

**WHATCOM COUNTY COUNCIL AGENDA BILL**

NO. 2007-401

CLEARANCES	Initial	Date	Date Received in Council Office	Agenda Date	Assigned to:
Originator:			<b>RECEIVED</b>  OCT 02 2007  WHATCOM COUNTY COUNCIL	10/9/07	Introduction
Division Head:				10/23/07	Finance/Council
Dept. Head:					
Prosecutor:	RSW	1-28-07			
Purchasing/Budget	BB	9/28/07			
Executive:	PR	10-2-07			

**TITLE OF DOCUMENT:** *Establishing a LEOFF I Healthcare Fund*

**ATTACHMENTS:**

*Ordinance establishing a LEOFF I Healthcare Fund.*

SEPA review required? ( ) Yes ( ) NO  
 SEPA review completed? ( ) Yes ( ) NO

Should Clerk schedule a hearing? ( ) Yes ( ) NO  
 Requested Date:

**SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:** *(If this item is an ordinance or requires a public hearing, you must provide the language for use in the required public notice. Be specific and cite RCW or WCC as appropriate. Be clear in explaining the intent of the action.)*

This ordinance establishes a LEOFF I Healthcare Fund for the post-employment healthcare costs of LEOFF I retirees.

**COMMITTEE ACTION:**

10/23/2007: Forwarded to Council for approval

**COUNCIL ACTION:**

10/9/2007: Introduced  
 10/23/2007: Council Adopted 7-0  
 Ord. 2007-058

**Related County Contract #:**

**Related File Numbers:**

**Ordinance or Resolution Number:**

Ord. 2007-058

**Please Note:** *Once adopted and signed, ordinances and resolutions are available for viewing and printing on the County's website at: [www.co.whatcom.wa.us/council](http://www.co.whatcom.wa.us/council).*

SPONSORED BY: Consent

PROPOSED BY: Executive

INTRODUCTION DATE: 10/09/07

**ORDINANCE NO. 2007-058**

**ESTABLISHING A LEOFF I HEALTHCARE FUND**

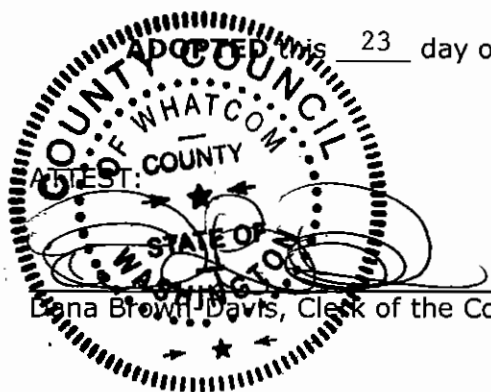
**WHEREAS**, Whatcom County is required to pay for healthcare costs and long-term care costs for LEOFF I retirees (Washington State Law Enforcement Officers and Fire Fighters Retirement Systems Plan I); and

**WHEREAS**, Pursuant to the Government Accounting Standards Board Statement 45, beginning in 2008 Whatcom County must recognize its liability for post employment retirement benefits in its Comprehensive Annual Financial Report; and

**WHEREAS**, In the 2007-2008 budget Whatcom County appropriated \$3,500,000 to establish a reserve fund for its LEOFF I post employment obligations.

**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that a new fund is hereby established, effective November 1, 2007, titled the "LEOFF I Retiree Healthcare Fund". This fund shall be used to set aside reserves and to finance LEOFF I retiree medical and long term care costs.

ADOPTED this 23 day of October, 2007.



Lana Brown Davis, Clerk of the Council

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

Carl Weimer  
Carl Weimer, Council Chair

APPROVED AS TO FORM:

(  ) Approved (  ) Denied

Reshelle J. White  
Civil Deputy Prosecutor

Pete Kremen  
Pete Kremen, County Executive

Date: 10-25-07