

Whatcom County 2001 Final Budget

Volume 1

General Information
Summaries, Appendices

Whatcom County Final 2001 Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

**PRESENTED TO
Whatcom County,
Washington**

**For the Fiscal Year Beginning
January 1, 2000**

Anne Spray Kinney

President

Jeffrey L. Eselle

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 annual budget for the fiscal year beginning January 1, 2000. 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:

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On the cover: Lake Whatcom



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**WHATCOM COUNTY
EXECUTIVE'S OFFICE**

County Courthouse

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



October 16, 2000

Whatcom County Council
County Courthouse
311 Grand Avenue
Bellingham, Washington

RE: The Executive's 2001 Recommended Budget

Distinguished Members of the County Council:

This letter introduces and submits the Executive's Recommended Budget for fiscal year 2001, in accordance with Section 6.10 of the Whatcom County Charter. I am pleased to submit a balanced budget for your review.

Currently, county government remains stable, with all departments functioning within the limits of the amended 2000 budget. Departments are providing effective services to our citizens in an efficient manner and we will end the year on target. Following the Council's guidelines, the Executive's Recommended Budget continues existing levels of service in an efficient and fiscally responsible manner.

The high quality services provided throughout county government remain at satisfactory levels due to the hard work and dedication of our county employees. Our employees are working diligently to provide the best services possible to the citizens of Whatcom County.

Whatcom County and its cities have been grappling with ever-increasing law and justice system workloads, new statutes and increasing expectations on the part of our citizens. The jail and juvenile detention facilities are constantly full and straining to meet the demands placed on them.

In 2000, my office, in conjunction with a large and diverse group of citizens and officials, presented for County Council approval and citizen review, a comprehensive law and justice plan. This objective and carefully documented approach specifies the problems and details the solutions that our communities must follow over the next few years if we are to build a justice system that is fair, efficient and effective. A system that prevents crime, controls the behavior of criminal offenders and ensures that our neighborhoods are safe.

That plan sets the stage for major initiatives that will address crime and jail overcrowding issues. This, in turn, requires the best efforts and wisdom of the administration, the County Council, our employees and, ultimately, our citizens.

I have proposed with this budget to begin the implementation of key recommendations in the Law and Justice Plan. Eight new Sheriff's deputies will be added to the patrol division to respond to calls from our citizens for assistance. Three additional correction officers are added to the jail. \$1.8 million is proposed to be set in reserve for further program development and prioritization efforts of our newly formed Law and Justice Council.

In the coming year, we will also continue our leadership in accomplishing the goals set forth in the Whatcom County Comprehensive Water Resource Plan. This plan enables us to achieve the objectives set forth, including protection of Lake Whatcom, compliance with the Endangered Species Act, and groundwater and shellfish protection.

For the past four years, this administration and the Council have kept property taxes at the lowest possible level. This will be the fifth consecutive year we have not increased property taxes. Meanwhile, our costs of operation continue to increase at a rate of about 4 percent per year. We also bear an increasing burden of additional unfunded mandates from the state and federal government.

The revenue directed at the general fund is projected to be \$53.7 million. This represents a \$2.2 million increase over the year 2000. No property tax rate increases are proposed. The modest increase in revenue results from:

- replacement funds from the Legislature for the loss in excise taxes from Initiative 695,
- the collection of the sales and use tax,
- increases in interest income,
- the addition of new construction to the property tax,
- fees for jail and alternative corrections programs, and
- an increase in external grants.

This 2001 General Fund Budget is balanced at \$51.9 million in ongoing expenditures. Prudent, onetime expenditures of approximately \$3.6 million are included with this budget recommendation in order to address critical and current needs. \$1.8 million in current year revenues and \$1.8 million from our general fund reserves will finance these onetime expenditures.

I would like to take this opportunity to commend members of the Administrative Services staff for bringing the County recognition by the Government Finance Officers Association of the U.S. and Canada. We have received an award for distinguished budget presentation for the second year in a row. My congratulations to them for all their hard work in developing this important document.

I present the Executive's Recommended Budget to the County Council and to the citizens of Whatcom County for the coming year 2001. I feel it adequately addresses a basic level of service while staying within projected revenue and expenditure levels. It also maintains an adequate level of reserves necessary to meet established business practice and future emergency needs.

Sincerely,

A handwritten signature in black ink, appearing to read "Pete Kremen", with a long, sweeping flourish extending to the right.

Pete Kremen
County Executive

County Executive's 2001 Budget Highlights

No Property Tax Increase

This is the fifth consecutive year that the property tax levy rate has not been increased. Property tax revenue is expected to increase \$450,000 in 2001, principally the result of new construction.

Eight Additional Sheriff's Deputies

Eight new sheriff's deputies are proposed to respond to criminal activities and citizen calls for assistance. This 19% increase in the patrol division is the largest single increase in patrol deputies in the history of the Sheriff's Department.

Also, three new corrections officers are proposed to manage the increasing demands placed on the jail services unit of the Sheriff's Department.

Funding to Implement Law and Justice Plan

One million eight hundred thousand dollars has been reserved in the Executive's budget for high priority, on-going and one-time efforts. Proposed projects supporting the Law and Justice Plan will be developed and presented to the County Council for implementation in the spring of 2001.

Continuing to Fund Drug Court and Treatment Services

Drug Court was a tremendous success and is included in the 2001 budget. It will be a priority in 2001 to obtain grant funding to help support this program.

Addressing Critical Water Issues

County government is leading a cooperative effort with other governments, the tribes and citizen groups to address critical water issues facing our community. The 2001 budget will implement plans and programs to:

- Improve water quality in Lake Whatcom
- Improve salmon habitat
- Better quantify the water available for use by our community
- Assist in shellfish recovery and water quality in our bays and estuaries

An additional staff position is proposed to assist the community in accurately utilizing water related data to solve local problems.

Expanded Health and Dental Programs for Children and Youth

Significant new health programs are proposed to respond to the health and dental needs of low and moderate income children in our community.

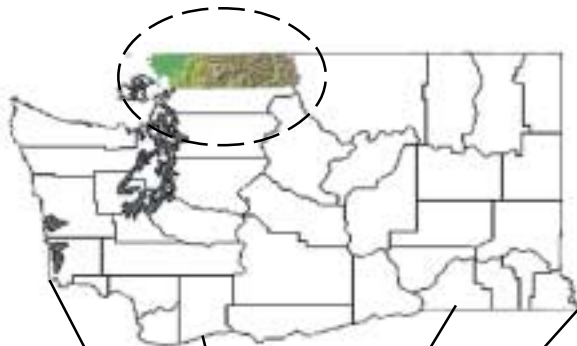
Continuing Investment in Technology

In 2001, Whatcom County will continue its investment in technology with over \$850,000 directed at upgrading and enhancing our wide area network and acquiring necessary software and specific computer capabilities.

Essential Reserves Maintained

The 2001 budget maintains essential reserves for emergencies, cash flow, and self-insurance. The projected 2001 ending fund balance is \$12,855,832. This balance, less the reserve for implementation of the Whatcom County Law and Justice Plan, will be approximately \$11.1 million. This compares to \$8.7 million in the 2000 budget.

General Information 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 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 Bay 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 and Hudson’s Bay Company set up shop in 1825.

In the early 1850’s, building materials were in heavy demand in California (after the San Francisco fire). Lumber was scarce. Dense stands of Douglas Fir brought California miners Henry Roeder and Russell Peabody to Bellingham Bay. An impressive and 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. 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.



The County of Whatcom was created by territorial legislature on March 9, 1854.

In the summer of 1858, the Fraser River gold rush brought over 75,000 people through Whatcom County.

Roeder and Peabody’s lumber mill burned down in 1873. Five years later, after a number of cave-ins, fires and floods, the mine closed too. Speculators vying to host the Northern Pacific Railroad’s west coast terminal brought the communities on Bellingham Bay rapid 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 sent the transcontinental railroad terminal elsewhere and a national depression pushed the local economy further into hard times. Population on the bay dropped to under fifty.

Resilient, by the turn of the century Whatcom County was growing again. New lumber and shingle mills, salmon canneries, shipyards and agriculture brought stability to the area. By 1903, all of the county’s bay-side towns, Whatcom, Sehome, New Whatcom and Fairhaven had consolidated into the present day county seat, Bellingham.

About the Area

Topography

Whatcom County is the northernmost county in the state of Washington. Whatcom County contains 2,151 square miles that border on British Columbia, Canada to the north, Okanogan County to the east, Skagit County to the south and the Straight 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, except Mount Rainier, the volume of snow and ice on Mount Baker is greater than that of all the other Cascade Mountain volcanoes combined.

