse Maintenance and Tenant Improvements (311 Grand Ave)	1, 2	350,000						350,000
Total		15,315,135	7,411,873	3,709,775	3,787,207	1,018,229	933,051	32,175,270

Funding Source

- | | |
|---|---|
| 1. Real Estate Excise Tax (REET I) | 5. Behavioral Health Program Fund |
| 2. Economic Development Initiative (EDI) | 6. State Capital Budget |
| 3. State Street Building Acquisition and Improvement Fund | 7. State Grant |
| 4. Road Fund | 8. Civic Center Building Improvement Fund |

Existing Sheriff’s Office Space

The 2018 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.

Proposed Improvement Projects

A new public safety radio system will be constructed and installed within the six-year planning period. This comprehensive radio system update will include infrastructure (such as towers), radio systems in buildings,

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

radios in vehicles, and hand-held radios. The system costs \$4 million, as shown below.

Table 10. Proposed Sheriff’s Office Improvement Projects

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost
1 Public Safety Radio System	1	873,000	3,127,000					4,000,000
Total		873,000	3,127,000					4,000,000

Funding Source

- 1. Economic Development Initiative (EDI)

Existing Emergency Management Space

The 2018 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 Unified Emergency Coordination Center (3888 Sound Way, Bellingham)	24,000
Total		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.

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Proposed Improvement Projects

The emergency management projects planned over the next six years are shown below.

Table 12. Emergency Management Improvement Projects

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost
1	WUECC - HVAC Improvements	1, 2	20,000	70,000				90,000
Total			20,000	70,000				90,000

Funding Source

1. Real Estate Excise Tax (REET)
2. City of Bellingham Cost Share

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 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 partial compliance. Over the next several years the downtown jail will undergo major construction work which may reduce the available jail beds for an undetermined length of time. 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 13. 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), the Whatcom County Adult Corrections Facilities & Sheriff's Headquarters Pre-Design Report (Sept. 2013), and the Building Assessment Studies and Cost Estimates for Capital Improvements at the Jail (Public Safety Building) (Sept. 2017).

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

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

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

The adult corrections projects planned over the next six years are shown below.

Table 14. Proposed Jail Improvement Projects

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost
1 Jail Improvements	1, 2	3,425,000	7,000,000					10,425,000
2 Jail Work Center Walls	2	150,000						150,000
Total		3,575,000	7,000,000					10,575,000

Funding Source

1. Real Estate Excise Tax (REET)
2. General Fund

Existing Juvenile Detention Facilities

The 2018 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 15. Existing Juvenile Detention Beds

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

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Proposed Improvement Projects

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

Existing Roads

The 2017 inventory shows a total of 938.57 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.

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 contains a variety of projects, including bridge replacements, intersection improvements, 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 establishes the following LOS standard for the ferry:

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

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

boat) X 2/ SAEP [Small Area Estimate 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 the interim LOS standard.

Proposed Improvement Projects

The Six-Year Transportation Improvement Program includes construction of ferry terminal improvements, preliminary engineering for replacing the Whatcom Chief, and preliminary engineering and right-of-way acquisition for relocation of the ferry terminal.

Total Transportation Costs

Transportation projects, including road and ferry projects, total approximately \$40.6 million over the six-year planning period. This includes approximately \$31.4 million in local funds, with the remainder coming 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 Division in 2005. The Stormwater Division 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 Division maintains an inventory of public and private stormwater facilities in the area covered by the County’s NPDES Phase II permit for Municipal Separate Storm Sewer Systems. This inventory includes ditches, culverts, catch basins, vaults, ponds, and swales. Completed Stormwater Construction Projects since the Stormwater Division was created in 2005 are listed below.

Table 16. 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
7	Lake Whatcom	Cedar Hills-Euclid Stormwater Improvements	2016

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued



Figure 1. Lake Whatcom Cedar Hills-Euclid Stormwater Improvements

Whatcom County Public Works regularly seeks and is awarded grant money that contributes to the design and construction of these stormwater projects that improve water quality through treatment systems and stream stabilization.

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.

Proposed Improvement Projects

Stormwater improvement projects totaling almost \$10.5 million are proposed over the six-year planning period as shown on the following page. These costs would be paid by Real Estate Excise Tax (REET) and funding from the Birch Bay Watershed and Aquatic Resources Management District (BBWARM).

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Table 17. Proposed Stormwater Improvement Projects

	Funding Source	2019	2020	2021	2022	2023	2024	Total Cost	
1	Agate Hgts/Bay Ln Stormwater - Phase II	1	750,000					750,000	
2	Edgewater Lane Stormwater	1	170,000	472,500				642,500	
3	Civic Center Parking Lot Stormwater	1	50,000	105,000	357,500			512,500	
4	Silver Beach Creek Stormwater	1	30,000	105,000	319,000	161,000	750,000	1,365,000	
5	Sudden Valley Stormwater	1	15,000	42,000	132,000	661,250		850,250	
6	Lowell - Cedarbrook Stormwater	1			148,500	86,250	696,000	930,750	
7	Glen Cove - Lakeside Stormwater	1				155,250	90,000	512,500	757,750
8	South Bay Drive Stormwater	1					174,000	93,750	267,750
9	Strawberry Point Stormwater	1					156,250	156,250	
10	Shallow Shore Drive - Culvert	1		50,000				50,000	
11	Birch Bay Dr./Petticote Lane - Storm Drain	1, 2	810,000					810,000	
12	Harborview Rd./Birch Bay Dr. - Storm Drainage	1, 2		1,300,000				1,300,000	
13	Lora Lane - Drainage & Tide Gate Modifications	1, 2	50,000	30,000	320,000			400,000	
14	Semiahmoo Dr. - Drainage Improvements (North)	1		50,000		150,000		200,000	
15	Holeman Ave. - Storm Drain	1, 2			85,000		200,000	285,000	
16	Wooldridge Ave. - Stormwater Improvements	1, 2				200,000	20,000	1,000,000	1,220,000
	Total		1,875,000	2,154,500	1,362,000	1,413,750	1,180,000	2,512,500	10,497,750

Funding Source

1. Real Estate Excise Tax (REET)
2. Birch Bay Watershed and Aquatic Resources Management District (BBWARM)

continued on next page

Six-Year Capital Improvement Program 2019-2024 Continued

Total Costs for the six-year planning period are shown below.

Table 18. Total Costs for the Six-Year Planning Period

	Total Costs 2019-2024	Percent of Total Costs
Parks, Trails, and Activity Centers	25,369,076	20.46%
Maintenance and Operations	686,000	0.55%
General Government Buildings and Sites	32,175,270	25.95%
Sheriff's Office	4,000,000	3.23%
Emergency Management	90,000	0.07%
Adult Corrections	10,575,000	8.53%
Juvenile Detention	-	0.00%
Transportation	40,612,000	32.75%
Stormwater Facilities	10,497,750	8.47%
Total	124,005,096	100.00%

The County plans to undertake capital improvement projects costing approximately \$124 million between 2019 and 2024, which will be financed with a combination of local, state, federal, and other funding sources.

continued on next page

Six-Year Transportation Improvement Program 2019-2024

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 2018. This program is for the years 2019 through 2024.

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

Project No.	Project Name	Description	Total						
			2019-2024	2019	2020	2021	2022	2023	2024
Road Capital Construction									
R1	Birch Bay Drive & Pedestrian Facility	from Lora Lane to Cedar Avenue	7,450	4,000	3,250	200	-	-	-
R2	Lake Whatcom Blvd, Water Quality Improvements	Cable Street to Strawberry Point	100	25	20	55	-	-	-
R3	Horton Road, Northwest Drive to Aldrich Road	New Roadway	157	90	67	-	-	-	-
R4	Slater Road & Northwest Drive	Intersection Improvements	50	50	-	-	-	-	-
R5	Slater Road, I5 Interchange to 0.10m E. of Pacific Hwy	Reconstruction	50	50	-	-	-	-	-
R6	Slater Road, Northwest Drive to Aldrich Road	New Roadway	50	-	50	-	-	-	-
R7	Smith Road & Northwest Drive	Intersection Improvements	100	100	-	-	-	-	-
R8	Roadway Frost Depth Detectors	Various Locations	325	325	-	-	-	-	-
R9	Marine Drive, Locust Avenue to Alderwood Avenue	Reconstruction & bicycle/pedestrian facilities	3,025	250	200	2,575	-	-	-
R10	North Shore Road, Bellingham City Limits to Y Road	Roadway surface, safety and stormwater improvements	10	-	-	-	10	-	-
R11	Lummi Nation Transportation Projects	Various locations on Reservation	2,000	2,000	-	-	-	-	-
R12	Point Roberts Transportation Improvements	Project locations to be determined in 2019	150	150	-	-	-	-	-
R13	Slater Rd/Haxton Way	Intersection Improvements	10	10	-	-	-	-	-
R14	East Smith Road, Everson Goshen Road to SR 542	Pavement Rehabilitation	1,460	5	5	1,450	-	-	-
R15	East Smith Road & Hannegan Road	Intersection Improvements	3,700	300	100	3,300	-	-	-
R16	Guardrail Safety Program	Safety Improvement	840	840	-	-	-	-	-
R17	Birch Bay Drive, Jackson Road to Shintaffer Road	Pavement Rehabilitation	1,200	-	-	75	1,125	-	-
R18	Turkington Road/Jones Creek	Road Grade Modification and creek channelization	275	25	150	100	-	-	-
R19	Birch Bay Lynden/Blaine Rd.	Intersection Improvements	50	-	-	50	-	-	-
R20	Lincoln Road - II, Harborview Road to SR 548 (Blaine Road)	Reconstruction and new road, non-motorized enhancements	5	-	-	-	-	5	-
R21	Marine Drive II, Alderwood Avenue to Bridge No. 172	Reconstruction & bicycle/pedestrian facilities	5	-	-	-	-	-	5
R22	Hemmi Road Flood Mitigation	Raise roadway	1,175	175	1,000	-	-	-	-
R23	Innis Creek Road	Raise roadway	15	5	10	-	-	-	-

