

Whatcom County

2007-2008 Final Budget



Recipient of the 2005
GFOA Distinguished
Budget Presentation
Award

Volume 1
Summaries, General
Information, Appendices



Pete Kremen
County Executive



<http://www.co.whatcom.wa.us>

Whatcom County Final 2007-2008 Budget

Volume 1

General Information
Summaries, Appendices

Whatcom County Final 2007-2008 Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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Whatcom County

Washington

For the Fiscal Year Beginning

January 1, 2005

Nancy L. Ziehl
President

Jeffrey R. Enns
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Whatcom County, Washington for its biennial budget for the fiscal years beginning January 1, 2005. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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On The Cover:
Watson Lakes
Photo by Marianne Caldwell

Table of Contents - Volume 1

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

General Information	7
----------------------------	----------

Map	7
Whatcom County History	8
About the Area (Topography, Climate, Demographics)	9
Whatcom County Government	11
Strategic Planning.....	12
County Government Organizational Chart	13
Whatcom County Government Departments	14
Creating the County Budget	17
Financial Management Policies	20
Basis of Accounting and Budgeting	25
Whatcom County Fund Structure	26

Budget at a Glance	31
---------------------------	-----------

Whatcom County’s 2007-2008 Budget at a Glance	31
Revenue & Expenditure History	32
Source of County Revenues in 2007-2008	34
Distribution of County Expenditures in 2007-2008	35
Revenue History by Type	36
Expenditure History by Type	37
Expenditure & Revenue Category Descriptions	38

Budget Summary 39

The Whatcom County 2007-2008 Budget in Summary (Introduction)	39
General Fund Balance Summary	40
Note 1 - Changes in Revenue	41
Note 2 - Changes in Expenditures	42
Note 3 - One-Time Expenditures	43
General Fund Revenue Sources	44
General Fund Expenditures	48
Consolidated Summary - Ongoing Revenues and Expenditures	54
Consolidated Summary - Beginning and Ending Balances	55
Undedicated General Fund Resources	56
Road Fund Revenues	60
Road Fund Expenditures	62
Other Funds Revenues	64
Other Funds Expenditures	68
Whatcom County Work Force History - 2003 to 2008	74

Long Term Debt 75

Whatcom County and Long Term Debt	75
Debt Capacity Limited by State Law	76
General Obligation Bonds	78

Capital Planning 79

Whatcom County and Capital Planning	79
Six Year Capital Improvement Program 2007-2012	79
Six Year Capital Improvement Program Costs 2007-2012	106
Six Year Transportation Improvement Program	110

Revenue Summary 115

Revenue Summary	115
-----------------------	-----

Budget Ordinance **127**

Whatcom County 2007-2008 Budget Ordinance	127
Authorized Positions	132

Appendices **147**

A. Budget Development Guidelines	147
B. 2007-2008 Bond Fund Expenditures	149
C. Schedule of 2007-2008 General Fund Expenditures	150
D. Schedule of 2007-2008 Beginning & Ending Fund Balances	151

Glossary **153**

Glossary of Acronyms and Terms	153
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For Departmental Budgets, see Volume 2



**WHATCOM COUNTY
EXECUTIVE'S OFFICE**

County Courthouse

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



January 1, 2007

Citizens of Whatcom County:

I submit to you the Whatcom County biennial budget for the biennium beginning January 1, 2007 and ending December 31, 2008. In compliance with the county charter, I proposed the 2007-2008 budget to the County Council on October 17, 2006. On November 8, 2006, the council adopted the 2007-2008 budget in open session with Whatcom County Ordinance Number 2006-054.

The resources for the biennium have been allocated in accordance with Whatcom County's mission statement, *"provide essential and desirable public services in a cost effective and accountable manner."*

The 2007-2008 final budget complies with budget development guidelines adopted by the County Council for 2007-2008. The budget for 2007 totals \$170,769,299. This is approximately \$14.3 million less than the amended 2006 budget. The 2008 budget is \$160,831,806, which is \$9.9 million less than the 2007 budget. These reductions are the result of capital project budgets. In 2006, the budget included \$8 million for the construction of the new minimum security jail facility. Also adopted were several public works project budgets. Whatcom County has instituted a new project budgeting process for capital projects, which allows us to roll forward unspent appropriations for multi-year projects after closing out the previous year. We will adopt new capital projects throughout the biennium as cost estimates become known.

Budgeted revenues for 2007 total \$159,566,739. This is \$3.7 million more than the amended 2006 budget. We expect County revenues to grow at a lesser rate than expenditures; therefore, we will balance the budget using fund balance reserves that have built up over the last few years of county economic growth. Budgeted revenues for 2008 total \$162,036,063, or \$2.5 million more than 2008 expenditure budget amounts. As we adopt capital project budgets during the 2007-2008 biennium, we expect expenditures to again outdistance revenues.

¹According to the Whatcom County Code ordinance adoption rules, this ordinance became law on November 18, 2006.

Short Term Financial Condition is Sound

In the short term, Whatcom County's financial condition is sound. The county has relatively little debt and a significant general fund balance. The projected beginning 2007 General Fund balance is \$22 million, which is 27% of General Fund expenditures. The 2007-2008 biennial budget provides for using a substantial amount of the fund balance reserves, which will result in aligning the county with the County Council's budget guideline of an approximate 15 percent reserve capacity. We anticipate ending the biennium with approximately \$11.6 million or 15.25% of the 2008 ongoing general fund expenditure budget.

Long-term Challenges and Goals

Whatcom County is one of the fastest growing counties in the State of Washington. Population since the year 2000 has increased over 10%. Along with the growth in population have come the associated growing pains of water quality and availability issues, road congestion, urbanization of unincorporated areas, a higher demand for services and the challenges of paying for them.

In keeping with our strategic planning process and vision statement, our long-range goals include preserving the quality of life in Whatcom County that has attracted our new citizens. We are committed to protecting the natural beauty and renewable resources of this county while encouraging a vibrant economy conducive to promoting family wage jobs, affordable housing, and a safe and healthy lifestyle.

Short-term Initiatives and Priorities

In response to the county's long-term challenges and goals, I requested the following major initiatives be addressed during the recent biennial budget process:

- Implementation of concurrency (see glossary)
- Preservation of Agricultural Land
- Protection of the Lake Whatcom Watershed
- Preparing for Natural Disasters/Pandemics
- Investments in Key Facilities
- Productivity through Technology

These initiatives are also in line with the direction of the County Council. With these goals in mind, I recommended, and the County Council approved, a budget that includes:

Concurrency & Growth Management

The biennial budget includes \$1.3 million for new parks projects and parks facilities upgrades, the addition of a Design and Development Supervisor for parks projects, the addition of a Critical Areas Ordinance planning position and the funding to continue a temporary Growth Management position in Planning and Development Services. It also includes the addition of a Land Use Policy Analyst to assist County Council members in making quality land use decisions, the addition of one full-time and one half-time position in Public Works to implement storm water regulations, \$100,000 for a Birch Bay community incorporation study, and \$70,000 to help fund the community-wide long-term planning project.

In addition, to address growth issues, we will be adding six new Sheriff's deputies including two specific neighborhood deputies for urban growth areas, and six new road crew worker positions to alleviate safety concerns resulting from road congestion. Planning and Development Services and Public Works are redesigning the building permit process to improve efficiency and effectiveness. This project includes \$150,000 funding to streamline the zoning and subdivision code.

Agriculture

Over the next biennium, we will be adding a planning position in Planning and Development Services to work specifically with the agricultural community on issues that affect this vital sector of our economy. In addition, Whatcom County will invest \$150,000 in a Conservation Program for Agricultural Lands (CPAL), \$120,000 for consultant support for the agriculture program and \$127,000 to support the Integrated Pest Management Program through WSU Extension.

Lake Whatcom Watershed and Other Water Resources

This budget includes significant funding aimed at protecting and preserving our water resources in Whatcom County. In addition to the positions mentioned above to implement storm water regulations, the budget contains \$330,000 to pursue conveyance to Whatcom County of a substantial amount of Department of Natural Resource trust land located in the Lake Whatcom Watershed. We will maintain this land as parkland for the use of future generations. \$1.1 million has also been appropriated for various water resource projects including Lake Whatcom management, salmon habitat restoration, marine resources projects, monitoring support for Bertrand and Ten Mile Creeks, and water resource priority project development.

State law also mandates a major new program requiring inspection of all septic systems on a regular basis. We have added four positions to the Health Department to implement this program, and expect fee revenues to cover the program costs. The program will begin in 2007 with critical watersheds given first priority.

Natural Disasters/Pandemics

Through the coordination and facilitation of exercises and planning sessions by the Sheriff's Office Department of Emergency Management and the Health Department, the county is well on its way to achieving preparedness against disasters and pandemics. The Emergency Management budget includes funding from the Department of Homeland Security for planning, training, and exercises for first responders across the community. The Health Department has created a Disease Response and Control Unit to investigate possible disease conditions and provide technical assistance to local health care personnel.

Facilities Investments

In conjunction with projects envisioned in the county's Capital Improvements Plan (CIP), this budget contains funding for the initial phases of several capital projects. Park planning projects include South Fork County Park, Sunnyside Landing, Dittrich Park, extensions to Chuckanut Mountain Trails, and the Olsen Property Trail. Funding is included for engineering studies for the Civic Center Annex parking structure repair, the jail and juvenile controls replacement, and the Courthouse exterior façade repair. Whatcom County plans to replace single pane windows in the Courthouse, and remodel the basement. We will also demolish the 401 Grand Ave building, which is at the end of its useful life. Initial planning for the new Smith & Northwest Consolidated Services Building is also budgeted. Several unfinished road projects are included in the budget. We will adopt other multi-year facilities and road capital projects in phases as capital project budgets throughout the 2007-2008 biennium. The county expects to issue bonds in 2008 or 2009 to begin funding several capital projects included in the CIP. These projects include acquisition of the Central Plaza Building currently leased for the Public Defender, acquisition of land for the new long-term jail facility and Sheriff's Office, and construction of the Consolidated Services Building mentioned above.

Productivity Through Technology

One of the largest areas of investment in this budget is in the area of technology. Over \$1 million is budgeted for improvements in the Information Technology Division of Administrative Services. This will include the addition of four positions and significant investments in the areas of support for GIS, law & justice and other departmental applications support. Significant technology investments are budgeted to improve efficiencies in the Sheriff's Department through electronic report writing capabilities, laptops in vehicles, and a firearms training simulator. The Auditor's Office is implementing technology to improve access to on-line records and signature verification for elections.

Significant Changes from Prior Biennium

A change in governmental accounting rules requiring governments to record the liability for unfunded post-retirement benefits has led to the decision to fund a law enforcement officer health benefit reserve at \$3.5 million. The reserve will be tapped when annual benefit amounts exceed the standard amount budgeted per employee during the biennial budget process. This reserve is approximately half of the amount needed to fund post-retirement medical benefits, exclusive of required long-term care benefits.

Whatcom County has experienced major growth over the last few years. Several factors have contributed to the influx of population and development. Significant amongst those factors are low interest rates, a great location with natural beauty, and recognition from several national publications naming our area as one of the “Best Places to Live” in the nation. The General Fund expenditure budget increased 21% and the revenue budget increased 14% since the beginning of the last biennium. 100 new staff positions, a 12% increase in personnel, have been added, with the largest increases coming as a result of the construction and opening of a new minimum security jail facility, increasing demands on the law and justice system, information technology support, planning and development services and public works positions. As a result of this growth, the focus has shifted from preserving fund balances to using reserves prudently in order to address quality of life, facilities and infrastructure issues for future generations in Whatcom County.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Pete Kremen", with a long, sweeping underline.

Pete Kremen
County Executive



About Whatcom County

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



Whatcom County, Washington



Whatcom County History

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

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

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



A sunrise over Lake Whatcom.

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. But 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. Population on Bellingham Bay dropped to under 50.

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

About the Area

Topography

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

Fifty miles east of Bellingham lies the highest peak in the North Cascade mountain range, Mount Baker (10,778 feet), an ice-clad volcano.



Providing the state's longest ski season, the volume of snow and ice on Mount Baker is greater than that of all the other Cascade Mountain volcanoes combined, except Mount Rainier.

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

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



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

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

Below: Marina at Squalicum Harbor.



About the Area continued

Climate

Temperature Range

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

Population (2006 estimated)

Whatcom County	184,300
Bellingham	73,460
Blaine	4,480
Everson	2,135
Ferndale	10,280
Lynden	10,750
Nooksack	1,004
Sumas	1,125
Population Density	86.95 per sq mile
Median age	35.25 years old
Median household income (2005)	\$45,098
Median housing cost	\$284,000
Avg mo. apartment rent (2 bdrm, unfurn)	\$649

Cost of Living Index (Standard)

Housing	125.00%
Transportation	106.00%
Utilities	109.00%
Service/Misc.	123.00%
Goods/Services	114.00%
Grocery Items	112.00%
Total Index vs U.S. average	114.5%

Reported Index Crimes (2005)

Arson	56
Robberies	82
Rapes	72
Homicides	5
Aggravated Assaults	260

Motor Vehicle Thefts	596
Burglary	1,754
Theft	7,174

Health Care

Hospitals	1
Physicians	281
Citizen to Physician Ratio	655.9/1

Economy/Employment

Unemployment Rate (2006)	4.5%
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Top Ten Employers

Western Washington University	2,109
St. Joseph Hospital	2,100
Bellingham School District	1,300
Whatcom County	950
Haggen, Inc.	885
Sodexo Services	792
City of Bellingham	819
Ferndale School District	696
Lummi Indian Business Council	620
BP (Cherry Point Refinery)	600

Taxation

There is no state income tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	1.3 to 1.9%
Total Sales Tax	7.8 to 8.4%

Higher Education

Whatcom Community College - Part of the state's community college system, serving an average of 6,500 students per quarter.

Bellingham Technical College - One of five technical colleges in Washington State, serving approximately 4,300 students.

Western Washington University - One of six state-funded, four-year institutions in Washington State, serving over 12,000 students.

Whatcom County Government



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

Home Rule Governs Whatcom County

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

As a charter county, there are two primary factors that distinguish us from non-charter counties. First, there is a separation between legislative and administrative functions. This is

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

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

Strategic Planning

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

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

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

Whatcom County’s Vision Statement

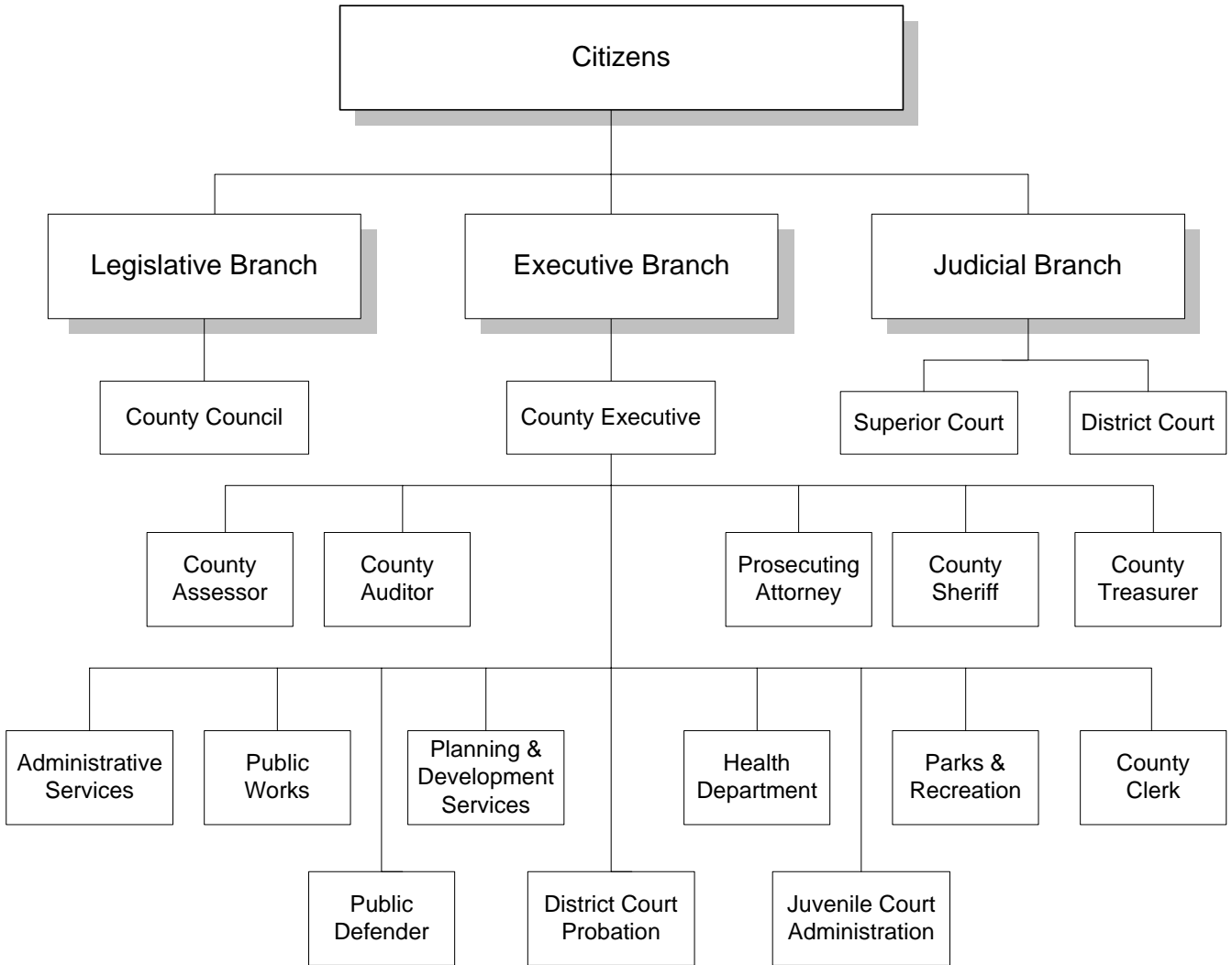
Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide family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

Whatcom County’s Mission Statement

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

Whatcom County Government

Organizational Structure



Whatcom County Government Departments

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

Administrative Services

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

Assessor

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

Auditor

An elected official, the County Auditor provides voter registration, conducts elections, records land documents, issues marriage licenses, motor vehicle and vessel licenses. This office also performs an internal audit function for the organization.

Extension

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

County Clerk

The County Clerk serves as the clerk for Superior Court administering the office, systems, and accounts for records, custody, delivery of records, and exhibits for this court of record for the State of Washington. The Superior Court handles cases involving adult felonies, all juvenile offenses, divorce, child custody, support matters, probate, guardianships, adoptions, property claims in excess of \$50,000, paternity actions, mental incompetency, and abused or neglected children. The County Clerk may also supervise court-related specialty programs.

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 or the council office for schedules and agendas.

Whatcom County Government Departments continued

District Court

With two elected judges and one appointed commissioner, District Court processes Sheriff, State Patrol, some City of Bellingham, Department of Fisheries, State Park and WWU traffic citations. It also handles small claims, civil claims, name changes and protection orders (as referred by Superior Court).

District Court Probation

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

Executive

An elected official, the County Executive manages the day-to-day functions of administrative departments. The Executive is responsible for quarterly and annual revenue estimation and tracking, recommends the county's budget to the County Council, and monitors all departments' expenditures to ensure budget compliance. The Executive appoints members to boards and commissions, responds to citizen concerns, complaints and requests, and represents the county at local, regional, state and federal levels. 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 sewage permits, water quality reviews, animal to human disease investigations, communicable disease screening, treatment, investigation, immunizations, vital records (birth and death certificates, etc.), personal health services, services to the developmentally disabled and their families, mental health treatment coordination, chemical dependency treatment coordination, and substance abuse prevention.

Juvenile Court Administration

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

Parks and Recreation

Whatcom County Parks and Recreation operates eight senior centers, seven developed parks, a rifle range, a cultural arts program, an outdoor recreation program and serves as a tourist information center.

Whatcom County Government Departments continued

Planning and Development Services

Divisions and their services are: Building Services (construction permits of all kinds, life safety code enforcement, plan check/inspection, burn permits, fire safety inspections); Land Use Services (pre-construction zoning, shorelines, SEPA, land use, critical areas, subdivisions, land use code enforcement); Planning Services (long range planning, comprehensive plans, growth management, water resources).

Prosecuting Attorney

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

Public Defender

The Public Defender's Office provides constitutionally mandated indigent legal defense for: felony, misdemeanor and probation violation charges against adults and juveniles in Whatcom County Superior and District Courts; parents in juvenile dependency matters; involuntary mental and alcohol commitments.

Public Works Department

The largest of Whatcom County departments, Public Works' primary objective is to maintain the integrity of the Whatcom County road system in an efficient, cost effective manner that provides safe travel for the public. This is accomplished through the work of several divisions: Engineering, Equipment Rental and Replacement, and Maintenance and Operations. Public Works provides year-round ferry service to

Lummi Island, as well as solid waste management, flood control, and noxious weed control for the county.

Sheriff

An elected official, the County Sheriff is responsible for law enforcement in the unincorporated areas of Whatcom County. The sheriff also has several countywide responsibilities (serving both the cities and unincorporated areas), including operating the county jail and coordinating professional and volunteer search & rescue efforts. The Sheriff's Emergency Management Division provides community education in disaster mitigation and preparedness, and plans for and coordinates disaster response and recovery efforts.

Superior Court

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

Treasurer

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

Creating the County Budget

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

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

In June of even years, the County Council convenes a "budget retreat" where members formulate objectives for the coming biennium. With input from the County Executive, staff and department managers, the council creates written "budget development guidelines." These guidelines are an essential part of the administration's "budget instructions," released to all departments in mid-July.

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

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

Creating the County Budget continued

Capital Planning

The Washington State Growth Management Act requires Whatcom County’s Comprehensive Plan to include a “capital facilities plan element”. Whatcom County Planning and Development Services, with input from the Administration, prepares the Six-Year Capital Improvement Program (CIP). This document is updated biannually, and reviewed and adopted by the County Council. The condensed copy of the CIP, as well as the definition of capital facilities, is included in the Capital Planning section of this budget.

The CIP includes capital improvements and construction projects which are anticipated to be funded over the next six years. Separate capital facilities project funds are established to account for specific financing sources created or set aside to fund major capital projects. The primary operating impact for major capital projects is debt service payments for bonds or other types of debt issued to fund the improvement. When other operating impacts, such as personnel and facilities costs, can reasonably be estimated, that information is also presented.

Biennial Budget Timeline

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

Mid-March	Strategic Planning
June	Budget Planning (Retreat)
July 13	Release of Budget Instructions
August 16	Dept budget requests due
Mid-August thru Mid-September	
.....	Dept Heads meet with Executive’s Office
October 17	Executive’s Budget delivered to Council
Oct 17 thru Nov 7	Council Finance Committee Hearings
November 8	Council adopts budget
January 31	Final Budget Document Publication

Budget Document Serves Several Purposes

The budget document provides a summary of the financial plan for county operations for the biennium beginning January 1, 2007 and ending December 31, 2008. This document shows revenue sources and how they will be spent. It also contains goals, objectives, and performance or activity measures of departments and programs. Additionally, the budget document serves as a reference guide for the county’s financial policies, fund structure, organizational structure and contains a directory of county services.

Amending the Budget During the Biennium

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

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

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

Creating the County Budget continued

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

Project Budgets

Whatcom County implemented project budgeting in 2006. Project budgets are limited to capital appropriations. Project budgets may be adopted by project phase or for the entire project. Once adopted, project budgets continue until the project is complete, abandoned, or until no expenditures have been made for three years.

Continuing Appropriations into Next Year

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

Reporting Quarterly Financial Information

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

Financial Management Policies

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

Biennial Budget Preparation

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

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

Budget Document

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

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

Budget Copies

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

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

Service Levels

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

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

Capital, Plant and Equipment Maintenance or Replacement

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

All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, plant, and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of

Financial Management Policies continued

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 which can solve short-term financial problems, however, they can create much larger financial problems for future administrations and councils. Avoidance of these budgetary practices will assure citizens that current problems are not simply being delayed to a future year.

One-time Revenues

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

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

Budgetary Control System

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

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

Appropriation Authority

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

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

Quarterly Financial Reports

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

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

Position Control

Authorized personnel positions cannot be increased during the year except by approval of the county council. Temporary positions may be assigned additional hours subject to the availability of funds and the consent of the county executive, but shall not be considered a permanent change in authorized levels. The

Financial Management Policies continued

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.

This is 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.

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

Restricted Funds

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

This is 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.

This is pursuant to the RCW 46.63.110(3).

Financial Management Policies continued

Senior Services Programs

Any monies appropriated for senior services programs within the Parks and Recreation Fund budget may not be transferred to any other activity or program.

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

Veteran's Relief Fund

The administrators of the Veteran's Relief Fund shall be allotted no more than 8.33% of the total non-capital appropriations each month during the year. Any unencumbered appropriation authority of less than the 8.33% allotment may be carried forward and expended in subsequent months.

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

Bids on Construction Work

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

This is pursuant to the Whatcom County Code Chapter 3.08, and applicable state laws.

Continuing Appropriations

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

This is 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.

Service Productivity - Unexpended Appropriation Incentive

This policy defines savings as unspent appropriations, department or division level, which managers have not committed for future years. Committed appropriations include encumbrances, unspent lease purchase and any planned reappropriations. The policy further requires that the savings result from increased productivity in service delivery. Finance staff will determine the department and division annual savings after completing the annual financial report. The following criteria guide the use of carry-over savings and appropriations:

- The County Executive will review and may approve requests for use of savings.
- The source of savings was achieved by increased productivity, rather than decreased services.
- Departments and divisions will use savings for the improvement of future service delivery.
- County Council must approve requests for the use of savings with an appropriation ordinance.
- Annual general fund revenue collections must be equal to or greater than the projected budget revenue.

Financial Management Policies continued

The eligible productivity savings will be separately accounted for in a general fund designated reserve account. The eligible productivity savings held in this reserve are separately accounted for by the department or division that generated the savings. Requests for the use of accumulated savings from prior year(s) held in this reserve can be made at any time during the year.

This policy provides incentives for general fund managers to improve planning and delivery of services. General fund managers need a means by which to save unspent annual appropriations that result from increases in productivity. Without an incentive policy, managers tend to spend savings on short term needs rather than long-range service improvement. This policy creates incentives to more closely examine spending decisions and to consider program related savings before requesting additional general fund resources.

Prudent cost-effective service delivery requires long range planning of both costs and resources necessary to provide the service. This policy provides a framework within which managers can develop strategic plans rather than short term, line item cost approaches. Allowing managers to save and use resources from increased productivity emphasizes responsibility and accountability for efficient service delivery. It further allows more flexibility for general fund managers, similar to the management conditions of enterprise funds.

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.

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

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

Whatcom County Fund Structure

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 (i.e., Administrative Services, Public Works Department) and within departments are *cost centers*.

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

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

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

General Fund

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

Special Revenue Funds

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

County Road

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

Election Reserve

A fund to finance elections and election equipment.

Solid Waste Management

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

Veterans' Relief

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

Whatcom County Fund Structure continued

Whatcom County Jail

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

REET Electronic Technology

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

Countywide Emergency Medical Services

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

Whatcom County Trial Court Improvement

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

Whatcom County Convention Center

A fund used to promote tourism and overnight visits.

Victim Witness Assistance

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

Community Development

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

County Drug Fund

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

Auditor's Operation and Maintenance

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

Emergency Management

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

Flood Control Zone District

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

Lynden/Everson Sub Zone

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

Sumas/Nooksack/Everson Sub Zone

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

Acme/Van Zandt Sub Zone

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

Whatcom County Fund Structure continued

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.

Point Roberts Transportation Benefit District

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

Conservation Futures

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

Lake Management District No. 1

A fund formed by Lake Samish residents who were assessed to establish a Department of Ecology-mandated summertime flow augmentation program for Friday Creek in exchange for receiving conditional water right permits to withdraw water from Lake Samish for domestic use. Also included was an assessment to clear accumulated beaver dams, logs, and debris from Friday Creek, between Lake Samish and the Nulle Road bridge, to mitigate flood hazards. Samish Watershed Sub Zone will replace this fund in the new biennium.

County Road Improvement District #1

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

County Road Improvement District #2

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

County Road Improvement District #7

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

Low Income Housing Projects

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

Homeless Housing

A fund created to collect an additional recording fee (per document) that provides funding for the county's homeless housing plan.

Water Resources Fund

A fund established to administer and coordinate water resource related activities.

Debt Service Funds

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

1997 Limited Tax G.O. & Refunding Bond

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

Whatcom County Fund Structure continued

1998 Limited Tax G.O. Bond Fund

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

2003 Limited Tax G.O. & Refunding Bond

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

Capital Projects Funds

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

Real Estate Excise Tax I (REET I)

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

Real Estate Excise Tax II (REET II)

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

systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

County Parks Improvement Fund

A fund established to account for voter approved levies for repair, replacement, improvements, and maintenance of existing facilities and equipment for parks, recreation equipment, and senior centers.

Public Utilities Improvement Fund

A fund to account for a .08 percent sales or use tax to be used to finance public facilities serving economic development purposes. This is not an additional tax; it is deducted from the amount of tax otherwise required to be collected by the state department of revenue.

Enterprise Funds

Ferry System

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

Internal Service Funds

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

Equipment Rental and Revolving

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

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, and information technology.

Other Funds

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

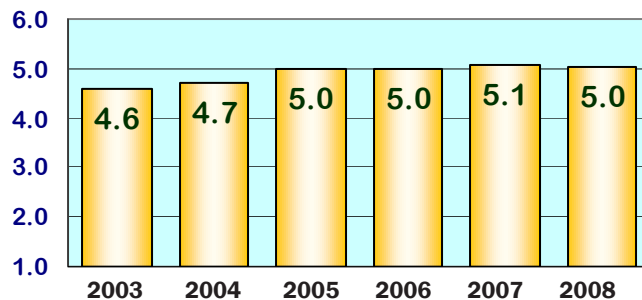
2007-2008 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2007 and 2008, the number of citizens in this county is expected to exceed 187,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we must provide:

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

In addition to mandated services, we also provide services considered essential by the citizenship, such as ambulance, parks, senior centers and public education programs. For every 1,000 in Whatcom County population, the number of county government employees is 5 (see chart below).

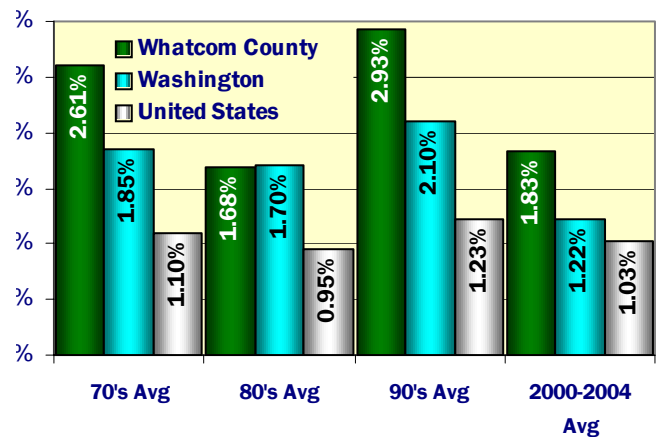
County Employees Per 1,000 in Population



Based on "full time equivalents" (FTE's), 40 hours per week.

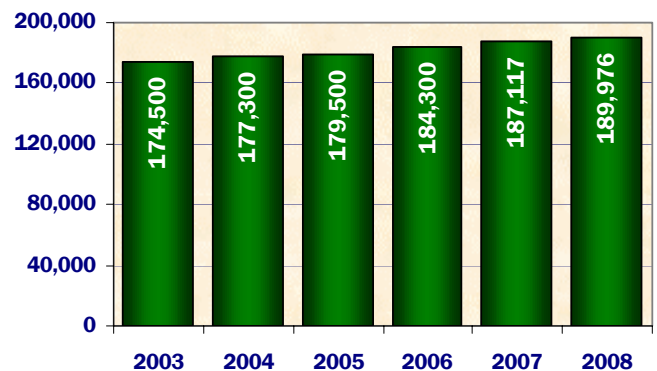
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIP Economic Indicators

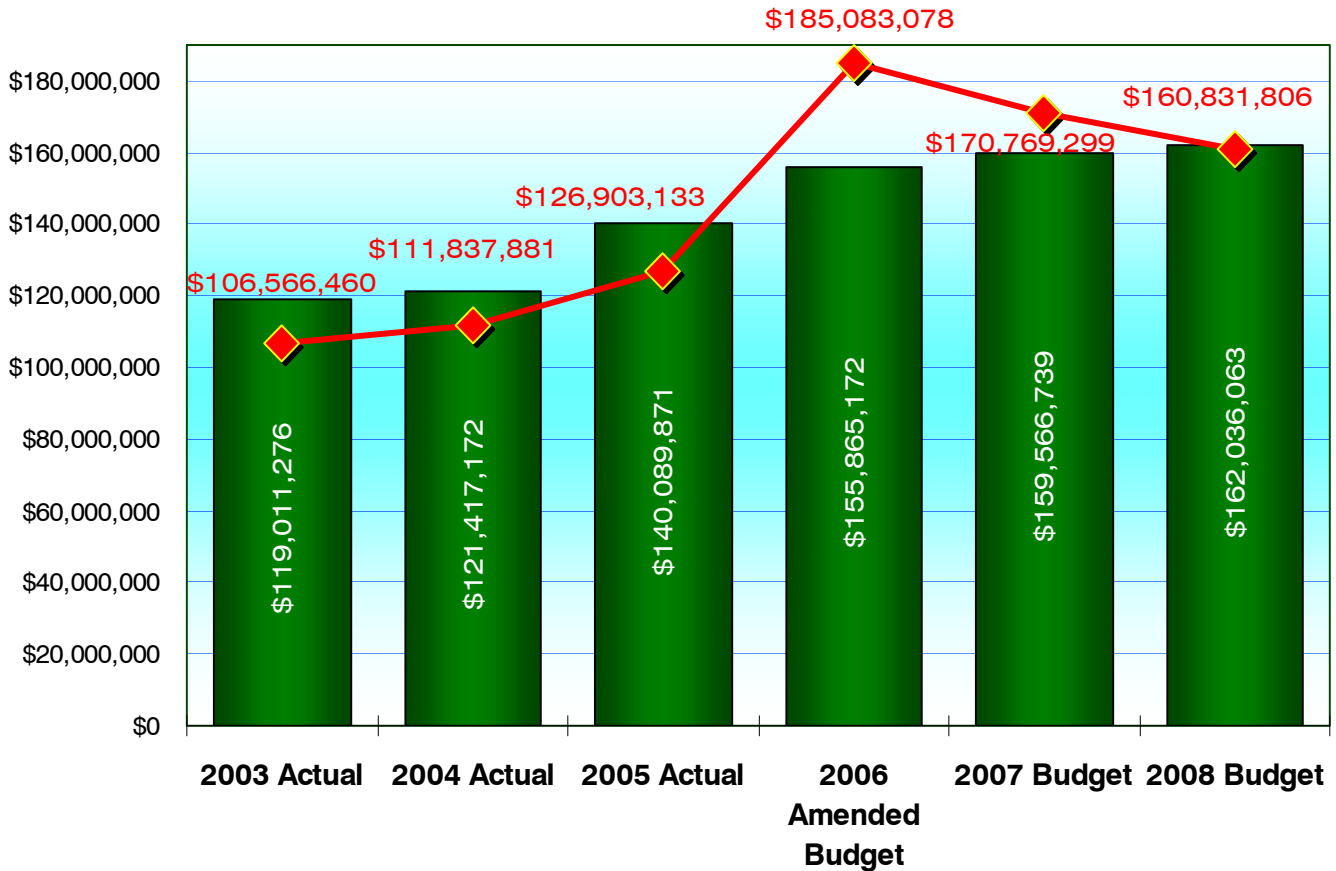
Whatcom County Population 2003-2008



Source: Washington State Office of Financial Management. *2007-2008 Population figures are estimates based on the Whatcom County Comprehensive Plan projected growth rate.