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 international border. A trip to Point Roberts, the county's most northerly city, requires a crossing through Canada.

Climate

Temperature Range

Winter	29 to 51 degrees
Spring	34 to 67 degrees
Summer	50 to 72 degrees
Fall	35 to 58 degrees

Annual Precipitation

36.17 inches

Annual Snowfall

8.60 inches

Demographic Characteristics

Population (2000 estimated)

Whatcom County	163,500
Bellingham	64,720
Blaine	3,660
Everson	1,850
Ferndale	7,910
Lynden	9,230
Nooksack	910
Sumas	978



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.

About the Area continued

Demographic Characteristics continued

Median age	35 to 39 years old
Median household income	\$41,300
Standard housing cost (3 bedroom /1800 sf)	\$151,800
Average mo. apartment rent (2 bedroom, unfurnished)	\$588
Cost of Living Index (Standard)	
Housing	140%
Transportation	99.40%
Utilities	62%
Service/Misc.	108.90%
Consumables	103.80%
Total Index vs U.S. average	113.65
City Crime rate	
Robberies	97
Rapes	45
Homicides	3
Aggravated Assaults	72
Motor Vehicle Thefts	140
Health Care	
Hospitals	1
Physicians	270
Citizen to Physician Ratio	555.6/1

Economy/Employment

Unemployment Rate 4.9%

Major County Employers

Western Wash. University	Education/Research
Haggens, Inc.	Retail Grocery
Intalco Aluminum Corp.	Metal Production
St. Joseph Hospital	Medical Services
Bellingham School Dist.	Education
Georgia Pacific	Wood Products
County of Whatcom	Government
City of Bellingham	Government
ARCO	Oil Refinery
Tosco BP Refinery	Oil Refinery

Taxation

There is no state income tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	1.1 to 1.4%
Total Sales Tax	7.6 to 7.9%

Higher Education

Whatcom Community College - Part of the state's community college system, serving over 5,000 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 approximately 12,000 students.

Whatcom County Government



*The
Whatcom
County
Courthouse,
311 Grand
Avenue,
Bellingham,
Washington.*

Photograph by Tore Oftness

Home Rule Governs Whatcom County

There are thirty-nine counties in Washington. By virtue of its “Home Rule Charter” adopted in 1978, Whatcom County is one of only five 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

Whatcom County government launched a strategic planning program in 1997. Section 1.51 of the county charter mandates 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 for 2001 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.

In 1998, strategic planning produced the following vision and mission statements.

Whatcom County’s Vision Statement

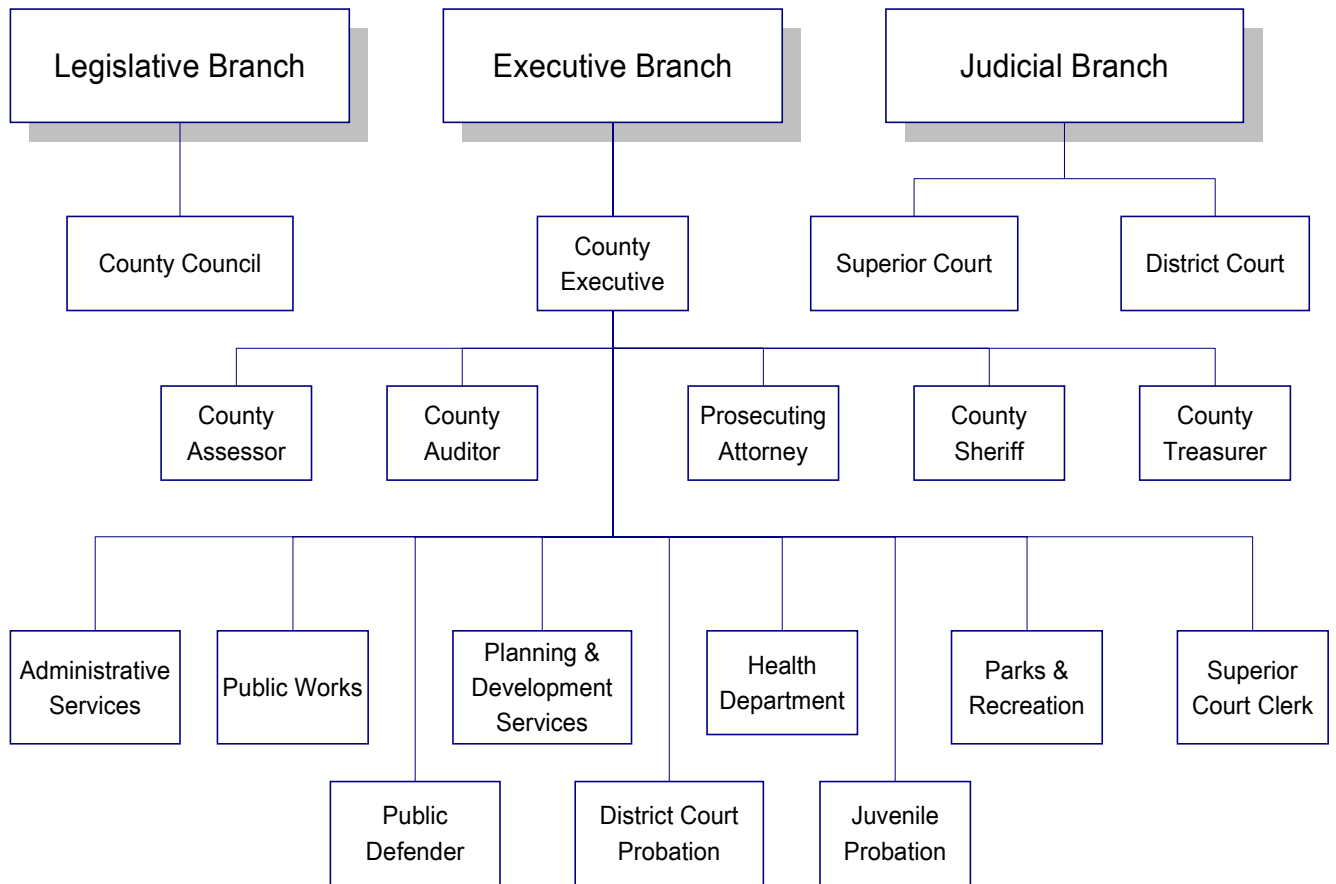
Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide family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

County government provides an enormous variety of services to its citizens. There are eighteen county departments that provide or support the delivery of these services. For a listing or “inventory” of county services, refer to Appendix E - Inventory of Services, located at the back of this document. The following is a brief description of each county department.

Administrative Services

Administrative Services is an internal service department that provides a variety of support services, such as custodial service, accounts payable, payroll, employee benefits and computer support to county departments and agencies. Divisions are Facilities Management, Finance, Human Resources and Information Services.

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.

Cooperative 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.

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 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 supervise offenders convicted of felonies in the Superior Court (these are handled by the state probation office).

Whatcom County Government Departments continued

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 annual budgets to the County Council; 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.

Health and Human Services Department

The Health and Human Services 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 and seven developed parks, including a rifle range, a cultural arts program, outdoor recreation program and services as a tourist information center.

Planning and Development Services

Divisions and their services are: Building Services (construction permits of all kinds, life safety code enforcement, plan check/inspection, burn permits, fire safety inspections); Land Use Services (pre-construction zoning, shorelines, SEPA, land use, critical areas, subdivisions, land use code enforcement); Planning Services (long range planning, comprehensive plans, growth management, water resources).

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.

Whatcom County Government Departments continued

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. This is accomplished through the work of several divisions: Engineering, Equipment Rental and Replacement and Maintenance and Operations. Public Works provides year-round ferry service to Lummi Island, as well as solid waste management and noxious weed control 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 county-wide 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 and County Clerk

Whatcom County's three Superior Court judges, 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 \$35,000, paternity actions, mental incompetency, abused or neglected children. The Court Clerk is custodian of all court records and accounts. This office also provides family law facilitation services, mandatory arbitration, public defender applications, domestic violence and anti-

harassment protection orders.

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). According to section 6.10 - Presentation and Adoption of Budgets, "At least seventy-five (75) days prior to the end of each fiscal year, 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 fiscal year, the Council shall adopt appropriation, tax and revenue ordinances for the next fiscal year."

Charter section 6.30 (Contents of Budget) states, "The expenditures included in the budget for the ensuing fiscal year shall not exceed the estimated revenues." 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.

Whatcom County's financial budgeting process begins in March of each year with a county-wide strategic planning retreat. The County Executive, members of the County Council, elected and appointed department heads participate in strategic planning to define the county's future financial, operational and service goals.

