

Birch Bay Watershed & Aquatic Resources Management District

2011 Financial Report



Fund Overview

Funds for the Birch Bay Watershed and Aquatic Resources Management (BBWARM) District stormwater program are generated from a dedicated Whatcom County Flood Control Zone District (FCZD) subzone service charge. This charge for developed properties in the BBWARM District began in 2009 and was authorized by the FCZD Board of Supervisors (Resolution 2008-16) to support implementation of a stormwater program as outlined in the *Birch Bay Comprehensive Stormwater Plan* (2006).

Service Charge Rates

The BBWARM subzone charge rate is based on recommendations made in the *Birch Bay Stormwater Funding Plan* (2008). The rate charged depends on the percentage of the parcel covered by impervious surfaces such as pavement and rooftops. Undeveloped properties are not charged a stormwater fee.

For single family residences, an average impervious area of 4,000 square feet is used to calculate the percent impervious surface, or development density, of each lot. This average is based on measurements from a random sample of 152 single family residences in Birch Bay and was established as the equivalent residential service unit (ESU). Each single family residence is charged for one ESU according to their development density range (Table 1). A rate adjustment is available for small single family residences with less than 2,000 feet of impervious surface.

For apartments, commercial, industrial, and institutional properties, impervious surface area is measured and rounded to the nearest ESU (nearest unit of 4,000). These properties are charged for each ESU of impervious area according to their development density range (Table 1).

Table 1. BBWARM Service Charge Rate Structure

Development Density Range (Percent Impervious Area)	Monthly Fee per ESU	Yearly Fee Per ESU
Low (1 - 10%)	\$5.02	\$60.24
Medium (11 - 50%)	\$6.25	\$75.00
High (>50%)	\$8.71	\$104.52

Fee Roll Process

The annual fee roll establishes each developed parcel's BBWARM service charge. Developing the fee roll is a complicated processes that uses multiple custom designed Geographic Information Systems (GIS) and Access databases with the most recent aerial photography and assessor data available.

Reference Documents

For more information see the *Birch Bay Comprehensive Stormwater Plan* and *Birch Bay Funding Plan* at <http://www.bbwarm.whatcomcounty.org/about>.

Fund Balance

The BBWARM fund is dedicated to support the BBWARM stormwater program and cannot be used for any other purpose (WCC 100.03). Total fund revenue, expenditures, and balance since from 2009 to 2011 are summarized in Table 2 below. An average of \$708,243 per year has been collected in BBWARM subzone assessments from 2009 – 2011. Fund savings generated in 2009 and 2010 eliminated the need to borrow for initial capital project construction as anticipated in the *Birch Bay Stormwater Funding Plan*.

Table 2. BBWARM Fund Revenue, Expenditures, and Fund Balance Since Inception

	2009	2010	2011
BBWARM Subzone Revenue			
BBWARM subzone assessment	\$682,924	\$721,462	\$720,344
Other Interest	\$1,024	\$16,296	\$3,165
Federal Grant Reimbursement	\$0	\$10,000	\$41,861
Interest Earnings	\$8,037	\$11,787	\$12,131
Other Misc. Revenue	\$0	\$500	\$730
Total BBWARM Subzone Revenue	\$691,985	\$760,045	\$778,231
Total Expenditures	\$37,149	\$190,236	\$675,729
Expenditures After Grant Reimbursements (rounded up)		\$180,236	\$633,869
Net Income/(Loss)	\$654,836	\$569,809	\$102,502
End of Year Fund Balance	\$654,836	\$1,224,645	\$1,327,147

2011 Expenditures

A total of \$675,729 was spent on the BBWARM stormwater program in 2011 with \$41,861 reimbursed through a Federal Grant. Annual expenses are summarized by BBWARM stormwater program area in Table 3 and Figure 1. Detailed expenses by program area are listed in Table 4. Expenses listed for each program area and capital project are for 2011 only. Since projects span multiple years, these are not project totals. BBWARM funds pay for a full time Program Specialist and 25% of a Senior Planner position at Whatcom County Public Works Stormwater. Salary and benefits expenses for this staff support are reported by program element for the approximate staff time spent in each program area.