continued on next page

Six-Year Transportation Improvement Program 2019-2024 Continued

Project No.	Project Name	Description	Total						
			2019-2024	2019	2020	2021	2022	2023	2024
Road Capital Construction (cont)									
R24	Larrabee Road Flood Mitigation	Drainage improvements & stream restoration	5	-	-	-	-	-	5
R25	Lakeway Drive Corridor Improvements	Safety and Multimodal Improvements	5	-	-	5	-	-	-
R26	Ferndale Road/Levee Improvements	Levee Improvements	50	50	-	-	-	-	-
R27	Abbott Road/Levee Improvements	Levee Improvements	600	600	-	-	-	-	-
R28	Northwest Drive, City of Bellingham to Axton Road	Structural Overlay	1,500	75	1,425	-	-	-	-
R29	E. Smith Rd, Hannegan Rd. to Everson Goshen Rd.	Pavement Rehabilitation	5	-	-	-	-	-	5
R30	Birch Bay Lynden Rd, Enterprise Rd. to Rathbone Rd	Pavement Rehabilitation	5	-	-	-	-	-	5
R31	ADA Barrier Removal	Multiple locations	50	-	50	-	-	-	-
R32	Small Area Paving	Bridge Approach, Pavement Rehabilitation,	250	250	-	-	-	-	-
R33	Samish Way/Galbraith Lane	Coordination with the City of Bellingham Parking Lot	50	50	-	-	-	-	-
Bridge Capital Construction									
B1	Marine Drive/Little Squalicum Bridge No.1	Rehabilitation	20	20	-	-	-	-	-
B2	Jackson Road/Terrell Creek/ Bridge No. 81	Replacement	220	100	120	-	-	-	-
B3	Mosquito Lake Road/Porter Creek/Bridge No. 141	Replacement	5	-	-	5	-	-	-
B4	North Lake Samish Road/ Bridge No. 107	Replacement	700	450	250	-	-	-	-
B5	Hannegan Road/Ten Mile Creek Bridge No. 236	Replacement	250	250	-	-	-	-	-
B6	Roberts Road/Anderson Creek/ Bridge No. 249	Replacement	1,350	1,350	-	-	-	-	-
B7	Massey Road/Sumas River/ Bridge No. 291	Deck Replacement	110	110	-	-	-	-	-
B8	W. Badger Road/Bertrand Creek/Bridge No. 50	Replacement	3,150	3,150	-	-	-	-	-
B9	Goshen Road/Anderson Creek/ Bridge No. 248	Rehabilitation and sedimentation control	20	-	-	20	-	-	-
B10	Slater Road/Nooksack River Bridge No. 512	Overheight detection/warning system	20	-	-	-	20	-	-
B11	Martin Road/Anderson Creek/ Bridge No. 250	Replacement	5	-	-	-	-	5	-
B12	Loomis Trail Rd/Bertrand Cr. Trib Bridge No. 497	Replacement	5	-	-	-	5	-	-
B13	Lenhart Rd/Saar Creek Bridge No. 329	Replacement	5	-	-	-	-	5	-
B14	Salakanum Way/Anderson Creek Bridge No. 509	Replacement	5	-	-	-	-	-	5
B15	Mosquito Lake Rd/ Hutchinson Creek Tributary	Fish Passage	250	150	100	-	-	-	-
B16	North Fork Road/Kenny Creek	Fish Passage	300	150	150	-	-	-	-

continued on next page

Six-Year Transportation Improvement Program 2019-2024 Continued

Project No.	Project Name	Description	Total						
			2019-2024	2019	2020	2021	2022	2023	2024
Ferry Capital Construction									
F1	Replacement of Whatcom Chief & Terminal	New Ferry and Docks	650	550	100	-	-	-	-
F2	Ferry Terminal Painting and Structural Repair	Project	650	650	-	-	-	-	-
F3	Lummi Island Breakwater Replacement	Terminal Modifications	1,750	1,750	-	-	-	-	-
F4	Relocation of Gooseberry Terminal		600	250	150	50	50	50	50
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	Unanticipated Stormwater Quality Improvements	Various locations	345	100	50	50	50	50	45
Y5	Unanticipated Non-motorized Transportation Improv	Various locations	600	100	100	100	100	100	100
Y6	Fish Passage Project	Various locations	200	-	-	50	50	50	50
Y7	Swift Creek Transportation Impacts	Sumas Mountain/Swift Creek Slide	600	100	100	100	100	100	100
Y8	Railroad Crossing Improvements		300	200	20	20	20	20	20
Total			40,612	19,505	8,117	8,825	2,150	1,005	1,010

2019-2020 Whatcom County Final Budget Ordinance

PROPOSED BY: County Executive

DATE: November 7, 2018

ORDINANCE NO. 2018-064
IN THE MATTER OF THE ADOPTION OF THE FINAL BUDGET OF
WHATCOM COUNTY FOR THE BIENNIUM 2019-2020

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 2019-2020; and,

WHEREAS, following the completion of the Preliminary Budget, which was presented to the Council on October 18, 2018, 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 2019-2020; 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.

2019-2020 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 2019-2020:

FUND/DEPT.	2019 Appropriation	2020 Appropriation
GENERAL FUND		
Assessor	3,394,993	3,355,255
Auditor	1,424,557	1,447,023
Council		
Council	1,512,431	1,474,619
Hearing Examiner	201,617	202,263
Executive		
Executive	778,972	790,699
Non-Departmental	14,481,806	15,777,179
Planning & Development	5,910,561	5,853,927
Treasurer	1,563,968	1,585,115
Sheriff	17,867,357	17,750,242
District Court		
District Court	2,546,145	2,557,440
District Court Probation	2,029,333	2,042,445
Prosecuting Attorney	6,683,733	6,799,489
Public Defender	4,318,112	4,435,217
Superior Court		
Superior Court Administration	3,257,120	3,385,845
County Clerk	2,498,884	2,533,144
Juvenile Administration	5,015,706	5,071,284
Extension	541,708	544,329
Parks and Recreation	4,383,264	4,507,230
Public Health	13,642,352	13,316,805
TOTAL GENERAL FUND	92,052,619	93,429,550

2019-2020 Whatcom County Final Budget Ordinance Continued

FUND/DEPT - Continued

Fund No.	OTHER FUNDS	2019 Appropriation	2020 Appropriation
108	County Road	42,757,273	27,098,113
109	Election Reserves	1,339,606	1,341,239
114	Veterans Relief	314,958	325,280
118	Whatcom County Jail	16,895,518	17,154,908
121	Low-Income Housing Projects	299,000	265,600
122	Homeless Housing	3,639,175	3,784,408
123	Stormwater	1,673,918	1,659,830
124	Behavioral Health Programs	5,210,561	5,318,310
126	Parks Special Revenue	100,000	130,000
127	Mental Health & Developmental Disability	648,000	648,000
128	Swill Creek Sediment Management	1,300,000	0
130	Countywide Emergency Medical Svcs	12,317,150	13,890,633
135	WC Trial Court Improvement	28,937	29,117
140	Solid Waste	1,426,332	1,385,545
141	WC Convention Center	745,500	734,000
142	Victim Witness	167,668	176,389
154	Road Improve #1	35,292	36,292
155	Road Improve #2	2,488	2,588
159	Road Improve #7	7,808	3,808
165	WC Drug Fund	437,000	356,625
166	Auditor's O&M	218,195	250,195
167	Emergency Management	943,255	955,691
175	Conservation Futures	464,171	471,815
245	2010 Ltd Tax GO & Refund Bond	239,325	240,125
324	REET II	2,291,013	1,886,477
326	REET I	584,486	322,526
332	Public Utilities Improvement	1,399,430	546,584
444	Ferry System	3,244,848	3,163,981
501	ER&R	16,067,014	15,061,743
507	Administrative Services	23,496,012	23,399,325
	Total Other Funds	138,293,933	120,639,147

2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 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. Contracts for good and services on individual items or projects 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 similar purpose type and size as the original asset identified in Exhibit B.

(C) Appropriation authority for any budgeted personnel position that becomes vacant during 2019-2020 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

2019-2020 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.

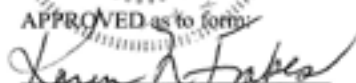
BE IT FURTHER ORDAINED, to authorize the County Council staff to make such clerical, scrivener, or mathematical changes necessary to correct inadvertent errors that may have occurred.

ADOPTED this 20th day of November, 2018.



Dana Brown-Davis, Council Clerk

APPROVED as to form:



Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Rud Browne, Council Chair

Approved Denied


Jack Louws, Executive
Date: 11/26/18

2019-2020 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2019-2020 Budget

Department	ASR			Capital Description	Budget	
	Fund	Base Budget			Year	Cost
General Government Equipment and Software						
Non-Departmental	General Fund	5890		Courthouse Parking Machine	2019	\$ 13,000
Parks	General Fund	5988		Explosion proof HEPA vacuum.	2019	\$ 10,000
Sheriff - Corrections	Jail Fund	5952		Electronic Health Records Software	2019	\$ 25,000
Sheriff - Emergency Mgmt	Emergency Mgmt	Base Bgt		UPS EOC Lan	2019	\$ 5,000
AS Info Services	Admin Services	5744		iSeries Mid Range Server Replacement	2019	\$ 225,000
Sheriff - Corrections	Drug Fund	5873		Secure Pass Scanner - Work Center	2019	\$ 250,000
AS Info Services	Admin Services	5745		Enterprise Backup to Disk System	2020	\$ 160,000
Sheriff - Corrections	Drug Fund	5894		Mail Screening Machine	2020	\$ 169,625
Total						\$ 857,625
General Government Facilities Improvements						
Facilities	REET I	5865		Prox Lock Control Panel Replacement	2019	\$ 238,000
Facilities	REET I	5900		Central Plaza Prox & Cameras	2019	\$ 24,000
Facilities	REET I	5866		Asphalt Patching/Sidewalk Repairs	2019	\$ 50,000
Facilities	REET I	Base Bgt		Carpet Replacement	2019	\$ 65,000
Facilities	REET I	Base Bgt		Interior Painting	2019	\$ 50,000
Facilities	EDI	5867		Champion Street Parking Lot Controls & Gate	2019	\$ 89,000
Facilities	EDI	5868		Forest Street Improvements	2019	\$ 99,000
Facilities	REET I	Base Bgt		Carpet Replacement	2020	\$ 65,000
Facilities	REET I	Base Bgt		Interior Painting	2020	\$ 50,000
Facilities	REET I	5866		Asphalt Patching/Sidewalk Repairs	2020	\$ 50,000
Total						\$ 780,000

I:\BUDGET\Next Year\Ordinances\2019-2020\Capital List\Exhibit B Capital_Revised

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2019-2020 Budget

Department	Fund	ASR Base Budget	Capital Description	Budget	
				Year	Cost
Parks Improvements					
Parks	REET II	6052	Gerdrum Home Roof and Sealing	2019	\$ 50,200
Parks	REET II	6053	Hovander Park/Tennant Paintworks	2019	\$ 75,500
Parks	REET II	6055	Silver Lake Buildings Demolition	2019	\$ 50,500
Parks	REET II	5977	Parks Site Furnishings	2019	\$ 25,000
Parks	REET II	6054	Semiahmoo Siding and Paint	2020	\$ 57,200
Parks	REET II	5977	Parks Site Furnishings	2020	\$ 25,000
Total					\$ 283,400
Equipment Rental and Revolving Fund Facility					
Improv & Operating Equipment					
Public Works	ER&R	5772	Mobile Column Lifts	2019	\$ 49,000
Public Works	ER&R	5773	LED Lighting Upgrades Interior of Main Building	2019	\$ 40,000
Public Works	ER&R	5774	Air Conditioning Servicing Machine	2019	\$ 8,000
Public Works	ER&R	5775	CNC Plasma Metal Cutting Machine	2019	\$ 20,000
Public Works	ER&R	6070	Upgrade Security Cameras at Central Shop	2019	\$ 120,000
Total					\$ 237,000
Transfers - Capital Budget Appropriation Ordinances *					
Non-Departmental	General Fund	6104	Transfers In Support of Capital Projects	2019	\$ 900,000
Non-Departmental	REET II	6113	Transfer In Support of Silver Project Budget	2019	\$ 1,989,600
Non-Departmental	EDI	6082	Transfer - Public Safety Radio Network	2019	\$ 396,802
Non-Departmental	REET II	6113	Transfer In Support of Silver Project Budget	2020	\$ 1,703,700
Non-Departmental	General Fund	6104	Transfers In Support of Capital Projects	2020	\$ 900,000
					\$ 5,890,102

* the following transfers are included in the 2019-2020 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.