Following the strategic planning retreat, the County Council convenes a "budget retreat" (usually held in May) where members formulate objectives for the coming year. With input from the County Executive, 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 in mid-July.

In early September, the Executive 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 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 year. The administration publishes the completed budget document in January.

Facilities Capital Planning

In conjunction with the budget, the council also reviews and adopts a six-year facilities capital plan. This plan is developed annually by the administration and is reviewed and adopted by the council.

Creating the County Budget continued

Annual Budget Timeline

Whatcom County’s annual budget is prepared according to the following schedule:

Mid March	Strategic Planning
May / June	Budget Planning (Retreat)
July 15	Release of Budget Instructions
August 4	Dept budget requests due
Mid-Aug thru Mid-Sept	Dept Heads meet with Executive
October 16	Executive’s Budget delivered to Council
Oct 16 thru Nov 14	Council Finance Committee Hearings
November 14	Council adopts budget
January 31	Final Budget Document Publication

Budget Document Serves Several Purposes

The budget document provides a summary of the financial plan for county operations for the fiscal year beginning January 1, 2001 and ending December 31, 2001. 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 (see Appendix E - “Inventory of Services”).

Amending the Budget During the Year

Appropriation and staffing levels can be amended during the course of the budget year 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.

Continuing Appropriations into the Following Year

Generally, budget appropriations lapse at the end of the year. Some circumstances may make it necessary to carry over appropriations into the new year. 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.

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.

Annual Budget Preparation

A complete annual budget will be prepared for all funds and capital budget expended by the county.

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." Inclusion of all funds in the budget enables the Council, the administration, and the public to consider all financial aspects of the county government when preparing, modifying, and monitoring the budget, rather than deal with the county's finances on a "piece meal" basis

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 year 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 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 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.

Financial Management Policies continued

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.

Onetime Revenues

The county will give highest priority in the use of onetime revenues to the funding of capital assets or other onetime expenditures.

Utilizing onetime revenues to fund ongoing expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using onetime 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.

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 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.

Financial Management Policies continued

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. The executive shall report to the council once each month on those positions wherein an upcoming vacancy is anticipated or has occurred. 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:

- (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 council approval.
- (3) 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.

Interfund Transfers

In transferring fund balances, 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.

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.

Financial Management Policies continued

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 an estimated 55% of projected annual costs of ferry operation.

Service Productivity - Unexpended Appropriation Incentive

This policy defines savings as unspent appropriations, department or division level, which managers have not committed for future years. Committed appropriations include encumbrances, unspent lease purchase and any planned reappropriations. The policy further requires that the savings result from increased productivity in service delivery. Finance staff will determine the department and division annual savings after completing the annual financial report. The following criteria guide the use of carry-over savings and appropriations:

- The County Executive will review and may approve requests for use of savings.
- The source of savings was achieved by increased productivity, rather than decreased services.
- Departments and divisions will use savings for the improvement of future service delivery.
- County Council must approve requests for the use of savings with an appropriation ordinance.
- Annual general fund revenue collections must be equal to or greater than the projected budget revenue.

The eligible productivity savings will be separately accounted for in a general fund designated reserve account. The eligible productivity savings held in this reserve are separately accounted for by the department or division that generated the savings. Requests for the use of accumulated savings from prior year(s) held in this reserve can be made at any time during the year.

Financial Management Policies continued

This policy provides incentives for general fund managers to improve planning and delivery of services. General fund managers need a means by which to save unspent annual appropriations that result from increases in productivity. Without an incentive policy, managers tend to spend savings on short term needs rather than long-range service improvement. This policy creates incentives to more closely examine spending decisions and to consider program related savings before requesting additional general fund resources.

Prudent cost-effective service delivery requires long range planning of both costs and resources necessary to provide the service. This policy provides a framework within which managers can develop strategic plans rather than short term, line item cost approaches. Allowing managers to save and use resources from increased productivity emphasizes responsibility and accountability for efficient service delivery. It further allows more flexibility for general fund managers, similar to the management conditions of enterprise funds.

Basis of Accounting and Budgeting

Basis 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 statement 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

As 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 has fifty-six funds with the largest being 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 report:

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 Co. 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 20% of court ordered fines on domestic assault cases.

Community Economic Revitalization Board (CERB)

A fund to finance and account for loan proceeds from the State CERB Fund and repayment of the loan.

Community Development

A fund to finance and account for delayed payment loans to low and moderate income single family home owners. The fund was originally established with 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 are being used to fight the battle against drugs in Whatcom County.

Auditor's Operation and Maintenance

A fund created with a state-mandated \$2 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.

Whatcom Co. 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 through the Flood Control Zone District and the River Improvement Fund 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 county wide 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 county wide 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 county wide flood control fund to address flood management in the Acme / Van Zandt area.

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.

Whatcom County Fund Structure continued

Lake Management District No. 1

A fund formed in January 1992 by Lake Samish residents who were assessed to establish a Department of Ecology-mandated summertime flow augmentation program for Friday Creek in exchange for receiving conditional water right permits to withdraw water from Lake Samish for domestic use. Also included was an assessment to clear accumulated beaver dams, logs, and debris from Friday Creek, between Lake Samish and the Nulle Road bridge, to mitigate flood hazards.

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 Guaranty

A fund to account for the deposit of the 5% outstanding bond liability of R.I.D. #4, R.I.D. #5, and R.I.D. #10.

County Road Improvement District #7

Assessment fund to account for operation and maintenance of the Emerald Lake Lighting District.

Water Resources Fund

A fund established to administer and coordinate water resource related activities in the county.

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.

1982 Limited REET/Fair G.O. Bond

A fund to account for redemption of bonds which were issued to provide funds to acquire and construct an exposition building on the fairgrounds and replacement and repair of county roads and drainage facilities.

1991 Limited Tax G.O. Bond

A fund to account for redemption of bonds which were issued for the purpose of providing funds for the construction of the addition to the County Courthouse.

1993 Limited Tax G.O. Bond

A fund to account for redemption of bonds which were issued for the purpose of providing funds for the construction of the addition to the County Courthouse.

1997 Limited Tax G.O. & Refunding Bond

A fund to account for the redemption of bonds which were issued to pay off an interfund loan for the courthouse remodel and refinance the majority of the 1991 bond issue.

C.R.I.D. #9 General Debt

This debt is for loans obtained to provide infrastructure in the Cordata area. Each property owner pays an assessment on an amortized schedule that in turn pays the CERB loans.

Whatcom County Fund Structure continued

L.R.I.D. General Debt

These bonds were issued to provide infrastructure in the Cordata area. Each property owner pays an assessment on an amortized schedule which in turn pays the bonds.

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 for purchasing the civic center building.

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.

1983 Sewer Construction

A fund to account for acquisition, construction and installation of sewage facilities in the Northwest Annex area.

Real Estate Excise Tax (REET)

A fund to account for an excise tax on each sale of real property, imposed on the unincorporated areas of the county.

County Parks Improvement Fund

A fund established to account for repair, replacement, improvements, and maintenance of existing facilities and equipment for parks, recreation equipment, and senior centers. The funding for the expenditure was approved by a vote of the people, authorizing a one-year excess property tax levy in the amount of \$2,500,000.

Public Utilities Improvement Fund

A fund to account for sales or use tax, pursuant to RCW 82.14.370.

Enterprise Funds

Enterprise funds are used to account for operations that provide goods or services to the general public and are supported primarily through user charges or where the governing body has decided that periodic determination of net income is needed.

Whatcom County Investment Pool

A fund to account for the operations of the Whatcom County Investment Pool.

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 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.

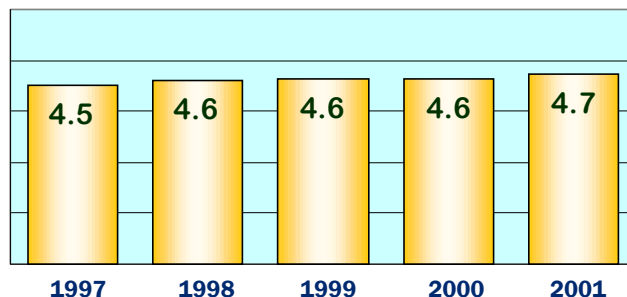
2001 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2001 the number of citizens in this county is expected to exceed 167,000. 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
- ▼ Ambulance
- ▼ 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 parks, senior centers and public education programs. For every 1,000 in Whatcom County population, the number of county government employees has remained between 4.5 and 4.7 (see chart below).

