

**Whatcom County
Rural Sales Tax
Report as of 2/28/2019**

	Totals for Years 1999-2013	2014	2015	2016	2017	2018	2019	Total
Revenue								
Sales Tax Revenue	(35,504,314.96)	(3,325,480.78)	(3,484,041.50)	(3,622,268.09)	(4,677,587.36)	(4,311,578.94)	-	(54,925,271.63)
Grant Revenue	(50,000.00)	-	-	-	-	-	-	(50,000.00)
Loan Principal Payments	(1,735,313.00)	(964,927.00)	(369,913.00)	(786,408.00)	(918,116.00)	(1,256,508.00)	(444,776.00)	(6,475,961.00)
Interest Earnings	(390,639.00)	(69,207.00)	(52,161.00)	(106,421.00)	(123,786.55)	(131,738.04)	(34,408.73)	(908,361.32)
Total Revenue	(37,680,266.96)	(4,359,614.78)	(3,906,115.50)	(4,515,097.09)	(5,719,489.91)	(5,699,824.98)	(479,184.73)	(62,359,593.95)
Expenditures								
Capital Facilities Exp (30%)	11,050,287.23	156,430.34	1,114,750.63	13,466.01	1,511,227.47	65,467.34	1,510,522.49	15,422,151.51
Other Agency Loans (35%)	6,836,954.63	49,341.70	6,557,229.10	2,096,143.60	2,252,678.40	142,800.00	37,526.50	17,972,673.93
Grant Expenditures (35%)	7,112,244.26	109,257.80	3,283,242.28	2,121,869.50	118,312.52	1,544,700.00	13,170.00	14,302,796.36
Total Expenditures	24,999,486.12	315,029.84	10,955,222.01	4,231,479.11	3,882,218.39	1,752,967.34	1,561,218.99	47,697,621.80
Cash Balance/ Year	(12,680,780.84)	(4,044,584.94)	7,049,106.51	(283,617.98)	(1,837,271.52)	(3,946,857.64)	1,082,034.26	(14,661,972.15)

<u>Cash Balance Allocation</u>	<u>Sales Tax Revenue</u>	<u>Expenditures to Date</u>	<u>Grant Revenue</u>	<u>Principal/ Interest Payments</u>	<u>Balance</u>	<u>Committed*</u>	<u>2019 Budget</u>	<u>Adjusted Balance</u>
Capital Facilities Expend (30%)	16,477,581.49	15,422,151.51	50,000.00	-	1,105,429.98	188,000.00	1,330,059.00	2,247,488.98
Other Agency Loans (35%)	19,223,845.07	17,972,673.93	-	-	1,251,171.14	1,405,364.07	1,551,734.00	1,397,541.07
Grant Expenditures (35%)	19,223,845.07	14,302,796.36	-	-	4,921,048.71	1,754,438.00	1,551,734.00	4,718,344.71
Total	54,925,271.63	47,697,621.80	50,000.00	-	7,277,649.83	3,347,802.07	4,433,527.00	8,363,374.76
Principal/ Interest Payments	-	-	-	7,384,322.32	7,384,322.32	-	-	7,384,322.32
Adjusted Total	54,925,271.63	47,697,621.80	50,000.00	7,384,322.32	14,661,972.15	3,347,802.07	4,433,527.00	15,747,697.08

*Committed equals the total remaining commitments from the table below.

Administration and EDI Proposed Commitments					
<u>Project Name</u>	<u>Total Approved</u>	<u>Capital Facilities Fund</u>	<u>Remaining Balances</u>		<u>Total Remaining Commitments</u>
			<u>EDI Loan</u>	<u>EDI Grant Fund</u>	
Ferndale Affordable Housing (332213)	1,725,000.00	-	438,697.07	1,500.00	440,197.07
POB ED Consortium (332219)	1,345,900.00	-	-	399,605.00	399,605.00
NW WA Fair Agricultural Center (332236)	470,000.00	-	-	470,000.00	470,000.00
PUD No.1 Grandview Water Pipeline (332237)	1,600,000.00	-	800,000.00	800,000.00	1,600,000.00
POB Walsh Marine EDI (332238)	250,000.00	-	166,667.00	83,333.00	250,000.00
Forest Street Improvements (3320519001)	99,000.00	99,000.00	-	-	99,000.00
Champion St Parking Lot Controls/Gate (3320519002)	89,000.00	89,000.00	-	-	89,000.00
Totals	5,578,900.00	188,000.00	1,405,364.07	1,754,438.00	3,347,802.07