I:\BUDGET\Next Year\Ordinances\2019-2020\Capital List\Exhibit B Capital_Revised

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2019-2020 Budget

Department	Fund	Road Proj #	Project Title	Year	Cost
Road Capital Program					
Public Works	Road Fund	915009	Lake Whatcom Blvd, Water Quality Improvements	2019	\$ 25,000
Public Works	Road Fund	916002	Horton Road, Northwest Drive to Aldrich Road	2019	\$ 90,000
Public Works	Road Fund	914001	Slater Road & Northwest Drive	2019	\$ 50,000
Public Works	Road Fund	916003	Slater Road, IS Interchange to 0.10 M. E. of Pacific Hwy	2019	\$ 50,000
Public Works	Road Fund	914012	Smith Road & Northwest Drive	2019	\$ 100,000
Public Works	Road Fund	918001	Roadway Frost Depth Detectors	2019	\$ 325,000
Public Works	Road Fund	910002	Point Roberts Transportation Improvements	2019	\$ 150,000
Public Works	Road Fund	917002	Slater Road/Hixton Way	2019	\$ 10,000
Public Works	Road Fund	916006	East Smith Road/Everson-Goshen Road	2019	\$ 5,000
Public Works	Road Fund	918002	Guardrail Safety Program	2019	\$ 840,000
Public Works	Road Fund	915013	Turkington Road/Jones Creek	2019	\$ 25,000
Public Works	Road Fund	916007	East Hemmi Road Flood Mitigation	2019	\$ 175,000
Public Works	Road Fund	915014	Innis Creek Road	2019	\$ 5,000
Public Works	Road Fund	919001	Ferndale Road/Levee Improvements	2019	\$ 50,000
Public Works	Road Fund	919002	Abbott Road/Levee Improvements	2019	\$ 600,000
Public Works	Road Fund	919003	Northwest Drive Overlay	2019	\$ 75,000
Public Works	Road Fund	919004	Small Area Paving	2019	\$ 250,000
Public Works	Road Fund	919005	Samish Way/Galbraith Lane	2019	\$ 50,000
Public Works	Road Fund	910017	Marine Drive/Little Squallcum Bridge No. 1	2019	\$ 20,000
Public Works	Road Fund	917004	Jackson Road/Terrell Creek Bridge No. 81	2019	\$ 100,000
Public Works	Road Fund	913007	Hannegan Road/Ten Mile Creek Bridge No 236	2019	\$ 250,000
Public Works	Road Fund	915020	Roberts Road/Anderson Creek Bridge No. 249	2019	\$ 1,350,000
Public Works	Road Fund	915016	Mansy Road/Sumas River Bridge No. 291	2019	\$ 110,000
Public Works	Road Fund	915024	W. Badger Road/Bertrand Creek Bridge No. 50	2019	\$ 3,150,000
Public Works	Road Fund	919006	Mosquito Lake Road/Hutchinson Creek Tributary	2019	\$ 150,000
Public Works	Road Fund	919007	North Fork Road/Kenny Creek	2019	\$ 150,000
Public Works	Road Fund	919008	Replacement of Whatcom Chief & Terminal Modification	2019	\$ 550,000
Public Works	Road Fund	917015	Ferry Terminal Painting and Structural Repair	2019	\$ 650,000
Public Works	Road Fund	914015	Lurmi Island Breakwater Replacement	2019	\$ 1,750,000
Public Works	Road Fund	919009	Relocation of Gooseberry Terminal	2019	\$ 250,000
Road Fund Total					\$ 11,355,000

I:\BUDGET\Next Year\Ordinances\2019-2020\Capital List\Exhibit B Road

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2019-2020 Budget

Department	Fund	Road Proj #	Project Title	Year	Cost
Road Transfers to Project Budgets					
Public Works	Road Fund	907001	Birch Bay Drive & Pedestrian Facility from Lora Lane to Cedar Avenue	2019	\$ 1,400,000
Public Works	Road Fund	917001	Marline Drive, Locust Avenue to Alderwood Avenue	2019	\$ 797,500
Public Works	Road Fund	914002	East Smith Road & Hannegan Road	2019	\$ 770,000
Public Works	Road Fund	913006	North Lake Samish Road Bridge No. 107	2019	\$ 770,000
Public Works	Road Fund		Vector Truck Storage	2019	\$ 440,000
					<u>\$ 4,177,500</u>
Total Road Fund Transfer to Project Budgets					
Swift Creek Fund 128					
Public Works	Swift Creek Fund		Swift Creek Sediment Management Plan	2019	\$ 1,000,000
					<u>\$ 1,000,000</u>
					<u>\$ 1,000,000</u>

I:\BUDGET\Next Year\Ordinances\2019-2020\Capital List\Exhibit B.Road

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2019-2020 Budget

Dept/Div	Fund	Description of Assets to be Purchased	Budget		Assets Being Replaced	Year	Replaced Equip #
			Year	Cost			
Equipment	ER&R	Rental and Revolving Fund Vehicle & Equip Replacement and Additions					
AS-Facilities	ER&R	Bucket Truck (1 Ton)	2019	\$ 115,000	Gmc Bucket Truck (1 Ton)	1997	820
Connections	ER&R	Transport Van With Image Transport Insert	2019	\$ 85,000	Ford F350 Chubwagon Van	2004	995
Parks	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800B - Front Axle Upgrade Only	1999	281
Parks	ER&R	3/4 Ton Pickup	2019	\$ 40,000	Ford F250 4x4 Fx Cab	2008	869
Parks	ER&R	1 Ton Diesel 4x4 W/ Dump Body	2019	\$ 190,000	Ford F350 4x2 (with Service Body)	2008	886
Parks	ER&R	1 Ton Supercab P/U/Utility Body	2019	\$ 65,000	Ford F-350 15 Passenger Econo XL	2007	887
Parks	ER&R	Compact Extra Cab 1/2 Ton Pickup Canopy & Rack (ASR # 5971)	2019	\$ 42,000	International Single Axle Dump Truck	1992	805
PW-Engineering	ER&R	Passenger Van	2019	\$ 40,000	Ford Freestar Van	2006	146
PW-ER&R	ER&R	Service Truck 4x4 3.5 Ton w/Service Body Pickup	2019	\$ 145,000	Ford F350 XL - 4x4	2001	188
PW-ER&R	ER&R	Flatbed Truck 1 Ton w/ Tommy Gate	2019	\$ 130,000	International Flatbed 5/Axle 1.5 Ton Fuel Truck	1993	222
PW-ER&R	ER&R	Central Shop Vehicle Wash Rack	2019	\$ 49,000	Wash Rack - Deico	2000	757
PW-ER&R	ER&R	(2) Loader Scales For #308 and #300.	2019	\$ 35,000	Addition to Loaders #300 and #308	2015	A00
PW-M&O	ER&R	1/2 Ton Pickup	2019	\$ 40,000	Chev 1/2T 1500 Silver Xcab 4x4	2012	161
PW-M&O	ER&R	4x4 Hooklift Truck	2019	\$ 165,000	International 5 1/2 S/Axle	1988	213
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck	2019	\$ 325,000	Kenworth T800B	2004	229
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800 - Front Axle Upgrade Only	2009	272
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800 - Front Axle Upgrade Only	2009	273
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800 - Front Axle Upgrade Only	2009	274
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800 - Front Axle Upgrade Only	2015	276
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800 - Front Axle Upgrade Only	2015	277
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800 - Front Axle Upgrade Only	2015	278
PW-M&O	ER&R	10-12 Yard Six Wheeler Dumptruck Axle Upgrade	2019	\$ 42,500	Kenworth T800 - Front Axle Upgrade Only	2015	279
PW-M&O	ER&R	Cat Motor Grader	2019	\$ 370,000	Cat 140G Grader	1991	314
PW-M&O	ER&R	Roadside Mowing Tractor	2019	\$ 154,000	Case 5140 Tractor	1991	312
PW-M&O	ER&R	Roadside Mowing Tractor	2019	\$ 154,000	John Deere 6430 Tractor (with #529)	2012	329
PW-M&O	ER&R	Wheel Loader	2019	\$ 245,000	Komatsu WA330-3MC Wheel Loader	2000	337
PW-M&O	ER&R	Roadside Mowing Tractor	2019	\$ 154,000	John Deere 6430 Tractor (with #534)	2012	338
PW-M&O	ER&R	Mini Excavator w/ Trailer	2019	\$ 137,500	Gradyall G3WD 4x2	1998	305
PW-M&O	ER&R	Mini Excavator w/ Trailer	2019	\$ 137,500			
PW-M&O	ER&R	John Deere 850 Dozer	2019	\$ 350,000	John Deere 850 Dozer	1984	360
PW-M&O	ER&R	Water Tank	2019	\$ 25,000	Water Tank 2000 Gallon	2000	421
PW-M&O	ER&R	Truck Mounted Hydraulic Crane (18 Ton)	2019	\$ 400,000	P & H Truck 325-TC	1964	433
PW-M&O	ER&R	Sander	2019	\$ 30,000	International Bridge Truck	2001	244
PW-M&O	ER&R	Water Pump	2019	\$ 35,000	Trash Pump 75-150 G"	2000	457
PW-M&O	ER&R	Boat Motor	2019	\$ 10,000	Suzuki DF90 Boat Motor (with #490)	2003	477
PW-M&O	ER&R	Boat & Trailer	2019	\$ 35,000	Boat & Trailer 18' Uni Staff (with #482)	2002	483
PW-M&O	ER&R		2019	\$ 35,000		1998	490