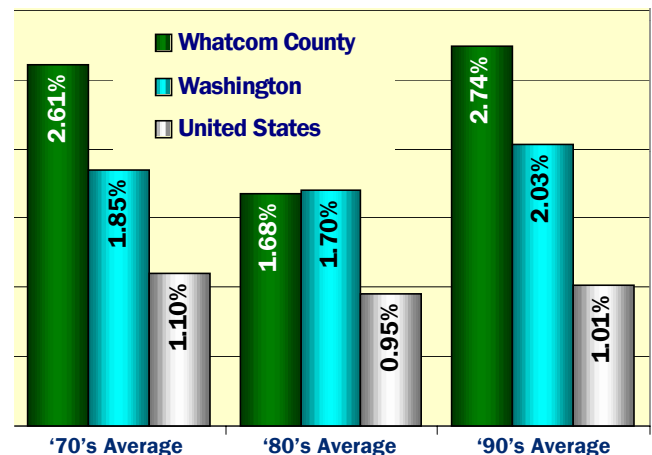
County Employees Per 1,000 in Population



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

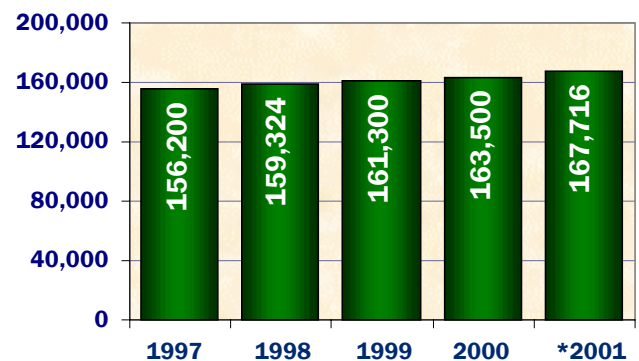
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Three Decades of Average Annual Percent of Change in Population Growth



Source: Washington State University - NIIP Economic Indicators

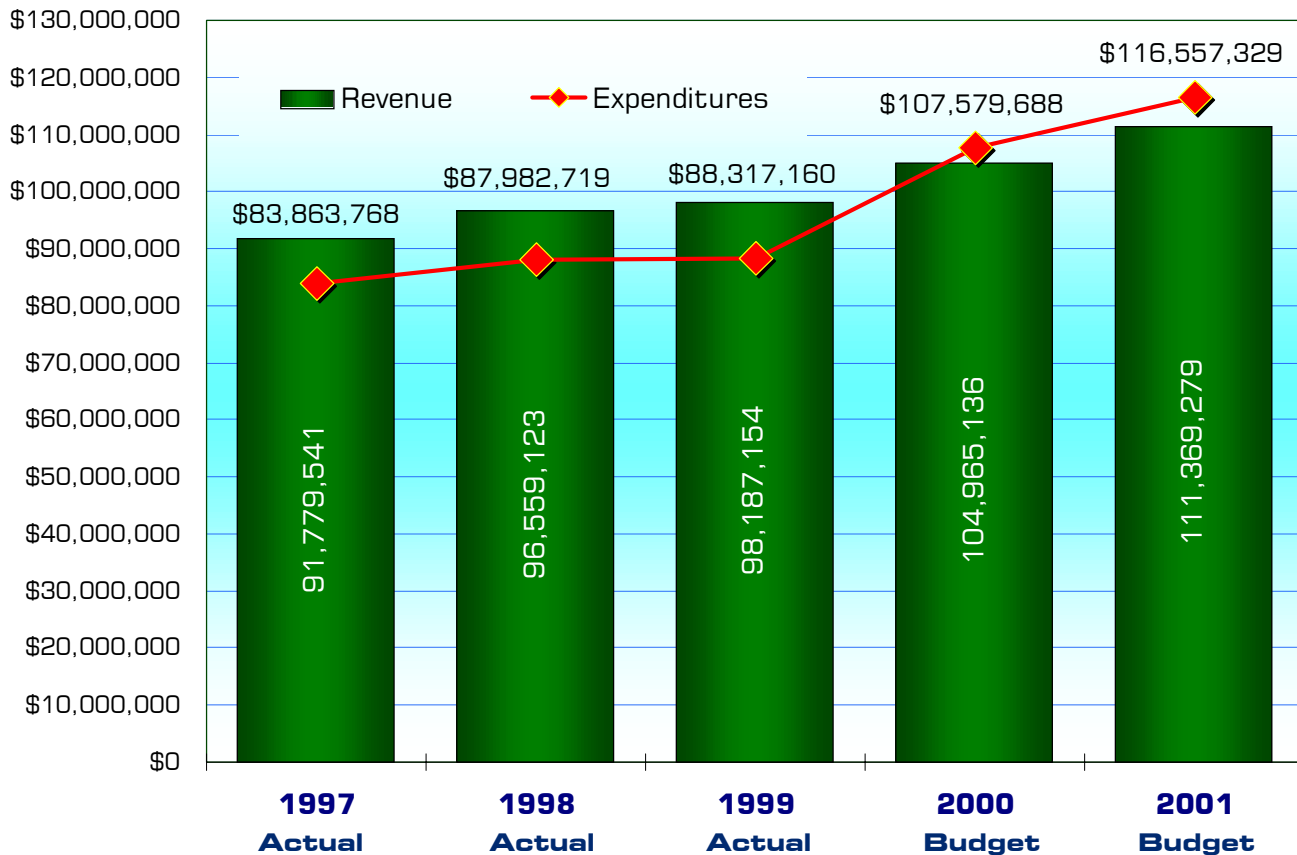
Whatcom County Population 1997 - 2001



Source: Washington State Office of Financial Management (OFM). *2001 Population estimate based on historical growth rate using the 2000 estimated population figure from OFM.

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).

