

# Whatcom County

*2009-2010 Final Budget*



Recipient of the 2007  
GFOA Distinguished  
Budget Presentation  
Award

## Volume 1

Summaries, General  
Information, Appendix

Pete Kremen  
County Executive

# Whatcom County 2009-2010 Final Budget

---

**Volume 1**

General Information  
Summaries, Appendix

# Whatcom County 2009-2010 Final Budget

**County Executive**  
Pete Kremen

**Prepared by the**  
**Administrative Services Department**

**Director**  
Dewey Desler

**Administrative Assistant**  
Tawni Helms

**Finance Manager**  
Brad Bennett

**Budget Staff**  
Marianne Caldwell  
Kristin Frank  
Kellie Eiswald

**Graphic Design**  
Eva Browning



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Whatcom County  
Washington**

For the Biennium Beginning

**January 1, 2007**

President

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, 2007. 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.

For inquiries regarding this document contact:

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

360.676.6734 extension 50557

On The Cover:

View from Artist Point, looking south to Baker Lake  
Photo by Marianne Caldwell © 2009

# Table of Contents - Volume 1

<b>Executive’s Letter of Transmittal</b>	<b>1</b>
--	----------

---

<b>General Information</b>	<b>7</b>
----------------------------	----------

---

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 .....	24
Whatcom County Fund Structure .....	25

<b>Budget at a Glance</b>	<b>31</b>
---------------------------	-----------

---

Whatcom County’s 2009-2010 Budget at a Glance .....	31
Revenue & Expenditure History .....	32
Source of County Revenues in 2009-2010 .....	34
Distribution of County Expenditures in 2009-2010 .....	35
Revenue History by Type .....	36
Expenditure History by Type.....	37
Expenditure & Revenue Category Descriptions .....	38

## Budget Summary 39

---

The Whatcom County 2009-2010 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 .....	50
2009 Beginning & Ending Fund Balances .....	56
2010 Beginning & Ending Fund Balances .....	58
Undedicated General Fund Resources .....	60
Road Fund Revenues .....	64
Road Fund Expenditures .....	66
Other Funds Revenues .....	68
Other Funds Expenditures .....	72
Whatcom County Work Force History - 2005 to 2010 .....	79

## Long Term Debt 81

---

Whatcom County and Long Term Debt .....	81
Debt Capacity Limited by State Law .....	81
General Obligation Bonds .....	83
Interfund Loans .....	84

## Capital Planning 85

---

Whatcom County and Capital Planning .....	85
Six Year Capital Improvement Program 2009-2014 .....	85
Six Year Transportation Improvement Program .....	116
Impact of Capital Improvements on Operating Budgets .....	118

## Revenue Summary 119

---

Revenue Summary .....	119
-----------------------	-----

---

**Budget Ordinance** **133**

---

Whatcom County 2009-2010 Budget Ordinance ..... 133  
Authorized Positions ..... 139

---

**Appendix** **153**

---

A. Budget Development Guidelines ..... 153

---

**Glossary** **155**

---

Glossary of Acronyms and Terms ..... 155

For Departmental Budgets, see Volume 2



**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**

**County Courthouse**

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



January 1, 2009

Citizens of Whatcom County:

I submit to you the Whatcom County budget for the biennium beginning January 1, 2009 and ending December 31, 2010. In compliance with the county charter, I proposed the 2009-2010 budget to the County Council on October 17, 2008. On November 25, 2008, the Council adopted the 2009-2010 budget in open session with Whatcom County Ordinance Number 2008-053.

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.*" This budget reflects our commitment to cost effectively address critically important public services. The 2009-2010 budget incorporates the Council priorities expressed in its Budget Development Guidelines and public input received during the Council budget hearings.

Whatcom County's economy is suffering from the effects of the global recession. Our revenues are falling behind the cost of providing services. We have new restricted revenues in the biennium that can be used for mental health programs, substance abuse treatment, and to improve water quality; however, General Fund revenues that fund general government services are stagnant. Projected revenues will not be sufficient to continue all programs and staff at the 2008 levels. This budget has virtually no increase in General Fund expenditures other than for energy costs and contractually required wages and benefits. In this biennium, we will supplement our revenues with the careful use of reserves to maintain critical services and make investments that will increase our efficiency and effectiveness in the future.

The expenditure budget for 2009 totals \$191,956,203. This is approximately \$9.4 million less than the amended 2008 budget. The 2010 budget is \$180,834,489, which is \$11.1 million less than the 2009 budget. These reductions are primarily the result of reduced capital project budgets. In 2008, the budget included \$21 million for the construction of several road projects. Due to funding and permitting delays, actual road construction expenditures for 2008 are expected to total only \$8 million.

Budgeted revenues for 2009 total \$188,439,728. This is \$13.9 million more than the amended 2008 revenue budget. Increased revenue between 2008 and 2009 is due to:

- Property tax increase (Flood Fund) proposed and adopted by the County Council to fund water quality projects, \$940,000
- Mental Health and Chemical Dependency treatment sales tax, implemented January 1, 2009, \$2,800,000
- Increases in grant revenue, \$6,700,000
- Interfund loans for capital projects
- Interfund transfers to support the General Fund

Budgeted revenues for 2010 total \$179,069,400, or \$9.4 million less than the 2009 revenue budget. Revenue in 2009 is higher due to grant-funded construction projects in the Road Fund; otherwise, revenue growth in 2010 is minimal.

## Long-term Challenges and Goals

Whatcom County's growth rate is eighth out of the thirty-nine counties in Washington state. Population since the year 2000 has increased over 14%. 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 Whatcom County's long-term challenges and goals, this budget addresses the following major initiatives:

- Update growth management strategic plans
- Continue implementation of prioritized list of water quality and stormwater projects
- Preserve agricultural land
- Invest in key facilities
- Invest in productivity through technology
- Stabilize technology infrastructure

- Maintain a safe community

With these goals in mind, the County Council and I approved a budget that includes:

#### Water Quality Projects/Stormwater Management

During the 2007-2008 biennium, Whatcom County developed a prioritized countywide water resource project list. The project list was compiled from projects previously approved in several water-related strategic plans (e.g., Water Resource Inventory Plan, Drayton Harbor Shellfish Plan, Shoreline Management Plan). In order to implement projects on the list, the Council proposed and adopted a 4 cent per thousand dollars of assessed valuation Flood Fund tax increase that should generate an additional \$940,000 per year. The Council also proposed and adopted using \$500,000 per year of REET II funding during the 2009-2010 biennium for water quality projects. A new stormwater management fund has been created and is initially being funded by transfers from the Flood Fund with instructions to develop a stormwater utility district to provide permanent funding. The 2009-2010 budget also includes \$300,000 to pursue conveyance to Whatcom County of a substantial amount of Washington State Department of Natural Resources trust land located in the Lake Whatcom Watershed. We will maintain this land as parkland for use of future generations while protecting and preserving a significant amount of the watershed. We have also received a \$443,000 grant to develop a Birch Bay watershed action plan.

#### Agriculture

Whatcom County is investing \$110,000 per year in a Conservation Program for Agricultural Lands (CPAL), as well as budgeting \$1.8 million for purchase of development rights and land acquisitions in the Conservation Futures Fund.

#### Growth Management

The biennial budget includes \$2,350,000 for new parks projects and parks facilities upgrades as envisioned in the Parks comprehensive plan, \$550,000 to review and update Whatcom County's comprehensive plan, the addition of a Critical Areas Ordinance planning position, and \$40,000 for Smart Trips commuter program.

#### Maintain a Safe, Secure Community

Our county continues to have one of the highest ratios of sworn law enforcement officers to population among comparable Washington State counties. We will continue to fund public safety programs despite reductions in program related revenue. And we will continue to fund alternatives to incarceration, including jail work crews, drug court, and adult probation. A position will be added to the Jail to increase the electronic home monitoring program.

## Facilities Investments

In conjunction with projects envisioned in Whatcom County's Capital Improvements Plan (CIP), this budget contains funding for the initial phases of several capital projects. Our proposed budget funds high priority road and flood projects along with capital improvements to the Civic Center building. We will be reducing some lease payments by consolidating many of the Public Works staff into the Civic Center Building. Further, by exercising an option to acquire the Central Plaza Building for use by the Public Defenders Office, we will eliminate monthly lease payments that will provide savings to the General Fund Budget. Parks projects include improvements to Bay Horizon, Silver Lake, South Fork, Lighthouse Marine, and Hovander Parks, as well as three trail projects. We will adopt other multi-year facilities and road capital projects in phases as capital project budgets throughout the 2009-2010 biennium.

## Productivity Through Technology

Over \$350,000 is budgeted for improvements in technology, which will enhance productivity. This will include automating regional lands records, enabling the Assessor's Office to maintain land records with geographic information systems instead of the current use of pen and mylar. The Administrative Services Finance office will implement electronic timekeeping that will download directly into the payroll system and decrease data entry errors. Installation of an e-mail archiving device will reduce time spent retrieving emails in response to public information requests. Enhancements to the jail records management system will decrease data entry time by using bar code scanning and decrease time spent in retrieving paper files. In addition, jail electronic files will also be available to other parts of the law & justice system. Other enhancements include Auditor's maps that will be available on the Internet, and courtroom video recording equipment that will be upgraded and replaced.

## Technology Infrastructure

Whatcom County will be spending \$2.9 million to replace its 26 year old Assessor-Treasurer software system. We will also be investing another \$900,000 in various hardware component replacements, improvements and software upgrades to our system i520 and network infrastructure. These systems form the core of our computer systems upon which a myriad of applications are run.

## Significant Changes from Prior Biennium

Normally, General Fund revenues increase an average of 4-5% each year. However, since revenues have been so sluggish, we are projecting an increase of only 1.2% in ongoing General Fund revenues in 2009 over the 2008 budget. We project that the 2010 revenues will increase by 1.9% over 2009. We are experiencing a sharp downturn in building and development activity. This negatively impacts our revenues by reducing growth in property tax from new construction. Sales tax, building and development permits, and real estate excise taxes are also negatively impacted.

A major source of county revenue is interest earned on cash balances. Investment interest rates are at historic lows and Whatcom County's cash balances are declining. Interest earnings are projected to be down significantly from the prior biennium.

Projected revenues will not be sufficient to continue all programs and staff at the 2008 budget levels. The increases needed to cover the rising costs of salaries, medical insurance, pension rates, as well as energy and fuel, exceed the limited increase in revenue. We must reduce staffing and programs. Overall, 32 positions throughout county government will be eliminated. These are as follows: 3 of the 424 positions in Law and Justice Services, 6.5 of the 176 positions in Public Works, 5 of 81 in Administrative Services and 17 positions out of 285.5 in other departments. Almost all of these positions will be eliminated through attrition. In addition, all departmental budgets reflect reductions in non-personnel accounts.

The budget for 2009 and 2010 does not solve all problems throughout our community. Today we have tough choices to make and tomorrow the challenges may be even greater. There is good news – Whatcom County has relatively little debt and a relatively healthy beginning General Fund balance. The projected beginning 2009 General Fund balance is \$12 million. This is more than 14% of General Fund expenditures. The 2009-2010 biennial budget provides for using approximately \$4 million of the fund balance reserves, resulting in a fund balance slightly below 10% of General Fund expenditures. We anticipate ending the biennium with an approximate \$7,776,000 fund balance. The administration will monitor revenues and expenditures closely and make adjustments accordingly over the 2009-2010 biennium as our county, as well as the nation, makes its way through the current economic crisis.

My administration is proud of our record of managing this county's financial health. In spite of local and national economic challenges and slower than anticipated revenues for county government, we can retain optimism for the future. With the Council and Executive Branch working together, we can overcome these difficult challenges.

Respectfully Submitted,



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 (2008 estimated)**

Whatcom County	191,000
Bellingham	75,750
Blaine	4,665
Everson	2,170
Ferndale	10,800
Lynden	11,350
Nooksack	1,090
Sumas	1,264
Population Density	90.11 per sq mile
Median age	35.45 years old
Median household income (2007)	\$53,572
Median housing cost	\$280,000
Avg mo. apartment rent (2 bdrm, unfurn)	\$654

**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 (2007)**

Arson	55
Robberies	81
Rapes	87
Homicides	2
Aggravated Assaults	269

Motor Vehicle Thefts	436
Burglary	1,498
Theft	6,232

**Health Care**

Hospitals	1
Physicians	270
Citizen to Physician Ratio	555.6/1

**Economy/Employment**

Unemployment Rate (2008)	5.5%
--------------------------	------

**Top Ten Employers**

St. Joseph Hospital	2,376
Western Washington University	2,186
Matrix Service Inc.	1,430
Bellingham School District	1,338
Haggen, Inc.	965
Whatcom County	930
City of Bellingham	852
BP (Cherry Point Refinery)	805
Lummi Indian Business Council	800
Sodexho Services	700

**Taxation**

There is no state income tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	1.9 to 2%
Total Sales Tax	8.4 to 8.5%

**Higher Education**

**Whatcom Community College** - Part of the state's community college system, serving an average of 6,750 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

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

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

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

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

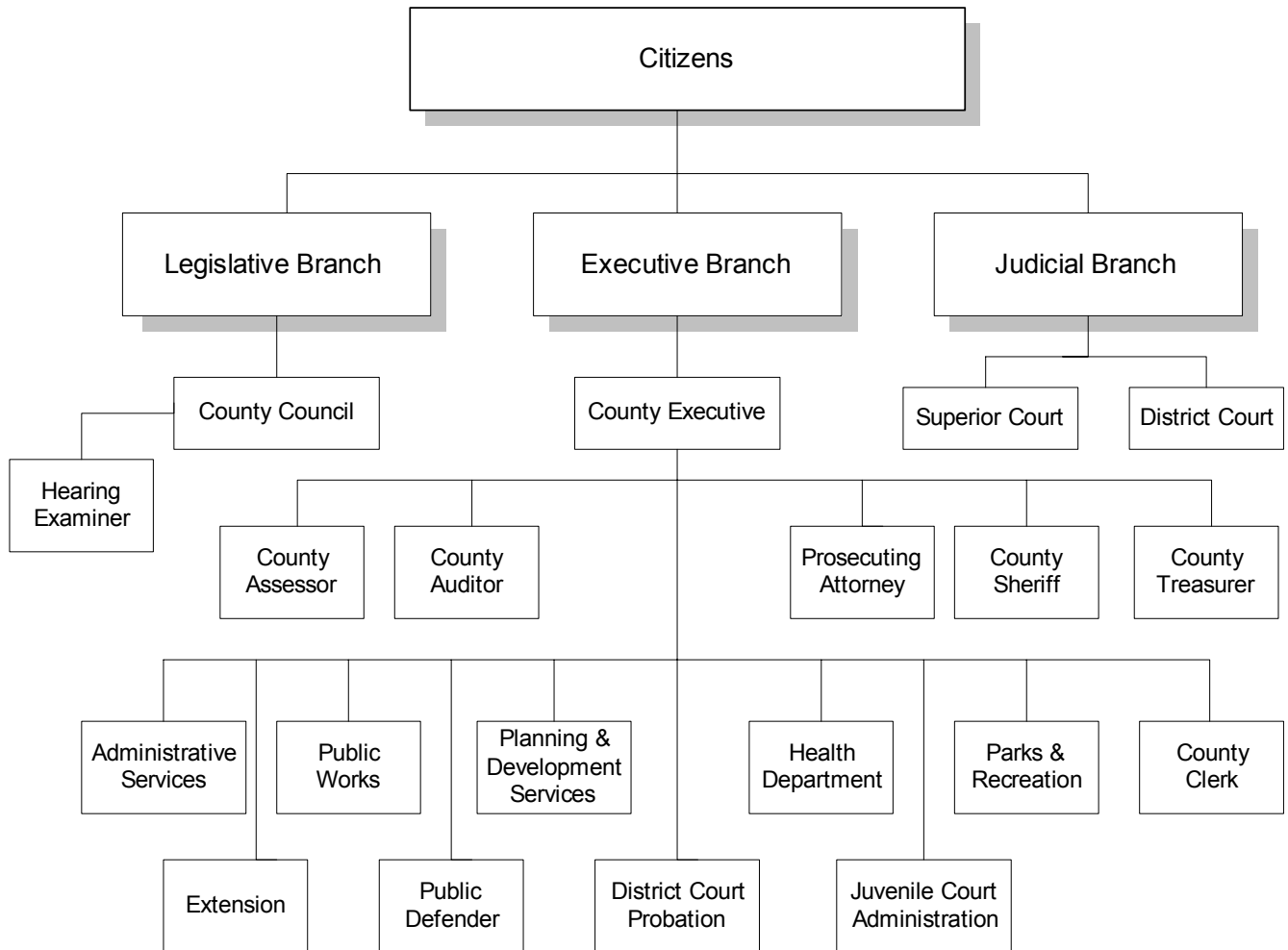
*Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide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

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

### **Administrative Services**

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

### **Assessor**

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

### **Auditor**

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

### **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, county website ([www.co.whatcom.wa.us](http://www.co.whatcom.wa.us)) or the council office for schedules and agendas.

### **District Court**

With two elected judges and one appointed commissioner, District Court processes Sheriff, State Patrol, 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

## Whatcom County Government Departments continued

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.

**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.

**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, an outdoor recreation program, and serves as a tourist information center.

**Planning and Development Services**

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

## Whatcom County Government Departments continued

### **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. In addition, Public Works provides year-round ferry service to Lummi Island, flood control, solid waste management, noxious weed control, natural resource and stormwater management for the county.

### **Sheriff**

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

In August and early September, the Executive's Office and administrative financial staff meet with department directors. Each department's budget request, as well as requests for additional resources or funding, are reviewed and prioritized.

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

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

June, 2008 .....	Budget Planning (Retreat)
June 30 .....	Release of Budget Instructions
August 7 .....	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 12 .....	Council Finance Committee Hearings
November 25 .....	Council adopts budget
February 28, 2009 .....	Final Budget Document Publication
October 21, 2009 .....	Mid-biennium Review

**Budget Document Serves Several Purposes**

The budget document provides a summary of the financial plan for county operations for the biennium beginning January 1, 2009 and ending December 31, 2010. 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

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

### Project Budgets

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 and on the Whatcom County website at [www.co.whatcom.wa.us](http://www.co.whatcom.wa.us).

## 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 (in italics).

### Biennial Budget Preparation

A complete biennial budget will be prepared for all funds and capital budget expended by the county. The biennial budget process will include a mid-biennium review and modification.

*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." Home Rule Charter Section 6.05 provides for a biennial budget cycle with a mid-biennium review. Biennial budgeting provides an opportunity to streamline government services by providing for better long range and strategic planning, long-term program planning and development, and more efficient use of staff time in increasing budget efficiency.*

### 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. If in the Council's opinion, the fee revenue is falling short of budget projections, the Council may ask the County Executive to bring forward budget adjustments to address potential shortfalls.

*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

## Financial Management Policies continued

permanent change in authorized levels. The monies allocated to salaries and wages, personnel benefits and capital outlay can be transferred only with prior approval of the county executive.

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

### Position Vacancies

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

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

### Transfers Between Funds

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

*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.*

### Maintaining a Minimum Fund Balance

The Executive will only propose budgets, or budget revisions, that result in an ending fund balance of at least 10% of the projected General Fund's 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 supplemental budgets.
- c) Maintain prior-year service levels in the proposed new 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.

## Financial Management Policies continued

*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).*

### 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.

### Health Department Administrative Costs

Within the Health Department, no transfer or allocation of administrative costs from administrative programs to other program areas shall occur without review and approval of the County Council.

## Basis of Accounting and Budgeting

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

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

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

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

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

### **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. Also accounts for homeless housing projects funded by state grants.

### **Stormwater Fund**

Newly established to explore the option of creating a stormwater utility and to implement National Pollution Discharge Elimination System (NPDES II) requirements. The fund is currently being funded by transfers from the Flood Control Zone District.

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

A fund created to account for one-tenth of one percent sales tax for the purpose of providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs.

### **LEOFF I Healthcare Fund**

A fund created to account for post-retirement healthcare benefits for law enforcement retirees qualifying under the LEOFF I retirement system.

## Whatcom County Fund Structure continued

### 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.

#### **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 .09 percent sales or use tax to be used to finance public facilities serving economic development purposes. This is not an additional tax; it is deducted from the amount of tax otherwise required to be collected by the state department of revenue.

## Whatcom County Fund Structure continued

### Enterprise Funds

#### Ferry System

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

### Internal Service Funds

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

#### Equipment Rental and Revolving

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

#### Administrative Services Fund

A fund to provide county departments and activities with internal administrative services, such as accounting, human resources, building maintenance, courthouse security, 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 and in the process of being closed; these funds are not presented in this document.

### Fund Closures

During the 2009-2010 biennium, Whatcom County will be closing the following inactive funds:

- Lake Management District No. 1 (replaced by Samish Watershed SubZone)
- County Road Improvement District Guaranty
- C.R.I.D. #9 General Debt (paid off)
- L.R.I.D. #10 General Debt (paid off)
- 1977 Fair GO Bond (paid off)
- 1978 Ltd Tax GO Bond (paid off)
- Sewer Improvement District 1
- R.I.D. #5
- R.I.D. #6
- 1983 Sewer Construction Fund
- C.E.R.B. Fund
- Whatcom County Supplemental Retirement Fund



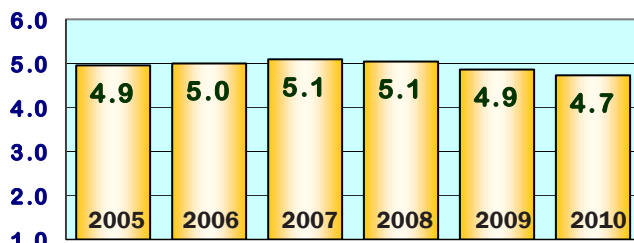
## 2009-2010 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2009 and 2010, the number of citizens in this county is expected to exceed 197,000. 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 expected to decline to 4.7 by 2010 due to economic conditions (see chart below).

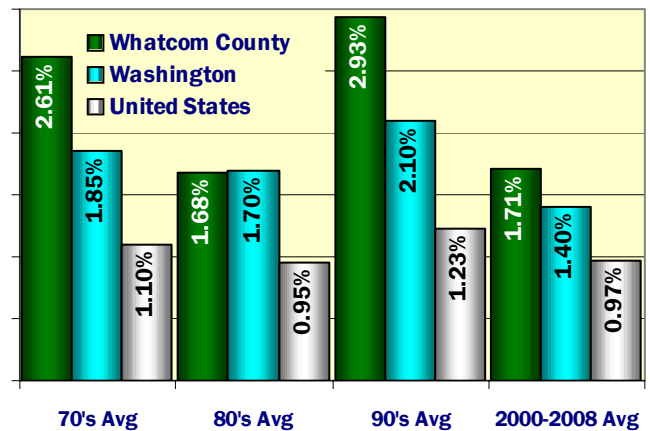
County Employees Per 1,000 in Population



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

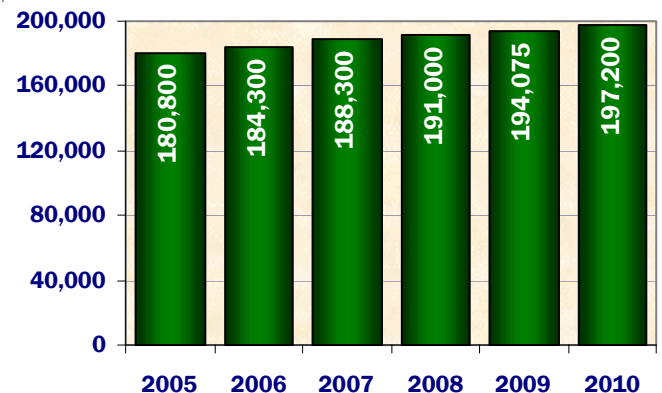
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIIP Economic Indicators, Washington State Office of Financial Management, and U.S. Census Bureau.

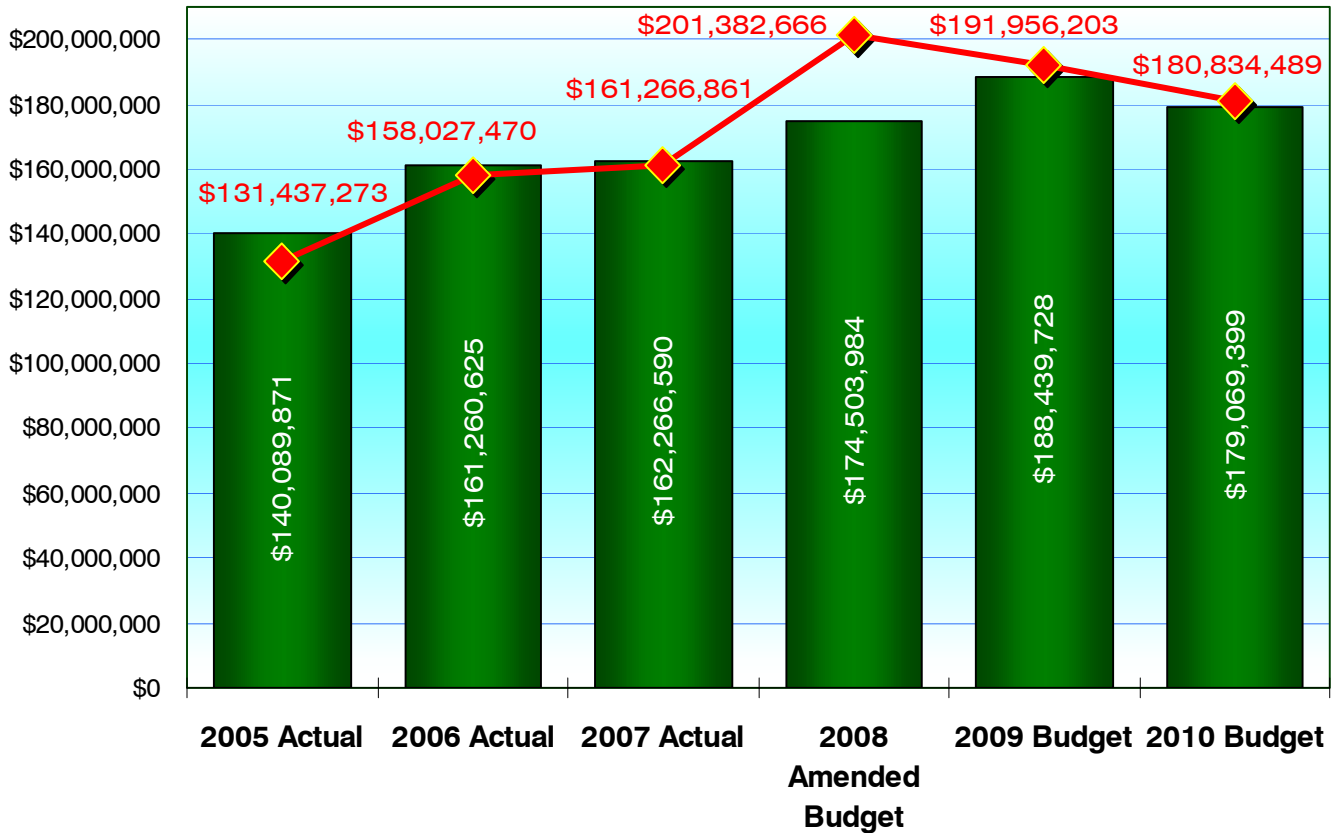
Whatcom County Population 2005-2010



Source: Washington State Office of Financial Management. \*2009-2010 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. Also, expenditure budget lapses in the current 2008 budget year are expected to be substantial as the County implements measures to curtail spending.

## Revenue & Expenditure History Detail

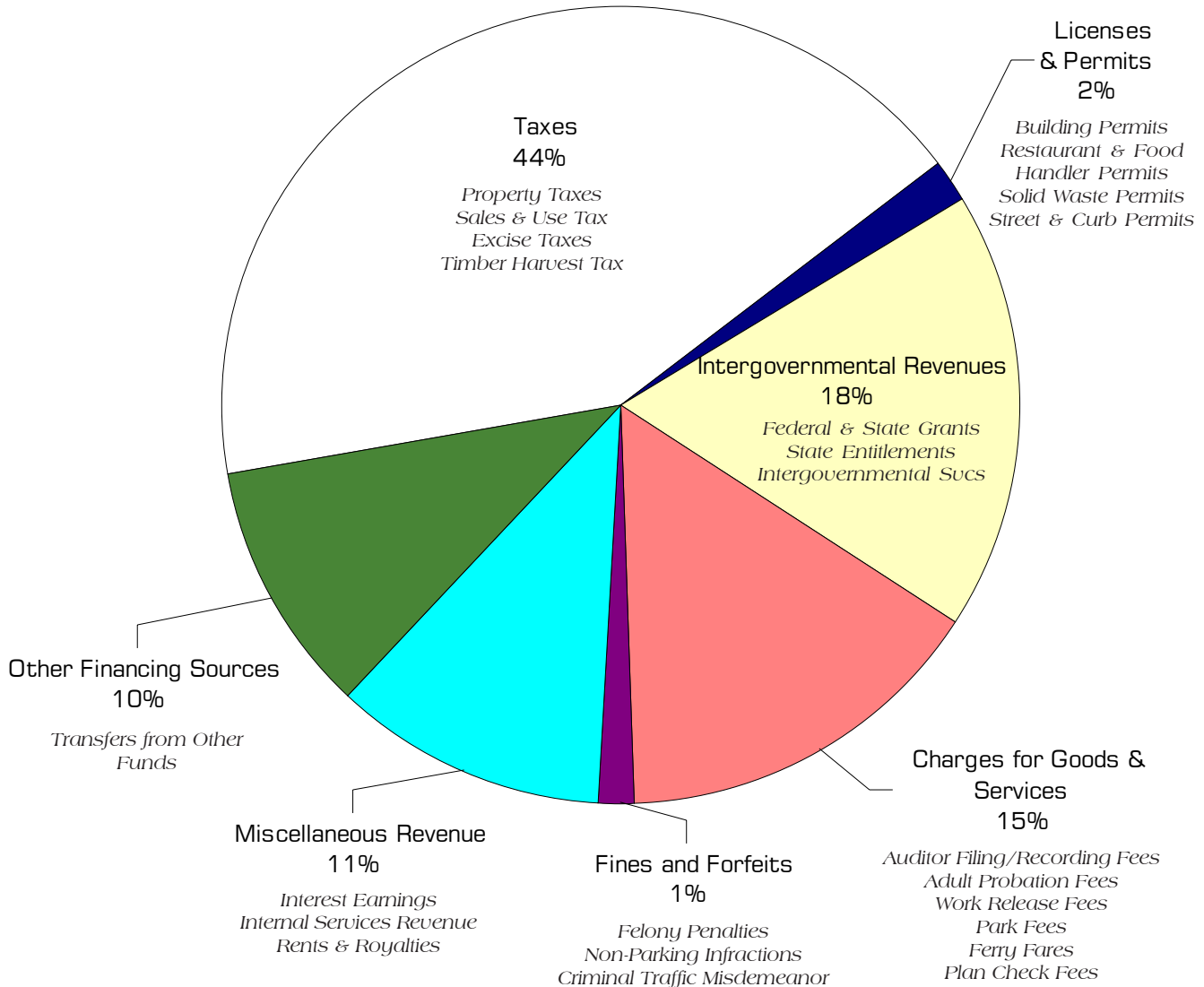
Note: These figures are for all Whatcom County funds combined.