**Whatcom County
Rural Sales Tax
Expenditures
Report as of 2/28/2019**

Cost Center	Description	Type of Activity	Actual 2001-2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Total Actual
332120	Construction Management	Capital Facilities	577,619.13	7,587.74	11,407.89	13,466.01	6,915.47	8,473.53	47.49	625,517.26
332200	CH Remodel - 2nd Floor	Capital Facilities	64,920.00	-	-	-	-	-	-	64,920.00
332201	Glacier Restrooms	Capital Facilities	19,627.74	-	-	-	-	-	-	19,627.74
332203	Hannegan Rd Signalization	Capital Facilities	1,500,000.00	-	-	-	-	-	-	1,500,000.00
332204	Williamson Way	Capital Facilities	125,493.50	-	-	-	-	-	-	125,493.50
332206	Eval Svcs Civic Ctr Bldg	Capital Facilities	1,679,487.91	-	-	-	-	-	-	1,679,487.91
332207	Data Center Generator & UPS	Capital Facilities	186,181.49	21,767.60	-	-	-	-	-	207,949.09
332100	Public Utilities	Capital Facilities	1,950,000.00	80,607.00	1,040,342.74	-	1,504,312.00	-	1,510,475.00	6,085,736.74
332214	Council Chambers Improvements	Capital Facilities	-	-	-	-	-	56,993.81	-	56,993.81
332219	POB-ED Consortium	Capital Facilities	100,000.00	-	-	-	-	-	-	100,000.00
332220	Fiber Optic Cable	Capital Facilities	62,756.00	-	-	-	-	-	-	62,756.00
332230	EDI Program Admin-ED	Capital Facilities	22,500.00	-	-	-	-	-	-	22,500.00
332235	Interim Jail Work Center	Capital Facilities	1,654,000.16	-	-	-	-	-	-	1,654,000.16
332245	One Stop Shop	Capital Facilities	388,051.02	-	-	-	-	-	-	388,051.02
332247	Sm Business Dvlpmnt Council	Capital Facilities	130,800.00	-	-	-	-	-	-	130,800.00
332255	Kendall Comm Ctr/ E. Whatcom Reg	Capital Facilities	1,884,343.00	46,468.00	63,000.00	-	-	-	-	1,993,811.00
332300	Masters Facilities Planning	Capital Facilities	359,445.49	-	-	-	-	-	-	359,445.49
332400	Jail Controls	Capital Facilities	52,629.78	-	-	-	-	-	-	52,629.78
332401	CH Rotunda Roof Replacement	Capital Facilities	178,164.78	-	-	-	-	-	-	178,164.78
332402	CH 2nd Floor Roof Replacement	Capital Facilities	-	-	-	-	-	-	-	-
332404	CH 1st Floor Carpet Replacement	Capital Facilities	6,459.47	-	-	-	-	-	-	6,459.47
332405	CH Domestic Hot Water Heater Rplmnt	Capital Facilities	36,490.56	-	-	-	-	-	-	36,490.56
332406	Innovation Resource Center	Capital Facilities	71,317.20	-	-	-	-	-	-	71,317.20
Total Capital Facilities			11,050,287.23	156,430.34	1,114,750.63	13,466.01	1,511,227.47	65,467.34	1,510,522.49	15,422,151.51
332100	PUD Fiber Optics Plan	Grant	162,283.41	-	-	-	-	-	-	162,283.41
332100	Economic Develop Strat Plan	Grant	90,000.00	-	-	-	-	-	-	90,000.00
332205	EDI Grant-WSU	Grant	300,000.00	-	-	-	-	-	-	300,000.00
332210	Ferndale EDI Centennial Riverfront	Grant	504,900.00	-	-	-	-	-	-	504,900.00
332213	Ferndale Affordable Housing	Grant	12,500.00	1,000.00	8,000.00	500.00	500.00	1,000.00	-	23,500.00
332215	Bowen Field Expansion Project	Grant	175,000.00	-	-	-	-	-	-	175,000.00
332216	West Lynden Infrastructure Imp.	Grant	970,952.00	-	-	-	-	-	-	970,952.00
332217	West Illinois/ Timpsom Way	Grant	350,000.00	-	-	-	-	-	-	350,000.00