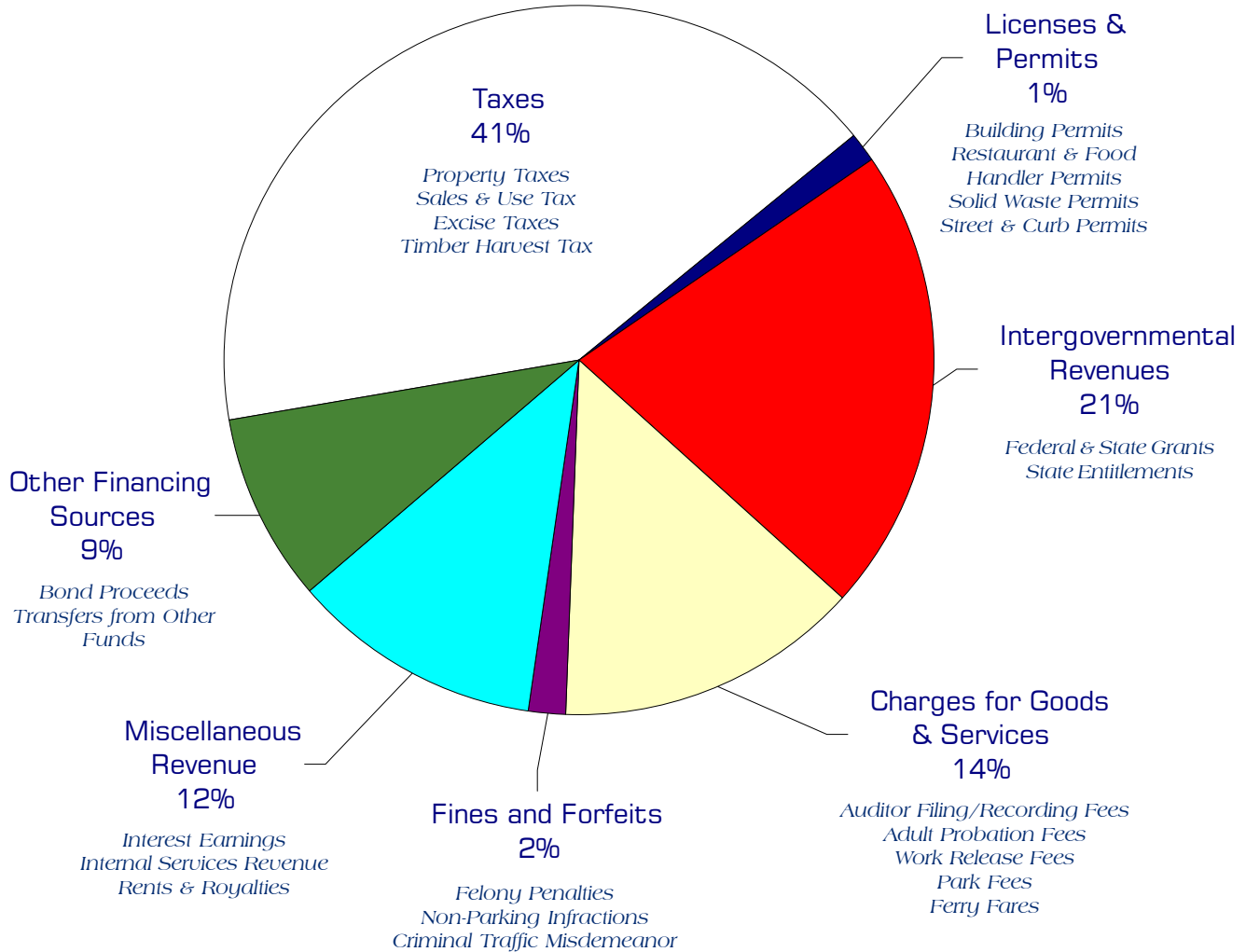
Revenue & Expenditure History Detail

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

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Revenues					
Taxes	38,251,014	39,438,775	42,344,586	44,768,382	46,785,056
Licenses & Permits	1,340,274	1,351,354	1,415,442	1,563,535	1,566,715
Intergovernmental Revenues	18,511,846	19,769,652	17,934,704	24,505,326	23,417,960
Charges For Goods & Svcs	11,860,022	13,826,004	14,198,197	13,703,629	15,515,832
Fines and Forfeits	1,619,031	1,466,255	1,705,224	1,329,900	1,721,700
Miscellaneous Revenue	10,355,037	11,650,635	11,938,994	11,621,799	12,811,643
Other Financing Sources	9,842,317	9,056,448	8,650,007	7,472,565	9,550,373
Total Revenues	91,779,541	96,559,123	98,187,154	104,965,136	111,369,279
Expenditures					
Current:					
General Government	18,318,610	21,861,639	23,493,352	24,490,072	27,502,025
Security of Persons/Property	15,058,748	17,003,382	18,509,530	19,713,019	21,374,356
Physical Environment	4,035,278	2,998,897	2,834,909	6,336,793	7,655,553
Transportation	13,734,248	13,538,166	15,037,741	18,885,237	20,031,926
Economic Environment	1,489,764	1,183,325	1,235,673	1,092,269	1,112,876
Mental & Physical Health	7,130,541	7,730,267	8,028,398	8,833,571	9,155,984
Culture & Recreation	2,736,847	2,920,979	3,023,517	3,372,819	3,571,424
Other Expenditures	13,692,027	13,703,531	6,527,124	16,424,612	15,813,745
Debt Service	2,565,213	2,907,904	2,884,957	2,404,731	2,240,067
Other Financing Uses	5,102,492	4,134,629	6,741,959	6,026,565	8,099,373
Total Expenditures	83,863,768	87,982,719	88,317,160	107,579,688	116,557,329
Excess of Revenue Over (Under) Expenditures	7,915,773	8,576,404	9,869,994	(2,614,552)	(5,188,050)

Source of County Revenues in 2001

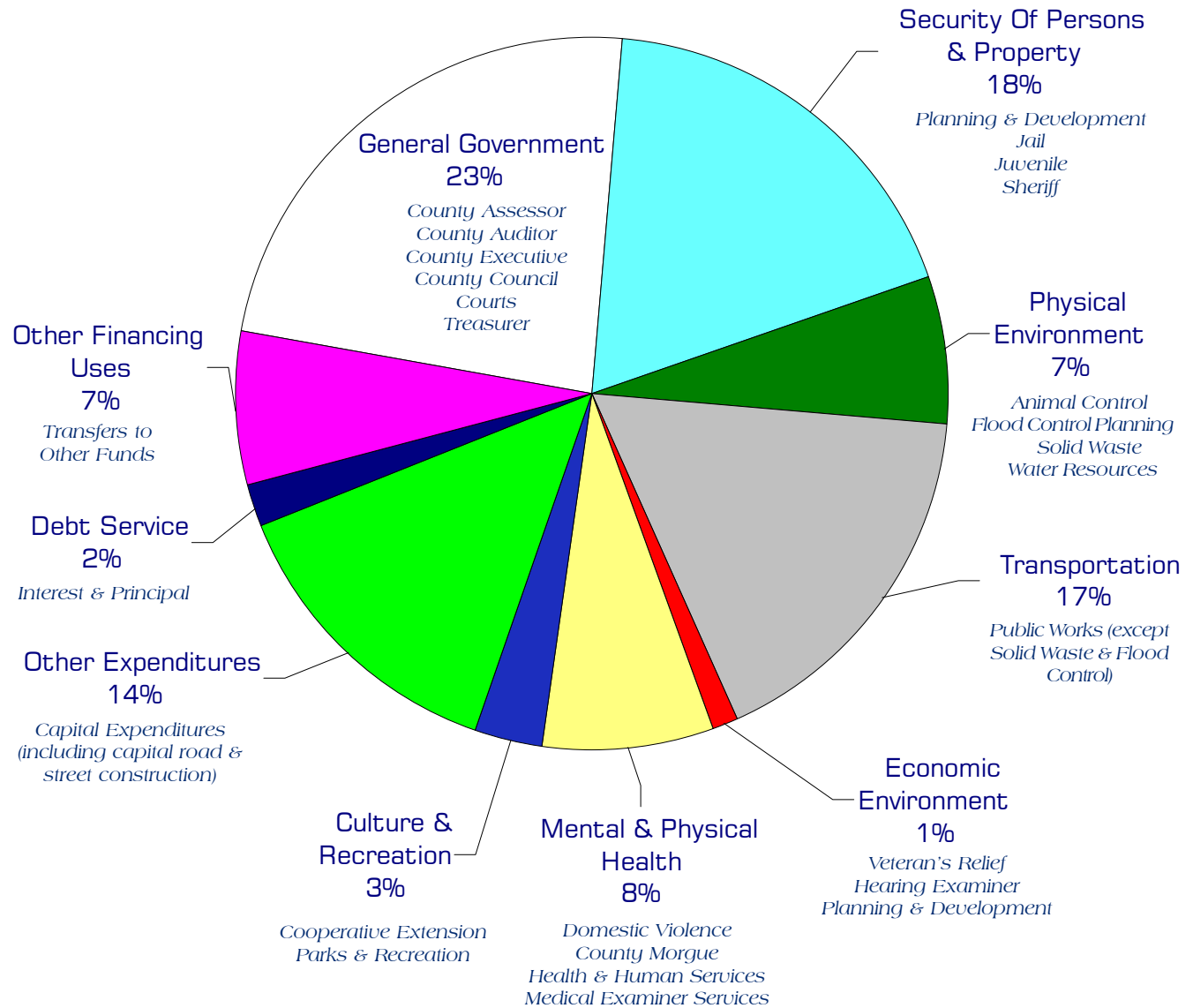
This chart represents all Whatcom County funds combined



The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

Distribution of County Expenditures in 2001

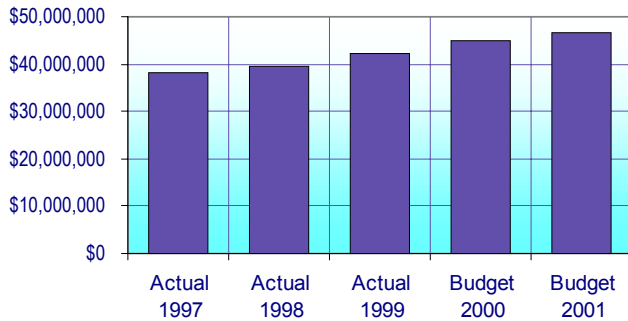
This chart represents all Whatcom County funds combined



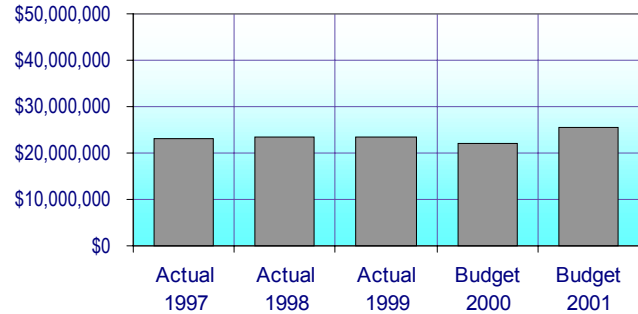
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