Revenue & Expenditure History

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



NOTE: Where revenues fall short of expenditures, the county uses available reserves (fund balance). In addition, expenditure authority for continuing appropriations and multiyear capital project budgets, such as road construction budgets, will be rolled forward to the subsequent year after the current year is closed out.

Revenue & Expenditure History Detail

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

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Revenues						
Taxes	51,874,863	55,453,116	61,729,289	60,550,534	69,678,080	71,916,572
Licenses & Permits	2,243,794	2,390,146	2,734,130	2,658,250	2,819,729	2,903,305
Intergovernmental Revenues	19,404,802	21,926,576	26,024,408	31,281,632	22,483,742	21,621,046
Charges For Goods & Svcs	19,141,170	19,112,431	21,173,085	21,384,652	25,034,628	25,635,364
Fines and Forfeits	2,675,697	2,127,958	2,244,256	1,960,046	2,144,722	2,204,971
Miscellaneous Revenue	14,010,289	14,295,725	16,560,775	16,489,656	20,213,523	20,796,667
Other Financing Sources	9,660,661	6,111,220	9,623,928	21,540,402	17,192,315	16,958,138
Total Revenues	119,011,276	121,417,172	140,089,871	155,865,172	159,566,739	162,036,063
Expenditures						
Current:						
General Government	29,645,779	32,524,513	35,578,709	41,158,158	43,896,117	46,620,950
Security of Persons/Property	23,597,879	25,866,906	28,783,909	32,637,421	36,692,196	38,162,318
Physical Environment	5,866,598	4,167,396	4,690,061	10,167,215	6,523,928	5,244,046
Transportation	17,433,044	18,249,670	19,311,360	25,893,137	29,233,826	30,351,742
Economic Environment	1,424,253	1,758,741	2,112,154	2,909,279	2,609,906	2,412,597
Mental & Physical Health	9,180,782	9,151,500	9,758,671	11,669,265	12,340,953	12,512,633
Culture & Recreation	3,639,513	3,623,601	3,822,325	4,150,635	4,478,263	4,404,870
Capital Outlay	6,032,461	10,223,149	12,316,429	32,879,803	14,278,816	4,115,481
Debt Service	2,115,710	2,012,360	2,052,527	2,059,351	1,867,453	1,893,506
Other Financing Uses	7,630,441	4,260,045	8,476,988	21,558,814	18,847,841	15,113,663
Total Expenditures	106,566,460	111,837,881	126,903,133	185,083,078	170,769,299	160,831,806
Excess of Revenue Over (Under) Expenditures	12,444,816	9,579,291	13,186,738	(29,217,906)	(11,202,560)	1,204,257

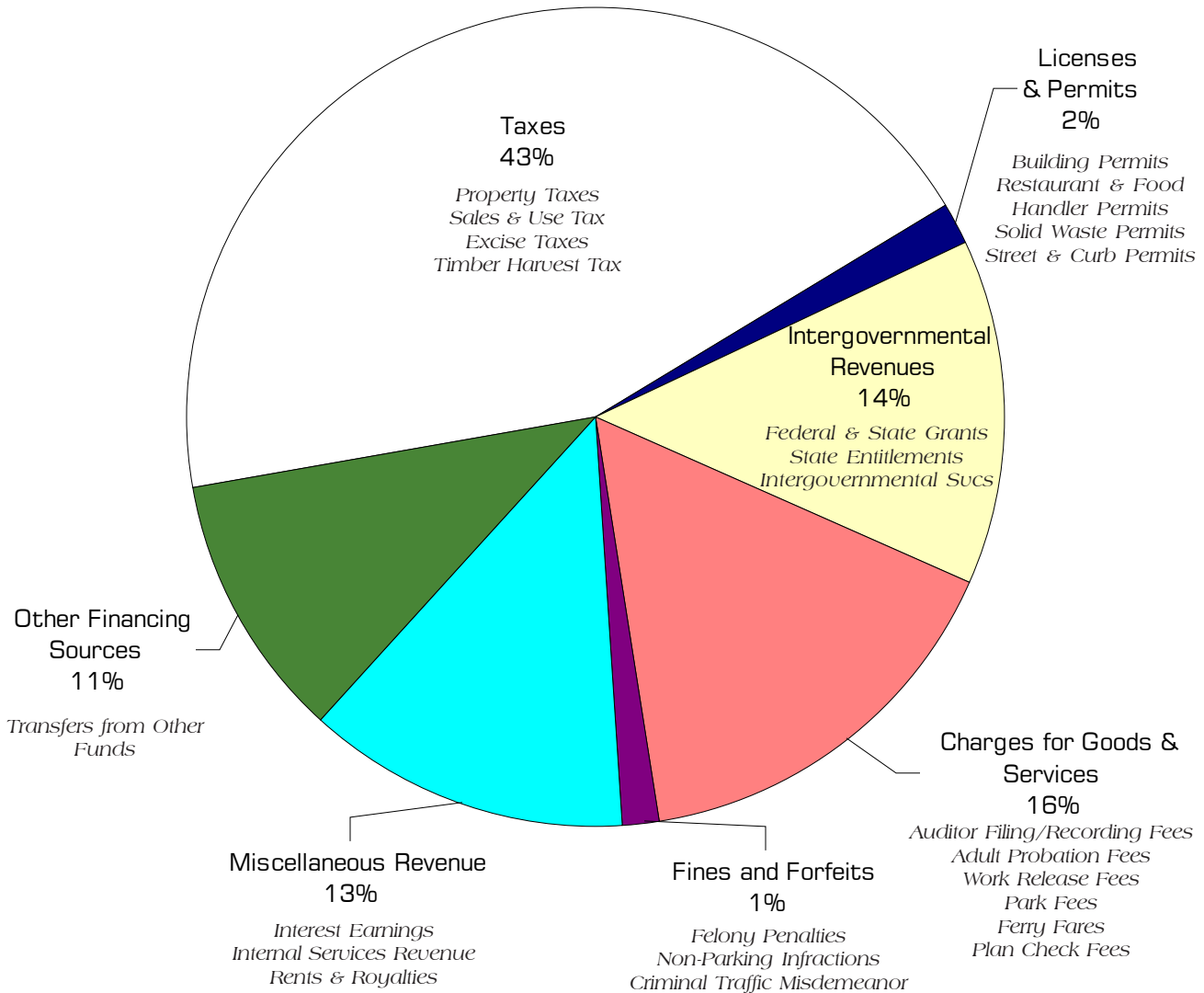
**Notes:*

Regarding negative balances in budget years - In general, Whatcom County plans for an approximate 4% lapse in budgeted operating costs. Capital project lapses are greater due to permitting delays and contracts that span more than one year.

In 2006, Whatcom County began project-by-project budgeting for major construction projects as they are adopted by the County Council. Unspent expenditure authority for project budgets rolls forward to the subsequent year until the project is terminated or completed.

Source of County Revenues in 2007/2008

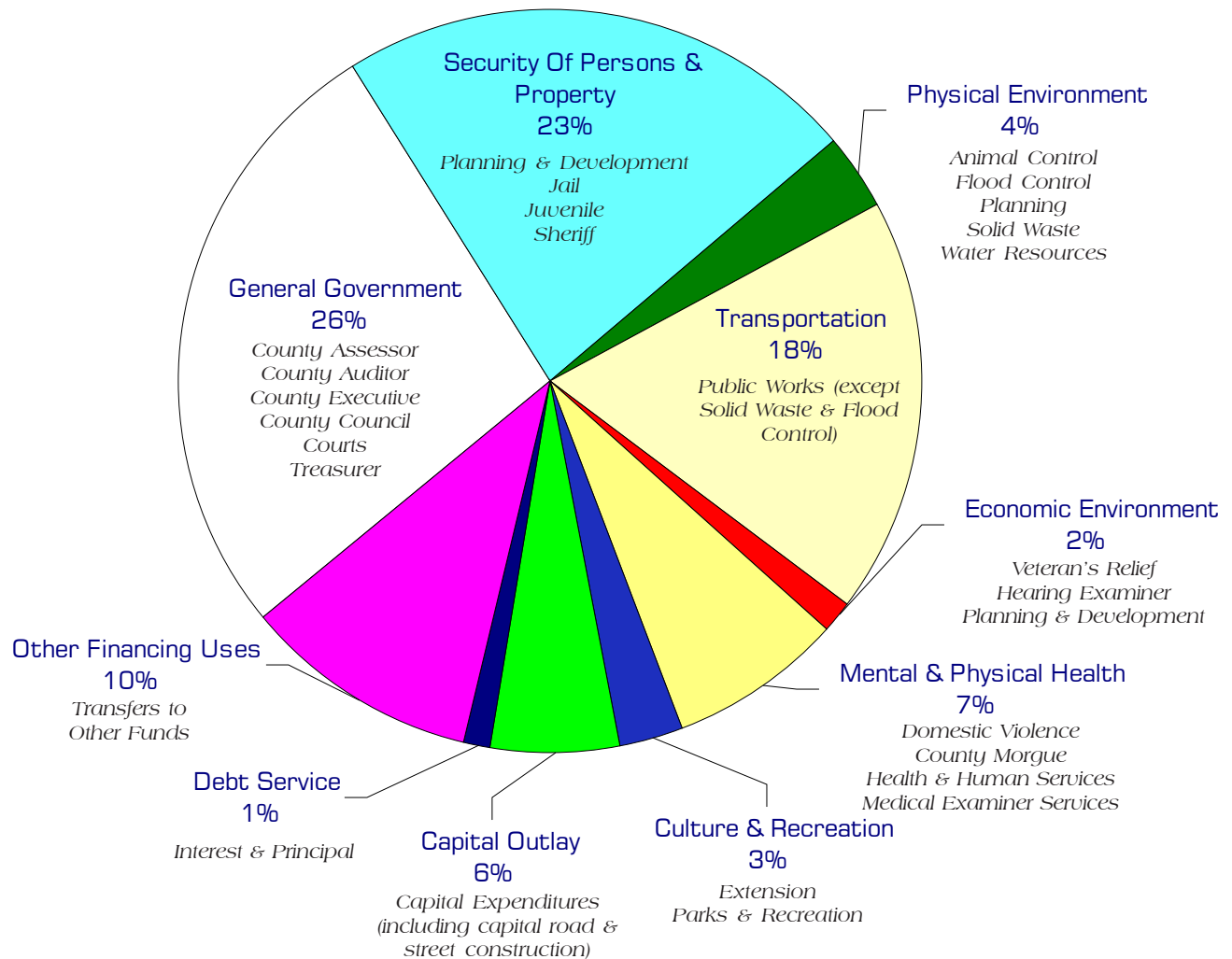
This chart represents all Whatcom County funds combined.



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

Distribution of County Expenditures in 2007/2008

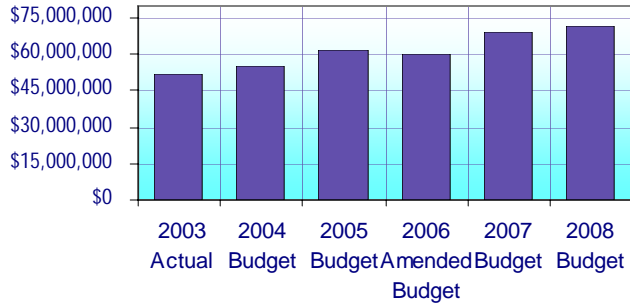
This chart represents all Whatcom County funds combined.



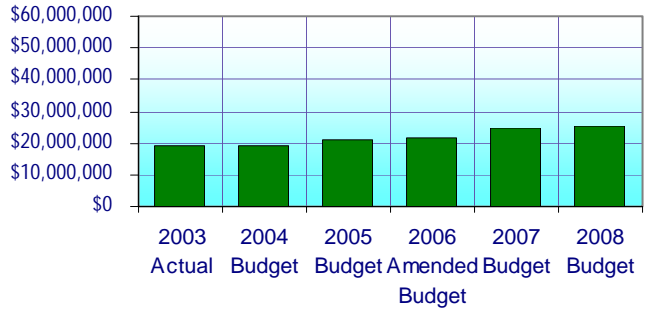
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 38 for descriptions.

Revenue History by Type

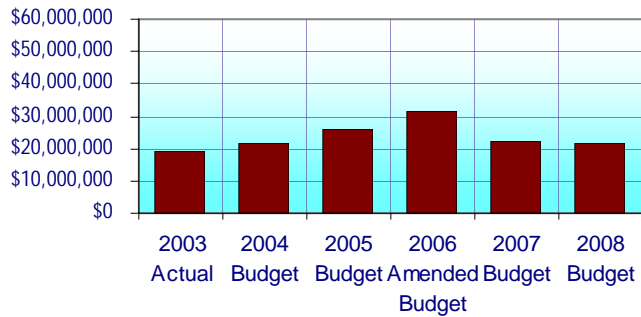
Tax Revenues



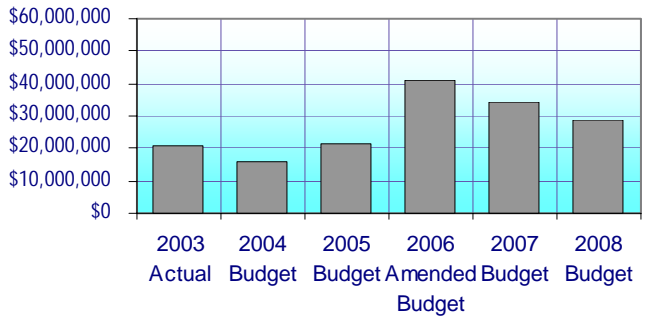
Fees for Service



Intergovernmental Revenues



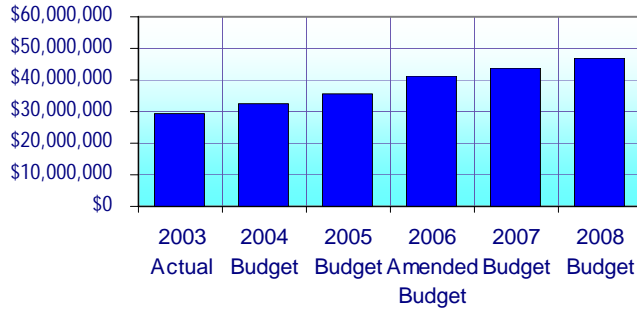
All Other Revenues



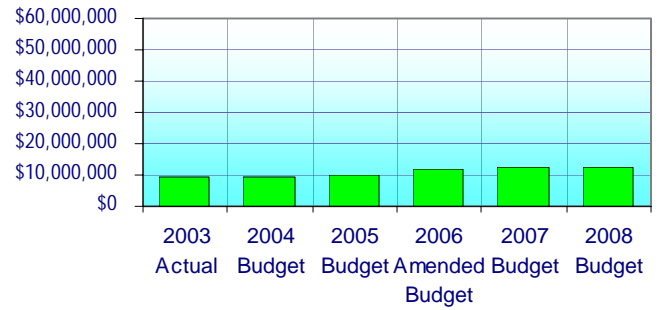
Charts represent all Whatcom County funds combined.

Expenditure History by Type

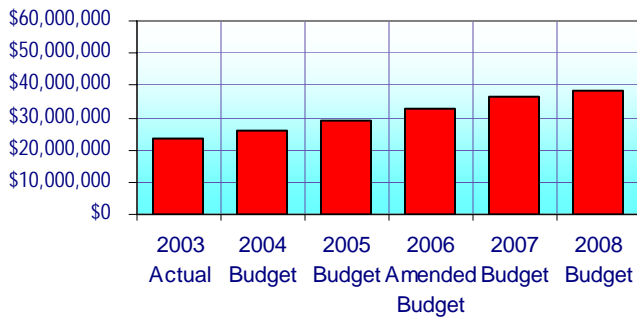
General Government



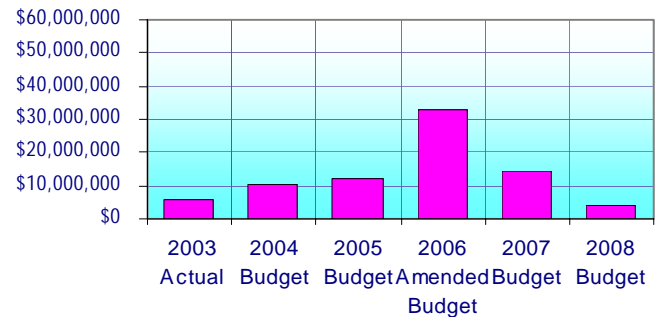
Mental & Physical Health



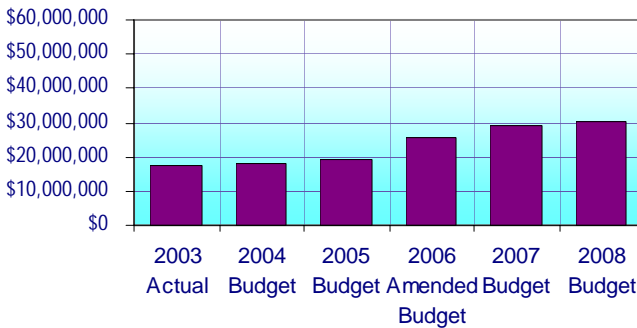
Security of Persons & Property



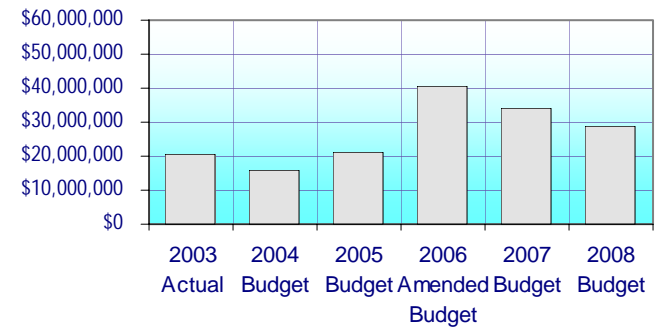
Capital Outlay



Transportation



All Other Expenditures



Charts represent all Whatcom County funds combined.

Expenditure & Revenue Category Descriptions

Revenues

Taxes – Revenue derived from legislatively authorized charges.

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

Intergovernmental Revenue – Grants, entitlements, shared revenues and payments for goods and services provided by one government to another.

Charges for Goods & Services – Fees and charges for goods and professional or other services rendered.

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

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

Other Financing Sources – Revenue derived from the proceeds of long term debt, operating 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. This class does not include administrative services provided by a specific department in support of services properly includable in another major class.

Security of Persons & Property – A major class of services provided to protect people and property.

Physical Environment – A major class of services provided to achieve a satisfactory living environment for the community and the individual.

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

Economic Environment – A major class of services provided for the development and improvement in the welfare of the community and individual.

Mental & Physical Health – A major class of services provided for the care, treatment, and control of mental and physical illness.

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

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

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

Other Financing Uses – Includes all routine or regular interfund transfers.

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

The 2007-2008 Budget in Summary

This section provides a summary of the 2007-2008 budget by program and by fund. Included is information about revenue and expenditure budgets, together with comparative historical statistics and narrative explanations. This section shows the relationship between program expenditures and revenues available to fund programs. Because of its size and diverse nature, the General Fund is the primary focus of this summary.

Funds

General Fund

The General Fund is the largest of Whatcom County funds. It finances most general governmental services including the legislative, executive and judicial branches of county government. It also finances law enforcement, health, land use planning, building inspection, property assessment, tax collection, recording and vehicle licensing.

Road Fund

The Whatcom County Road Fund is the second largest county fund. It finances designing, constructing, altering, repairing, improving and maintaining county roads and bridges. In 2006 the Road Fund began budgeting on a project basis. This will require budget amendments when projects advance to the design and construction phase.

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		
	2006 (Amended)	2007	2008	2006 (Amended)	2007	2008
001 General Fund	64,709,989	70,801,811	72,577,462	74,183,601	80,746,233	79,554,282
108 County Road	25,062,734	22,099,499	22,585,546	35,543,036	29,615,545	21,344,940
118 Jail Fund	11,778,393	13,033,094	13,131,757	12,962,294	11,722,546	11,738,671
169 Flood Control Zone	4,335,846	3,690,416	3,418,750	8,423,437	4,542,707	3,678,517
501 ER&R	9,089,026	11,099,841	10,855,138	9,207,128	10,867,574	10,790,074
507 Admin. Services	17,047,889	19,500,042	19,933,201	18,509,338	19,900,436	20,143,754
All Other Funds	23,841,295	19,342,035	19,534,209	26,254,243	13,374,258	13,581,568
Total Revenues	\$155,865,172	\$159,566,738	\$162,036,063	\$185,083,077	\$170,769,299	\$160,831,806

General Fund Balance Summary

		Projected 2006	Budget 2007	Budget 2008	
Ongoing	Ongoing Revenues				
	Budgeted Revenues (Note 1)	*	63,103,238	70,785,795	72,567,832
	Increased Revenue Projections		4,078,173		
	Supplemental Budgets		1,139,054	-	-
	Total Revenue		<u>\$ 68,320,465</u>	<u>\$ 70,785,795</u>	<u>\$ 72,567,832</u>
	Ongoing Expenditures				
	Budgeted Expenditures (Note 2)		64,777,683	72,020,663	75,962,031
	Continuing Appropriations		1,301,155	-	-
	Supplemental Budgets		5,234,285	-	-
	Total Ongoing Expenditures		<u>\$ 71,313,123</u>	<u>\$ 72,020,663</u>	<u>\$ 75,962,031</u>
	Operating Surplus (Deficit)		<u>(2,992,658)</u>	<u>(1,234,868)</u>	<u>(3,394,199)</u>
One-Time	One-time Expenditures - Net (Note 3)	*	<u>\$ 1,428,721</u>	<u>\$ 8,709,554</u>	<u>\$ 3,582,621</u>
Fund Balance	Beginning Fund Balance		\$ 23,607,243	\$ 22,095,442	\$ 15,380,229
	Operating Surplus (Deficit)		(2,992,658)	(1,234,868)	(3,394,199)
	Less One-time Expenditures (Note 3)	*	(1,428,721)	(8,709,554)	(3,582,621)
	Budget Lapse (4%)		2,909,578	3,229,209	3,181,786
	Ending Fund Balance		<u>\$ 22,095,442</u>	<u>\$ 15,380,229</u>	<u>\$ 11,585,195</u>
	Recap of Ending Fund Balance				
	Dedicated Reserve		148,468	85,585	20,674
	Emergency Reserve		1,000,000	1,000,000	1,000,000
	Unreserved Fund Balance		<u>\$ 20,946,974</u>	<u>\$ 14,294,644</u>	<u>\$ 10,564,521</u>
	TOTAL Fund Balance		<u>\$ 22,095,442</u>	<u>\$ 15,380,229</u>	<u>\$ 11,585,195</u>

*Ongoing revenues above do not include one-time revenues of \$16,016 and \$9,630 for 2007 and 2008, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "One-time Expenditures - Net" above.

General Fund Balance Summary Notes

Note 1 - Changes in Ongoing Revenue

2006 Budgeted Revenues	\$ 63,103,238
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2007 Revenue Changes:

• Property Tax (New Construction)	\$ 570,429
• Property Tax (Exceeded 2006 Est.)	\$ 575,519
• Sales Tax	\$ 2,289,345
• Interest Income	\$ 1,800,532
• Sub-Division Review Fees	\$ 704,832
• Other Development Related Fees	\$ 425,699
• Building Permits	\$ 144,704
• Border Prosecution Grant	\$ 490,461
• Other Federal Grants	\$ 448,347
• State Grants - Public Health	\$ 791,629
• State Grants - Other	\$ 323,439
• Transfer In - EMS Fund	\$ 336,687
• Transfers In - Other Funds	\$ 151,195
• Interest & Penalty on Tax	\$ 100,500
• Felony Penalties	\$ 65,070
• Probation Fees	\$ 54,800
• State Entitlements	\$ 65,090
• Franchise Fees	\$ 50,000
• Real Estate Excise Tax Fees	\$ 90,000
• Motor Vehicle License Fees	\$ 40,000
• Superior Court Fees	\$ 189,031
• Traffic Infractions	\$ 99,600
• Parks Rentals	\$ 77,294
• Jail Revenues (moved to Jail Fund)	\$ (2,655,069)
• Sewage Permits	\$ 189,460
• Other Net Changes	\$ 263,963
2007 Budgeted Revenues	\$ 70,785,795

2007 Budgeted Revenues	\$ 70,785,795
-------------------------------	----------------------

2008 Revenue Changes:

• Property Tax (New Construction)	\$ 565,000
• Sales Tax	\$ 881,249
• Development Related Fees	\$ 146,614
• Transfer In - EMS Fund	\$ 322,053
• State Entitlements	\$ 66,061
• Border Prosecution Grant	\$ (227,167)
• State Grants - Public Health	\$ (167,277)
• Traffic Infractions	\$ 50,000
• Onsite Sewage Filing Fee	\$ 70,000
• Sewage Permits	\$ 45,979
• Interest Income	\$ (224,000)
• Other Net Changes	\$ 253,525
2008 Budgeted Revenues	\$ 72,567,832

General Fund Balance Summary Notes continued

Note 2 - Changes in Ongoing Expenditures

2006 Budgeted Expenditures \$64,777,683

2007 Expenditure Changes:

• Increase in Salary and Wages	\$ 2,334,502
• Increase in Employee Health Cost	\$ 886,107
• Increase Grant Funded Health Contracts	\$ 860,130
• Increase Administrative Cost Allocation	\$ 762,757
• Increase in Employee Retirement	\$ 538,814
• 4 Sheriff Deputies 2007	\$ 319,906
• Increase Building Maintenance Fee	\$ 297,411
• Water Resource Project Funding	\$ 250,000
• Increase in Election Funding	\$ 219,405
• Increase Monitoring Onsite Sewage Program	\$ 202,009
• Increase Conflict Contract - Superior Court	\$ 200,000
• Increase ER&R Rental Rates	\$ 188,235
• Additional Service Requests Under \$15,000	\$ 174,886
• Drug Court Operating Expenses	\$ 139,198
• 2 I.T. Positions - Border Prosecution	\$ 122,327
• Increase Guardian ad Litem Contract - Sup. Ct.	\$ 116,814
• Increase Economic Development Projects	\$ 93,000
• Increase in Interfund Insurance Premium	\$ 89,374
• Deputy Public Defender for Juvenile Dependency and Terminations	\$ 82,523
• Land Use Policy Analyst - Council	\$ 80,000
• 2% Increase Allowed Services & Supplies	\$ 77,478
• Agriculture Land Preservation Program	\$ 73,813
• Critical Areas Ordinance Planner - PDS	\$ 66,988
• Deputy Prosecutor	\$ 66,564
• Projects Manager - Parks	\$ 65,141
• Land Use Floater Position	\$ -
• Judicial Assistant - Superior Court	\$ 63,454
• Green Power	\$ 62,000
• Human Services Coordinator - Health	\$ 59,185
• Mobile Computer Air Cards - air time service	\$ 53,040
• Increase in State and Federal Representation - 2010 Olympics	\$ 50,000
• Increase in Firearms budget - Sheriff	\$ 48,000
• Increase in Animal Control	\$ 42,389
• Clerk/Receptionist (.8 FTE) - Public Defender	\$ 38,136

2007 Expenditure Changes (continued):

• Roeder Home Holiday Art Show	\$ 37,400
• Support for Green Building	\$ 35,000
• Growth Management - Futurewise	\$ 30,258
• District Court Clerk less Extra Help	\$ 29,874
• Transfer Out to Fund GIS costs	\$ 27,228
• Pro Tem Commissioner - Superior Ct	\$ 25,000
• Mail Owner Tax Statements - Treasurer	\$ 20,000
• Environmental Education Specialist - Parks	\$ 17,148
• Reduction of Expenditures - New Jail Fund	\$ (1,643,540)
• Other Net Changes	\$ (58,974)
2007 Budgeted Expenditures	\$ 72,020,663

2008 Expenditure Changes:

• Increase in Salary and Wages	\$ 2,059,883
• Increase in Employee Health Cost	\$ 523,089
• Increase in Retirement	\$ 422,424
• Increase in Transfer to Election Reserve	\$ 308,682
• 2 Sheriff Deputies 2008	\$ 165,405
• Increase Administrative Cost Allocation	\$ 91,552
• Increased Monitoring Onsite Sewage Program	\$ 82,350
• Increase in Interfund Insurance Premium	\$ 60,032
• Increase Emergency Communications	\$ 58,327
• Increase in Building Maintenance Fees	\$ 46,449
• Increase Guardian ad Litem Contract - Superior Court	\$ 33,186
• Growth Management - Futurewise	\$ 32,689
• Additional Service Requests Under \$15,000	\$ 22,232
• Increase Emergency Medical Services	\$ 13,495
• Other Net Changes	\$ 21,573
2008 Budgeted Expenditures	\$ 75,962,031

General Fund Balance Summary Notes continued

Note 3 - One-Time Expenditures

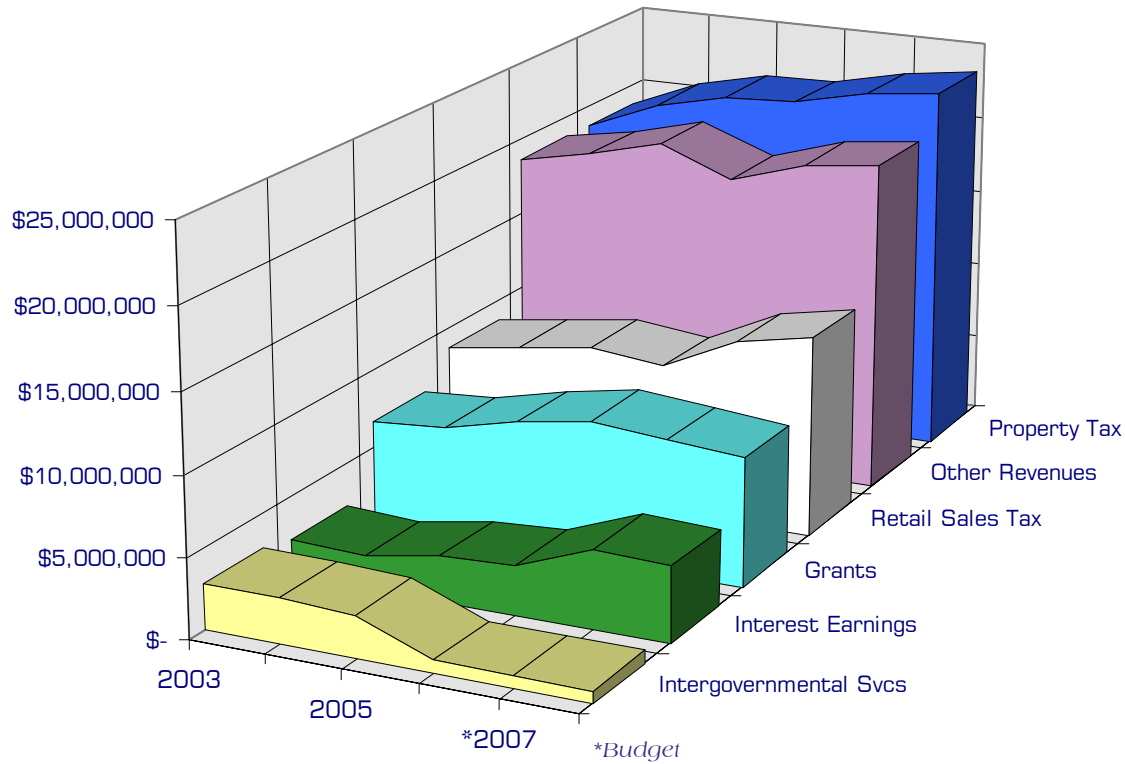
2007

• Transfer to LEOFF Retiree Health Fund	3,500,000
• Transfer to Fund Addl Svc Requests - AS	1,704,556
• Transfer to Fund Jail Operation	558,087
• Lake Whatcom DNR Reconveyance	330,500
• Transfer to Fund Capital Projects - Jail	300,000
• One-time costs for 4 Sheriff Deputies 2007	185,904
• Building Lease - Public Defender	142,800
• Additional Water Project Priority List Funding	119,000
• Electronic Report Writing Phase 2 - Sheriff	110,000
• Birch Bay Incorporation Study - PDS	100,000
• 2 Clerk Positions - District Court	97,154
• Affordable Housing Consultant - PDS	75,000
• Vehicles for Onsite Sewage Program	73,875
• Cubicle Office System - District Court	73,000
• Upgrade Mobile Radios to Narrow Band - Sheriff	67,000
• Integrated Pest Management Funding - Extension	62,000
• Case Manager - Drug Court	61,206
• Outside Support for Ag Program - PDS	60,000
• Firearms Training Simulator - Sheriff	58,850
• Turbo Commercial Mower - Parks	55,500
• 5 Laptops, Scanner & Software -PDS	53,640
• CPAL Program Funding - PDS	50,000
• Zoning Code & Subdiv.Code Periodic Rev. - PDS	50,000
• Health Care Access Project - Health	50,000
• Plans Examiner - PDS	48,738
• Drug Task Force Clerical Support	47,181
• Physician Recruitment and Retention - Health	45,000
• Receptionist - District Court	40,511
• Provision for Replacement of Sheriff's Laptops	40,000
• Jury Management Software - District Court	37,523
• Legacy Planning for Whatcom County - PDS	35,000
• Prog Mods, Segregations/Combinations Ph.2 -	25,000
• CAO Planner Vehicle - PDS	24,633
• Investigator (1/2 time) - Public Defender	23,510
• Citizens on Patrol - Sheriff	22,200
• Computech Support for Assr - Treas System	20,000
• Policy and Procedure Services - Sheriff	19,100
• Small Tools & Equipment Senior Centers	16,050
• Increase in Sheriff Training Budget	16,000
• Database Upgrade Project Dist Ct Probation	15,000
• Volunteers Program - Sheriff	15,000
• One-time ASR's Under \$15,000	281,036
Total	\$ 8,709,554

2008

• Transfer to Fund Additional Service Requests - AS	1,466,684
• Transfer to Fund Jail Operations	453,502
• Transfer to Fund Capital Projects - Jail	250,000
• Building Lease - Public Defender	142,800
• 2 Clerk Positions - District Court	101,301
• Zoning Code and Subdivision Code Periodic Revision	100,000
• CPAL Program Funding - PDS	100,000
• One-time costs for 2 Sheriff Deputies	93,352
• Integrated Pest Management Funding - Extension	65,100
• Legacy Planning for Whatcom County	60,000
• Case Manager - Drug Court	64,741
• Outside Support for Ag Program - PDS	60,000
• Plans Examiner - PDS	51,252
• Drug Task Force Clerical Support	50,028
• Health Care Access Project - Health	50,000
• Automated Field Data Collection - Assessor	47,166
• Upgrade Mobile Radios to Narrow Band - Sheriff	46,900
• Receptionist - District Court	42,958
• Provision for Replacement of Sheriff's Laptops	40,000
• Vehicles for Onsite Sewage Program	35,625
• Legacy Planning for Whatcom County	35,000
• Electronic Report Writing Phase 2 - Sheriff	25,000
• Investigator (1/2 time) - Public Defender	24,719
• Mapping for Mobile Computers - Sheriff	24,500
• Citizens on Patrol - Sheriff	22,200
• Increase in Sheriff Training Budget	16,000
• Volunteers Program - Sheriff	15,000
• Other One-Time ASRs Less Than \$10,000	98,793
Total	\$ 3,582,621

General Fund Revenue Sources



General Fund Revenue Sources Notes

Property Tax

In 2007, property tax revenues are projected to increase \$1,080,000. Half of this increase is the result of taxes generated by the estimated \$450 million of new construction added to the tax rolls in 2006. The balance of the increase is the result of 2005 new construction exceeding our 2006 budget estimates. Property tax revenues are estimated to increase \$565,000 in 2008 based on an estimated \$400 million of new construction.