	Actual 2005	Actual 2006	Actual 2007	Amended Budget 2008	Budget 2009	Budget 2010
<b>Revenues</b>						
Taxes	61,729,289	67,371,390	70,107,548	71,948,572	76,956,985	79,647,107
Licenses & Permits	2,734,130	2,414,757	2,274,537	3,003,305	2,697,970	2,697,970
Intergovernmental Revenues	26,024,408	29,776,513	25,615,417	30,857,156	37,974,712	27,586,327
Charges For Goods & Svcs	21,173,085	21,838,902	24,264,872	26,094,461	28,149,635	28,572,501
Fines and Forfeits	2,244,256	2,344,521	2,217,841	2,204,971	2,256,630	2,278,330
Miscellaneous Revenue	16,560,775	18,604,616	20,568,716	21,809,790	19,857,438	20,628,186
Other Financing Sources	9,623,928	18,909,926	17,217,659	18,585,729	20,546,358	17,658,978
<b>Total Revenues</b>	<b>140,089,871</b>	<b>161,260,625</b>	<b>162,266,590</b>	<b>174,503,984</b>	<b>188,439,728</b>	<b>179,069,399</b>
<b>Expenditures</b>						
Current:						
General Government	35,887,258	37,690,087	41,460,983	48,428,134	46,483,236	47,908,654
Security of Persons/Property	28,780,442	31,904,899	35,771,385	40,373,583	40,576,496	41,263,409
Physical Environment	4,690,061	6,796,877	5,316,909	8,718,766	7,983,433	9,521,977
Transportation	23,527,022	24,773,137	26,610,867	32,079,490	29,416,148	32,575,086
Economic Environment	2,114,283	1,699,028	3,106,760	3,216,057	3,548,462	3,891,795
Mental & Physical Health	9,769,938	10,324,881	11,392,901	12,852,049	13,949,608	14,414,163
Culture & Recreation	3,822,325	4,025,947	4,324,168	4,533,608	4,547,518	4,643,755
Capital Outlay	12,316,429	20,699,533	13,466,396	30,366,363	24,691,800	8,666,234
Debt Service	2,052,527	2,017,744	1,935,032	1,893,506	1,897,618	1,974,913
Other Financing Uses	8,476,988	18,095,337	17,881,460	18,921,110	18,861,884	15,974,503
<b>Total Expenditures</b>	<b>131,437,273</b>	<b>158,027,470</b>	<b>161,266,861</b>	<b>201,382,666</b>	<b>191,956,203</b>	<b>180,834,489</b>
Excess of Revenue Over (Under) Expenditures	8,652,598	3,233,155	999,729	*(26,878,682)	*(3,516,475)	*(1,765,090)

**\*NOTES: Regarding negative balances in budget years – For 2009 and 2010, Whatcom County is planning for an approximate 3% lapse in budgeted operating costs. Capital project lapses are greater due to permitting delays and contracts that span more than one year. For 2008, the county expects a budget lapse of at least 7% in the General Fund as measures have been implemented to curtail spending. The Road Fund is expected to only spend \$8 million of its \$21 million road construction budget due to projects being scaled back or delayed.**

# Source of County Revenues in 2009-2010

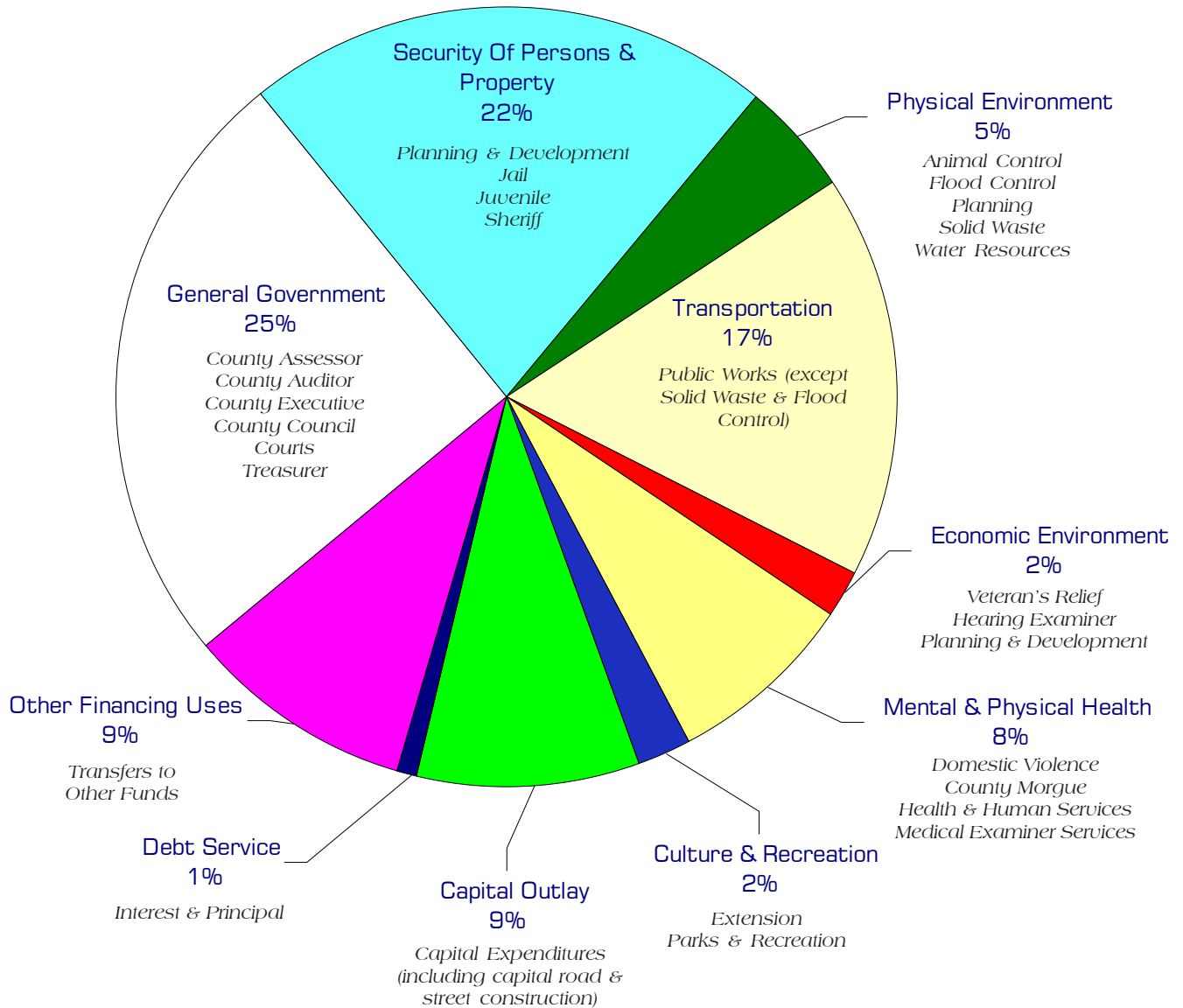
This chart represents all Whatcom County funds combined.



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

# Distribution of County Expenditures in 2009-2010

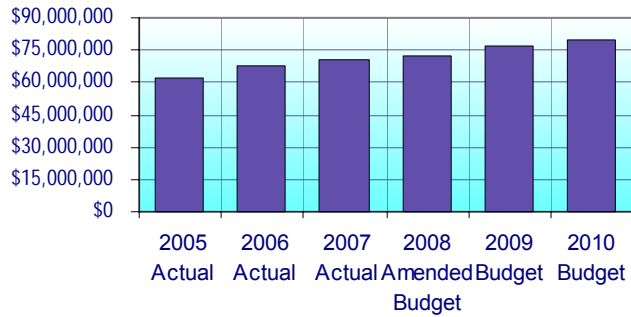
This chart represents all Whatcom County funds combined.



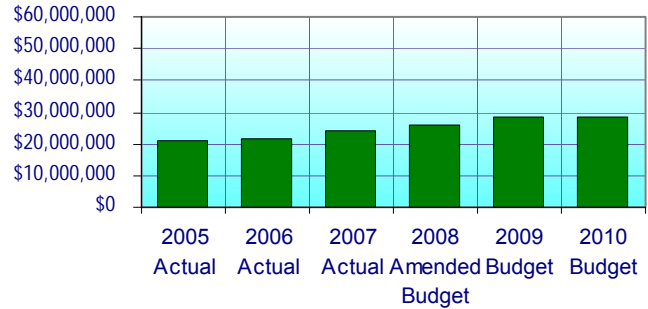
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 38 for descriptions.

# Revenue History by Type

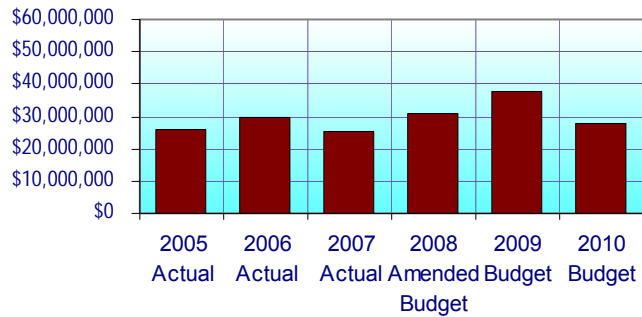
**Tax Revenues**



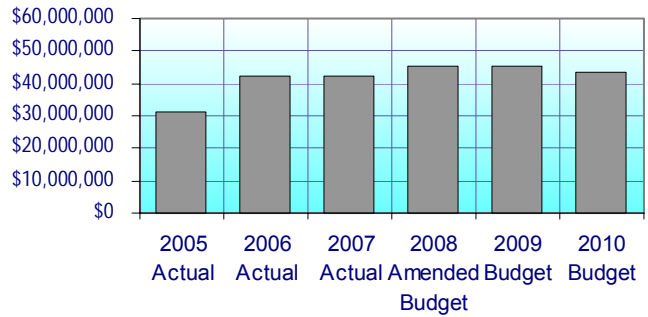
**Fees for Service**



**Intergovernmental Revenues**



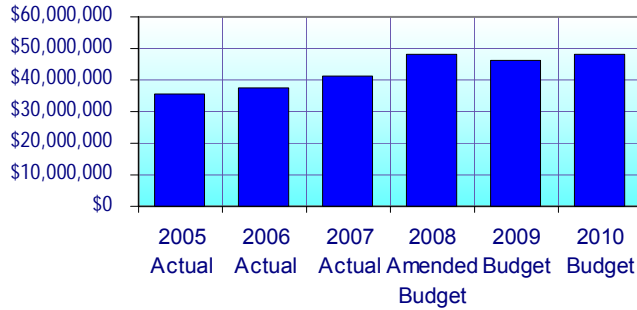
**All Other Revenues**



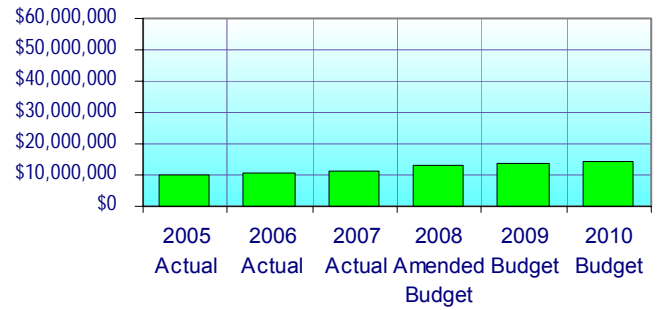
*Charts represent all Whatcom County funds combined.*

# Expenditure History by Type

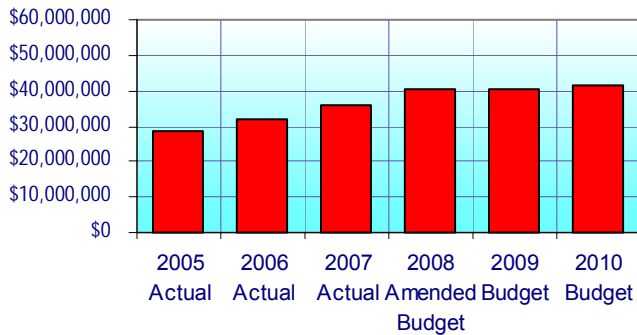
**General Government**



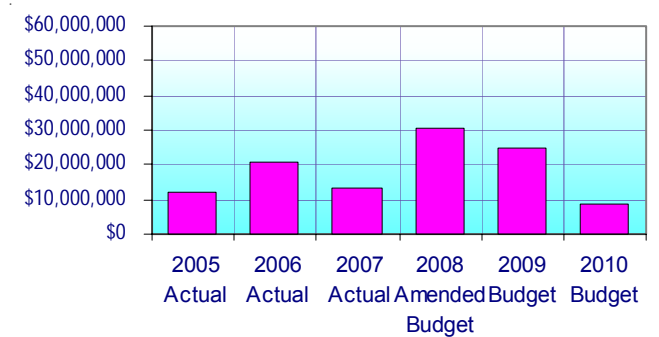
**Mental & Physical Health**



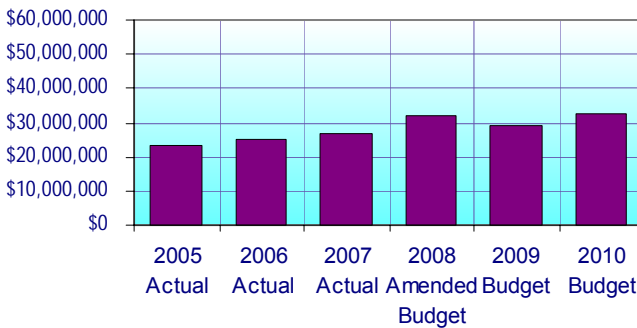
**Security of Persons & Property**



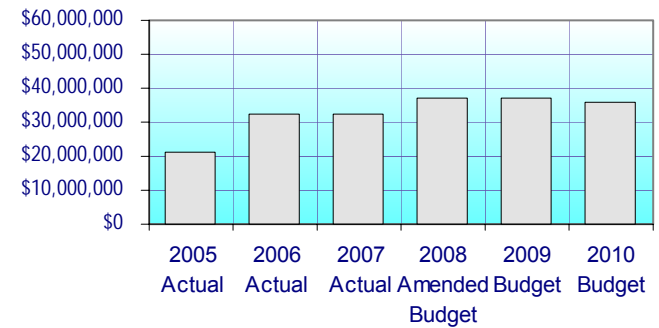
**Capital Outlay**



**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, contributions, and internal services revenue from self-insurance premiums and equipment rentals.

**Other Financing Sources** – Revenue derived from the proceeds of long term debt, operating and equity transfers and the disposition of fixed assets.

### Expenditures

**General Government** – A major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole. Does not include administrative services provided by central services in support of other departments.

**Security of Persons & 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 operating and equity interfund transfers.

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

## The 2009-2010 Budget in Summary

This section provides a summary of the 2009-2010 budget by program and by fund. Included is information about revenue and expenditure budgets, together with comparative historical statistics and narrative explanations. This section shows the relationship between program expenditures and revenues available to fund programs. Because of its size and diverse nature, the General Fund is the primary focus of this summary.

### Funds

#### General Fund

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

#### Road Fund

The Whatcom County Road Fund is the second largest county fund. It finances designing, constructing, altering, repairing, improving and maintaining county roads and bridges. Projects expected to be completed within one calendar year are budgeted for that year. Projects expected to span more than one calendar year are budgeted for on a project-by-project basis and will require budget amendments. The 2008 expenditure budget contains \$21 million for road construction projects. Only approximately \$8 million is expected to be actually spent.

#### 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		
	2008 (Amended)	2009	2010	2008 (Amended)	2009	2010
001 General Fund	74,011,856	77,941,545	77,442,509	83,322,587	81,560,397	82,764,552
108 County Road	29,080,546	35,143,228	22,822,517	43,067,631	34,174,042	21,433,935
118 Jail Fund	13,131,757	13,027,365	13,233,851	12,583,270	12,122,937	12,315,684
169 Flood Control Zone	3,941,350	6,680,613	7,777,074	5,350,234	6,518,851	8,312,768
501 ER&R	11,643,687	11,540,066	11,957,777	13,129,769	13,376,554	14,316,124
507 Admin. Services	21,089,085	18,686,999	19,518,463	21,965,411	20,224,551	20,681,080
All Other Funds	21,605,703	25,419,912	26,317,209	21,963,765	23,978,871	21,010,346
<b>Total</b>	<b>\$174,503,984</b>	<b>\$188,439,728</b>	<b>\$179,069,400</b>	<b>\$201,382,667</b>	<b>\$191,956,203</b>	<b>\$180,834,489</b>

## General Fund Balance Summary

		Projected 2008	Budget 2009	Budget 2010
Ongoing	<b>Ongoing Revenues</b>			
	Budgeted Revenues (Note 1) *	72,567,832	73,431,099	74,853,427
	Increased Revenue Projections	-	-	-
	Supplemental Budgets	1,434,394	-	-
	<b>Total Revenue</b>	<u>\$ 74,002,226</u>	<u>\$ 73,431,099</u>	<u>\$ 74,853,427</u>
	<b>Ongoing Expenditures</b>			
	Budgeted Expenditures (Note 2)	75,962,031	76,198,444	78,837,273
	Continuing Appropriations	1,342,082	-	-
	Supplemental Budgets	2,426,223	-	-
	<b>Total Ongoing Expenditures</b>	<u>\$ 79,730,336</u>	<u>\$ 76,198,444</u>	<u>\$ 78,837,273</u>
<b>Operating Surplus (Deficit)</b>	<u>(5,728,110)</u>	<u>(2,767,345)</u>	<u>(3,983,846)</u>	
One-Time	<b>One-time Expenditures - Net (Note 3) *</b>	<u>\$ 3,582,621</u>	<u>\$ 851,507</u>	<u>\$ 1,338,197</u>
Fund Balance	<b>Beginning Fund Balance</b>	\$ 15,525,133	\$ 12,000,000	\$ 10,692,647
	Operating Surplus (Deficit)	(5,728,110)	(2,767,345)	(3,983,846)
	Less One-time Expenditures (Note 3) *	(3,582,621)	(851,507)	(1,338,197)
	Budget Lapse **	5,785,598	2,311,499	2,405,264
	<b>Ending Fund Balance</b>	<u>\$ 12,000,000</u>	<u>\$ 10,692,647</u>	<u>\$ 7,775,868</u>
	<b>Recap of Ending Fund Balance</b>			
	Dedicated Reserve	18,782	-	-
	Emergency Reserve	1,000,000	1,000,000	1,000,000
	Unreserved Fund Balance	<u>\$ 10,981,218</u>	<u>\$ 9,692,647</u>	<u>\$ 6,775,868</u>
	<b>TOTAL Fund Balance</b>	<u><u>\$ 12,000,000</u></u>	<u><u>\$ 10,692,647</u></u>	<u><u>\$ 7,775,868</u></u>

\*Ongoing revenues above do not include one-time revenues of \$4,510,446 and \$2,589,082 for 2009 and 2010, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "One-time Expenditures - Net" above.

\*\* Budget lapse projection used in the 2008 budget has been increased due to savings resulting from a selective hiring freeze and other measures implemented in 2008. The projected budget lapse for 2009-2010 is 3%.

## General Fund Balance Summary Notes

### Note 1 - Changes in Ongoing Revenue

<b>2008 Budgeted Revenues</b>	<b>\$ 72,567,832</b>
-------------------------------	----------------------

#### 2009 Revenue Changes:

● Increase Health Dept Grants	\$ 1,118,378
● Property Tax (New Construction)	\$ 620,000
● Property Tax (Exceeded 2008 Est.)	\$ 514,908
● Critical Areas Fees	\$ 467,687
● Border Prosecution Grant	\$ 230,639
● Franchise Fees	\$ 181,000
● Probation Fees	\$ 150,628
● Traffic Infractions	\$ 150,000
● Conservation Futures Transfer - Parks	\$ 136,780
● Health Permits	\$ 106,250
● Charges For Services	\$ 104,408
● Increase Juvenile Court Grants	\$ 100,982
● Solid Waste Transfer - Health Dept	\$ 100,000
● Flood Fund Transfer - Planning & Dev	\$ 85,000
● Transfers In - Other Funds	\$ 80,892
● Nooksack Gaming Contribution	\$ 75,000
● Interfund Service Charges	\$ 64,918
● Rents and Royalties	\$ 63,250
● Fire Control Permits - PDS	\$ 51,182
● Felony Penalties	\$ (46,792)
● Sales Tax	\$ (76,556)
● Federal In Lieu of Taxes	\$ (140,000)
● Interest Income Moved to Flood Fund	\$ (150,000)
● Interest & Penalty on Tax	\$ (340,000)
● Building Permits	\$ (386,598)
● Other Development Related Fees	\$ (454,627)
● Sub-Division Review Fees	\$ (780,248)
● Interest Income	\$ (1,125,829)
● Other Net Changes	\$ (37,985)
<b>2009 Budgeted Revenues</b>	<b>\$ 73,431,099</b>

<b>2009 Budgeted Revenues</b>	<b>\$ 73,431,099</b>
-------------------------------	----------------------

#### 2010 Revenue Changes:

● Property Tax (New Construction)	\$ 563,084
● Sales Tax	\$ 406,418
● Environmental Health Fees	\$ 110,500
● Interest Income	\$ 100,000
● Probation Fees	\$ 78,319
● Support Enforcement Grant	\$ 34,401
● Interest & Penalty on Tax	\$ 20,000
● Federal In Lieu of Taxes	\$ (100,000)
● Other Net Changes	\$ 209,606
<b>2010 Budgeted Revenues</b>	<b>\$ 74,853,427</b>

General Fund Balance Summary Notes continued

Note 2 - Changes in Ongoing Expenditures

**2008 Budgeted Expenditures** \$75,962,031

**2009 Expenditure Changes:**

● Increase in Salary and Wages	\$ 1,383,927
● Increase Administrative Cost Allocation	\$ 549,613
● Increase Employee Retirement	\$ 427,518
● Increase Equipment Rental	\$ 239,005
● Increase in Employee Health Cost	\$ 207,098
● Increase Social Security	\$ 200,109
● Increase Custodial Maintenance Fees	\$ 104,625
● Increase CAO Code Enforcement FTEs	\$ 85,000
● Increase Workers Compensation	\$ 70,127
● Increase Application Spec-ATS	\$ 36,054
● Make CPAL funding oning	\$ 110,000
● Make District Court Clerk FTE ongoing	\$ 46,920
● Make Drug Task Force .5 FTE ongoing	\$ 35,000

**Budget Reductions**

● Assessor	\$ (96,782)
● Auditor	\$ (67,216)
● County Clerk	\$ (60,533)
● County Council	\$ (24,075)
● District Court Clerk	\$ (46,527)
● District Court Probations	\$ (47,747)
● Executive	\$ (34,554)
● Extension	\$ (11,404)
● Health	\$ (404,082)
● Hearing Examiner	\$ (6,068)
● Parks & Recreation	\$ (393,552)
● Planning & Development	\$ (578,366)
● Prosecuting Attorney	\$ (26,941)
● Public Defender	\$ (143,362)
● Superior Court	\$ (487,398)
● Treasurer	\$ (45,338)

**Non-Departmental Changes**

● Animal Control	\$ 107,185
● Transfer to Admin Serv - GIS	\$ 87,272
● Transfer to Emergency Management	\$ 41,341
● Medical Examiner	\$ 39,920
● Council of Governments	\$ (25,406)
● Federal State Representation	\$ (50,000)
● Emergency Communications	\$ (69,507)
● Other Net Changes Nondepartmental	\$ (84,851)
● Bellingham Whatcom EDC	\$ (90,000)
● Transfer to Admin Serv - BR&R	\$ (100,000)
● Leoff I Benefits	\$ (135,948)
● Transfer to Jail	\$ (200,000)
● Transfer to Water Resources	\$ (250,000)

2009 Expenditure Changes continued:

● Transfer to Election Reserve	\$ (288,087)
● Other Net Changes	\$ 233,443
<b>2009 Budgeted Expenditures</b>	<b>\$ 76,198,444</b>

**2010 Expenditure Changes:**

● Increase in Salary and Wages	\$ 1,291,478
● Increase in Employee Health Cost	\$ 550,939
● Increase Transfer to Election Reserve	\$ 272,000
● Increase Administrative Cost Allocation	\$ 101,603
● Increase Social Security	\$ 95,664
● Increase Custodial Maintenance Fees	\$ 53,370
● Increase Employee Retirement	\$ 53,026
● Increase Intergovernmental Services	\$ 47,104
● Increase Application Spec-ATS	\$ 35,804
● Increase Interfund Insurance	\$ 33,603
● Other Net Changes	\$ 104,238

**2010 Budgeted Expenditures** \$ 78,837,273

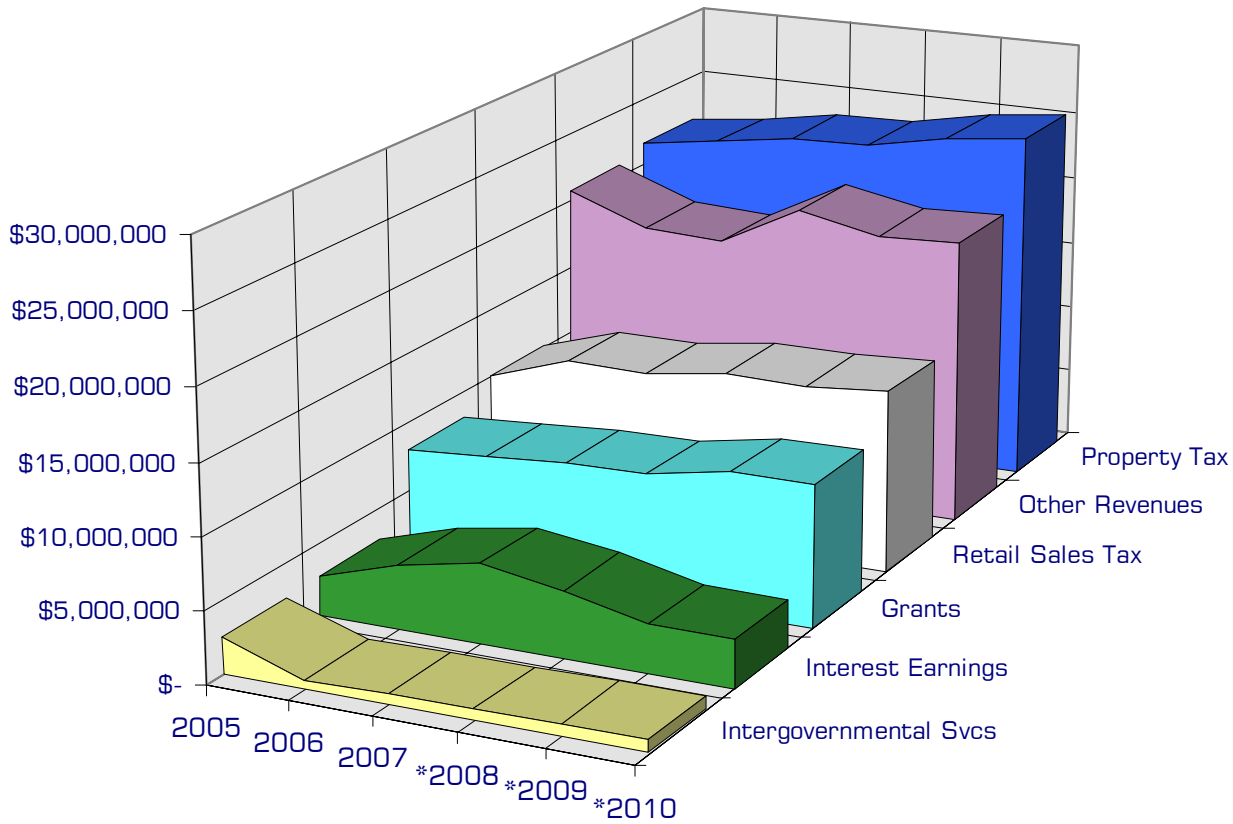
General Fund Balance Summary Notes continued

Note 3 - One-Time Expenditures

	<b>2009</b>
● Lake Whatcom Lands Re-conveyance	300,000
● Growth Management Act Compliance	300,000
● Financial Software Upgrade	100,000
● Developmental Disability Coordinator	77,323
● Regional Land Records Automation Data	75,000
● Additional Animal Control Funding	66,580
● Ten-year UGA Review and Revision	64,000
● Assessor Treasurer System One Time	63,946
● Whatcom Alliance for Health Care Access	50,000
● Food Bank Funding	50,000
● Space Rental for 4th Fl Civic Ctr	48,856
● Lease for 215 N. Commercial Street	47,552
● District Court Clerk Position	46,921
● District Court Receptionist	46,235
● Custodial Position Funding	45,315
● Jury System Software	37,523
● Courthouse Data Center Additional A/C Cooling	35,000
● Courthouse Catwalk	32,000
● Upgrade for I520 Computer	30,450
● Engineering Computer UPS Upgrade	30,000
● Network Switch Modernization	25,000
● Electronic Timekeeping Software	20,000
● Friendly Visitor Program	20,000
● Smart Trips Commuter Program	20,000
● Reduce Travel & Registration 10%	(24,487)
● Transfer in Equipment Rental & Revolving Funds	(300,000)
● Transfer in Building Repair & Replacement Funds	(520,544)
● Other Net Additional Service Requests	64,837
<b>Total</b>	<b>\$ 851,507</b>

	<b>2010</b>
● Assessor Treasurer System One Time	1,288,142
● Growth Management Act Compliance	150,000
● Network Switch Modernization	100,000
● Regional Land Records Automation Data	75,000
● Developmental Disability Coordinator	67,831
● District Court Clerk Position	50,247
● Whatcom Alliance for Health Care Access	50,000
● Food Bank Funding	50,000
● District Court Receptionist	49,461
● Custodial Position Funding	47,443
● Space Rental for 4th Fl Civic Ctr	38,856
● Electronic Timekeeping Software	34,000
● Enterprise Email Archiving Network Appliance	23,700
● Friendly Visitor Program	20,000
● Smart Trips Commuter Program	20,000
● Reduce Travel & Registration 10%	(24,281)
● Transfer in Equipment Rental & Revolving Funds	(300,000)
● Transfer in Building Repair & Replacement Funds	(410,657)
● Other Net Additional Service Requests	8,455
<b>Total</b>	<b>\$ 1,338,197</b>

# General Fund Revenue Sources



*\*Budget*

## General Fund Revenue Sources Notes

### Property Tax

In 2009, property tax revenues are projected to increase \$1,134,900. Of this increase, \$590,000 is based on \$545 million in new construction additions to the tax rolls. The balance of the increase is the result of 2007 new construction exceeding our 2008 budget estimates. Property tax revenues are estimated to increase \$563,000

in 2010 as a result of \$525 million in new construction additions.

### Other Revenue

“Other Revenue” is expected to decrease by approximately \$1,073,000, or 5% in 2009. The largest decreases are in construction-related

## General Fund Revenue Sources Notes continued

permit and review fees (\$980,000). Other significant changes include revenues from Interest & Penalties on Taxes have been falling (\$340,000), traffic ticket revenues are up \$150,000, cable franchise fees and Park Department rentals are up \$244,000, adult probation fees are expected to increase by \$147,000, federal entitlement payments are expected to decrease by (\$140,000), court filing fees are up \$104,000, and one-time Parks and Sheriff's Office donations are down \$230,000. In 2010, "Other Revenue" is only expected to grow by 1% with the only significant changes coming from federal entitlements decreasing (\$100,000), adult probation fees increasing \$78,000 and on-site sewage fees increasing \$118,000.

**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 2009 budget includes a \$76,000 decrease under the 2008 budget. Sales tax revenues in 2008 are expected to be approximately \$500,000 below budget. The 2009 and 2010 estimates present modest growth in sales tax over 2008 levels, especially as we draw nearer to the 2010 Olympics to be held across the border in Vancouver, Canada. The estimates do not include provision for streamlined sales tax sourcing, which may in the future benefit counties with higher sales tax receipts.

**Grants**

Grants are monies received from the state and federal government to support various programs. Ongoing General Fund grants include the Consolidated Juvenile Grant received by Juvenile

Administration; Support Enforcement Grant received by the Prosecuting Attorney's Office and Superior Court; Washington State Department of Health Consolidated Contract, North Sound Regional Support Network Grant and Department of Social and Health Services Developmental Disabilities Grant received by the Health Department.

Grant revenues are projected to increase \$1,020,000 between 2008 and 2009 and \$82,000 between 2009 and 2010. Most of the grant increases will be in the Health Department with large increases in funds assigned to Human Services (\$690,000) for substance abuse, jail diversion services and developmental disabilities. Other significant increases include a new Rapid Border Prosecution grant in Non-Departmental (\$230,000), Child Support Enforcement, HIDTA and Victim-Witness grants in the Prosecuting Attorney's Office (\$135,000), and an EPA grant for Birch Bay Watershed in Planning & Development (\$128,000). Moving Drug Court to the Chemical Dependency Fund resulted in \$188,000 of grant revenue decreases in the General Fund portion of Superior Court.

**Interest Earnings**

Interest earnings are the result of the investment of excess cash from the General Fund and other county and non-county funds. Interest earnings vary with interest rates and the amount of money available for investment. Interest earnings are falling at a rapid rate due to decreasing fund balances and decreasing investment and interest rates. For 2009 and 2010 the Council authorized the Flood Control Zone District to invest its fund balance for its benefit. The General Fund's interest income will be reduced by the loss of

## General Fund Revenue Sources Notes continued

interest earnings on the Flood Control Zone District's cash balances. The projections for Interest Earnings decrease \$1,276,000 in 2009 and another \$100,000 in 2010.

**Intergovernmental Revenues**

These revenues are generated as a result of services provided between local government entities. Intergovernmental revenues reflect a modest increase in 2009 and 2010 due to increases in fees charged to municipalities for probation services. In 2009, there is a \$36,000 increase due to municipalities sharing in the costs of revising Urban Growth Area plans in Planning & Development Services.

**Transfers**

Transfers, money paid to the General Fund from independent funds, are not shown in the graph on the facing page. The most significant operating transfers in support of Criminal Justice are: approximately \$500,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs, \$170,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities, and \$659,000 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. The funds from the EMS sales tax support increased staffing in the Sheriff's Office and Prosecuting Attorney's Office added during the 2007-2008 biennium. In addition, the Auditor's O&M Fund supports two recording clerk positions in the Auditor's Office (\$100,000) and Solid Waste supports solid waste monitoring activities in the Health Department (\$122,000). The REET II Fund and the Conservation Futures Fund also support positions in Parks (\$200,000).

