

Birch Bay Watershed & Aquatic Resources Management District

2012 Financial Report



Fund Overview

Funds for the Birch Bay Watershed and Aquatic Resources Management (BBWARM) District stormwater program are generated through 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 service 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 percentage of impervious surface, or development density, of each lot. This average is based on measurements from a random sample of 152 single family residences in the BBWARM District 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 process 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 from 2009 to 2012 are summarized in Table 2 below. An average of \$716,879 per year has been collected in BBWARM subzone assessments between 2009 – 2012. Fund savings eliminate the need to borrow for 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	2012
BBWARM Subzone Revenue				
BBWARM subzone assessment	\$682,924	\$721,462	\$720,344	\$742,784
Other Interest	\$1,024	\$16,296	\$3,165	\$10,632
Federal Grant Reimbursement	\$0	\$10,000	\$41,861	\$103,039
Interest Earnings	\$8,037	\$11,787	\$12,131	\$7,802
Other Misc. Revenue	\$0	\$500	\$730	\$0
Total BBWARM Subzone Revenue	\$691,985	\$760,045	\$778,231	\$864,257
Total Expenditures	\$37,149	\$190,236	\$675,729	\$440,885
Expenditures After Grant Reimbursements (rounded up)		\$180,236	\$633,869	\$337,846
Net Income/(Loss)	\$654,836	\$569,809	\$102,502	\$423,372
End of Year Fund Balance	\$654,836	\$1,224,645	\$1,327,147	\$1,768,495

2012 Expenditures

A total of \$440,885 was spent on the BBWARM stormwater program in 2012 with \$103,039 reimbursed through a federal grant for work done on subwatershed master planning in 2011 and 2012. Annual expenses are summarized by BBWARM stormwater program area in Table 3 and Figure 1. Detailed expenses are listed in Table 4. Expenses listed for each program area and capital project are for 2012 only. Since projects span multiple years, these figures are less than total project cost. BBWARM funds pay for a full time Program Specialist and 25% of a Senior Planner position at Whatcom County Public Works Stormwater.

Table 3. Summary of 2012 BBWARM Expenses by Program Area

BBWARM Program Element	Total	Percent
Administration & Personnel	\$64,281	15%
Program Management & Development	\$32,672	7%
Incident Response	\$2,500	1%
Subwatershed Master Planning	\$55,475	13%
Capital Improvement Projects	\$235,754	53%
Maintenance and Operations	\$2,553	1%
Water Quality Monitoring	\$11,603	3%
Education*	\$22,697	5%
Stormwater Program Support	\$13,352	3%
TOTAL 2012 EXPENDITURES	\$440,885	100%
* Additional education expenses for the Terrell Creek Landowner Incentive Program are paid for through an EPA grant to the Whatcom Conservation District with cost share match provided by BBWARM. These expenses are not included in this report.		