Other Revenue

“Other Revenue” is expected to grow by approximately \$1.5 million, or 8% in 2007. The largest increases are in subdivision review (\$605,000), rents and royalties (\$128,000), and interest and penalties on tax (\$100,000). Other revenues are generally up slightly. In 2008, other revenue is expected to grow by \$538,000 or 2.6%. Development related fees are projected to increase \$147,000 and filing fees for on-site sewage systems are projected to increase \$70,000.

General Fund Revenue Sources Notes continued

Retail Sales Tax

Whatcom County receives one percentage point of the retail sales tax collected in the unincorporated areas and .15 percentage points of retail sales tax collected in the incorporated areas. The 2007 budget includes a \$2,289,089 estimated increase in retail sales tax. This estimate is based on strong sales tax collections in 2006 and it anticipates the current level of construction activity will continue. The 2008 budget includes a \$881,000 estimated increase in retail sales tax. This estimate anticipates a slowing of construction activity.

Grants

Grants are monies received from the state and federal government to support various programs. General Fund grants include the Consolidated Juvenile Grant received by Juvenile Administration; Support Enforcement Grant received by the Prosecuting Attorney's Office; Washington State Department of Health Consolidated Contract, North Sound Regional Support Network Grant and Department of Social and Health Services Developmental Disabilities Grant received by the Health Department.

Grant revenues are projected to decrease \$444,000 in 2007 and \$344,000 in 2008. The large decrease in 2007 is the result of the completion of a project funded by a community development block grant. This was a \$500,000 grant to rehabilitate low income housing. The grant was passed through to a local nonprofit agency. In 2008 the reduction is largely the result of the loss of a federal grant to compensate Whatcom County for the criminal justice impacts related to the Canadian border.

Interest Earnings

Interest earnings are the result of the investment of excess cash from the General Fund and other county and non-county funds. Interest earnings vary with interest rates and the amount of money available for investment. The projections for Interest Earnings increase \$1,800,000 in 2007 and decrease \$224,000 in 2008. Estimates are based on projected increases in interest rates in 2007 and declining interest rates and investment balances in 2008.

Transfers

Transfers, money paid to the General Fund from independent funds, are not shown in the graph on the facing page. The most significant transfers are: approximately \$500,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; and \$150,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities. Beginning in 2007, there will be an annual transfer from the Countywide Emergency Medical Services (EMS) Fund. A portion of the .1% EMS sales tax may be used to support the cost of the criminal justice system. In 2007 and 2008 the Countywide EMS Fund will transfer \$336,687 and \$658,740 to fund criminal justice system enhancements.

Intergovernmental Services

In prior years, the majority of this account was payments from municipalities for jail services. As of 2006, those revenues are now accounted for in the Whatcom County Jail Fund. Remaining amounts in this account are for probation contracts and health department fees charged to other entities.

General Fund Revenue Sources Summary

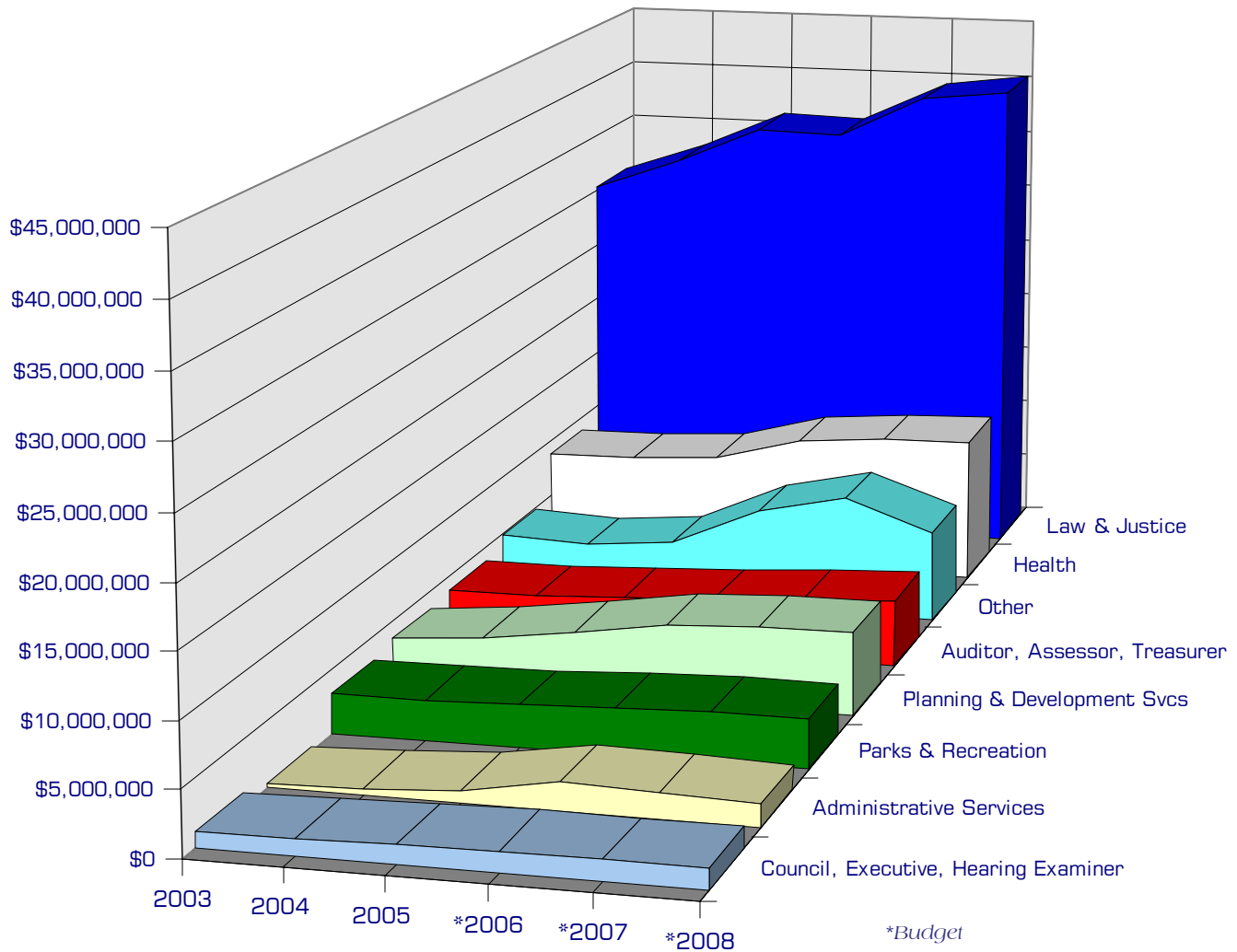
	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Grants						
4331 Federal Grants-Direct	398,140	454,257	541,834	559,023	662,256	442,874
4333 Federal Grants-Indirect	2,239,431	2,225,586	2,745,890	2,796,183	2,524,582	2,571,897
4334 State Grants	3,957,147	4,229,520	4,728,209	5,457,910	5,182,510	5,010,657
4335 State Shared Revenues	78,600	84,560	98,383	93,710	93,560	93,560
<i>Total Grants</i>	6,673,318	6,993,923	8,114,316	8,906,826	8,462,908	8,118,988
Intergovernmental Svcs						
4338 Intergovernmental Svcs	2,834,954	2,827,155	2,628,690	833,113	765,765	768,577
Interest Earnings						
4361 Interest Earnings	2,315,053	2,026,312	2,862,437	3,101,665	4,902,197	4,678,197
Retail Sales & Use Tax						
4313 Retail Sales & Use Tax	8,706,512	9,293,696	10,036,750	9,492,895	11,782,240	12,663,489
Other Revenue						
4312 Timber Harvest Taxes	176,252	69,369	68,154	133,200	108,200	108,200
4317 Excise Taxes	485,943	548,809	626,644	441,400	527,900	527,900
4319 Interest & Penalty on Tax	1,893,154	1,970,227	2,017,980	1,802,000	1,902,500	1,927,500
4321 Business Licenses & Permits	392,353	419,302	505,757	507,300	594,075	640,757
4322 Non-Bus Licenses & Permits	1,800,302	1,915,050	2,133,634	2,110,850	2,175,554	2,212,448
4332 Federal Entitlements	365,590	651,812	670,836	625,000	640,000	640,000
4336 State Entitlements	2,071,887	2,245,954	2,204,933	2,311,009	2,353,981	2,420,042
4337 Intercl Grant-Entitlement	767,245	787,576	808,538	884,050	852,432	875,404
4341 General Government	2,344,998	2,284,951	2,487,261	2,260,400	2,374,075	2,397,132
4342 Security-Persons & Property	1,498,900	1,728,864	1,754,362	1,027,527	1,071,843	1,094,754
4343 Physical Environment	32,323	34,795	34,786	38,500	38,500	38,500
4345 Economic Environment	1,979,476	2,069,733	2,569,061	2,505,485	3,175,331	3,321,945
4346 Mental and Physical Health	467,259	492,678	508,772	567,174	577,174	659,174
4347 Culture and Recreation	323,439	323,597	312,995	320,960	358,170	358,176
4349 Other Interfnd Svc Charges	183,898	295,451	235,768	239,177	268,196	275,736
4351 Felony Penalties	177,094	163,566	148,617	91,344	156,414	156,414
4352 Civil Penalties	15,644	29,368	24,445	20,000	24,865	25,114
4353 Nonparking Infractions	968,690	1,003,742	890,292	1,063,350	1,108,150	1,158,150
4354 Parking Infractions	1,918	3,028	1,523	3,500	3,500	3,500
4355 Criminal Traffic Misdem	254,037	245,887	261,169	225,200	280,000	290,000
4356 Nontraffic Misdemeanor	110,720	111,563	115,318	108,200	108,200	108,200
4357 Criminal Costs	53,964	58,009	62,609	85,952	84,593	84,593
4362 Rents & Royalties	661,010	703,295	867,607	644,680	772,224	772,224
4366 Other Interfund Miscellaneous	-	-	-	-	37,418	37,418
4367 Contribution-Private Source	417,463	284,198	350,749	64,673	42,648	42,854
4369 Other Miscellaneous Revenue	380,560	264,738	352,231	161,468	133,234	131,234
8110 State Timber Sales	820,430	826,687	776,435	754,000	754,000	754,000
<i>Total Other Revenue</i>	18,644,549	19,532,249	20,790,476	18,996,399	20,523,177	21,061,369

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General Fund Revenue Sources Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Property Taxes						
4311 Property Taxes	18,621,681	20,578,038	21,610,810	21,837,173	22,919,121	23,484,121
Transfers						
8301 Operating Transfer In	1,479,313	1,116,238	1,315,836	1,541,918	1,446,403	1,802,721
Total Transfers	1,479,313	1,116,238	1,315,836	1,541,918	1,446,403	1,802,721
Total General Fund	59,275,380	62,367,611	67,359,315	64,709,989	70,801,811	72,577,462
Percent Change from Previous Year	5.3%	5.2%	8.0%	-3.9%	9.4%	2.5%

General Fund Expenditures



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

General Fund Expenditures Notes

General Fund Expenditure History

During the period from 2003 to 2008, the General Fund is projected to have an annual growth rate in expenditures of over 7%, with the bulk of this increase in Law and Justice expenditures. Total expenditures for the General Fund for 2007 and 2008 are \$80.7 million and \$79.5 million respectively. The budgets for 2007 and 2008 are approximately \$6.5 million more than the current 2006 budget.

Law & Justice

The largest category of expenditures is for Law & Justice. This category includes District, Superior, and Juvenile Courts, Public Defender, Prosecuting Attorney, Sheriff, and a transfer which funds a portion of the cost of operating the jail. In 2005, the voters approved a detention facilities sales tax. The budget for county jail operations has been moved from the General Fund to the Whatcom County Jail Fund. Law & Justice accounts for 50% of the General Fund's 2007-2008 budget. Law and Justice expenditures are projected to increase at an average rate of 5.9% per year between 2003 and 2008. The Sheriff budget is the fastest growing budget within Law & Justice with an average growth rate of 8.3%. 41% of the new ongoing General Fund expenditures are directed to the Sheriff's Department. In 2006, the administration separated Superior Court Administration and the County Clerk's Office into two departments.

Health Department

With 15% of the General Fund budgeted expenditures in 2007-2008, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 6.5% per year

since 2003. Its 2007 and 2008 budgeted expenditures total \$11,938,049 and \$12,066,664 respectively. The Health Department receives state and federal grant revenues and charges user fees for many of its programs. General county revenues of approximately 3.2 million dollars per year will be used to support the Health Department's operating costs in 2007 and 2008.

Other

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (approximately \$1,360,000 per year) to animal control (approximately \$395,000 per year). Programs in this category include What-Com 911, Medical Examiner, Medical Costs for LEOFF I retirees, general obligation bond payments, and reserves for expected wage settlements with county employee bargaining units. In 2007, there is a \$3.5 million transfer to create a new fund for Whatcom County obligations to LEOFF I Retirees for post-employment benefits.

Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 6.6% of the total 2007-2008 General Fund budget. Expenditures have increased at an annual rate of 7.3%. In 2007 and 2008 General Fund expenditures for the Assessor, Treasurer & Auditor total \$5,054,787 and \$5,509,663 respectively.

Planning & Development Services

Planning and Development Services 2007 and 2008 budgets total \$6,693,472 and \$6,742,604 respectively. Planning and Development Services has the highest average growth rate of any General Fund department, at 13.4% per year from

General Fund Expenditures Notes continued

2003 to 2008. This department collects approximately \$5 million dollars in building and land use permits, plan-check fees, and other charges. Expenditures in this program area fluctuate with building activity. In 2007-2008, approximately \$3,095,000 of the departments' annual operating costs will be paid from discretionary General Fund revenues.

Parks & Recreation

Parks and Recreation's 2007 and 2008 budgets are \$3,904,414 and \$3,897,466, respectively. This department's budget has increased by \$765,600 since 2003. This equates to a 4.4% annual growth rate.

Administrative Services

These are transfers to Administrative Services to fund one-time costs for building renovations and additional computer equipment. Transfers may also include program enhancements which in subsequent budgets will be incorporated into the administrative cost allocation. Both 2007 and 2008 budgets include transfers to fund the computer replacement revolving account (\$200,000) and the building revolving account (\$100,000), designed to systematically reserve money to replace computer equipment and major components of county facilities.

A number of facilities projects are funded in 2007-2008. They include the design of a replacement control system for the jail, design of repairs to the exterior of the courthouse, upgrades to the jail heating and ventilation system, replacement of single pane windows in the courthouse, a remodel of the courthouse basement, and the demolition of the county building at 401 Grand Avenue.

Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2% of the total General Fund budget. Budgeted 2007 and 2008 expenditures for the three activities are \$1,613,919 and \$1,659,674 respectively.

General Fund Expenditures Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Law & Justice						
District Court	1,214,422	1,313,772	1,447,234	1,524,033	1,905,681	1,856,772
District Court Probation	1,099,065	1,127,402	1,252,206	1,374,927	1,499,975	1,560,634
Jail	6,973,780	7,426,716	8,277,799	-	-	-
Juvenile Administration	3,428,110	3,467,891	3,567,204	3,786,913	4,086,155	4,253,075
Prosecuting Attorney	3,573,704	3,764,610	4,148,979	4,394,865	4,899,720	5,107,226
Public Defender	2,134,316	2,252,938	2,658,547	3,256,006	3,500,032	3,641,559
Sheriff	8,372,475	9,721,589	10,542,779	11,027,771	12,109,150	12,494,636
Superior Court	3,418,045	3,760,162	4,130,631	3,208,444	3,132,883	3,214,557
County Clerk	-	-	-	1,372,947	1,729,263	1,796,391
Non-Dept'l - Jail Transfers	-	-	-	5,817,742	6,428,116	6,270,731
Non-Dept'l - Law & Justice Activities	27,285	10,235	9,525	40,000	40,000	40,000
Non-Dept'l - Emergency Management	102,970	103,301	108,403	106,734	113,274	119,014
<i>Total Law & Justice</i>	30,344,172	32,948,616	36,143,307	35,910,382	39,444,249	40,354,595
Auditor, Assessor, Treasurer						
Assessor	1,890,779	1,883,558	2,103,148	2,200,768	2,388,917	2,469,848
Auditor	938,145	924,111	1,000,309	1,097,440	1,154,747	1,201,307
Operating Transfer - Elections	-	-	-	49,106	219,405	528,087
Treasurer	1,036,649	1,136,729	1,184,708	1,271,540	1,291,718	1,310,421
<i>Total Auditor, Assessor, Treasurer</i>	3,865,573	3,944,398	4,288,165	4,618,854	5,054,787	5,509,663
Planning & Development Services						
<i>Plan & Dev Svcs Administration</i>	3,591,598	4,226,263	5,128,248	6,328,893	6,693,472	6,742,604
Parks & Recreation						
<i>Parks Department</i>	3,131,886	3,179,504	3,376,789	3,680,650	3,904,414	3,897,466
Administrative Services						
Non-Dept'l - Administrative Services	341,000	569,954	979,669	2,217,512	2,040,704	1,804,850
<i>Total Administrative Services</i>	341,000	569,954	979,669	2,217,512	2,040,704	1,804,850
Health						
<i>Public Health</i>	8,829,303	8,869,515	9,389,689	11,296,571	11,938,049	12,066,664
Council, Executive, Hearing Examiner						
County Council	623,882	670,970	830,698	956,348	923,313	952,888
County Executive	404,481	413,389	460,304	488,118	530,773	544,882
Hearing Examiner	131,574	138,985	142,228	153,025	159,833	161,904
<i>Total Council, Exec., Hearing Exam.</i>	1,159,937	1,223,344	1,433,230	1,597,491	1,613,919	1,659,674

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General Fund Expenditures Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
OTHER						
Extension						
<i>Extension</i>	407,383	386,544	298,593	328,567	350,308	363,539
Other General Fund						
Medical Examiner	263,581	254,511	313,392	297,897	306,534	315,430
LEOFF I	125,439	165,037	176,390	235,948	3,735,948	235,948
Microfilming	110,583	6,800	-	-	-	-
911 Dispatch	631,271	614,961	664,188	675,000	729,058	787,385
Ambulance Services	1,275,357	1,322,970	1,322,970	1,322,970	1,349,562	1,363,057
Animal Control	310,412	328,250	334,815	358,167	383,900	395,400
General Obligation Bonds	685,816	428,418	421,200	429,718	427,618	430,058
Support to Other Organizations	395,953	423,406	445,195	583,618	684,028	673,555
Misc Non-Departmental	749,397	632,983	1,193,188	3,716,991	1,650,683	2,634,394
<i>Total Other General Fund</i>	4,547,809	4,177,336	4,871,338	7,620,309	9,267,331	6,835,227
Transfers to Miscellaneous Funds						
Non-Dept'l - Water Resources	-	-	49,330	514,372	369,000	250,000
Non-Dept'l - Noxious Weed	59,000	59,000	70,000	70,000	70,000	70,000
<i>Total Transfers to Misc Funds</i>	59,000	59,000	119,330	584,372	439,000	320,000
TOTAL GENERAL FUND	56,277,661	59,584,474	66,028,358	74,183,601	80,746,233	79,554,282



Consolidated Summary

Ongoing Revenues & Expenditures

	Approved Ongoing 2007-2008 Expenditures	Approved Ongoing 2007-2008 Revenues	Operating Surplus or (Deficit)
001 General Fund	147,982,694	143,353,627	(4,629,067)
108 County Road	50,085,585	44,685,045	(5,400,540)
109 Election Reserves	2,216,469	2,545,781	329,312
114 Veterans Relief	387,882	387,882	-
117 Water Resources	-	1,000,000	1,000,000
118 Whatcom County Jail	23,656,074	26,162,051	2,505,977
121 Low-Income Housing Projects	820,000	640,000	(180,000)
122 Homeless Housing	630,000	660,000	30,000
130 Countywide Emergency Medical Services	3,079,851	4,671,516	1,591,665
135 WC Trial Court Improvement	16,166	88,000	71,834
140 Solid Waste	2,471,591	2,173,762	(297,829)
141 WC Convention Center	435,320	340,000	(95,320)
142 Victim Witness	241,795	234,000	(7,795)
151 Community Development	10,000	-	(10,000)
154 Road Improve #1	54,554	44,366	(10,188)
155 Road Improve #2	4,176	3,256	(920)
159 Road Improve #7	5,662	5,224	(438)
165 WC Drug Fund	1,617,695	750,000	(867,695)
166 Auditor's O&M	279,898	461,900	182,002
167 Emergency Management	777,318	777,318	-
169 Flood Control Zone	7,983,724	7,109,166	(874,558)
170 Pt. Robert's Fuel Tax	-	100,000	100,000
175 Conservation's Future	150,000	1,886,808	1,736,808
180 Lake Management	4,850	-	(4,850)
242 1997 Ltd Tax GO & Refunding Bond	2,387,793	2,387,793	-
243 1998 Ltd Tax GO Bond	515,490	515,490	-
244 2003 Ltd Tax GO & Refunding Bond	857,676	857,676	-
324 REET II	-	4,600,000	4,600,000
326 REET I	2,668,108	4,609,700	1,941,592
330 Parks Improvement	6,000	8,000	2,000
332 Public Utilities Improvement	284,855	5,000,000	4,715,145
444 Ferry System	3,869,904	3,728,000	(141,904)
501 ER&R	21,395,148	21,932,479	537,331
507 Administrative Services	40,754,633	39,398,243	(1,356,390)
16921 Lynden/ Everson Sub-Zone	140,000	51,382	(88,618)
16922 Sumas/ Nooksack / Everson Sub-Zone	140,000	153,590	13,590
16923 Acme/ VanZandt Sub-Zone	60,500	41,292	(19,208)
16924 Samish Watershed Sub-Zone	10,838	34,508	23,670
Total	316,002,249	321,397,855	5,395,606

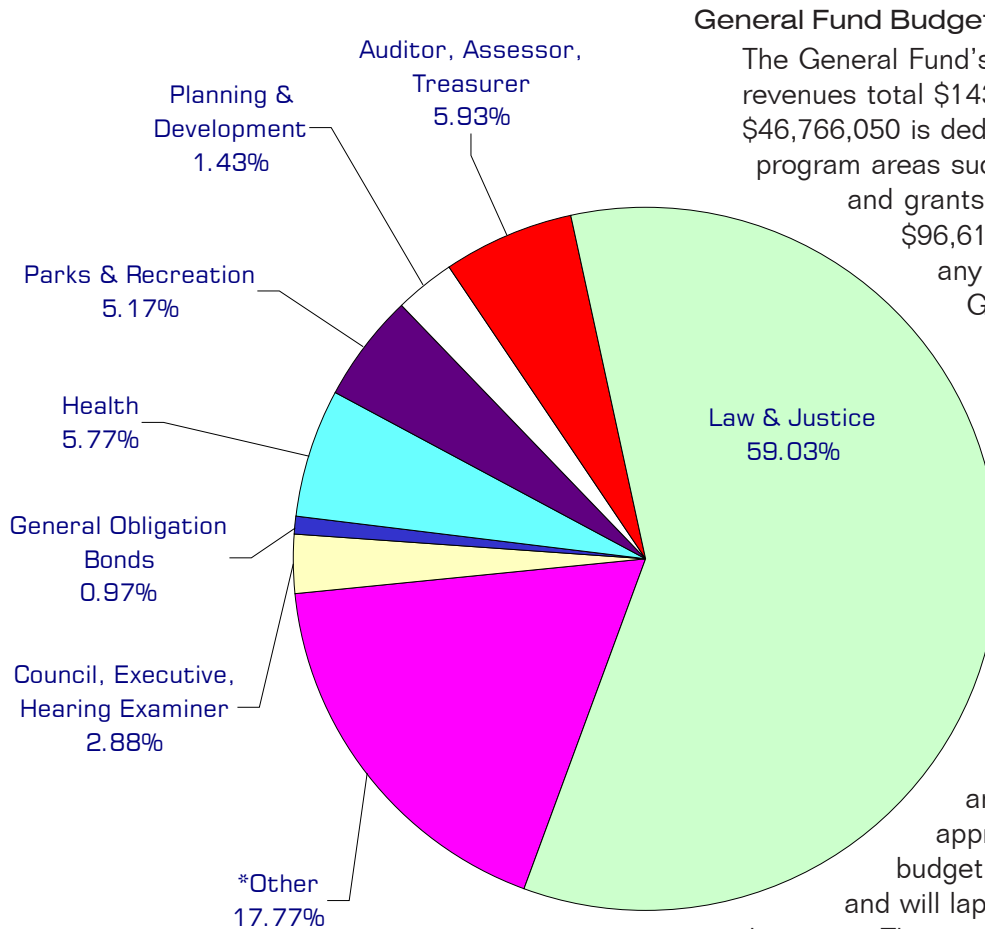
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Consolidated Summary continued

Beginning & Ending Fund Balances

	Estimated Beginning 2007 Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending 2008 Balance
001 General Fund	22,095,442	12,292,175	(4,629,067)	5,174,200
108 County Road	8,660,357	874,900	(5,400,540)	2,384,917
109 Election Reserves	464,954	329,012	329,312	465,254
114 Veterans Relief	322,064	-	-	322,064
117 Water Resources	261,573	771,618	1,000,000	489,955
118 Whatcom County Jail	669,662	(197,657)	2,505,977	3,373,296
121 Low-Income Housing Projects	1,077,907	-	(180,000)	897,907
122 Homeless Housing	452,357	40,000	30,000	442,357
130 Countywide Emergency Medical Services	1,178,101	-	1,591,665	2,769,766
135 WC Trial Court Improvement	6,371	-	71,834	78,205
140 Solid Waste	1,252,013	-	(297,829)	954,184
141 WC Convention Center	221,726	(19,000)	(95,320)	145,406
142 Victim Witness	63,397	-	(7,795)	55,602
151 Community Development	18,077	-	(10,000)	8,077
154 Road Improvement #1	47,242	-	(10,188)	37,054
155 Road Improvement #2	948	-	(920)	28
159 Road Improvement #7	2,103	-	(438)	1,665
165 WC Drug Fund	1,206,295	-	(867,695)	338,600
166 Auditor's O&M	273,151	126,675	182,002	328,478
167 Emergency Management	117,781	-	-	117,781
169 Flood Control Zone	5,603,731	237,500	(874,558)	4,491,673
170 Pt. Robert's Fuel Tax	221,665	-	100,000	321,665
175 Conservation's Future	2,676,455	-	1,736,808	4,413,263
180 Lake Management	4,850	-	(4,850)	-
242 1997 Ltd Tax GO & Refund Bond	154	-	-	154
243 1998 Ltd Tax GO Bond	352	-	-	352
244 2003 Ltd Tax GO & Refund Bond	342	-	-	342
324 REET II	5,753,900	1,222,500	4,600,000	9,131,400
326 REET I	2,935,665	115,800	1,941,592	4,761,457
330 Parks Improvement	128,305	105,830	2,000	24,475
332 Public Utilities Improvement	8,753,017	-	4,715,145	13,468,162
444 Ferry System	1,576,050	-	(141,904)	1,434,146
501 ER&R	17,942,525	240,000	537,331	18,239,856
507 Administrative Services	8,044,167	(745,443)	(1,356,390)	7,433,220
16921 Lynden/ Everson Sub-Zone	182,226	-	(88,618)	93,608
16922 Sumas/ Nooksack / Everson Sub-Zone	265,419	-	13,590	279,009
16923 Acme/ VanZandt Sub-Zone	87,472	-	(19,208)	68,264
16924 Samish Watershed Sub-Zone	-	-	23,670	23,670
Total	92,567,816	15,393,910	5,395,606	82,569,512

2007-2008 Undedicated General Fund Resources



General Fund Budgeted Revenues

The General Fund's 2007-2008 budgeted revenues total \$143,379,273. Of this, \$46,766,050 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$96,613,223 is not dedicated to any program area. The General Fund's undedicated resources total \$113,534,465. This amount includes \$96,613,223 of undedicated revenue, together with \$16,921,242 of fund balance that may be used in 2007 and 2008 to fund expenditures; however, based on past experience, it is anticipated that approximately \$6.4 million of budget authority will not be used and will lapse at the end of the biennium. The anticipated actual use of fund balance for operations in 2007 and 2008 is \$10.5 million. This graph shows where these undedicated resources are budgeted.

*Other

Includes Extension, Medical Examiner, County Morgue, NW Regional Council, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Other Funds and support for other organizations.

Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2007-2008 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.

Undedicated General Fund Resources Summary

	Budget 2007-2008 Expense	Budget 2007-2008 Revenue	Budget 2007-2008 Capital	Budget 2007-2008 Undedicated
Law & Justice				
District Court	3,762,453	337,566	110,523	3,314,364
District Court Probation	3,060,609	2,664,538	-	396,071
Juvenile Probation/Detention	8,339,230	1,438,737	-	6,900,493
Prosecuting Attorney	10,006,946	2,771,880	-	7,235,066
Public Defender	7,141,591	214,735	-	6,926,856
Sheriff	24,603,786	2,998,151	203,750	21,401,885
Superior Court	6,347,440	955,886	-	5,391,554
County Clerk	3,525,654	1,086,756	-	2,438,898
Non-Departmental - Jail	12,698,847	-	-	12,698,847
Non-Departmental - Law & Justice Activities	80,000	-	-	80,000
Non-Departmental - Emergency Mgmt	232,288	-	-	232,288
<i>Total Law & Justice</i>	79,798,844	12,468,249	314,273	67,016,322
Auditor, Assessor, Treasurer				
Assessor	4,858,765	29,000	-	4,829,765
Auditor	2,356,054	3,421,220	-	(1,065,166)
Non-Departmental - Elections	747,492	-	-	747,492
Treasurer	2,602,139	382,500	-	2,219,639
<i>Total Auditor, Assessor, Treasurer</i>	10,564,450	3,832,720	-	6,731,730
Planning & Development Services				
<i>Plan & Dev Svcs</i>	13,436,076	10,341,453	32,640	3,061,983
Health				
<i>Health Department</i>	24,004,713	17,448,712	-	6,556,001
Parks & Recreation				
<i>Parks Department</i>	7,801,880	1,799,513	127,750	5,874,617
General Obligation Bonds				
<i>Non-Departmental - GO Bonds</i>	857,676	-	-	857,676
Council, Executive, Hearing Examiner				
County Council	1,876,201	8,048	-	1,868,153
County Executive	1,075,655	-	-	1,075,655
Hearing Examiner	321,737	-	-	321,737
<i>Total Council, Executive, Hearing Examiner</i>	3,273,593	8,048	-	3,265,545

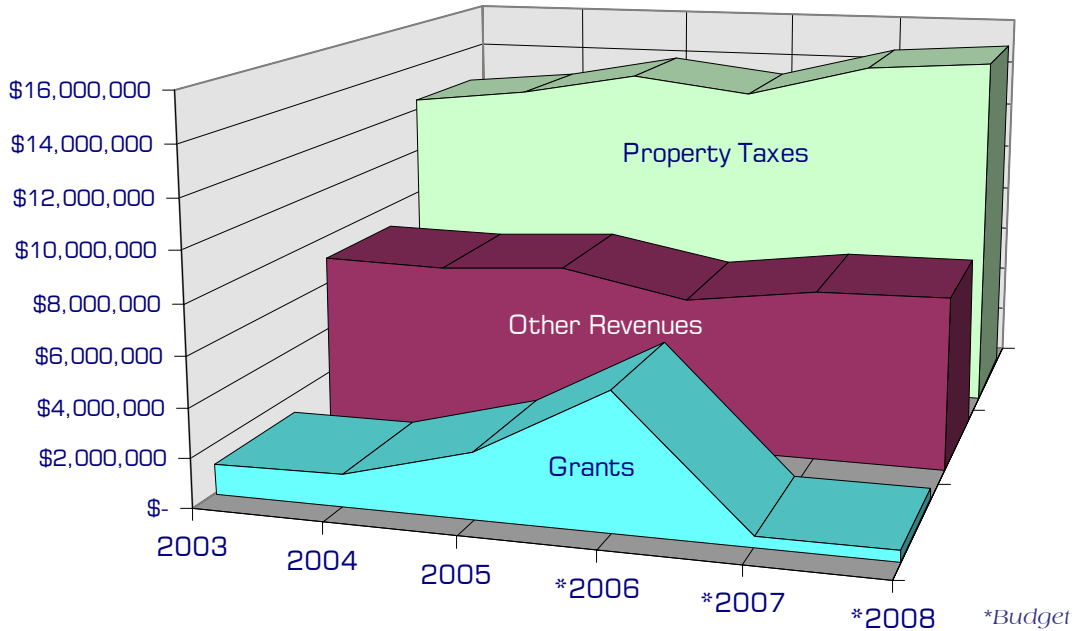
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Undedicated General Fund Resources Summary continued

	Budget 2007-2008 Expense	Budget 2007-2008 Revenue	Budget 2007-2008 Capital	Budget 2007-2008 Undedicated
OTHER				
Extension				
<i>Extension</i>	713,847	40,000	-	673,847
Other General Fund				
Non-Departmental - Administrative Services	3,845,554	-	-	3,845,554
Non-Departmental - Medical Examiner	621,964	-	-	621,964
Non-Departmental - LEOFF I	3,971,896	-	-	3,971,896
Non-Departmental - 911	1,516,443	-	-	1,516,443
Non-Departmental - Ambulance Services	2,712,619	-	-	2,712,619
Non-Departmental - Animal Control	779,300	-	-	779,300
Misc Non-Departmental	5,642,660	827,355	330,500	4,484,805
<i>Total Other General Fund</i>	19,090,436	827,355	330,500	17,932,581
Transfers to Miscellaneous Funds				
Non-Departmental - Water Resources	619,000	-	-	619,000
Non-Departmental - Noxious Weed	140,000	-	-	140,000
<i>Total Transfers to Misc Funds</i>	759,000	-	-	759,000
<i>Capital Acquisitions</i>			(805,163)	805,163
TOTAL GENERAL FUND	160,300,515	46,766,050	-	113,534,465



Road Fund Revenues



Road Fund Revenue Sources Notes

Property Tax

The 2007 and 2008 Road Fund budget is based on a levy of 100 percent of the previous years property taxes. Property tax revenues in 2007 are anticipated to be approximately \$1.4 million greater than the 2006 budgeted property tax revenues. Tax revenues for the last biennium were budgeted conservatively. During the last two years, Whatcom County has undergone unprecedented growth which has caused tax revenues from new construction to increase at much higher than historical rates. Property tax revenues in 2008 are anticipated to be \$366,000 greater than 2007.

Other Revenue

“Other Revenue” is expected to be \$700,000 - \$800,000 greater in 2007 and 2008 than the

2006 budget due to increases in state entitlements from motor vehicle fuel taxes. Voters of Washington State approved gas tax increases to be used for road construction. Other Revenues will be slightly less than 2005 actual amounts due to Ferry System revenues now being recorded in a separate fund.