I:\BUDGET\Next Year\Ordinances\2019-2020\Capital List\2019-2020 Exhibit B ER&R-swing-revised

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2019-2020 Budget

Dept/Div	Fund	Description of Assets to be Purchased	Budget		Assets Being Replaced	Year	Replaced Equip #
			Year	Cost			
Equipment Rental and Revolving Fund Vehicle & Equip Replacement and Additions							
PW-M&O	ER&R	Anti-ice Tank	2019	\$ 28,000	1500 Gallon Anti-ice Tank	1981	486
PW-M&O	ER&R	Loader	2019	\$ 385,000	Cat 953 Tractor Loader	1989	504
PW-M&O	ER&R	Roadside Mower	2019	\$ 50,000	Tiger Rotary Mower	1986	509
PW-M&O	ER&R	Roadside Mower	2019	\$ 300,000	Us Mower Rotary Mid Mount (with #325)	2012	529
PW-M&O	ER&R	Roadside Mower	2019	\$ 300,000	Us Mower Rotary Mid Mount (with #338)	2012	538
PW-M&O	ER&R	Snow Plow	2019	\$ 20,000	Snow Plow	2000	579
Sheriff	ER&R	Patrol Vehicle	2019	\$ 42,000	Ford Crown Victoria	2008	6388
Sheriff	ER&R	Patrol Vehicle	2019	\$ 42,000	Ford Crown Victoria	2008	6393
Sheriff	ER&R	Patrol Vehicle (ASR 5957)	2019	\$ 48,000	Addition to Fleet	NEW	NEW
Sheriff	ER&R	Patrol Vehicle (ASR 5958)	2019	\$ 48,000	Addition to Fleet	NEW	NEW
Sheriff	ER&R	Patrol Vehicle (ASR 5951)	2019	\$ 48,000	Addition to Fleet	NEW	NEW
Sheriff	ER&R	Regular Cab 4x4 1/4 Ton Pickup	2019	\$ 55,000	Addition to Fleet	NEW	NEW
Health	ER&R	Passenger Vehicle - Hybrid (ASR 5796)	2019	\$ 38,000	Addition to Fleet	NEW	NEW
ER&R		Make Ready Intrastate Capital	2019	\$ 250,000			
Total				\$ 5,007,000			
Assessor	ER&R	Passenger Vehicle- Hybrid	2020	\$ 38,000	Toyota Prius - Hybrid	2005	029
Assessor	ER&R	Passenger Vehicle- Hybrid	2020	\$ 38,000	Ford Taurus	2000	052
Health	ER&R	1/4 Ton Pickup	2020	\$ 40,000	Ford Ranger XL 4x4	2000	042
Health	ER&R	1/4 Ton Pickup	2020	\$ 40,000	Chery Colorado 4x4	2007	063
Health	ER&R	Passenger Vehicle- Hybrid	2020	\$ 34,000	Toyota Prius - Hybrid	2005	075
Health	ER&R	Passenger Vehicle- Hybrid	2020	\$ 34,000	Toyota Prius - Hybrid	2005	096
Health	ER&R	Passenger Vehicle- Hybrid	2020	\$ 34,000	Toyota Prius - Hybrid	2004	098
Parks	ER&R	Mower	2020	\$ 35,000	Belco Cyclone Flex Mower	1997	811
Parks	ER&R	Compact Extra Cab 1/2 Ton Pickup Canopy & Rack (ASR # 5871)	2020	\$ 42,000	Addition to Fleet	NEW	NEW
M&O	ER&R	Six Wheeler Lowboy Hauling Truck	2020	\$ 305,000	KM Lowboy T800	1993	200
M&O	ER&R	1 Ton Pickup	2020	\$ 54,000	GMC 2WD C3500 Chassis	1993	203
M&O	ER&R	Single Axle Truck with Compressor	2020	\$ 190,000	International 1954 Single Axle Truck	1988	216
M&O	ER&R	5 Yard Single Axle Dumptruck	2020	\$ 290,000	Freightliner FL70 - 5YR 4x4	2001	288
M&O	ER&R	Single Axle Barber Truck	2020	\$ 300,000	Freightliner Basket Truck	1998	306
M&O	ER&R	Roadside Paint Striper	2020	\$ 600,000	GMC 18500 Paint Striper	2001	309
M&O	ER&R	Rubber Tired Ditch Digging Machine	2020	\$ 385,000	Gratall K13100	2003	311
M&O	ER&R	Six Wheeler Truck Pup Trailer	2020	\$ 100,000	Brentwood Pup Trailer	2000	315
M&O	ER&R	Six Wheeler Truck Pup Trailer	2020	\$ 100,000	Brentwood Pup Trailer	2000	316
M&O	ER&R	Roadside Mowing Tractor	2020	\$ 132,000	John Deere 6430 Tractor (with #517)	2012	317
M&O	ER&R	Dozer	2020	\$ 205,000	Cat DMC XL III Dozer	1995	314
M&O	ER&R	Roadside Sweeping Broom	2020	\$ 85,000	Broce RJT 350 Broom	2010	341
M&O	ER&R	Roadside Sweeping Broom	2020	\$ 85,000	Broce RJT 350 Broom	2010	342

I:\BUDGET\Next Year\Ordinance\2019-2020\Capital List\2019-2020 Exhibit B ER&R swingen@vaia

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2019-2020 Budget

Dept./Div	Fund	Description of Assets to be Purchased	Budget		Assets Being Replaced	Year	Replaced Equip #
			Year	Cost			
Equipment Rental and Revolving Fund Vehicle & Equip Replacement and Additions							
M&O	ER&R	Snow Plow	2020	\$ 17,000	Monroe Plow MPP139811	2000	425
M&O	ER&R	Trailer	2020	\$ 50,000	Ziemann Tilt Top Trailer	2001	445
M&O	ER&R	Sander	2020	\$ 34,000	Sander Swenson Sander	2000	447
M&O	ER&R	Sander	2020	\$ 30,000	Sander Swenson Sander	2000	455
M&O	ER&R	Road Surface Crack Sealer	2020	\$ 70,000	Cimline Magima 230 Crack Sealer	2001	482
M&O	ER&R	Roadside Mower	2020	\$ 100,000	US Mower Rotary Mid Mount (with #337)	2012	517
M&O	ER&R	Roadside Mower	2020	\$ 100,000	Alamo Rotary MV 24 Acrs (with #346)	2012	546
Stormwater	ER&R	Passenger Vehicle - Hybrid	2020	\$ 38,000	Toyota Prius - Hybrid	2006	010
Sheriff	ER&R	Patrol Vehicle	2020	\$ 48,000	Ford Crown Vic	2011	6218
Sheriff	ER&R	Patrol Vehicle	2020	\$ 48,000	Ford Crown Vic	2011	6219
Sheriff	ER&R	Patrol Vehicle	2020	\$ 48,000	Ford Crown Vic	2011	6220
Corrections	ER&R	Passenger Van	2020	\$ 45,000	Ford Van	2004	8024
ER&R	ER&R	Make Ready Intrafund Capital	2020	\$ 250,000		2004	8025
Total				<u>\$ 3,094,000</u>			

I:\AUGGET\Next Year\Ordinance\2019-2020\Capital List\2019-2020 Exhibit B ER&R Swinger Revised

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
ADMINISTRATIVE SERVICES							
Administration							
Administrative Services Coordinator	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.50		0.50		0.50		0.50
	1.50	0.00	1.50	0.00	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)	0.00		0.00
Office Coordinator	0.00		0.00	1.00	1.00		1.00
Payroll Supervisor	1.00		1.00		1.00		1.00
Payroll Benefits Specialist	1.00		1.00		1.00		1.00
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	1.00		1.00		1.00		1.00
Facilities Manager	1.00		1.00	(1.00)	0.00		0.00
Facilities Assistant	1.00		1.00		1.00		1.00
Construction Coordinator	1.00	(1.00)	0.00		0.00		0.00
Special Projects Manager	0.00	2.00	2.00		2.00		2.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Clerk IV	0.00		0.00	1.00	1.00		1.00
Facilities Technical Specialist	3.00		3.00		3.00		3.00
Facilities Maintenance Lead	1.00		1.00		1.00		1.00
Facilities Maintenance Technician	3.00		3.00	1.00	4.00		4.00
Apprentice Facilities Maintenance Technician	0.00		0.00	1.00	1.00	1.00	2.00
Custodial Coordinator	1.00		1.00		1.00		1.00
Custodian	6.00		6.00		6.00		6.00
	19.00	1.00	20.00	2.00	22.00	1.00	23.00
Information Technology							
Information Technology Manager	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Special Projects Manager	0.00		0.00		0.00		0.00
Network Engineer	1.00		1.00		1.00		1.00
Active Directory Administrator	1.00		1.00		1.00		1.00
Systems Administrator	7.00	(1.00)	6.00		6.00		6.00
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	3.00		3.00		3.00		3.00
Applications Technician	1.00		1.00		1.00		1.00
GIS Administrator	2.00		2.00		2.00		2.00
GIS Supervisor	0.00	1.00	1.00		1.00		1.00
Records & Project Administrator	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
	25.00	0.00	25.00	0.00	25.00	0.00	25.00

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 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	1.00		1.00		1.00		1.00
Human Resources Representative	3.00		3.00	1.00	4.00		4.00
Office Coordinator	1.00		1.00	(1.00)	0.00		0.00
	7.00	0.00	7.00	0.00	7.00	0.00	7.00
TOTAL ADMINISTRATIVE SERVICES	64.50	1.00	65.50	2.00	67.50	1.00	68.50
ASSESSOR							
Assessor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Administrative Assistant	2.00	(1.00)	1.00		1.00		1.00
Property Data Supervisor	1.00		1.00		1.00		1.00
Property Services Manager	0.00	1.00	1.00		1.00		1.00
Coordinator	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
GIS Technician	0.00		0.00	1.00	1.00		1.00
Appraiser	13.00		13.00		13.00		13.00
TOTAL ASSESSOR	29.00	0.00	29.00	1.00	30.00	0.00	30.00
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	0.50	7.50		7.50		7.50
	11.00	0.50	11.50	0.00	11.50	0.00	11.50
Elections							
Applications Specialist	1.00	(1.00)	0.00		0.00		0.00
Elections Supervisor	0.00	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	(0.50)	2.50		2.50		2.50
	6.00	(0.50)	5.50	0.00	5.50	0.00	5.50
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)	0.00		0.00		0.00
Council Member	3.50		3.50		3.50		3.50
Legislative Clerk	0.00	2.00	2.00		2.00		2.00
Legislative Coordinator	0.00	2.00	2.00		2.00		2.00
Senior Secretary	1.00	(1.00)	0.00		0.00		0.00
Administrative Clerk	1.00	(1.00)	0.00		0.00		0.00
Confidential Clerk/Receptionist	1.00	(1.00)	0.00		0.00		0.00
	10.50	0.00	10.50	0.00	10.50	0.00	10.50