Three capital projects during the 2009-2010 biennium will be financed by a combination of transfers and interfund loans from other funds. In 2009, the Public Defender's office building at 215 N. Commercial will be financed by an interfund loan from ER&R for \$1.5 million and a transfer from REET I of \$400,000. Also in 2009, the third floor of the Civic Center will be remodeled for Public Works office space by using a \$700,000 interfund loan from ER&R and a \$400,000 transfer from REET I. In 2010, the Assessor-Treasurer software system will be replaced using a \$1,220,000 interfund loan from ER&R and an \$180,000 transfer from the REET Technology Fund.

Residual equity transfers totaling \$256,396 in 2010 will close inactive bond funds and the inactive 401a supplemental retirement fund to the General Fund. In addition, Council acted to move \$300,000 per year out of the Equipment Rental & Revolving Fund equity balances and into the General Fund. Replacement schedules on vehicles will be extended proportionately.

## General Fund Revenue Sources Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Grants</b>						
4331 Federal Grants-Direct	541,834	554,711	617,752	442,874	894,982	924,101
4333 Federal Grants-Indirect	2,745,890	3,255,109	3,071,533	2,697,157	3,110,241	3,151,507
4334 State Grants	4,728,209	4,562,674	5,120,851	5,768,112	5,922,464	5,934,104
4335 State Shared Revenues	98,383	93,377	121,028	93,560	93,560	93,560
<i>Total Grants</i>	8,114,316	8,465,871	8,931,164	9,001,703	10,021,247	10,103,272
<b>Intergovernmental Svcs</b>						
4338 Intergovernmental Svcs	2,628,690	696,079	735,317	804,347	864,823	848,402
<b>Interest Earnings</b>						
4361 Interest Earnings	2,862,437	4,519,869	5,566,148	4,678,197	3,402,368	3,302,368
<b>Retail Sales &amp; Use Tax</b>						
4313 Retail Sales & Use Tax	10,036,750	11,910,590	11,812,849	12,663,489	12,586,923	12,993,341
<b>Other Revenue</b>						
4312 Timber Harvest Taxes	68,154	80,033	116,153	108,200	109,200	109,200
4317 Excise Taxes	626,644	640,851	666,511	527,900	515,400	515,400
4319 Interest & Penalty on Tax	2,017,980	1,594,166	1,657,203	1,927,500	1,587,500	1,607,500
4321 Business Licenses & Permits	505,757	520,128	493,737	640,757	688,450	688,450
4322 Non-Bus Licenses & Permits	2,133,634	1,822,041	1,628,766	2,212,448	1,934,420	1,934,420
4332 Federal Entitlements	670,836	658,449	667,256	640,000	500,000	400,000
4336 State Entitlements	2,204,933	2,351,428	2,343,313	2,420,042	2,434,503	2,477,928
4337 Interlcl Grant-Entitlement	808,538	843,938	852,432	875,404	901,666	928,716
4341 General Government	2,487,261	2,461,834	2,544,536	2,397,132	2,501,540	2,507,040
4342 Security-Persons & Property	1,754,362	1,139,758	1,195,594	1,105,714	1,241,852	1,320,171
4343 Physical Environment	34,786	38,468	33,020	38,500	-	-
4345 Economic Environment	2,569,061	2,297,121	1,967,752	3,321,945	2,554,757	2,554,757
4346 Mental and Physical Health	508,772	399,605	414,102	659,174	697,519	815,519
4347 Culture and Recreation	312,995	341,070	358,686	405,176	333,108	333,108
4349 Other Interfnd Svc Charges	235,768	239,177	265,484	275,736	375,654	379,862
4351 Felony Penalties	148,617	151,115	104,503	156,414	109,622	124,322
4352 Civil Penalties	24,445	2,156	42,211	25,114	25,700	25,700
4353 Nonparking Infractions	890,292	1,052,590	1,159,625	1,158,150	1,308,000	1,308,000
4354 Parking Infractions	1,523	3,622	1,652	3,500	3,500	3,500
4355 Criminal Traffic Misdem	261,169	289,868	325,757	290,000	300,000	300,000
4356 Nontraffic Misdemeanor	115,318	110,254	126,764	108,200	107,700	107,700
4357 Criminal Costs	62,609	78,342	107,979	84,593	96,908	96,908
4362 Rents & Royalties	867,607	885,561	923,419	772,224	1,016,474	1,026,474
4366 Other Interfund Miscellaneous	-	-	37,418	37,418	38,418	37,418
4367 Contribution-Private Source	350,749	65,078	60,457	249,931	19,376	14,376
4369 Other Miscellaneous Revenue	352,231	117,696	86,606	144,234	115,951	118,951
8110 State Timber Sales	776,435	434,359	168,805	754,000	749,000	749,000
<i>Total Other Revenue</i>	20,790,476	18,618,708	18,349,741	21,339,406	20,266,218	20,484,420

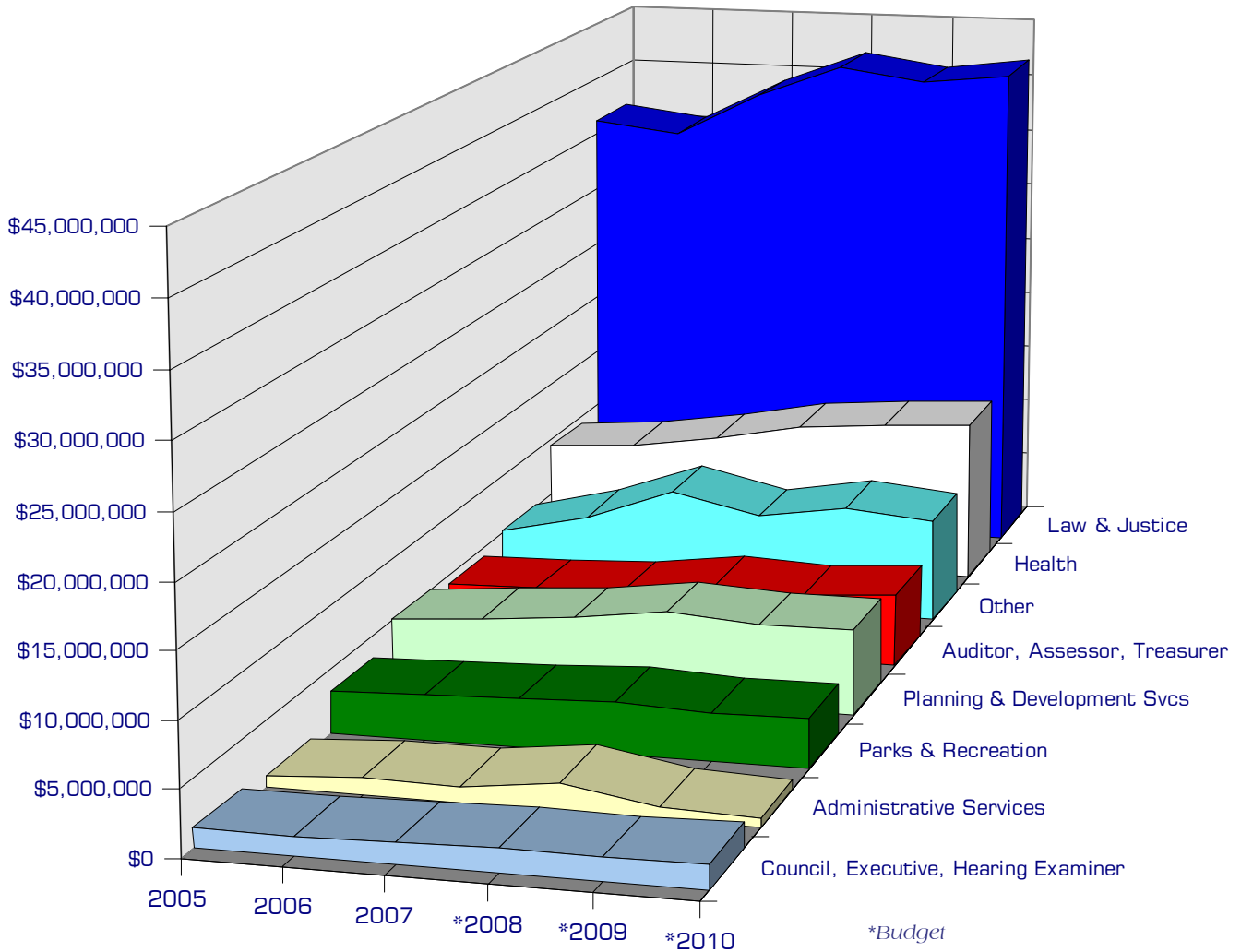
continued on next page

General Fund Revenue Sources Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Property Taxes</b>						
<i>4311 Property Taxes</i>	21,610,810	22,345,424	23,309,366	23,484,121	24,619,029	25,182,113
<b>Transfers</b>						
8301 Operating Transfer In	1,315,836	1,446,034	1,516,280	2,040,593	3,525,937	2,752,196
8309 Interfund Operating Transfer In	-	-	-	-	2,355,000	1,220,000
9101 Residual Equity Transfer In	-	-	31,057	-	300,000	556,396
<i>Total Transfers</i>	1,315,836	1,446,034	1,547,337	2,040,593	6,180,937	4,528,592
<b>Total General Fund</b>	67,359,315	68,002,575	70,251,922	74,011,856	77,941,545	77,442,508
<i>Percent Change from Previous Year</i>	8.0%	1.0%	3.3%	5.4%	5.3%	-0.6%



# General Fund Expenditures



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

## General Fund Expenditures Notes

### General Fund Expenditure History

Total expenditures for the General Fund for 2009 and 2010 are \$81.6 million and \$82.8 million respectively. The 2009 and 2010 budgets are \$1.8 million and \$560,000 respectively, less than current 2008 budget. In the 2009-2010 budget, all departments except the Sheriff's Department and Juvenile Court Administration were requested to reduce their base budget funding from the general fund by at least 3.6%. Planning and Development Services, Public Health and Parks and Recreation were requested to make budget reductions in excess of 3.6%. Base budgets are calculated using the 2008 ongoing expenditure budgets, plus wage and benefits increases pursuant to collective bargaining agreements and increases in interfund charges. Between 2002 and 2007 the General Fund grew at approximately 5.6% with the bulk of this increase in Law and Justice Expenditures. The 2008-2010 budget provides for expenditure growth at approximately 2.2% over actual 2007 expenditures.

### 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 that funds a portion of the cost of operating the jail. In 2005, the voters approved a corrections sales tax. The budget for county jail operations has been moved from the General Fund to the Whatcom County Jail Fund. Law & Justice expenditures grew at 5.6% between 2002 and 2007, they account for 50% of the General Fund's 2009-2010 budget. The 2009 and 2010 budgets are approximately \$1.1 million and \$200,000 less than the budget for 2008 due to a reduction in

transfers from the General Fund to the Jail Fund.

### Health Department

With 16% of the General Fund budgeted expenditures in 2009-2010, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 4.5% per year between 2002 and 2007. Its 2009 and 2010 budgeted expenditures total \$13,012,001 and \$13,427,345 respectively, this represents a 3.7% growth in expenditures over 2008. General fund support for the health department's base budget was reduced \$750,000 per year for the biennium. The Health Department receives state and federal grant revenues and charges user fees for many of its programs. General county revenues of approximately 2.6 million dollars per year will be used to support the Health Department's operating costs in 2009 and 2010.

### Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Programs in this category include ambulance service, animal control, What-Com 911, Medical Examiner, Medical Costs for LEOFF I retirees, general obligation bond payments and support for other organizations that provide public services. Support for other organizations from the general fund was reduced significantly from 2007 and 2008 levels due to the demands on the limited general fund resources. Where possible, support to other organizations was directed to other county funding sources. There is \$3.3 million budgeted in 2009 for one-time capital acquisitions. This includes \$300,000 for Lake Whatcom DNR Lands Re-conveyance, \$1.1 million to remodel the Civic Center Building and \$1.9 million to purchase the Central Plaza

## General Fund Expenditures Notes continued

Building. The latter two projects will result in cost savings by eliminating the need for rented office space.

In 2010 there is \$2.9 million budgeted to replace the 20 year old Assessor-Treasurer software system. This system is used to administer the valuation of property and the collection of property taxes.

**Assessor, Treasurer & Auditor**

The Assessor, Treasurer, and Auditor make up 6.9% of the total 2009-2010 General Fund budget. Expenditures have increased at an annual rate of 5% from 2002 through 2007 excluding transfers to the elections reserve fund. In 2009 and 2010 General Fund expenditures for the Assessor, Treasurer & Auditor total \$5,423,888 and \$5,943,174 respectively. Transfers to the election reserve fund fluctuate every other year because the state only provides funding for its ballot measures on odd years.

**Planning & Development Services**

Planning and Development Services 2009 and 2010 budgets total \$6,789,629 and \$6,872,305 respectively, this is approximately \$464,000 in 2009 and \$381,000 in 2010 less than the 2008 budget. Planning and Development Services had an average growth rate of 14% per year from 2002 to 2007. This department collected approximately \$3.5 million dollars in building and land use permits, plan-check fees, and other charges in 2007. Expenditures in this program area fluctuate with building activity. For 2009 and 2010 Planning & Development Services is proposing fee increases to raise their annual revenue to approximately \$4.5 million. In 2009-2010, approximately \$2,300,000 of the departments' annual operating costs will be paid from discretionary General Fund revenues.

**Parks & Recreation**

Parks and Recreation's 2009 and 2010 budgets are \$3,810,913 and \$3,854,616, respectively. Parks & Recreation has an average growth rate of 5.6% per year from 2002 to 2007. Parks and Recreation was requested to cut \$575,000 from its base budget or raise revenues to cover that amount of General Fund contribution. There are several program changes in the parks department, including the elimination of the cultural arts program. General county revenues of approximately \$2.8 million per year will be used to support Parks & Recreation's operating costs in 2009 and 2010.

**Administrative Services**

These are transfers to Administrative Services primarily to fund one-time costs for projects. A number of projects are funded in 2009-2010. They include the engineering for the replacement the computer room's uninterruptible power supply, upgrades to the computer room air conditioning system, improvements to the county computer network, upgrades to the IBM I520 computer, professional service needed to upgrade the county's financial system, new timekeeping software and professional services to improve Regional Land Records Data.

Also included in the administrative services transfer is support for the following ongoing programs: the geographical information system, civil service administration, and the computer replacement revolving account.

**Council, Executive & Hearing Examiner**

County Council, Executive and Hearing Examiner make up 2.2% of the total General Fund budget. Budgeted 2009 and 2010 expenditures for the three activities are \$1,760,616 and \$1,831,840, respectively.

General Fund Expenditures Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Law &amp; Justice</b>						
District Court	1,447,234	1,459,591	1,813,460	2,065,780	2,020,399	2,065,745
District Court Probation	1,252,206	1,330,205	1,435,720	1,611,403	1,655,640	1,758,707
Jail	8,277,799	-	-	-	-	-
Juvenile Administration	3,567,204	3,612,287	3,901,611	4,379,122	4,518,305	4,760,151
Prosecuting Attorney	4,148,979	4,362,055	4,869,008	5,219,919	5,671,736	5,933,323
Public Defender	2,658,547	3,188,984	3,439,970	3,718,225	3,719,096	3,805,104
Sheriff	10,542,779	10,888,519	12,124,119	12,911,478	12,788,061	12,802,194
Superior Court	3,058,994	3,280,685	3,630,630	3,549,016	3,265,807	3,309,977
County Clerk	1,071,637	1,256,027	1,562,270	1,689,857	1,576,034	1,660,486
Non-Dept'l - Jail Transfers	-	5,817,745	6,166,574	6,532,272	5,367,229	5,367,229
Non-Dept'l - Law & Justice Activities	9,525	15,040	17,816	10,000	-	-
Non-Dept'l - Emergency Management	108,403	106,734	113,274	160,355	160,355	165,166
<i>Total Law &amp; Justice</i>	<b>36,143,307</b>	<b>35,317,872</b>	<b>39,074,452</b>	<b>41,847,427</b>	<b>40,742,662</b>	<b>41,628,082</b>
<b>Auditor, Assessor, Treasurer</b>						
Assessor	2,103,148	2,146,138	2,292,773	2,519,433	2,518,082	2,642,415
Auditor	1,000,309	1,045,632	1,123,913	1,214,130	1,288,975	1,355,573
Operating Transfer - Elections	-	49,106	219,405	528,087	240,000	512,000
Treasurer	1,184,708	1,230,648	1,173,059	1,372,453	1,376,831	1,433,186
<i>Total Auditor, Assessor, Treasurer</i>	<b>4,288,165</b>	<b>4,471,524</b>	<b>4,809,150</b>	<b>5,634,103</b>	<b>5,423,888</b>	<b>5,943,174</b>
<b>Planning &amp; Development Services</b>						
<i>Plan &amp; Dev Svcs Administration</i>	<b>5,128,248</b>	<b>5,696,442</b>	<b>6,277,831</b>	<b>7,253,479</b>	<b>6,789,629</b>	<b>6,872,305</b>
<b>Parks &amp; Recreation</b>						
<i>Parks Department</i>	<b>3,376,789</b>	<b>3,571,130</b>	<b>3,803,163</b>	<b>4,123,256</b>	<b>3,810,913</b>	<b>3,854,616</b>
<b>Administrative Services</b>						
Non-Dept'l - Administrative Services	979,669	1,381,651	1,301,639	2,170,812	848,458	689,487
<i>Total Administrative Services</i>	<b>979,669</b>	<b>1,381,651</b>	<b>1,301,639</b>	<b>2,170,812</b>	<b>848,458</b>	<b>689,487</b>
<b>Health</b>						
<i>Public Health</i>	<b>9,389,689</b>	<b>9,966,873</b>	<b>11,014,750</b>	<b>12,479,604</b>	<b>13,012,001</b>	<b>13,427,345</b>
<b>Council, Executive, Hearing Examiner</b>						
County Council	830,698	832,169	874,282	1,082,888	985,103	1,021,569
County Executive	460,304	485,354	521,278	544,882	602,027	633,579
Hearing Examiner	142,228	144,959	162,488	178,488	173,486	176,692
<i>Total Council, Exec., Hearing Exam.</i>	<b>1,433,230</b>	<b>1,462,482</b>	<b>1,558,048</b>	<b>1,806,258</b>	<b>1,760,616</b>	<b>1,831,840</b>

continued on next page

## General Fund Expenditures Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>OTHER</b>						
<b>Extension</b>						
<i>Extension</i>	298,593	307,136	329,674	380,155	320,379	315,673
<b>Other General Fund</b>						
Medical Examiner	313,392	294,943	309,047	315,430	355,350	366,010
LEOFF I	176,390	381,168	3,756,146	235,948	100,000	100,000
911 Dispatch	664,188	637,330	843,771	787,385	717,878	746,593
Ambulance Services	1,322,970	1,336,200	1,349,562	1,363,057	1,376,688	1,390,454
Animal Control	334,815	358,167	550,237	617,373	569,165	539,714
General Obligation Bonds	421,200	429,000	427,000	430,058	434,993	435,405
Capital Acquisitions	-	602,851	4,420	1,700	3,300,000	-
Assessor/Treasurer System	-	-	-	-	100,000	2,860,000
Support to Other Organizations	445,195	503,319	713,314	782,070	527,483	537,123
Misc Non-Departmental	1,193,188	1,733,784	915,304	2,774,472	1,276,794	1,132,231
<i>Total Other General Fund</i>	4,871,338	6,276,762	8,868,801	7,307,493	8,758,351	8,107,530
<b>Transfers to Miscellaneous Funds</b>						
Non-Dept'l - Water Resources	49,330	323,230	384,000	250,000	23,500	24,500
Non-Dept'l - Noxious Weed	70,000	70,000	70,000	70,000	70,000	70,000
<i>Total Transfers to Misc Funds</i>	119,330	393,230	454,000	320,000	93,500	94,500
<b>TOTAL GENERAL FUND</b>						
	66,028,358	68,845,102	77,491,508	83,322,587	81,560,397	82,764,552
<i>Percent Change from Previous Year</i>	9.2%	4.3%	12.6%	7.5%	-2.1%	1.5%



## 2009 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2009 Balance	Expenditures 2009	Revenues 2009	*Estimated Ending 2009 Balance
001	General Fund	(12,000,000)	81,560,397	(77,941,545)	(8,381,148)
108	County Road	(4,038,377)	34,174,042	(35,143,228)	(5,007,563)
109	Election Reserves	(239,920)	1,229,600	(1,268,873)	(279,193)
114	Veterans Relief	(500,857)	282,033	(265,234)	(484,058)
118	Whatcom County Jail	(3,567,094)	12,122,937	(13,027,365)	(4,471,522)
119	REET Electronic Technology	(137,185)	-	(28,000)	(165,185)
121	Low-Income Housing Projects	(344,783)	265,000	(240,000)	(319,783)
122	Homeless Housing	(887,022)	1,655,590	(1,506,897)	(738,329)
123	Stormwater	-	1,237,332	(1,240,094)	(2,762)
124	Chemical Dependency/ Mental Health	-	630,532	(3,167,118)	(2,536,586)
130	Countywide Emergency Medical Services	(2,926,867)	2,892,526	(2,976,271)	(3,010,612)
135	WC Trial Court Improvement	(49,839)	39,088	(52,000)	(62,751)
137	LEOFF I Healthcare	(3,500,000)	200,000	-	(3,300,000)
140	Solid Waste	(1,370,056)	1,418,147	(1,101,850)	(1,053,759)
141	WC Convention Center	(580,280)	328,980	(421,320)	(672,620)
142	Victim Witness	(93,041)	153,159	(137,478)	(77,360)
151	Community Development	(21,238)	5,000	-	(16,238)
154	Road Improve #1	(46,649)	28,783	(21,989)	(39,855)
155	Road Improve #2	(834)	2,002	(1,628)	(460)
157	Road Improve #5	(10,692)	10,692	-	-
158	Road Improve #6	(872)	872	-	-
159	Road Improve #7	(2,472)	3,182	(2,587)	(1,877)
162	Road Improvement Gurarantee	(105,999)	113,735	(7,736)	-
163	Sewer Improvement District 1 Maintenance	(5,066)	5,066	-	-
165	WC Drug Fund	(737,618)	660,967	(301,200)	(377,851)
166	Auditor's O&M	(510,864)	256,206	(237,350)	(492,008)
167	Emergency Management	(110,979)	469,501	(471,670)	(113,148)
169	Flood Control Zone	(5,932,546)	6,518,851	(6,680,613)	(6,094,308)
170	Pt. Robert's Fuel Tax	(302,541)	-	(50,000)	(352,541)
175	Conservation's Future	(2,638,796)	1,023,776	(1,023,776)	(2,638,796)
180	Lake Management	(1,878)	1,878	-	-
212	1977 Fair GO Bond	(30,891)	-	-	(30,891)
213	1978 Ltd Tax GO Bond	(22,312)	-	-	(22,312)
219	CRID #9 Gen Debt	(7,996)	7,736	-	(260)
242	1997 Ltd Tax GO & Refund Bond	(754)	1,205,040	(1,204,340)	(54)
243	1998 Ltd Tax GO Bond	(1,100)	255,585	(254,585)	(100)
244	2003 Ltd Tax GO & Refund Bond	(1,118)	435,993	(434,993)	(118)
324	REET II	(8,465,806)	4,001,655	(1,548,800)	(6,012,951)
326	REET I	(3,308,950)	2,344,340	(1,400,000)	(2,364,610)
330	Parks Improvement	(135,448)	-	(1,000)	(136,448)
332	Public Utilities Improvement Fund	(13,289,869)	175,943	(3,266,622)	(16,380,548)

continued on next page

2009 Beginning and Ending Fund Balances continued

Fund	Description	Estimated Beginning 2009 Balance	Expenditures 2009	Revenues 2009	*Estimated Ending 2009 Balance
444	Ferry System	(741,968)	2,334,132	(2,606,077)	(1,013,913)
501	ER&R	(18,785,909)	13,376,554	(11,540,066)	(16,949,421)
503	WC Supplemental Retirement	(203,193)	-	-	(203,193)
507	Administrative Services	(6,837,066)	20,224,551	(18,686,999)	(5,299,514)
16921	Lynden/Everson Sub-Zone	(181,018)	115,000	(33,823)	(99,841)
16922	Sumas/Nooksack/Everson Sub-Zone	(433,002)	115,000	(105,831)	(423,833)
16923	Acme/Van Zandt Sub-Zone	(126,629)	66,000	(23,798)	(84,427)
16924	Samish Watershed Sub-Zone	(26,323)	8,800	(16,972)	(34,495)
	Total	<u>(93,263,717)</u>	<u>191,956,203</u>	<u>(188,439,728)</u>	<u>(89,747,242)</u>

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

## 2010 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2010 Balance	Expenditures 2010	Revenues 2010	*Estimated Ending 2010 Balance
001	General Fund	(8,381,148)	82,764,552	(77,442,509)	(3,059,105)
108	County Road	(5,007,563)	21,433,935	(22,822,517)	(6,396,145)
109	Election Reserves	(279,193)	1,313,127	(1,197,868)	(163,934)
114	Veterans Relief	(484,058)	292,334	(271,081)	(462,805)
118	Whatcom County Jail	(4,471,522)	12,315,684	(13,233,851)	(5,389,689)
119	REET Electronic Technology	(165,185)	180,000	(30,000)	(15,185)
121	Low-Income Housing Projects	(319,783)	515,000	(240,000)	(44,783)
122	Homeless Housing	(738,329)	1,678,670	(1,506,897)	(566,556)
123	Stormwater	(2,762)	1,190,702	(1,193,240)	(5,300)
124	Chemical Dependency/ Mental Health	(2,536,586)	491,394	(3,712,118)	(5,757,310)
130	Countywide Emergency Medical Services	(3,010,612)	3,055,476	(3,113,180)	(3,068,316)
135	WC Trial Court Improvement	(62,751)	27,235	(52,000)	(87,516)
137	LEOFF I Healthcare	(3,300,000)	200,000	-	(3,100,000)
140	Solid Waste	(1,053,759)	1,478,418	(1,101,850)	(677,191)
141	WC Convention Center	(672,620)	336,980	(461,320)	(796,960)
142	Victim Witness	(77,360)	146,211	(137,728)	(68,877)
151	Community Development	(16,238)	5,000	-	(11,238)
154	Road Improve #1	(39,855)	29,783	(21,989)	(32,061)
155	Road Improve #2	(460)	2,088	(1,628)	-
157	Road Improve #5	-	-	-	-
158	Road Improve #6	-	-	-	-
159	Road Improve #7	(1,877)	3,182	(2,587)	(1,282)
162	Road Improvement Guarantee	-	-	-	-
163	Sewer Improvement District 1 Maintenance	-	-	-	-
165	WC Drug Fund	(377,851)	660,967	(293,200)	(10,084)
166	Auditor's OS&M	(492,008)	214,570	(237,400)	(514,838)
167	Emergency Management	(113,148)	390,933	(393,094)	(115,309)
169	Flood Control Zone	(6,094,308)	8,312,768	(7,777,074)	(5,558,614)
170	Pt. Robert's Fuel Tax	(352,541)	-	(50,000)	(402,541)
175	Conservation's Future	(2,638,796)	1,045,978	(1,045,978)	(2,638,796)
180	Lake Management	-	-	-	-
212	1977 Fair GO Bond	(30,891)	30,891	-	-
213	1978 Ltd Tax GO Bond	(22,312)	22,312	-	-
219	CRID #9 Gen Debt	(260)	-	-	(260)
242	1997 Ltd Tax GO & Refund Bond	(54)	1,219,688	(1,219,688)	(54)
243	1998 Ltd Tax GO Bond	(100)	253,820	(253,820)	(100)
244	2003 Ltd Tax GO & Refund Bond	(118)	435,405	(435,405)	(118)
324	REET II	(6,012,951)	1,401,790	(1,660,000)	(6,271,161)
326	REET I	(2,364,610)	1,445,338	(1,500,000)	(2,419,272)
330	Parks Improvement	(136,448)	-	(1,000)	(137,448)
332	Public Utilities Improvement Fund	(16,380,548)	155,607	(3,375,313)	(19,600,254)

continued on next page

2010 Beginning and Ending Fund Balances continued

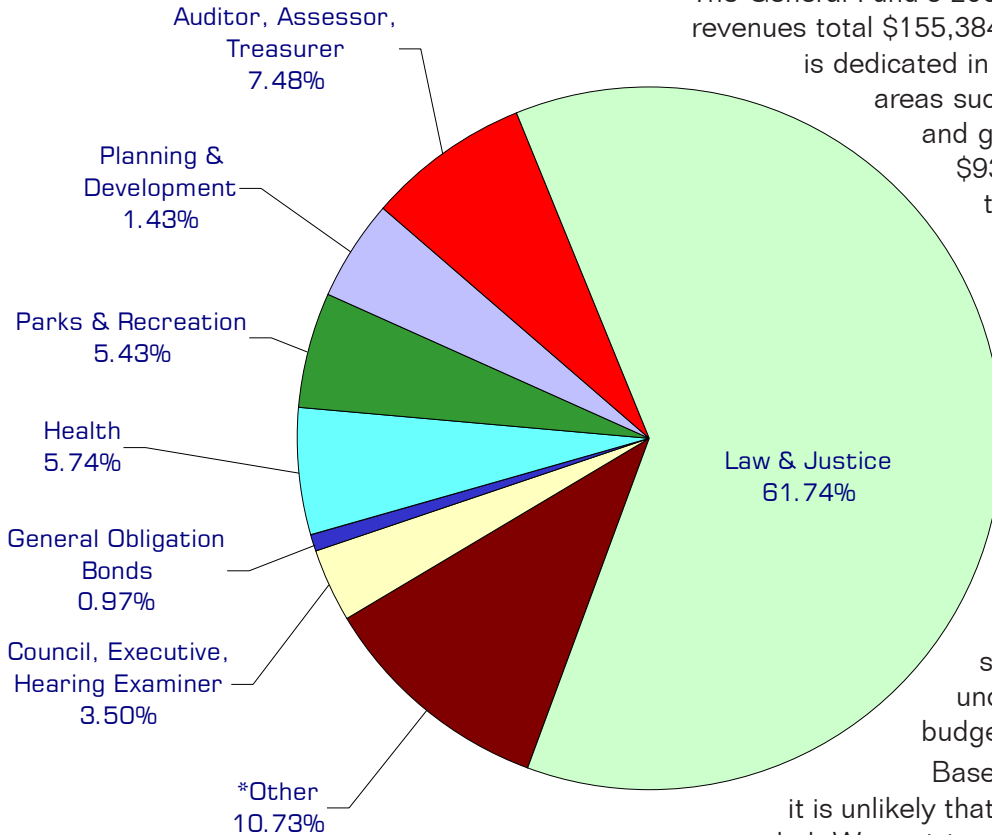
Fund	Description	Estimated Beginning 2010 Balance	Expenditures 2010	Revenues 2010	*Estimated Ending 2010 Balance
444	Ferry System	(1,013,913)	2,349,454	(2,628,401)	(1,292,860)
501	ER&R	(16,949,421)	14,316,124	(11,957,777)	(14,591,074)
503	WC Supplemental Retirement	(203,193)	203,193	-	-
507	Administrative Services	(5,299,514)	20,681,080	(19,518,463)	(4,136,897)
16921	Lynden/Everson Sub-Zone	(99,841)	65,000	(33,823)	(68,664)
16922	Sumas/Nooksack/Everson Sub-Zone	(423,833)	115,000	(105,831)	(414,664)
16923	Acme/Van Zandt Sub-Zone	(84,427)	46,000	(23,798)	(62,225)
16924	Samish Watershed Sub-Zone	(34,495)	8,800	(16,972)	(42,667)
	Total	<u>(89,747,242)</u>	<u>180,834,489</u>	<u>(179,069,400)</u>	<u>(87,982,153)</u>

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

# 2009-2010 Undedicated General Fund Resources

## General Fund Budgeted Revenues

The General Fund's 2009-2010 budgeted revenues total \$155,384,053. Of this, \$61,972,884 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$93,411,169 is not dedicated to any program area. The General Fund's undedicated resources total \$102,352,065. This amount includes \$93,411,169 of undedicated revenue, together with \$8,940,896 of fund balance that would be used in 2009-2010 if the budget was fully expended. This graph shows where these undedicated resources are budgeted.



Based on past experience it is unlikely that budgets will be fully expended. We anticipate that approximately \$5 million of budget authority will not be used and will lapse at the end of the biennium. The anticipated actual use of fund balance in 2009-2010 is \$3.9 million.

## Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2009-2010 Undedicated General Fund Resources graph. Capital expenditures were removed from the department expenditures because they vary from year to year and tend to distort ongoing department expenditures.

### \*Other

Includes Extension, Medical Examiner, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Administrative Services and Miscellaneous Funds.