Grants

Grants are monies received from the state and federal government to support various programs. Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Federal Forest Grants, Bridge Replacement Grants and Surface Transportation Program (STP). “State Grants” include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation

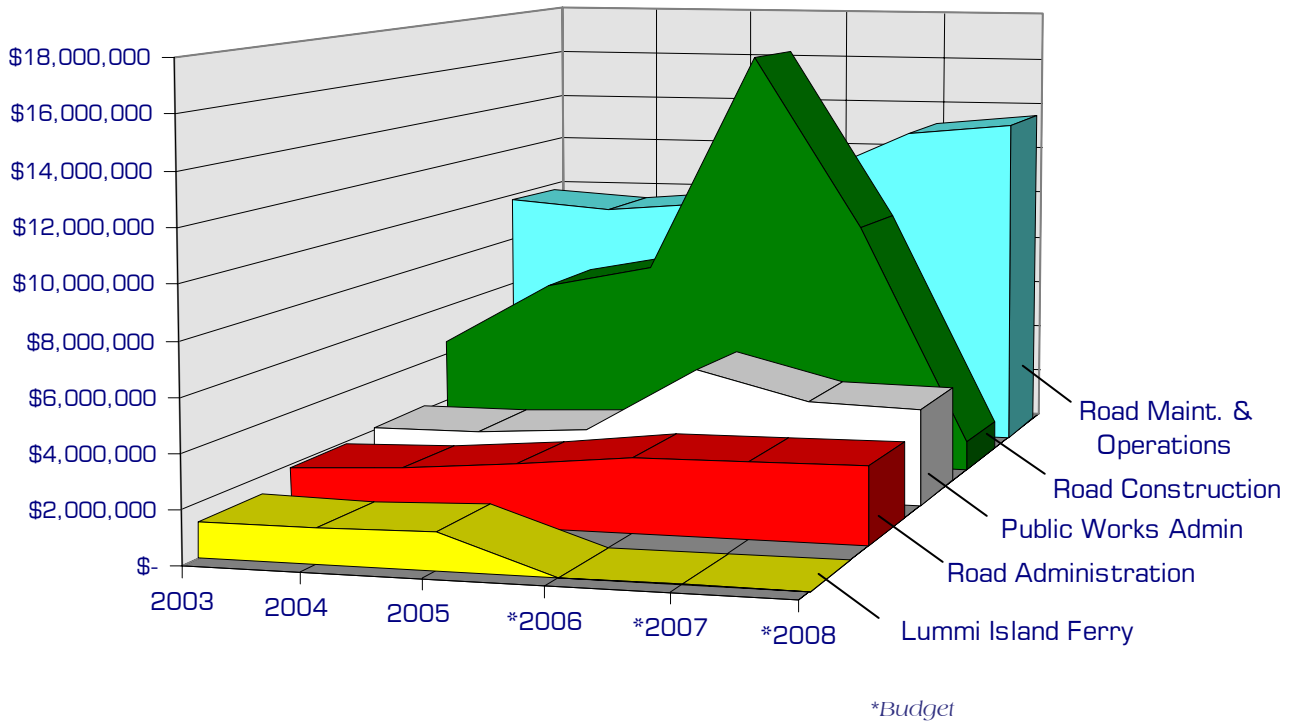
Road Fund Revenue Sources Notes continued

Accounts (CAPA) grant. In the 2007-2008 biennium, rather than being approved in the base budget, most grant revenue will be recognized as projects are approved.

Road Fund Revenue Sources Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Grants						
Federal Grants-Direct	-	81,806	24,798	67,000	-	-
Federal Grants-Indirect	522,513	763,458	2,179,568	4,739,000	-	-
State Grants	730,358	459,773	435,099	637,300	427,600	427,600
State Shared Revenues	1,093	873	2,826	1,000	1,000	1,000
<i>Total Grants</i>	1,253,964	1,305,910	2,642,291	5,444,300	428,600	428,600
Other Revenue						
Timber Harvest Taxes	229,431	84,364	85,080	200,000	150,000	150,000
Excise Taxes	27,810	24,806	26,677	25,000	25,000	25,000
Interest & Penalty on Tax	-	-	(880)	-	-	-
Non-Bus Licenses & Permits	51,139	55,794	94,738	40,100	50,100	50,100
Federal Entitlements	834,818	845,127	864,926	800,000	800,000	800,000
State Entitlements	3,381,088	3,551,561	3,702,196	3,491,556	4,073,158	4,174,987
Intergovernmental Svc	75,076	163,914	82,554	55,000	62,500	62,500
General Government	8,318	10,257	9,404	10,728	10,728	10,728
Security-Persons & Property	2,376	2,016	6,026	1,000	3,000	3,000
Physical Environment	1,700	3,859	5,866	1,400	4,000	4,000
Transportation	628,954	656,686	665,246	10,100	11,000	11,000
Economic Environment	149,352	55,878	86,189	40,000	40,000	40,000
Other Interfnd Svc Charges	554,097	432,925	516,428	629,296	791,592	809,334
Interest Earnings	3,863	2,565	4,959	4,000	4,000	4,000
Rents & Royalties	5,236	6,714	5,957	5,000	5,000	5,000
Insurance Prem & Recovery	-	-	56,488	-	-	-
Contribution-Private Source	-	18,000	53,120	-	-	-
Other Miscellaneous Revenue	(19,415)	(30,807)	(33,328)	4,000	4,000	4,000
State Timber Sales	1,071,473	1,012,669	970,283	900,000	900,000	900,000
Operating Transfer In	60,070	60,049	71,039	104,254	78,821	79,297
<i>Total Other Revenue</i>	7,065,386	6,956,377	7,272,968	6,321,434	7,012,899	7,132,946
Property Taxes						
<i>Property Taxes</i>	12,419,107	12,944,062	13,878,169	13,297,000	14,658,000	15,024,000
Total Road Fund						
<i>Total Road Fund</i>	20,738,457	21,206,349	23,793,428	25,062,734	22,099,499	22,585,546
<i>Percent Change from Previous Year</i>	-0.4%	2.3%	12.2%	5.3%	-11.8%	2.2%

Road Fund Expenditures



Road Fund Expenditure Notes

Road Construction

The cost to design, construct and improve county roads and bridges. The budget is structured to take advantage of any grant opportunities. Actual expenditures average seventy-five percent of budgeted amounts. New in the 2007-2008 biennium, expenditures will be budgeted as projects are approved. Amounts presented in the 2007 Road Construction budget are for projects currently underway. New projects in the biennium will be added on a project by project

basis rather than by adopting the annual construction program in its entirety.

Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. In 2007 and 2008, expenditures are expected to increase substantially due to the need to add more personnel for safety reasons as work is performed on congested roadways. In addition, new stormwater requirements and heavier traffic

Road Fund Expenditure Notes continued

volumes are increasing road maintenance levels of service, and therefore, the cost of operations.

Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department. In 2006, a real estate management function, partially funded by other county funds, was added to this division. It will be responsible for countywide land and right of way acquisitions. In addition, the engineering section of road outgrew the facilities at the Northwest Annex building and relocated to leased facilities in downtown Bellingham. Additional support staff and relocation costs are reflected in the amended 2006 budget. The 2007 budget includes \$250,000 to fund master facilities planning at the Central Shop location.

Road Administration

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

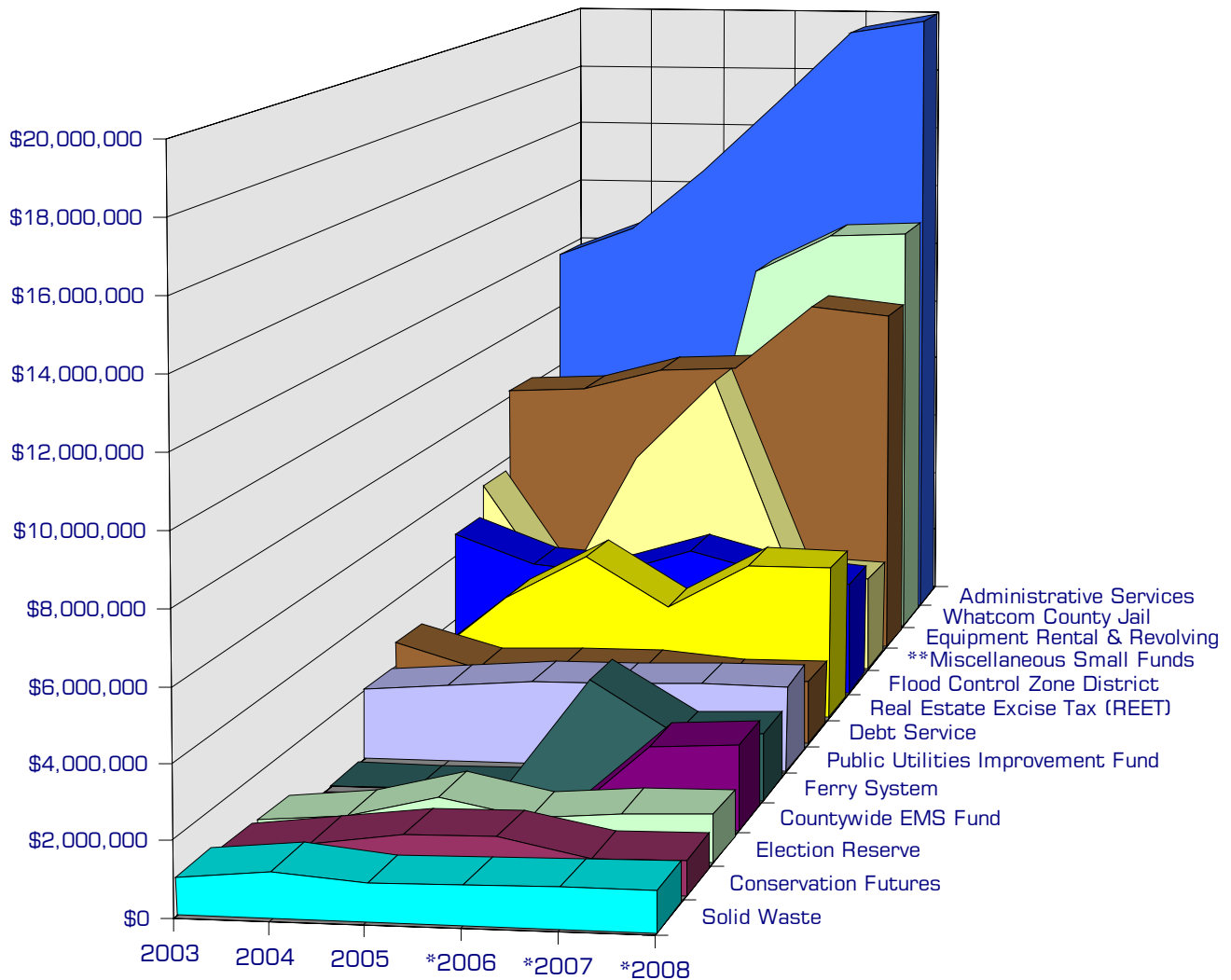
Lummi Island Ferry

The cost of providing ferry service between Lummi Island and Gooseberry Point. In 2006, the Ferry Operations Division was moved to a separate fund (see Other Funds Revenues and Expenditures section).

Road Fund Expenditures Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Public Works Administration	2,126,902	2,146,472	2,346,612	4,946,091	3,851,624	3,736,776
Road Administration	1,878,395	2,018,800	2,377,335	2,857,331	2,882,213	2,947,810
Road Maintenance & Operations	9,733,430	9,456,971	9,801,904	11,023,541	13,093,807	13,524,400
Lummi Island Ferry	1,329,700	1,288,235	1,379,456	-	-	-
Road Construction	4,516,758	7,048,878	7,866,961	16,716,074	9,787,901	1,135,954
TOTAL ROAD FUND	19,585,185	21,959,356	23,772,268	35,543,037	29,615,545	21,344,940
<i>Percent Change from Previous Year</i>	-8.9%	12.1%	8.3%	49.5%	-16.7%	-27.9%

Other Funds Revenues



*Budget

**Miscellaneous Small Funds - see page 66 for list

Other Funds Revenue Sources Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Administrative Services Fund						
<i>Administrative Services Fund</i>	11,780,498	12,738,326	14,773,053	17,047,889	19,500,043	19,933,201
Whatcom County Jail Fund						
<i>Whatcom County Jail Fund</i>	-	-	1,816,542	11,778,393	13,033,094	13,131,757
Equipment Rental & Revolving Fund						
<i>Equipment Rental & Revolving Fund</i>	8,173,974	8,283,676	8,961,282	9,089,026	11,099,841	10,855,138
Flood Control District Fund						
<i>Flood Control District Fund</i>	4,670,981	3,813,436	3,584,015	4,335,846	3,690,416	3,418,750
Solid Waste Fund						
<i>Solid Waste Fund</i>	989,087	1,224,367	998,880	1,046,000	1,086,881	1,086,881
Ferry System Fund						
<i>Ferry System Fund</i>	-	-	-	3,286,018	1,824,000	1,904,000
Debt Service Funds						
CRID #9 Gen Debt Fund	56,948	106,351	157,767	189,360	-	-
LRID #10 Gen Debt Fund	3,147	8,696	53,781	13,806	-	-
1993 Ltd Tax GO Bond	451,365	2	-	-	-	-
1997 Ltd Tax GO Bond	1,183,915	1,192,565	1,176,615	1,186,128	1,181,490	1,206,303
1998 Ltd Tax GO Bond	254,073	254,598	253,200	254,145	258,345	257,145
2003 Ltd Tax GO Bond	748,245	428,418	421,200	429,718	427,618	430,058
<i>Total Debt Service</i>	2,697,694	1,990,630	2,062,563	2,073,157	1,867,453	1,893,506
Election Reserve Fund						
<i>Election Reserve Fund</i>	731,722	949,966	1,557,394	1,076,904	1,241,283	1,304,498
Real Estate Excise Tax						
Real Estate Excise Tax I	1,450,981	1,880,283	2,376,936	1,636,600	2,309,700	2,300,000
Real Estate Excise Tax II	-	1,550,885	2,367,326	1,636,600	2,300,000	2,300,000
<i>Total Real Estate Excise Tax</i>	1,450,981	3,431,168	4,744,262	3,273,200	4,609,700	4,600,000
Conservation Futures Fund						
<i>Conservation Futures Fund</i>	814,651	1,072,276	1,389,085	1,421,572	931,904	954,904
Public Utilities Improvement Fund						
<i>Public Utilities Improvement Fund</i>	2,055,993	2,242,088	2,388,339	2,408,096	2,500,000	2,500,000
Countywide Emergency Med Svcs Fd						
<i>Countywide EMS Fund</i>	-	-	-	96,109	2,283,711	2,387,805

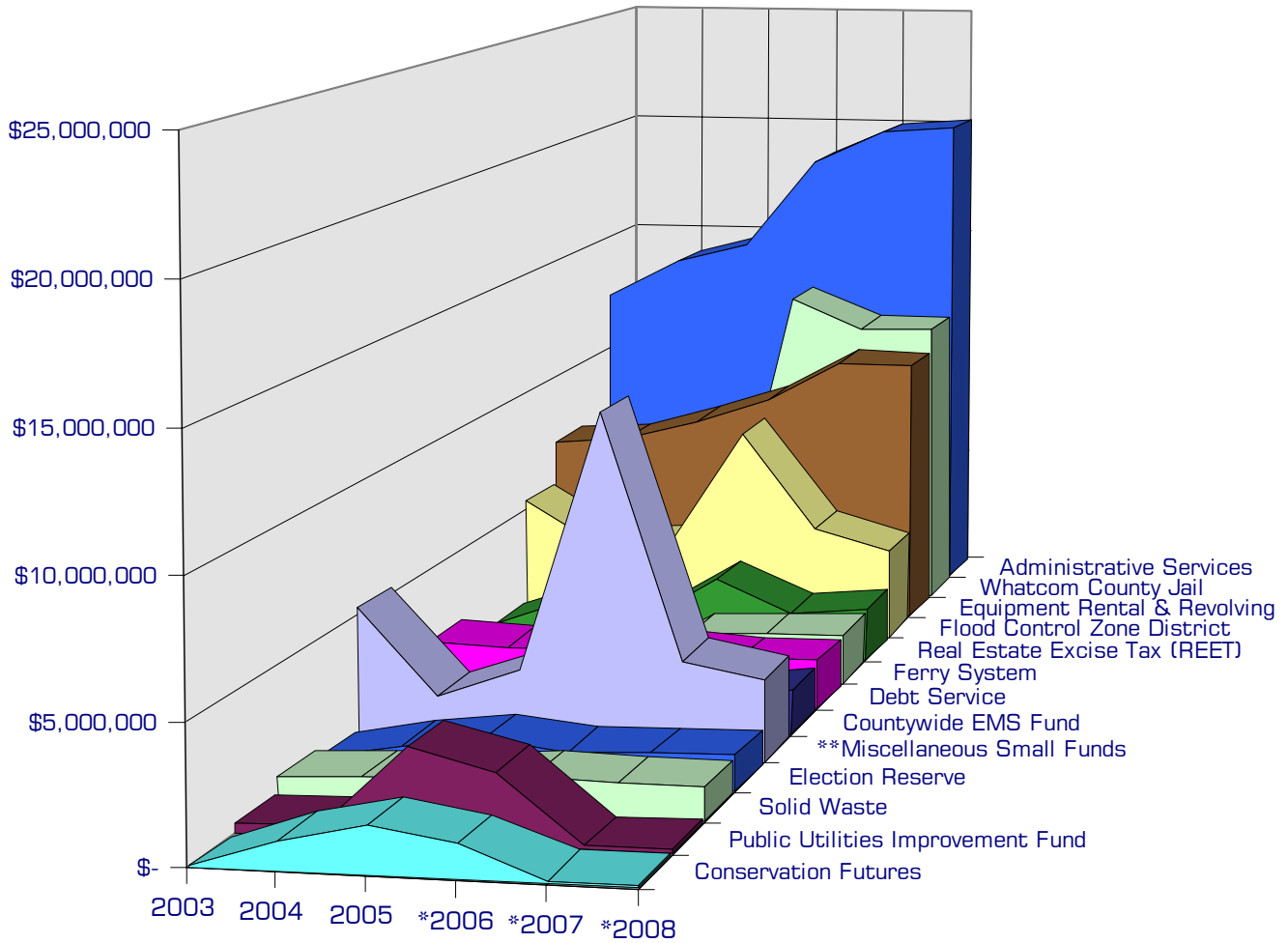
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Other Funds Revenue Sources Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Miscellaneous Small Funds						
County Parks Improvement Fund	2,300	2,147	71,914	-	7,000	1,000
Victim/Witness Assistance Fund	116,089	112,146	113,826	113,800	117,000	117,000
WC Convention Center Fund	162,021	145,336	159,122	150,000	170,000	170,000
CERB Fund	168,318	107,268	129,693	189,360	-	-
Road Improvement District #1	23,473	24,473	23,745	22,160	22,183	22,183
Road Improvement District #2	1,133	1,094	1,611	1,848	1,628	1,628
Road Improvement District #7	1,886	2,034	2,529	2,626	2,612	2,612
Road Improvement Guarantee	-	-	20,387	-	-	-
Pt Roberts Fuel Tax	27,147	35,278	43,690	30,000	50,000	50,000
Auditor's O & M Fund	166,780	163,153	181,649	125,400	230,900	231,000
Community Development Fund	-	-	14,512	-	-	-
WC Supplemental Retirement Fund	120,000	-	-	-	-	-
Low-Income Housing Project Fund	403,418	341,943	357,094	341,700	320,000	320,000
Homeless Housing	-	-	158,607	350,000	330,000	330,000
Water Resources Fund	2,772,728	(5,350)	-	-	619,000	500,000
Emergency Management Fund	294,890	384,334	1,128,801	1,256,991	378,953	398,365
Whatcom County Drug Fund	1,085,715	514,206	759,440	350,000	380,000	370,000
Flood & Watershed Sub-Zones	121,934	111,076	125,170	106,188	140,386	140,386
Jail Construction Project	-	-	3,162,947	5,935,449	-	-
WC Tax Refund Fund	12,848	2,732	2,482	-	-	-
REET Electronic Technology Fund	-	-	23,228	-	-	-
WC Trial Court Improvement Fund	-	-	4,221	22,336	36,000	52,000
Veteran's Relief Fund	151,181	155,414	177,047	162,381	191,441	196,441
<i>Total Miscellaneous Small Funds</i>	<i>5,631,861</i>	<i>2,097,284</i>	<i>6,661,715</i>	<i>9,160,239</i>	<i>2,997,103</i>	<i>2,902,615</i>
TOTAL OTHER FUNDS	38,997,442	37,843,217	48,937,130	66,092,449	66,665,429	66,873,055
<i>Percent Change from Previous Year</i>	<i>-19.6%</i>	<i>-3.0%</i>	<i>29.3%</i>	<i>35.1%</i>	<i>0.9%</i>	<i>1.2%</i>



Other Funds Expenditures



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

Other Funds Expenditures Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Administrative Services Fund						
<i>Administrative Services Fund</i>	12,335,937	13,925,144	14,691,889	18,509,338	19,900,436	20,143,754
Whatcom County Jail Fund						
<i>Whatcom County Jail Fund</i>	-	-	159,539	12,962,294	11,722,546	11,738,671
Equipment Rental & Revolving Fund						
<i>Equipment Rental & Revolving Fund</i>	7,135,179	7,353,016	8,163,827	9,207,128	10,867,574	10,790,074
Flood Control District Fund						
<i>Flood Control District Fund</i>	5,296,972	3,520,239	3,727,180	8,423,437	4,542,707	3,678,517
Solid Waste Fund						
<i>Solid Waste Fund</i>	976,237	1,061,577	1,153,908	1,313,450	1,243,025	1,228,566
Ferry System Fund						
<i>Ferry System Fund</i>	-	-	-	1,803,873	1,886,438	1,983,466
Debt Service Funds						
LRID #9 Gen Debt Fund	168,318	107,268	150,080	189,360	-	-
1993 Ltd Tax GO Bond	451,244	-	-	-	-	-
1997 Ltd Tax GO Bond	1,184,219	1,191,869	1,177,319	1,186,128	1,181,490	1,206,303
1998 Ltd Tax GO Bond	253,776	253,901	253,839	254,145	258,345	257,145
2003 Ltd Tax GO Bond	43,859	427,719	425,921	429,718	427,618	430,058
<i>Total Debt Service</i>	2,101,416	1,980,757	2,007,159	2,059,351	1,867,453	1,893,506
Election Reserve Fund						
<i>Election Reserve Fund</i>	607,202	1,157,449	1,520,712	1,158,436	1,240,983	1,304,498
Real Estate Excise Tax						
Real Estate Excise Tax I	993,173	2,068,382	1,183,315	2,807,830	1,421,432	1,362,476
Real Estate Excise Tax II	-	10,922	129,368	324,021	448,070	774,430
<i>Total Real Estate Excise Tax</i>	993,173	2,079,304	1,312,683	3,131,851	1,869,502	2,136,906
Conservation Futures						
<i>Conservation Futures Fund</i>	24,617	1,018,813	1,683,517	1,185,700	75,000	75,000
Public Utilities Improvement Fund						
<i>Public Utilities Improvement Fund</i>	404,081	435,871	3,356,347	2,564,793	139,237	145,618
Countywide Emergency Med Svcs Fd						
<i>Countywide EMS Fund</i>	-	-	-	96,109	1,378,899	1,700,952

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Other Funds Expenditures Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Miscellaneous Small Funds						
County Parks Improvement Fund	-	-	-	-	111,830	-
Victim/Witness Assistance Fund	105,775	116,839	124,096	130,367	119,138	122,657
WC Convention Center Fund	137,999	136,338	160,296	171,584	227,660	188,660
CERB Fund	168,318	107,268	129,693	189,360	-	-
Road Improvement District #1	22,172	22,193	22,704	24,769	26,777	27,777
Road Improvement District #2	1,258	1,609	1,646	2,088	2,088	2,088
Road Improvement District #7	2,184	2,201	2,239	2,683	2,781	2,881
Road Improvement Guarantee	-	20,387	-	-	-	-
Pt Roberts Fuel Tax	-	-	-	94,849	-	-
Lake Management District #1	4,492	3,419	4,837	10,120	4,850	-
Auditor's O & M Fund	33,031	378,196	122,910	336,309	244,002	162,571
Community Development Fund	5,000	5,000	5,000	5,000	5,000	5,000
WC Supplemental Retirement Fund	157,929	-	-	-	-	-
Low-Income Housing Projects Fund	-	14,000	245,319	614,580	410,000	410,000
Homeless Housing	-	-	9,900	350,000	320,000	350,000
Water Resources Fund	2,731,473	97,723	17,000	451,571	641,012	249,606
Emergency Management Fund	358,561	408,143	608,368	1,262,644	378,953	398,365
Whatcom County Drug Fund	635,425	579,283	278,304	766,907	798,228	819,467
Civic Center Bldg. Imprv. Fund	734,432	2,431	-	-	-	-
Jail Construction Project	-	-	1,166,825	7,950,236	-	-
WC Trial Court Improvement	-	-	-	20,186	8,083	8,083
Flood Sub-Zones	10,357	2,307	76,281	342,419	181,878	169,460
Veteran's Relief Fund	145,755	110,542	107,917	162,381	191,441	196,441
<i>Total Miscellaneous Small Funds</i>	5,254,161	2,007,879	3,083,335	12,888,053	3,673,721	3,113,056
TOTAL OTHER FUNDS	35,128,975	34,540,049	40,860,096	75,303,813	60,407,521	59,932,584
<i>Percent Change from Previous Year</i>	-20.5%	-1.7%	18.3%	84.3%	-19.8%	-0.8%

Other Funds Revenues and Expenditures Notes

Administrative Services

The Administrative Services 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. Facilities management charges recover the cost of operating facilities. Self-insurance charges are based on risk analysis associated with departmental activities. The costs of finance and accounting, information technology services, courthouse security and human resources management are distributed based on an administrative cost allocation. All administrative service allocations increased substantially over prior biennium allocations. Overall growth in countywide operations has increased the demand for centralized services. The County has added three new facilities including two locations in downtown Bellingham and a new minimum security jail facility. Also, at the request of the courts, a courthouse security function has been added. Increased technology demands in the area of enterprise software applications have resulted in new resources being added to the IT division also. Self insurance charges to other funds rose 10% each year due to increases for health insurance and tort fund insurance.

Whatcom County Jail Fund

Used to account for the additional .1% sales tax passed by the voters of Whatcom County in 2005 to be used for costs associated with detention facilities (RCW 82.14.350). All jail operations have been moved out of the General Fund and into the Jail Fund. General Fund transfers are used to cover the shortfall between

projected revenues and expenditures in this fund. Jail operating costs have increased substantially due to the opening of a new 150 bed minimum security facility in late 2006. Twenty-three additional positions were added as a result of the new facility.

Equipment Rental & Revolving Fund

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. Revenues in 2007 and 2008 are \$1.8 to \$2 million higher than the 2006 budget due to recovering the costs of new vehicle and equipment acquisitions for the Road Fund and Sheriff's Office, higher gas costs, and greater levels of material usage projected for Road Maintenance & Operations.

Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. The Flood District property tax revenue in 2007 and 2008 is anticipated to be \$3 million each year. Overall revenue is expected to be consistent with the prior biennium; however, General Fund transfers in support of water resource projects will be made directly to the Water Resources Fund instead of the Flood Fund. Expenditures fluctuate based on major projects planned and contracts awarded.

Other Funds Revenues and Expenditures Notes continued

Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues and expenditures are expected to remain approximately the same in 2007 and 2008.

Ferry System Fund

In 2006, the Ferry Operations Division was moved to a separate fund to be accounted for similarly to a private business. Ferry fares will recover 55% of ongoing operations costs of providing ferry service between Lummi Island and Gooseberry Point. Three new staff were added to this division in 2006.

Debt Service Funds

These funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The general obligation funds are funded mainly through operating transfers from other funds (such as the General Fund and REET Fund). Funds R.I.D. #9 and #10 received money from special assessments on the property in those districts. RID #9 and #10 were paid off during the last biennium.

Election Reserve

This fund receives \$360,000 of property tax revenue each year to finance elections. Revenue from reimbursement of election costs varies from year to year. Election costs are partially paid by jurisdictions that have issues on the ballot (schools, fire districts, etc.). The state also pays a portion of election costs, but only for elections held in odd numbered years. Operating costs have risen substantially over the last biennium with the advent of vote by mail elections and a

new statewide voter registration database. It is projected that General Fund transfers will be needed to subsidize election activities.

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

The REET Funds are used to account for excise taxes of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are generally used for debt service payments on local infrastructure improvements. The proceeds in REET II are currently being used for Parks projects. Growth in county real estate activity has resulted in revenue budgets \$700,000 higher than the last biennium.

Conservation Futures Funds

The "Conservation Futures" property tax is levied at 6.25 cents per \$1,000 of assessed valuation of real property. Conservation Futures funds are used to acquire rights and interest in open space, farmland and timberland. In 2007 and 2008 revenues are projected to be lower due to federal grants that subsidize land acquisitions are added on a project by project basis. No projects are currently budgeted.

Public Utilities Improvement Fund

This is a fund to account for the 0.08 percent sales tax set aside for public facilities. Revenues are expected to be consistent with those received during the prior biennium. Expenditures are usually budgeted on a project by project basis as they occur.

Countywide Emergency Medical Services Fund

Used to account for the additional .1% City/County Sales Tax passed by voters in 2006 (RCW 82.14.450). Two-thirds of the tax will be 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.

Miscellaneous Small Funds

Funds with annual revenue and/or expenditures that are generally less than \$1,000,000. The exception to this is the inclusion of the Jail Construction Project Fund in this category due to its short term nature of accounting for construction revenue and costs of the new minimum security facility. (See the General Information Section for more information on funds in the Miscellaneous Small Funds Category.)

Whatcom County Work Force History - 2003 to 2008

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the period of 2003 – 2008. Due to a policy change beginning in 2004, positions that were previously considered temporary have been listed in this format as regular FTEs.

Grants and offsetting revenues fund many of the positions added to this table beginning in 2004.

Department		Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Administrative Services	FTE	60.75	67.45	72.95	77.55	81.75	81.05
Assessor	FTE	30.00	30.00	30.00	30.00	30.00	30.00
Auditor	FTE	19.00	20.00	22.00	22.00	22.00	22.00
Cooperative Extension	FTE	2.79	2.52	2.52	2.52	2.52	2.52
County Clerk*	FTE	-	-	-	25.00	25.00	25.00
County Council	FTE	9.50	9.50	9.50	9.50	10.50	10.50
County Executive	FTE	4.50	4.50	4.50	4.50	4.50	4.50
District Court Probation	FTE	18.00	18.00	19.00	20.00	19.00	19.00
District Court	FTE	16.00	17.00	18.00	19.00	21.00	21.00
Health Department	FTE	80.10	80.10	80.50	80.70	84.70	85.70
Hearing Examiner	FTE	1.00	1.00	1.00	1.00	1.00	1.00
Jail	FTE	60.00	63.00	88.00	88.50	91.50	91.50
Juvenile Court Administration	FTE	45.00	45.10	45.80	45.80	45.80	45.80
Parks & Recreation	FTE	33.55	33.55	33.55	33.55	34.75	34.75
Planning & Development Services	FTE	49.35	57.00	69.60	72.60	75.60	74.60
Prosecuting Attorney	FTE	48.60	48.60	52.60	52.60	53.60	53.60
Public Defender	FTE	28.00	28.00	33.50	34.50	36.80	36.80
Public Works	FTE	153.00	155.00	155.50	163.70	169.70	171.20
Sheriff	FTE	92.00	99.80	101.80	102.20	106.20	107.50
Superior Court Administration	FTE	33.00	34.70	37.20	16.50	18.50	18.50
Treasurer	FTE	15.50	16.00	16.00	16.00	16.00	16.00
Total Whatcom County FTE's		799.64	830.82	893.52	917.72	950.42	952.52
Percent Change from Previous Yr		-0.35%	3.90%	7.55%	2.71%	3.56%	0.22%

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

*Clerk's Office combined with Superior Court Administration until 2006

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 Standard & Poor's bond rating is "A," with a rating outlook for the intermediate to long term of positive. Our Moody's Investor Service bond rating is "A1." We are committed to maintaining our good credit. We make all debt service payments promptly and maintain adequate reserves to address contingencies.

Debt Capacity Limited by State Law

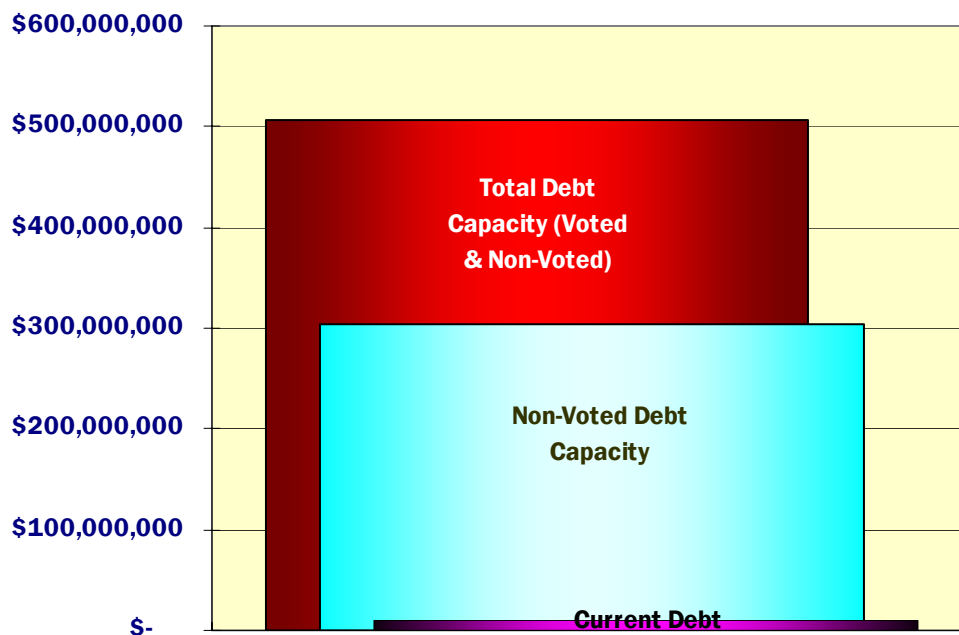
The amount of long term debt that we can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for counties is one and one-half percent of the assessed value of all taxable property within the county at the time of issuance. Voter approval is required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

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

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

The assessed value of all property in the county for the 2007 tax year is \$20,279,044,466. This provides a non-voted general obligation debt capacity of \$304,185,667. Of this borrowing capacity, we have utilized \$10,045,736. There is unused non-voted debt capacity of \$294,139,931 available. Our total voted and non-voted general obligation debt capacity is \$506,976,112, leaving an unused voted and non-voted capacity of \$496,930,376. The graph below illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

Current Debt and Estimated Debt Capacity



See table on facing page for calculation.