Revenue History by Type

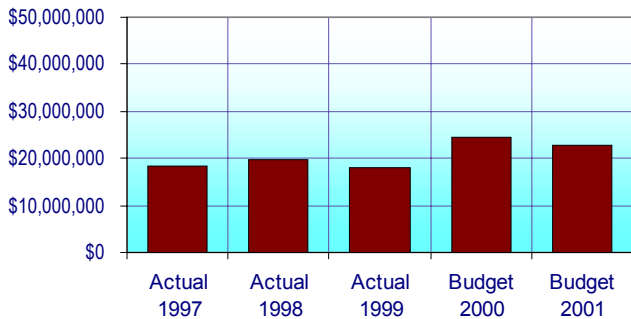
Tax Revenues



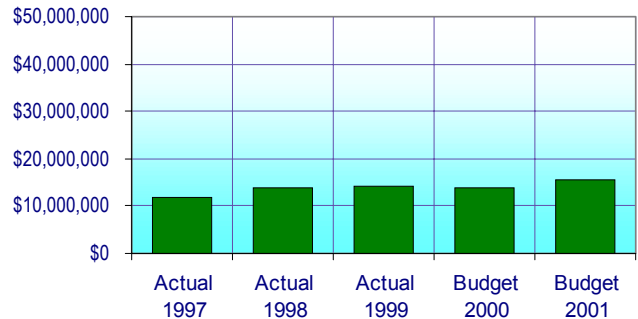
All Other Revenues



Intergovernmental Revenues



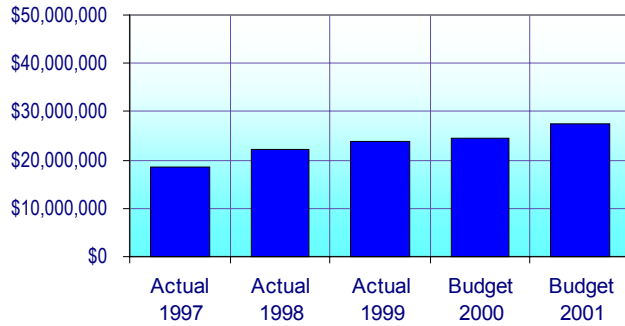
Fees for Service



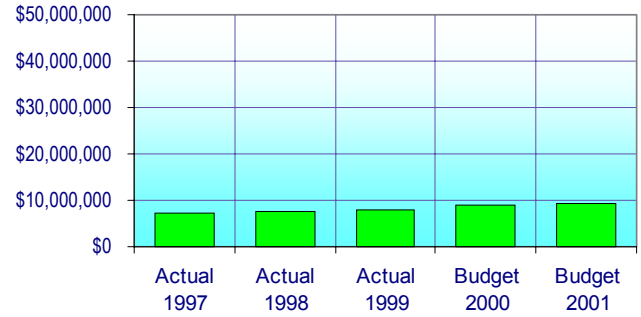
Charts represent all Whatcom County funds combined.

Expenditure History by Type

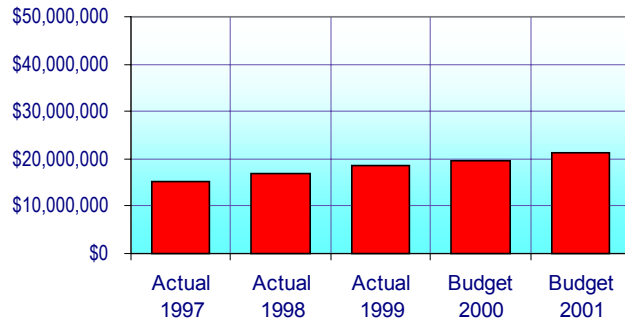
General Government



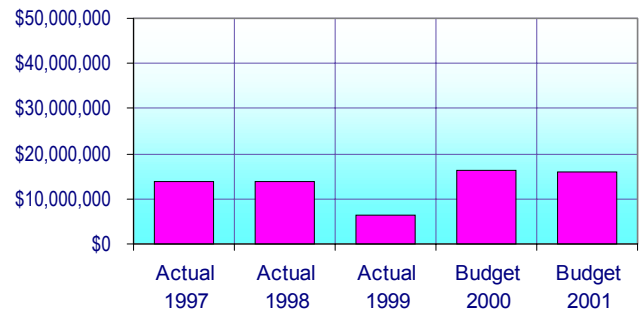
Mental & Physical Health



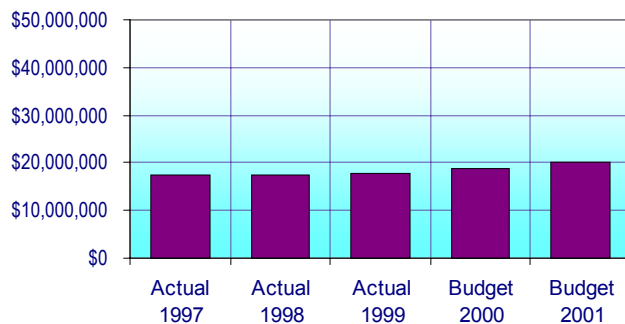
Security of Persons & Property



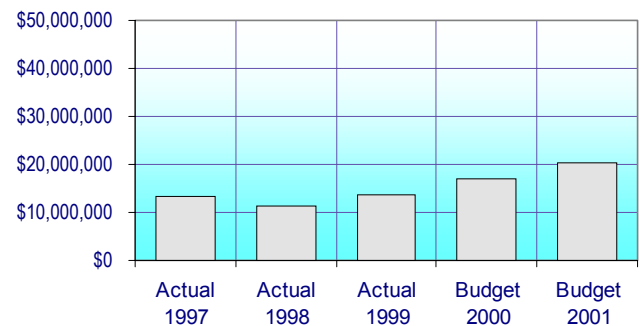
Capital Outlay



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.

Other Financing Sources – Revenue derived from the proceeds of long term debt, operating 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. This class does not include administrative services provided by a specific department in support of services properly includable in another major class.

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.

Other Expenditures/Expenses – This account collects all expenditures that will be capitalized in a general fixed assets account group and to account for activities which involve improvement of the road/street.

Other Financing Uses – Includes all routine or regular interfund transfers.

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

The 2001 Budget in Summary

This section provides a summary of the 2001 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 branch 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. The 2001 budget contains approximately \$54 million in ongoing revenues and \$52 million in ongoing expenditures. Projected onetime expenditures for capital purchases and short-term projects are \$3,594,745.

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.

Other Funds

Other Whatcom County funds have a much narrower focus and are therefore presented in a more condensed manner.

General Fund Balance Summary

		Projected 2000	Budget 2001
Ongoing	Ongoing Revenues		
	Budgeted Revenues (Note 1)	49,081,368	* 53,779,595
	Supplemental Budgets	132,384	
	Total Revenue	<u>\$ 49,213,752</u>	<u>\$ 53,779,595</u>
	Ongoing Expenditures		
	Budgeted Expenditures (Note 2)	48,190,841	52,019,804
Continuing Appropriations	239,732		
Supplemental Budgets	559,922		
Total Ongoing Expenditures	<u>\$ 48,990,495</u>	<u>\$ 52,019,804</u>	
	Operating Surplus (Deficit)	<u>223,257</u>	<u>1,759,791</u>
One-Time	One Time Expenditures - Net (Note 3)	<u>\$ 2,047,084</u>	<u>\$ 3,594,745</u>
Fund Balance	Beginning Fund Balance	\$ 13,164,944	\$ 14,690,786
	Operating Surplus (Deficit)	223,257	1,759,791
	Less One Time Expenditures (Note 3)	(2,047,084)	(3,594,745)
	Increase Revenue Projections	1,349,669	
	Budget Lapse 2000 (4%)	2,000,000	
	Ending Fund Balance	<u>\$ 14,690,786</u>	<u>\$ 12,855,832</u>
	Recap of Ending Fund Balance		
	Reserve Ongoing Law and Justice		1,000,000
	Reserve One-Time Law and Justice		800,000
	Dedicated Misc. Reserve	70,036	70,036
	Emergency Reserve	1,000,000	1,000,000
Cash Flow Reserve	3,000,000	3,000,000	
Contingency Reserve	422,462	850,000	
Unreserved Fund Balance	<u>\$ 10,198,288</u>	<u>\$ 6,135,796</u>	
	TOTAL Fund Balance	<u>\$ 14,690,786</u>	<u>\$ 12,855,832</u>

*This is Ongoing Revenue and the Budget 2001 figure does not include \$114,064 of Onetime revenue; however this \$114,064 is shown offset against the "Onetime Expenditures - Net" for Budget 2001.