## Undedicated General Fund Resources Summary

	Budget 2009-2010 Expense	Budget 2009-2010 Revenue	Budget 2009-2010 Capital	Budget 2009-2010 Undedicated
<b>Law &amp; Justice</b>				
District Court	4,086,144	425,243	37,523	3,623,378
District Court Probation	3,414,347	3,077,504	-	336,843
Juvenile Probation/Detention	9,278,456	1,707,408	-	7,571,048
Prosecuting Attorney	11,605,059	3,304,814	-	8,300,245
Public Defender	7,524,200	373,196	-	7,151,004
Sheriff	25,590,255	3,158,092	11,000	22,421,163
Superior Court	6,575,784	527,808	38,370	6,009,606
County Clerk	3,236,520	1,566,280	-	1,670,240
Non-Departmental - Criminal Justice Sales Taxes	-	4,947,864	-	(4,947,864)
Non-Departmental - Jail	10,734,458	-	-	10,734,458
Non-Departmental - Emergency Mgmt	325,521	-	-	325,521
<i>Total Law &amp; Justice</i>	<b>82,370,744</b>	<b>19,088,209</b>	<b>86,893</b>	<b>63,195,642</b>
<b>Auditor, Assessor, Treasurer</b>				
Assessor	5,160,497	29,000	-	5,131,497
Auditor	2,644,548	3,299,543	-	(654,995)
Non-Departmental - Elections	752,000	-	-	752,000
Treasurer	2,810,017	386,500	-	2,423,517
<i>Total Auditor, Assessor, Treasurer</i>	<b>11,367,062</b>	<b>3,715,043</b>	<b>-</b>	<b>7,652,019</b>
<b>Planning &amp; Development Services</b>				
<i>Plan &amp; Dev Svcs</i>	13,661,934	9,019,000	-	4,642,934
<b>Health</b>				
<i>Health Department</i>	26,439,346	20,555,279	12,000	5,872,067
<b>Parks &amp; Recreation</b>				
<i>Parks Department</i>	7,665,529	2,112,296	-	5,553,233
<b>General Obligation Bonds</b>				
<i>Non-Departmental - GO Bonds</i>	870,398	-	-	870,398
<b>Council, Executive, Hearing Examiner</b>				
County Council	2,006,672	8,048	-	1,998,624
County Executive	1,235,606	-	-	1,235,606
Hearing Examiner	350,178	-	-	350,178
<i>Total Council, Executive, Hearing Examiner</i>	<b>3,592,456</b>	<b>8,048</b>	<b>-</b>	<b>3,584,408</b>

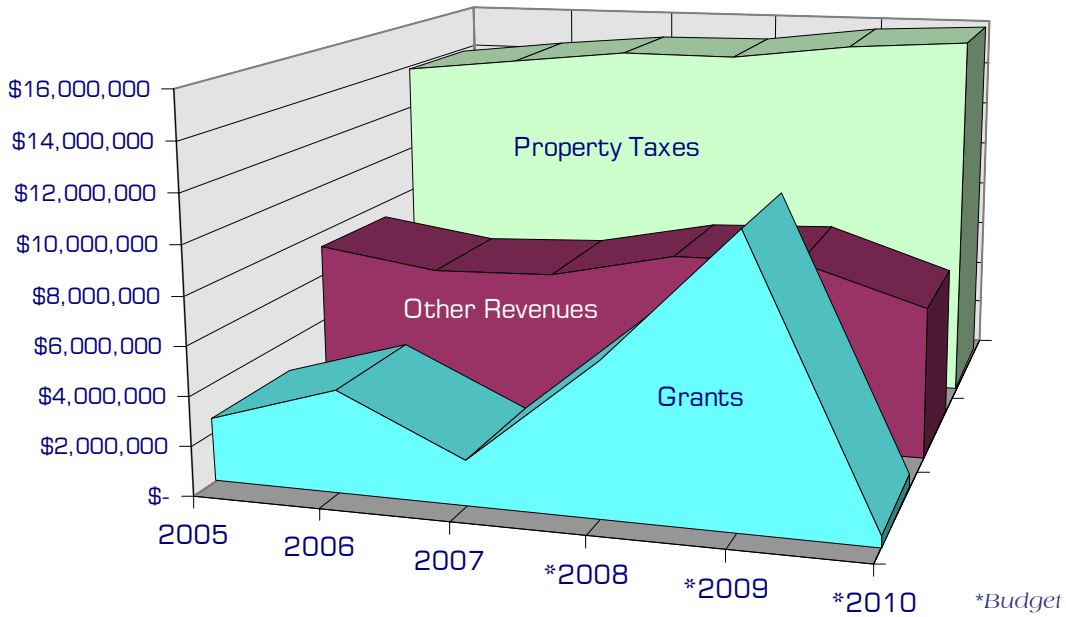
continued on next page

## Undedicated General Fund Resources Summary continued

	Budget 2009-2010 Expense	Budget 2009-2010 Revenue	Budget 2009-2010 Capital	Budget 2009-2010 Undedicated
<b>OTHER</b>				
<b>Extension</b>				
<i>Extension</i>	636,052	53,800	-	582,252
<b>Other General Fund</b>				
Non-Departmental - Administrative Services	2,394,031	-	-	2,394,031
Non-Departmental - Medical Examiner	721,360	60,000	-	661,360
Non-Departmental - LEOFF I	200,000	-	-	200,000
Non-Departmental - 911	1,464,471	-	-	1,464,471
Non-Departmental - Ambulance Services	2,767,142	-	-	2,767,142
Non-Departmental - Animal Control	1,108,879	9,000	-	1,099,879
Misc Non-Departmental	8,770,545	7,352,209	5,930,700	(4,512,364)
<i>Total Other General Fund</i>	17,426,428	7,421,209	5,930,700	4,074,519
<b>Transfers to Miscellaneous Funds</b>				
Non-Departmental - Chemical Dependency/ Mental	155,000	-	-	155,000
Non-Departmental - Noxious Weed	140,000	-	-	140,000
<i>Total Transfers to Misc Funds</i>	295,000	-	-	295,000
<i>Capital Acquisitions</i>			(6,029,593)	6,029,593
<b>TOTAL GENERAL FUND</b>	<b>164,324,949</b>	<b>61,972,884</b>	<b>-</b>	<b>102,352,065</b>



# Road Fund Revenues



## Road Fund Revenue Sources Notes

### Property Tax

Road Fund property tax revenues are projected to increase \$612,000 and \$337,000 in 2009 and 2010 respectively. These increases are the result of new construction within the road district.

### Other Revenue

“Other Revenue” is projected to increase \$140,000 over 2008. The increase is the result of a large operating transfer, which offsets other revenue decreases. The Operating transfer is from the Public Utilities Improvement Fund to pay a portion of the costs of the signalization of the intersection of Hannegan Road and Pole Road. State timber sales, federal entitlements and other miscellaneous revenue are all projected to have significant decreases. In 2008 other miscellaneous revenue included \$600,000 of

funding associated with a construction project that will not be continued in 2009. State timber revenues are expected to decline due to the slow down in construction. The 2009-2010 budget anticipates Congress phasing out federal payments in lieu of taxes, which are included in federal entitlements.

### 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

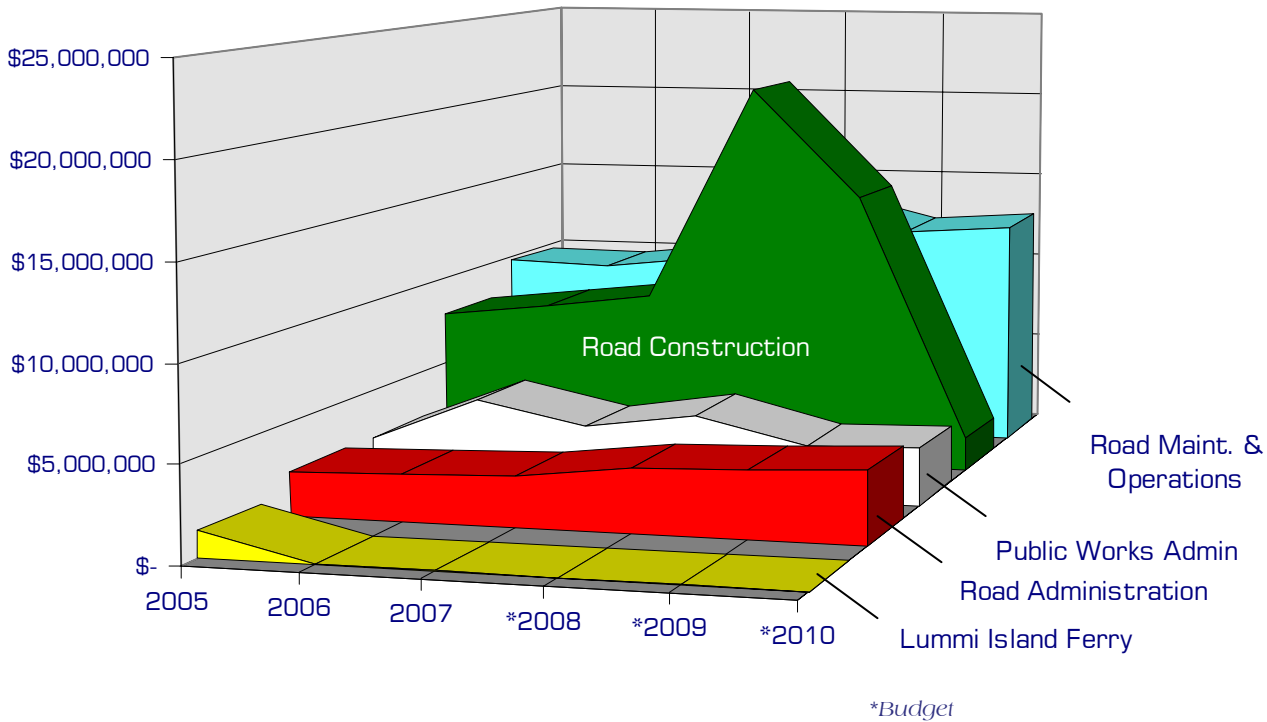
Road Fund Revenue Sources Notes continued

Projects and a County Arterial Preservation Accounts (CAPA) grant. In the 2009-2010 biennium most grant revenue will be recognized as projects are approved.

Road Fund Revenue Sources Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Grants</b>						
Federal Grants-Direct	24,798	3,487	-	317,000	-	-
Federal Grants-Indirect	2,179,568	3,711,441	1,294,349	4,628,000	10,973,000	-
State Grants	435,099	503,559	530,705	1,277,600	557,080	457,080
State Shared Revenues	2,826	1,613	26,286	1,000	1,000	1,000
<i>Total Grants</i>	2,642,291	4,220,100	1,851,340	6,223,600	11,531,080	458,080
<b>Other Revenue</b>						
Timber Harvest Taxes	85,080	104,205	141,493	150,000	100,000	100,000
Excise Taxes	26,677	32,678	34,661	25,000	25,000	25,000
Interest & Penalty on Tax	(880)	-	(348)	-	-	-
Non-Bus Licenses & Permits	94,738	72,588	152,034	150,100	75,100	75,100
Federal Entitlements	864,926	873,609	873,559	800,000	400,000	400,000
State Entitlements	3,702,196	3,742,038	3,828,210	4,174,987	3,913,825	3,913,825
Intergovernmental Svc	82,554	13,499	227,185	62,500	34,500	34,500
General Government	9,404	19,280	9,334	10,728	10,728	10,728
Security-Persons & Property	6,026	32,963	15,119	3,000	3,000	3,000
Physical Environment	5,866	9,536	7,400	4,000	4,000	4,000
Transportation	665,246	24,306	229,296	11,000	11,000	11,000
Economic Environment	86,189	130,411	68,003	40,000	40,000	40,000
Other Interfnd Svc Charges	516,428	733,215	828,749	809,334	1,044,578	1,090,231
Interest Earnings	4,959	12,000	11,406	4,000	4,000	4,000
Rents & Royalties	5,957	7,889	7,093	5,000	5,000	5,000
Insurance Prem & Recovery	56,488	-	-	-	-	-
Contribution-Private Source	53,120	1,578	33,132	-	-	-
Other Miscellaneous Revenue	(33,328)	3,641	9,119	604,000	4,000	4,000
State Timber Sales	970,283	557,868	206,615	900,000	600,000	600,000
Operating Transfer In	71,039	164,356	71,031	79,297	1,571,053	71,053
Residual Equity Transfer In	-	-	-	-	130,364	-
<i>Total Other Revenue</i>	7,272,968	6,535,660	6,753,091	7,832,946	7,976,148	6,391,437
<b>Property Taxes</b>						
<i>Property Taxes</i>	13,878,169	14,429,506	14,984,715	15,024,000	15,636,000	15,973,000
<b>Total Road Fund</b>	23,793,428	25,185,266	23,589,146	29,080,546	35,143,228	22,822,517
<i>Percent Change from Previous Year</i>	12.2%	5.8%	-6.3%	23.3%	20.8%	-35.1%

# Road Fund Expenditures



## Road Fund Expenditure Notes

### Road Construction

The cost to design, construct and improve county roads and bridges. Projects expected to be completed within one calendar year are budgeted in the 2009-2010 budget. Projects expected to span more than one calendar year are budgeted on a project basis. Project budgets are adopted when a project is approved for design and construction. The 2008 expenditure budget contains \$21 million for road construction projects. Only approximately \$8 million of the \$21

million is projected to be spent by the end of 2008.

### Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. In 2009 expenditures were reduced \$1.3 million dollars due to limited Road Fund resources. The annual chip seal program will be scaled back and the roadway brush cutting program will be increased.

Road Fund Expenditure Notes continued

**Public Works Administration**

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department. In 2009 and 2010 the Administrative Cost Allocation and the Tort Allocation expenditures were taken out of this section and distributed to divisions within Public Works.

**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.

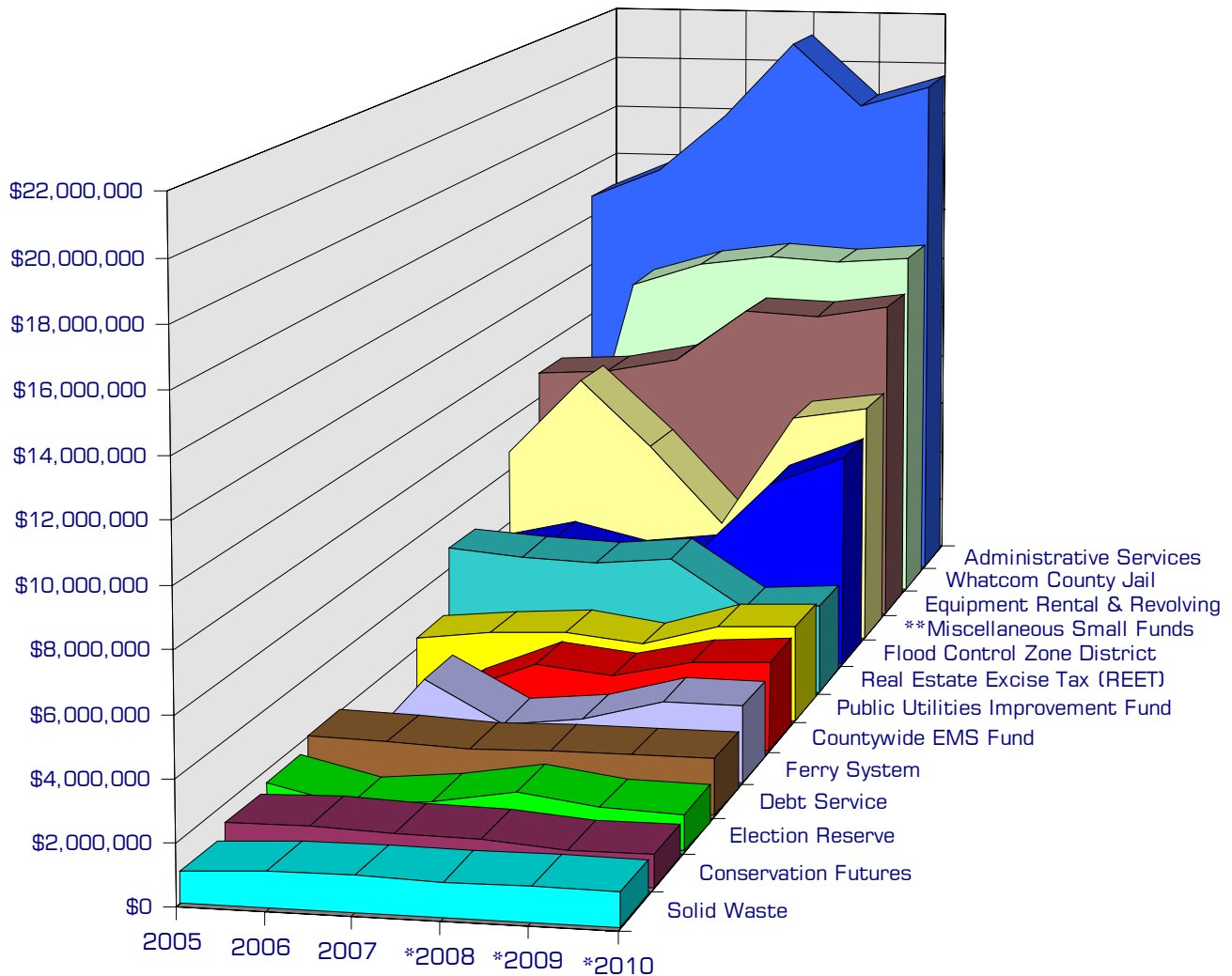
**Lummi Island Ferry**

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 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Public Works Administration	2,346,612	4,747,443	3,528,161	4,374,790	2,985,183	3,086,570
Road Administration	2,377,335	2,524,868	2,730,905	3,404,745	3,563,353	3,846,757
Road Maintenance & Operations	9,801,904	9,609,260	10,338,875	13,855,969	12,285,764	12,694,332
Lummi Island Ferry	1,379,456	-	-	-	-	-
Road Construction	7,866,961	8,538,999	9,302,733	21,432,127	15,339,742	1,806,276
<b>TOTAL ROAD FUND</b>	<b>23,772,268</b>	<b>25,420,570</b>	<b>25,900,674</b>	<b>43,067,631</b>	<b>34,174,042</b>	<b>21,433,935</b>
<i>Percent Change from Previous Year</i>	8.3%	6.9%	1.9%	66.3%	-20.7%	-37.3%

# Other Funds Revenues



\*Budget

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

## Other Funds Revenue Sources Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	14,773,053	15,913,637	18,176,821	21,089,085	18,686,999	19,518,463
<b>Whatcom County Jail Fund</b>						
<i>Whatcom County Jail Fund</i>	1,816,542	11,915,452	12,759,042	13,131,757	13,027,365	13,233,851
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	8,961,282	9,138,061	9,651,474	11,643,687	11,540,066	11,957,777
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	3,584,015	4,236,161	3,595,381	3,941,350	6,680,613	7,777,074
<b>Solid Waste Fund</b>						
<i>Solid Waste Fund</i>	998,879	1,145,441	1,169,081	1,086,881	1,101,850	1,101,850
<b>Ferry System Fund</b>						
<i>Ferry System Fund</i>	-	3,045,309	1,625,006	1,904,000	2,606,077	2,628,401
<b>Debt Service Funds</b>						
CRID #9 Gen Debt Fund	157,767	78,978	-	-	-	-
LRID #10 Gen Debt Fund	53,781	7,952	10,000	-	-	-
1997 Ltd Tax GO Bond	1,176,615	1,185,500	1,180,700	1,206,303	1,204,340	1,219,688
1998 Ltd Tax GO Bond	253,200	253,400	257,700	257,145	254,585	253,820
2003 Ltd Tax GO Bond	421,200	429,000	427,000	430,058	434,993	435,405
<i>Total Debt Service</i>	2,062,563	1,954,830	1,875,400	1,893,506	1,893,918	1,908,913
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	1,557,394	958,680	1,231,248	1,653,849	1,268,873	1,197,868
<b>Real Estate Excise Tax</b>						
Real Estate Excise Tax I	2,376,936	2,278,894	2,240,853	2,400,000	1,400,000	1,500,000
Real Estate Excise Tax II	2,367,326	2,271,385	2,198,439	2,300,000	1,548,800	1,660,000
<i>Total Real Estate Excise Tax</i>	4,744,262	4,550,279	4,439,292	4,700,000	2,948,800	3,160,000
<b>Conservation Futures Fund</b>						
<i>Conservation Futures Fund</i>	1,389,085	1,420,192	1,323,218	1,284,904	1,023,776	1,045,978
<b>Public Utilities Improvement Fund</b>						
<i>Public Utilities Improvement Fund</i>	2,388,339	2,680,320	2,836,790	2,500,000	3,266,622	3,375,313
<b>Countywide Emergency Med Svcs Fd</b>						
<i>Countywide EMS Fund</i>	-	1,590,068	2,647,267	2,387,805	2,976,271	3,113,180

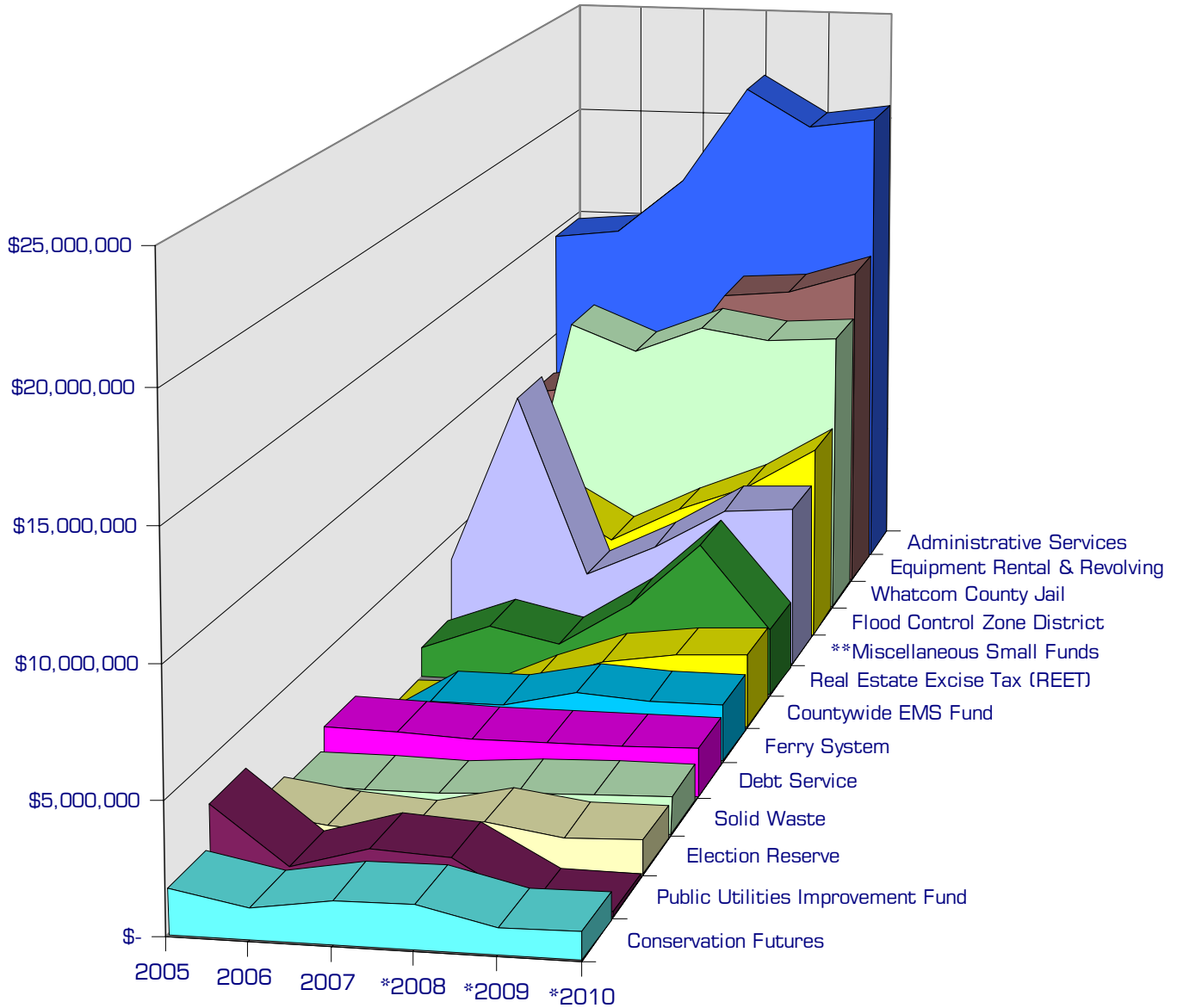
continued on next page

## Other Funds Revenue Sources Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Miscellaneous Small Funds</b>						
County Parks Improvement Fund	71,914	25,651	7,409	1,000	1,000	1,000
Victim/Witness Assistance Fund	113,826	121,799	133,596	117,000	137,478	137,728
WC Convention Center Fund	159,122	181,561	213,824	202,000	421,320	461,320
CERB Fund	129,693	83,257	-	-	-	-
Road Improvement District #1	23,745	23,815	22,996	22,183	21,989	21,989
Road Improvement District #2	1,611	1,628	1,684	1,628	1,628	1,628
Road Improvement District #7	2,528	2,558	2,484	2,612	2,587	2,587
Road Improvement Guarantee	20,387	-	-	-	7,736	-
Pt Roberts Fuel Tax	43,690	41,668	42,208	50,000	50,000	50,000
Auditor's O & M Fund	181,649	242,591	250,730	231,000	237,350	237,400
Community Development Fund	14,512	-	13,160	-	-	-
Low-Income Housing Project Fund	357,094	304,859	283,695	320,000	240,000	240,000
Homeless Housing	158,607	314,327	443,053	840,444	1,506,897	1,506,897
Stormwater	-	-	-	-	1,240,094	1,193,240
Chemical Dependency/ Mental Health	-	-	-	-	3,167,118	3,712,118
Water Resources Fund	-	-	619,000	590,000	-	-
Emergency Management Fund	1,128,801	997,404	584,079	908,064	471,670	393,094
Whatcom County Drug Fund	759,440	687,005	381,164	370,000	301,200	293,200
Flood & Watershed Sub-Zones	125,170	125,307	156,345	140,386	180,424	180,424
Jail Construction Project	3,162,947	5,886,969	97,854	-	-	-
East County Regional Resource Ctr	-	-	-	150,000	-	-
LEOFF I Healthcare	-	-	3,500,000	-	-	-
WC Tax Refund Fund	2,482	215,103	5	-	-	-
REET Electronic Technology Fund	23,228	45,851	38,847	-	28,000	30,000
WC Trial Court Improvement Fund	4,221	18,075	52,327	52,000	52,000	52,000
Veteran's Relief Fund	177,047	204,926	251,044	196,441	265,234	271,081
<b>Total Miscellaneous Small Funds</b>	<b>6,661,714</b>	<b>9,524,354</b>	<b>7,095,504</b>	<b>4,194,758</b>	<b>8,333,725</b>	<b>8,785,706</b>
<b>TOTAL OTHER FUNDS</b>	<b>48,937,128</b>	<b>68,072,784</b>	<b>68,425,524</b>	<b>71,411,582</b>	<b>75,354,955</b>	<b>78,804,374</b>
<i>Percent Change from Previous Year</i>	<i>29.3%</i>	<i>39.1%</i>	<i>0.5%</i>	<i>4.9%</i>	<i>10.1%</i>	<i>10.4%</i>



# Other Funds Expenditures



\*Budget

\*\*Miscellaneous Small Funds - see page 74 for list

## Other Funds Expenditures Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	14,691,889	14,976,800	17,468,763	21,965,411	20,224,551	20,681,080
<b>Whatcom County Jail Fund</b>						
<i>Whatcom County Jail Fund</i>	159,539	12,528,778	11,368,076	12,583,270	12,122,937	12,315,684
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	8,163,827	8,671,998	9,108,075	13,129,769	13,376,554	14,316,124
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	3,727,180	5,564,601	3,854,534	5,350,234	6,518,851	8,312,768
<b>Solid Waste Fund</b>						
<i>Solid Waste Fund</i>	1,153,908	1,121,792	1,108,036	1,311,532	1,418,147	1,478,418
<b>Ferry System Fund</b>						
<i>Ferry System Fund</i>	-	1,852,078	1,876,316	2,531,795	2,334,132	2,349,454
<b>Debt Service Funds</b>						
1977 Fair GO Bond	-	-	-	-	-	30,891
1978 Ltd Tax GO Bond	-	-	-	-	-	22,312
LRID #9 Gen Debt	150,080	83,257	-	-	7,736	-
1997 Ltd Tax GO Bond	1,177,319	1,185,431	1,180,794	1,206,303	1,205,040	1,219,688
1998 Ltd Tax GO Bond	253,839	253,449	257,649	257,145	255,585	253,820
2003 Ltd Tax GO Bond	425,921	429,021	426,921	430,058	435,993	435,405
<i>Total Debt Service</i>	2,007,159	1,951,158	1,865,364	1,893,506	1,904,354	1,962,116
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	1,520,712	1,147,616	1,005,847	1,653,849	1,229,600	1,313,127
<b>Real Estate Excise Tax</b>						
Real Estate Excise Tax I	1,183,315	2,246,610	1,497,683	2,545,768	2,344,340	1,445,338
Real Estate Excise Tax II	129,368	137,258	224,682	1,108,269	4,001,655	1,401,790
<i>Total Real Estate Excise Tax</i>	1,312,683	2,383,868	1,722,365	3,654,037	6,345,995	2,847,128
<b>Conservation Futures</b>						
<i>Conservation Futures Fund</i>	1,683,517	1,155,560	1,630,896	1,700,300	1,023,776	1,045,978
<b>Public Utilities Improvement Fund</b>						
Public Utilities Improvement Fund	3,356,347	1,107,096	1,958,983	1,811,351	175,943	155,607
<b>Countywide Emergency Med Srvcs Fd</b>						
<i>Countywide EMS Fund</i>	-	90,337	1,378,899	2,475,791	2,892,526	3,055,476

continued on next page

## Other Funds Expenditures Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>Miscellaneous Small Funds</b>						
County Parks Improvement Fund	-	-	12,425	8,130	-	-
Victim/Witness Assistance Fund	124,096	128,023	119,138	132,657	153,159	146,211
WC Convention Center Fund	160,296	161,328	200,003	220,660	328,980	336,980
CERB Fund	129,693	83,318	-	-	-	-
Road Improvement District #1	22,704	23,364	23,529	27,777	28,783	29,783
Road Improvement District #2	1,646	1,685	1,701	2,088	2,002	2,088
Road Improvement District #5	-	-	-	-	10,692	-
Road Improvement District #6	-	-	-	-	872	-
Road Improvement District #7	2,239	2,301	2,317	2,881	3,182	3,182
Road Improvement Guarantee	-	7,736	-	-	113,725	-
Sewer Improvement District	-	-	-	-	5,066	-
Lake Management District #1	4,837	5,665	3,788	-	1,878	-
Auditor's O & M	122,910	271,249	211,477	225,606	256,206	214,570
Community Development	5,000	5,000	5,000	5,000	5,000	5,000
WC Supplemental Retirement	-	-	-	-	-	203,193
Low-Income Housing Projects	245,319	372,566	882,362	410,000	265,000	515,000
Homeless Housing	9,900	14,171	57,102	743,000	1,655,590	1,678,670
WC Tax Refund	-	246,436	-	-	-	-
Water Resources	17,000	162,078	443,148	828,803	-	-
REET Electronic Technology	-	-	-	-	-	180,000
Stormwater	-	-	-	-	1,237,332	1,190,702
Chemical Dependency/ Mental Health	-	-	-	-	630,532	491,394
Emergency Management	1,084,923	970,174	571,199	943,455	469,501	390,933
Whatcom County Drug	578,304	708,189	687,562	819,467	660,967	660,967
Jail Construction Project	1,166,825	7,691,973	122,201	-	-	-
East Whatcom Regional Resource Ct	-	-	-	150,000	-	-
WC Trial Court Improvement	-	15,679	35,234	46,179	39,088	27,235
LEOFF I Healthcare	-	-	-	-	200,000	200,000
Flood Sub-Zones	76,281	232,251	19,586	169,460	304,800	234,800
Veteran's Relief	107,917	106,927	120,868	196,441	282,033	292,334
<i>Total Miscellaneous Small Funds</i>	<b>3,859,890</b>	<b>11,210,113</b>	<b>3,518,640</b>	<b>4,931,604</b>	<b>6,654,388</b>	<b>6,803,042</b>
<b>TOTAL OTHER FUNDS</b>	<b>41,636,651</b>	<b>63,761,795</b>	<b>57,864,794</b>	<b>74,992,449</b>	<b>76,221,754</b>	<b>76,636,002</b>
<i>Percent Change from Previous Year</i>	<b>20.5%</b>	<b>53.1%</b>	<b>-9.2%</b>	<b>29.6%</b>	<b>1.6%</b>	<b>0.5%</b>

## Other Funds Revenues and Expenditures Notes

### Administrative Services

The Administrative Services (AS) Department is an internal service fund, organized to centralize finance and accounting, information technology services, facilities maintenance, courthouse security, human resources, and self-insurance. The Administrative Services Fund revenues are derived from charges to user departments. Facilities management charges recover the cost of operating facilities. Self-insurance charges are based on risk analysis associated with departmental activities. The costs of AS administration, finance and accounting, information technology services, courthouse security and human resources management are distributed based on an administrative cost allocation. The 2009 administrative cost allocations are greater than the 2008 allocations. Staff and resources added during the prior biennium were funded by the General Fund instead of being included in the prior biennium's cost allocation. Those positions and resources, as well as new technology infrastructure improvements, are now included in the 2009-2010 allocation. Custodial maintenance fees, which cover the costs of utilities, maintenance and cleaning services for Whatcom County facilities increased 5% over 2008 allocation amounts. Self insurance charges to other funds are rising at 8% each year for health insurance and 5% each year for tort fund insurance. The 2009-2010 budget transfers \$930,000 out of reserves for building repairs and replacements in the Administrative Services Fund to the General Fund.