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
Hearing Examiner							
Coordinator	1.00		1.00	0.00	1.00		1.00
TOTAL COUNTY COUNCIL	11.50	0.00	11.50	0.00	11.50	0.00	11.50
COUNTY EXECUTIVE							
Executive	1.00		1.00		1.00		1.00
Deputy Executive	1.00		1.00		1.00		1.00
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
	4.50	0.00	4.50	0.00	4.50	0.00	4.50
Executive - Non Departmental							
Emergency Medical Services Manager	0.00	1.00	1.00		1.00		1.00
Systems Administrator	0.00	1.00	1.00		1.00		1.00
	0.00	2.00	2.00	0.00	2.00	0.00	2.00
TOTAL COUNTY EXECUTIVE	4.50	2.00	6.50	0.00	6.50	0.00	6.50
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	1.00	(1.00)	0.00		0.00		0.00
Financial Accountant	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
	19.50	0.00	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	1.00	9.50		9.50
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	1.00	15.00	0.00	15.00
TOTAL DISTRICT COURT	33.50	0.00	33.50	1.00	34.50	0.00	34.50

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
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	1.00		1.00		1.00		1.00
Accounting Technician	1.00	1.00	2.00		2.00		2.00
Account Clerk	1.00	0.00	1.00		1.00		1.00
Health Info & Assessment Manager	1.00	(1.00)	0.00		0.00		0.00
Health Info & Assessment Supervisor	0.00	1.00	1.00		1.00		1.00
Community Health Specialist	1.00	(1.00)	0.00		0.00		0.00
Data Applications Specialist	1.00		1.00		1.00		1.00
Program Specialist	4.00	1.00	5.00		5.00		5.00
Administrative Supervisor	0.00	1.00	1.00		1.00		1.00
Clerk	0.00	8.00	8.00	(1.00)	7.00		7.00
Coordinator	1.00	2.00	3.00		3.00		3.00
	15.60	12.00	27.60	(1.00)	26.60	0.00	26.60
Human Services							
Human Services Manager	1.00		1.00		1.00		1.00
Human Services Supervisor	1.00	1.00	2.00		2.00		2.00
Program Specialist	5.00	1.00	6.00		6.00		6.00
Mental Health Court Program Manager	1.00		1.00		1.00		1.00
Community Health Specialist	3.00	1.00	4.00		4.00		4.00
Contract Coordinator	0.00		0.00		0.00		0.00
Accountant	0.00		0.00		0.00		0.00
Clerk	1.00	(1.00)	0.00		0.00		0.00
Prevention Coordinator	0.00		0.00		0.00		0.00
	12.00	2.00	14.00	0.00	14.00	0.00	14.00
Environmental Health							
Environmental Health Svcs Manager	1.00		1.00		1.00		1.00
Clerk	4.00	(4.00)	0.00		0.00		0.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00
Environmental Health Specialist	14.00		14.00	1.00	15.00		15.00
	22.00	(4.00)	18.00	1.00	19.00	0.00	19.00
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	7.00	1.00	8.00		8.00		8.00
Environmental Health Specialist	1.00		1.00		1.00		1.00
Clerk	2.00	(2.00)	0.00		0.00		0.00
	13.00	(1.00)	12.00	0.00	12.00	0.00	12.00
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		4.00		4.00
Nutrition Supervisor	0.90		0.90	(0.90)	0.00		0.00
Nutritionist	1.00	(0.50)	0.50	(0.50)	0.00		0.00
Community Nutrition Specialist	0.00		0.00	1.00	1.00		1.00
WIC Certifier	1.90		1.90	(1.90)	0.00		0.00
Social Worker	1.00		1.00		1.00		1.00

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
Clerk	3.00	(3.00)	0.00		0.00		0.00
Program Specialist	0.00	1.00	1.00		1.00		1.00
Community Health Specialist	2.00	0.00	2.00		2.00		2.00
	16.80	(3.50)	13.30	(2.30)	11.00	0.00	11.00
TOTAL HEALTH	79.40	5.50	84.90	(2.30)	82.60	0.00	82.60
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)	0.00		0.00		0.00
Administrative Supervisor	0.00	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	3.00	(3.00)	0.00		0.00		0.00
Regional Park Supervisor	0.00	3.00	3.00		3.00		3.00
Park Ranger	3.00		3.00		3.00		3.00
Conservation & Park Steward	1.00		1.00		1.00		1.00
Park Attendant	1.00		1.00	1.00	2.00	1.00	3.00
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
	19.00	0.00	19.00	1.00	20.00	1.00	21.00
TOTAL PARKS & RECREATION	24.00	0.00	24.00	1.00	25.00	1.00	26.00
PLANNING & DEVELOP. SVCS.							
Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Administrative Supervisor	1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Division Manager	1.00		1.00		1.00		1.00
PDS Supervisor	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
GIS Specialist	1.00		1.00		1.00		1.00
Planner	25.00		25.00		25.00		25.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	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	1.00	3.00		3.00
Plans Examiner	3.00		3.00		3.00		3.00
Permit Center Specialist	1.00		1.00		1.00		1.00
Planning Technician	0.00	1.00	1.00		1.00		1.00
TOTAL PLANNING & DEVELOPMENT	45.00	1.00	46.00	1.00	47.00	0.00	47.00
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)	0.00		0.00		0.00
Deputy	19.40	1.20	20.60		20.60		20.60

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
Coordinator	1.00		1.00		1.00		1.00
Legal Assistant	12.00	(1.00)	11.00	1.00	12.00		12.00
Lead Victim Witness Coordinator	0.00	1.00	1.00		1.00		1.00
Victim Witness Coordinator	1.00	2.00	3.00		3.00		3.00
Confidential Secretary	1.00		1.00		1.00		1.00
Administrative Manager	1.00		1.00		1.00		1.00
Paralegal	3.00		3.00		3.00		3.00
Domestic Relations Coordinator	4.00		4.00		4.00		4.00
Sexual Assault Case Specialist	1.00	(1.00)	0.00		0.00		0.00
Domestic Violence Case Specialist	1.00	(1.00)	0.00		0.00		0.00
	49.40	0.20	49.60	1.00	50.60	0.00	50.60
Law Library							
Librarian	0.50		0.50		0.50		0.50
TOTAL PROSECUTING ATTORNEY	49.90	0.20	50.10	1.00	51.10	0.00	51.10
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	1.00		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	0.00		0.00	1.00	1.00		1.00
Clerk/Receptionist	2.00		2.00		2.00		2.00
TOTAL PUBLIC DEFENDER	31.00	0.00	31.00	1.00	32.00	0.00	32.00
PUBLIC WORKS							
Administration/Accounting							
Director	1.00		1.00		1.00		1.00
Ferry/Program Manager	1.00	(1.00)	0.00		0.00		0.00
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)	0.00		0.00
Administrative Analyst	0.00		0.00	1.00	1.00		1.00
Safety/Training Specialist	1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Program Specialist	1.00		1.00		1.00		1.00
Special Programs Manager	1.00	1.00	2.00		2.00		2.00
	11.00	0.00	11.00	0.00	11.00	0.00	11.00
Engineering							
Assistant Director	1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	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	1.00	6.00		6.00		6.00
Planner	3.00	1.00	4.00		4.00		4.00
Clerk/Receptionist	0.00	1.00	1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
Survey Technician	3.00		3.00		3.00		3.00
Senior Professional Land Surveyor	2.00	(1.00)	1.00		1.00		1.00
Engineering Technician	17.00	0.00	17.00		17.00		17.00
	39.00	2.00	41.00	0.00	41.00	0.00	41.00
Flood Control							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00	(1.00)	0.00		0.00		0.00
Administrative Secretary	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	0.00	6.00	0.00	6.00	0.00	6.00
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	1.00		1.00		1.00		1.00
Planner	5.00	1.00	6.00		6.00		6.00
	8.00	1.00	9.00	0.00	9.00	0.00	9.00
Maintenance & Operations							
M&O Superintendent	1.00		1.00		1.00		1.00
Assistant Superintendents/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)	0.00		0.00		0.00
Heavy Equipment Operator	8.00	1.00	9.00		9.00		9.00
Senior Road Maintenance Worker	26.00		26.00		26.00		26.00
Road Maintenance Worker	18.00		18.00		18.00		18.00
Clerk IV	0.50		0.50		0.50		0.50
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
	66.50	0.00	66.50	0.00	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	1.00	3.00		3.00
	12.00	0.00	12.00	1.00	13.00	0.00	13.00
Stormwater & BBWARM							
Engineering Supervisor	1.00	(1.00)	0.00		0.00		0.00
Stormwater Program Manager	0.00	1.00	1.00		1.00		1.00
Coordinator	1.00	(1.00)	0.00		0.00		0.00
Division Secretary	0.00	1.00	1.00		1.00		1.00
Engineer	1.00	1.00	2.00		2.00		2.00
Planner	1.00	(1.00)	0.00		0.00		0.00
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