General Fund Balance Summary Notes

Note 1 - Changes in Revenue

2000 Budgeted Revenues \$49,081,368

Revenue Changes

● Property Tax (New Construction)	\$ 449,747
● Interest and Penalty on Tax	\$ 100,000
● Sales Tax	\$ 700,000
● Criminal Alien Assistance	\$ 90,000
● Federal Grants - Indirect	\$ 159,685
● State Grants - Indirect	\$ 187,432
● I-695 Replacement Criminal Justice	\$ 390,000
● I-695 Replacement Health	\$ 820,000
● Interest Income	\$ 500,000
● Federal In Lieu of Taxes	\$ 122,294
● Investment Fees	\$ (157,626)
● Revenue Sharing - Bellingham	\$ (81,727)
● Prisoner Room & Board	\$ 347,777
● Victim Penalty	\$ 90,000
● State Shared Criminal Justice Funding	\$ 72,000
● Alternative Corrections Fees	\$ 353,865
● Operating Transfers	\$ 110,598
● Recording Fees	\$ (89,500)
● Motor Vehicle License Fees	\$ 75,000
● Fee For Service - Health	\$ (78,763)
● Criminal Justice Sales Tax	\$ 294,000
● Immunizations	\$ (143,550)
● Inmate Booking Fees	\$ 107,100
● Traffic Infraction Penalty	\$ 155,000
● Contribution - Access to Baby & Child Dentistry	\$ 45,000
● Other Net Changes	\$ 79,895
2001 Budgeted Revenues	\$53,779,595

Note 2 - Changes in Expenditures

2000 Budgeted Expenditures \$48,190,841

Expenditure Changes

● Eight New Sheriff's Deputies	\$ 328,221
● Three New Corrections Officers	\$ 77,156
● Drug Court Staff & Office	\$ 124,146
● Off Site Work Release Contract	\$ 150,000
● Criminal Justice Data Integration	\$ 70,000
● Deputy I Public Defender	\$ 57,304
● Increase What-Com	\$ 107,589
● Increase Ambulance Services	\$ 150,000
● Wage & Benefit Adjustments	\$ 745,244
● New Positions added in 2000	\$ 103,142
● Provision for Retirements	\$ 224,531
● Custodial Maintenance Fees	\$ 202,929
● Increase in Admin Cost Allocation	\$ 381,484
● Access to Baby & Child Dentistry	\$ 60,267
● Net Increase in Grants	\$ 347,117
● Bright Futures Program - Health	\$ 50,035
● Teen Adventure Program 0.4 FTE - Parks	\$ 43,282
● Medical Supplies - Jail	\$ 35,000
● GED Instructor - Jail	\$ 12,874
● Off Duty Overtime - Sheriff	\$ 10,000
● Records Specialist - Jail	\$ 35,516
● Work Crew Supervisor - Jail	\$ 41,607
● Probation Officer - Dist Ct 0.6 FTE	\$ 35,151
● Clerical Staff - Council	\$ 32,992
● Conflict Indigent Defense	\$ 10,000
● Commissary Supplies - Jail	\$ 10,250
● Civil Clerk - Dist Ct	\$ 31,918
● Lake Samish Life Guards	\$ 26,000
● Child Care Consultation - Health	\$ 17,135
● Other Net Differences	\$ 308,073
2001 Budgeted Expenditures	\$52,019,804

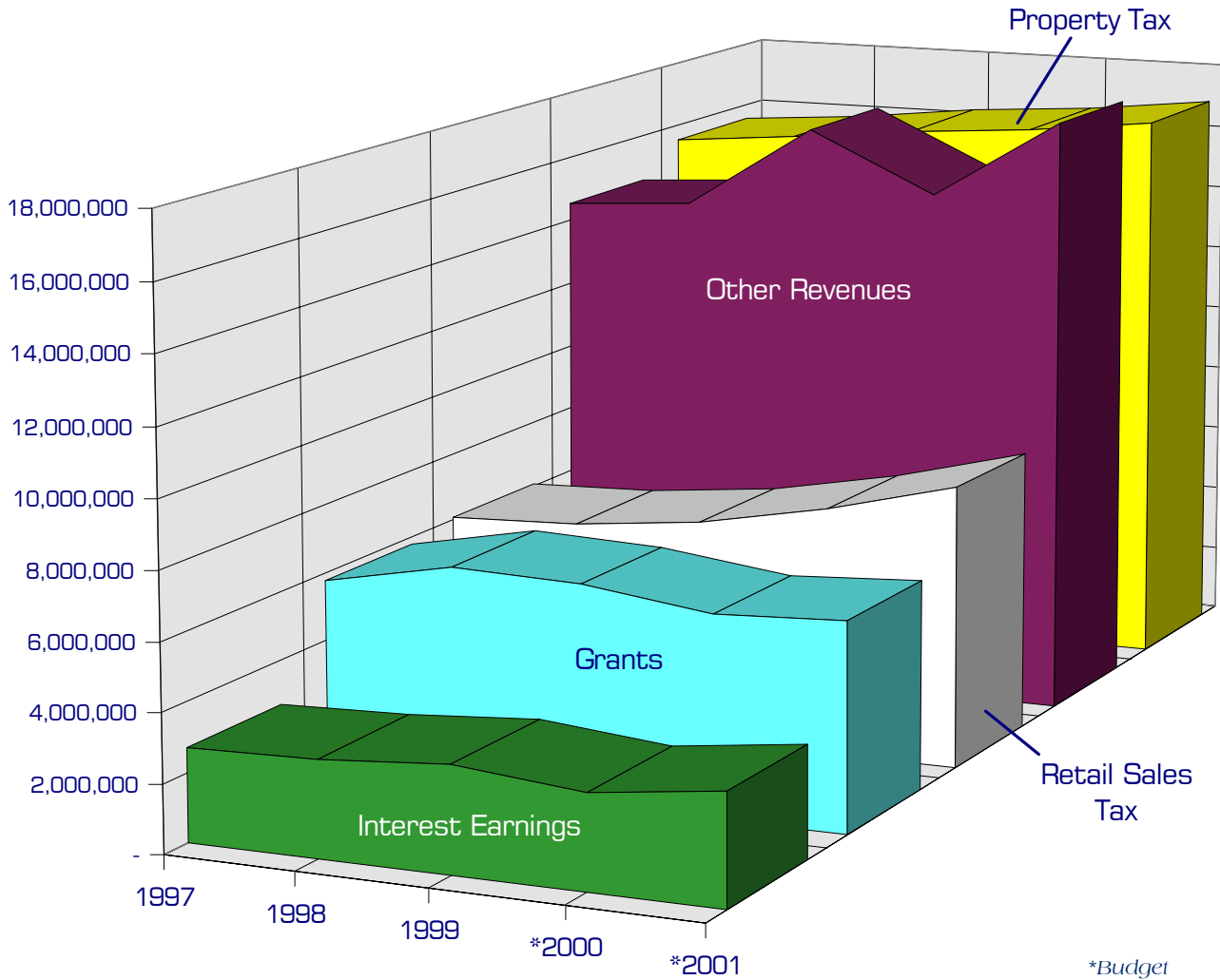
General Fund Summary Notes continued

Note 3 - One Time Expenditures

● Facilities Repairs, Carpets & onetime Add'l Service Requests - Admin Svcs	\$	934,368
● Building Revolving Fund	\$	778,000
● Life Safety Standards, Evaluation and Repair - Jail	\$	600,000
● Public Safety Building Repairs	\$	313,100
● Vehicle Purchases for new Sheriff's deputies	\$	172,500
● County-Wide Microfilming	\$	156,458
● Debt Service Payment - Civic Center Bldg	\$	147,548
● ADA (Americans' With Disabilities Act) Funding	\$	61,500
● Work Supervisors, Centennial Grant - Jail	\$	43,575
● Repair Silver Lake Park Cabin #7	\$	35,000
● 3/4 Ton Pickup Truck - Parks	\$	29,620
● Boating Program Capital Expenditures - Sheriff	\$	28,750
● Commissioners Pro Tem - Superior Court	\$	20,000
● Appraisal Staff Personal Computers - Assessor	\$	19,760
● Imaging/Mapping Project Extra Help - Assessor	\$	16,480
● Starling Program	\$	15,000
● Technical Assistance Farm Plans - Conservation District	\$	15,000
● Update Arc Info Software - Assessor	\$	14,500
● Replace 4 Radios & 5 Scott Air Packs - Juvenile	\$	12,790
● Performance Measurement Training	\$	12,000
● Sub Area Planning - PDS	\$	10,000
● Multi-purpose room phone - Jail	\$	8,000
● Commission Against Domestic Violence	\$	7,500
● Extra Help/Summer Legal Intern - Prosecuting Atty	\$	7,042
● Extra Help/Legal Intern - Public Defender	\$	6,837
● Replace 15 Radios - Jail	\$	6,800
● Work Crew trailer - Jail	\$	6,600
● Digital Cameras for Appraisers - Assessor	\$	6,500
● Internet Payment Vendor (Currently ezgov)	\$	6,000
● Radar Replacement - Sheriff	\$	6,000
● Large Format Xerox Copier - Assessor	\$	5,795
● Tax Statement Barcoding - Treasurer	\$	5,500
● Interpreter Fees - Superior Court	\$	5,500
● Image Conversion Software - PDS	\$	5,500
● License Renewal Barcode Scanners - Auditor	\$	5,300
● Law Library Books	\$	5,000
● Sergeants Lap Top Computers - Sheriff	\$	5,000
● Extra Help - Prepare Records for Microfilming - PDS	\$	5,000
● Other Misc. Expenses Under \$10,000	\$	54,922
Total	\$	3,594,745



General Fund Revenue Sources



General Fund Revenue Sources Notes

Property Tax

The 2001 property tax budget is based on a levy of 100 percent of 2000 taxes, plus taxes on \$250 million in new construction. Property tax revenues in 2001 are anticipated to be approximately \$450,000 more than budgeted in 2000.