### 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 were moved out of the General Fund and into the Jail Fund in 2006. The General Fund transfers \$5,367,229 in support of Jail operating costs. This is the amount of General Fund support that was in effect at the time the new sales tax was enacted. 2006 expenditures include a one-time transfer of \$2,371,341 to assist with the construction of a new 150 bed minimum security facility. Jail operating costs increased substantially with the opening of the new facility in late 2006. Twenty-three additional positions were added as a result of the new facility and an additional 4.5 FTE positions have been added since then. Currently revenues, as a result of the new sales tax, continue to exceed expenditures. Any excess of revenues over expenditures will be used for increases in future operating costs and capital costs of a new main jail.

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

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. Expenditures in 2009 and 2010 are projected to be higher than revenues due to three interfund loans will be made out of the ER&R fund balance to the General Fund. A \$700,000 loan for remodeling of the third floor of the Civic Center building and a \$1.5 million loan for purchase of the Public Defender's building at 215 N. Commercial will be

## Other Funds Revenues and Expenditures Notes continued

made in 2009. Another interfund loan for \$1,220,000 will be made in 2010 for the replacement of the Assessor-Treasurer software systems. All interfund loans will be repaid with interest. In addition, a large biennial gravel crushing contract is scheduled for 2010. The 2009-2010 budget includes a \$600,000 transfer from the ER&R Fund to the General Fund. The service life of ER&R vehicles will be increased to offset the reduction in funding for vehicle replacement.

**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 2009 and 2010 is anticipated to be \$4,040,000 each year. This is a \$940,000 per year increase over 2008. The County Council raised the Flood Control Zone District property tax levy by four cents per thousand dollars of assessed valuation. The Council also authorized the District to invest its fund balance which will result in interest earnings of \$150,000 per year. In addition, other revenues and expenditures are expected to be substantially higher than the prior biennium due to several grant funded projects and start-up funding for the new Stormwater Fund. In 2009, the District will receive \$700,000 from FEMA for a floodplain map project and \$575,000 for a salmon recovery project on Acme-Landing Strip Creek. A salmon recovery project will also result in revenues and expenditures of \$281,000 in 2009 and \$142,500 in 2010 for Canyon Creek. In addition, DOE grants of \$500,000 in 2009 and \$3,000,000 in 2010 for Swift Creek flood hazard reduction are expected. In 2009 and 2010, the Flood Fund will transfer funding for Stormwater

Fund operating costs of \$1,115,466 and \$1,178,213 respectively.

**Solid Waste Fund**

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to remain approximately the same as prior years for 2009 and 2010. Expenditures are expected to increase due to fencing and paving projects at landfills and the DOT facility. In addition, there will be a \$100,000 increase in transfers to Health & Human Services to cover costs for solid waste monitoring activities.

**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. Revenues are expected to exceed expenditures in order to make up prior year deficits that decreased the fund balance. Deficits were caused by lower than expected fare collections and higher than expected diesel and drydock costs.

**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). 1977 and 1978 GO Bond expenditures represent residual equity transfers to close those inactive funds to the General Fund in 2010.

## Other Funds Revenues and Expenditures Notes continued

**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. General Fund transfers of \$240,000 in 2009 and \$512,000 in 2010 will be needed to subsidize election activities.

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

The REET Funds are used to account for excise taxes of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are generally used for debt service payments on local infrastructure improvements. In 2009, REET I will transfer \$800,000 to the General Fund to support remodeling the third floor of the Civic Center building and purchase of the Public Defender's offices at 215 N. Commercial. \$240,000 of REET I funds have also been set aside to purchase two modular housing units for Pt. Roberts Sheriff's Office resident deputies. The proceeds in REET II have traditionally been used for Parks projects. In 2009, \$1.5 million will be transferred to the Road Fund to support the Hannegan-Pole Road signalization project. The budget also includes \$500,000 per year for water/stormwater projects as well as \$2 million in 2009 and \$900,000 in 2010 for Parks projects. Other transfers to support road projects will be budgeted on a

project by project basis. The slow down in county real estate activity has resulted in revenue budgets dropping \$700,000 to \$800,000 below 2007 levels.

**Conservation Futures Funds**

The "Conservation Futures" (CF) property tax has been 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 accordance with state law, 15% of prior year revenues will be transferred to the Parks Department to support wages and benefits for maintenance workers who maintain properties purchased with CF funds.

**Public Utilities Improvement Fund**

This is a fund to account for the 0.09 percent sales tax set aside for public facilities. Revenues are expected to be significantly higher than the prior biennium budget due to the state legislature allowing a 12.5% increase in the tax rate from .08 percent to .09 percent (RCW 82.14.370). This change was adopted August 1, 2007. 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 is used to pay for countywide emergency medical services. One-third of the tax is split 60% to the county and 40% to the cities of Whatcom County to be used for criminal justice purposes. The County transfers \$659,000 per year from the criminal justice portion of the fund to the General Fund to support positions in the Sheriff's Office

## Other Funds Revenues and Expenditures Notes continued

and Prosecuting Attorney's Office added during the last biennium. Expenditures in the countywide emergency medical services portion of the fund have risen as the amount of support needed for the Whatcom Medic One system has increased.

**Miscellaneous Small Funds**

Funds with annual revenue and/or expenditures that are generally less than \$1,000,000. The exceptions to this are the inclusion of the Jail Construction Project Fund and the LEOFF I Healthcare Fund in this category due to the short term nature of accounting for construction revenue and costs of the new minimum security facility and the LEOFF I transfer from the General Fund to set up the fund balance. In addition, two new funds have been added for the 2009-2010 biennium. The Stormwater Fund does not have an ongoing funding mechanism in place at this time but is funded by transfers from the Flood Fund. The Chemical Dependency/Mental Health Fund will not begin receiving sales tax revenue until March of 2009 and most expenditures for the fund have not been programmed at the time of budget adoption. Also, the Homeless Housing Fund is currently receiving large grants from the state that are considered temporary in nature. In 2009 and 2010, this fund is expected to receive \$549,000 per year for its Homeless Housing Center program and \$405,000 per year for its jail re-entry program. (See page 70 & 74 for a list of miscellaneous small funds.)

# Whatcom County Work Force History - 2005 to 2010

## “Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2005-2010. Grants and offsetting revenues fund many of these positions. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant.

Council approval is needed to continue such positions. Due to budget constraints, Whatcom County expects to lose 32 FTEs during the 2009-2010 biennium. Most positions will be lost through attrition; six months "bridge funding" will be provided for four positions for which no vacancy currently exists.

Department		Actual 2005	Actual 2006	Actual 2007	Amended Budget 2008	Budget 2009	Budget 2010	Change from 2005 to 2010
Administrative Services**	FTE	72.95	77.55	81.75	81.05	78.45	75.95	3.00
Assessor	FTE	30.00	30.00	30.00	30.00	30.00	30.00	-
Auditor	FTE	22.00	22.00	22.00	22.00	21.00	21.00	(1.00)
Cooperative Extension	FTE	2.52	2.52	2.52	2.52	2.42	2.42	(0.10)
County Clerk*	FTE	-	25.00	24.00	24.00	23.00	23.00	23.00
County Council	FTE	9.50	9.50	10.50	10.50	10.50	10.50	1.00
County Executive	FTE	4.50	4.50	4.50	4.50	4.40	4.40	(0.10)
District Court Probation	FTE	19.00	20.00	19.50	19.50	18.50	18.50	(0.50)
District Court	FTE	18.00	19.00	21.00	21.00	20.00	20.00	2.00
Health Department**	FTE	80.50	80.70	84.70	90.70	86.70	85.70	5.20
Hearing Examiner	FTE	1.00	1.00	1.00	1.00	1.00	1.00	-
Jail	FTE	88.00	88.50	91.50	91.50	92.50	92.50	4.50
Juvenile Court Administration	FTE	45.80	45.80	45.80	46.80	46.80	46.80	1.00
Parks & Recreation**	FTE	33.55	33.55	34.75	34.75	33.75	30.75	(2.80)
Planning & Development Services	FTE	69.60	72.60	74.60	73.60	67.60	67.60	(2.00)
Prosecuting Attorney	FTE	52.60	52.60	54.60	54.60	54.60	54.60	2.00
Public Defender	FTE	33.50	34.50	36.80	37.80	36.80	36.80	3.30
Public Works	FTE	155.50	163.70	173.70	176.20	169.70	169.70	14.20
Sheriff	FTE	101.80	102.20	106.20	108.20	108.70	108.00	6.20
Superior Court Administration	FTE	37.20	16.50	20.50	20.50	20.50	20.50	(16.70)
Treasurer	FTE	16.00	16.00	16.00	16.00	15.00	15.00	(1.00)
<b>Total Whatcom County FTE's</b>		<b>893.52</b>	<b>917.72</b>	<b>955.92</b>	<b>966.72</b>	<b>941.92</b>	<b>934.72</b>	<b>41.20</b>
<b>Percent Change from Previous Yr</b>		<b>7.55%</b>	<b>2.71%</b>	<b>4.16%</b>	<b>1.13%</b>	<b>-2.57%</b>	<b>-0.76%</b>	<b>41.20</b>

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

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

\*\*Difference between 2009 & 2010 FTEs due to funding for discontinued positions provided until 7/1/09 or until positions vacated, whichever occurs first.



## Whatcom County and Long Term Debt

**W**hatcom County borrows money to finance large capital projects, such as buildings and road improvements, by issuing bonds. We pay off these financial obligations over time. Our 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.

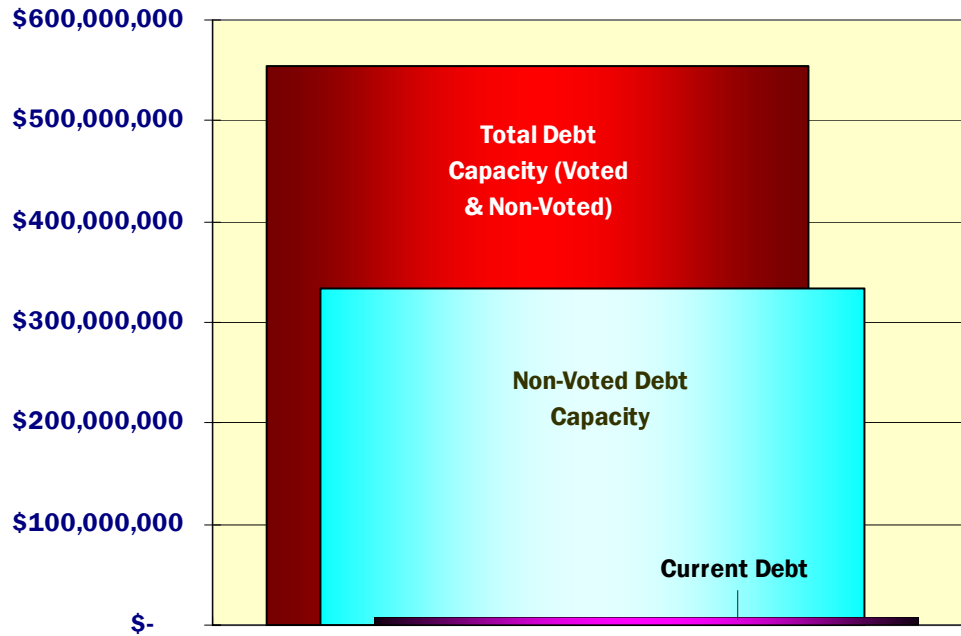
Additionally, Whatcom County may enter into leases or conditional sales contracts without a vote of the electors if the total principal component of the leases and contracts, together with other non-voted general obligation indebtedness of the county, does not exceed one and one-half percent of assessed 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 2008 tax year is \$22,199,664,766. This provides a non-voted general obligation debt capacity of \$332,994,971. Of this borrowing capacity, we have utilized \$7,145,000. There is unused non-voted debt capacity of \$325,849,971 available. Our total voted and non-voted general obligation debt capacity is \$554,991,619, leaving an unused voted and non-voted capacity of \$547,846,619. The graph below illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

## Debt Capacity Limited by State Law continued

### Current Debt and Estimated Debt Capacity



See table on facing page for calculation.

### Estimated Legal Debt Capacity Calculation

Assessed Value (2008) \$ 22,199,664,766

#### Limited Tax General Obligation Debt Capacity (Nonvoted)

1 1/2% of Assessed Value	\$ 332,994,971
Less: Outstanding Limited Tax General Obligation Bonds	\$ (7,145,000)
<b>Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)</b>	<b>\$ 325,849,971</b>

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

2 1/2% of Assessed Value	\$ 554,991,619
Less: Outstanding Limited Tax General Obligation Bonds	\$ (7,145,000)
<b>Remaining Capacity: Voted &amp; Non-voted</b>	<b>\$ 547,846,619</b>

## 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, 2008 was \$3,515,000.

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, 2008, outstanding bonds totaled \$2,015,000.

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, 2008, outstanding bonds totaled \$1,615,000. Repayment will be made from General Fund revenues.

The annual requirements to amortize outstanding debt, including interest, are shown in the following table, and the debt service by funding source is shown in the table below.

Year Ending	General Obligation Bonds		
	Principal	Interest	Total
2009	1,600,000.00	293,617.50	1,893,617.50
2010	1,685,000.00	220,912.50	1,905,912.50
2011	1,750,000.00	142,725.00	1,892,725.00
2012	795,000.00	87,031.25	882,031.25
2013	200,000.00	60,075.00	260,075.00
2014	200,000.00	51,375.00	251,375.00
2015	215,000.00	42,575.00	257,575.00
2016	220,000.00	32,900.00	252,900.00
2017	235,000.00	22,560.00	257,560.00
2018	245,000.00	11,515.00	256,515.00
<b>Total</b>	<b>7,145,000.00</b>	<b>965,286.25</b>	<b>8,110,286.25</b>

Debt Service By Funding Source							
G.O. Bond	Funding Source	2009			2010		
		Principal	Interest	Total	Principal	Interest	Total
1997	REET I	1,050,000.00	154,040.00	1,204,040.00	1,120,000.00	98,687.50	1,218,687.50
1998	Admin Services	165,000.00	89,585.00	254,585.00	170,000.00	82,820.00	252,820.00
2003	General Fund	385,000.00	49,992.50	434,992.50	395,000.00	39,405.00	434,405.00
Total		1,600,000.00	293,617.50	1,893,617.50	1,685,000.00	220,912.50	1,905,912.50

## Interfund Loans

Due to volatility in the bond markets, Whatcom County is planning to initially use interfund loans to partially finance three capital projects in the General Fund during the 2009-2010 biennium. All interfund loans will draw on the fund balance of the Equipment Rental & Revolving Fund and will be at 3% annual interest. These loans may be refinanced with debt issues in the future.

In 2009, Whatcom County will purchase the Central Plaza Building occupied by the Public Defender's Office. The loan will be for \$1,500,000 to be paid back over fifteen years. Real Estate Excise Tax Fund I will make debt payments of \$125,650 per year.

Also in 2009, Whatcom County will remodel the Civic Center Building for use by the Public Works Department. The loan will be for \$700,000 to be paid back over ten years. Debt service payments of \$82,061 per year will be made by stormwater and road funds as employees currently located in leased offices will be moved into the newly renovated offices of the Civic Center Building.

In 2010, Whatcom County will replace the Assessor-Treasurer software system. The loan will be for \$1,220,000 to be paid back over ten years. Annual debt service payments of \$143,021 will be paid by the General Fund.

## Whatcom County and Capital Planning

The following text and tables are extracted from Chapter 2 of the Six-Year Capital Improvement Program 2009-2014, Whatcom County Comprehensive Plan, Appendix F (September 2008). Original document chapter headings, map and appendix references are not shown here. Please contact Planning and Development Services if you would like to obtain a full copy of this plan. The Comprehensive Plan is updated every other year. The next update will be in 2010.

### Six-Year Capital Improvement Program 2009-2014

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 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 2014. For example, the adopted level of service for developed parkland is 9.6 acres for every 1,000 people living in Whatcom County.

## Six-Year Capital Improvement Program 2009-2014 continued

The County is expected to grow to about 208,715 people by the year 2014. Therefore, a total of 2,004 acres of parkland would be needed by the year 2014 to maintain the adopted level of service. Since the County already has 1,511 acres of developed parkland, about 493 additional acres would be needed six years from now (in 2014) 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 2008 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 2009-10 Final Budget, the County's unused long-term debt capacity is \$315,042,936 (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.

Six-Year Capital Improvement Program 2009-2014 continued

**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.

**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 Rd. and Northwest Rd. 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	31,000
Public Works	31,000
Health Department	500
<b>Total</b>	<b>62,500</b>

*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 2009-2014 continued

## Parks, Trails, and Activity Centers

## PARKS

## Existing Park Facilities

The 2008 inventory of County parks shows a total of 1,511 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	6.90
2	Lighthouse Marine Park	20.50
3	Semiahmoo Park	17.90
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	333.40
8	Northwest Soccer Park & Northwest Baseball/Softball Complex	35.00
9	Alderwood Property (Redwood Park)	.20
10	Bayview Marine	1.40
11	Teddy Bear Cove	11.19
12	Chuckanut Mountain Property	140.00
13	Nugent's Corner River Access	14.00
14	Lummi Island Stairway	.01
15	Samish Park	30.60
16	Squires Lake Park	84.20
17	Ted Edwards Park	3.90
18	Lake Whatcom Property North	218.00
19	Park Headquarters	4.50
20	Silver Lake Park	412.10
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
	<b>Total</b>	<b>1,510.77</b>

## Six-Year Capital Improvement Program 2009-2014 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 493 acres of developed/usable parkland would be needed by the year 2014 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 2014. These projects would add 730 acres of developed and/or usable park space in Whatcom County, as shown below and on Map F1. It should be noted that the County completed an update to the Comprehensive Park and Recreation Open Space Plan in 2008.

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 \$3,130,500 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 2009-2014 continued

**PARK IMPROVEMENT PROJECTS, 2009-2014**

Site No.	Project	Acres	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Year 2013 Cost	Year 2014 Cost	Total Cost	Funding Source
25	South Fork County Park	582	\$0	\$0	\$45,000	\$500,000	0	0	\$545,000	Foundation, Grants, Park Improvement Fund, and REET II
26	Sunnyside Landing Park	6	\$50,000	\$200,000	\$50,000	\$0	0	0	\$300,000	Grants and REET II
27	Dittrich Park Lake Samish	24	\$0	\$0	\$250,000	\$250,000	\$250,000	\$351,500	\$1,101,500	Grants and REET II
28	Cherry Point/Point Whitehorn Industrial Area Access	35	\$100,000	\$0	\$0	\$157,000	\$250,000	\$157,000	\$664,000	Grants
29	Lake Whatcom County Park (south unit)	83	\$0	\$0	\$20,000	\$0	\$250,000	\$250,000	\$520,000	Grants and REET II
Tot		730	\$150,000	\$200,000	\$365,000	\$907,000	\$750,000	\$758,500	\$3,130,500	

Six-Year Capital Improvement Program 2009-2014 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	Bay Horizon	0.252
2	Bay Crest	0.205
3	Bay to Baker Maple Falls-Glacier	0.352
4	Canyon Lake	4.5
5	Salal	1.18
6	Madrona	0.784
7	Hemlock	3.526
8	Lower Salal	1.297
9	Huckleberry	0.425
10	Lost Lake	3.068
11	Raptor Ridge	0.4
12	Chuckanut Ridge	0.36
13	Deming Homestead Eagle Park	0.3
14	Jensen	0.614
15	Hovander Marietta Coast Millennium Trail	4.9
16	Interurban	2.8
17	Lake Samish	1.3
18	Lake Whatcom Park	4.017
19	Lily Point	4.167
20	Monument Park	0.18
21	Ostrom Property	0.66
22	Pine and Cedar Lakes	3.621
23	Silver Lake Park	3.1
24	Soccer Trail	0.3
25	Squires Lake	2.137
26	Stimpson Reserve	4.039
27	Teddy Bear Cove	0.325
28	Semiahmoo East Paved	0.63
29	Semiahmoo West Footpath	0.445
30	Halverson	0.305
31	Sunset	0.568
	<b>Total</b>	<b>50.756</b>

## Six-Year Capital Improvement Program 2009-2014 continued

### Future Trail Needs

A level of service of 0.75 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 106 miles of trails would be needed by the year 2014 to serve the people of Whatcom County.

### Trail Improvement Projects

Thirteen improvement projects are proposed to provide additional trails to meet the anticipated need by the year 2014 (not including the alternative projects). These projects would add 106.7 miles of trails in Whatcom County.

### Financing for Trail Improvement Projects

The total cost of the thirteen proposed trail improvement projects is approximately \$30,122,508 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 following 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 2009-2014 continued

Trail Improvement Projects 2009-2014

Site No.	Project	Miles	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Year 2013 Cost	Year 2014 Cost	Total Cost	Funding Source
32	Bay to Baker Trail	14 <sup>1</sup>	\$1,442,928	\$1,442,928	\$1,442,928	\$1,442,928	\$1,442,928	\$1,442,928	\$8,657,568	Conservation Futures Levy and Grants
33	Chuckanut Mountain Trails	2.7	\$0	\$0	\$26,000	\$25,000	\$25,000	0	\$76,000	Conservation Futures Levy and Donations
34	Hertz North Lake Whatcom Trail Extension	1	\$0	\$1,500,000	\$65,000	0	0	0	\$1,565,000	Grants, Donations and REET II
35	South Fork County Park	3	\$0	\$0	\$100,000	\$200,000	\$200,000	0	\$500,000	Grants, REET II Donation
36	Olsen Property Trail	3	\$0	\$100,000	\$68,000	\$68,000	\$68,000	\$68,000	\$372,000	Grants REET II
37	Coast Millennium Trail	10 <sup>1,2</sup>	\$500,000	\$4,808,400	\$188,400	\$188,400	\$188,400	\$188,400	\$6,062,000	Grants and REET II
38	Lake Whatcom County Park South Trail	2	\$0	0	0	0	\$158,000	\$158,000	\$316,000	Grants and REET II
39	Sunnyside Landing Connector Trail	1.75	0	\$0	\$0	0	0	\$73,500	\$73,500	Grants and REET II
40	Camp 2 - Lake Whatcom to Squires Lake Trail	4 <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$168,000	\$168,000	Grants and Donations
41	Nooksack River Trail - Ferndale to Lynden	11.75 <sup>1</sup>	0	0	\$5,428,500	\$615,000	\$615,000	\$615,000	\$7,273,500	Grants and REET II
42	Nooksack River Trail - Lynden to Everson	6.5 <sup>1</sup>	0	0	\$3,003,000	\$343,000	\$343,000	\$343,000	\$4,032,000	Grants and REET II
43	Sumas Mountain Trail	7 <sup>1</sup>	0	0	0	0	0	\$322,000	\$322,000	Grants and Donations
44	Lake Whatcom	39.3 <sup>1,3</sup>	0	0	\$176,235	\$176,235	\$176,235	\$176,235	\$704,940	Grants, REET II and Donations
Tot		106.7	\$1,942,928	\$7,851,328	\$10,498,063	\$3,058,563	\$3,216,563	\$3,555,063	\$30,122,508	

1. Trail segments identified are preliminary, and represent preferred trail alignments. Final trail alignments and lengths are pending land acquisition, property easement negotiation and final trail design.

2. 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.

3. Trails identified are predicated on pending DNR re-conveyance transaction within the Lake Whatcom watershed.

Six-Year Capital Improvement Program 2009-2014 continued

**ALTERNATIVE PROJECTS, 2009-2014**

Site No.	Project	Miles	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Year 2013 Cost	Year 2014 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
Tot.		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.

**EXISTING ACTIVITY CENTERS**

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

Six-Year Capital Improvement Program 2009-2014 continued

**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 12.53 centers would be needed by the year 2014 to serve the people of Whatcom County.

**Proposed Activity Center Improvement Projects**

One activity center improvement project, the East Whatcom 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 \$7,250,000 over the six-year planning period. These costs would be paid for through grants, EDI funds, legislative appropriation and a bond, as shown below.

**ACTIVITY CENTER IMPROVEMENT PROJECTS, 2009-2014**

Site No.	Project	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Year 2013 Cost	Year 2014 Cost	Total Cost	Funding Source
13	East Whatcom Regional Resource Center	\$1,000,000	\$4,000,000	\$2,250,000	\$0	\$0	\$0	\$7,250,000	Grants, EDI funds, legislative appropriation and

## Six-Year Capital Improvement Program 2009-2014 continued

**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 2009 and 2014.

1. Bay Horizon Park (REET II)  
Site plan, develop play fields, trail connections and storage building upgrades.
2. Bay to Baker Trail  
Develop trailhead, parking, restroom, trail and bridges.
3. Bellingham Senior Center  
Install high efficiency furnace.
4. Birch Bay Beach Access  
Develop parking, restrooms and improve beach access.
5. Chuckanut Mountain Park (REET II)  
Samish Park Connector.
6. Dittrich Park (REET II)  
Site plan and site development.
7. Park Headquarters  
Install thermal pane windows at annex building and service building electrical upgrade.
8. Hovander/Tennant Lake Park (REET II)  
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, fragrance garden expansion and trail system improvements.
9. Interurban Trail  
Surfacing and safety improvements.
10. Lake Whatcom Park North (REET II)  
Site plan, parking lot improvements, install trailheads, trail, restrooms, replace/install docks, upgrade bridges, install turn-a-round on trail and develop day use area.
11. Lake Whatcom Park South (REET II)  
Site plan and site development.

Six-Year Capital Improvement Program 2009-2014 continued

12. Lighthouse Marine Park (REET II)  
Parking improvements, boardwalk and walkway renovation, replace observation tower, playground renovation, and roof replacement.
13. Nugent's Corner Access (REET II)  
Vault toilet and trail development.
14. Olsen Property (REET II)  
Develop parking area, install signage and develop trail system.
15. Plantation Rifle Range  
Surface access road and parking, HVAC Replacement and electrical upgrade.
16. Roeder Home  
Structural repair and electrical upgrade.
17. Samish Park (REET II)  
Replace boat dock, resurface parking areas and roadways, redesign and expand upper parking lot, replace fishing dock, playground upgrades, replace walkways, deck improvements, trail improvements and renovate restrooms/kitchen.
18. Silver Lake Park (REET II)  
Install toilets at each cabin, replace main park playground, install two new playgrounds near camp loops, replace Lagoon bridge and Lodge dock. Construct new shower & restroom building, upgrade campground electrical and water services, upgrade residence and rental apartment, group camp barn, install restroom 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.
19. South Fork County Park (REET II)  
Hutchinson Creek Bridge, site development, and develop main trail corridor.
20. Sunnyside Landing (REET II)  
Site plan, trail/trestle renovation, and improvements.
21. Bellingham Senior Center (REET I)  
Acquire additional parking.
22. Sunset Farm  
Trail Development.

## Six-Year Capital Improvement Program 2009-2014 continued

## Maintenance and Operations

### Existing Maintenance and Operations Space

The 2008 inventory of maintenance & operations/facilities management space that serves the County is 44,411 square feet. This inventory is shown below.

#### EXISTING SPACE

Site No.	Name	Square Feet
1	Central Shop (Maintenance and Operations)	35,773
2	316 Lottie St. (Facilities Management)	4,978
3	Minimum Security Correction Facility -	3,660
	<b>Total</b>	<b>44,411</b>

*Note: It is anticipated that the existing storage facilities at 401 Grand Ave. will be demolished in 2008-09.*

#### Future Maintenance and Operations Space Needs

A level of service of 0.41 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 2014 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 2009-2014 continued

Government Office Space

OFFICE SPACE THAT SERVES THE ENTIRE COUNTY

Existing Office Space that Serves the County-Wide Population

The 2008 inventory of County government office space that serves, at least in some capacity, the population of the entire County is 153,063 square feet at seven locations.

EXISTING OFFICE SPACE

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 – 9,791 s.f.	
	Superior Court – 15,088 s.f.	
	Treasurer – 4,270 s.f.	
Courthouse Deputy – 76 s.f.		
Viewing Room for the Courts – 275 s.f.		
2	509 Girard St.	13,189
	Health Dept.	
3	Forest St. Annex (1000 North Forest St.)	5,817
	Extension – 3,759 s.f.	
	Superior Court/Drug Court – 1,425 s.f.	
	Veteran's Relief – 633 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		153,063

Six-Year Capital Improvement Program 2009-2014 continued

**Future Office Needs to Serve the County-Wide Population**

A level of service of 0.71 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 2014 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 \$26,000,000<sup>1</sup>, 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, 2009-2014**

Site No.	Project	Square Feet	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Year 2013 Cost	Year 2014 Cost	Total Cost	Funding Source
7	Central Plaza Building - Public Defender	10,307	\$1,800,000	\$0	\$0	\$0	\$0	\$0	\$1,800,000	Bonds, General Fund, REET II & Grants
8	Consolidated Services Building - Public Works	11,500 <sup>2</sup>	\$2,000,000	\$12,000,000	\$12,000,000	\$0	\$0	\$0	\$26,000,000	Bonds
Tot.	N/A	25,307	\$3,800,000	\$12,000,000	\$12,000,000	\$0	\$0	\$0	\$27,800,000	

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 62,500 square feet. However, only about 11,500 square feet would be utilized for office space that serves the County-wide population.

Six-Year Capital Improvement Program 2009-2014 continued

OFFICE SPACE THAT SERVES UNINCORPORATED AREAS

Existing Office Space Serving Unincorporated Areas

The 2008 inventory of County government office space that serves only the unincorporated areas of Whatcom County (that doesn't serve City residents) is 28,512 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 <sup>1</sup> – 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
4	Civic Center Annex (322 North Commercial) Planning and Development Services <sup>1</sup>	404
Total		28,512

*1. Planning and Development Services primarily provides services to the unincorporated population, although several Natural Resource Planning staff provide services to the County-wide population.*

Future Office Needs to Serve Unincorporated Areas

A level of service of 0.51 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 17,430 square feet of office space would be needed by the year 2014 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 2014. This project would add approximately 51,000 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 \$26,000,000. However, only a portion of this building would be devoted to government office space serving unincorporated areas.

Six-Year Capital Improvement Program 2009-2014 continued

**OFFICE SPACE IMPROVEMENT PROJECTS TO SERVE UNINCORPORATED AREAS, 2009-2014**

Site No.	Project	Square Feet	Total Costs and Funding Source
4	Consolidated Services Building - Public Works, Health Department, Planning & Development Services	51,000 <sup>1</sup>	See p.95 for total costs and funding sources

1. The overall size of a Consolidated Services Building is planned for approximately 62,500 square feet. However, only about 51,000 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 2008 inventory of Sheriff facility space is 23,227 square feet serving the unincorporated population.

Site No.	Site Name	Square Feet
1	Public Safety Building	15,102
2	Minimum Security Correction Facility (2030 Division Street)	6,000
3	Civic Center Annex (322 North Commercial)	821
4	Cascade Satellite Office - 5373 Guide Meridian (leased space in a business park northwest of the Smith Rd./Guide Intersection)	730
5	Kendall Satellite Office (space utilized at no charge in the Fire District 14 fire station)	121
6	Birch Bay Fire Hall	192
7	Britton Loop Fire Hall	117
8	Nugent's Corner Fire Hall	88
9	Sudden Valley Fire Hall	56
	Total	23,227

**EXISTING SHERIFF'S FACILITIES**

1. The Sheriff's Office also has storage and evidence 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.

Six-Year Capital Improvement Program 2009-2014 continued

**Future Sheriff's Office Needs**

A level of service of 0.26 square feet of Sheriff's Office space per capita was adopted in the Comprehensive Plan. With projected population growth in unincorporated Whatcom County over the next six years, an additional 194 square feet of Sheriff's Office space would be needed by the year 2014 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 of the new Sheriff's Office facility is approximately \$7,200,000.