Estimated Legal Debt Capacity Calculation

Assessed Value (2006)	\$ 20,279,044,466
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Limited Tax General Obligation Debt Capacity (Nonvoted)

1 1/2% of Assessed Value	\$ 304,185,667
Less: Outstanding Limited Tax General Obligation Bonds	\$ (10,115,000)
Plus: Cash and Investments in Debt Service Funds	\$ 69,264
Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)	\$ 294,139,931

Total General Obligation Debt Capacity (Voted and Non-voted)

2 1/2% of Assessed Value	\$ 506,976,112
Less: Outstanding Unlimited Tax General Obligation Bonds	\$ -
Less: Outstanding Limited Tax General Obligation Bonds	\$ (10,115,000)
Plus: Cash and Investments in Debt Service Funds	\$ 69,264
Remaining Capacity: Voted & Non-voted	\$ 496,930,376

General Obligation Bonds

General Obligation Bonds

Whatcom County issued general obligation bonds in the amount of \$9,990,000 in 1997 to refinance the 1991 issue of bonds for remodeling of the county courthouse, and to payoff interfund loans for the remodeling the county courthouse. Interest on these bond issues range from 4.0%-5.5% with final maturity in 2012. These bonds will be repaid from Real Estate Excise Tax revenues. The balance outstanding as of December 31, 2006 was \$5,440,000.

In 1998, Whatcom County issued \$3,360,000 in general obligation bonds to payoff an interfund loan for the purchase of the Civic Center Building. Interest rates on these bonds range from 3.75%-4.70%, with final maturity in 2018. Repayment will be made from various county revenue sources. As of December 31, 2006, outstanding bonds totaled \$2,330,000.

Whatcom County issued general obligation bonds in the amount of \$3,385,000 (interest rate 2.00%-3.35%) in 2003 to refinance the 1993 issue of bonds for the addition to the Whatcom County courthouse. This debt issue matures in full in 2012. As of December 31, 2006, outstanding bonds totaled \$2,345,000. Repayment will be made from General Fund revenues.

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

General Obligation Bonds	
2007	1,864,453
2008	1,890,504
2009	1,893,618
2010	1,905,913
2011	1,892,725
2012 & beyond	2,418,031
Total Debt Service	11,865,244
Interest	1,750,244
Principal	10,115,000

Whatcom County and Capital Planning

The following text and tables are extracted from Chapter 2 of the Six-Year Capital Improvement Program 2007-2012, Whatcom County Comprehensive Plan, Appendix F (November 2006). Original document chapter headings, map and appendix references are not shown here. Please contact the Whatcom County Planning and Development Services if you would like to obtain a full copy of this plan. The Comprehensive Plan is updated every other year. The next update will be in 2008.

Six-Year Capital Improvement Program 2007-2012

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

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

The Whatcom County Comprehensive Plan's capital facilities element (Chapter 4) calls for the County to develop and update the Six-Year Capital Improvement Program. The main purpose of this Six-Year Capital Improvement Program is to plan for adequate capital facilities to serve anticipated growth and development in Whatcom County over the next six years. It also provides information to decision makers regarding the costs of constructing capital facilities as the County continues to grow.

Growth Management Act Requirements

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

A. An inventory of existing capital facilities owned by public entities, showing the locations and capacities of the capital facilities.

Current inventories of existing 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 "levels of service" for parks, administrative facilities (i.e. government office space), correction facilities, and transportation. Levels of service are expressed in acres of parkland needed for every 1,000 people in the County, square feet of government office space needed to serve each person in the County, etc. Forecasts of future needs for capital facilities over the six-year planning period are determined by applying the adopted level of service for a given facility to the expected population in the year 2012. For example, the adopted level of service for developed parkland is 9.6 acres for every 1,000 people living in Whatcom County. The County is expected to grow to about 201,858 people by the year 2012. Therefore, a total of 1,938

Six-Year Capital Improvement Program 2007-2012 continued

acres of parkland would be needed by the year 2012 to maintain the adopted level of service. Since the County already has 1,657 acres of developed parkland, about 281 additional acres would be needed six years from now (in 2012) to meet the needs of the growing population.

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

Locations and capacities (i.e. acres or square feet) of proposed new facilities are shown in tables and on maps in this document.

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

This Six-Year Capital Improvement Program presents costs and funding sources for proposed capital facilities (all figures are in 2006 dollars). The Finance Manager for Whatcom County indicated that, over the six-year planning period, there would be little revenue in the County's General Fund to finance capital facilities. However, the capital facilities proposed in this Six-Year Capital Improvement Program are within the County's funding capacity. Specifically, according to Whatcom County's 2007-2008 Final Budget, the County's unused long-term debt capacity is \$230,117,035 (with limited tax general obligation bonds), which far exceeds the expenditures proposed by this Six-Year Capital Improvement Program. Therefore, it would be possible to issue bonds to pay for capital facilities if revenue is increased, expenses decreased, or programs reprioritized to make debt service payments.

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

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

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

County Charter Provisions

In addition to Growth Management Act provisions relating to capital facilities, Section 6.30 of the County Charter also requires the County Executive's Office to include a six-year capital improvement program as part of the budget. Chapter 10 of this Six-Year Capital Improvement Program shows how capital facility responsibilities are being met under both the Growth Management Act and the County Charter.

Alternative Projects

When the Six-Year Capital Improvement Program was being reviewed several years ago, the Planning Commission requested that alternative projects be presented. This version of the Six-Year Plan has incorporated alternative projects where feasible. These alternatives could be implemented instead of a facility on the "improvement projects" list if priorities change or difficulties arise in implementing one of the proposed projects. Additionally, the alternative project list can serve as a vision for the future, beyond the six-year planning period.

Six-Year Capital Improvement Program 2007-2012 continued

Contracting for Services

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

Consolidated Services Building

One of the proposed projects in this Six-Year Capital Improvement Program is a Consolidated Services Building which is planned on County property at the corner of Smith Road and Northwest Road. This building would provide space for a number of County functions and, therefore, appears in several chapters of this document. The table below is intended to provide an overall view of the County functions that this building would contain.

Function	Square Feet
Planning and Development Services	39,750
Public Works	39,750
Health Department	500
Total	80,000

Note: The square footage shown above is approximate and may be adjusted when the number of employees from each Department that will be housed in the new building is determined.

Six-Year Capital Improvement Program 2007-2012 continued

PARKS, TRAILS, AND ACTIVITY CENTERS

PARKS

Existing Park Facilities

The 2006 inventory of County parks shows a total of 1657 acres of developed and/or usable parks at various locations throughout the County. This inventory, which does not include undeveloped parks that are not readily usable by the general public, is shown below.

Site No.	Park Name	Acres
1	Monument Park	8.17
2	Lighthouse Marine Park	21.66
3	Semiahmoo Park	20.27
4	Birch Bay Miscellaneous Properties	.27
5	Sunset Farm Equestrian Center	69.50
6	Bay Horizon Park (portion not devoted to activity center)	48.00
7	Hovander Homestead Park/Tennant Lake Interpretive Center	346.00
8	Northwest Soccer Park & Northwest Baseball/Softball Complex	35.00
9	Alderwood Property (Redwood Park)	.50
10	Bayview Marine	2.15
11	Teddy Bear Cove	9.50
12	Chuckanut Mountain Property	140.00
13	Pine & Cedar Lakes	147.00
14	Lummi Island Stairway	.01
15	Samish Park	39.00
16	Squires Lake Park	84.00
17	Ted Edwards Park	3.68
18	Lake Whatcom Property North	193.54
19	Park Headquarters	4.75
20	Silver Lake Park	411.00
21	Maple Beach Park	.50
22	Deming Homestead Eagle Park	33.00
23	Josh VanderYacht Memorial Park	3.00
24	Jensen Family Forest Park	22.70
25	Nugent's Corner River Access	14.00
	Total	1,657.20

Six-Year Capital Improvement Program 2007-2012 continued

Future Park Needs

A level of service of 9.6 acres of developed parkland for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, an additional 281 acres of developed/usable parkland would be needed by the year 2012 to serve the people of Whatcom County.

Proposed Park Improvement Projects

Five park improvement projects are proposed to provide additional developed and/or usable park space to meet the anticipated need by the year 2012. These projects would add 730 acres of developed and/or usable park space in Whatcom County, as shown below. It should be noted that the County will complete an update to the Comprehensive Park and Recreation Open Space Plan in 2006. The update of this plan may lead to changes in the park and trail projects in the six-year capital improvement program.

Additionally, improvement projects are proposed on parkland already in the inventory of "existing park facilities". These projects will add recreational facilities at these parks, but will not add acreage to the inventory. Examples include construction of soccer & baseball fields at Bay Horizon Park and day use facilities (such as picnic shelters, restrooms, and parking) at the Lake Whatcom Property North.

Financing for Park Improvement Projects

The total cost of the five proposed park improvement projects is approximately \$3,813,000 over the six-year planning period. These costs would be paid for through foundations, grants, the park improvement fund, and REET II as shown on the following page. Additional funding may come from impact fees, contributions from other governments, the general fund, and the conservation futures fund.

Six-Year Capital Improvement Program 2007-2012 continued

PARK IMPROVEMENT PROJECTS, 2007-2012

Site No.	Project	Acres	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Total Cost	Funding Source
26	South Fork County Park	582	\$587,000	\$532,000	\$450,000	\$150,000	0	0	\$1,719,000	Foundation Grants, Park Improvement Fund, and REET II
27	Sunnyside Landing	6	\$5,000	\$75,000	\$50,000	0	0	0	\$130,000	Grants and REET II
28	Dittrich Park - Lake Samish	24	\$15,000	\$15,000	\$250,000	\$250,000	\$250,000	\$0	\$780,000	Grants and REET II
29	Cherry Point/Point Whitehorn Industrial Area Access	35	\$100,000	0	0	\$157,000	\$250,000	\$157,000	\$664,000	Grants
30	Lake Whatcom County Park (south unit)	83	0	0	\$20,000	0	\$250,000	\$250,000	\$520,000	Grants and REET II
Total		730	\$707,000	\$622,000	\$770,000	\$557,000	\$750,000	\$407,000	\$3,813,000	

Six-Year Capital Improvement Program 2007-2012 continued

TRAILS

Existing Trails

Whatcom County currently has 47.9 miles of trails in various locations throughout the County. This inventory is shown below.

Site No.	Trail Name	Miles
1	Hertz North Lake Whatcom Trail	3.1
2	Interurban Trail	5.9
3	North Lost Lake Trail	4.6
4	Teddy Bear Cove Trail	0.9
5	Pine and Cedar Lakes Trail	3
6	Hemlock Trail	3
7	Squires Lake Trails	3.7
8	Samish Park Trails	0.7
9	Semiahmoo Park Trails	1.5
10	Lighthouse Marine Park Trail	0.5
11	Silver Lake Park Trails	3.1
12	Hovander Homestead Park Trails	2.6
13	Tennant Lake Marsh Boardwalk	1.4
14	Northwest Complex Trail	1.1
15	Canyon Lake Creek Community Forest Trail	8.7
16	Stimpson Family Nature Reserve Trail	4.1
	Total	47.9

Future Trail Needs

A level of service of .75 miles of trails for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, an additional 103.5 miles of trails would be needed by the year 2012 to serve the people of Whatcom County.

Six-Year Capital Improvement Program 2007-2012 continued

Trail Improvement Projects

Twelve improvement projects are proposed to provide additional trails to meet the anticipated need by the year 2012 (not including the alternative projects). These projects would add 104.42 miles of trails in Whatcom County, as shown on the following page.

Financing for Trail Improvement Projects

The total cost of the twelve proposed trail improvement projects is approximately \$52,000,000 over the six-year planning period. These costs would be paid for through Conservation Futures, grants, donations, REET II and potentially, a levy and impact fees as shown on the next page. This is an ambitious plan to provide a level of service for trails previously adopted in the comprehensive plan. Funding needed to provide this level of service will, realistically, have to compete with higher priority functions of County government.

Six-Year Capital Improvement Program 2007-2012 continued

TRAIL IMPROVEMENT PROJECTS, 2007-2012

Site No.	Project	Miles	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Total Cost	Funding Source
17	Bay to Baker Trail	51	\$3,942,000	\$4,677,000	\$4,227,000	\$6,230,766	\$6,230,766	\$6,230,766	\$31,538,298	Conservation Futures, Levy, and Grants
18	Chuckanut Mountain Trails	1.25	\$30,000	\$3,000	\$3,000	\$3,000	0	0	\$39,000	Conservation Futures, Levy, and Donations
19	Hertz North Lake Whatcom Trail Extension	0.17	\$0	\$1,500,000	\$65,000	0	0	0	\$1,565,000	Grants, Donations, and REET II
20	South Fork County Park Trail	3	\$157,000	\$157,000	\$100,000	0	0	0	\$414,000	Grants, Donations, and REET II
21	Olsen Property Trail	6	0	\$15,000	\$150,000	0	0	0	\$165,000	Grants, REET II
22	Coast Millennium Trail	10*	\$500,000	\$4,808,400	\$188,400	\$188,400	\$188,400	\$188,400	\$6,062,000	Grants, REET II
23	Lake Whatcom County park South Trail	2	0	0	0	0	\$158,000	\$158,000	\$316,000	Grants, REET II
24	Sunnyside Landing Connector Trail	1.75	0	0	0	0	0	\$73,500	\$73,500	Grants, REET II
25	Camp 2 - Lake Whatcom to Squires Lake Trail	4	0	0	0	0	0	\$168,000	\$168,000	Grants and Donations
26	Nooksack River Trail - Ferndale to Lynden	11.75	0	0	\$5,428,500	\$615,000	\$615,000	\$615,000	\$7,273,500	Grants, REET II
27	Nooksack River Trail - Ferndale to Everson	6.5	0	0	\$3,003,000	\$343,000	\$343,000	\$343,000	\$4,032,000	Grants, REET II
28	Sumas Mountain Trail	7	0	0	0	0	0	\$322,000	\$322,000	Grants and Donations
Total		104.4	\$4,629,000	\$11,160,400	\$13,164,900	\$7,380,166	\$7,535,166	\$8,098,666	\$51,968,298	

* The overall length of the Millennium Trail will be approximately 45 to 50 miles, developed with other partners from the public and private sectors. Most of this length will consist of existing or new trails on lands that are not owned by the County. The new portion on County lands, including road right-of-way, will be approximately 10-12 miles.

Six-Year Capital Improvement Program 2007-2012 continued

ALTERNATIVE PROJECTS, 2007-2012

Site No.	Project	Miles	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Total Cost	Funding Source
N/A	Nooksack River Water Trail	28.25	0	0	\$75,000	0	0	0	\$75,000	Interagency Committee Grant
Total		28.25	0	0	\$75,000	0	0	0	\$75,000	

ACTIVITY CENTERS

Existing Activity Centers

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

Site No.	Activity Center Name
1	Plantation Rifle Range
2	Roeder Home
3	Bellingham Senior Activity Center
4	Blaine Community/Senior Center
5	Everson Senior Center
6	Ferndale Senior Center
7	Lynden Community Center
8	Point Roberts Community Center
9	Sumas Community Center
10	Welcome Valley Senior Center
11	Bay Horizon
12	Van Zandt Community Hall

Future Activity Center Needs

A level of service of six activity centers for every 100,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, a total of 12.11 centers would be needed by the year 2012 to serve the people of Whatcom County.

Six-Year Capital Improvement Program 2007-2012 continued

Proposed Activity Center Improvement Projects

One activity center improvement project, the East County Regional Resource Center located in the Columbia Valley/Kendall Urban Growth Area, is proposed within the six-year planning period as shown below.

Financing for Activity Center Improvement Projects

The total cost of the proposed activity center improvement project is approximately \$7,800,000 over the six-year planning period. These costs would be paid for through grants and a bond, as shown below.

ACTIVITY CENTER IMPROVEMENT PROJECTS, 2007-2012

Site No.	Project	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Total Cost	Funding Source
13	East County Regional Resource Center	\$200,000	\$3,600,000	\$4,000,000	\$0	\$0	\$0	\$7,800,000	Grants and bond

REET ELIGIBLE PROJECTS

Pursuant to RCW 82.46.010, RCW 82.46.035 and WCC 3.20, the following park, trail, and activity center improvements have been identified as projects that will be funded or partially funded with the Real Estate Excise Tax (REET I or REET II) between 2007 and 2012.

1. Bay Horizon Park (REET II)
 - Site plan, develop play fields and trail connections
2. Chuckanut Mountain Park (REET II)
 - Samish Park Connector
3. Dittrich Park (REET II)
 - Site plan and site development

Six-Year Capital Improvement Program 2007-2012 continued

4. Hovander/Tennant Lake Park (REET II)

New shop building, new restroom building, surfacing – picnic parking/access road, surfacing – main parking lot, campground, barn loft conversion, animal contact yard renovation, open picnic shelter, courtyard accessibility, widen/resurface entrance road, reconstruct boardwalk, renovate or reconstruct old shop, replace or renovate boat landing restrooms, develop special event area, replace playground, Hovander house roofing, barn roofing, irrigation system, and site plan development.

5. Lake Whatcom Park North (REET II)

Site plan, parking lot improvements, install trail restrooms, replace/install docks, upgrade bridges, and install turn-a-round on trail.

6. Lake Whatcom Park South (REET II)

Site plan, site development, trail extension and road improvements.

7. Lighthouse Marine Park (REET II)

Replace dock, boardwalk renovation, replace observation tower, playground renovation, roof replacement and renovate restroom building.

8. Monument Park (REET II)

Shore access trail

9. Nugent's Corner Access (REET II)

Vault toilet.

10. Olsen Property (REET II)

Develop parking area and install signage.

11. Roeder Home (REET I)

Replace electrical service, replace roofs – Roeder and Horn, Horn building renovation.

12. Samish Park (REET II)

Install well water system upgrades, replace boat dock, redesign parking areas and roadways, replace fishing dock, playground upgrades, replace walkways, deck improvements, renovate restrooms/kitchen and replace swim dock.

13. Semiahmo Park (REET II)

Park improvements, renovate restroom building and museum.

Six-Year Capital Improvement Program 2007-2012 continued

14. Silver Lake Park (REET II)

Service building - heating and duct replacement, restore day use restroom/shower building, cabin roofs, group picnic shelter roof, group camp barn, new shower building, renovate/replace boat dock, install vault toilets at horse camp, resurface roadways and parking lot - redesign, renovate stables in horse camp, renovate barn for public use, adding camping cabins, upgrade playground and campsite upgrades.

15. South Fork County Park (REET II)

Hutchinson Creek Bridge, site development, and develop main trail corridor.

16. Sunnyside Landing (REET II)

Site plan, trail/trestle renovation, and improvements.

17. Bellingham Senior Center (REET I)

Improvements and acquire additional parking.

18. Ferndale Senior Center (REET I)

Improvements – flooring.

19. Welcome Senior Center (REET I)

Replace roofing.

Six-Year Capital Improvement Program 2007-2012 continued

MAINTENANCE AND OPERATIONS

Existing Maintenance and Operations Space

The 2006 inventory of maintenance & operations/facilities management space that serves the County is 40,151 square feet. This inventory is shown below.

Site No.	Name	Square Feet
1	Central Shop (Maintenance and Operations)	32,173
2	316 Lottie St. (Facilities Management)	4,978
3	Minimum Security Correction Facility - Division Street (Facilities Management storage)	3,000
	Total	40,151

Note: it is anticipated that the existing Facilities Management Storage facilities at 401 Grand Ave. will be demolished in 2007.

Future Maintenance and Operations Space Needs

A level of service of .41 square feet for each person who resides in an unincorporated area of the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in unincorporated areas of Whatcom County over the next six years, no additional space would be needed by the year 2012 to meet the adopted level of service.

Proposed Maintenance and Operations Improvement Projects

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

Financing Maintenance and Operations Improvement Projects

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

Six-Year Capital Improvement Program 2007-2012 continued

GOVERNMENT OFFICE SPACE

OFFICE SPACE THAT SERVES THE ENTIRE COUNTY

Existing Office Space that Serves the County-Wide Population

The 2006 inventory of County government office space that serves, at least in some capacity, the population of the entire County is 149,761 square feet at seven locations. This inventory is shown below.

Site No.	Name	Square feet
1	County Courthouse (311 Grand Ave.)	94,027
	Administrative Services – 15,417 s.f.	
	Assessor – 4,968 s.f.	
	Assigned Counsel – 670 s.f.	
	Auditor – 8,828 s.f.	
	County Clerk – 5,114 s.f.	
	County Council – 6,449 s.f.	
	District Court – 11,923 s.f.	
	Executive – 2,577 s.f.	
	Juvenile Probation – 6,956 s.f.	
	Law Library – 2,125 s.f.	
	Prosecuting Attorney – 9,642 s.f.	
	Superior Court – 15,088 s.f.	
Treasurer – 4,270 s.f.		
2	509 Girard St.	10,238
	Health Dept.	
3	Forest St. Annex (1000 North Forest St.)	5,817
	Cooperative Extension – 3,759 s.f.	
	Superior Court/Drug Court – 1,425 s.f.	
4	1500 N. State Street (leased space)	12,281
	Health Dept.	
5	3373 Mt. Baker Highway	2,110
	Parks & Recreation	
6	Civic Center Annex (322 North Commercial)	14,981
	Public Works – 12,002 s.f.	
	Juvenile Justice Center – 2,979 s.f.	
7	Central Plaza Building (215 North Commercial)	10,307
	Public Defender	
Total		149,761

Six-Year Capital Improvement Program 2007-2012 continued

Future Office Needs to Serve the County-Wide Population

A level of service of .71 square feet of office space per capita was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, no additional office space would be needed by the year 2012 to serve the people of Whatcom County. However, there are benefits to consolidating County offices instead of having them dispersed in different locations.

Proposed Office Space Improvement Projects Serving the County-Wide Population

Two improvement projects are proposed to provide additional square footage to meet future needs and to consolidate County services. These projects would add approximately 25,307 square feet of County-owned office space to serve the entire population of Whatcom County, as shown below.

Financing for Office Space Improvement Projects Serving County-Wide Population

Purchase of the Central Plaza Building, which is currently being leased for use by the Public Defender, would cost approximately \$1,800,000 and be funded as shown below. The overall cost of a proposed Consolidated Services Building is \$20,000,000¹, but only a portion of this building would be used for office space that provides services to the County-wide population. These costs would be paid for through bonds as shown below.

OFFICE SPACE IMPROVEMENT PROJECTS TO SERVE COUNTY-WIDE, 2007-2012

Site No.	Project	Square Feet	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Total Cost	Funding Source
7	Central Plaza Building - Public Defender	10,307	\$0	\$600,000	\$1,200,000	\$0	\$0	\$0	\$1,800,000	Bonds, General Fund, REET II, & Grants
8	Consolidated Services Building - Public Works	15,000 ²	\$1,000,000	\$5,000,000	\$12,000,000	\$2,000,000	\$0	\$0	\$20,000,000	Bonds
Tot.	N/A	25,307	\$1,000,000	\$5,600,000	\$13,200,000	\$2,000,000	\$0	\$0	\$21,800,000	N/A

¹ Rapid increases in construction costs may cause changes in this cost estimate.

² The overall size of the Consolidated Services Building is planned for approximately 80,000 square feet. However, only about 15,000 square feet would be utilized for office space that serves the County-wide population.

Six-Year Capital Improvement Program 2007-2012 continued

OFFICE SPACE THAT SERVES UNINCORPORATED AREAS

Existing Office Space Serving Unincorporated Areas

The 2006 inventory of County government office space that serves only the unincorporated areas of Whatcom County (that doesn't serve City residents) is 28,108 square feet at three locations. This inventory is shown below.

EXISTING OFFICE SPACE

Site No.	Name	Square Feet
1	Northwest Annex (5280 & 5256 Northwest Dr.) Planning and Development Services ¹ – 13,238 s.f., Public Works – 8,200 s.f. Health Department (station at the front counter)	21,438
2	1000 N. Forest St. Hearing Examiner	670
3	Copper Building (2011 Young Street) Public Works	6,000
Total		28,108

¹ Planning and Development Services primarily provides services to the unincorporated population, although several Water Resources Inventory Area (WRIA) staff provide services to the Countywide population.

Future Office Needs to Serve Unincorporated Areas

A level of service of .51 square feet of office space per capita was adopted in the Whatcom County Comprehensive Plan. With projected population growth in unincorporated Whatcom County over the next six years, an additional 16,314 square feet of office space would be needed by the year 2012 to serve the people of Whatcom County.

Proposed Office Space Improvement Projects Serving Unincorporated Areas

One improvement project, a Consolidated Services Building, is proposed to provide additional square footage to meet the anticipated need by the year 2012. This project would add approximately 65,000 square feet of government office space that serves unincorporated areas of the County.

Financing for Office Space Improvement Projects Serving Unincorporated Areas

The total cost of a Consolidated Services Building is \$20,000,000. However, only a portion of this building would be devoted to government office space serving unincorporated areas.

Six-Year Capital Improvement Program 2007-2012 continued

**OFFICE SPACE IMPROVEMENT PROJECTS TO SERVE UNINCORPORATED
 AREAS, 2007-2012**

Site No.	Project	Square Feet	Total Costs and Funding Source
4	Consolidated Services Building - Public Works, Health Department, Planning & Development Services	65,000 ¹	See p.19 for total costs and funding sources

¹ The overall size of a Consolidated Services Building is planned for approximately 80,000 square feet. However, only 65,000 square feet would be utilized for office space that serves the unincorporated population of Whatcom County.

SHERIFF'S OFFICE

Existing Sheriff's Office Space

The 2006 inventory of Sheriff facility space is 22,406 square feet serving the unincorporated population. This inventory is shown below.

EXISTING SHERIFF'S FACILITIES

Site No.	Site Name	Square Feet
1	Public Safety Building	15,102
2	Minimum Security Correction Facility (2030 Division Street)	6,000
3	Cascade Satellite Office – 5373 Guide Meridian (leased space in a business park northwest of the Smith Rd./Guide Intersection)	730
4	Kendall Satellite Office (space utilized at no charge in the Fire District 14 fire station)	121
5	Birch Bay Fire Hall	192
6	Britton Loop Fire Hall	117
7	Nugent's Corner Fire Hall	88
8	Sudden Valley Fire Hall	56
	Total	22,406

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

2 The County has two mobile homes and an old detention facility in Point Roberts. The resident deputies operate out of their homes or utilize space at the U.S. Customs office at the border.

3 It is anticipated that the existing Sheriff's Office facilities at 401 Grand Ave. will be demolished in 2007.

Six-Year Capital Improvement Program 2007-2012 continued

Future Sheriff's Office Needs

A level of service of .26 square feet of Sheriff's Office space per capita was adopted in the Comprehensive Plan. With projected population growth in unincorporated Whatcom County over the next six years, an additional 240 square feet of Sheriff's Office space would be needed by the year 2012 to meet the adopted level of service.

Proposed Sheriff's Office Improvement Projects

At the current time, one Sheriff's Office improvement project is proposed to locate new facilities in unincorporated Whatcom County. The purpose of this project would be to achieve reduced response times and otherwise upgrade service to the public in a manner of design and function yet to be determined. This project would add approximately 25,000 square feet of space at the campus of the proposed Law and Justice Center. The proposed Sheriff's Office would be in close proximity to planned new criminal justice facilities.

Financing for Sheriff's Office Improvement Projects

The total cost Sheriff's Office facility is approximately \$7,200,000.

SHERIFF'S OFFICE IMPROVEMENT PROJECTS, 2007-2012

Site No.	Project	Square Feet	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Total Cost	Funding Source
N/A ¹	Sheriff's Office at Law and Justice Center Campus	25,000 ²	\$0	\$0	\$500,000	\$200,000	\$4,000,000	\$2,500,000	\$7,200,000	Cash reserves, General Fund, REET I, EDI funds, and Bonds

¹ The location of the Sheriff's Office facility has not yet been determined.

² The overall size of the Sheriff's Office facility is planned for approximately 28,250 square feet. About 25,000 square feet would be utilized for Sheriff's office space and the remainder would be allocated to Emergency Management.

Six-Year Capital Improvement Program 2007-2012 continued

EMERGENCY MANAGEMENT/EMERGENCY OPERATIONS CENTER (EOC)

Existing Emergency Management/EOC Space

The Whatcom County Sheriff's Office Division of Emergency Management/Emergency Operations Center (EOC), which serves the entire population of Whatcom County, presently occupies 2,458 square feet in the basement of the County Courthouse. This inventory is shown on the following page.

EXISTING EMERGENCY MANAGEMENT/EOC FACILITIES

Site No.	Site Name	Square Feet
1	Whatcom County Courthouse (311 Grand Ave.)	2,458

Future Emergency Management/EOC Needs

A level of service of .011 square feet of emergency management/EOC space per capita was adopted in the Comprehensive Plan. With projected population growth, no additional Emergency Management space would be needed by the year 2012 to meet the adopted level of service.

However, this space serves two purposes: as daily office space for Emergency Management and, during an actual emergency, as an EOC. The Sheriff, who serves as the Director of Emergency Management/EOC, indicated that the existing facility is inadequate to function as an EOC during an emergency, when it may have to accommodate several hundred people in a single day. These people include a combination of elected officials, trained personnel and volunteers, who serve in a variety of capacities during the emergency. There are also additional Homeland Security responsibilities. The Federal Emergency Management Agency (FEMA) guidelines recommend an emergency facility of 7,000 square feet for a County of 150,000. The "Requirements Analysis County-wide Facilities Master Plan Whatcom County Washington" Draft (July 3, 2003) indicates that 3,250 square feet would be adequate for Emergency Management over the planning period of the study, which examined space needs to the year 2022. This finding assumed that "the EOC would be collocated with the Sheriff's Headquarters and consequently be able to share access to a variety of spaces including breakroom, shower/lockers, bunk rooms, etc." (p. 3.63).

Proposed Emergency Management/EOC Projects

One improvement project to provide space for Emergency Management/EOC is proposed to meet the anticipated need by the year 2012 and beyond. This project would allocate 3,250 square feet of space in the new Sheriff's Office facility to house Emergency Management/EOC as shown below.

Six-Year Capital Improvement Program 2007-2012 continued

Financing for Emergency Management/EOC Improvement Projects

The total cost of the new Sheriff's Office facility is \$7,200,000. However, only a portion of this facility would be devoted to serving Emergency Management/EOC.

EMERGENCY MANAGEMENT/EOC IMPROVEMENT PROJECTS, 2007-2012

Site No.	Project	Square Feet	Total Costs and Funding Source
N/A ¹	Sheriff's Office Division of Emergency Management space at the Law and Justice Center Campus	3,250 ²	See p. 23 for total costs and funding sources

¹ The location of the Sheriff's Office facility has not yet been determined.

² The overall size of the Sheriff's Office facility is planned for approximately 28,250 square feet. Approximately 3,250 square feet would be utilized for Emergency Management on a day-to-day basis. It is assumed that, in an emergency, other space in the building would be utilized for the EOC..

Six-Year Capital Improvement Program 2007-2012 continued

JAILS

Existing Jail Facilities

The existing County jail was designed for 148 beds, although it currently has 245 beds due to double bunking. In 2005, the average daily population for the main jail was 263. Additionally, the jail is currently not in compliance with the Uniform Building Code for double bunking, although a plan has been approved to bring it into compliance. Whatcom County completed construction of a 150 bed minimum security correction facility on Division St. in 2006. Whatcom County also regularly contracts for 48 work release beds from Security Specialists Plus (SSP) Legal Support Services. The jail is located in the Public Safety Building next to the County Courthouse in downtown Bellingham and the SSP facility and minimum security correction facility are located in the Bakerview Rd. industrial area.

EXISTING JAIL BEDS

Site	Name	Beds
1	Public Safety Building	245
2	Security Specialists Plus Facility	50
3	Minimum Security Correction Facility (Division Street)	150
	Total	445

Future Jail Needs

A level of service of 1.42 beds for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, a total of 287 beds would be needed by the year 2012 to comply with the adopted level of service.

Proposed Jail Improvement Projects

While the jail is meeting the current adopted level of service, there are serious concerns that this level of service does not reflect the actual need in the community. This need has been documented by recommendations from the Whatcom County Law and Justice Plan Phase II Report (June 2000), and is reinforced by the growth seen in the average daily populations at the jail. In an effort to meet the community need, the County will be siting and constructing a new law and justice center, tentatively scheduled to open with 600 beds. At the time the new law and justice center is open, the offenders at the minimum-security corrections facility would be relocated to the new center. A location for the law and justice center has not been selected, but it is anticipated to come on line no later than 2015.

Six-Year Capital Improvement Program 2007-2012 continued

Financing for Jail Improvement Projects

The cost of the proposed new jail at the Law and Justice Center is \$8,500,000 within the six-year planning period from 2006-2012 (there will be additional costs from 2013-15, after the timeframe covered by this six-year CIP). These costs would be paid for through the general fund, REET I, and the Public Utilities Improvement Fund (rural sales tax).

JAIL IMPROVEMENT PROJECTS TO SERVE COUNTY-WIDE, 2007-2012

Site No.	Project	Beds	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Total Cost	Funding Source
N/A ¹	New Jail at the Law and Justice Center Campus ²	600	\$2,000,000	\$2,000,000	\$1,000,000	\$2,000,000	\$1,000,000	\$500,000	\$8,500,000	REET I, and Public Utilities Improvement Fund

¹ The location of the new jail has not yet been determined.

² Construction of the new jail at the Law and Justice Center Campus would not be completed until approximately 2015.

JUVENILE DETENTION

EXISTING JUVENILE DETENTION BEDS

The 2006 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.

Site No.	Name	Beds
1	County Courthouse – 311 Grand Ave.	32

Future Juvenile Detention Needs

A level of service of .165 beds per 1,000 population was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, one additional bed would be needed by the year 2012 to meet the needs in Whatcom County at the currently adopted level of service.

The level of service was lowered several years ago pending the outcome of the Whatcom County Law and Justice Plan. The Whatcom County Law and Justice Plan Phase II Report (June 2000) recommends “continuing evaluation of the need for an additional 30 beds for juvenile offenders.” However, it does not include a specific recommendation to construct additional juvenile facilities.

Six-Year Capital Improvement Program 2007-2012 continued

Additionally, the County created a Juvenile Community Justice Center in 2002 that provides alternative correction measures for juveniles. In the last couple years, the juvenile justice center has kept juvenile populations (that are confined to the detention center) low and has allowed juvenile detention to function adequately within the existing facilities. In fact, an average of 19 juvenile detention beds have been occupied over the last several years. On occasions when more than 32 beds have been needed, double bunking is utilized by placing additional mattresses in the cells. The success of the justice center should be subject to continuous evaluation to determine its impact on the need for juvenile beds.

Proposed Juvenile Detention Projects

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

Financing for Juvenile Detention Improvement Projects

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

TRANSPORTATION

ROADS

Existing Roads

The 2005 inventory shows a total of 954.77 miles of County roads. Additionally, there are 212.40 miles of state highways in Whatcom County (including I-5). Therefore, there is a total of approximately 1167.17 miles of public roads in Whatcom County.

Future Road Needs

The Whatcom County Comprehensive Plan states that:

A roadway's "level of service" is a measure of how full of traffic it is. It is the ratio of the actual volume of traffic to the maximum amount of traffic the road could hold. Levels of service range from completely unrestricted flow of traffic (level "A") to stop-and-go traffic jams (level "F"). At level of service "C" the road is 70% to 80% full. The flow of traffic is generally stable, though individual users are significantly affected by the presence of other vehicles.

The Whatcom County Comprehensive Plan sets the following levels of service (LOS) for County roads:

- A volume-to-capacity ratio of 0.75 (LOS of C) during p.m. peak hours for county arterials and collectors located outside of Urban Growth Areas (UGAs).
- A volume-to-capacity ratio of 0.8 (LOS of D) during p.m. peak hours for county for arterials and collectors within County Unincorporated UGAs.