Table 3. Summary of 2011 BBWARM Expenses by Program Area

BBWARM Program Element	Total	Percent
Administration	\$29,289	4.6%
Program Management & Development	\$50,774	8.0%
Subwatershed Master Planning	\$69,053	10.9%
Capital Improvement Projects	\$429,524	67.8%
Maintenance & Operation	\$7,355	1.2%
Water Quality Monitoring	\$5,188	0.8%
Education	\$38,644	6.1%
Other - Stormwater Program Support	\$4,042	0.6%
Total	\$633,869	100.0%

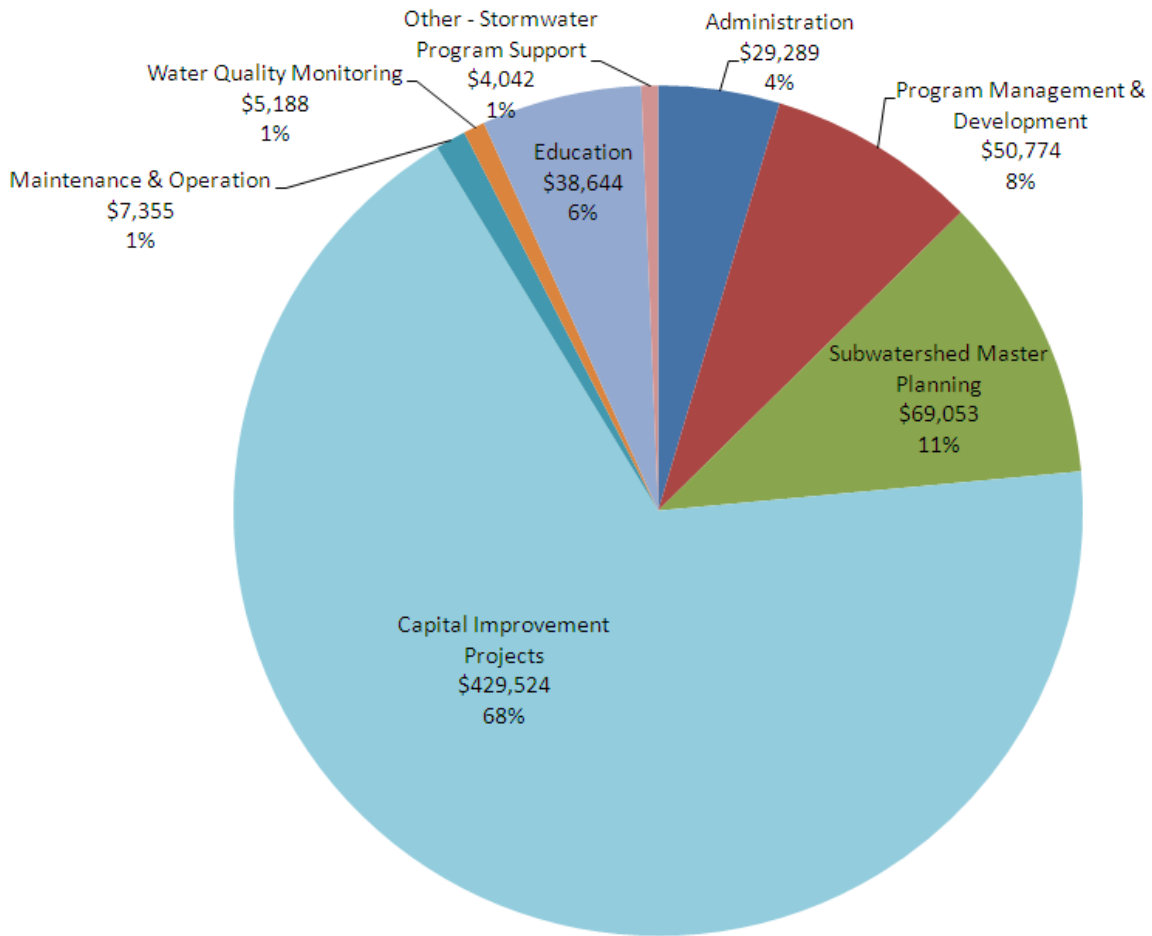


Figure 1. 2011 BBWARM Expenditures

Table 4. Detailed 2011 BBWARM Expenses by Program Area

BBWARM Program Element	Subtotal	Total
Administration		
Salary & Benefits		\$5,496
Supplies		\$87
Books/Publications		\$21
Software (ArcGIS)		\$2,349
Professional Services-BBWARM fee roll data management		\$12,257
Building Maintenance Fees (Program Specialist office space)		\$3,752
Telephone		\$299
Space Rental Interfund (Program Specialist office space)		\$4,109
Registration/Tuition (staff training)		\$920
Total		\$29,289