**SHERIFF'S OFFICE IMPROVEMENT PROJECTS, 2009-2014**

Site No.	Project	Square Feet	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Year 2013 Cost	Year 2014 Cost	Total Cost	Funding Source
N/A1	Sheriff's Office at Law and Justice Center Campus	25,000 <sup>2</sup>	\$0	\$0	\$500,000	\$200,000	\$4,000,000	\$2,500,000	\$7,200,000	Cash reserves, General Fund, REET I 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 2009-2014 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, or has access to, approximately 4,500 square feet in a fire station.

**EXISTING EMERGENCY MANAGEMENT/EOC FACILITIES**

Site No.	Site Name	Square Feet
1	6028 Guide Meridian	4,500

**Future Emergency Management/EOC Needs**

A level of service of 0.011 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 2014 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. During an emergency, the EOC may have to accommodate several hundred people in a single day. These people include a combination of elected officials, trained personnel and volunteers, who serve in a variety of capacities during the emergency. 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 2014 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 on the facing page.

Six-Year Capital Improvement Program 2009-2014 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, 2009-2014

Site No.	Project	Square Feet	Total Costs and Funding Source
N/A <sup>1</sup>	Sheriff's Office Division of Emergency Management space at the Law and Justice Center Campus	3,250 <sup>2</sup>	See p. 100 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 2009-2014 continued

## Jails

### Existing Jail Facilities

The existing County jail was designed for 148 beds, although it currently has 283 beds due to double bunking. In 2007, the average daily population for the main jail was 264. Additionally, the jail is currently not in compliance with the 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. The jail is located in the Public Safety Building next to the County Courthouse in downtown Bellingham and the minimum security correction facility is located in the Bakerview Rd. industrial area.

### EXISTING JAIL BEDS

Site	Name	Beds
1	Public Safety Building	283
2	Minimum Security Correction Facility (Division Street)	150
	Total	433

### Future Jail Needs

A level of service of 1.42 beds for every 1,000 people in the County was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, a total of 297 beds would be needed by the year 2014 to comply with the adopted level of service.

### Proposed Jail Improvement Projects

While the jail facilities are meeting the current adopted level of service, there are serious concerns among law and justice officials 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, although further analysis indicates additional beds may be necessary. 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. An additional 50 work release beds are being proposed at the minimum security facility on an interim basis.

Six-Year Capital Improvement Program 2009-2014 continued

**Financing for Jail Improvement Projects**

The cost of the proposed new jail at the Law and Justice Center is \$42,000,000 within the six-year planning period from 2009-2014 (there will be additional costs in 2015, after the timeframe covered by this six-year Capital Improvement Plan). These costs would be paid for through the jail fund, general fund, REET I, and bonds. The cost of the minimum security correction facility work release beds would be \$648,000 paid for through the jail fund.

**JAIL IMPROVEMENT PROJECTS TO SERVE COUNTY-WIDE, 2009-2014**

Site No.	Project	Beds	Year 2009 Cost	Year 2010 Cost	Year 2011 Cost	Year 2012 Cost	Year 2013 Cost	Year 2014 Cost	Total Cost	Funding Source
NA <sup>1</sup>	New Jail at the Law and Justice Center Campus <sup>2</sup>	600 <sup>3</sup>	\$1,000,000	\$4,000,000	\$2,000,000	\$8,000,000	\$10,000,000	\$17,000,000	\$42,000,000	Jail Fund, General Fund, REET I, and bonds
2	Minimum Security Correction Facility (Division Street)	50	\$324,000	\$324,000	0	0	0	0	\$648,000	Jail 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.
3. Additional projections and analysis indicate there may be a need for more than 600 beds, but these are still under review.

## Six-Year Capital Improvement Program 2009-2014 continued

## Juvenile Detention

### Existing Juvenile Detention Facilities

The 2008 inventory of County juvenile detention facilities includes 32 beds serving the county-wide population. The juvenile detention facility is located on the sixth floor of the County Courthouse at 311 Grand Avenue.

### EXISTING JUVENILE DETENTION BEDS

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

### Future Juvenile Detention Needs

A level of service of 0.165 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, two to three additional beds would be needed by the year 2014 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. 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 20 juvenile detention beds were occupied in 2007. On occasions when more than 32 beds have been needed in previous years, double bunking was 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.

## Six-Year Capital Improvement Program 2009-2014 continued

## Transportation

## ROADS

## Existing Roads

The 2007 inventory shows a total of 951 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 1,163 miles of public roads in Whatcom County.

## Future Road Needs

The Whatcom County Comprehensive Plan sets levels of service (LOS) for County roads.

The *Washington State Highway System Plan 2007-2026* contains LOS criteria for state highways.

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 provide 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.

## Proposed Road Improvement Projects

The Whatcom County Council adopted the Six-Year Transportation Improvement Program for the Years 2009 through 2014 under Resolution No. 2008-053. This six-year plan includes two proposed new road projects and several reconstruction projects. The two proposed new road projects are:

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

While these two projects are on the Six-Year Transportation Improvement Program, construction of one of these projects is not anticipated within the six-year planning period. Rather, preliminary engineering to determine project feasibility may be initiated within this time frame for the Lincoln Rd. extension. Construction of one project, West Illinois/Timson Way, 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 upgrade, on the Six-Year Transportation Improvement Program is \$31,038,000. These costs include \$7,731,000 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 2008-053. Whatcom County will impose impact fees for certain transportation facilities, as authorized by state law. Information on the facilities to be partially funded through impact fees is provided in Appendix G of the Whatcom County Comprehensive Plan.

## Six-Year Capital Improvement Program 2009-2014 continued

## Lummi Ferry

### Existing Ferry Facilities

Whatcom County currently has one ferry vessel serving Lummi Island. The ferry runs between Lummi Island and Gooseberry Point on a daily basis. The ferry route is shown on Map F11.

### Future Ferry Needs

The Whatcom County Comprehensive Plan sets a level of service of 513 ferry passenger trips annually per capita of Lummi Island population. It is projected that Lummi Island will have a population of approximately 1,030 people in the year 2014 (compared to the 2000 census population figure of 812). Based upon this population projection, the ferry would be expected to make 528,390 trips annually by the year 2014 to meet the level of service set by the County. In 2007, there were a grand total of 364,821 passenger trips, which included vehicles, trucks & trailers, bikes, motorcycles, and pedestrians. Therefore, the ferry would have to provide about 163,569 more passenger trips annually by the year 2014 to meet the level of service standard set by the County, which would constitute about a 45% increase in the number of trips.

In 2008, the County Council decided not to purchase a larger ferry. Therefore, it may be appropriate to consider revising the LOS standard during the next comprehensive plan update.

### Proposed Ferry Improvement Projects

No improvement projects that would add ferry capacity are proposed within the six-year planning period.

### Financing for Ferry Improvement Projects

No improvement projects that would add ferry capacity are proposed within the six-year planning period.

Six-Year Capital Improvement Program 2009-2014 continued

## Stormwater Facilities

### Existing and Proposed Stormwater Facilities

In response to increasing federal and state mandates to local governments to manage stormwater and to the County's desire to improve its own stewardship of sensitive watersheds, Whatcom County established a Stormwater Division within the Public Works Department in 2005. The Stormwater Division is responsible for the design, engineering, and construction of county-owned stormwater facilities, the vast majority of which are road-related stormwater conveyance systems, e.g. culverts, ditches, etc., throughout the county on and adjacent to county roads. Inventories of all stormwater facilities in public road rights of way are maintained and on file in the Public Works Department. Engineering Services Division maintains an inventory of all newly constructed stormwater facilities, and that inventory is on file in the Division office. An inventory of all public and private stormwater facilities in the area covered by the county's NPDES Phase II permit for Municipal Separate Storm Sewer Systems, including ditches, culverts, catch basins, vaults, ponds and swales, is underway and will be completed under the terms of the County's permit.

An increasing emphasis on the protection of sensitive watersheds has resulted in the adoption of a comprehensive stormwater plan for Lake Whatcom, as well as the request from the Lake Samish community for county assistance in the preparation of a stormwater plan for that watershed. In addition, the Birch Bay community developed a stormwater plan which will be implemented primarily with funds from the Birch Bay Watershed and Aquatic Resources Management subzone of the Flood Control Zone District.

The adopted plan for Lake Whatcom identified proposed capital projects. Projects identified for implementation within six years are included in this six-year plan along with the development of a Lake Samish stormwater plan.

Project	Sub-basin	2009 Cost	2010 Cost	2011 Cost	2012 Cost	2013 Cost	2014 Cost	Total Cost	Funding Source
Silver Beach Creek Stream stabilization	Hillsdale	390,000	50,000	0	0	0	0	440,000	REET II, grants
Silver Beach Creek main channel velocity	Hillsdale	0	150,000	0	0	0	0	150,000	REET II, grants
Silver Beach Creek upper channel velocity & volume	Hillsdale	0	230,000	0	0	0	0	230,000	REET II, grants
Hillsdale subbasin, drainage retrofits	Hillsdale	200,000	210,000	0	0	0	0	410,000	REET II, grants, FCZD interlocal
Velocity reductions, Toad Lake at Academy Roads	Academy	0	0	200,000	0	0	0	200,000	REET II, fees, grants
Silver Beach Creek, Culvert Replacement	Hillsdale	0	0	260,000	0	0	0	260,000	REET II, fees, grants
Lake Samish Stormwater plan development	Lake Samish	110,000	0	0	0	0	0	110,000	REET II

Six-Year Capital Improvement Program 2009-2014 continued

**Financing for Future Stormwater Management Projects**

Projects identified in the Lake Whatcom Stormwater Plan and the development of a stormwater plan for Lake Samish may be paid for out of the countywide Flood Control District tax revenues, or real estate excise taxes (REET II). Additional funding may be available from grants, fees or the county general fund.

Six-Year Capital Improvement Program 2009-2014 continued

Total Costs

TRANSPORTATION

<i>Transportation Projects<sup>1</sup></i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>Total for the six-year period</i>
Total	14,254,000	5,659,000	4,950,000	2,058,333	2,058,333	2,058,333	\$31,038,000

1. Transportation project costs are from the Six-Year Transportation Improvement Program (TIP) for the years 2009-2014 (Resolution 2008-053) 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

<i>Park Project Name</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>Total for the six-year period</i>
South Fork County Park	0	0	45,000	500,000	0	0	\$545,000
Sunnyside Landing Park	50,000	200,000	50,000	0	0	0	\$300,000
Dittrich Park Lake Samish	0	0	250,000	250,000	250,000	351,500	\$1,101,500
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	150,000	200,000	365,000	907,000	750,000	758,500	\$3,130,500

Six-Year Capital Improvement Program 2009-2014 continued

**TRAILS**

<i>Trail Project Name</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>Total for the six-year period</i>
Bay to Baker Trail	1,442,928	1,442,928	1,442,928	1,442,928	1,442,928	1,442,928	\$8,657,568
Chuckanut Mountain Trails			26,000	25,000	25,000	0	\$76,000
Hertz North Lake Whatcom Trail Extension	0	1,500,000	65,000	0	0	0	\$1,565,000
South Fork County Park	0	0	100,000	200,000	200,000	0	\$500,000
Olsen Property Trail	0	100,000	68,000	68,000	68,000	68,000	\$372,000
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 Mountain Trail	0	0	0	0	0	322,000	\$322,000
Lake Whatcom	0	0	176,235	176,235	176,235	176,235	704,940
<b>Total</b>	<b>1,942,928</b>	<b>7,851,328</b>	<b>10,498,063</b>	<b>3,058,563</b>	<b>3,216,563</b>	<b>3,555,063</b>	<b>\$30,122,508</b>

**EXISTING STRUCTURES**

<i>Existing Structure Project Name</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>Total for the six-year period</i>
Minimum Security Correction Facility (Division Street) - 50 additional work release beds	324,000	324,000	0	0	0	0	\$648,000
Civic Center Annex Repair & retrofit, HVAC Engineering, and Lighting Retrofit	1,000,000	35,000	65,000	0	0	0	\$1,100,000
Upgrade Jail and Juvenile Controls and Improve Exiting	1,000,000	1,400,000	0	0	0	0	\$2,400,000
Courthouse - Exterior Engineering Evaluation & Repairs	0	180,000	1,000,000	0	0	0	\$1,180,000
Courthouse - Window Replacement	250,000	0	0	0	0	0	\$250,000
<b>Total</b>	<b>2,574,000</b>	<b>1,939,000</b>	<b>1,065,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$5,578,000</b>

Six-Year Capital Improvement Program 2009-2014 continued

**CONSTRUCTION/ACQUISITION OF NEW STRUCTURES**

<i>New Structure Project Name</i>	2009	2010	2011	2012	2013	2014	<i>Total for the six-year period</i>
East County Regional Resource Center	1,000,000	4,000,000	2,250,000	0	0	0	\$7,250,000
Central Plaza Building (acquisition of existing building)	1,800,000	0	0	0	0	0	\$1,800,000
Consolidated Services Building	2,000,000	12,000,000	12,000,000	0	0	0	\$26,000,000
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
New Jail (at Law and Justice Center Campus)	1,000,000	4,000,000	2,000,000	8,000,000	10,000,000	17,000,000	\$42,000,000
<b>Total</b>	<b>5,900,000</b>	<b>20,000,000</b>	<b>16,750,000</b>	<b>8,200,000</b>	<b>14,000,000</b>	<b>19,500,000</b>	<b>\$84,350,000</b>

**GRAND TOTALS**

<i>Project Category</i>	2009	2010	2011	2012	2013	2014	<i>Total for the six- year period</i>
Transportation	14,254,000	5,659,000	4,950,000	2,058,333	2,058,333	2,058,333	\$31,038,000
Parks	150,000	200,000	365,000	907,000	750,000	758,500	\$3,130,500
Trails	1,942,928	7,851,328	10,498,063	3,058,563	3,216,563	3,555,063	\$30,122,508
Existing Structures	2,574,000	1,939,000	1,065,000	0	0	0	\$5,578,000
New Structures	5,900,000	20,000,000	16,750,000	8,200,000	14,000,000	19,500,000	\$84,350,000
Stormwater	700,000	640,000	460,000	0	0	0	\$1,800,000
<b>GRAND TOTAL</b>	<b>25,520,928</b>	<b>35,649,328</b>	<b>33,628,063</b>	<b>14,223,896</b>	<b>20,024,896</b>	<b>25,871,896</b>	<b>\$156,019,008</b>

## 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 2008. This program is for the years 2009 through 2014.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2009	2010	2011	2012-2014	
1	Hannegan/SR 544 (Pole Road) Intersection	Signalization	1,910	-	-	-	1,910
2	Lincoln Rd Phase I	Reconstruction & non-motorized enhancements	-	500	-	-	500
3	Birch Bay-Lynden Road/Blaine Road SR 548	Intersection Improvements	-	5	-	-	5
4	Yew St Rd Phase 2	Reconstruction and non-motorized enhancements	-	-	3,500	-	3,500
5	Birch Bay Drive Ped Facility	Pedestrian & non-motorized enhancements	-	-	-	5	5
6	Bay Rd Fish Passage	Fish passage project	-	-	-	5	5
7	West Illinois/Timson Way	New roadway	5	1,850	-	-	1,855
8	Hampton Road, Mormon Ditch Bridge #261	Bridge Replacement	5,125	-	-	-	5,125
9	Baker Lake Rd., Sulphur Creek Bridge	Replacement	1,265	-	-	-	1,265
10	Mosquito Lake Road, Middle Fork Bridge #140	Rehabilitation	4,150	-	-	-	4,150
11	Slater Rd/ Nooksack River Bridg	Floodproofing	-	750	-	-	750
12	Lake Louise Rd (Sudden Valley Gate 13 to Austin Street)	Reconstruction	-	-	-	3,610	3,610
13	Haxton Way Non-Motorized Improvements (Gooseberry Point to Slater Road)	Pedestrian & bicycle	130	1,924	-	-	2,054
14	Birch Bay-Lynden Road/Portal Way	Intersection Improvements	-	-	750	-	750
15	Clearbrook Road/Johnson Creek Bridge #302	Bridge Replacement	794	-	-	-	794
16	Portal Way/Dakota Creek Bridge #500	Reconstruction	-	-	-	5	5
17	Potter Road Bridge #148 (South Fork Nooksack)	Replacement	5	-	-	-	5
18	Lummi View Drive		-	-	5	-	5

Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2009	2010	2011	2012-2014	
19	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing	-	-	-	500	500
20	Tyee Drive (Benson Road to Roosevelt Road)	Reconstruction and non-motorized enhancements	-	-	5	-	5
21	North Shore Road	Reconstruction	-	-	-	5	5
22	Slater Rd Intersections	Install Turn Lanes	-	-	-	5	5
23	Lincoln Rd Phase II	Reconstruction and new road, non-motorized enhancements	5	-	-	-	5
24	Siper Road SR 9 to Hopewell Road	Reconstruction	-	-	-	5	5
25	Marine Drive	Reconstruction & bicycle pedestrian facilities	-	-	-	5	5
26	Marine Drive Bridge Little Squalicum #1	Rehabilitation	-	-	-	5	5
27	Mountain View Road	Reconstruction	-	-	-	5	5
28	Hannegan/Scott Ditch Bridge	Reconstruction replacement	10	-	-	-	10
29	Ferry Upgrade/Refurbish		10	10	10	10	40
30	Ferry Dock Improvements	Improvements to Lummi Island Ferry Docks	10	10	10	-	30
31	Various Ferry Parking & Staging		5	5	5	15	30
32	Gooseberry Point Ferry Dock Relocation	Relocation feasibility study	225	-	-	-	225
33	Various Bridges Rehabilitation/Replacement		200	200	250	750	1,400
34	Subdivision Overlays		-	-	-	5	5
35	Structural Overlays		-	-	-	5	5
36	Right of Way Acquisition		5	5	5	15	30
37	Unanticipated Site Improvements		400	400	400	1,200	2,400
38	Gravel Conversions	Various locations	-	-	-	5	5
39	Stormwater Quality Improvements	Various locations	-	-	5	-	5
40	Non-Motorized Transportation Improvements	Various locations	-	-	5	-	5
41	Fish Passage Project	Various locations	-	-	-	5	5
42	Railroad Crossing Improvements		-	-	-	5	5
43	Neighborhood Traffic Calming		-	-	-	5	5
			<u>14,254</u>	<u>5,659</u>	<u>4,950</u>	<u>6,175</u>	<u>31,038</u>

## Impact of Capital Improvements on Operating Budgets

TRANSPORTATION	Capital Amount		Annual Operating Impact	Fund	Comment
	2009	2010			
Roads	14,254,000	5,659,000	NA	Road	Operating impacts will be covered in existing maintenance & operations budget.
<b>PARKS</b>					
Sunnyside Landing	50,000	200,000	NA	General	Will be covered in existing maintenance bgt.
Pt Whitehorn	100,000	0	1,440	General	\$120 per month for restroom facilities.
<b>TRAILS</b>					
Bay to Baker	1,442,928	1,442,928	NA	General	Volunteer maintenance.
Hertz North Lake Whatcom	0	1,500,000	NA	General	Extension of existing trail, will be covered in existing budget.
Olsen Property	0	100,000	1,440	General	\$120 per month for restroom facilities
Coast Millenium	500,000	4,808,400	NA	General	The 2009 expenditure is through Hovander Park, which will be absorbed into that park's budget. The 2010 extension will be covered by volunteer maintenance.
<b>EXISTING STRUCTURES</b>					
Minimum Security Facility	324,000	324,000	365,000	Jail	For an additional 50 offenders add one corrections deputy, one sergeant, meals, building maintenance cost increase, supplies and medical services.
Civic Center Remodel	1,000,000	35,000	NA	Road	New operating costs replace current operating costs at leased location.
Upgrade Jail & Juvi Controls	1,000,000	1,400,000	30,000	Jail/General	Maintenance costs increase at \$15,000 per year.
Courthouse Exterior	0	180,000	NA	Admin Serv.	No ongoing costs expected.
Courthouse Windows	250,000	0	NA	Admin Serv.	No ongoing costs expected.
<b>NEW STRUCTURES</b>					
East County Regional Resource Center	1,000,000	4,000,000	200,000	General	Add 1 FTE Coordinator, building maintenance costs, extra help and supplies.
Central Plaza Building	1,800,000	0	(142,800)	General	General Fund will save lease payments.
Central Plaza Bldg cont'd	0	0	125,650	REET I	REET I will pick up debt service payments
Consolidated Services Bldg	2,000,000	12,000,000	NA	General / Road	New operating costs replace current operating costs at current location.
Master Plan	100,000	0	NA	General	No ongoing costs expected.
New Jail	1,000,000	4,000,000	NA	Jail	Project just in site acquisition stage, operating costs depend on building design.
<b>STORMWATER PROJECTS</b>	700,000	640,000	NA	Stormwater	Periodic maintenance costs do not commence until several years after installation.
<b>TOTALS</b>	<b>25,520,928</b>	<b>36,289,328</b>	<b>580,730</b>		

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

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>001 General Fund</b>						
1 General Fund Revenues						
4311 Property Taxes	20,531,311	21,218,793	22,103,099	22,347,591	23,348,499	23,895,583
4312 Timber Harvest Taxes	62,669	73,474	107,079	100,000	100,000	100,000
4313 Retail Sales & Use Tax	10,036,617	11,910,723	11,812,789	12,663,439	12,586,923	12,993,341
4317 Excise Taxes	622,652	636,299	661,204	526,000	511,000	511,000
4319 Interest & Penalty on Tax	2,018,051	1,594,166	1,657,230	1,927,500	1,587,500	1,607,500
4332 Federal Entitlements	638,772	658,449	662,889	640,000	500,000	400,000
4335 State Shared Revenues	98,201	93,274	119,344	93,350	93,350	93,350
4336 State Entitlements	1,132,294	1,219,354	1,278,900	1,324,061	1,360,522	1,403,947
4337 Interlcl Grant-Entitlement	808,538	830,150	852,432	875,404	901,666	928,716
4342 Security of Persons & Property	20,000	20,185	69,298	-	75,000	75,000
4349 Other Interfnd Svc Charges	214,058	222,280	248,587	258,839	331,902	341,862
4351 Felony Penalties	148,617	151,115	104,104	156,414	109,622	124,322
4353 Non-parking Infractions	890,167	1,052,546	1,159,528	1,158,150	1,308,000	1,308,000
4354 Parking Infractions	1,523	3,622	1,652	3,500	3,500	3,500
4355 Criminal Traffic Misdemeanor	261,169	289,868	325,757	290,000	300,000	300,000
4356 Nontraffic Misdemeanor	115,318	110,254	126,764	108,200	107,700	107,700
4357 Criminal Costs	62,609	78,342	107,979	84,593	96,908	96,908
4361 Interest Earnings	2,832,140	4,485,225	5,527,732	4,653,850	3,355,750	3,255,750
4362 Rents & Royalties	452,475	436,702	482,514	354,500	536,000	546,000
4366 Other Interfund Misc. Revenue	-	-	37,418	37,418	37,418	37,418
4369 Other Miscellaneous Revenue	49,071	13,211	1,574	50,000	2,000	2,000
8110 State Timber Sales	713,646	398,939	155,573	700,000	700,000	700,000
8301 Operating Transfer In	43,000	43,000	336,687	658,740	658,740	658,740
9101 Residual Equity Transfer In	-	-	-	-	-	256,396
<b>1 General Fund Revenues</b>	<b>41,752,898</b>	<b>45,539,971</b>	<b>47,940,133</b>	<b>49,011,549</b>	<b>48,612,000</b>	<b>49,747,033</b>
10 Assessor						
4341 General Government	13,585	13,248	16,455	14,500	14,500	14,500
<b>10 Assessor</b>	<b>13,585</b>	<b>13,248</b>	<b>16,455</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
15 Auditor						
4322 Non-Bus Licenses & Permits	10,984	11,112	11,416	10,500	10,500	10,500
4341 General Government	1,697,905	1,616,981	1,584,482	1,617,500	1,535,300	1,539,800
4369 Other Miscellaneous Revenue	1,109	768	1,032	300	600	600
8301 Operating Transfer In	71,166	72,449	83,102	89,826	97,404	104,839
<b>15 Auditor</b>	<b>1,781,164</b>	<b>1,701,310</b>	<b>1,680,032</b>	<b>1,718,126</b>	<b>1,643,804</b>	<b>1,655,739</b>
21 County Council						
4341 General Government	1,299	3,130	3,388	2,124	2,124	2,124
4369 Other Miscellaneous Revenue	3,064	3,807	10,495	1,900	1,900	1,900
<b>21 County Council</b>	<b>4,363</b>	<b>6,937</b>	<b>13,883</b>	<b>4,024</b>	<b>4,024</b>	<b>4,024</b>

General Fund: 26 Planning & Development Svcs / 41 Jail

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
26 Planning & Development Svcs						
4321 Business License & Permit	26,760	25,610	19,140	28,818	80,000	80,000
4322 Non-Bus Licenses & Permits	1,947,670	1,459,501	1,313,009	1,881,598	1,495,000	1,495,000
4331 Federal Grants-Direct	-	-	-	-	212,000	223,000
4333 Federal Grants-Indirect	1,200	-	26,036	-	-	-
4334 State Grants	456,107	41,779	135,286	84,055	-	-
4337 Interlcl Grant-Entitlement	-	13,788	-	-	-	-
4338 Intergovernmental Services	19,192	24,025	14,710	18,380	55,000	19,000
4341 General Government	15,270	13,838	16,265	12,097	12,500	12,500
4342 Security-Persons & Property	13,671	17,488	19,140	14,927	16,000	16,000
4345 Economic Environment	2,528,263	2,245,242	1,916,254	3,272,145	2,496,500	2,496,500
4352 Civil Penalties	24,375	1,252	38,740	25,114	25,000	25,000
4369 Other Miscellaneous Revenue	28,733	18,274	1,642	1,050	35,000	35,000
8301 Operating Transfer In	54,005	111,091	6,130	11,600	95,000	95,000
<b>26 Planning &amp; Development Svc:</b>	<b>5,115,246</b>	<b>3,971,888</b>	<b>3,506,352</b>	<b>5,349,784</b>	<b>4,522,000</b>	<b>4,497,000</b>
30 Treasurer						
4341 General Government	71,448	85,526	129,139	84,750	88,250	88,250
4369 Other Miscellaneous Revenue	50,530	27,539	24,563	44,000	40,000	40,000
8301 Operating Transfer In	66,609	67,819	53,871	65,000	65,000	65,000
<b>30 Treasurer</b>	<b>188,587</b>	<b>180,884</b>	<b>207,573</b>	<b>193,750</b>	<b>193,250</b>	<b>193,250</b>
35 Sheriff						
4311 Property Taxes	714,738	709,154	702,973	706,530	706,530	706,530
4312 Timber Harvest Taxes	4,370	5,110	6,626	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,370	1,603	1,623	1,400	1,400	1,400
4331 Federal Grants-Direct	7,574	8,130	13,039	9,214	9,756	10,298
4333 Federal Grants-Indirect	207,160	156,377	171,687	167,906	124,255	124,255
4334 State Grants	53,151	11,099	51,478	50,477	118,772	-
4336 State Entitlements	142,265	134,555	150,077	131,090	131,090	131,090
4338 Intergovernmental Svc	89,090	60,000	75,000	60,000	64,500	64,500
4342 Security-Persons & Property	219,389	92,891	106,910	126,587	120,127	120,127
4367 Contributions-Private Source	800	-	-	51,431	-	-
4369 Other Miscellaneous Revenue	27,651	20,389	13,937	10,475	475	475
8110 State Timber Sales	50,150	27,853	9,698	45,000	45,000	45,000
8301 Operating Transfer In	274,163	398,195	363,421	372,495	309,056	309,056
<b>35 Sheriff</b>	<b>1,791,871</b>	<b>1,625,356</b>	<b>1,666,469</b>	<b>1,739,805</b>	<b>1,638,161</b>	<b>1,519,931</b>
41 Jail (See Fund 118 Whatcom County Jail Fund)						
<b>41 Jail</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*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 support Jail Operations.

General Fund: 45 District Court / 66 Public Defender

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>45 District Court</b>						
4333 Federal Grants - Indirect	-	-	5,801	-	-	-
4341 General Government	123,448	133,059	145,173	146,500	168,995	168,995
4361 Interest on Notes/Accounts	14,972	20,845	24,811	12,000	28,000	28,000
4369 Miscellaneous Revenue	2,500	5,495	4,973	1,700	3,400	3,400
8301 Operating Transfer In	-	1,581	35,234	8,083	12,218	12,235
<b>45 District Court</b>	<b>140,920</b>	<b>160,980</b>	<b>215,992</b>	<b>168,283</b>	<b>212,613</b>	<b>212,630</b>
<b>50 District Court Probation</b>						
4338 Intergovernmental Svc	394,153	324,926	359,397	405,770	456,126	475,705
4342 Security-Persons & Property	777,921	863,470	852,660	886,200	945,002	1,023,321
4346 Mental & Physical Health fees	46,300	55,125	46,635	86,819	88,675	88,675
<b>50 District Court Probation</b>	<b>1,218,374</b>	<b>1,243,521</b>	<b>1,258,692</b>	<b>1,378,789</b>	<b>1,489,803</b>	<b>1,587,701</b>
<b>60 Juvenile</b>						
4333 Federal Grants - Indirect	58,815	48,888	36,406	26,672	26,672	26,672
4334 State Grants	528,269	584,389	566,870	737,387	719,609	737,455
4341 Printing and Duplicating	4,449	6,495	8,098	3,000	3,000	3,000
4342 Security-Persons & Property	74,800	120,865	110,609	54,000	84,000	84,000
4367 Contributions-Private Source	50,137	-	-	-	-	-
4369 Other Miscellaneous Revenue	13,582	11,544	993	12,000	1,500	1,500
8301 Operating Transfer In	13,030	18,000	9,119	10,000	10,000	10,000
<b>60 Juvenile</b>	<b>743,082</b>	<b>790,181</b>	<b>732,095</b>	<b>843,059</b>	<b>844,781</b>	<b>862,627</b>
<b>65 Prosecuting Attorney</b>						
4331 Federal Grants-Direct	140,196	148,872	154,857	170,366	179,293	190,803
4333 Federal Grants-Indirect	483,974	428,749	435,483	697,875	800,909	840,470
4334 State Grants	215,838	234,910	243,652	82,128	106,754	109,068
4341 General Government	56,485	63,882	66,026	63,285	77,800	78,800
4367 Contribution-Private Source	6,000	6,000	6,100	6,000	6,000	6,000
4369 Other Miscellaneous Revenue	-	-	240	-	10,000	4,000
8301 Operating Transfer In	367,978	372,318	393,201	415,876	448,164	446,753
9101 Residual Equity Transfer In	-	-	31,057	-	-	-
<b>65 Prosecuting Attorney</b>	<b>1,270,471</b>	<b>1,254,731</b>	<b>1,330,616</b>	<b>1,435,530</b>	<b>1,628,920</b>	<b>1,675,894</b>
<b>66 Public Defender</b>						
4334 State Grants	19,000	19,000	96,568	182,034	181,472	191,724
4369 Other Miscellaneous Revenue	125	299	1,227	3,000	-	-
<b>66 Public Defender</b>	<b>19,125</b>	<b>19,299</b>	<b>97,795</b>	<b>185,034</b>	<b>181,472</b>	<b>191,724</b>