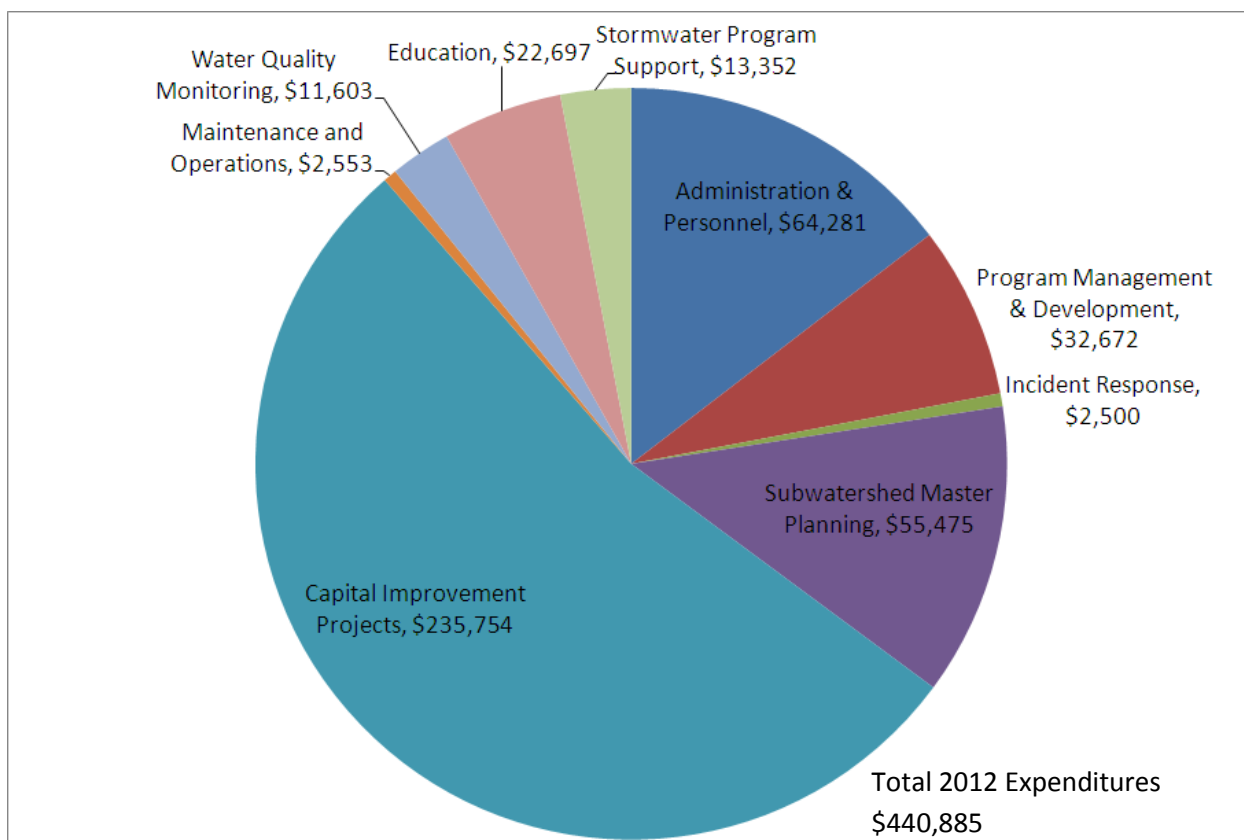


Figure 1. 2012 BBWARM Expenditures

Table 4. Detailed 2012 BBWARM Expenses by Program Area

BBWARM Program Element	Subtotal	Total
Administration & Personnel		
Salary & Benefits		807.01
Supplies		76.26
Books & Publications (Northern Light)		74.00
Tools & Equipment (computer monitor)		162.23
Software (ArcGIS)		760.90
Professional Services (BBWARM fee roll data management)		20,758.96
Building Maintenance Fees (Program Specialist office space)		3,752.04
Telephone		280.00
Space Rental Interfund (Program Specialist office space)		3,807.12
Operating Transfer Out (25% Senior Planner position)		33,801.98
Total		64,280.50
Program Management & Development		
Salary & Benefits		32,486.84
Printing		15.65
Space Rental (Advisory Committee meetings)		110.00
Meeting Refreshments		59.12
Total		32,671.61

Incident Response		
Salary & Benefits		2,499.61
Total		2,499.61
Subwatershed Master Planning		
Salary & Benefits		844.00
Supplies		33.84
Professional Services (subwatershed master plan)		53,605.45
Other Services Interfund (survey)		991.58
Note EPA Grant Reimbursement received of \$103,039 in 2012 for work done in 2011-2012		
Total		55,474.87
Capital Improvement Projects		
CIP Preliminary Design		
Salary	1,114.86	
Benefits	776.95	
Professional Services (pipeline video inspection, engineering preliminary design, archeology)	8,830.54	
Other Services Interfund (survey, preliminary engineering designs)	12,091.81	
Postage Interfund	0.90	
Subtotal	22,815.06	
Cottonwood Neighborhood Drainage Improvements Project		
Salary & Benefits	2,453.13	
Professional Services (engineering design, archeology, title report)	80,760.52	
Other Services - Interfund (engineering design, permitting, survey, vault location)	69,416.73	
Advertising	124.26	
Meeting Refreshments	34.39	
Land (easements)	18,000.00	
Subtotal	170,789.03	
Charel Terrace Stormwater System Improvements Project		
Salary & Benefits	481.07	
Supplies (plants)	54.25	
Professional Services (engineering design, archeology, septic inspection)	26,288.63	
Other Services - Interfund (permitting, survey, project inspection)	2,126.05	
Other Improvements (construction retainage reimbursement)	4,659.57	
Subtotal	33,609.57	
Hogan Drive Outlet Maintenance and Repair		
Salary	86.31	
Benefits	60.42	
Other Services - Interfund (survey, BBWARM portion of construction costs)	8,319.24	
Other Miscellaneous - Interfund (recording fee for easement)	74.00	
Subtotal	8,539.97	
Total		235,753.63

Maintenance and Operations		
Salary & Benefits		1,352.09
Professional Services (pipeline video inspection)		1,200.59
Total		2,552.68
Water Quality Monitoring		
Salary & Benefits		10,793.92
Supplies		194.04
Professional Services (lab analysis)		615.00
Total		11,602.96
Education		
General Stormwater Education		
Salary & Benefits	7,961.66	
Supplies	17.65	
Printing (brochures, newsletters, informational materials)	1,421.94	
Postage (newsletter)	1,522.23	
Space Rental (Discovery Days booth)	30.00	
Subtotal	10,953.48	
Pet Waste Education		
Salary & Benefits	431.66	
Supplies (Mutt Mitt bag refills)	2,252.60	
Subtotal	2,684.26	
Terrell Creek Landowner Stewardship Initiative		
Salary & Benefits	2,176.52	
Subtotal	2,176.52	
Private Stormwater Systems Education		
Salary & Benefits	368.68	
Subtotal	368.68	
Rain Barrel Workshops		
Salary & Benefits	5,972.38	
Supplies (workshop materials and installation incentives)	429.72	
Registration/Tuition (rainwater harvesting workshop)	40.00	
Meeting Refreshments	71.79	
Subtotal	6,513.89	
Total		22,696.83
Stormwater Program Support		
Salary & Benefits		13,306.17
Travel-Education/Training (NPDES permit workshop)		45.75
Total		13,351.92
TOTAL 2012 EXPENDITURES		440,884.61