Six-Year Capital Improvement Program 2007-2012 continued

- All city UGAs – A volume-to-capacity ratio of less than 0.9 during p.m. peak hours (equivalent to LOS D).
- A level of service for arterials and collectors that is adequate to accommodate efficient transit service.

In relation to state highways, the *Washington State Highway System Plan: 2003-2022* indicates:

Congestion is typically defined by when, how often, and for how long a driver is delayed or even stopped . . . In the past, WSDOT compared each highway's peak hour volume to capacity (V/C) ratio. This method demonstrated congestion levels only during the peak hour but many segments of highways experience congestion outside of the "peak hour," something the V/C method does not measure.

A more refined deficiency analysis was developed and used in this HSP [highway system plan]. The new analysis uses an array of data to take account of the severity of congestion over a 24-hour period. Index values under the new system range from 1 (little to no congestion) to 24 (theoretically congestion over the entire 24 hours in a day) . . .

The Washington State Transportation Commission adopted thresholds to establish "congested" highways at the index values of 10 for urban highways and 6 for rural highways. . . When compared to traditional technical measures, these thresholds are approximately equivalent to Level of Service (LOS) "D" operation in urban areas and LOS "C" operation in rural areas. Highways above these threshold index values are identified as deficient . . .

Similarly, the *Whatcom Transportation Plan - A Combined Metropolitan and Regional Plan (2001)* indicates a LOS of C for state routes in rural areas and a LOS of D for state routes in cities and urban growth areas.

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

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

Six-Year Capital Improvement Program 2007-2012 continued

Proposed Road Improvement Projects

The Whatcom County Council adopted the Six-Year Transportation Improvement Program for the Years 2007 through 2012 under Resolution No. 2006-050. This six-year plan includes preliminary planning for three proposed new road projects and numerous reconstruction projects. The three proposed new road projects that may be studied are:

- Grandview Road/West Pole Road Connector
- Lincoln Road extension (Harborview Road to Blaine Road)
- West Illinois/Timson Way (West Illinois to Marine Dr.)

While these three projects are on the Six-Year Transportation Improvement Program, construction of two of these projects is not anticipated within the six-year planning period. Rather, preliminary engineering to determine project feasibility may be completed within this time frame. Construction of one project, the Lincoln Rd. Extension, is anticipated within the six-year planning period. In addition to the projects in the Six-Year Transportation Program, the Lincoln Road/Birch Point connector is proceeding as a developer funded project.

Financing for Road Improvement Projects

The total cost of the County transportation projects, including reconstruction projects and the ferry replacement, on the Six-Year Transportation Improvement Program is \$74,128,000. These costs include \$34,288,000 of County funds, with the remainder being funded by the State and Federal governments. A specific breakdown of these costs and revenue projections for road construction are shown in Resolution 2006-050.

LUMMI FERRY

Existing Ferry Facilities

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

Six-Year Capital Improvement Program 2007-2012 continued

Future Ferry Needs

The Whatcom County Comprehensive Plan set a level of service of 513 ferry passenger trips annually per capita of Lummi Island population. It is projected that Lummi Island will have a population of approximately 999 people in the year 2012 (compared to the 2000 census population figure of 812). Based upon this population projection, the ferry would be expected to carry 512,487 passenger trips annually by the year 2012 to meet the level of service set by the County. In 2005, there were a grand total of 377,116 passenger trips, which included vehicles, trucks & trailers, bikes, motorcycles, and pedestrians. Therefore, the ferry would have to provide about 135,371 more passenger trips annually by the year 2012 to meet the level of service standard set by the County, which would constitute about a 36% increase in the number of trips.

Proposed Ferry Improvement Projects

Replacement of the Whatcom Chief ferry with a larger ferry is proposed in the six-year transportation improvement program (Resolution 2006-050). According to the Whatcom County 2007-2020 Fourteen-Year Ferry Capital Program, the existing ferry has a capacity to carry, on average, 50 cars an hour. The new 35-car ferry would be able to carry 70 cars per hour, which represents a 40% increase in vehicle capacity. It would also increase passenger capacity by 50%.

Financing for Ferry Improvement Projects

The cost of ferry replacement, along with related dock and parking improvements, are set forth in the six-year transportation improvement program (Resolution 2006-050).

Six-Year Capital Improvement Program 2007-2012 continued

TOTAL COSTS

TRANSPORTATION

Transportation Projects ¹	2007	2008	2009	2010	2011	2012	Total for the six year period
Total	14,184,000	21,310,000	17,984,000	6,883,333	6,883,333	6,883,333	\$74,128,000

¹ Transportation project costs are from the Six-Year Transportation Improvement Program (TIP) for the Years 2007-2012 (Resolution 2006-050) and include local, state and federal funds. The Six-Year TIP combines expenditures for the last three years of the planning period together. They are broken out here, assuming uniform costs over this three-year period, for the sake of consistency with the format shown below for other capital facilities.

PARKS

Park Project Name	2007	2008	2009	2010	2011	2012	Total for the six year period
South Fork County Park	587,000	532,000	450,000	150,000	0	0	\$1,719,000
Sunnyside Landing Park	5,000	75,000	50,000	0	0	0	\$130,000
Dittrich Park – Lake Samish	15,000	15,000	250,000	250,000	250,000	0	\$780,000
Cherry Point/Point Whitehorn Industrial Area Access	100,000	0	0	157,000	250,000	157,000	\$664,000
Lake Whatcom County Park (south unit)	0	0	20,000	0	250,000	250,000	\$520,000
Total	707,000	622,000	770,000	557,000	750,000	407,000	3,813,000

Six-Year Capital Improvement Program 2007-2012 continued

TRAILS

<i>Trail Project Name</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>Total for the six year period</i>
Bay to Baker Trail	3,942,000	4,677,000	4,227,000	6,230,766	6,230,766	6,230,766	\$31,538,298
Chuckanut Mountain Trails	30,000	3,000	3,000	3,000	0	0	\$39,000
Hertz North Lake Whatcom Trail Extension	0	1,500,000	65,000	0	0	0	\$1,565,000
South Fork County Park	157,000	157,000	100,000	0	0	0	\$414,000
Olsen Property Trail	0	15,000	150,000	0	0	0	\$165,000
Coast Millennium Trail	500,000	4,808,400	188,400	188,400	188,400	188,400	\$6,062,000
Lake Whatcom County Park South Trail	0	0	0	0	158,000	158,000	\$316,000
Sunnyside Landing Connector Trail	0	0	0	0	0	73,500	\$73,500
Camp 2 - Lake Whatcom to Squires Lake Trail	0	0	0	0	0	168,000	\$168,000
Nooksack River Trail - Ferndale to Lynden	0	0	5,428,500	615,000	615,000	615,000	\$7,273,500
Nooksack River Trail - Lynden to Everson	0	0	3,003,000	343,000	343,000	343,000	\$4,032,000
Sumas Mountail Trail	0	0	0	0	0	322,000	\$322,000
Total	4,629,000	11,160,400	13,164,900	7,380,166	7,535,166	8,098,666	\$51,968,298

Six-Year Capital Improvement Program 2007-2012 continued

EXISTING STRUCTURES

<i>Existing Structure Project Name</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>Total for the six year period</i>
Civic Center Annex - Parking Structure Repair, HVAC Engineering, and Lighting Retrofit	150,000	35000	65000	0	0	0	\$250,000
Upgrade Jail and Juvenile Controls and Improve Exiting	1,000,000	1400000	0	0	0	0	\$2,400,000
Public Safety Building – Electrical Upgrades with New Generator	0	0	350,000	0	0	0	\$350,000
Courthouse - Exterior Engineering Evaluation & Repairs	180,000	1,000,000	0	0	0	0	\$1,180,000
Courthouse - Upgrade Basement	250,000	0	0	0	0	0	\$250,000
Courthouse - Window Replacement	250,000	0	0	0	0	0	\$250,000
401 Grand Ave. Building Demolition	300,000	0	0	0	0	0	\$300,000
Surface Parking Construction	-	-	-	-	-	-	-
Sheriff's Facilities - Point Roberts Modular House & Office Replacements	350,000	0	0	0	0	0	\$350,000
Total	\$2,480,000	\$2,435,000	\$415,000	\$0	\$0	\$0	\$5,330,000

Six-Year Capital Improvement Program 2007-2012 continued

CONSTRUCTION/ACQUISITION OF NEW STRUCTURES

<i>New Structure Project Name</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>Total for the six year period</i>
East County Regional Resource Center	200,000	3,600,000	4,000,000	0	0	0	\$7,800,000
Central Plaza Building (acquisition of existing building)	0	600,000	1,200,000	0	0	0	\$1,800,000
Consolidated Services Building	1,000,000	5,000,000	12,000,000	2,000,000	0	0	\$20,000,000
Master Plan for New Sheriff's Office	100,000	0	0	0	0	0	\$100,000
Sheriff's Office (at Law and Justice Center Campus)	0	0	500,000	200,000	4,000,000	2,500,000	\$7,200,000
Jail (at Law and Justice Center Campus)	2,000,000	2,000,000	1,000,000	2,000,000	1,000,000	500,000	\$8,500,000
Total	3,300,000	11,200,000	18,700,000	4,200,000	5,000,000	3,000,000	\$45,400,000

GRAND TOTALS

<i>Project Category</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>Total for the six year period</i>
Transportation	14,184,000	21,310,000	17,984,000	6,883,333	6,883,333	6,883,333	\$74,128,000
Parks	707,000	622,000	770,000	557,000	750,000	407,000	\$3,813,000
Trails	4,629,000	11,160,400	13,164,900	7,380,166	7,535,166	8,098,666	\$51,968,298
Existing Structures	2,480,000	2,435,000	415,000	0	0	0	\$5,330,000
New Structures	3,300,000	11,200,000	18,700,000	4,200,000	5,000,000	3,000,000	\$45,400,000
GRAND TOTAL	25,300,000	46,727,400	51,033,900	19,020,499	20,168,499	18,388,999	\$180,639,298

Six-Year Transportation Improvement Program

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 August of 2006. This program is for the years 2007 through 2012.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2007	2008	2009	2010-2012	
1	Lake Whatcom Blvd, High Bridge #115	Bridge Replacement	50				50
2	Marine Drive (Bennett Drive to Locust Street)	Reconstruction	150				150
3	Innis Creek Road	Fish Passage & Drainage Upgrade	350				350
4	Hannegan Road / SR 544 Intersection	Signalization (cost share with WSDOT)	2,400				2,400
5	Hannegan Road Intersections	Intersection Safety Improvements including left turn lanes	1,000				1,000
6	Drayton Harbor Road	Slope and pavement repair	1,000				1,000
7	Cable Street (Lakeview Street to Lake Whatcom Blvd)	Reconstruction	3,000				3,000
8	Lincoln Road (Shintaffer Road to SR 548)	Reconstruction and new road	450	3,500	2,000		5,950
9	Birch Bay-Lynden Road/Blaine Road SR 548	Intersection Improvements	100	200	1,200		1,500
10	Birch Bay Drive Pedestrian Facility (Alderson Road to Harborview Road)	Pedestrian & non-motorized enhancements	100				100
11	Potter Road, Bridge #148 (South Fork Nooksack)	Replacement		400	200	6,000	6,600
12	Yew Street Road, Phase 2	Reconstruction and non-motorized enhancements	200	400	3,700	1,000	5,300
13	Hampton Road, Mormon Ditch Bridge # 261	Bridge Replacement	300	3,750			4,050

Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2007	2008	2009	2010-2012	
14	Mosquito Lake Road, Middle Fork Bridge #140	Rehabilitation	2,760	2,160			4,920
15	Slater Road/Nooksack River Bridge	Floodproofing	300	6,400			6,700
16	Lake Louise Road (Sudden Valley Gate 13 to Austin Street)	Reconstruction	150	350	2,170	1,990	4,660
17	Haxton Way Non-Motorized Improvements (Gooseberry Point to Slater Road)	Pedestrian & bicycle	100	100	1,824		2,024
18	Brich Bay-Lynden Road/Portal Way	Intersection Improvements	20			2,130	2,150
19	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing			100	100	200
20	West Illinois / Timson Way	New Roadway				20	20
21	Tyee Drive (Benson Road to Roosevelt Road)	Reconstruction and non-motorized enhancements				20	20
22	Portal Way/Dakota Creek Bridge #500	Reconstruction				1,500	1,500
23	North Shore Road	Reconstruction	20	50	200		270
24	Slater Road Intersection	Install Turn Lanes				20	20
25	Grandview / Point Whitehorn (Birch Bay Drive to Jackson Road)	Reconstruction				450	450
26	Clearbrook Road/Johnson Creek Bridge #302	Bridge Replacement	44	20	20	500	584
27	Siper Road SR 9 to Hopewell Road	Reconstruction				20	20
28	East Hemmi Road @ Ten Mile Creek	Reconstruction				20	20
29	Hillsdale Road Culvert Replacement	Replacement	20			350	370
30	Grandview Road / West Pole Road Connector					20	20

Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2007	2008	2009	2010-2012	
31	Replacement of the Whatcom Chief	Replacement of the Gooseberry Point to Lummi Island Ferry		1500	5500		7,000
32	Ferry Dock Improvements	Improvements to Lummi Island Ferry Docks	450	1550	150	450	2,600
33	Parking Improvements on Lummi Island	Parking Improvements	200				200
34	Various Ferry Parking & Staging		100	310	100	200	710
35	Gooseberry Point Ferry Dock Relocation	Relocation feasibility study	100				100
36	Various Bridges Rehabilitaion/Replacement		200	200	200	750	1,350
37	Subdivision Overlays		200		100	1,200	1,500
38	Right of Way Acquisition		20	20	20	60	120
39	Unanticipated Site Improvements		200	200	200	600	1,200
40	Gravel Conversions (various locations)		100	100	100	500	800
41	Stormwater Quality Improvements (Various Locations)				100	1,150	1,250
42	Non-motorized Transportation Improvements	Various locations	50	50	50	800	950
43	Fish Passage Project (various locations)		50	50	50	800	950
			<u>14,184</u>	<u>21,310</u>	<u>17,984</u>	<u>20,650</u>	<u>74,128</u>

IMPACT OF CAPITAL IMPROVEMENTS ON OPERATING BUDGETS

None of the capital improvement projects currently adopted in the 2007-2008 budget are expected to have significant impacts on this biennium's operational budgets. Additional capital projects will be adopted over the next two years and operating impacts projected at that time.

Parks and Trails

Operating impacts from these projects are not expected to begin until 2009. Improvements at Dittrich Park, Cherry Point/Point Whitehorn, and trail additions are expected to require seasonal extra help staffing eventually. Depending on the scope of improvements, South Fork County Park may have a more significant impact depending on whether or not campground facilities are added. Initial planning for this park is included in this budget. Improvements to existing county parks will not impact the operations budget.

Existing Structures

Major building maintenance projects will not significantly impact operating budgets.

New Structures

East County Regional Resource Center – depending on what role the County assumes, the construction of this center could have significant impact on future budgets. An estimated 1.75 FTEs will need to oversee the center and provide custodial/maintenance services. Utilities and supply budgets will be impacted. This Center is still in the preliminary planning stages and no budget has been adopted at this time.

Central Plaza Building – this building, which is currently leased, will be purchased in 2009. It will be financed by issuing bonds. No operating impact is anticipated as lease payments will be replaced by debt service payments.

Consolidated Services Building – this building is also in the initial planning phase and operating impacts have not been projected at this time. This building will replace existing county buildings and leased facilities. Operating impacts will most likely include building maintenance budgets and debt service budgets. It is anticipated that bond issues will fund a large portion of this project. Current debt service estimates are \$80,000 per million dollars borrowed.

Law & Justice Campus – this project is in preliminary planning phases and no site has been acquired as of the publication date of this budget. A new 600-bed jail facility will have significant impacts on the operating budget.

Transportation

The addition of Lincoln Road to the county road inventory will eventually affect the maintenance and operations budget in the Road Fund. Operating impacts of replacing the Lummi Island ferry boat are not known at this time.



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

Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
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001 General Fund

1 General Fund Revenues							
4311	Property Taxes	17,600,122	19,534,699	20,531,311	20,740,643	21,802,591	22,347,591
4312	Timber Harvest Taxes	160,305	63,641	62,669	125,000	100,000	100,000
4313	Retail Sales & Use Tax	8,706,477	9,293,696	10,036,617	9,492,845	11,782,190	12,663,439
4317	Excise Taxes	481,765	545,138	622,652	439,500	526,000	526,000
4319	Interest & Penalty on Tax	1,893,154	1,970,227	2,018,051	1,802,000	1,902,500	1,927,500
4332	Federal Entitlements	326,492	623,586	638,772	625,000	640,000	640,000
4335	State Shared Revenues	78,524	84,501	98,201	93,500	93,350	93,350
4336	State Entitlements	1,073,028	1,136,758	1,132,294	1,209,891	1,258,000	1,324,061
4337	Interlcl Grant-Entitlement	767,245	787,576	808,538	830,150	852,432	875,404
4338	Intergovernmental Svc	500,000	500,000	-	-	-	-
4342	Security of Persons & Property	-	-	20,000	-	-	-
4349	Other Interfnd Svc Charges	109,868	244,718	214,058	222,280	251,299	258,839
4351	Felony Penalties	177,094	163,566	148,617	91,344	156,414	156,414
4353	Nonparking Infractions	968,593	1,003,736	890,167	1,063,350	1,108,150	1,158,150
4354	Parking Infractions	1,918	3,028	1,523	3,500	3,500	3,500
4355	Criminal Traffic Misdem	254,037	245,887	261,169	225,200	280,000	290,000
4356	Nontraffic Misdemeanor	110,720	111,563	115,318	108,200	108,200	108,200
4357	Criminal Costs	53,964	58,008	62,609	85,952	84,593	84,593
4361	Interest Earnings	2,291,702	1,997,880	2,832,140	3,077,400	4,873,850	4,653,850
4362	Rents & Royalties	310,311	321,297	452,475	304,000	354,500	354,500
4366	Other Interfund Misc. Revenue	-	-	-	-	37,418	37,418
4369	Other Miscellaneous Revenue	48,490	34,777	49,071	50,000	50,000	50,000
8110	State Timber Sales	745,741	757,910	713,646	700,000	700,000	700,000
8301	Operating Transfer In	120,836	43,000	43,000	43,000	336,687	658,740
1	General Fund Revenues	36,780,386	39,525,192	41,752,898	41,332,755	47,301,674	49,011,549
10 Assessor							
4341	General Government	10,887	11,806	13,585	14,500	14,500	14,500
10	Assessor	10,887	11,806	13,585	14,500	14,500	14,500
15 Auditor							
4322	Non-Bus Licenses & Permits	10,832	10,832	10,984	10,500	10,500	10,500
4341	General Government	1,758,694	1,638,421	1,697,905	1,562,500	1,607,500	1,617,500
4369	Other Miscellaneous Revenue	781	989	1,109	300	300	300
8301	Operating Transfer In	19,171	30,103	71,166	79,393	84,794	89,826
15	Auditor	1,789,478	1,680,345	1,781,164	1,652,693	1,703,094	1,718,126
21 County Council							
4341	General Government	1,878	2,613	1,299	2,124	2,124	2,124
4369	Other Miscellaneous Revenue	8,698	990	3,064	1,900	1,900	1,900
21	County Council	10,576	3,603	4,363	4,024	4,024	4,024

General Fund: 26 Planning & Development Svcs / 45 District Court

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
26 Planning & Development Svcs						
4321 Business License & Permit	22,550	23,201	26,760	15,000	28,115	28,818
4322 Non-Bus Licenses & Permits	1,652,050	1,734,624	1,947,670	1,900,000	1,844,704	1,881,598
4333 Federal Grants-Indirect	-	32,956	1,200	-	-	-
4334 State Grants	66,546	304,393	456,107	150,000	-	-
4337 Intercl Grant-Entitlement	-	-	-	53,900	-	-
4338 Intergovernmental Services	14,347	19,148	19,192	19,000	15,568	18,380
4341 General Government	15,359	10,351	15,270	6,500	10,775	12,097
4342 Security-Persons & Property	18,746	16,602	13,671	14,000	13,516	14,927
4345 Economic Environment	1,963,053	2,046,950	2,528,263	2,470,285	3,125,531	3,272,145
4352 Civil Penalties	15,644	29,118	24,375	20,000	24,865	25,114
4369 Other Miscellaneous Revenue	8,428	11,683	28,733	1,050	1,050	1,050
8301 Operating Transfer In	81,800	-	54,005	-	11,600	11,600
26 Planning & Development Svcs	3,858,523	4,229,026	5,115,246	4,649,735	5,075,724	5,265,729
30 Treasurer						
4341 General Government	14,724	44,477	71,448	49,100	79,750	84,750
4369 Other Miscellaneous Revenue	53,636	(4,205)	50,530	55,416	44,000	44,000
8301 Operating Transfer In	59,159	56,169	66,609	35,000	65,000	65,000
30 Treasurer	127,519	96,441	188,587	139,516	188,750	193,750
35 Sheriff						
4311 Property Taxes	704,842	714,255	714,738	706,530	706,530	706,530
4312 Timber Harvest Taxes	13,059	4,657	4,370	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,583	1,369	1,370	1,400	1,400	1,400
4331 Federal Grants-Direct	94,636	40,340	7,574	8,130	8,672	9,214
4333 Federal Grants-Indirect	60,000	155,682	207,160	175,361	112,562	112,562
4334 State Grants	175,440	46,959	53,151	37,952	16,438	-
4336 State Entitlements	63,840	135,530	142,265	113,090	131,090	131,090
4338 Intergovernmental Svc	3,621	76,633	89,090	60,000	60,000	60,000
4342 Security-Persons & Property	304,193	215,209	219,389	135,827	115,627	115,627
4367 Contributions-Private Source	-	6,151	800	-	-	-
4369 Other Miscellaneous Revenue	71,240	787	27,651	18,459	475	475
8110 State Timber Sales	61,280	55,987	50,150	45,000	45,000	45,000
8301 Operating Transfer In	224,560	229,400	274,163	427,268	295,003	309,056
35 Sheriff	1,778,294	1,682,959	1,791,871	1,736,217	1,499,997	1,498,154
41 Jail (See Fund 118 Whatcom County Jail Fund)						
41 Jail	-	-	-	-	-	-
45 District Court						
4341 General Government	116,647	110,174	123,518	114,850	141,500	146,500
4361 Interest on Notes/Accounts	8,299	14,121	14,972	12,000	16,000	12,000
4369 Miscellaneous Revenue	2,193	1,900	2,430	1,700	3,700	1,700
8301 Operating Transfer In	-	-	-	5,186	8,083	8,083
45 District Court	127,139	126,195	140,920	133,736	169,283	168,283

General Fund: 50 District Court Probation / 70 Superior Court

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
50 District Court Probation						
4338 Intergovernmental Svc	373,270	405,548	394,153	390,000	370,000	370,000
4342 Security-Persons & Property	610,696	779,292	777,921	805,700	864,700	886,200
4346 Mental & Physical Health fees	60,475	46,825	46,300	86,819	86,819	86,819
50 District Court Probation	1,044,441	1,231,665	1,218,374	1,282,519	1,321,519	1,343,019
60 Juvenile						
4333 Federal Grants - Indirect	-	66,069	58,815	26,672	26,672	26,672
4334 State Grants	630,319	532,578	528,269	557,681	608,766	618,627
4341 Printing and Duplicating	3,089	2,772	4,449	3,000	3,000	3,000
4342 Security-Persons & Property	75,196	77,398	74,800	50,000	54,000	54,000
4367 Contributions-Private Source	27,855	5,350	50,137	27,216	-	-
4369 Other Miscellaneous Revenue	11,546	12,571	13,582	12,000	12,000	12,000
8301 Operating Transfer In	5,558	6,983	13,030	14,000	10,000	10,000
60 Juvenile	753,563	703,721	743,082	690,569	714,438	724,299
65 Prosecuting Attorney						
4331 Federal Grants-Direct	125,485	132,330	140,196	147,879	163,123	170,366
4333 Federal Grants-Indirect	577,422	427,228	483,974	631,061	685,996	697,875
4334 State Grants	78,485	225,760	215,838	52,278	59,304	59,304
4341 General Government	49,114	50,164	56,485	66,854	61,550	63,285
4367 Contribution-Private Source	6,000	-	6,000	6,250	6,000	6,000
8301 Operating Transfer In	422,512	353,103	367,978	372,318	393,201	405,876
65 Prosecuting Attorney	1,259,018	1,188,585	1,270,471	1,276,640	1,369,174	1,402,706
66 Public Defender						
4334 State Grants	21,000	25,052	19,000	19,000	106,367	108,368
4369 Other Miscellaneous Revenue	3,000	305	125	-	-	-
66 Public Defender	24,000	25,357	19,125	19,000	106,367	108,368
70 Superior Court						
4322 Non-Bus Licenses & Permits	10,832	10,832	10,984	8,000	10,000	10,000
4331 Federal Grants-Direct	126,502	191,320	139,871	-	-	-
4333 Federal Grants-Indirect	201,153	126,202	64,665	98,805	172,158	167,158
4334 State Grants	11,801	61,914	108,912	74,710	143,785	143,785
4336 State Entitlements	-	57,750	20,062	53,000	50,000	50,000
4341 General Government	20,310	20,310	20,595	16,000	18,000	18,000
4342 Security-Persons & Property	7,762	18,399	17,921	22,000	24,000	24,000
4345 Economic Environment	9,258	13,573	25,983	25,000	33,000	33,000
4369 Other Miscellaneous Revenue	-	1,618	1,325	4,000	4,000	4,000
8301 Operating Trans In - Drug Fund	25,000	25,500	25,500	55,750	25,500	25,500
70 Superior Court	412,618	527,418	435,818	357,265	480,443	475,443

General Fund: 71 County Clerk / 106 Parks & Recreation

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
71 County Clerk						
4333 Federal Grants-Indirect	101,900	202,519	177,404	175,000	195,219	195,219
4334 State Grants	30,701	74,812	51,043	27,000	34,738	34,738
4336 State Entitlements	27,647	20,236	31,272	22,118	22,118	22,118
4341 General Government	239,612	270,544	322,818	417,627	428,031	428,031
4361 Interest Earnings	14,783	14,137	15,005	12,000	12,082	12,082
4369 Other Miscellaneous Revenue	149	388	84	-	1,190	1,190
8301 Operating Trans In - EMS Fund	-	-	-	105,860	-	-
71 County Clerk	414,792	582,636	597,626	759,605	693,378	693,378
75 Extension						
8301 Operating Transfer In	189,596	20,000	20,000	20,000	20,000	20,000
75 Extension	189,596	20,000	20,000	20,000	20,000	20,000
100 Non-Departmental						
4322 Non-Bus Licenses & Permits	1,275	-	-	-	-	-
4331 Federal Grants-Direct	-	22,649	202,825	403,014	490,461	263,294
4333 Federal Grants - Indirect	-	24,000	414,423	500,000	-	-
4336 State Entitlements	35,520	32,960	16,960	30,000	30,000	30,000
4338 Intergovernmental Services	-	-	33,237	-	-	-
4343 Physical Environment	1,230	-	-	-	-	-
4345 Annexation Review Fees	-	-	200	-	3,800	3,800
4367 Contributions-Alcoa	92,510	145,500	124,500	-	-	-
4369 Other Miscellaneous Revenue	19,940	800	-	3,000	3,000	3,000
8301 Operating Transfer In	-	-	17,000	218,500	-	-
100 Non-Departmental	150,475	225,909	809,145	1,154,514	527,261	300,094
106 Parks & Recreation						
4333 Federal Grants - Indirect	-	-	1,067	19,034	-	-
4334 State Grants	-	50,000	178	53,172	-	-
4338 Shared Govt Costs COB	6,000	6,000	6,000	-	6,000	6,000
4347 Culture and Recreation	323,439	323,597	312,995	320,960	358,170	358,176
4349 Other Interfnd Svc Charges	16,897	16,897	21,710	16,897	16,897	16,897
4362 Rents & Royalties	350,336	381,572	414,748	340,156	417,450	417,450
4367 Contribution-Private Source	60,879	71,944	74,729	31,457	28,648	28,854
4369 Other Miscellaneous Revenue	16,436	20,244	23,507	14,168	12,144	12,144
8301 Operating Transfer In	16,361	18,797	19,487	20,910	59,089	61,594
106 Parks & Recreation	790,348	889,051	874,421	816,754	898,398	901,115

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

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
153 Health Department						
4311 Property Taxes	316,717	329,083	364,760	390,000	410,000	430,000
4312 Timber Harvest Taxes	2,888	1,070	1,115	1,000	1,000	1,000
4317 Excise Taxes	2,595	2,301	2,622	500	500	500
4321 Business License & Permit	369,803	396,101	478,997	492,300	565,960	611,939
4322 Septic Tank Installations	125,313	158,762	163,996	192,350	310,350	310,350
4333 Federal Grants-Indirect	1,271,333	1,194,725	1,337,181	1,170,250	1,331,975	1,372,411
4334 State Grants	2,939,180	2,908,051	3,295,713	4,486,117	4,213,112	4,045,835
4336 State Entitlements	871,929	862,779	862,261	883,120	862,983	862,983
4338 Intergovernmental Svc	440,256	392,371	342,003	364,113	314,197	314,197
4341 General Government	3,873	9,599	10,820	7,345	7,345	7,345
4343 Sewer Service Charges	31,093	34,795	34,786	38,500	38,500	38,500
4345 Economic Environment	7,165	9,210	13,145	10,200	13,000	13,000
4346 Mental & Physical Health	406,784	445,853	462,472	480,355	490,355	572,355
4367 Contribution-Private Source	227,172	46,319	86,395	-	8,000	8,000
4369 Other Miscellaneous Revenue	1,658	18,429	2,357	64	64	64
8110 State Timber Sales	13,409	12,790	12,639	9,000	9,000	9,000
8301 CE TB Operating Transfer In	160,990	132,153	130,333	144,733	137,446	137,446
153 Health Department	7,192,158	6,954,641	7,601,595	8,669,947	8,713,787	8,734,925
001 General Fund	56,713,811	59,704,550	64,378,291	64,709,989	70,801,811	72,577,462

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

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
108 County Road Fund						
471 Public Works						
4311 Property Taxes	12,419,107	12,944,062	13,878,169	13,297,000	14,658,000	15,024,000
4312 Timber Harvest Taxes	229,431	84,364	85,080	200,000	150,000	150,000
4317 Excise Taxes	27,810	24,806	26,677	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	51,139	55,794	94,738	40,100	50,100	50,100
4331 Federal Grants-Direct	-	81,806	24,798	67,000	-	-
4332 Federal Entitlements	834,818	845,127	864,926	800,000	800,000	800,000
4333 Federal Grants-Indirect	522,513	763,458	2,179,568	4,739,000	-	-
4334 State Grants	730,358	459,773	435,099	637,300	427,600	427,600
4335 State Shared Revenues	1,093	873	2,826	1,000	1,000	1,000
4336 State Entitlements	3,381,088	3,551,561	3,702,196	3,491,556	4,073,158	4,174,987
4338 Intergovernmental Svc	75,075	163,914	82,554	55,000	62,500	62,500
4341 General Government	8,318	10,257	9,404	10,728	10,728	10,728
4342 Security-Persons & Property	2,376	2,016	6,026	1,000	3,000	3,000
4343 Physical Environment	1,700	3,859	5,866	1,400	4,000	4,000
4344 Transportation	628,954	656,686	665,246	10,100	11,000	11,000
4345 Economic Environment	149,352	55,878	86,189	40,000	40,000	40,000
4349 Other Interfnd Svc Charges	554,097	432,925	516,428	629,296	791,592	809,334
4361 Interest Earnings	3,863	2,565	4,959	4,000	4,000	4,000
4362 Rents & Royalties	5,236	6,714	5,957	5,000	5,000	5,000
4363 Insurance Prem & Recovery	-	-	56,488	-	-	-
4367 Contribution-Private Source	-	18,000	53,120	-	-	-
4369 Other Miscellaneous Revenue	(19,414)	(30,807)	(34,208)	4,000	4,000	4,000
8110 State Timber Sales	1,071,473	1,012,669	970,283	900,000	900,000	900,000
8301 Operating Transfer In	60,070	60,049	71,039	104,254	78,821	79,297
108 County Road Fund	20,738,457	21,206,349	23,793,428	25,062,734	22,099,499	22,585,546
109 Election Reserve Fund						
4311 Property Taxes	363,408	364,366	363,912	360,000	360,000	360,000
4312 Timber Harvest Taxes	3,306	1,183	1,109	2,000	1,200	1,200
4317 Excise Taxes	2,971	2,543	2,606	-	-	-
4333 Federal Grants - Indirect	-	107,288	665,182	309,549	65,556	-
4334 State Grants	-	154,105	-	-	-	-
4341 General Government	346,449	306,185	511,742	344,249	583,122	403,211
4369 Other Miscellaneous Revenue	147	135	163	-	-	-
8110 State Timber Sales	15,441	14,161	12,680	12,000	12,000	12,000
8301 Operating Transfer In	-	-	-	49,106	219,405	528,087
109 Election Reserve Fund	731,722	949,966	1,557,394	1,076,904	1,241,283	1,304,498

Veterans Relief Fund (114) / Low-Income Housing Projects Fund (121)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
114 Veterans Relief Fund						
4311 Property Taxes	142,522	148,086	164,144	156,478	184,538	189,538
4312 Timber Harvest Taxes	1,299	482	502	579	579	579
4317 Excise Taxes	1,168	1,035	1,180	1,197	1,197	1,197
4369 Other Miscellaneous Revenue	158	56	5,534	-	-	-
8110 State Timber Sales	6,034	5,756	5,688	4,127	5,127	5,127
114 Veterans Relief Fund	151,181	155,415	177,048	162,381	191,441	196,441
115 WC Tax Refund Fund						
4311 Property Taxes	10,550	2,732	2,482	-	-	-
8110 State Timber Sales	2,297	-	-	-	-	-
115 WC Tax Refund Fund	12,847	2,732	2,482	-	-	-
117 Water Resources Fund						
4333 Federal Grants - Indirect	177,223	-	-	-	-	-
4334 State Grants	14,636	-	-	-	-	-
4369 Other Miscellaneous Revenue	-	(5,350)	-	-	-	-
8301 Operating Transfer In	2,580,870	-	-	-	619,000	500,000
117 Water Resources Fund	2,772,729	(5,350)	-	-	619,000	500,000
118 Whatcom County Jail Fund*						
4313 Retail Sales & Use Tax	-	-	1,767,211	3,349,112	3,382,987	3,552,136
4331 Federal Grants-Direct	51,517	67,618	51,368	-	-	-
4332 Federal Forest-Title III	39,097	24,433	32,064	30,134	42,754	38,660
4333 Federal Grants-Indirect	27,624	-	-	11,284	-	-
4334 State Grants	3,675	-	-	15,393	-	-
4338 Intergovernmental Svc	1,497,460	1,426,394	1,778,252	1,672,842	2,143,947	2,184,060
4341 General Government	110,811	114,663	117,373	119,064	121,718	145,150
4342 Security-Persons & Property	482,213	621,709	630,610	602,068	448,249	461,695
4349 Other Interfnd Svc Charges	57,133	33,836	-	-	-	-
4367 Contributions-Alcoa	3,048	8,933	8,189	5,000	13,450	13,853
4369 Other Miscellaneous Revenue	135,226	164,440	149,602	130,970	210,240	216,546
8301 Operating Transfer In	153,770	201,030	213,565	-	-	-
8301 Operating Transfer In	-	-	49,330	5,842,526	6,669,749	6,519,657
*118 Whatcom County Jail Fund	2,561,574	2,663,056	4,797,564	11,778,393	13,033,094	13,131,757
119 REET Electronic Technology Fund						
4317 Excise Taxes	-	-	10,990	-	-	-
4336 State Entitlements	-	-	12,238	-	-	-
119 REET Electronic Technology Fund	-	-	23,228	-	-	-
121 Low-Income Housing Projects Fund						
4341 General Government	403,418	341,943	357,094	341,700	320,000	320,000
121 Low-Inc. Housing Projects Fund	403,418	341,943	357,094	341,700	320,000	320,000