332218	POB Index Industries	Grant	200,000.00	-	-	-	-	-	-	200,000.00
332219	POB-ED Consortium	Grant	323,292.05	108,257.80	130,242.28	121,369.50	117,812.52	443,700.00	13,170.00	1,257,844.15
332222	Everson-Mission Rd Imprvm	Grant	249,675.00	-	-	-	-	-	-	249,675.00
332225	Blaine Boardwalk	Grant	436,667.00	-	-	-	-	-	-	436,667.00
332226	Nooksack Water Treatment Upg	Grant	-	-	320,000.00	-	-	-	-	320,000.00
332227	Lynden Water Treatment Plant	Grant	-	-	2,000,000.00	-	-	-	-	2,000,000.00
332228	COB-Regional Stormwater	Grant	-	-	825,000.00	-	-	-	-	825,000.00
332229	COB-Waterfront Project	Grant	-	-	-	-	-	1,100,000.00	-	1,100,000.00
332230	EDI Program Admin-ED	Grant	190,500.00	-	-	-	-	-	-	190,500.00
332231	EDI Grant-BTC	Grant	400,000.00	-	-	-	-	-	-	400,000.00
332232	COB-W Bakerview Overpass	Grant	300,000.00	-	-	-	-	-	-	300,000.00
332233	POB-C Street Rehab	Grant	-	-	-	1,000,000.00	-	-	-	1,000,000.00
332234	POB-All American Marine	Grant	-	-	-	1,000,000.00	-	-	-	1,000,000.00
332235	Interium Jail Work Center	Grant	1,356,000.00	-	-	-	-	-	-	1,356,000.00
332241	NW Economic Cnl-Business Dvlp	Grant	83,682.80	-	-	-	-	-	-	83,682.80
332250	City of Sumas - Haul Road	Grant	225,000.00	-	-	-	-	-	-	225,000.00
332255	Kendall Comm Ctr/ E. Whatcom Reg	Grant	372,792.00	-	-	-	-	-	-	372,792.00
332901	Pt Roberts Medical Clinic	Grant	25,000.00	-	-	-	-	-	-	25,000.00
3320401	Market Depot Bham Grant	Grant	214,000.00	-	-	-	-	-	-	214,000.00
3320402	Delta Line Rd Vista	Grant	170,000.00	-	-	-	-	-	-	170,000.00
Total Grant			7,112,244.26	109,257.80	3,283,242.28	2,121,869.50	118,312.52	1,544,700.00	13,170.00	14,302,796.36
332	Port of Bellingham	Loan	500,000.00	-	-	-	-	-	-	500,000.00
332210	Ferndale-EDI Centennial Riverfront	Loan	1,206,458.00	-	-	-	-	-	-	1,206,458.00
332213	Ferndale Affordable Housing	Loan	440,583.63	49,341.70	242,229.10	96,143.60	252,678.40	142,800.00	37,526.50	1,261,302.93
332215	Sumas-Bowen Field	Loan	175,000.00	-	-	-	-	-	-	175,000.00
332216	West Lynden Infrastructure Imp.	Loan	1,941,905.00	-	-	-	-	-	-	1,941,905.00
332218	POB Index Industries	Loan	500,000.00	-	-	-	-	-	-	500,000.00
332222	Everson-Mission Rd Imprvm	Loan	249,675.00	-	-	-	-	-	-	249,675.00
332224	Nooksack Valley School District	Loan	600,000.00	-	-	-	-	-	-	600,000.00
332225	Blaine Boardwalk	Loan	873,333.00	-	-	-	-	-	-	873,333.00
332226	Nooksack Water Treatment Upg	Loan	-	-	640,000.00	-	-	-	-	640,000.00
332227	Lynden Water Treatment Plant	Loan	-	-	4,000,000.00	-	-	-	-	4,000,000.00
332228	COB-Regional Stormwater	Loan	-	-	1,675,000.00	-	-	-	-	1,675,000.00
332232	COB-W Bakerview Overpass	Loan	350,000.00	-	-	-	-	-	-	350,000.00
332233	POB-C Street Rehab	Loan	-	-	-	-	2,000,000.00	-	-	2,000,000.00
332234	POB-All American Marine	Loan	-	-	-	2,000,000.00	-	-	-	2,000,000.00
Total Loan			6,836,954.63	49,341.70	6,557,229.10	2,096,143.60	2,252,678.40	142,800.00	37,526.50	17,972,673.93
Total			24,999,486.12	315,029.84	10,955,222.01	4,231,479.11	3,882,218.39	1,752,967.34	1,561,218.99	47,697,621.80