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
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 IV	0.50		0.50		0.50		0.50
	14.50	0.00	14.50		14.50	0.00	14.50
TOTAL PUBLIC WORKS	164.00	3.00	167.00	1.00	168.00	0.00	168.00
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	1.00	3.00		3.00
Radio System Manager	0.00		0.00	1.00	1.00		1.00
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
Accounting Technician	0.00		0.00	1.00	1.00		1.00
Account Clerk	1.00		1.00	(1.00)	0.00		0.00
Records/ID Supervisor	1.00		1.00		1.00		1.00
ID Technician	3.00		3.00	3.00	6.00		6.00
Clerk	9.00		9.00	(3.00)	6.00	1.00	7.00
Sergeant	10.00		10.00		10.00		10.00
Deputy	69.00	1.00	70.00	2.00	72.00		72.00
	104.50	1.00	105.50	4.00	109.50	1.00	110.50
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	1.00	9.00		9.00
Corrections Deputy	64.00	2.00	66.00	1.00	67.00		67.00
Clerk	4.00		4.00		4.00		4.00
Coordinator	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Outside Maintenance Coordinator	6.00		6.00		6.00		6.00
	87.50	2.00	89.50	2.00	91.50	0.00	91.50
Emergency Management							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	0.00		0.00	1.00	1.00		1.00
	4.00	0.00	4.00	1.00	5.00	0.00	5.00
TOTAL SHERIFF	196.00	3.00	199.00	7.00	206.00	1.00	207.00
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

continued on next page

2019-2020 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Adopted 2017 Totals	2017 - 2018 Changes	Amended 2018 Totals	2018 to 2019 Changes	2019 Totals	2019 to 2020 Changes	2020 Totals
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
Therapeutic 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)	0.00		0.00
	20.70	0.00	20.70	(1.00)	19.70	0.00	19.70
County Clerk							
Chief Deputy Clerk	1.00		1.00	(1.00)	0.00		0.00
Asst SC Administrator/Chief Deputy Clerk	0.00		0.00	1.00	1.00		1.00
Accountant	1.00		1.00	(1.00)	0.00		0.00
Financial Accountant	0.00		0.00	1.00	1.00		1.00
Court Clerk	13.50		13.50		13.50		13.50
Specialty Court Clerk	5.00		5.00	1.00	6.00		6.00
Senior Court Clerk	1.00		1.00		1.00		1.00
Account Clerk	0.00		0.00		0.00		0.00
	21.50	0.00	21.50	1.00	22.50	0.00	22.50
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	8.00		8.00		8.00		8.00
Detention Manager	1.00		1.00		1.00		1.00
Juvenile Detention Officer	15.00		15.00	(1.00)	14.00		14.00
CASA Volunteer Coordinator	2.00		2.00		2.00		2.00
Dependency Guardian Ad Litem	2.00		2.00		2.00		2.00
Lead Dependency Guardian Ad Litem	1.00		1.00		1.00		1.00
Community Programs Coordinator	1.00		1.00		1.00		1.00
Program Specialist	1.00		1.00	(1.00)	0.00		0.00
	39.00	0.00	39.00	(2.00)	37.00	0.00	37.00
TOTAL SUPERIOR COURT	81.20	0.00	81.20	(2.00)	79.20	0.00	79.20
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)	0.00		0.00
Tax Services Manager	0.00		0.00	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
	13.00	0.00	13.00	0.00	13.00	0.00	13.00
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
	2.00	0.00	2.00	0.00	2.00	0.00	2.00
TOTAL WSU EXTENSION	2.00	0.00	2.00	0.00	2.00	0.00	2.00
COUNTY TOTAL STAFFING	845.50	15.70	861.20	11.70	872.90	3.00	875.90

continued on next page

2019 Flood Control Zone District Budget Resolution

PROPOSED BY: Public Works

INTRODUCTION DATE: 11/07/2018

RESOLUTION NO. 2018-044

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

ADOPTING THE 2019 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 2019 budget proposed by the County Executive for the Whatcom County Flood Control Zone District 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;

continued on next page

2019 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 2019 budget for the Flood Control Zone District Fund No. 169 in the amounts set forth in the document titled Whatcom County 2019 Budget and as modified and presented below and in Exhibit A:

OVERALL BUDGET SUMMARY

Budget Code	Program	RCW Appropriation Item	2019 Budget	
			Revenues	Expenditures
169100	Administration	Overhead & administration	\$4,980,712	\$751,841
169119	Natural Resources Administration	Overhead & administration	-	585,933
169120	AIS Administration	Overhead & administration	-	-
169121	Water Planning Administration	Overhead & administration	56,265	113,079
169100	Stormwater Administration (Transfer)	Overhead & administration	-	422,997
169102	Flood Response	Maintenance & operations	-	110,000
169104	Flood Planning	Maintenance & operations	350,000	820,000
169106	Technical Assistance	Maintenance & operations	-	75,000
169108	NFIP and CRS	Maintenance & operations	16,000	175,000
169110	Early Warning	Maintenance & operations	4,225	131,000
169119	Natural Resources Operations	Maintenance & operations	582,500	1,356,722
169120	AIS Operations	Maintenance & operations	-	131,750
169121	Water Planning Operations	Maintenance & operations	75,000	267,950
169100	Stormwater Lake Whatcom Operations (Transfer)	Maintenance & operations	-	836,000
169700	Stormwater NPDES Phase II	Maintenance & operations	-	187,480
169100	Stormwater Lake Whatcom Capital (Transfer)	Construction & improvements	-	-
169112	Repair and Maintenance	Construction & improvements	730,600	2,184,439
169114	Flood Hazard Reduction	Construction & improvements	633,830	1,672,200
Total 2019 FCZD Budget			\$7,429,132	\$9,821,390
			\$(2,392,258)	
Code	Program		Revenues	Expenditures
16923	Acme/VanZandt Subzone	Overhead & administration	-	\$500
16925	Birch Bay Subzone	Overhead & administration	-	233,638
16921	Lynden/Everson Subzone	Maintenance & operations	39,712	41,000
16922	Sumas/Nooksack/Everson Subzone	Maintenance & operations	123,825	20,000
16923	Acme/VanZandt Subzone	Maintenance & operations	25,440	6,315
16924	Samish Watershed Subzone	Maintenance & operations	21,620	16,250
16925	Birch Bay Subzone	Maintenance & operations	774,052	95,200
16921	Lynden/Everson Subzone	Construction & improvements	-	54,600
16922	Sumas/Nooksack/Everson Subzone	Construction & improvements	-	195,000
16923	Acme/VanZandt Subzone	Construction & improvements	-	30,000
16925	Birch Bay Subzone	Construction & improvements	-	1,048,000
Total of 2019 FCZD Sub-Zone Budgets			\$984,649	\$1,740,503
			\$(755,854)	

continued on next page


2019 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. Contracts for goods and services on individual items or projects 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.

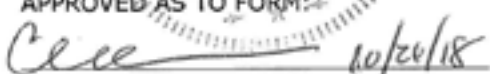
APPROVED this 20 day of November, 2018.

ATTEST:



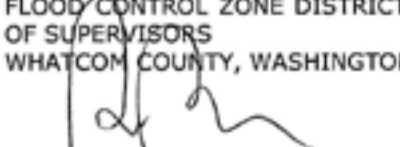
Dana Brown-Davis, Clerk of the Council

APPROVED AS TO FORM:



Civil Deputy Prosecutor

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



Rud Browne, Chair of the Council

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Flood Control Zone District
2019 Budget
Work Plan and Supporting Documentation

Exhibit A

DETAIL FOR FCZD PROGRAM AREAS

FLOOD MAINTENANCE AND OPERATIONS

Flood Response (169102)	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits	\$	10,000	
Sand and sandbags	\$	35,000	includes pre-deployed and sand bags for training
Preparedness training	\$	5,000	Road and M&O employees and equipment
Sector observers during response	\$	40,000	Road employees wages and benefits for 1 significant flood event
Construction contracts	\$	20,000	During and immediately following response
TOTAL	\$	\$ 110,000	Budget based on 2009 flood with cost & wage increases
NET IMPACT TO FUND BALANCE	\$	\$(110,000)	2018 YE projection assumes fall flood

Flood Planning (169104)

Lower Nooksack	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits	\$	150,000	
CFRMP refinement/update	\$	15,000	Formal process started in late 2016
Facilitation	\$	15,000	2018 budget for projected contract balance; CA into 2019 plus new budget for amendment if needed
Hydraulic modeling/alternatives analyses	\$	150,000	Contracted in 2017, CA into 2018, new BA for 2019
Engineering design / Plan development	\$ 200,000	\$ 200,000	Contract consultant in 2017 for initial phase and supplement in 2018 as work is better defined; Revenues are NEP funding
Structure surveys in overflow corridors	\$ 150,000	\$ 150,000	Likely 2019 if field effort defined; Revenues are NEP funding
Geomorphic reach analyses	\$	50,000	Amendment in 2019 for assistance to reach teams
Sediment management	\$	-	USGS cost-share; 2017 expenditures include 2016 charges billed late; contract ends in 2018
Habitat assessment	\$	60,000	Contracted in 2017 and will CA into 2018; revenues from SRFB grant
Flood event mapping	\$	20,000	\$6000 for 2017 contract; 2018 contract will CA into 2019
Reach 1 Sediment	\$	25,000	NEP-funded USGS Study; contract in 2018 and CA into 2019
High water mark survey	\$	25,000	Assumes flood each year
TOTAL	\$ 350,000	\$ 820,000	2018 Supp. Budget is \$72730 less than JCE due to miscode on USGS CA for gaging under 169110
NET IMPACT TO FUND BALANCE	\$	\$(470,000)	

Technical Assistance (169106)

Wage and Benefits	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
Postage for Special District reassessments	\$	75,000	
TOTAL	\$	\$ 75,000	
NET IMPACT TO FUND BALANCE	\$	\$(75,000)	CODE5 to be updated in 2018 now that parcel coverage improved

National Flood Insurance Prgm (169108)

Wage and Benefits	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
FEMA Floodplain mapping	\$	150,000	
Permit reviews	\$ 16,000	\$ 10,000	New mapping in 2018 - expenditures for public meeting notice in 2019
Public education/CRS activities	\$	15,000	Flood permit fees
TOTAL	\$ 16,000	\$ 175,000	CRS mailings
NET IMPACT TO FUND BALANCE	\$	\$(159,000)	

Early Warning System (169110)

Wage and Benefits	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
Nooksack River gages - USGS	\$	5,000	
	\$	98,500	2018 exp includes CA from 2017 plus 2018 contract; 2017 CA of \$72,731 miscoded to 169104 in JCE; 3% cost increase per yr
Everson Mairdit stage gage - USGS	\$ 4,225	\$	Canadians reimburse cost to maintain gage; AVZ pays for Jones lease directly
SNOTEL sites - USDA	\$	-	2017 was last year of 5-year contract; Feds to pay in future
WWU camera on Swift Creek slide	\$	2,500	2017 contract for 5-year duration at \$2500/yr; CA's of \$1730
Emergency access to SNOTEL	\$	5,000	
Equipment for gage upgrades/repairs	\$	12,000	Equip at NF gage may need replacing
Repairs and maintenance	\$	10,000	
TOTAL	\$ 4,225	\$ 131,000	
NET IMPACT TO FUND BALANCE	\$	\$(126,775)	