Homeless Housing Fund (122) / Road Improvement Dist #2 (155)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
122 Homeless Housing						
4341 General Government	-	-	158,607	350,000	330,000	330,000
122 Homeless Housing	-	-	158,607	350,000	330,000	330,000
130 Countywide Emerg Medical Svcs Fund						
4313 Retail Sales & Use Tax	-	-	-	96,109	2,283,711	2,387,805
130 Countywide Emerg Medical Svcs	-	-	-	96,109	2,283,711	2,387,805
135 WC Trial Court Improvement Fund						
4336 State Entitlements	-	-	4,221	22,336	36,000	52,000
135 WC Trial Court Improvement Fun	-	-	4,221	22,336	36,000	52,000
140 Solid Waste Fund						
4334 State Grants	195,050	403,564	161,179	264,200	285,081	285,081
4343 Physical Environment	791,336	818,550	836,351	780,000	800,000	800,000
4362 Other Long-term Rent	2,700	1,800	1,350	1,800	1,800	1,800
4369 Other Miscellaneous Revenue	-	453	-	-	-	-
140 Solid Waste Fund	989,086	1,224,367	998,880	1,046,000	1,086,881	1,086,881
141 WC Convention Center Fund						
4313 Retail Sales & Use Tax	162,021	145,336	159,122	150,000	170,000	170,000
141 WC Convention Center Fund	162,021	145,336	159,122	150,000	170,000	170,000
142 Victim/Witness Assistance Fund						
4333 Federal Grants - Indirect	-	12,041	10,717	9,000	9,000	9,000
4341 General Government	91,207	75,519	80,658	79,800	83,000	83,000
4351 Felony Penalties	24,882	24,586	22,451	25,000	25,000	25,000
142 Victim/Witness Assistance Fund	116,089	112,146	113,826	113,800	117,000	117,000
148 CERB Fund						
8301 Operating Transfer In	168,318	107,268	129,693	189,360	-	-
148 CERB Fund	168,318	107,268	129,693	189,360	-	-
151 Community Development Fund						
4369 Other Miscellaneous Revenue	-	-	14,512	-	-	-
151 Community Development Fund	-	-	14,512	-	-	-
154 Road Improvement Dist #1						
4317 Excise Taxes	22,670	23,702	22,975	21,391	21,406	21,406
4369 Other Miscellaneous Revenue	803	772	771	769	777	777
154 Road Improvement Dist #1	23,473	24,474	23,746	22,160	22,183	22,183
155 Road Improvement Dist #2						
4317 Excise Taxes	1,045	1,008	1,523	1,760	1,540	1,540
4369 Other Miscellaneous Revenue	88	86	88	88	88	88
155 Road Improvement Dist #2	1,133	1,094	1,611	1,848	1,628	1,628

Road Improvement District #7 (159) / Flood Control Zone Dist Fund (169)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
159 Road Improvement Dist #7						
4317 Excise Taxes	1,670	1,772	2,341	2,444	2,431	2,431
4369 Other Miscellaneous Revenue	217	262	188	182	181	181
159 Road Improvement Dist #7	1,887	2,034	2,529	2,626	2,612	2,612
162 Road Improvement Guarantee						
8301 Operating Transfer In	-	-	20,387	-	-	-
162 Road Improvement Guarantee	-	-	20,387	-	-	-
165 Whatcom County Drug Fund						
4333 Federal Grants - Indirect	-	-	13,740	-	-	-
4351 Felony Penalties	175,349	121,685	246,598	150,000	140,000	140,000
4357 Criminal Costs	893,400	363,134	469,354	185,000	210,000	210,000
4361 Interest Earnings	16,966	22,937	29,748	15,000	30,000	20,000
4369 Other Miscellaneous Revenue	-	6,450	-	-	-	-
165 Whatcom County Drug Fund	1,085,715	514,206	759,440	350,000	380,000	370,000
166 Auditor's O & M Fund						
4336 State Entitlements	75,090	88,492	64,908	55,000	100,000	100,000
4341 General Government	91,689	74,661	116,742	70,400	130,900	131,000
166 Auditor's O & M Fund	166,779	163,153	181,650	125,400	230,900	231,000
167 Emergency Management Fund						
4333 Federal Grants - Indirect	-	139,033	868,730	980,971	104,199	109,943
4334 State Grants	47,624	-	-	-	-	-
4338 Intergovernmental Svc	140,320	140,603	147,549	144,286	156,480	164,408
4367 Contribution-Private Source	-	-	-	20,000	-	-
4369 Other Miscellaneous Revenue	3,976	1,397	4,120	5,000	5,000	5,000
8301 Operating Transfer In	102,970	103,301	108,403	106,734	113,274	119,014
167 Emergency Management Fund	294,890	384,334	1,128,802	1,256,991	378,953	398,365
169 Flood Control Zone Dist Fund						
4311 Property Taxes	-	2,472,731	2,651,504	2,500,000	3,000,000	3,100,000
4312 Timber Harvest Taxes	-	8,294	8,184	-	-	-
4317 Excise Taxes	4,128,336	169,662	77,784	-	-	-
4319 Other Penalties	33,404	25,511	6,735	-	-	-
4333 Federal Grants-Indirect	288,626	716,091	485,174	392,490	462,795	138,750
4334 State Grants	197,414	237,128	163,554	154,500	123,371	35,000
4338 Intergovernmental Svc	10,357	101,773	91,052	357,382	21,000	55,000
4343 Physical Environment	-	-	-	76,000	3,250	10,000
4369 Other Miscellaneous Revenue	12,845	(11,914)	6,852	2	-	-
8110 State Timber Sales	-	94,159	93,177	-	80,000	80,000
8301 Operating Transfer In	-	-	-	855,472	-	-
169 Flood Control Zone Dist Fund	4,670,982	3,813,435	3,584,016	4,335,846	3,690,416	3,418,750

Pt. Roberts Fuel Tax (170) / Real Estate Excise Tax II Fund (324)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
170 Pt Roberts Fuel Tax						
4317 Excise Taxes	27,146	35,278	43,690	30,000	50,000	50,000
170 Pt. Roberts Fuel Tax	27,146	35,278	43,690	30,000	50,000	50,000
175 Conservation Futures Fund						
4311 Property Taxes	768,472	793,041	832,139	851,381	893,869	916,869
4312 Timber Harvest Taxes	7,002	2,578	2,540	3,125	2,875	2,875
4317 Excise Taxes	6,293	5,543	5,972	6,806	6,400	6,400
4331 Federal Grants-Direct	-	240,000	470,100	532,500	-	-
4334 State Grants	-	-	49,000	-	-	-
4369 Other Miscellaneous Revenue	309	296	409	412	412	412
8110 State Timber Sales	32,574	30,819	28,925	27,348	28,348	28,348
175 Conservation Futures Fund	814,650	1,072,277	1,389,085	1,421,572	931,904	954,904
219 CRID #9 Gen Debt Fund						
4361 Interest Earnings	13,388	14,582	37,718	4,815	-	-
4368 Spec Assessment-Principal	43,560	71,383	120,049	184,545	-	-
8301 Operating Transfer In	-	20,387	-	-	-	-
219 CRID #9 Gen Debt Fund	56,948	106,352	157,767	189,360	-	-
220 LRID #10 Gen Debt Fund						
4361 Interest Earnings	1,046	2,272	21,524	3,754	-	-
4368 Spec Assessment-Principal	2,101	6,424	32,257	10,052	-	-
220 LRID #10 Gen Debt Fund	3,147	8,696	53,781	13,806	-	-
241 1993 Ltd Tax GO Bond						
8301 Operating Transfer In	451,365	2	-	-	-	-
241 1993 Ltd Tax GO Bond	451,365	2	-	-	-	-
242 1997 Ltd Tax GO & Refunding Bond						
8301 Operating Transfer In	1,183,915	1,192,565	1,176,615	1,186,128	1,181,490	1,206,303
242 1997 Ltd Tax GO & Rfndg Bond	1,183,915	1,192,565	1,176,615	1,186,128	1,181,490	1,206,303
243 1998 Ltd Tax GO Bond						
8301 Operating Transfer In	254,073	254,598	253,200	254,145	258,345	257,145
243 1998 Ltd Tax GO Bond	254,073	254,598	253,200	254,145	258,345	257,145
244 2003 Ltd Tax GO & Refunding Bond						
8212 Proceeds Refunding Debt	4,536	-	-	-	-	-
8301 Operating Transfer In	43,709	428,418	421,200	429,718	427,618	430,058
9101 Residual Equity Transfer In	700,000	-	-	-	-	-
244 2003 Ltd Tax GO & Rfndg Bond	748,245	428,418	421,200	429,718	427,618	430,058
324 Real Estate Excise Tax II Fund						
4317 Excise Taxes	-	1,550,885	2,367,326	1,636,600	2,300,000	2,300,000
324 Real Estate Excise Tax II Fund	-	1,550,885	2,367,326	1,636,600	2,300,000	2,300,000

Real Estate Excise Tax I (326) / WC Supplemental Retirement Fund (503)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
326 Real Estate Excise Tax I Fund						
4317 Excise Taxes	1,450,996	1,880,283	2,377,036	1,636,600	2,300,000	2,300,000
4369 Other Miscellaneous	(16)	-	(100)	-	9,700	-
326 Real Estate Excise Tax I Fund	1,450,980	1,880,283	2,376,936	1,636,600	2,309,700	2,300,000
330 County Parks Improvement Fund						
4361 Interest Earnings	850	697	914	-	1,000	1,000
4369 Other Miscellaneous Revenue	1,450	1,450	71,000	-	6,000	-
330 County Parks Improvement Fund	2,300	2,147	71,914	-	7,000	1,000
332 Public Utilities Improvement Fund						
4313 Sales & Use Tax Collection	2,055,993	2,192,088	2,380,839	2,408,096	2,500,000	2,500,000
4334 State Grant	-	50,000	-	-	-	-
4361 Interest Earnings	-	-	7,500	-	-	-
332 Public Utilities Improvmt Fund	2,055,993	2,242,088	2,388,339	2,408,096	2,500,000	2,500,000
333 Jail Construction Project Fund						
4334 State Grant	-	-	400,000	-	-	-
4337 Interlocal Grant-Entitlement	-	-	-	2,260,000	-	-
8301 Operating Transfer In	-	-	2,762,947	3,675,449	-	-
333 Jail Construction Project Fund	-	-	3,162,947	5,935,449	-	-
444 Ferry System Fund						
4336 State Entitlements	-	-	-	160,000	160,000	160,000
4344 Transportation	-	-	-	771,744	915,000	959,000
8301 Operating Transfer In	-	-	-	767,137	749,000	785,000
9101 Residual Equity Transfer In	-	-	-	1,587,137	-	-
444 Ferry System Fund	-	-	-	3,286,018	1,824,000	1,904,000
501 Equipment Rental & Revolving						
4348 Internal Sales & Services	3,944,379	3,811,643	4,274,357	4,306,700	4,805,500	4,973,100
4363 Insurance Prem & Recovery	45,277	11,094	8,242	35,000	35,000	35,000
4365 Internal Service-Misc Rev	4,130,100	4,381,408	4,549,638	4,510,225	5,436,940	5,436,937
4369 Other Miscellaneous Revenue	422	535	1	25,101	101	101
9101 Residual Equity Transfer In	-	-	-	212,000	822,300	410,000
9111 Disposal Proceeds	74,927	190,213	200,741	-	-	-
9112 Net Book Value	(21,130)	(111,217)	(71,696)	-	-	-
501 Equipment Rental & Revolving	8,173,975	8,283,676	8,961,283	9,089,026	11,099,841	10,855,138
503 Whatcom County Supplemental Retirement Fund						
8301 Operating Transfer In	120,000	-	-	-	-	-
503 Whatcom County Supplemental	120,000	-	-	-	-	-

Admin Services Fund (507) / Samish Watershed Sub-Zone (16924)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
507 Administrative Services Fund						
Administrative Services Department						
4311 Property Taxes	2,731	467	920	2,000	2,000	2,000
4331 Federal Grants	468	163,481	697,657	558,865	334,169	-
4341 General Government	231,815	235,406	234,553	258,016	284,589	286,431
4348 Internal Sales & Services	2,187,236	2,189,045	2,259,348	2,288,151	2,943,048	3,030,376
4349 Other Interfnd Svc Charges	2,878,357	2,867,358	3,151,422	3,345,013	4,542,643	4,678,922
4359 Non-Court Fines-Forfeits	-	3,390	1,883	2,500	4,000	4,000
4361 Interest Earnings	13,781	10,303	12,850	-	-	-
4362 Rents & Royalties	86,656	79,879	68,889	58,800	79,000	79,000
4363 Insurance Prem & Recovery	137,947	115,921	234,522	70,278	70,278	70,278
4365 Internal Service-Misc Rev	4,604,331	5,221,198	5,632,356	6,207,839	6,745,346	7,376,722
4369 Other Miscellaneous Revenue	42,269	14,161	85,046	140,427	443,962	518,158
8301 Operating Transfer In	509,476	765,148	1,299,044	3,041,843	2,827,435	2,541,381
Administrative Services Dept	10,695,067	11,665,757	13,678,490	15,973,732	18,276,470	18,587,268
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	23,737	19,475	20,406	-	-	-
4365 Internal Service-Misc Rev	1,061,695	1,053,095	1,074,157	1,074,157	1,223,573	1,345,933
Prosecuting Atty/Tort Reserve	1,085,432	1,072,570	1,094,563	1,074,157	1,223,573	1,345,933
507 Administrative Services Fund	11,780,499	12,738,327	14,773,053	17,047,889	19,500,043	19,933,201
16921 Lynden/ Everson Sub-Zone						
4317 Excise Taxes	32,633	23,661	25,691	23,730	25,691	25,691
4319 Other Penalties	445	223	202	-	-	-
16921 Lynden/ Everson Sub-Zone	33,078	23,884	25,893	23,730	25,691	25,691
16922 Sumas/ Nooksack/ Everson Sub-Zone						
4317 Excise Taxes	73,277	68,440	76,795	68,841	76,795	76,795
4319 Other Penalties	1,304	1,352	1,456	-	-	-
16922 Sumas/ Nooksack/ Everson	74,581	69,792	78,251	68,841	76,795	76,795
16923 Acme/ VanZandt Sub-Zone						
4317 Excise Taxes	13,889	17,192	20,646	13,617	20,646	20,646
4319 Other Penalties	386	208	380	-	-	-
16923 Acme/ VanZandt Sub-Zone	14,275	17,400	21,026	13,617	20,646	20,646
16924 Samish Watershed Sub-Zone						
4317 Excise Taxes	-	-	-	-	17,254	17,254
16924 Samish Watershed Sub-Zone	-	-	-	-	17,254	17,254

* In 2006 Jail Operations were moved out of the General Fund and into a separate Jail Fund. General Fund transfers continue to support Jail Operations. In addition, a new Detention Facilities Sales Tax also supports Jail Operations.

INTRODUCED BY: Consent
PROPOSED BY: County Executive
DATE: October 24, 2006

**ORDINANCE NO. 2006-054
AN ORDINANCE IN THE MATTER OF
THE ADOPTION OF THE FINAL BUDGET OF
WHATCOM COUNTY FOR THE BIENNIUM 2007-2008
AND RESTRICTING THE EXPENDITURE OF
CERTAIN FUNDS THEREIN**

WHEREAS, pursuant to and in conformity with the provisions of the Whatcom County Home Rule Charter, Section 6.10, relating to the County budget process, the Whatcom County Executive did complete and place on file a Preliminary Budget for Whatcom County for the biennium 2007-2008; and,

WHEREAS, following the completion of the Preliminary Budget, which was presented to the Council on October 17, 2006, a notice was published in the County's official newspaper; and,

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

WHEREAS, the County Council and its Finance and Personnel Committee have analyzed the amounts set forth in the budget in reference to deciding whether the amounts were proper and necessary amounts to be used by the various departments of Whatcom County for the biennium 2007-2008; and

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

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 2007-2008:

GENERAL FUND	2007 Appropriation	2008 Appropriation
Assessor	2,388,917	2,469,848
Auditor	1,154,747	1,201,307
Council	923,313	952,888
Executive	530,773	544,882
Planning & Development	6,693,472	6,742,604
Treasurer	1,291,718	1,310,421
Sheriff	12,109,150	12,494,636
District Court	1,905,681	1,856,772
District Court Probation	1,499,975	1,560,634
Hearing Examiner	159,833	161,904
Juvenile Administration	4,086,155	4,253,075
Prosecuting Attorney	4,899,720	5,107,226
Public Defender	3,500,032	3,641,559
Superior Court/Clerk	3,132,883	3,214,557
County Clerk	1,729,263	1,796,391
Extension	350,308	363,539
Non-Departmental	18,547,830	15,917,909
Parks and Recreation	3,904,414	3,897,466
Public Health	<u>11,938,049</u>	<u>12,066,664</u>
TOTAL GENERAL FUND	<u>80,746,233</u>	<u>79,554,282</u>

Fund No.	OTHER FUNDS	2007 Appropriation	2008 Appropriation
108	County Road	29,615,545	21,344,940
109	Election Reserves	1,240,983	1,304,498
114	Veterans Relief Fund	191,441	196,441
117	Water Resources	641,012	249,606
118	Whatcom County Jail	11,722,546	11,738,671
121	Low-Income Housing Projects	410,000	410,000
122	Homeless Housing	320,000	350,000
130	County Wide E.M.S.	1,378,899	1,700,952
135	WC Trial Court Improvement	8,083	8,083
140	Solid Waste	1,243,025	1,228,566
141	WC Convention Center	227,660	188,660
142	Victim Witness	119,138	122,657
151	Community Development	5,000	5,000
154	Road Improve #1	26,777	27,777
155	Road Improve #2	2,088	2,088
159	Road Improve #7	2,781	2,881
165	WC Drug Fund	798,228	819,467
166	Auditor's O&M	244,002	162,571
167	Emergency Management	378,953	398,365
169	Flood Control Zone	4,542,707	3,678,517
170	Pt. Robert's Fuel Tax	0	0
175	Conservation's Future	75,000	75,000
180	Lake Management	4,850	0
242	1997 Ltd Tax GO & Refund Bond	1,181,490	1,206,303
243	1998 Ltd Tax GO Bond	258,345	257,145
244	2003 Ltd Tax GO & Refund Bond	427,618	430,058
324	REET II	448,070	774,430
326	REET	1,421,432	1,362,476
330	Parks Improvement	111,830	0
332	Public Utilities Improvement Fund	139,237	145,618
444	Ferry System	1,886,438	1,983,466
501	ER&R	10,867,574	10,790,074
507	Administrative Services	19,900,436	20,143,754
16921	Lynden/Everson Sub-Zone	70,000	70,000
16922	Sumas/Nooksack/Everson Sub-	70,000	70,000
16923	Acme/Van Zandt Sub-Zone	39,000	21,500
16924	Samish Watershed Sub-Zone	<u>2,878</u>	<u>7,960</u>
	Total Other Funds	<u>90,023,066</u>	<u>81,277,524</u>
	TOTAL APPROPRIATION	<u>170,769,299</u>	<u>160,831,806</u>

Section II. Provisions Restricting Expenditures

Pursuant to Section 6.60 of the Whatcom County Home Rule Charter, the following provisions restricting the expenditure of certain appropriations are enacted for the 2007-2008 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 2007-2008 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 2007-2008 Budget, Exhibit A (although labeled as Exhibit A to this ordinance, it is not attached herewith; rather it is kept on permanent file in the Whatcom County Council Office). Authorized Personnel positions cannot be increased during the biennium except by approval of the County Council. Positions approved at less than a full-time equivalent may be increased subject to the availability of funds and the consent of the County Executive, but shall not be considered a permanent change in authorized levels. The monies allocated to Salaries and Wages, Personnel Benefits and Capital Outlay can be transferred only with the prior approval of the County Executive.
- (B) All construction work funded herein for which the estimated cost is over \$25,000 shall be bid out to private contractors, pursuant to the bid procedures contained in the Whatcom County Code, Chapter 3.08, and applicable state laws, except as the Council may specifically authorize.
- (C) Appropriation authority for any budgeted personnel position which becomes vacant during 2007-2008 shall continue unless the Council by motion identifies the position as one in need of review.
- (D) Any monies appropriated for senior services programs within the Parks and Recreation Fund budget may not be transferred to any other activity or program.
- (E) The administrators of the Veterans' Relief Fund shall be allotted no more than 8.33% of the total non-capital annual appropriations each month during 2007 and 2008. Any unencumbered appropriation authority of less than the 8.33% allotment may be carried forward and expended in subsequent months.
- (F) Administration of the budget is the responsibility of the County Executive and therefore the County Executive is authorized to manage County budgets by transferring appropriation authority between departments within the General Fund.
- (G) It shall be the policy of Whatcom County to levy the state surcharge on all fines (RCW 46.63.110(3)), in addition to all fines set by District Court, rather than deducting the surcharge from the County's share of such fines.
- (H) No appropriated funds may be expended for regular staffing except for those positions specifically identified in Exhibit B, Authorized Positions.

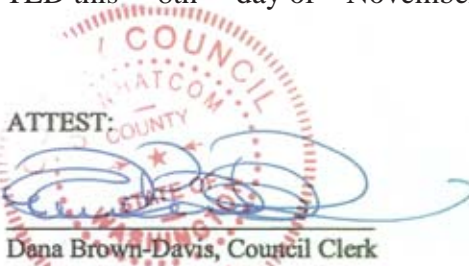
(I) \$1,000,000 of the adopted Undesignated Ending Fund Balance as provided for in this ordinance shall be maintained in a Rainy Day Reserve Account, and such monies shall only be appropriated upon a two-thirds affirmative vote of the entire County Council. In administering this Rainy Day Reserve Fund:

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

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.

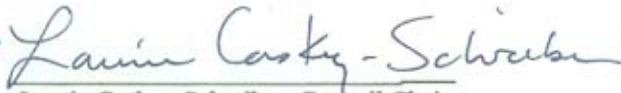
ADOPTED this 8th day of November, 2006.

ATTEST:



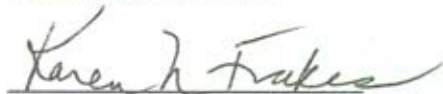
Dana Brown-Davis, Council Clerk

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Laurie Caskey-Schreiber, Council Chair

APPROVED as to form:

Approved Denied


Civil Deputy Prosecutor


Pete Kremen, Executive

Date: 11-22-06

Exhibit B - Authorized Positions

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
ADMINISTRATIVE SERVICES							
<u>Administration</u>							
Administrative Supervisor	0.00	1.00	1.00		1.00		1.00
Administrative Assistant	1.00	(1.00)	0.00		0.00		0.00
Grant Assistant	0.50		0.50		0.50		0.50
Design & Construction Manager	1.00	(1.00)	0.00		0.00		0.00
Design & Construction Assistant	0.50	(0.50)	0.00		0.00		0.00
Conservation Resource Analyst	0.00		0.00	1.00	1.00		1.00
Collections Officer	1.00	(1.00)	0.00		0.00		0.00
Collections Data Entry Clerk	1.00	(1.00)	0.00		0.00		0.00
<u>Finance</u>							
Finance Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Budget Analyst	1.60		1.60	0.20	1.80		1.80
Accountant	1.00		1.00		1.00		1.00
Financial Accountant	4.00		4.00		4.00		4.00
Payroll Supervisor	1.00		1.00		1.00		1.00
Payroll Benefits Coordinator	1.00		1.00		1.00		1.00
Senior Purchasing Coordinator	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
<u>Facilities Management</u>							
Facilities Manager	0.00	1.00	1.00		1.00		1.00
Facilities Supervisor	1.00	(1.00)	0.00		0.00		0.00
Facilities Assistant	1.00		1.00		1.00		1.00
Division Secretary	0.00	1.00	1.00		1.00		1.00
Construction Project Coordinator	0.00	1.00	1.00		1.00		1.00
Facilities Technical Specialist	3.00		3.00		3.00		3.00
Facilities Maintenance Lead	1.00		1.00		1.00		1.00
Facilities Maintenance Specialist	1.00	(1.00)	0.00		0.00		0.00
Facilities Maintenance Technician	1.00	2.00	3.00		3.00		3.00
Custodial Coordinator	1.00		1.00		1.00		1.00
Custodian	10.00	1.00	11.00		11.00		11.00
<u>Information Services</u>							
Information Technology Manager	1.00		1.00		1.00		1.00
Administrative Secretary	0.00	1.00	1.00		1.00		1.00
Information Services Supervisor	1.00	(1.00)	0.00		0.00		0.00

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
Systems Team Supervisor	0.00	1.00	1.00		1.00		1.00
Senior Programmer/ Analyst	1.00		1.00		1.00		1.00
PC/LAN Technician	6.00	1.00	7.00		7.00		7.00
Service Desk Technician	0.00		0.00	1.00	1.00		1.00
Project Coordinator	0.60	0.10	0.70		0.70	(0.70)	0.00
Programmer	2.00		2.00		2.00		2.00
Applications Team Supervisor	0.00	1.00	1.00		1.00		1.00
IS Database Administrator	2.00	(2.00)	0.00		0.00		0.00
Applications Administrator	0.00	3.00	3.00	1.00	4.00		4.00
Web Administrator	1.00		1.00		1.00		1.00
Web Technician	0.75	(0.75)	0.00		0.00		0.00
Applications Technician	0.00	0.75	0.75		0.75		0.75
Applications Developer	0.00	1.00	1.00		1.00		1.00
GIS Team Supervisor	0.00	1.00	1.00		1.00		1.00
GIS Administrator	1.00	(1.00)	0.00		0.00		0.00
GIS Developer	0.00		0.00	1.00	1.00		1.00
Records Team Supervisor	0.00	1.00	1.00		1.00		1.00
Records Services Supervisor	1.00	(1.00)	0.00		0.00		0.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Microfilm Coordinator	1.00	(1.00)	0.00		0.00		0.00
Clerk	6.00		6.00		6.00		6.00
Clerk/Receptionist	0.00	1.00	1.00		1.00		1.00
Information Clerk	1.00	(1.00)	0.00		0.00		0.00
Courthouse Security & Communic.							
CH Security & Communications Mgr.	0.00	1.00	1.00		1.00		1.00
Communication Specialist	1.00		1.00		1.00		1.00
Human Resources							
Human Resources Manager	1.00		1.00		1.00		1.00
Employee Relations Manager	0.00	1.00	1.00		1.00		1.00
Associate Manager	1.00	(1.00)	0.00		0.00		0.00
Human Resources Representative	3.50		3.50		3.50		3.50
Compensation Analyst	0.00	1.00	1.00		1.00		1.00
Human Resources Clerk	0.50		0.50		0.50		0.50
Office Coordinator	0.00	1.00	1.00		1.00		1.00
Human Resources Assistant	1.00	(1.00)	0.00		0.00		0.00
TOTAL ADMINISTRATIVE SERVICES	70.95	6.60	77.55	4.20	81.75	(0.70)	81.05

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
ASSESSOR							
Assessor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Administrative Assistant	1.00	1.00	2.00		2.00		2.00
Property Data Supervisor	1.00		1.00		1.00		1.00
Office Coordinator	1.00	(1.00)	0.00		0.00		0.00
Office Manager	1.00		1.00		1.00		1.00
Program Technician	0.00	1.00	1.00		1.00		1.00
Clerk	5.00	(1.00)	4.00		4.00		4.00
Clerk/Receptionist	2.00		2.00		2.00		2.00
Personal Property Clerk	2.00		2.00		2.00		2.00
Drafter	2.00		2.00		2.00		2.00
Drafter/GIS Technician	0.00		0.00		0.00		0.00
Appraiser	13.00		13.00		13.00		13.00
TOTAL ASSESSOR	30.00	0.00	30.00	0.00	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
Internal Auditor	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	10.00		10.00		10.00		10.00
Elections							
Elections Supervisor	1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Supervising Clerk	2.00	(2.00)	0.00		0.00		0.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Clerk	3.00	1.00	4.00		4.00		4.00
TOTAL AUDITOR	22.00	0.00	22.00	0.00	22.00	0.00	22.00
COUNTY CLERK							
County Clerk	0.00	1.00	1.00		1.00		1.00
Chief Deputy Clerk	0.00	1.00	1.00		1.00		1.00
Accountant	0.00	1.00	1.00		1.00		1.00
Clerk	0.00	7.00	7.00		7.00		7.00
Court Clerk	0.00	11.00	11.00		11.00		11.00

Exhibit B - Authorized Positions continued

	2005-2006 Final Budget	2005-2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
Appeals Court Clerk	0.00	2.00	2.00		2.00		2.00
Calendar Clerk	0.00	1.00	1.00		1.00		1.00
Account Clerk	0.00	1.00	1.00		1.00		1.00
TOTAL COUNTY CLERK	0.00	25.00	25.00	0.00	25.00	0.00	25.00
COUNTY COUNCIL							
Clerk of the Council	1.00		1.00		1.00		1.00
Deputy Clerk	1.00		1.00		1.00		1.00
Confidential Clerk	1.00		1.00		1.00		1.00
Council Member	3.50		3.50		3.50		3.50
Land Use Policy Analyst	0.00		0.00	1.00	1.00		1.00
Senior Secretary	1.00		1.00		1.00		1.00
Administrative Clerk	1.00		1.00		1.00		1.00
Confidential Clerk/Receptionist	1.00		1.00		1.00		1.00
TOTAL COUNTY COUNCIL	9.50	0.00	9.50	1.00	10.50	0.00	10.50
COUNTY EXECUTIVE							
Executive	1.00		1.00		1.00		1.00
Deputy Administrator	1.00		1.00		1.00		1.00
Executive Assistant	1.00		1.00		1.00		1.00
Executive Secretary	0.00	1.00	1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.00	0.50	0.50		0.50		0.50
Administrative Secretary	1.50	(1.50)	0.00		0.00		0.00
TOTAL COUNTY EXECUTIVE	4.50	0.00	4.50	0.00	4.50	0.00	4.50
DISTRICT COURT							
Judge	2.00		2.00		2.00		2.00
District Court Commissioner	1.00		1.00		1.00		1.00
Chief Deputy Clerk	1.00		1.00		1.00		1.00
Jury Coordinator	1.00		1.00		1.00		1.00
Supervising Clerk	1.00	(1.00)	0.00		0.00		0.00
Coordinator	1.00	1.00	2.00		2.00		2.00
Account Clerk	4.00	(3.00)	1.00		1.00		1.00
Clerk	1.00	4.00	5.00	1.00	6.00		6.00
Clerk/Receptionist	0.00		0.00	1.00	1.00		1.00
Calendar Coordinator	1.00	1.00	2.00		2.00		2.00
Court Clerk	5.00	(1.00)	4.00		4.00		4.00
TOTAL DISTRICT COURT	18.00	1.00	19.00	2.00	21.00	0.00	21.00

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
DISTRICT COURT PROBATION							
Dist Ct/Dist Ct Probation Admin.	1.00		1.00		1.00		1.00
Probation Supervisor	1.00	(1.00)	0.00		0.00		0.00
Probation Manager	0.00	1.00	1.00		1.00		1.00
Lead Probation Officer	0.00		0.00	1.00	1.00		1.00
Probation Officer	11.00		11.00	(1.00)	10.00		10.00
Administrative Assistant	1.00		1.00		1.00		1.00
Substance Abuse Specialist	1.00		1.00		1.00		1.00
Clerk	4.00	1.00	5.00	(1.00)	4.00		4.00
TOTAL DISTRICT COURT PROBATION	19.00	1.00	20.00	(1.00)	19.00	0.00	19.00
EXTENSION							
Clerk	2.00	(1.00)	1.00		1.00		1.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Master Composter/ Recycler Coord.	0.52		0.52		0.52		0.52
TOTAL EXTENSION	2.52	0.00	2.52	0.00	2.52	0.00	2.52
HEALTH							
Health Officer	0.60		0.60		0.60		0.60
Health Department Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Community Health Manager	1.00		1.00		1.00		1.00
Environmental Health Manager	1.00		1.00		1.00		1.00
Disease Ctrl & Emerg. Resp. Mgr.	1.00		1.00		1.00		1.00
Client Services Supervisor	0.00	1.00	1.00		1.00		1.00
Public Health Nurse Supervisor	2.00		2.00		2.00		2.00
Public Health Nurse	14.80	0.50	15.30		15.30		15.30
Medical Assistant	1.00		1.00		1.00		1.00
Nurse Practitioner	0.10	(0.10)	0.00		0.00		0.00
Nutrition Supervisor	1.00		1.00		1.00		1.00
Nutritionist	2.00		2.00		2.00		2.00
WIC Certifier	3.00	(0.30)	2.70		2.70		2.70
Social Worker	0.70	0.10	0.80		0.80		0.80
Maternity Case Manager	0.80		0.80		0.80		0.80
Business Services Supervisor	1.00		1.00		1.00		1.00
Financial Services Coordinator	1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	2005-2006 Final Budget	2005-2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
Technical Services Coordinator	1.00		1.00		1.00		1.00
Account Clerk	2.50	(1.00)	1.50		1.50		1.50
Clerk	0.00	1.00	1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Clerk/Typist	16.00	(1.00)	15.00	1.00	16.00		16.00
Program Coordinator	1.00		1.00		1.00		1.00
Assessment Coordinator	1.00	(1.00)	0.00		0.00		0.00
Health Promotion Coordinator	1.00	(1.00)	0.00		0.00		0.00
Prevention Coordinator	3.00	1.00	4.00		4.00		4.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00
Environmental Health Coordinator	0.00		0.00	1.00	1.00		1.00
Environmental Health Specialist	14.00		14.00	1.00	15.00	1.00	16.00
Human Services Supervisor	0.50	0.50	1.00		1.00		1.00
Human Services Coordinator	0.00		0.00	1.00	1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00
Health Information Specialist	0.00	1.00	1.00		1.00		1.00
Data Applications Specialist	1.00		1.00		1.00		1.00
TOTAL HEALTH	80.00	0.70	80.70	4.00	84.70	1.00	85.70
HEARING EXAMINER							
Coordinator	1.00		1.00		1.00		1.00
TOTAL HEARING EXAMINER	1.00	0.00	1.00	0.00	1.00	0.00	1.00
JAIL							
Chief Corrections Deputy	1.00		1.00		1.00		1.00
Inspector	0.00	0.50	0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00
Corrections Sergeant	7.00	1.00	8.00		8.00		8.00
Corrections Deputy	42.00	21.00	63.00	3.00	66.00		66.00
Administrative Coordinator	1.00		1.00		1.00		1.00
Receptionist/Clerk	2.00	(2.00)	0.00		0.00		0.00
Records Specialist	1.00	3.00	4.00		4.00		4.00
Account Clerk	2.00		2.00		2.00		2.00
Lead Work Crew Coordinator	1.00		1.00		1.00		1.00
Work Crew Coordinator	6.00		6.00		6.00		6.00
TOTAL JAIL	65.00	23.50	88.50	3.00	91.50	0.00	91.50