General Fund: 70 Superior Court / 100 Non-Departmental

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>70 Superior Court</b>						
4322 Non-Bus Licenses & Permits	10,984	11,112	11,416	10,000	9,920	9,920
4331 Federal Grants-Direct	139,871	-	-	-	-	-
4333 Federal Grants-Indirect	64,665	119,299	78,893	177,583	116,639	116,639
4334 State Grants	108,912	120,021	158,190	161,285	34,603	34,603
4336 State Entitlements	20,062	72,077	(7,009)	50,000	25,000	25,000
4341 General Government	20,595	20,835	21,405	18,000	18,600	18,600
4342 Security-Persons & Property	17,921	23,968	35,551	24,000	-	-
4345 Economic Environment	25,983	32,466	33,095	33,000	34,207	34,207
4369 Other Miscellaneous Revenue	1,325	775	1,958	4,000	4,000	4,000
8301 Operating Trans In - Drug Fund	25,500	50,500	25,500	25,500	26,870	15,000
<b>70 Superior Court</b>	<b>435,818</b>	<b>451,053</b>	<b>358,999</b>	<b>503,368</b>	<b>269,839</b>	<b>257,969</b>
<b>71 County Clerk</b>						
4333 Federal Grants-Indirect	177,404	200,909	197,784	195,219	179,360	179,360
4334 State Grants	51,043	55,459	61,625	34,738	37,036	37,036
4336 State Entitlements	31,272	25,394	27,647	22,118	25,118	25,118
4341 General Government	321,347	426,598	472,809	428,031	521,536	521,536
4361 Interest Earnings	15,005	13,042	12,874	12,082	18,353	18,353
4369 Other Miscellaneous Revenue	1,555	1,486	1,430	1,190	1,737	1,737
8301 Operating Trans In - EMS Fund	-	104,436	-	-	-	-
<b>71 County Clerk</b>	<b>597,626</b>	<b>827,324</b>	<b>774,169</b>	<b>693,378</b>	<b>783,140</b>	<b>783,140</b>
<b>75 Extension</b>						
4367 Contribution - Private Source	-	-	-	2,000	5,000	-
8301 Operating Transfer In	20,000	20,000	20,000	34,616	28,800	20,000
<b>75 Extension</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>36,616</b>	<b>33,800</b>	<b>20,000</b>
<b>100 Non-Departmental</b>						
4331 Federal Grants-Direct	202,825	397,709	454,223	263,294	493,933	500,000
4333 Federal Grants - Indirect	414,423	844,568	91,009	-	-	-
4334 State Grants	-	-	93,727	-	-	100,000
4336 State Entitlements	16,960	36,800	31,360	30,000	30,000	30,000
4338 Intergovernmental Services	33,237	65,996	62,586	-	50,000	50,000
4345 Annexation Review Fees	200	3,958	3,829	3,800	3,800	3,800
4367 Contributions-Alcoa	124,500	-	-	-	-	-
4369 Other Miscellaneous Revenue	-	500	3,355	3,000	4,000	12,000
8301 Operating Transfer In	17,000	49,291	19,392	149,817	1,363,894	604,782
8309 Interfund Loan Transfer In	-	-	-	-	2,355,000	1,220,000
9101 Residual Equity Transfer In	-	-	-	-	300,000	300,000
<b>100 Non-Departmental</b>	<b>809,145</b>	<b>1,398,822</b>	<b>759,481</b>	<b>449,911</b>	<b>4,600,627</b>	<b>2,820,582</b>

General Fund: 106 Parks & Recreation / General Fund Total (001)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
106 Parks & Recreation						
4333 Federal Grants - Indirect	1,067	19,034	-	-	-	-
4334 State Grants	178	55,462	3,116	-	-	-
4338 Shared Govt Costs COB	6,000	6,000	6,000	6,000	6,000	6,000
4347 Culture and Recreation	312,995	341,070	358,686	405,176	333,108	333,108
4349 Other Interfnd Svc Charges	21,710	16,897	16,897	16,897	8,752	-
4362 Rents & Royalties	414,748	448,363	440,450	417,450	480,200	480,200
4367 Contribution-Private Source	74,729	30,154	42,960	182,500	6,376	6,376
4369 Other Miscellaneous Revenue	23,507	17,523	22,414	12,144	15,237	15,237
8301 Operating Transfer In	19,487	25,194	52,761	61,594	210,851	210,851
<b>106 Parks &amp; Recreation</b>	<b>874,421</b>	<b>959,697</b>	<b>943,284</b>	<b>1,101,761</b>	<b>1,060,524</b>	<b>1,051,772</b>
153 Health Department						
4311 Property Taxes	364,760	417,477	503,294	430,000	564,000	580,000
4312 Timber Harvest Taxes	1,115	1,449	2,447	1,000	2,000	2,000
4317 Excise Taxes	2,622	2,950	3,684	500	3,000	3,000
4321 Business License & Permit	478,997	494,518	474,597	611,939	608,450	608,450
4322 Septic Tank Installations	163,996	340,316	292,925	310,350	419,000	419,000
4333 Federal Grants-Indirect	1,337,181	1,437,285	2,028,435	1,431,902	1,862,406	1,864,111
4334 State Grants	3,295,713	3,440,555	3,710,341	4,436,008	4,724,218	4,724,218
4336 State Entitlements	862,261	863,351	864,023	862,983	862,983	862,983
4338 Intergovernmental Svc	342,003	279,314	280,210	314,197	283,197	283,197
4341 General Government	10,820	12,245	18,708	7,345	8,935	8,935
4343 Sewer Service Charges	34,786	38,468	33,020	38,500	-	-
4345 Economic Environment	13,145	15,455	14,575	13,000	20,250	20,250
4346 Mental & Physical Health	462,472	344,480	367,467	572,355	608,844	726,844
4349 Other Interfund Service Charge:	-	-	-	-	35,000	38,000
4367 Contribution-Private Source	86,395	28,923	11,397	8,000	2,000	2,000
4369 Other Miscellaneous Revenue	2,357	860	3,383	64	64	64
8110 State Timber Sales	12,639	7,567	3,533	9,000	4,000	4,000
8301 CE TB Operating Transfer In	130,333	112,161	117,862	137,446	199,940	199,940
<b>153 Health Department</b>	<b>7,601,595</b>	<b>7,837,374</b>	<b>8,729,901</b>	<b>9,184,589</b>	<b>10,208,287</b>	<b>10,346,992</b>
<b>001 General Fund</b>	<b>64,378,291</b>	<b>68,002,576</b>	<b>70,251,921</b>	<b>74,011,856</b>	<b>77,941,545</b>	<b>77,442,508</b>

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

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>108 County Road Fund</b>						
471 Public Works						
4311 Property Taxes	13,878,169	14,429,506	14,984,715	15,024,000	15,636,000	15,973,000
4312 Timber Harvest Taxes	85,080	104,205	141,493	150,000	100,000	100,000
4317 Excise Taxes	26,677	32,678	34,661	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	94,738	72,588	152,034	150,100	75,100	75,100
4331 Federal Grants-Direct	24,798	3,487	-	317,000	-	-
4332 Federal Entitlements	864,926	873,609	873,559	800,000	400,000	400,000
4333 Federal Grants-Indirect	2,179,568	3,711,441	1,294,349	4,628,000	10,973,000	-
4334 State Grants	435,099	503,559	530,705	1,277,600	557,080	457,080
4335 State Shared Revenues	2,826	1,613	26,286	1,000	1,000	1,000
4336 State Entitlements	3,702,196	3,742,038	3,828,210	4,174,987	3,913,825	3,913,825
4338 Intergovernmental Svc	82,554	13,499	227,185	62,500	34,500	34,500
4341 General Government	9,404	19,280	9,334	10,728	10,728	10,728
4342 Security-Persons & Property	6,026	32,963	15,119	3,000	3,000	3,000
4343 Physical Environment	5,866	9,536	7,400	4,000	4,000	4,000
4344 Transportation	665,246	24,306	229,296	11,000	11,000	11,000
4345 Economic Environment	86,189	130,411	68,003	40,000	40,000	40,000
4349 Other Interfnd Svc Charges	516,428	733,215	828,749	809,334	1,044,578	1,090,231
4361 Interest Earnings	4,959	12,000	11,406	4,000	4,000	4,000
4362 Rents & Royalties	5,957	7,889	7,093	5,000	5,000	5,000
4363 Insurance Prem & Recovery	56,488	-	-	-	-	-
4367 Contribution-Private Source	53,120	1,578	33,132	-	-	-
4369 Other Miscellaneous Revenue	(34,208)	3,641	8,771	604,000	4,000	4,000
8110 State Timber Sales	970,283	557,868	206,615	900,000	600,000	600,000
8301 Operating Transfer In	71,039	164,356	71,031	79,297	1,571,053	71,053
9101 Residual Equity Transfer In	-	-	-	-	130,364	-
<b>108 County Road Fund</b>	<b>23,793,428</b>	<b>25,185,266</b>	<b>23,589,146</b>	<b>29,080,546</b>	<b>35,143,228</b>	<b>22,822,517</b>
<b>109 Election Reserve Fund</b>						
4311 Property Taxes	363,912	360,481	359,116	360,000	360,000	360,000
4312 Timber Harvest Taxes	1,109	1,246	1,738	1,200	1,200	1,200
4317 Excise Taxes	2,606	2,537	2,615	-	-	-
4333 Federal Grants - Indirect	665,182	153,972	73,263	349,351	7,151	-
4341 General Government	511,742	380,199	569,475	403,211	648,522	312,668
4369 Other Miscellaneous Revenue	163	4,260	3,105	-	-	-
8110 State Timber Sales	12,680	6,880	2,530	12,000	12,000	12,000
8301 Operating Transfer In	-	49,106	219,405	528,087	240,000	512,000
<b>109 Election Reserve Fund</b>	<b>1,557,394</b>	<b>958,681</b>	<b>1,231,247</b>	<b>1,653,849</b>	<b>1,268,873</b>	<b>1,197,868</b>

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

Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
----------------	----------------	----------------	----------------	----------------	----------------

**114 Veterans Relief Fund**

4311 Property Taxes	164,144	187,860	226,480	189,538	257,856	263,703
4312 Timber Harvest Taxes	502	652	1,101	579	695	695
4317 Excise Taxes	1,180	1,327	1,658	1,197	1,436	1,436
4369 Other Miscellaneous Revenue	5,534	11,682	20,214	-	120	120
8110 State Timber Sales	5,688	3,405	1,590	5,127	5,127	5,127
<b>114 Veterans Relief Fund</b>	<b>177,048</b>	<b>204,926</b>	<b>251,043</b>	<b>196,441</b>	<b>265,234</b>	<b>271,081</b>

**115 WC Tax Refund Fund**

4311 Property Taxes	2,482	137	5	-	-	-
4369 Other Miscellaneous Revenue	-	214,966	-	-	-	-
<b>115 WC Tax Refund Fund</b>	<b>2,482</b>	<b>215,103</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>

**117 Water Resources Fund**

4333 Federal Grants - Indirect	-	-	-	15,000	-	-
4334 State Grants	-	-	-	75,000	-	-
8301 Operating Transfer In	-	-	619,000	500,000	-	-
<b>117 Water Resources Fund</b>	<b>-</b>	<b>-</b>	<b>619,000</b>	<b>590,000</b>	<b>-</b>	<b>-</b>

**118 Whatcom County Jail Fund\***

4313 Retail Sales & Use Tax	1,767,211	3,279,216	3,387,140	3,552,136	3,666,564	3,813,226
4331 Federal Grants-Direct	51,368	-	73,846	-	-	-
4332 Federal Forest-Title III	32,064	30,105	42,595	38,660	18,782	-
4333 Federal Grants-Indirect	-	-	8,602	-	-	-
4334 State Grants	-	-	-	-	16,540	-
4337 Interlocal Grant-Entitlement	-	-	-	-	79,326	81,705
4338 Intergovernmental Svc	1,778,252	1,777,246	1,906,097	2,184,060	2,502,893	2,569,855
4341 General Government	117,373	129,832	95,642	145,150	130,503	131,746
4342 Security-Persons & Property	630,610	696,712	528,155	461,695	738,250	753,902
4367 Contributions-Alcoa	8,189	10,683	9,556	13,853	9,000	9,000
4369 Other Miscellaneous Revenue	149,602	192,718	289,500	216,546	203,678	207,988
8301 Operating Transfer In	262,895	5,798,939	6,417,910	6,519,657	5,661,829	5,666,429
<b>*118 Whatcom County Jail Fund</b>	<b>4,797,564</b>	<b>11,915,451</b>	<b>12,759,043</b>	<b>13,131,757</b>	<b>13,027,365</b>	<b>13,233,851</b>

**119 REET Electronic Technology Fund**

4317 Excise Taxes	10,990	5,090	-	-	-	-
4336 State Entitlements	12,238	40,761	38,847	-	28,000	30,000
<b>119 REET Electronic Technology Fund</b>	<b>23,228</b>	<b>45,851</b>	<b>38,847</b>	<b>-</b>	<b>28,000</b>	<b>30,000</b>

**121 Low-Income Housing Projects Fund**

4341 General Government	357,094	304,859	283,695	320,000	240,000	240,000
<b>121 Low-Inc. Housing Projects Fund</b>	<b>357,094</b>	<b>304,859</b>	<b>283,695</b>	<b>320,000</b>	<b>240,000</b>	<b>240,000</b>

*\*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 support Jail Operations.*

Homeless Housing Fund (122) / Victim/Witness Assistance (142)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>122 Homeless Housing</b>						
4334 State Grants	-	-	-	300,444	953,897	953,897
4341 General Government	158,607	314,327	443,053	540,000	553,000	553,000
<b>122 Homeless Housing</b>	<b>158,607</b>	<b>314,327</b>	<b>443,053</b>	<b>840,444</b>	<b>1,506,897</b>	<b>1,506,897</b>
<b>123 Stormwater Fund</b>						
4334 State Grants	-	-	-	-	45,000	-
4338 Intergovernmental Svc	-	-	-	-	50,000	-
4349 Other Interfnd Svc Charges	-	-	-	-	29,628	15,027
8301 Operating Transfer In	-	-	-	-	1,115,466	1,178,213
<b>123 Stormwater Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,240,094</b>	<b>1,193,240</b>
<b>124 Chemical Dependency/Mental Health Fund</b>						
4313 Retail Sales & Use Tax	-	-	-	-	2,800,000	3,500,000
4333 Federal Grants - Indirect	-	-	-	-	45,118	45,118
4334 State Grants	-	-	-	-	122,000	122,000
4342 Drug Court Fees	-	-	-	-	45,000	45,000
8309 Interfund Transfer In	-	-	-	-	155,000	-
<b>124 Chemical Depend/Mental Health Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,167,118</b>	<b>3,712,118</b>
<b>130 Countywide Emerg Medical Svcs Fund</b>						
4313 Retail Sales & Use Tax	-	1,100,815	1,883,374	2,387,805	2,976,271	3,113,180
4338 Intergovernmental Svc	-	489,253	763,894	-	-	-
<b>130 Countywide Emerg Medical Svcs Fund</b>	<b>-</b>	<b>1,590,068</b>	<b>2,647,268</b>	<b>2,387,805</b>	<b>2,976,271</b>	<b>3,113,180</b>
<b>135 WC Trial Court Improvement Fund</b>						
4336 State Entitlements	4,212	17,444	51,078	52,000	52,000	52,000
4361 Interest Earnings	9	631	1,249	-	-	-
<b>135 WC Trial Court Improvem't Fund</b>	<b>4,221</b>	<b>18,075</b>	<b>52,327</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
<b>137 LEOFF I Healthcare Fund</b>						
9101 Residual Equity Transfer In	-	-	3,500,000	-	-	-
<b>137 LEOFF I Healthcare Fund</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>140 Solid Waste Fund</b>						
4334 State Grants	161,179	283,599	293,742	285,081	250,050	250,050
4343 Physical Environment	836,351	860,493	872,464	800,000	850,000	850,000
4362 Other Long-term Rent	1,350	1,350	2,700	1,800	1,800	1,800
4369 Other Miscellaneous Revenue	-	-	174	-	-	-
<b>140 Solid Waste Fund</b>	<b>998,880</b>	<b>1,145,442</b>	<b>1,169,080</b>	<b>1,086,881</b>	<b>1,101,850</b>	<b>1,101,850</b>
<b>141 WC Convention Center Fund</b>						
4313 Retail Sales & Use Tax	159,122	181,561	213,824	202,000	421,320	461,320
<b>141 WC Convention Center Fund</b>	<b>159,122</b>	<b>181,561</b>	<b>213,824</b>	<b>202,000</b>	<b>421,320</b>	<b>461,320</b>
<b>142 Victim/Witness Assistance Fund</b>						
4333 Federal Grants - Indirect	10,717	10,670	11,326	9,000	11,328	11,328
4341 General Government	80,658	87,086	96,644	83,000	96,150	96,400
4351 Felony Penalties	22,451	24,043	25,626	25,000	30,000	30,000
<b>142 Victim/Witness Assistance Fund</b>	<b>113,826</b>	<b>121,799</b>	<b>133,596</b>	<b>117,000</b>	<b>137,478</b>	<b>137,728</b>

CERB Fund (148) / Emergency Management Fund (167)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>148 CERB Fund</b>						
8301 Operating Transfer In	129,693	83,257	-	-	-	-
<b>148 CERB Fund</b>	<b>129,693</b>	<b>83,257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>151 Community Development Fund</b>						
4369 Other Miscellaneous Revenue	14,512	-	13,160	-	-	-
<b>151 Community Development Fund</b>	<b>14,512</b>	<b>-</b>	<b>13,160</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>154 Road Improvement Dist #1</b>						
4317 Excise Taxes	22,975	23,027	22,230	21,406	21,206	21,206
4369 Other Miscellaneous Revenue	771	788	767	777	783	783
<b>154 Road Improvement Dist #1</b>	<b>23,746</b>	<b>23,815</b>	<b>22,997</b>	<b>22,183</b>	<b>21,989</b>	<b>21,989</b>
<b>155 Road Improvement Dist #2</b>						
4317 Excise Taxes	1,523	1,540	1,594	1,540	1,540	1,540
4369 Other Miscellaneous Revenue	88	88	90	88	88	88
<b>155 Road Improvement Dist #2</b>	<b>1,611</b>	<b>1,628</b>	<b>1,684</b>	<b>1,628</b>	<b>1,628</b>	<b>1,628</b>
<b>159 Road Improvement Dist #7</b>						
4317 Excise Taxes	2,341	2,335	2,272	2,431	2,405	2,405
4369 Other Miscellaneous Revenue	188	224	212	181	182	182
<b>159 Road Improvement Dist #7</b>	<b>2,529</b>	<b>2,559</b>	<b>2,484</b>	<b>2,612</b>	<b>2,587</b>	<b>2,587</b>
<b>162 Road Improvement Guarantee</b>						
8301 Operating Transfer In	20,387	-	-	-	7,736	-
<b>162 Road Improvement Guarantee</b>	<b>20,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,736</b>	<b>-</b>
<b>165 Whatcom County Drug Fund</b>						
4333 Federal Grants - Indirect	13,740	-	-	-	-	-
4351 Felony Penalties	246,598	144,726	93,428	140,000	91,200	98,200
4357 Criminal Costs	469,354	484,360	227,685	210,000	180,000	180,000
4361 Interest Earnings	29,748	55,437	56,585	20,000	30,000	15,000
4369 Other Miscellaneous Revenue	-	2,482	3,466	-	-	-
<b>165 Whatcom County Drug Fund</b>	<b>759,440</b>	<b>687,005</b>	<b>381,164</b>	<b>370,000</b>	<b>301,200</b>	<b>293,200</b>
<b>166 Auditor's O &amp; M Fund</b>						
4336 State Entitlements	64,908	109,578	119,107	100,000	113,000	113,000
4341 General Government	116,742	133,013	126,022	131,000	124,350	124,400
4369 Other Miscellaneous Revenue	-	-	5,600	-	-	-
<b>166 Auditor's O &amp; M Fund</b>	<b>181,650</b>	<b>242,591</b>	<b>250,729</b>	<b>231,000</b>	<b>237,350</b>	<b>237,400</b>
<b>167 Emergency Management Fund</b>						
4333 Federal Grants - Indirect	868,730	721,293	309,020	669,643	131,968	-
4338 Intergovernmental Svc	147,549	144,276	156,480	73,066	73,066	75,259
4367 Contribution-Private Source	-	20,000	-	-	101,281	147,669
4369 Other Miscellaneous Revenue	4,120	5,102	5,305	5,000	5,000	5,000
8301 Operating Transfer In	108,403	106,734	113,274	160,355	160,355	165,166
<b>167 Emergency Management Fund</b>	<b>1,128,802</b>	<b>997,405</b>	<b>584,079</b>	<b>908,064</b>	<b>471,670</b>	<b>393,094</b>

## Flood Control Zone (169) / 1997 Ltd Tax GO &amp; Refunding Bond (242)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>169 Flood Control Zone Dist Fund</b>						
4311 Property Taxes	2,651,504	2,765,576	2,899,383	3,100,000	4,040,000	4,040,000
4312 Timber Harvest Taxes	8,184	9,611	14,051	-	-	-
4317 Excise Taxes	77,784	41,158	22,206	-	-	-
4319 Other Penalties	6,735	7,288	346	-	-	-
4331 Federal Grants-Direct	-	-	4,970	100,000	700,000	-
4333 Federal Grants-Indirect	485,174	427,928	507,318	230,750	1,071,969	372,346
4334 State Grants	163,825	171,810	48,800	310,000	545,000	3,000,000
4338 Intergovernmental Svc	90,781	291,083	9,790	110,600	25,000	25,000
4343 Physical Environment	-	1,316	-	10,000	25,000	45,000
4361 Interest Earnings	-	-	-	-	150,000	150,000
4369 Other Miscellaneous Revenue	6,852	2,998	1,945	-	20,144	40,228
8110 State Timber Sales	93,177	52,151	20,412	80,000	80,000	80,000
8301 Operating Transfer In	-	465,244	66,158	-	23,500	24,500
<b>169 Flood Control Zone Dist Fund</b>	<b>3,584,016</b>	<b>4,236,163</b>	<b>3,595,379</b>	<b>3,941,350</b>	<b>6,680,613</b>	<b>7,777,074</b>
<b>170 Pt Roberts Fuel Tax</b>						
4317 Excise Taxes	43,690	41,084	41,128	50,000	50,000	50,000
4319 Interest & Penalty on Tax	-	583	1,080	-	-	-
<b>170 Pt Roberts Fuel Tax</b>	<b>43,690</b>	<b>41,667</b>	<b>42,208</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>175 Conservation Futures Fund</b>						
4311 Property Taxes	832,139	861,828	899,609	916,869	985,741	1,007,943
4312 Timber Harvest Taxes	2,540	2,984	4,359	2,875	2,875	2,875
4317 Excise Taxes	5,972	6,074	6,561	6,400	6,400	6,400
4331 Federal Grants-Direct	470,100	532,500	405,000	280,000	-	-
4334 State Grants	49,000	-	-	50,000	-	-
4369 Other Miscellaneous Revenue	409	616	1,355	412	412	412
8110 State Timber Sales	28,925	16,189	6,333	28,348	28,348	28,348
<b>175 Conservation Futures Fund</b>	<b>1,389,085</b>	<b>1,420,191</b>	<b>1,323,217</b>	<b>1,284,904</b>	<b>1,023,776</b>	<b>1,045,978</b>
<b>219 CRID #9 Gen Debt Fund</b>						
4361 Interest Earnings	37,718	5,253	-	-	-	-
4368 Spec Assessment-Principal	120,049	65,988	-	-	-	-
8301 Operating Transfer In	-	7,736	-	-	-	-
<b>219 CRID #9 Gen Debt Fund</b>	<b>157,767</b>	<b>78,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>220 LRID #10 Gen Debt Fund</b>						
4361 Interest Earnings	21,524	-	2,048	-	-	-
4368 Spec Assessment-Principal	32,257	7,952	7,952	-	-	-
<b>220 LRID #10 Gen Debt Fund</b>	<b>53,781</b>	<b>7,952</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>						
8301 Operating Transfer In	1,176,615	1,185,500	1,180,700	1,206,303	1,204,340	1,219,688
<b>242 1997 Ltd Tax GO &amp; Rfndg Bond</b>	<b>1,176,615</b>	<b>1,185,500</b>	<b>1,180,700</b>	<b>1,206,303</b>	<b>1,204,340</b>	<b>1,219,688</b>

1998 Ltd Tax GO Bond (243) / East County Regional Resource (334)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>243 1998 Ltd Tax GO Bond</b>						
8301 Operating Transfer In	253,200	253,400	257,700	257,145	254,585	253,820
<b>243 1998 Ltd Tax GO Bond</b>	<b>253,200</b>	<b>253,400</b>	<b>257,700</b>	<b>257,145</b>	<b>254,585</b>	<b>253,820</b>
<b>244 2003 Ltd Tax GO &amp; Refunding Bond</b>						
8301 Operating Transfer In	421,200	429,000	427,000	430,058	434,993	435,405
<b>244 2003 Ltd Tax GO &amp; Rfndg Bond</b>	<b>421,200</b>	<b>429,000</b>	<b>427,000</b>	<b>430,058</b>	<b>434,993</b>	<b>435,405</b>
<b>324 Real Estate Excise Tax II Fund</b>						
4317 Excise Taxes	2,367,326	2,271,738	2,198,439	2,300,000	1,400,000	1,500,000
4334 State Grants	-	-	-	-	148,800	160,000
4369 Other Miscellaneous Revenue	-	(352)	-	-	-	-
<b>324 Real Estate Excise Tax II Fund</b>	<b>2,367,326</b>	<b>2,271,386</b>	<b>2,198,439</b>	<b>2,300,000</b>	<b>1,548,800</b>	<b>1,660,000</b>
<b>326 Real Estate Excise Tax I Fund</b>						
4317 Excise Taxes	2,377,036	2,279,247	2,208,678	2,300,000	1,400,000	1,500,000
4361 Interest Earnings	-	-	32,174	-	-	-
4369 Other Miscellaneous	(100)	(352)	-	-	-	-
8301 Operating Transfer In	-	-	-	100,000	-	-
<b>326 Real Estate Excise Tax I Fund</b>	<b>2,376,936</b>	<b>2,278,895</b>	<b>2,240,852</b>	<b>2,400,000</b>	<b>1,400,000</b>	<b>1,500,000</b>
<b>330 County Parks Improvement Fund</b>						
4361 Interest Earnings	914	4,251	6,329	1,000	1,000	1,000
4367 Donations	-	6,000	-	-	-	-
4369 Other Miscellaneous Revenue	71,000	15,400	1,080	-	-	-
<b>330 County Parks Improvement Fund</b>	<b>71,914</b>	<b>25,651</b>	<b>7,409</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>332 Public Utilities Improvement Fund</b>						
4313 Sales & Use Tax Collection	2,380,839	2,672,820	2,829,290	2,500,000	3,200,000	3,312,000
4361 Interest Earnings	7,500	7,500	7,500	-	66,622	63,313
<b>332 Public Utilities Improvmt Fund</b>	<b>2,388,339</b>	<b>2,680,320</b>	<b>2,836,790</b>	<b>2,500,000</b>	<b>3,266,622</b>	<b>3,375,313</b>
<b>333 Jail Construction Project Fund</b>						
4334 State Grant	400,000	-	-	-	-	-
4337 Interlocal Grant-Entitlement	-	2,208,020	50,571	-	-	-
4369 Other Miscellaneous Revenue	-	3,500	47,283	-	-	-
8301 Operating Transfer In	2,762,947	3,675,449	-	-	-	-
<b>333 Jail Construction Project Fund</b>	<b>3,162,947</b>	<b>5,886,969</b>	<b>97,854</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>334 East County Regional Resource Center</b>						
8301 Operating Transfer In	-	-	-	150,000	-	-
<b>334 East County Regional Resource Ctr</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>

Ferry System Fund (444) / Administrative Services Fund (507)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>444 Ferry System Fund</b>						
4336 State Entitlements	-	159,143	241,777	160,000	160,000	160,000
4344 Transportation	-	663,803	907,020	959,000	1,410,060	1,410,060
4361 Interest Earnings	-	68,747	67,164	-	-	-
4369 Other Miscellaneous Revenue	-	44	(82)	-	-	-
8301 Operating Transfer In	-	566,435	409,126	785,000	1,036,017	1,058,341
9101 Residual Equity Transfer In	-	1,587,137	-	-	-	-
<b>444 Ferry System Fund</b>	<b>-</b>	<b>3,045,309</b>	<b>1,625,005</b>	<b>1,904,000</b>	<b>2,606,077</b>	<b>2,628,401</b>
<b>501 Equipment Rental &amp; Revolving</b>						
4337 Interlocal Grant-Entitlement	-	-	-	75,000	-	-
4348 Internal Sales & Services	4,274,357	4,537,169	4,667,420	5,143,325	5,875,000	6,085,000
4363 Insurance Prem & Recovery	8,242	23,013	5,712	35,000	45,000	45,000
4365 Internal Service-Misc Rev	4,549,638	4,461,373	4,812,080	5,710,261	5,619,065	5,619,065
4366 Other Interfnd Misc Rev	-	-	-	-	-	66,000
4369 Other Miscellaneous Revenue	1	20,427	11,609	25,101	1,001	1,001
8309 Interfund Transfer In	-	-	-	-	-	141,711
9101 Residual Equity Transfer In	-	-	-	655,000	-	-
9111 Disposal Proceeds	200,741	159,180	231,363	-	75,000	75,000
9112 Net Book Value	(71,696)	(63,101)	(76,710)	-	(75,000)	(75,000)
<b>501 Equipment Rental &amp; Revolving</b>	<b>8,961,283</b>	<b>9,138,061</b>	<b>9,651,474</b>	<b>11,643,687</b>	<b>11,540,066</b>	<b>11,957,777</b>
<b>507 Administrative Services Fund</b>						
Administrative Services Department						
4311 Property Taxes	920	1,047	314	2,000	2,000	2,000
4331 Federal Grants	697,657	342,474	188,182	296,872	222,134	-
4338 Intergovernmental Svc	-	-	-	90,000	-	-
4341 General Government	234,553	214,981	240,943	286,431	25,300	25,300
4348 Internal Sales & Services	2,259,348	2,303,344	2,953,471	3,051,288	3,224,214	3,319,672
4349 Other Interfnd Svc Charges	3,151,422	3,345,018	4,543,718	4,678,922	5,296,778	5,455,682
4359 Non-Court Fines-Forfeits	1,883	3,445	2,612	4,000	4,000	4,000
4361 Interest Earnings	12,850	6	171	-	-	-
4362 Rents & Royalties	68,889	77,098	68,060	79,000	61,000	61,000
4363 Insurance Prem & Recovery	234,522	134,866	58,449	70,278	100,000	100,000
4365 Internal Service-Misc Rev	5,632,356	6,625,177	7,101,438	7,376,722	7,406,187	8,100,884
4369 Other Miscellaneous Revenue	85,046	25,127	23,837	518,158	181,448	181,448
8301 Operating Transfer In	1,299,044	1,766,788	1,763,758	3,289,481	750,708	784,585
<b>Administrative Services Dept</b>	<b>13,678,490</b>	<b>14,839,371</b>	<b>16,944,953</b>	<b>19,743,152</b>	<b>17,273,769</b>	<b>18,034,571</b>
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	20,406	10	295	-	-	-
4365 Internal Service-Misc Rev	1,074,157	1,074,257	1,231,573	1,345,933	1,413,230	1,483,892
<b>Prosecuting Atty/Tort Reserve</b>	<b>1,094,563</b>	<b>1,074,267</b>	<b>1,231,868</b>	<b>1,345,933</b>	<b>1,413,230</b>	<b>1,483,892</b>
<b>507 Administrative Services Fund</b>	<b>14,773,053</b>	<b>15,913,638</b>	<b>18,176,821</b>	<b>21,089,085</b>	<b>18,686,999</b>	<b>19,518,463</b>

Lynden/Everson Sub-Zone (16921) / Samish Watershed Sub-Zone (16924)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
<b>16921 Lynden/Everson Sub-Zone</b>						
4317 Excise Taxes	25,691	26,453	31,243	25,691	33,823	33,823
4319 Other Penalties	202	126	166	-	-	-
4338 Other Intergovernmental Svc	-	273	-	-	-	-
<b>16921 Lynden/Everson Sub-Zone</b>	<b>25,893</b>	<b>26,852</b>	<b>31,409</b>	<b>25,691</b>	<b>33,823</b>	<b>33,823</b>
<b>16922 Sumas/Nooksack/Everson Sub-Zone</b>						
4317 Excise Taxes	76,795	77,084	86,253	76,795	105,831	105,831
4319 Other Penalties	1,456	1,108	1,005	-	-	-
<b>16922 Sumas/Nooksack/Everson SZ</b>	<b>78,251</b>	<b>78,192</b>	<b>87,258</b>	<b>76,795</b>	<b>105,831</b>	<b>105,831</b>
<b>16923 Acme/VanZandt Sub-Zone</b>						
4317 Excise Taxes	20,646	19,934	20,425	20,646	23,798	23,798
4319 Other Penalties	380	330	225	-	-	-
<b>16923 Acme/VanZandt Sub-Zone</b>	<b>21,026</b>	<b>20,264</b>	<b>20,650</b>	<b>20,646</b>	<b>23,798</b>	<b>23,798</b>
<b>16924 Samish Watershed Sub-Zone</b>						
4317 Excise Taxes	-	-	17,013	17,254	16,972	16,972
4319 Other Penalties	-	-	16	-	-	-
<b>16924 Samish Watershed Sub-Zone</b>	<b>-</b>	<b>-</b>	<b>17,029</b>	<b>17,254</b>	<b>16,972</b>	<b>16,972</b>



INTRODUCED BY: Consent

PROPOSED BY: County Executive

DATE: October 21, 2008

**ORDINANCE NO. 2008-053**  
**AN ORDINANCE IN THE MATTER OF**  
**THE ADOPTION OF THE FINAL BUDGET OF**  
**WHATCOM COUNTY FOR THE BIENNIUM 2009-2010**  
**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 2009-2010; and,

**WHEREAS**, following the completion of the Preliminary Budget, which was presented to the Council on October 17, 2008, 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 2009-2010; 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 2009-2010:

**FUND/DEPT.**

<b>GENERAL FUND</b>	<b>2009 Appropriation</b>	<b>2010 Appropriation</b>
Assessor	2,518,082	2,642,415
Auditor	1,288,975	1,355,573
Council	985,103	1,021,569
Executive	602,027	633,579
Planning & Development	6,789,629	6,872,305
Treasurer	1,376,831	1,433,186
Sheriff	12,788,061	12,802,194
District Court	2,020,399	2,065,745
District Court Probation	1,655,640	1,758,707
Hearing Examiner	173,486	176,692
Juvenile Administration	4,518,305	4,760,151
Prosecuting Attorney	5,671,736	5,933,323
Public Defender	3,719,096	3,805,104
Superior Court/Clerk	3,265,807	3,309,977
County Clerk	1,576,034	1,660,486
Extension	320,379	315,673
Non-Departmental	15,467,893	14,935,912
Parks and Recreation	3,810,913	3,854,616
Public Health	13,012,001	13,427,345
<b>TOTAL GENERAL FUND</b>	<b>81,560,397</b>	<b>82,764,552</b>

<b>Fund No.</b>	<b>OTHER FUNDS</b>	<b>2009 Appropriation</b>	<b>2010 Appropriation</b>
108	County Road	34,174,042	21,433,935
109	Election Reserves	1,229,600	1,313,127
114	Veterans Relief Fund	282,033	292,334
118	Whatcom County Jail	12,122,937	12,315,684
119	REET Electronic Technology	0	180,000
121	Low-Income Housing Projects	265,000	515,000
122	Homeless Housing	1,655,590	1,678,670
123	Stormwater Fund	1,237,332	1,190,702
124	Chemical Dependency/Mental Health	630,532	491,394
130	County Wide E.M.S.	2,892,526	3,055,476
135	WC Trial Court Improvement	39,088	27,235
137	LEOFF I Healthcare Fund	200,000	200,000
140	Solid Waste	1,418,147	1,478,418
141	WC Convention Center	328,980	336,980
142	Victim Witness	153,159	146,211
151	Community Development	5,000	5,000
154	Road Improve #1	28,783	29,783
155	Road Improve #2	2,002	2,088
157	Road Improve #5	10,692	0
158	Road Improve #6	872	0
159	Road Improve #7	3,182	3,182
162	Road Improvement Guarantee	113,735	0
163	Sewer Improvement Dist 1	5,066	0
165	WC Drug Fund	660,967	660,967
166	Auditor's O&M	256,206	214,570
167	Emergency Management	469,501	390,933
169	Flood Control Zone	6,518,851	8,312,768
175	Conservation's Future	1,023,776	1,045,978
180	Lake Management	1,878	0
212	1977 Fair GO Bond	0	30,891
213	1978 Ltd Tax GO Bond Fund	0	22,312
219	CRID #9 General Debt	7,736	0
242	1997 Ltd Tax GO & Refund Bond	1,205,040	1,219,688
243	1998 Ltd Tax GO Bond	255,585	253,820
244	2003 Ltd Tax GO & Refund Bond	435,993	435,405
324	REET II	4,001,655	1,401,790
326	REET	2,344,340	1,445,338
332	Public Utilities Improvement Fund	175,943	155,607

<b>Fund No.</b>	<b>OTHER FUNDS (continued)</b>	<b>2009 Appropriation</b>	<b>2010 Appropriation</b>
444	Ferry System	2,334,132	2,349,454
501	ER&R	13,376,554	14,316,124
503	WC Supplemental Retirement	0	203,193
507	Administrative Services	20,224,551	20,681,080
16921	Lynden/Everson Sub-Zone	115,000	65,000
16922	Sumas/Nooksack/Everson Sub Zone	115,000	115,000
16923	Acme/Van Zandt Sub-Zone	66,000	46,000
16924	Samish Watershed Sub-Zone	8,800	8,800
	<b>Total Other Funds</b>	<b>110,395,806</b>	<b>98,069,937</b>

## **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 2009-2010 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 2009-2010 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 2009-2010 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 2009-2010 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 2009 and 2010. 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.