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Flood Control Zone District 2019 Budget			Exhibit A
Work Plan and Supporting Documentation			
FLOOD CONSTRUCTION AND IMPROVEMENTS	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
Repair and Maintenance (169112)		\$ 110,000	
Wage and Benefits			
Construction Projects			
Emergency/new projects as needed	\$ 50,000	\$ 350,000	Assumed costs for responding to flood/new repairs (fall 2018 flood assumed); increased due to cost of recent emergencies
Miscellaneous repair projects		\$ 50,000	Placeholder for small projects; fall 2018 flood assumed
Marine Drive Levee Repair		\$ 5,000	Revenues from WDFW; \$100,000 reappropriated from High Cr
Truck Road Emergency Bank Protection		\$ 25,000	50/50 cost-share with Roads; budget from emergency allocation - replenished by supplement; \$50,000 for 2019 assumed mitigation
Red River Levee Stabilization (SWIF)	\$ 63,000	\$ 200,000	Survey and permit fees in 2018; in-house design; construction in 2019; assumes 30% cost-share from DOD#1 or others
Hannegan Levee Rehabilitation (USACE)	\$ 27,600	\$ 92,000	PIR local sponsor share is \$90,600 plus title reports; revenues from LE Subzone
Abbot Levee Erosion Protection	\$ 570,000	\$ 1,100,000	Assumes Roads pays 50% and LE pays \$20,000 (2%) due to declining fund balance
Sande-Williams Levee Rehabilitation	\$ 20,000	\$ 100,000	USACE cost-share split 80/20 between FCZD and DWR2
Mitigation Planning/Implementation			
Jail crew		\$ 117,439	Jail crew labor for FCZD and SWIF projects; available to diking or subzones
Reveg planning/coordination		\$ 25,000	2017 contract with CD, CA into 2018; new contract in 2019
Reveg/misc supplies		\$ 10,000	Increased to cover plant replacement costs for Deming and other past projects as needed
TOTAL	\$ 730,600	\$ 2,184,439	2018 supp budget inc \$100,000 from High Crk
NET IMPACT TO FUND BALANCE	\$ (1,453,839)		
Flood Hazard Reduction (169114)			
	Revenues	Expenditures	
Wage and Benefits		\$ 190,000	
Swift Creek			
Bank stabilization/channel excavation		\$ 105,000	SNE cost-share; 2018 YE assumes Floods pays 50% of \$200k project; 2019 is transfer to new Swift Creek fund
Lower Nooksack River			
Deming levee improvement constr. (708004)		\$ -	Planting in 2018; CA for plants \$3314; 2019 maint under 112
Marietta property acquisition & demo (FEMA FMAG-716003)	\$ 330,050	\$ 377,200	Boyd and Allen in 2017; Turk appraisals and title work in 2018 with acquisition in 2019; revenues are FEMA grant
Marietta property acquisition & demo New properties		\$ 50,000	Allocation for new properties that become available and non-grant expenses; increased allocation as mitigation for Marine Drive Levee
Leases for agriculture	\$ 3,780		River Rd and Emerson Rd properties
Floodplain acquisition	\$ 300,000	\$ 300,000	Budget was from plant materials CA; option agreement would need to be extended for next round of Floodplains by Design funding; 2019 is for Reach 1 property with USFS funding thru WDFW
Ferndale Levee Improvement Project Phase 1		\$ 200,000	Survey, hydraulic analysis, alternatives analysis, conceptual design in 2018/19; supplement if F&D grant awarded in 2019
Lynden Levee Improvement Project (in conjunction with USACE rehab project)		\$ 40,000	USACE rehab in 2020 to include culvert replacement, survey, hydraulics, wetland/permitting for channel relocation by FCZD
Rayhorst Levee Improvements		\$ 60,000	Design, permit and construct project to widen and backlope levee
Jones Creek Deflection Berm (712004)			
Survey			Survey and base mapping for design
Berm and bridge design		\$ 75,000	Contract in 2018 and CA into 2019
Land/assessment acquisition		\$ 125,000	Purchase of parcels/assessments for berm/road construction; 2018 inc. CA for appraisal; 2019 exp for appraisal/relocation assist
Construction			Construction budget to be established once design is further along
High Creek Sediment Management			
Sediment trap/channel improvement design			WSE design / construction support, 2018 CA and amendment
Sediment trap/channel imp. construction			\$100,000 reallocated to Marine Drive (169112); \$75,000 reallocated for land; \$3k CA for appraisal
Easements			Construction funding reallocated for easements; used some of Jones land budget too
Sediment trap maintenance		\$ 50,000	Includes funds for WSE; to evaluate performance
Glacier-Gallup Creek Alluvial Fan Restoration			
Feasibility study/concept design			Supplement 2019 budget if F&D grant awarded
Preliminary design		\$ 100,000	
City of Lynden - Papin Creek			
Funding for downstream analysis		\$ -	LA executed in 2018 and CA'd into 2017 for reimbursement of City's expenses; new 2018 budget for balance; may CA into 2019
TOTAL	\$ 633,830	\$ 1,672,200	
NET IMPACT TO FUND BALANCE	\$ (1,038,370)		

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Flood Control Zone District
2019 Natural Resources Budget
Work Plan and Supporting Documentation

Exhibit A

Natural Resources (169119)	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
NATURAL RESOURCES ADMINISTRATION			
Staff		\$ 306,306	Includes salary for 2.5 FTEs and overtime.
Office and operating		\$ 279,627	
TOTAL	\$ -	\$ 585,933	
NET IMPACT TO FUND BALANCE	\$ (585,933)		
NATURAL RESOURCES OPERATIONS			
Salmon Recovery			
Staff		\$ 127,035	1 FTE
Restoration effectiveness monitoring, adaptive management, and stewardship		\$ 51,000	Includes \$51,000 for WCC crew, plant survival surveys, spraying noxious weeds, and plant materials for replacement of failing plants at restoration projects
Maintaining existing restoration projects*		\$ 32,250	WCC crew contract for maintaining previously planted projects
New restoration projects*		\$ 30,000	Contracted services for activities supporting planting, fencing, culvert replacement, etc.
Marine Resources Committee			
Staff	\$ 66,294	\$ 66,393	0.7 FTE
MRC restoration projects	\$ 8,706	\$ 8,607	MRC grant funding minus labor
Water Quality/Pollution Identification & Correction			
Program Coordination		\$ 127,035	Program Coordinator (1 FTE)
Water Quality Monitoring		\$ 263,229	Sampling personnel, lab contract, vehicles, equipment (1.25 FTE + extra help)
Data Management	\$ 100,800	\$ 100,800	WCD Data Manager
Technical Assistance	\$ 206,400	\$ 206,400	WCD Farm Planners
Community Outreach	\$ 94,497	\$ 135,439	Outreach staff, WCD staff, supplies
Incentives	\$ 22,000	\$ 43,000	OSS and small farm cost share
Compliance	\$ 83,803	\$ 83,803	PDS Staff
Coordination and Planning			
Lake Whatcom Homeowner Incentive Program		\$ 56,731	Staff time only (0.5 FTE); contracted services under Stormwater budget
WSU Extension outreach services		\$ 25,000	
TOTAL	\$ 582,500	\$ 1,356,722	
NET IMPACT TO FUND BALANCE	\$ (774,222)		
TOTAL FOR COST CENTER	\$ 582,500	\$ 1,942,654	
		\$ 1,360,154	
*Integrated Salmon Recovery/Flood Hazard Reduction capital and planning projects appear under Cost Center 169114 and 169104.			
Acquatic Invasive Species (169120)			
AIS ADMINISTRATION			
Staff	\$ -	\$ -	
Office and operating		\$ -	Misc. Expenses
TOTAL	\$ -	\$ -	
NET IMPACT TO FUND BALANCE	\$ -		
AIS OPERATIONS			
Coordination and Planning			
Education and Inspection			
Interlocal Agreement (COB)	\$ -	\$ 123,000	Contribution to City for AIS Program; includes COB program cost increase
AIS online education program website maintenance	\$ -	\$ 8,750	Contracted services for online course/website support
TOTAL	\$ -	\$ 131,750	
NET IMPACT TO FUND BALANCE	\$ (131,750)		
TOTAL FOR COST CENTER	\$ -	\$ 131,750	
		\$ 131,750	

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Flood Control Zone District
2019 Natural Resources Budget
Work Plan and Supporting Documentation

Exhibit A

Water Planning (169121)	Proposed 2019 Budget		Assumptions/Notes
	Revenues	Expenditures	
WATER PLANNING ADMINISTRATION			
Staff	\$ 56,265	\$ 112,529	Hydrogeologist
Office and operating		\$ 550	
TOTAL	\$ 56,265	\$ 113,079	
NET IMPACT TO FUND BALANCE	\$ (56,814)		
WATER PLANNING OPERATIONS			
Coordination and Planning			
Hirst Response/Watershed Planning	\$ -	\$ 200,000	Consultants
LENS Groundwater Model	\$ -	\$ -	\$336,525 Professional services contract
LID administration	\$ 75,000	\$ 67,950	Administration of LID process
Stream Gauging			USGS Stream Monitoring/AESI GW Monitoring Contracts
TOTAL	\$ 75,000	\$ 267,950	
NET IMPACT TO FUND BALANCE	\$ (192,950)		
TOTAL FOR COST CENTER	\$ 131,265	\$ 381,029	
		\$ 249,764	

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Lynden/Everson Subzone
2019 Budget
and Fund Balance Projections

Exhibit A

	\$219,987	(+)	(-)	Notes
Fund balance as of December 31, 2017				
2018 Estimated Revenues:				
Assessment	\$37,712			
Interest earnings/penalties	\$2,065			
2018 Estimated Expenditures:				
Levee vegetation maintenance			\$20,000	brushing, spraying and hydroseed
Mole control			\$5,000	ACOE deficiency
Alternative corrections crew labor			\$15,000	misc levee and mitigation maintenance
Tree removal			\$25,000	ACOE deficiency
Mitigation plan implementation			\$5,740	plants for tree removal mitigation
Pipe inspections (1 pipe)			\$2,000	ACOE deficiency
Coordination			\$5,000	
Total			\$39,777	\$77,740
Projected December 2018 fund balance	\$182,024			
2019 Revenues - Proposed Budget				
Assessment	\$37,712			
Interest earnings	\$2,000			
2019 Expenditures - Proposed Budget				
Levee vegetation maintenance			\$25,000	brushing, spraying and hydroseed
Mole control			\$6,000	ACOE deficiency
Alternative corrections crew labor			\$10,000	misc levee and mitigation maintenance
Address new ACOE deficiencies			\$0	retaining walls/new problems
Hannegan Levee Rehabilitation (USACE)			\$27,600	6% of total project cost
Abbott Levee Erosion Protection			\$20,000	50% Road fund, 42.5% FCZD, 7.5% LE
Cost-share/repairs as needed			\$0	
Coordination			\$7,000	
Total			\$39,712	\$95,600
Projected December 2019 fund balance	\$126,136			