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
JUVENILE COURT ADMIN.							
Juvenile Court Administrator	1.00		1.00		1.00		1.00
Community Programs Supervisor	1.00	(1.00)	0.00		0.00		0.00
Community Programs Manager	0.00	1.00	1.00		1.00		1.00
Community Justice Technician	0.60		0.60		0.60		0.60
Administrative Assistant	1.00		1.00		1.00		1.00
Assistant Administrator	1.00		1.00		1.00		1.00
Case Aide Monitor	1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00	(1.00)	0.00		0.00		0.00
Clerk	0.00	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	5.00		5.00		5.00		5.00
Probation Officer	12.00		12.00		12.00		12.00
Detention Supervisor	1.00	(1.00)	0.00		0.00		0.00
Detention Manager	0.00	1.00	1.00		1.00		1.00
Juvenile Detention Officer	15.00		15.00		15.00		15.00
Nurse Practitioner	0.70		0.70		0.70		0.70
Licensed Practical Nurse	0.50	(0.50)	0.00		0.00		0.00
Medical Assistant	0.00	0.50	0.50		0.50		0.50
Day Reporting Coordinator	1.00		1.00		1.00		1.00
Service Learning Coordinator	1.00		1.00		1.00		1.00
Program Specialist	1.00		1.00		1.00		1.00
TOTAL JUVENILE COURT ADMIN.	45.80	0.00	45.80	0.00	45.80	0.00	45.80
PARKS & RECREATION							
<u>Administration</u>							
Director	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Clerk/Receptionist	0.80		0.80	0.20	1.00		1.00
Projects Manager	0.00		0.00	1.00	1.00		1.00
<u>Cultural Arts Program</u>							
Recreation & Arts Coordinator	1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
Senior Citizen's Program							
Recreation & Senior Services Mgr.	1.00		1.00		1.00		1.00
Senior Center Coordinator	0.00	4.00	4.00		4.00		4.00
Senior Center Manager	3.00	(3.00)	0.00		0.00		0.00
Division Secretary	1.00		1.00		1.00		1.00
Maintenance Worker	1.00		1.00		1.00		1.00
Facilities Coordinator	1.00	(1.00)	0.00		0.00		0.00
Park Facilities							
Park Operations Manager	1.00		1.00		1.00		1.00
Lead Park Ranger	0.00	3.00	3.00		3.00		3.00
Range Master	0.00	1.00	1.00		1.00		1.00
Park Manager III	5.00	(5.00)	0.00		0.00		0.00
Park Ranger	0.00	3.00	3.00		3.00		3.00
Assistant Range Master	0.00	1.00	1.00		1.00		1.00
Park Manager II	2.00	(2.00)	0.00		0.00		0.00
Horticulturist	1.00		1.00		1.00		1.00
Maintenance/Construction Superviso	1.00		1.00		1.00		1.00
Outside Maintenance Coordinator	2.00		2.00		2.00		2.00
Maintenance/Construction Equip. Op.	2.00	(2.00)	0.00		0.00		0.00
Repair Maintenance	1.00		1.00		1.00		1.00
Carpenter/Repair Maintenance	2.00	2.00	4.00		4.00		4.00
Maintenance Worker	1.75		1.75		1.75		1.75
Outdoor Recreation							
Parks Manager/Outdoor Coordinator	1.00	(1.00)	0.00		0.00		0.00
Program Coordinator	1.00		1.00		1.00		1.00
TOTAL PARKS & RECREATION	33.55	0.00	33.55	1.20	34.75	0.00	34.75
PLANNING & DEVELOP. SVCS.							
Administration							
Director	1.00		1.00		1.00		1.00
Administrative Assistant II	1.00		1.00		1.00		1.00
Special Projects Manager	1.00		1.00		1.00		1.00
Software Specialist	2.00	(2.00)	0.00		0.00		0.00
Applications Specialist	0.00	1.00	1.00		1.00		1.00
Account Clerk	0.00	1.00	1.00		1.00		1.00
Assistant Director	0.00	1.00	1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
Planning							
Division Manager	1.00		1.00		1.00		1.00
GIS Specialist	3.00	(1.00)	2.00		2.00		2.00
Planner	9.00	(2.00)	7.00	1.00	8.00	(1.00)	7.00
Clerk	0.00	1.00	1.00		1.00		1.00
Permit / Land Use Clerk	1.00	(1.00)	0.00		0.00		0.00
Administrative Secretary	1.00		1.00	(1.00)	0.00		0.00
Coordinator	0.00		0.00	1.00	1.00		1.00
Building Services							
Division Manager	1.00		1.00		1.00		1.00
Public Service Inspector	5.00	1.00	6.00		6.00		6.00
Deputy Fire Marshal	1.00	(1.00)	0.00		0.00		0.00
Fire Inspector	0.00	2.00	2.00		2.00		2.00
Burn Permit Inspector	1.00		1.00		1.00		1.00
Plans Examiner	4.00	(0.40)	3.60	1.00	4.60		4.60
Permit Coordinator	1.00		1.00		1.00		1.00
Clerk	3.00		3.00	(1.00)	2.00		2.00
Division Secretary	0.00		0.00	1.00	1.00		1.00
Permit/Land Use Clerk	1.00		1.00		1.00		1.00
Permit Technician	2.00	(2.00)	0.00		0.00		0.00
PDS Supervisor	0.00	2.00	2.00		2.00		2.00
Planner	0.00	3.00	3.00		3.00		3.00
Land Use							
Division Manager	1.00		1.00		1.00		1.00
Planner	14.00	9.00	23.00	1.00	24.00		24.00
Planning Technician	1.00		1.00		1.00		1.00
Permit/Natural Resource Clerk	1.00		1.00		1.00		1.00
PDS Supervisor	0.00	2.00	2.00		2.00		2.00
GIS Specialist	0.00	1.00	1.00		1.00		1.00
Division Secretary	0.00	1.00	1.00		1.00		1.00
Clerk	1.00		1.00		1.00		1.00
TOTAL PLANNING & DEVELOPMENT	57.00	15.60	72.60	3.00	75.60	(1.00)	74.60
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

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
Assistant Chief Civil Deputy	0.00	1.00	1.00		1.00		1.00
Deputy	19.10	0.00	19.10	1.00	20.10		20.10
Coordinator	1.00		1.00		1.00		1.00
Legal Secretary	13.00	1.00	14.00	(14.00)	0.00		0.00
Legal Assistant	0.00		0.00	14.00	14.00		14.00
Confidential Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
Investigator	1.00	(1.00)	0.00		0.00		0.00
Administrative Legal Assistant	1.00		1.00		1.00		1.00
Administrative Manager	0.00	1.00	1.00		1.00		1.00
Administrative Supervisor	1.00	(1.00)	0.00		0.00		0.00
Paralegal	0.00		0.00	1.00	1.00		1.00
Domestic Relations Coordinator	3.00	1.00	4.00	(1.00)	3.00		3.00
<u>Victim Witness</u>							
Victim Witness Coordinator	1.00		1.00		1.00		1.00
Legal Secretary	1.00		1.00	(1.00)	0.00		0.00
Legal Assistant	0.00		0.00	1.00	1.00		1.00
Sexual Assault Case Specialist	1.00		1.00		1.00		1.00
Domestic Violence Case Specialist	1.00		1.00		1.00		1.00
<u>Law Library</u>							
Librarian	0.50		0.50		0.50		0.50
TOTAL PROSECUTING ATTORNEY	50.60	2.00	52.60	1.00	53.60	0.00	53.60
<u>PUBLIC DEFENDER</u>							
Public Defender	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Deputy	14.00	2.00	16.00	1.00	17.00		17.00
Office Administrator	1.00		1.00		1.00		1.00
Senior Investigator	1.00	(1.00)	0.00		0.00		0.00
Investigations Supervisor	0.00	1.00	1.00		1.00		1.00
Investigator	3.00	0.50	3.50	0.50	4.00		4.00
Legal Assistant	0.00		0.00	7.00	7.00		7.00
Legal Secretary	6.00	1.00	7.00	(7.00)	0.00		0.00
Clerk	0.00	1.00	1.00		1.00		1.00
Clerk/Receptionist	3.00	(1.00)	2.00	0.80	2.80		2.80
Social Services Coordinator	2.00	(1.00)	1.00		1.00		1.00
TOTAL PUBLIC DEFENDER	32.00	2.50	34.50	2.30	36.80	0.00	36.80

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
PUBLIC WORKS							
<u>Administration/Accounting</u>							
Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Office Administrator	1.00	(1.00)	0.00		0.00		0.00
Accounting Supervisor	0.00	1.00	1.00		1.00		1.00
Financial Accountant	1.50	(0.50)	1.00		1.00		1.00
Accounting Technician	1.00	1.00	2.00		2.00		2.00
Account Clerk	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
DSS Administrator	0.00	1.00	1.00		1.00		1.00
Safety/Training Specialist	1.00		1.00		1.00		1.00
Clerk	1.50	1.50	3.00		3.00		3.00
Real Estate Manager	0.00	1.00	1.00		1.00		1.00
<u>Engineering</u>							
Assistant Director	1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Division Secretary	0.00	1.00	1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
Records Assistant	1.00		1.00		1.00		1.00
Engineering Manager	3.00		3.00		3.00		3.00
Engineer	8.00	(2.00)	6.00		6.00		6.00
Planner	1.00	1.00	2.00		2.00		2.00
Coordinator	1.00		1.00		1.00		1.00
Engineering Technician	16.00	1.00	17.00		17.00		17.00
<u>Flood Control</u>							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	0.00	1.00	1.00		1.00		1.00
Engineer	2.00		2.00		2.00		2.00
Planner	1.00		1.00		1.00		1.00
Engineering Technician	2.00		2.00		2.00		2.00
Clerk	1.00	(1.00)	0.00		0.00		0.00

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjusmtmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
<u>Maintenance & Operations</u>							
M&O Superintendent	1.00		1.00		1.00		1.00
Assistant Superintendent/M & O	2.00		2.00		2.00		2.00
Road Crew Leader	5.00		5.00		5.00		5.00
Senior Sign Leader	1.00		1.00		1.00		1.00
Sign Technician	2.00	1.00	3.00		3.00		3.00
Lead Heavy Equipment Operator	2.00	1.00	3.00		3.00		3.00
Heavy Equipment Operator	7.00	(1.00)	6.00		6.00		6.00
Service Worker III	24.00		24.00		24.00		24.00
Service Worker II	12.00	(1.00)	11.00	2.00	13.00		13.00
Service Worker I	6.00		6.00	4.00	10.00		10.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
<u>Noxious Weed</u>							
Weed Control Coordinator	1.00		1.00		1.00		1.00
Weed Compliance Inspector	1.00		1.00		1.00		1.00
<u>Ferry</u>							
Ferry Operations Manager	0.00	1.00	1.00		1.00		1.00
Account Clerk	0.00	1.00	1.00		1.00		1.00
Senior Master	1.00		1.00		1.00		1.00
Master	1.00	1.00	2.00		2.00		2.00
Master Engineer	1.00		1.00		1.00		1.00
Purser/ Deckhand	3.00		3.00		3.00		3.00
Deckhand	3.00		3.00		3.00		3.00
Regular Relief Deckhands	2.00		2.00		2.00		2.00
<u>Stormwater (Water Resources)</u>							
Water Resource Manager	1.00	(1.00)	0.00		0.00		0.00
Engineering Manager	0.00	1.00	1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
DSS Administrator	1.00	(1.00)	0.00		0.00		0.00
Engineer	0.00	1.00	1.00		1.00	1.00	2.00
Clerk	1.00		1.00		1.00		1.00
Planner	5.00	(0.30)	4.70		4.70	0.50	5.20
<u>Solid Waste</u>							
Division Secretary	1.00		1.00		1.00		1.00
Solid Waste Specialist	1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
<u>Equipment Services</u>							
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
Mechanic	1.00		1.00		1.00		1.00
Purchasing Coordinator	0.00	1.00	1.00		1.00		1.00
Assistant Purchasing Agent	1.00	(1.00)	0.00		0.00		0.00
Purchasing Assistant	3.00		3.00		3.00		3.00
Clerk	0.50	0.50	1.00		1.00		1.00
TOTAL PUBLIC WORKS	155.50	8.20	163.70	6.00	169.70	1.50	171.20
<u>SHERIFF</u>							
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	0.00	0.50	0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00
Crime Analyst	1.00		1.00		1.00		1.00
Volunteer Services Coordinator	1.00		1.00		1.00		1.00
Senior Administrative Assistant	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Administrative Coordinator	2.80	(1.10)	1.70		1.70	(0.70)	1.00
Civil Assistant	0.00	1.00	1.00		1.00		1.00
Records/ID Supervisor	0.00	1.00	1.00		1.00		1.00
Receptionist/Clerk	1.00		1.00		1.00		1.00
DTF Clerk	1.00	(1.00)	0.00		0.00		0.00
Records/ID Manager	1.00	(1.00)	0.00		0.00		0.00
Evidence/ID Technician	1.00	(1.00)	0.00		0.00		0.00
ID Technician	2.00	1.00	3.00		3.00		3.00
Records Specialist	6.00	1.00	7.00		7.00		7.00
Sergeant	10.00		10.00		10.00		10.00
Deputy	62.00	1.00	63.00	4.00	67.00	2.00	69.00
<u>Emergency Management</u>							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	3.00	(1.00)	2.00		2.00		2.00
Administrative Coordinator	1.00		1.00		1.00		1.00
TOTAL SHERIFF	101.80	0.40	102.20	4.00	106.20	1.30	107.50

Exhibit B - Authorized Positions continued

	2005- 2006 Final Budget	2005- 2006 Suppl's & Adjustmts	Adjusted 2005- 2006	2007 Addtns/ Adjustmt	2007 Totals	2008 Adjustmt	2008 Totals
SUPERIOR COURT/CLERK							
Superior Court							
Judge	3.00		3.00		3.00		3.00
Superior Court Administrator	1.00		1.00		1.00		1.00
Superior Court Commissioner	3.00		3.00		3.00		3.00
Court Reporter	3.00		3.00		3.00		3.00
Judicial Assistant	0.00		0.00	1.00	1.00		1.00
Assigned Counsel Coordinator	1.00		1.00		1.00		1.00
Clerk	1.50		1.50		1.50		1.50
Court Facilitator	2.00		2.00		2.00		2.00
Drug Court Coordinator	1.00		1.00		1.00		1.00
Substance Abuse Specialist	2.00	(1.00)	1.00	1.00	2.00		2.00
UA Monitor	0.70	(0.70)	0.00		0.00		0.00
Superior Court Clerk							
Chief Deputy Clerk	1.00	(1.00)	0.00		0.00		0.00
Calendar Clerk	1.00	(1.00)	0.00		0.00		0.00
Appeals Court Clerk	1.00	(1.00)	0.00		0.00		0.00
Court Clerk	9.50	(9.50)	0.00		0.00		0.00
Clerk	4.00	(4.00)	0.00		0.00		0.00
Accountant I	1.00	(1.00)	0.00		0.00		0.00
TOTAL SUPERIOR COURT/CLERK	35.70	(19.20)	16.50	2.00	18.50	0.00	18.50
TREASURER							
Treasurer	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Revenue Specialist	1.00		1.00		1.00		1.00
Revenue Deputy	3.00		3.00		3.00		3.00
Cash Management Administrator	1.00		1.00		1.00		1.00
Operations/Accounting Specialist	1.00		1.00		1.00		1.00
Investment Officer	1.00		1.00		1.00		1.00
Tax Supervisor	1.00		1.00		1.00		1.00
Clerk	5.00		5.00		5.00		5.00
Head Cashier	1.00		1.00		1.00		1.00
TOTAL TREASURER	16.00	0.00	16.00	0.00	16.00	0.00	16.00
COUNTY TOTAL STAFFING	850.42	67.30	917.72	32.70	950.42	2.10	952.52



Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2007-2008 budget:

1. **Service Levels** – The Council recognizes that projected 2007/2008 revenues will likely remain stable in 2007/2008. The Council requests that the Administration develop a budget that, wherever possible, maintains essential levels of service. A proposal for new or expanded high priority services should be offset by a reduction or elimination of lower priority services or an increase in revenue.
2. **Prioritize Services** – The Council requests the Administration, in conjunction with departments, prioritize departmental services in light of the mission of the county and the mission of the department. The Council requests that the Administration develop a prioritization of services currently offered, based on the feedback received from the Council in budget policy discussions to date, along with the Administration's own prioritization.
3. **Staffing Levels** – The Council supports the Administration's desire to avoid layoffs. The Council anticipates that no new positions will be considered unless they are an element of an additional service request (ASR) that is budget neutral or funded through internal cost savings, as much as possible. The Council will carefully analyze the social and economic impacts in the elimination of positions previously supported by discontinued grants and external sources of funding. Should the negative impacts of the loss of these positions be deemed too great, the Council will explore all funding options to maintain existing services.
4. **Consolidation of Functions and Services** – The Council encourages the Administration and all departments to, where appropriate, consolidate or integrate similar or compatible functions to improve operational efficiency and public access to county services.
5. **Revenues** - The Council encourages the Administration to review fees and propose fee changes wherever appropriate. Whenever possible, fees should be structured in order to recover the total cost of providing the associated service, including administrative overhead. Whenever possible, the Administration should seek to recover administrative overhead from grants and contracts. The Council encourages the Administration to review all existing Whatcom County taxes, levies, and fees, and to propose increasing, decreasing, or maintaining these revenues to fund general fund expenditures, while supporting policies for ending fund balances and reserves.
6. **Efficiencies** – The Council encourages the Administration and all departments to make every reasonable effort to reduce costs, conserve energy, and carefully utilize public resources while providing the best possible service to the public.

Budget Development Guidelines continued

7. Ending Fund Balance and Reserves –

The Council requests the Administration to develop the 2007/2008 General Fund Budget so that it provides cash reserves of at least 15 percent of the projected general fund budgeted expenditures. The Administration may utilize fund balance in excess of this limitation to:

- a) Fund one-time capital purchases and one-time program expenditures;
- b) Make provision for year 2007/2008 supplemental budgets; and
- c) Maintain 2006 service levels in the 2007/2008 budget.

8. Cooperative Business Operations – The Council encourages the Administration to develop cooperative partnerships with governmental and private entities that provide services in an efficient and cost effective manner.

2007-2008 Bond Fund Expenditures

Fund	Cost Center	2007 Budget	2008 Budget
242	242000 1997 Ltd Tax GO & Refunding Bond	\$1,181,490	\$1,206,303
243	243000 1998 Ltd Tax GO Bond	\$258,345	\$257,145
244	244000 2003 Ltd Tax GO Bond	\$427,618	\$430,058
Total		\$1,867,453	\$1,893,506

2007-2008 General Fund Expenditures

Department Expenditures

Department	2007 Budget	2008 Budget
Assessor	\$ 2,388,917	\$ 2,469,848
Auditor	\$ 1,154,747	\$ 1,201,307
County Council	\$ 923,313	\$ 952,888
County Executive	\$ 530,773	\$ 544,882
Planning & Develop Svcs	\$ 6,693,472	\$ 6,742,604
Treasurer	\$ 1,291,718	\$ 1,310,421
Sheriff	\$ 12,109,150	\$ 12,494,636
District Court	\$ 1,905,681	\$ 1,856,772
District Court Probation	\$ 1,499,975	\$ 1,560,634
Hearing Examiner	\$ 159,833	\$ 161,904
Juvenile	\$ 4,086,155	\$ 4,253,075
Prosecuting Attorney	\$ 4,899,720	\$ 5,107,226
Public Defender	\$ 3,500,032	\$ 3,641,559
Superior Court	\$ 3,132,883	\$ 3,214,557
County Clerk	\$ 1,729,263	\$ 1,796,391
Extension	\$ 350,308	\$ 363,539
Non - Departmental	\$ 18,547,830	\$ 15,917,909
Parks & Recreation	\$ 3,904,414	\$ 3,897,466
Public Health	\$ 11,938,049	\$ 12,066,664
Total General Fund	\$ 80,746,233	\$ 79,554,282

Non-Departmental Expenditures

Cost Center		2007 Budget	2008 Budget
2100	Medical Examiner	\$ 306,534	\$ 315,430
2945	LEOFF I Medical	\$ 3,735,948	\$ 235,948
4017	Law and Justice Council	\$ 10,000	\$ 10,000
4025	Indigent Burial	\$ 18,000	\$ 18,000
4035	County Morgue	\$ 44,513	\$ 45,571
4036	Fed & State Representation	\$ 50,000	\$ 50,000
4037	Old Courthouse Preservation	\$ 8,000	\$ 8,000
4038	Green Power	\$ 62,000	\$ 62,000
4040	Strategic Planning	\$ 4,000	\$ 4,000
4050	Domestic Violence	\$ 65,000	\$ 65,000
4055	Starling Program	\$ 15,000	\$ 15,000
4060	Public Health/Home Health	\$ 10,000	\$ 10,000
4075	Leave Pay Out	\$ 340,000	\$ 360,000
4085	Employee Recognition	\$ 3,000	\$ 3,000
4090	Association Dues	\$ 67,036	\$ 70,700
4100	Criminal Justice Data Int.	\$ 30,000	\$ 30,000
4105	Sister County Project	\$ 5,000	\$ 5,000
4115	Water Conservation Board	\$ 6,000	\$ 6,000
4117	Small Potatoes Gleaning	\$ 7,500	\$ 7,500
4120	Civil Service Commission	\$ 25,965	\$ 26,524
4130	Horticultural Inspections	\$ 10,440	\$ 10,440
4135	Pest Board	\$ 6,000	\$ 6,000
4140	Economic Development	\$ 113,000	\$ 93,000
4155	Green Bldg & Resource Cons.	\$ 35,000	\$ 35,000
4160	LEOFF Board	\$ 2,300	\$ 2,300
4165	Rapid Border Prosecution	\$ 122,327	\$ 129,400
4240	Northwest Regional Council	\$ 81,977	\$ 84,100
4250	Emergency Communications	\$ 729,058	\$ 787,385
4270	Ambulance Services	\$ 1,349,562	\$ 1,363,057
4290	Air Pollution Control	\$ 27,946	\$ 28,500
4300	Animal Control	\$ 383,900	\$ 395,400
4440	Volunteer Ctr Support	\$ 38,000	\$ 38,000
4450	Planning / Com Dev	\$ 78,373	\$ 81,000
4455	Readiness to Learn	\$ 10,000	\$ 10,000
4456	Music & Art	\$ 19,000	\$ 19,000
4510	Sean Humphrey House	\$ 12,000	\$ 12,000
4515	Homeless Shelter/Lydia Pl	\$ 12,500	\$ 12,500
4520	Boundary Review Board	\$ 12,991	\$ 12,991
4525	NWRC Loneliness & Isolation	\$ 20,000	\$ 20,000
4530	Transfers to Other Funds	\$ 9,681,894	\$ 9,487,209
4540	Capital Acquisitions	\$ 330,500	\$ -
4900	Misc Non - Departmental	\$ 657,566	\$ 1,942,954
	Total Non - Departmental	\$ 18,547,830	\$ 15,917,909

2007 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2007 Balance	Expenditures 2007	Revenues 2007	Estimated Ending 2007 Balance
001	General Fund	(22,095,442)	80,746,233	(70,801,811)	(12,151,020)
108	County Road	(8,660,357)	29,615,545	(22,099,499)	(1,144,311)
109	Election Reserves	(464,954)	1,240,983	(1,241,283)	(465,254)
114	Veterans Relief	(322,064)	191,441	(191,441)	(322,064)
117	Water Resources	(261,573)	641,012	(619,000)	(239,561)
118	Whatcom County Jail	(669,662)	11,722,546	(13,033,094)	(1,980,210)
121	Low-Income Housing Projects	(1,077,907)	410,000	(320,000)	(987,907)
122	Homeless Housing	(452,357)	320,000	(330,000)	(462,357)
130	Countywide Emergency Medical Services	(1,178,101)	1,378,899	(2,283,711)	(2,082,913)
135	WC Trial Court Improvement	(6,371)	8,083	(36,000)	(34,288)
140	Solid Waste	(1,252,013)	1,243,025	(1,086,881)	(1,095,869)
141	WC Convention Center	(221,726)	227,660	(170,000)	(164,066)
142	Victim Witness	(63,397)	119,138	(117,000)	(61,259)
151	Community Development	(18,077)	5,000	-	(13,077)
154	Road Improve #1	(47,242)	26,777	(22,183)	(42,648)
155	Road Improve #2	(948)	2,088	(1,628)	(488)
159	Road Improve #7	(2,103)	2,781	(2,612)	(1,934)
165	WC Drug Fund	(1,206,295)	798,228	(380,000)	(788,067)
166	Auditor's O&M	(273,151)	244,002	(230,900)	(260,049)
167	Emergency Management	(117,781)	378,953	(378,953)	(117,781)
169	Flood Control Zone	(5,603,731)	4,542,707	(3,690,416)	(4,751,440)
170	Pt. Robert's Fuel Tax	(221,665)	-	(50,000)	(271,665)
175	Conservation's Future	(2,676,455)	75,000	(931,904)	(3,533,359)
180	Lake Management	(4,850)	4,850	-	-
242	1997 Ltd Tax GO & Refund Bond	(154)	1,181,490	(1,181,490)	(154)
243	1998 Ltd Tax GO Bond	(352)	258,345	(258,345)	(352)
244	2003 Ltd Tax GO & Refund Bond	(342)	427,618	(427,618)	(342)
324	REET II	(5,753,900)	448,070	(2,300,000)	(7,605,830)
326	REET I	(2,935,665)	1,421,432	(2,309,700)	(3,823,933)
330	Parks Improvement	(128,305)	111,830	(7,000)	(23,475)
332	Public Utilities Improvement Fund	(8,753,017)	139,237	(2,500,000)	(11,113,780)
444	Ferry System	(1,576,050)	1,886,438	(1,824,000)	(1,513,612)
501	ER&R	(17,942,525)	10,867,574	(11,099,841)	(18,174,792)
507	Administrative Services	(8,044,167)	19,900,436	(19,500,043)	(7,643,774)
16921	Lynden/Everson Sub-Zone	(182,226)	70,000	(25,691)	(137,917)
16922	Sumas/Nooksack/Everson Sub-Zone	(265,419)	70,000	(76,795)	(272,214)
16923	Acme/Van Zandt Sub-Zone	(87,472)	39,000	(20,646)	(69,118)
16924	Samish Watershed Sub-Zone	-	2,878	(17,254)	(14,376)
	Total	<u>(92,567,816)</u>	<u>170,769,299</u>	<u>(159,566,739)</u>	<u>(81,365,256)</u>

2008 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2008 Balance	Expenditures 2008	Revenues 2008	Estimated Ending 2008 Balance
001	General Fund	(12,151,020)	79,554,282	(72,577,462)	(5,174,200)
108	County Road	(1,144,311)	21,344,940	(22,585,546)	(2,384,917)
109	Election Reserves	(465,254)	1,304,498	(1,304,498)	(465,254)
114	Veterans Relief	(322,064)	196,441	(196,441)	(322,064)
117	Water Resources	(239,561)	249,606	(500,000)	(489,955)
118	Whatcom County Jail	(1,980,210)	11,738,671	(13,131,757)	(3,373,296)
121	Low-Income Housing Projects	(987,907)	410,000	(320,000)	(897,907)
122	Homeless Housing	(462,357)	350,000	(330,000)	(442,357)
130	Countywide Emergency Medical Services	(2,082,913)	1,700,952	(2,387,805)	(2,769,766)
135	WC Trial Court Improvement	(34,288)	8,083	(52,000)	(78,205)
140	Solid Waste	(1,095,869)	1,228,566	(1,086,881)	(954,184)
141	WC Convention Center	(164,066)	188,660	(170,000)	(145,406)
142	Victim Witness	(61,259)	122,657	(117,000)	(55,602)
151	Community Development	(13,077)	5,000	-	(8,077)
154	Road Improve #1	(42,648)	27,777	(22,183)	(37,054)
155	Road Improve #2	(488)	2,088	(1,628)	(28)
159	Road Improve #7	(1,934)	2,881	(2,612)	(1,665)
165	WC Drug Fund	(788,067)	819,467	(370,000)	(338,600)
166	Auditor's O&M	(260,049)	162,571	(231,000)	(328,478)
167	Emergency Management	(117,781)	398,365	(398,365)	(117,781)
169	Flood Control Zone	(4,751,440)	3,678,517	(3,418,750)	(4,491,673)
170	Pt. Robert's Fuel Tax	(271,665)	-	(50,000)	(321,665)
175	Conservation's Future	(3,533,359)	75,000	(954,904)	(4,413,263)
180	Lake Management	-	-	-	-
242	1997 Ltd Tax GO & Refund Bond	(154)	1,206,303	(1,206,303)	(154)
243	1998 Ltd Tax GO Bond	(352)	257,145	(257,145)	(352)
244	2003 Ltd Tax GO & Refund Bond	(342)	430,058	(430,058)	(342)
324	REET II	(7,605,830)	774,430	(2,300,000)	(9,131,400)
326	REET I	(3,823,933)	1,362,476	(2,300,000)	(4,761,457)
330	Parks Improvement	(23,475)	-	(1,000)	(24,475)
332	Public Utilities Improvement Fund	(11,113,780)	145,618	(2,500,000)	(13,468,162)
444	Ferry System	(1,513,612)	1,983,466	(1,904,000)	(1,434,146)
501	ER&R	(18,174,792)	10,790,074	(10,855,138)	(18,239,856)
507	Administrative Services	(7,643,774)	20,143,754	(19,933,201)	(7,433,221)
16921	Lynden/Everson Sub-Zone	(137,917)	70,000	(25,691)	(93,608)
16922	Sumas/Nooksack/Everson Sub-Zone	(272,214)	70,000	(76,795)	(279,009)
16923	Acme/Van Zandt Sub-Zone	(69,118)	21,500	(20,646)	(68,264)
16924	Samish Watershed Sub-Zone	(14,376)	7,960	(17,254)	(23,670)
	Total	(81,365,256)	160,831,806	(162,036,063)	(82,569,513)

Acronyms

ABCD	Access to Baby and Child Dentistry
ADA	Americans with Disabilities Act
ADS	Administrative Services (has been superceded, see also AS)
AED	Automated External Defibrillators
AH	Anti-Harassment
ART	Aggression Replacement Training
ARY	At-Risk Youth
AS	Administrative Services (current acronym, see also ADS)
AS/400	Central computer (mainframe) used by Whatcom County government
BARS	Budgeting, Accounting & Reporting System
BMP	Best Management Practices
BR&R	Building Repair & Replacement
CAO	Critical Areas Ordinance
CAPA	County Arterial Preservation Accounts
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CDL	Clandestine Drug Lab
CE	Current Expense Fund (aka General Fund)
CEA	County Executives of America
CEDS	Community Economic Development Strategy
CERB	Community Economic Revitalization Board
CERT	Community Emergency Response Team
CHINS	Children in Need of Services
CIP	Capital Improvements Plan
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
COG	Council of Governments
CPAL	Conservation Program for Agricultural Lands
CPG	Comprehensive Procurement Guideline
CRAB	County Road Administration Board
CRID	County Road Improvement District
CRP	County Road Project
CSHCN	Children with Special Health Care Needs
CTR	Commute Trip Reduction

Acronyms continued

CZM	Coastal Zone Management
DCD	Department of Community Development
DEA	Drug Enforcement Agency
DEM	Department of Emergency Management
DNR	Department of Natural Resources
DOE	Department of Ecology
DOL	Department of Licensing
DOT	Department of Transportation
DNR	Department of Natural Resources
DSHS	Department of Social and Health Services
DTF	Drug Task Force
DUI	Driving Under the Influence
DV	Domestic Violence
DWLS	Driving While License Suspended
EDA	Economic Development Act
EDC	Economic Development Council
EDI	Economic Development Investments
EHD	Electronic Home Detention/Monitoring
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ER&R	Equipment Rental & Revolving
ESA	Endangered Species Act
FCZD	Flood Control Zone District
FEMA	Federal Emergency Management Agency
FFT	Family Functional Therapy
FTA	Failure to Appear
FTE	Full-time Equivalent
GAL	Guardian Ad Litem
GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GMA	Growth Management Act
GO Bond	General Obligation Bond
GPS	Global Positioning System
HAVA	Help America Vote Act

Acronyms continued

HD	Health Department
HHW	Household Hazardous Waste
HIDTA	High Intensity Drug Trafficking Areas
HIVA	Hazard Identification and Vulnerability Analysis
HR	Human Resources (a division of Administrative Services)
HVAC	Heating Ventilation and Air Conditioning
ICWC	In Custody Work Crew
IFPTE	International Federation of Professional and Technical Engineers
IPM	Integrated Pest Management
IS	Information Services (a division of Administrative Services)
J&S	Judgment & Sentencing Document
JAIBG	Juvenile Accountability Incentive Block Grant
JIS	Judicial Information System
JRA	Juvenile Rehabilitation Administration
LEOFF	Law Enforcement Officers and Fire Fighters
LEPC	Local Emergency Planning Committee
LLEB	Local Law Enforcement Block Grant
LOS	Levels of Service
LRID	Local Road Improvement District
MIS	Management Information Systems
NACO	National Association of County Officials
NEP	Needle Exchange Program
NFIP	National Flood Insurance Program
NPDES	National Pollution Discharge Elimination System
NSMHA	North Sound Mental Health Association
NWAPA	Northwest Air Pollution Authority
NWRC	Northwest Regional Council
O&M	Operations & Maintenance
OFM	Office of Financial Management (Washington State)
PA	Prosecuting Attorney
PAWS	Public Agricultural Weather System
PC/LAN	Personal Computers/Local Area Network
PDR	Purchase Development Rights
PDS	Planning and Development Services

Acronyms continued

PHIMS	Public Health Issue Management System
PWS	Public Water System
RCW	Revised Code of Washington
REET I	Real Estate Excise Tax I
REET II	Real Estate Excise Tax II
RFP	Request for Proposal
RFQ	Request for Qualifications
SARA	Superfund Amendments and Reauthorization Act
SEPA	State Environmental Policy Act
SMA	Shoreline Management Act
SSODA	Special Sex Offender Disposition Alternative
SSP	Security Specialists Plus
STD	Sexually Transmitted Disease
STOP	Services Training Officers Prosecutors
STP	Surface Transportation Program
TAP	Teen Adventure Program
TB	Tuberculosis
TDR	Transfer Development Rights
TPA	Third Party Administrator
TR&R	Technology Repair & Replacement
TRO	Temporary Restraining Orders
UGA	Urban Growth Area
US	United States
VOA	Volunteers of America
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WAN	Wide Area Network
WC	Whatcom County
WCIP	Whatcom County Investment Pool
WERS	Whatcom Emergency Radio System
WIC	Women, Infant and Children Program
WRIA	Water Resource Inventory Area
WSAC	Washington State Association of Counties
WSDOE	Washington State Department of Ecology

Acronyms continued

- WSDOH** Washington State Department of Health
- WSU** Washington State University
- WWU** Western Washington University

Terms

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

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

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

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

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

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

Biennial Budget - A budget applicable to two fiscal years.

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

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

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

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

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

Terms continued

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

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

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

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

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

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

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

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

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

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

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

Encumbrance - Commitments for unperformed contracts for goods or services.

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

Terms continued

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

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

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

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

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

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

funds and trust funds.

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

Generally Accepted Accounting Principles (GAAP) - 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

Terms continued

other assets to be used or expended for a specified purpose, activity, or facility.

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

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

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

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

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

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

liquidated, renewed or refunded at some future date. This term does not include encumbrances.

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

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

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

Revenues - (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund

type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

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

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

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



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