BBWARM Program Element	Subtotal	Total
Program Management & Development		
Salary & Benefits		\$40,819
Other Improvements (materials for Kickerville Road Fish Passage Improvements)		\$9,955
Total		\$50,774
Subwatershed Master Planning		
Salary & Benefits		\$5,350
Professional Services (Urban Stormwater Subwatershed Master Plan)		\$84,943
Other Services Interfund (survey)		\$20,539
Equipment Rental		\$54
Meeting Refreshments		\$28
EPA Grant Reimbursement		-\$41,861
Total		\$69,053
Capital Improvement Projects		
CIP Preliminary Design (Roger's Slough, Hogan Drive, Wooldridge Ave., Terrell Creek)		
Salary & Benefits	\$3,304	
Professional Services (Design Assistance of Stormwater Projects)	\$57,851	
Other Services Interfund (survey)	\$7,434	
Supplies (crest stage gauge)	\$168	
Postage	\$145	
Meeting Refreshments	\$24	
Subtotal	\$68,926	
Cottonwood Neighborhood Drainage Improvements		
Salary & Benefits	\$80	
Other Services Interfund (survey)	\$1,333	
Repairs & Maintenance (safety fence)	\$2,647	
Subtotal	\$4,060	
Charel Terrace Stormwater System Improvements		
Salary & Benefits	\$14,851	
Supplies	\$55	
Printing	\$200	
Professional Services (engineering design; archeology; construction, pipe, and septic inspection)	\$94,580	
Other Services Interfund (survey and permitting)	\$38,973	
Advertising	\$301	
Other Improvements - Construction	\$202,955	
Subtotal	\$351,914	

BBWARM Program Element	Subtotal	Total
Capital Improvement Projects (continued)		
Hogan Drive Outlet Maintenance and Repair		
Salary & Benefits	\$280	
Other Services Interfund (survey)	\$4,343	
Subtotal	\$4,623	
Total		\$429,524
Maintenance & Operation		
Salary & Benefits		\$4,527
Supplies		\$35
Other Services Interfund (permitting & M&O assistance)		\$2,793
Total		\$7,355
Water Quality Monitoring		
Salary & Benefits		\$5,188
Total		\$5,188
Education		
Education-General		
Salary & Benefits	\$11,554	
Supplies	\$61	
Printing	\$199	
Professional Services (BBWARM Logo)	\$944	
Professional Services (BBWARM website)	\$7,798	
Other Miscellaneous (Discovery Days booth)	\$30	
Subtotal	\$20,586	
Education-Pet Waste		
Salary & Benefits	\$598	
Supplies (Mutt Mitt bags & station repair)	\$1,013	
Subtotal	\$1,610	
Education-Landowner Stewardship Initiative		
Salary & Benefits	\$1,815	
Subtotal	\$1,815	
Education-Private Stormwater Systems		
Salary & Benefits	\$2,437	
Professional Services (Private Stormwater Systems Maintenance Training)	\$2,454	
Advertising	\$340	
Refreshments	\$22	
Subtotal	\$5,254	

BBWARM Program Element	Subtotal	Total
Education (continued)		
Education-LID for Homeowners		
Salary & Benefits	\$8,074	
Supplies (workshop demonstration materials)	\$153	
Books/Publications	\$115	
Professional Services - LID Techniques for Residential Landscapes (2010 workshops)	\$951	
Postage	\$9	
Meeting Refreshments	\$76	
Subtotal	\$9,378	
Education Total		\$38,644
OTHER - Stormwater Program Support		
Salary & Benefits		\$4,042
Stormwater Program Support Total		\$4,042
TOTAL 2011 EXPENDITURES (rounded)		\$633,869