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Exhibit A

**Sumas/Nooksack/Everson Subzone
2019 Budget
and Fund Balance Projections**

Fund balance as of December 31, 2017	\$1,226,618	(+)	(-)	Subtotal	Notes
2018 Estimated Revenues:				\$123,825	
Assessment		\$113,825			
Interest earnings		\$10,000			
2018 Estimated Expenditures:				\$51,800	
Levee vegetation maintenance			\$4,300		brushing and spraying
Mitigation monitoring and maintenance			\$5,000		crew and supplies
Alternative corrections crew labor			\$5,000		misc maintenance
Cost-share for 2018 Swift Creek project			\$37,500		30% of 125,000; assumes 50/50 cost-share with Roads for 250k
Total		\$123,825	\$51,800		
Projected December 2018 fund balance	\$1,298,643				
2019 Revenues - Proposed Budget				\$123,825	
Assessment		\$113,825			
Interest earnings		\$10,000			
2019 Expenditures - Proposed Budget				\$215,000	
Levee vegetation maintenance			\$5,000		brushing, spraying and hydroseed
Fuel			\$5,000		Fuel for pumps
Mitigation monitoring and maintenance			\$5,000		crew and supplies
Alternative corrections crew labor			\$5,000		misc maintenance
Transfer to Swift Creek project fund			\$45,000		150k Road fund, 105K FCZD fund also transferred for \$300k/yr
Cost-share/repairs as needed (new damage)			\$150,000		30% of \$500,000 project
Total		\$123,825	\$215,000		
Projected December 2019 fund balance	\$1,207,468				

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Exhibit A

**Acme/Van Zandt Subzone
2019 Budget
and Fund Balance Projections**

Fund balance as of December 31, 2017	\$302,795	(+)	(-)	Subtotal	Notes
2018 Estimated Revenues:				\$25,666	
Assessment		\$22,940			
Interest earnings		\$2,726			
2018 Estimated Expenditures:				\$21,435	
Cost-share/repairs as needed			\$15,000		30% of 50k project
M&O for Jones Creek stage/prec gage			\$6,135		9 month operation with telemetry
Admin support for meetings/minutes			\$300		
Total		\$25,666	\$21,435		
Projected December 2018 fund balance	\$307,026				
2019 Revenues - Proposed Budget				\$25,440	
Assessment		\$22,940			
Interest earnings		\$2,500			
2019 Expenditures - Proposed Budget				\$36,815	
Cost-share/repairs as needed			\$30,000		30% of 100k project
M&O for Jones Creek stage/prec gage (9 month operation)			\$6,315		9 month operation with telemetry
Admin support for meetings/minutes			\$500		
Total		\$25,440	\$36,815		
Projected December 2019 fund balance	\$295,651				

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Samish Watershed Subzone				Exhibit A
2019 Proposed Budget				
and Fund Balance Projections				
Fund balance as of December 31, 2017	\$112,866	(+)	(-)	Subtotal Notes
2018 Estimated Revenues:				\$21,620
Assessment	\$21,010			
Interest earnings	\$610			
2018 Estimated Expenditures:				\$13,750
Natural resource staff salaries, wages, benefits			\$3,850	
Office & operating supplies			\$150	
Repair & maintain weir & channel - contract services			\$3,500	
Repairs & Maintenance - interfund			\$5,500	
Permits			\$750	
Total	\$21,620		\$13,750	
Projected Fund Balance December 31, 2018	\$120,736			
2019 Revenues - Proposed Budget				\$21,620
Assessment	\$21,010			
Interest earnings	\$610			
2019 Expenditures - Proposed Budget				\$16,250
Natural resource staff salaries, wages, benefits			\$4,750	
Office & operating supplies			\$750	
Repair & maintain weir & channel - contract services			\$4,500	
Repairs & Maintenance - interfund			\$5,500	
Permits			\$750	
Total	\$21,620		\$16,250	
Projected December 2019 fund balance	\$126,106			

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Exhibit A
Birch Bay Subzone
2019 Budget

Account	Administrative/Personnel		Program Development & Management	Capital Improvement Projects	Maintenance & Small Works	Water Quality Monitoring	Education & Outreach	Habitat Improvement	Total 2019	2019 Break Out		
	2018	2019								Admin	IM&O	Construction
Sheet Account												
Salaries & Wages	56,930								56,930			
Extra Help	23,500								23,500			
Overtime	4,000								4,000			
Benefits	44,474								44,474			
Total Salaries & Benefits	128,904								128,904			
Unrealized Gain (Loss)	0								0			
Office & Operating Supplies	1,000								1,000			
Office & Oper. Supplies-InterFund	200								200			
Printing	200								200			
Books/Publications/Equip.	200								200			
Tools & Equipment	1,500								1,500			
Software	15,000								15,000			
Contractual Services	1,191								1,191			
Professional Services	500								500			
Building Maintenance	100								100			
Construction Contracts	840								840			
Other Services-InterFund	1,500								1,500			
Postage/Shipping/Freight	1,500								1,500			
Postage-InterFund	1,500								1,500			
Telephone	1,500								1,500			
Travel-Educ/Training	200								200			
Travel-Other	200								200			
Advertising	1,000								1,000			
Equipment Rental	1,000								1,000			
Space Rental	1,000								1,000			
Space Rental-InterFund	641								641			
Insurance Premium - InterFund	2,100								2,100			
Repairs & Maintenance	18,000								18,000			
Repairs & Maintenance - InterFund	10,000								10,000			
Registration/Tuition	300								300			
Meeting Refreshments	53,034								53,034			
Administrative Cost Allocation												
Other Miscellaneous-InterFund												
Intergov. Professional Services												
Capital Outlays - Other Improvements												
Operating Transfer Out - Gen Fd												
Operating Transfer Out - Gen Fd												
Operating Transfer Out - Gen Fd												
Operating Transfer Out - Gen Fd												
Total Expenditures	243,598	11,300	11,300	981,000	80,000	12,600	33,550	15,000	1,379,348	128,904	60,200	1,249,844

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Birch Bay Subzone
2019 Capital Budget

Exhibit A

Capital Improvement Projects

Object Code	Project/Program	2019
North Cottonwood Neighborhood Stormwater Improvements (Hazel)		
6630	PROFESSIONAL SERVICES	
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	
6699	OTHER SERVICES INTERFUND	1,500
7199	OTHER MISC INTERFUND	
Birch Bay Drive/Petticote Lane Drainage Improvements (PW-2 & 3)		
6630	PROFESSIONAL SERVICES	47,500
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	755,000
6699	OTHER SERVICES INTERFUND	75,000
7199	OTHER MISC INTERFUND	
Harborview Road Combined Drainage Imprv Phase I		
6630	PROFESSIONAL SERVICES	30,000
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	
6699	OTHER SERVICES INTERFUND	6,000
7199	OTHER MISC INTERFUND	
Lora Lane Tide Gate Modifications		
6630	PROFESSIONAL SERVICES	51,500
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	
6699	OTHER SERVICES INTERFUND	14,500
7199	OTHER MISC INTERFUND	
Total Expenditures		981,000
Object Code Totals		
6630	PROFESSIONAL SERVICES	129,000
6699	OTHER SERVICES INTERFUND	97,000
7199	OTHER MISC INTERFUND	0
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	755,000
Total Expenditures		981,000

continued on next page

2019 Flood Control Zone District Budget Resolution Continued

Exhibit B
Whatcom County Flood Control Zone District
Flood Capital Program
2019

Department	Fund	Database ID No.	Project Title	Year	Cost
Flood Capital Program					
Public Works	Flood Fund	07-002	Marietta Acquisition	2019	\$ 452,000
Public Works	Flood Fund	18-002	Truck Road Emergency Erosion Protection	2019	\$ 35,000
Public Works	Flood Fund	15-004	Marine Drive Levee Repair	2019	\$ 5,000
Public Works	Flood Fund	07-125	High Creek	2019	\$ 60,000
Public Works	Flood Fund	18-003	Hannegan Levee Rehabilitation (USACE)	2019	\$ 97,000
Public Works	Flood Fund	18-004	Sande-Williams (DD#2/USACE)	2019	\$ 100,000
Public Works	Flood Fund	18-005	Abbott Levee Erosion Protection	2019	\$ 1,135,000
Public Works	Flood Fund	16-001	Rayhorst Levee Improvements	2019	\$ 85,000
Public Works	Flood Fund	16-004	Red River Levee Stabilization	2019	\$ 235,000
Public Works	Flood Fund	16-002	Twin View Levee Improvements	2019	\$ 5,000
Public Works	Flood Fund	16-003	Lynden Levee Improvement	2019	\$ 80,000
Public Works	Flood Fund	07-002	Floodplain Acquisition	2019	\$ 300,000
Public Works	Flood Fund	07-105	Jones Creek Debris Flow Protection	2019	\$ 230,000
Public Works	Flood Fund	07-104	Ferndale Levee Improvement	2019	\$ 225,000
Public Works	Flood Fund	18-006	Glacier-Gallup Alluvial Fan Restoration	2019	\$ 130,000
Total					\$ 3,174,000
Public Works	BBWARM	07-242	Birch Bay Drive/Petticote Lane Drainage Improvements (PW-2 & 3)	2019	\$ 877,500
Public Works	BBWARM	07-217	Harborview Road Drainage Improvements P1	2019	\$ 36,000
Public Works	BBWARM	18-008	Lora Lane Drainage & Tide Gate Modifications (TC1-2)	2019	\$ 66,000
Total					\$ 979,500

2020 Flood Control Zone District Budget Resolution

The resolution for the 2020 Flood Control Zone District will not be formally adopted until November 2019.

Budget Development Guidelines

Following are the 2019-2020 Executive's Budget Development Guidelines:

1. Develop a budget that maintains a sustainable fund balance in the General Fund.
2. Invest in technology to increase productivity and improve effectiveness while evaluating the ongoing costs of software maintenance and efficiencies gained.
3. Evaluate and adjust programs and service levels in light of current community needs.
4. Maintain staffing at sustainable levels and negotiate contracts with fair cost of living adjustments.
5. Preserve the investments in capital facilities that will meet the county's long term needs.
6. Determine a cost effective solution for relocating county operations from facilities that do not meet the county's long term needs.



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

continued on next page

Acronyms continued

IT	Information Technology (a division of Administrative Services)
JIS	Judicial Information System
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
WCSO	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.

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-

continued on next page

Terms continued

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.

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

continued on next page

Terms continued

financial resources except those required to be accounted for in another fund such as a special revenue, debt service or proprietary-type fund. This fund is also known as the “Current Expense Fund”.

Generally Accepted Accounting Principles - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

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

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

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

Interfund Transfers - Interfund transfers are a type of interfund transaction. There are two types

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

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

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

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

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

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

continued on next page

Terms continued

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.

Prior Period Adjustment - Correction of an accounting error from a prior period.

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.