(J) Quarterly, all departments will provide adequate information to compare actual revenue generated from fees to budgeted fee revenues. If, in the Council's opinion, the fee revenue is falling short of budget projections, the Council may ask the County Executive to bring forward budget adjustments to address potential shortfalls.

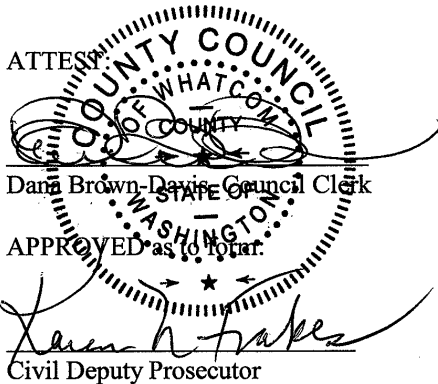
(K) Within the Health Department, no transfer or allocation of administrative costs from what is shown in the Health Department administration programs 2010 and 2020 in Exhibit A to other program areas shall occur without review and approval of the County Council.

**BE IT FURTHER ORDAINED**, pursuant to RCW 27.24.070 the filing fee supporting the County Law Library is hereby increased from \$17 to \$20 per filing.

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


ADOPTED this 25th day of November, 2008.

ATTEST:



Dana Brown-Davis, Council Clerk

APPROVED as to form:



Karen H. Fakes  
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON



Carl Weimer, Council Chair

Approved  Denied



Pete Kremen, Executive

Date: 12-16-08

Exhibit B - Authorized Positions

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
<b>ADMINISTRATIVE SERVICES</b>							
<b><u>Administration</u></b>							
Administrative Supervisor	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.00	0.50	0.50	(0.10)	0.40		0.40
Grant Assistant	0.50	(0.50)	0.00		0.00		0.00
Conservation Resource Analyst	1.00		1.00		1.00		1.00
Information/Comm Coordinator	0.00	1.00	1.00		1.00		1.00
<b><u>Finance</u></b>							
Finance Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Budget Analyst	1.80		1.80		1.80		1.80
Accountant	1.00		1.00		1.00		1.00
Financial Accountant	4.00		4.00		4.00		4.00
Payroll Supervisor	1.00		1.00		1.00		1.00
Payroll Benefits Specialist	0.00	1.00	1.00		1.00		1.00
Payroll Benefits Coordinator	1.00	(1.00)	0.00		0.00		0.00
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)	0.00		0.00
<b><u>Facilities Management</u></b>							
Facilities Manager	1.00		1.00		1.00		1.00
Facilities Assistant	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Construction Project Coordinator	1.00		1.00		1.00		1.00
Facilities Technical Specialist	3.00		3.00		3.00		3.00
Facilities Maintenance Lead	1.00		1.00		1.00		1.00
Facilities Maintenance Technician	3.00		3.00		3.00		3.00
Custodial Coordinator	1.00		1.00		1.00		1.00
Custodian	11.00		11.00		11.00	(1.00)	10.00
<b><u>Information Services</u></b>							
Information Technology Manager	1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Systems Team Supervisor	1.00		1.00		1.00		1.00
Systems Administrator	0.00	4.00	4.00		4.00		4.00
Systems Support Specialist	0.00	1.00	1.00		1.00		1.00
Senior Systems Analyst	0.00	1.00	1.00		1.00		1.00
Senior Programmer/ Analyst	1.00	(1.00)	0.00		0.00		0.00

## Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
PC/LAN Technician	7.00	(5.00)	2.00		2.00		2.00
Service Desk Technician	1.00		1.00		1.00		1.00
Project Coordinator	0.00		0.00	0.50	0.50	(0.50)	0.00
Programmer	1.00		1.00		1.00		1.00
Applications Team Supervisor	1.00		1.00		1.00		1.00
Applications Administrator	4.00	1.00	5.00		5.00		5.00
Applications Specialist (ATS)	0.00		0.00	1.00	1.00		1.00
Web Administrator	1.00	(1.00)	0.00		0.00		0.00
Applications Technician	0.75		0.75		0.75		0.75
Applications Developer	1.00		1.00		1.00		1.00
GIS Team Supervisor	1.00	(1.00)	0.00		0.00		0.00
GIS Administrator	0.00	1.00	1.00		1.00		1.00
GIS Developer	1.00		1.00	(1.00)	0.00		0.00
Services Team Supervisor	0.00	1.00	1.00		1.00		1.00
Records Team Supervisor	1.00	(1.00)	0.00		0.00		0.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	6.00	(1.00)	5.00	(1.00)	4.00	(1.00)	3.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Communication Specialist	0.00		0.00	1.00	1.00		1.00
<b>Courthouse Security &amp; Communic.</b>							
CH Security & Communications Mgr.	1.00		1.00	(1.00)	0.00		0.00
Communication Specialist	1.00		1.00	(1.00)	0.00		0.00
<b>Human Resources</b>							
Human Resources Manager	1.00		1.00		1.00		1.00
Employee Relations Manager	1.00		1.00		1.00		1.00
Human Resources Representative	3.50	1.00	4.50		4.50		4.50
Compensation Analyst	1.00	(1.00)	0.00		0.00		0.00
Human Resources Clerk	0.50		0.50		0.50		0.50
Office Coordinator	1.00		1.00		1.00		1.00
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>81.05</b>	<b>0.00</b>	<b>81.05</b>	<b>(2.60)</b>	<b>78.45</b>	<b>(2.50)</b>	<b>75.95</b>
<b>ASSESSOR</b>							
Assessor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Administrative Assistant	2.00		2.00		2.00		2.00
Property Data Supervisor	1.00		1.00		1.00		1.00
Office Coordinator	0.00		0.00		0.00		0.00

Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
Office Manager	1.00		1.00		1.00		1.00
Program Technician	1.00		1.00		1.00		1.00
Clerk	4.00		4.00		4.00		4.00
Clerk/Receptionist	2.00		2.00		2.00		2.00
Personal Property Clerk	2.00		2.00		2.00		2.00
Drafter	2.00	(2.00)	0.00		0.00		0.00
Drafter/GIS Technician	0.00	2.00	2.00		2.00		2.00
Appraiser	13.00		13.00		13.00		13.00
<b>TOTAL ASSESSOR</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>
<b>AUDITOR</b>							
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	(1.00)	9.00		9.00
<b>Elections</b>							
Elections Supervisor	1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	4.00		4.00		4.00		4.00
<b>TOTAL AUDITOR</b>	<b>22.00</b>	<b>0.00</b>	<b>22.00</b>	<b>(1.00)</b>	<b>21.00</b>	<b>0.00</b>	<b>21.00</b>
<b>COUNTY CLERK</b>							
County Clerk	1.00	(1.00)	0.00		0.00		0.00
Chief Deputy Clerk	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Clerk	7.00	(1.00)	6.00		6.00		6.00
Court Clerk	11.00		11.00	(1.00)	10.00		10.00
Appeals Court Clerk	2.00	(2.00)	0.00		0.00		0.00
Specialty Court Clerk	0.00	2.00	2.00		2.00		2.00
Senior Court Clerk	0.00	1.00	1.00		1.00		1.00
Calendar Clerk	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
<b>TOTAL COUNTY CLERK</b>	<b>25.00</b>	<b>(1.00)</b>	<b>24.00</b>	<b>(1.00)</b>	<b>23.00</b>	<b>0.00</b>	<b>23.00</b>

## Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
<b>COUNTY COUNCIL</b>							
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	1.00	(1.00)	0.00		0.00		0.00
Planning & Policy Analyst	0.00	1.00	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
<b>TOTAL COUNTY COUNCIL</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>
<b>COUNTY EXECUTIVE</b>							
Executive	1.00		1.00		1.00		1.00
Deputy Administrator	1.00		1.00		1.00		1.00
Executive Assistant	1.00		1.00		1.00		1.00
Executive Secretary	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.50		0.50	(0.10)	0.40		0.40
<b>TOTAL COUNTY EXECUTIVE</b>	<b>4.50</b>	<b>0.00</b>	<b>4.50</b>	<b>(0.10)</b>	<b>4.40</b>	<b>0.00</b>	<b>4.40</b>
<b>DISTRICT COURT</b>							
Judge	2.00		2.00		2.00		2.00
District Court Commissioner	1.00		1.00		1.00		1.00
Chief Deputy Clerk	1.00		1.00		1.00		1.00
Jury Coordinator	1.00		1.00		1.00		1.00
Coordinator	2.00		2.00		2.00		2.00
Account Clerk	1.00	(1.00)	0.00		0.00		0.00
Accounting Technician	0.00	1.00	1.00		1.00		1.00
Clerk	6.00	(1.00)	5.00	(1.00)	4.00		4.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Calendar Coordinator	2.00		2.00		2.00		2.00
Court Clerk	4.00	1.00	5.00		5.00		5.00
<b>TOTAL DISTRICT COURT</b>	<b>21.00</b>	<b>0.00</b>	<b>21.00</b>	<b>(1.00)</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>
<b>DISTRICT COURT PROBATION</b>							
Dist Ct/Dist Ct Probation Admin.	1.00		1.00		1.00		1.00
Probation Manager	1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
Lead Probation Officer	1.00		1.00		1.00		1.00
Probation Officer	10.00	0.50	10.50	(1.00)	9.50		9.50
Administrative Assistant	1.00		1.00		1.00		1.00
Substance Abuse Specialist	1.00		1.00		1.00		1.00
Clerk	4.00		4.00		4.00		4.00
<b>TOTAL DISTRICT COURT PROBATION</b>	<b>19.00</b>	<b>0.50</b>	<b>19.50</b>	<b>(1.00)</b>	<b>18.50</b>	<b>0.00</b>	<b>18.50</b>
<b>EXTENSION</b>							
Clerk	1.00		1.00	(0.10)	0.90		0.90
Coordinator	1.00		1.00		1.00		1.00
Master Composter/ Recycler Coord.	0.52		0.52		0.52		0.52
<b>TOTAL EXTENSION</b>	<b>2.52</b>	<b>0.00</b>	<b>2.52</b>	<b>(0.10)</b>	<b>2.42</b>	<b>0.00</b>	<b>2.42</b>
<b>HEALTH</b>							
Health Officer	0.60		0.60		0.60		0.60
Health Department Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Community Health Manager	1.00		1.00		1.00		1.00
Environmental Health Svcs Manager	1.00		1.00		1.00		1.00
Disease Ctrl & Emerg. Resp. Mgr.	1.00		1.00		1.00		1.00
Client Services Supervisor	1.00		1.00		1.00		1.00
Public Health Nurse Supervisor	2.00	1.00	3.00		3.00		3.00
Public Health Nurse	15.30	2.00	17.30	(2.00)	15.30		15.30
Medical Assistant	1.00		1.00		1.00		1.00
Nutrition Supervisor	1.00		1.00		1.00		1.00
Nutritionist	2.00		2.00		2.00		2.00
WIC Certifier	2.70		2.70		2.70		2.70
Social Worker	0.80		0.80		0.80		0.80
Care Coordinator	0.00	0.80	0.80		0.80		0.80
Maternity Case Manager	0.80	(0.80)	0.00		0.00		0.00
Business Services Supervisor	1.00		1.00		1.00		1.00
Financial Services Coordinator	1.00		1.00		1.00		1.00
Technical Services Coordinator	1.00		1.00		1.00		1.00
Account Clerk	1.50		1.50		1.50		1.50
Clerk	1.00	1.00	2.00		2.00		2.00
Office Coordinator	1.00		1.00		1.00		1.00
Clerk/Typist	16.00	(1.00)	15.00	(1.00)	14.00	(1.00)	13.00
Program Coordinator	1.00	(1.00)	0.00		0.00		0.00

## Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
Prevention Coordinator	4.00		4.00		4.00		4.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00
Environmental Health Coordinator	1.00	(1.00)	0.00		0.00		0.00
Environmental Health Specialist	16.00	2.00	18.00	(1.50)	16.50		16.50
Human Services Manager	0.00	1.00	1.00		1.00		1.00
Human Services Supervisor	1.00	(1.00)	0.00		0.00		0.00
Human Services Coordinator	1.00	(1.00)	0.00		0.00		0.00
Contract Coordinator	0.00	1.00	1.00	(0.50)	0.50		0.50
Program Specialist	2.00	2.00	4.00	1.00	5.00		5.00
Health Information Specialist	1.00		1.00		1.00		1.00
Data Applications Specialist	1.00		1.00		1.00		1.00
<b>TOTAL HEALTH</b>	<b>85.70</b>	<b>5.00</b>	<b>90.70</b>	<b>(4.00)</b>	<b>86.70</b>	<b>(1.00)</b>	<b>85.70</b>
<b>HEARING EXAMINER</b>							
Coordinator	1.00		1.00		1.00		1.00
<b>TOTAL HEARING EXAMINER</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>
<b>JAIL</b>							
Chief Corrections Officer	1.00		1.00		1.00		1.00
Inspector	0.50		0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00
Corrections Sergeant	8.00		8.00		8.00		8.00
Corrections Deputy	66.00		66.00		66.00		66.00
Administrative Coordinator	1.00		1.00		1.00		1.00
Records Specialist	4.00		4.00	1.00	5.00		5.00
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
<b>TOTAL JAIL</b>	<b>91.50</b>	<b>0.00</b>	<b>91.50</b>	<b>1.00</b>	<b>92.50</b>	<b>0.00</b>	<b>92.50</b>
<b>JUVENILE COURT ADMIN.</b>							
Juvenile Court Administrator	1.00		1.00		1.00		1.00
Community Programs Manager	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	2.00		2.00		2.00
Clerk/Receptionist	0.00		0.00		0.00		0.00

Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
Clerk	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Legal Secretary	5.00		5.00		5.00		5.00
Probation Officer	12.00	(1.00)	11.00		11.00		11.00
Detention Manager	1.00		1.00		1.00		1.00
Juvenile Detention Officer	15.00		15.00		15.00		15.00
Nurse Practitioner	0.70		0.70		0.70		0.70
Medical Assistant	0.50		0.50		0.50		0.50
CASA Volunteer Coordinator	0.00	1.00	1.00		1.00		1.00
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
<b>TOTAL JUVENILE COURT ADMIN.</b>	<b>45.80</b>	<b>1.00</b>	<b>46.80</b>	<b>0.00</b>	<b>46.80</b>	<b>0.00</b>	<b>46.80</b>
<b><u>PARKS &amp; RECREATION</u></b>							
<b><u>Administration</u></b>							
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)	0.00		0.00
Administrative Assistant	1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Design & Development Supervisor	0.00	1.00	1.00		1.00		1.00
Projects Manager	1.00	(1.00)	0.00		0.00		0.00
<b><u>Cultural Arts Program</u></b>							
Recreation & Arts Coordinator	1.00		1.00		1.00	(1.00)	0.00
Maintenance Worker	0.00	1.00	1.00		1.00	(1.00)	0.00
<b><u>Senior Citizen's Program</u></b>							
Recreation & Senior Services Mgr.	1.00		1.00		1.00		1.00
Senior Center Coordinator	4.00		4.00		4.00		4.00
Division Secretary	1.00		1.00		1.00		1.00
Maintenance Worker	1.00		1.00		1.00		1.00
<b><u>Park Facilities</u></b>							
Park Operations Manager	1.00		1.00		1.00		1.00
Lead Park Ranger	3.00		3.00		3.00		3.00
Range Master	1.00		1.00		1.00		1.00
Park Ranger	3.00		3.00		3.00		3.00

## Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
Assistant Range Master	1.00		1.00		1.00		1.00
Horticulturist	1.00		1.00		1.00	(1.00)	0.00
Maintenance/Construction Superviso	1.00		1.00		1.00		1.00
Outside Maintenance Coordinator	2.00		2.00		2.00		2.00
Repair Maintenance	1.00		1.00		1.00		1.00
Carpenter/Repair Maintenance	4.00		4.00		4.00		4.00
Maintenance Worker	1.75	(1.00)	0.75		0.75		0.75
<b><u>Outdoor Recreation</u></b>							
Program Coordinator	1.00		1.00		1.00		1.00
<b>TOTAL PARKS &amp; RECREATION</b>	<b>34.75</b>	<b>0.00</b>	<b>34.75</b>	<b>(1.00)</b>	<b>33.75</b>	<b>(3.00)</b>	<b>30.75</b>
<b>PLANNING &amp; DEVELOP. SVCS.</b>							
Director	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Special Projects Manager	1.00	0.00	1.00	(1.00)	0.00		0.00
Applications Specialist	1.00		1.00		1.00		1.00
Clerk	4.00	(1.00)	3.00		3.00		3.00
Account Clerk	1.00	(1.00)	0.00		0.00		0.00
Assistant Director	1.00		1.00		1.00		1.00
Division Manager	3.00	(1.00)	2.00	(1.00)	1.00		1.00
Division Secretary	2.00	1.00	3.00		3.00		3.00
GIS Specialist	3.00	(1.00)	2.00		2.00		2.00
Planner	34.00	(4.00)	30.00	(2.00)	28.00		28.00
Permit / Land Use Clerk	1.00	(1.00)	0.00		0.00		0.00
Permit/ Natural Resource Clerk	1.00	(1.00)	0.00		0.00		0.00
Coordinator	1.00		1.00		1.00		1.00
Public Service Inspector	6.00		6.00		6.00		6.00
Fire Inspector	2.00		2.00		2.00		2.00
Burn Permit Inspector	1.00	(1.00)	0.00		0.00		0.00
Burn/Fire Inspector	0.00	1.00	1.00		1.00		1.00
Plans Examiner	4.60		4.60	(1.00)	3.60		3.60
Permit Coordinator	1.00		1.00		1.00		1.00
Permit Center Technician	0.00	3.00	3.00		3.00		3.00
Planning Technician	1.00	4.00	5.00	(1.00)	4.00		4.00
PDS Supervisor	4.00	1.00	5.00		5.00		5.00
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>74.60</b>	<b>(1.00)</b>	<b>73.60</b>	<b>(6.00)</b>	<b>67.60</b>	<b>0.00</b>	<b>67.60</b>

Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
<b>PROSECUTING ATTORNEY</b>							
Prosecuting Attorney	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00
Assistant Chief Criminal Deputy	1.00		1.00		1.00		1.00
Assistant Chief Civil Deputy	1.00		1.00		1.00		1.00
Deputy	20.10		20.10		20.10		20.10
Coordinator	1.00		1.00		1.00		1.00
Legal Assistant	14.00	(1.00)	13.00		13.00		13.00
Confidential Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
Administrative Legal Assistant	1.00	(1.00)	0.00		0.00		0.00
Administrative Manager	1.00		1.00		1.00		1.00
Paralegal	1.00	2.00	3.00		3.00		3.00
Domestic Relations Coordinator	3.00	1.00	4.00		4.00		4.00
<b>Victim Witness</b>							
Victim Witness Coordinator	1.00		1.00		1.00		1.00
Legal Assistant	1.00		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
<b>Law Library</b>							
Librarian	0.50		0.50		0.50		0.50
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>53.60</b>	<b>1.00</b>	<b>54.60</b>	<b>0.00</b>	<b>54.60</b>	<b>0.00</b>	<b>54.60</b>
<b>PUBLIC DEFENDER</b>							
Public Defender	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Deputy	17.00	1.00	18.00		18.00		18.00
Office Administrator	1.00		1.00		1.00		1.00
Investigations Supervisor	1.00		1.00		1.00		1.00
Investigator	4.00		4.00	(1.00)	3.00		3.00
Legal Assistant	7.00		7.00		7.00		7.00
Administrative Secretary	0.00	1.00	1.00		1.00		1.00
Clerk	1.00	(1.00)	0.00		0.00		0.00
Clerk/Receptionist	2.80		2.80		2.80		2.80
Social Services Coordinator	1.00		1.00		1.00		1.00
<b>TOTAL PUBLIC DEFENDER</b>	<b>36.80</b>	<b>1.00</b>	<b>37.80</b>	<b>(1.00)</b>	<b>36.80</b>	<b>0.00</b>	<b>36.80</b>

## Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
<b>PUBLIC WORKS</b>							
<b><u>Administration/Accounting</u></b>							
Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Accounting Supervisor	1.00		1.00		1.00		1.00
Financial Accountant	1.00		1.00		1.00		1.00
Accounting Technician	2.00		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	1.00		1.00		1.00		1.00
Safety/Training Specialist	1.00		1.00		1.00		1.00
Clerk/Receptionist	0.00	2.50	2.50		2.50		2.50
Clerk	3.00	(2.00)	1.00		1.00		1.00
Special Projects Manager	0.00	1.00	1.00		1.00		1.00
Real Estate Manager	1.00		1.00		1.00		1.00
<b><u>Engineering</u></b>							
Assistant Director	1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Division Secretary	1.00	(1.00)	0.00		0.00		0.00
Clerk	2.00	(1.00)	1.00		1.00		1.00
Records Assistant	1.00		1.00		1.00		1.00
Engineering Manager	3.00	1.00	4.00		4.00		4.00
Engineer	6.00	(1.00)	5.00		5.00		5.00
Planner	2.00		2.00		2.00		2.00
Coordinator	1.00		1.00		1.00		1.00
Senior Survey Technician	0.00	1.00	1.00		1.00		1.00
Senior Professional Land Surveyor	0.00	2.00	2.00		2.00		2.00
Special Projects Manager	0.00	1.00	1.00		1.00		1.00
Permit Center Technician	0.00	2.00	2.00		2.00		2.00
Engineering Coordinator	0.00	1.00	1.00		1.00		1.00
Engineering Technician	17.00	1.00	18.00		18.00		18.00
<b><u>Flood Control</u></b>							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Engineer	2.00		2.00		2.00		2.00
Planner	1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
Engineering Technician	2.00		2.00		2.00		2.00
<b>Flood - Natural Resources (Water Res)</b>							
Planner	0.00	2.70	2.70		2.70		2.70
<b>Maintenance &amp; Operations</b>							
M&O Superintendent	1.00		1.00		1.00		1.00
Assistant Superintendent/M & O	2.00		2.00		2.00		2.00
Road Crew Leader	5.00		5.00		5.00		5.00
Senior Sign Leader	1.00		1.00		1.00		1.00
Sign Technician	3.00		3.00		3.00		3.00
Lead Heavy Equipment Operator	3.00	(3.00)	0.00		0.00		0.00
M&O Team Leader	0.00	1.00	1.00		1.00		1.00
Heavy Equipment Operator	6.00	2.00	8.00		8.00		8.00
Senior Road Maintenance Worker	0.00	24.00	24.00	(1.00)	23.00		23.00
Road Maintenance Worker	0.00	23.00	23.00	(3.00)	20.00		20.00
Service Worker III	24.00	(24.00)	0.00		0.00		0.00
Service Worker II	13.00	(13.00)	0.00		0.00		0.00
Service Worker I	10.00	(10.00)	0.00		0.00		0.00
Administrative Secretary	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
<b>Noxious Weed</b>							
Weed Control Coordinator	1.00		1.00		1.00		1.00
Weed Compliance Inspector	1.00		1.00		1.00		1.00
<b>Ferry</b>							
Ferry Operations Manager	1.00		1.00	(1.00)	0.00		0.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Account Clerk	1.00	(1.00)	0.00		0.00		0.00
Senior Master	1.00		1.00		1.00		1.00
Master	2.00	(1.00)	1.00		1.00		1.00
Master Engineer	1.00		1.00		1.00		1.00
Purser/ Deckhand	3.00		3.00		3.00		3.00
Deckhand	3.00		3.00		3.00		3.00
Regular Relief Deckhands	2.00		2.00		2.00		2.00
<b>Stormwater (Water Resources)</b>							
Engineering Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Engineer	2.00	(1.00)	1.00		1.00		1.00
Clerk	1.00	(1.00)	0.00		0.00		0.00

## Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
Planner	5.20	(1.70)	3.50	(1.50)	2.00		2.00
<b>Solid Waste</b>							
Division Secretary	1.00		1.00		1.00		1.00
Solid Waste Specialist	1.00		1.00		1.00		1.00
<b>Equipment Services</b>							
Equipment Services Manager	1.00		1.00		1.00		1.00
Shop Crew Leader	1.00		1.00		1.00		1.00
Heavy Duty Mechanic	8.00	1.00	9.00		9.00		9.00
Mechanic	1.00	(1.00)	0.00		0.00		0.00
Purchasing Coordinator	1.00		1.00		1.00		1.00
Purchasing Assistant	3.00		3.00		3.00		3.00
Clerk/Receptionist	0.00	0.50	0.50		0.50		0.50
Clerk	1.00	(1.00)	0.00		0.00		0.00
<b>TOTAL PUBLIC WORKS</b>	<b>171.20</b>	<b>5.00</b>	<b>176.20</b>	<b>(6.50)</b>	<b>169.70</b>	<b>0.00</b>	<b>169.70</b>
<b>SHERIFF</b>							
Sheriff	1.00		1.00		1.00		1.00
Undersheriff	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00
Inspector	0.50		0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00
Crime Analyst	1.00		1.00		1.00		1.00
Volunteer Services Coordinator	1.00		1.00		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	1.00	(0.30)	0.70	1.00	1.70	(0.70)	1.00
Account Clerk	0.00	1.00	1.00		1.00		1.00
Civil Assistant	1.00		1.00		1.00		1.00
Records/ID Supervisor	1.00		1.00		1.00		1.00
Receptionist/Clerk	1.00	(1.00)	0.00		0.00		0.00
ID Technician	3.00		3.00		3.00		3.00
Records Specialist	7.00	1.00	8.00	(0.50)	7.50		7.50
Sergeant	10.00		10.00		10.00		10.00
Deputy	69.00		69.00		69.00		69.00

Exhibit B - Authorized Positions continued

	2007-2008 Final Budget	2007-2008 Suppl's & Adjustmts	Adjusted 2007- 2008	2008- 2009 Addtns & Adjustmts	2009 Totals	2009- 2010 Addtns & Adjustmts	2010 Totals
<b>Emergency Management</b>							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00
Administrative Coordinator	1.00		1.00		1.00		1.00
<b>TOTAL SHERIFF</b>	<b>107.50</b>	<b>0.70</b>	<b>108.20</b>	<b>0.50</b>	<b>108.70</b>	<b>(0.70)</b>	<b>108.00</b>
<b>SUPERIOR COURT/CLERK</b>							
<b>Superior Court</b>							
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	1.00	2.00	3.00		3.00		3.00
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		2.00		2.00		2.00
<b>TOTAL SUPERIOR COURT/CLERK</b>	<b>18.50</b>	<b>2.00</b>	<b>20.50</b>	<b>0.00</b>	<b>20.50</b>	<b>0.00</b>	<b>20.50</b>
<b>TREASURER</b>							
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)	0.00		0.00		0.00
Operations/Accounting Specialist	1.00		1.00		1.00		1.00
Investment Officer	1.00		1.00		1.00		1.00
Treasury Services Manager	0.00	1.00	1.00		1.00		1.00
Tax Supervisor	1.00		1.00		1.00		1.00
Accounting Technician	0.00	1.00	1.00		1.00		1.00
Clerk	5.00	(1.00)	4.00	(1.00)	3.00		3.00
Head Cashier	1.00		1.00		1.00		1.00
<b>TOTAL TREASURER</b>	<b>16.00</b>	<b>0.00</b>	<b>16.00</b>	<b>(1.00)</b>	<b>15.00</b>	<b>0.00</b>	<b>15.00</b>
<b>COUNTY TOTAL STAFFING</b>	<b>952.52</b>	<b>14.20</b>	<b>966.72</b>	<b>(24.80)</b>	<b>941.92</b>	<b>(7.20)</b>	<b>934.72</b>



## Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2009-2010 budget:

1. **Service Levels** – The Council recognizes that projected General Fund revenues will likely remain stable in coming years. The Council also recognizes that total expenses are increasing due to wage and benefit costs as well as the rising costs of energy products. 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 funded by revenues to the General Fund or an increase in revenue.**
2. **Prioritize Services** – The Council requests the Administration, in conjunction with departments, to prioritize departmental services in light of the mission and mandate of the county and its departments. 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 supports the use of attrition, retirement and voluntary separation as a preferred alternative to layoffs. The Council anticipates that no new positions from General Fund revenue will be considered unless they are an element of an additional service request (ASR) that is budget neutral or funded through internal cost savings. The Council will carefully analyze the social and economic impacts in the elimination of existing positions. 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.

*continued on next page*

## Budget Development Guidelines continued

- 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 high priority General Fund expenditures, while supporting prudent 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.
- 7. Ending Fund Balance and Reserves** – The Council requests the Administration to develop the General Fund Budget so that it provides cash reserves of at least 10 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 supplemental budgets; and
  - c) Maintain 2008 service levels in the proposed new budget.
- 8. Cooperative Business Operations** – The Council encourages the Administration to develop cooperative partnerships with governmental and private entities that provide quality services in an efficient and cost effective manner.

## Acronyms

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

## Acronyms continued

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

## Acronyms continued

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

## Acronyms continued

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

Acronyms continued

<b>WSAC</b>	Washington State Association of Counties
<b>WSDOE</b>	Washington State Department of Ecology
<b>WSDOH</b>	Washington State Department of Health
<b>WSU</b>	Washington State University
<b>WWU</b>	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.

Terms continued

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

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

**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.

**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.

**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.

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

## Terms continued

**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.