Other Revenue

"Other Revenue" is expected to be approximately 16% higher in 2001 than 2000. The most significant budgeted increase is in State Entitlements, which will be \$1.3 million more than the 2000 amount. This increase is principally the result of Initiative

General Fund Revenue Sources Notes continued

695 replacement funds. The 2001 budget anticipates \$390,000 in state motor vehicle excise tax replacement funding for criminal justice purposes and \$820,000 for public health purposes. In addition, "State Shared Funding for Criminal Justice Purposes" provided from the state general fund is expected to be \$72,000 more than the 2000 budget. Prisoner room and board is expected to increase \$348,000 due to an increase in rates that recover jail operating costs. Beginning in 2001 we will charge other governments for their proportionate share of corrections alternatives programs costs. This is anticipated to generate approximately \$354,000. Other increases include: Felony Penalties for \$146,000, Non-traffic Infractions for \$159,500, and Interest and Penalty on tax for \$100,000.

Significant decreases in "Other Revenue" include: A decrease of \$140,000 in Mental and Physical Health due to moving fee-for-service immunizations to other service providers, and a decrease of \$115,000 in Interlocal Grant - Entitlement due to the completion of an outreach project and a schedule reduction pursuant to an interlocal agreement with the City of Bellingham.

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. Sales tax revenues were up in 2000 due to increased retail sales. The 2001 budget includes a \$700,000 estimated increase in retail sales tax over the 2000 budget.

In 2000 the County Council implemented a one tenth of one percent "Criminal Justice" excise tax. Revenue from this tax is allocated to all jurisdictions in Whatcom County. The county

government share of this tax in 2000 is an estimated \$906,000, representing ten months revenue. The full year 2001 estimate is \$1,200,000, an increase of \$294,000 over 2000.

Grants

Grants are monies received from the state and federal government to support various programs. General fund grants include the Consolidated Juvenile Grant received by Juvenile Probation/ Detention, Support Enforcement Grant received by the Prosecuting Attorney's Office, 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.

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 varies with interest rates and with the amount of money available for investment. The 2001 projection for "Interest Earnings" has increased by \$500,000 due to higher returns on interest rates.

Transfers

Transfers, money paid to the general fund from independent funds, are not shown in the graph on the facing page. The most significant transfers in 2001 are: \$323,233 from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs, \$118,840 from the Administrative Services fund to support Prosecuting Attorney for self insurance activities, \$210,000 from the Water Resources Fund to Cooperative Extension for water related projects, \$116,667 from the Solid Waste Fund to the Health Department for solid waste enforcement and monitoring activities.

General Fund Revenue Sources Summary

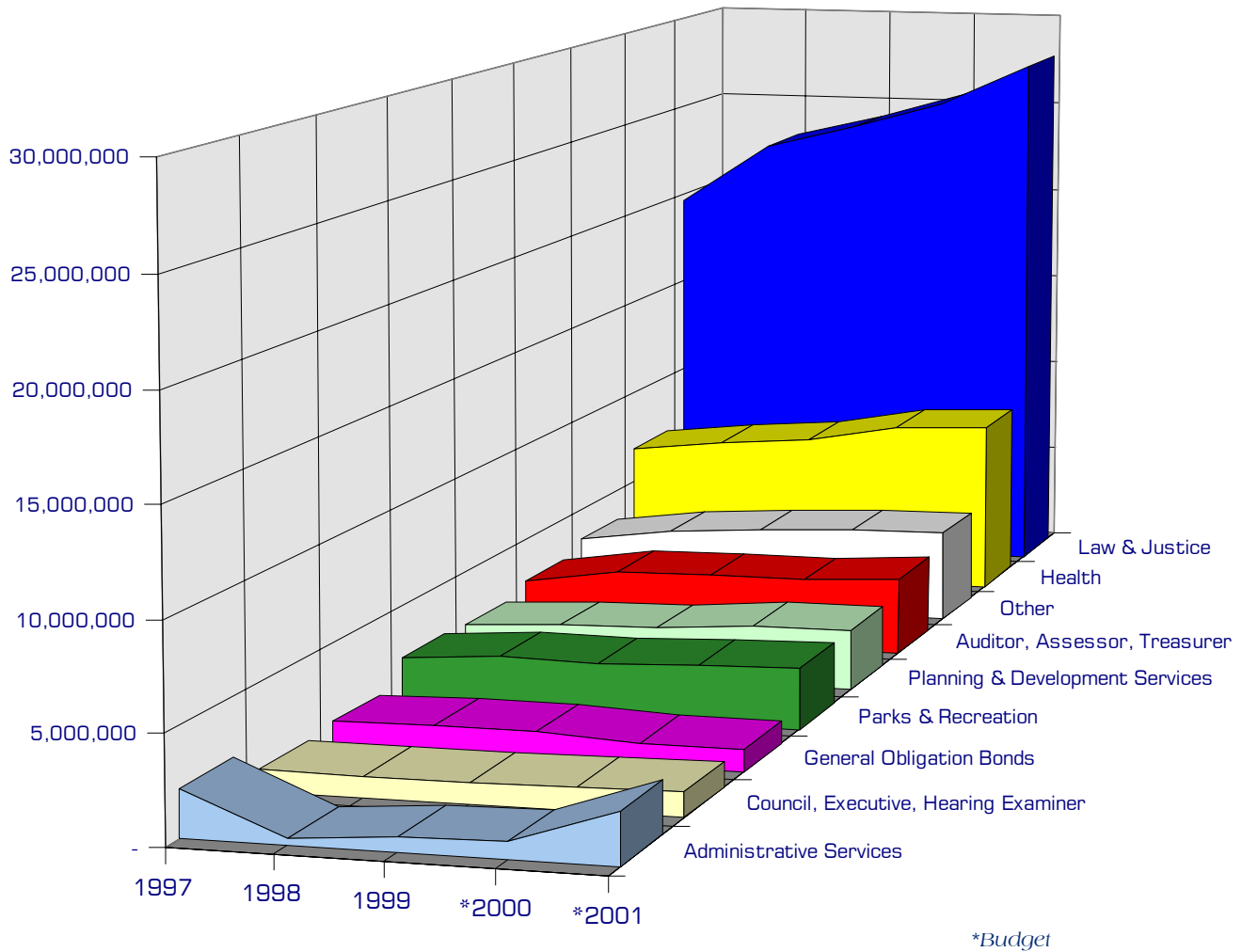
	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Grants					
4333 Federal Grants-Indirect	1,632,210	1,613,263	1,961,378	1,875,529	1,905,142
4334 State Grants	3,185,951	3,945,507	3,430,760	3,984,572	4,145,199
4335 State Shared Revenues	959,726	987,826	997,962	81,620	84,620
<i>Total Grants</i>	<i>5,777,887</i>	<i>6,546,596</i>	<i>6,390,100</i>	<i>5,941,721</i>	<i>6,134,961</i>
Interest Earnings					
4361 Interest Earnings	2,716,135	2,814,080	3,089,128	2,748,540	3,232,540
Retail Sales & Use Tax					
4313 Retail Sales & Use Tax	6,058,737	6,190,886	6,613,310	7,356,100	8,350,100
Other Revenue					
4312 Timber Harvest Taxes	140,659	275,137	136,323	151,000	126,000
4317 Excise Taxes	698,755	627,263	629,658	402,500	418,500
4319 Interest & Penalty on Tax	1,229,855	1,286,380	1,447,765	1,437,000	1,537,000
4321 Business Licenses & Permits	314,004	322,084	260,169	341,535	334,215
4322 Non-Bus Licenses & Permits	976,082	985,413	1,104,676	1,182,000	1,182,500
4331 Federal Grants-Direct	25,797	111,989	635,939	296,708	303,418
4332 Federal Entitlements	223,913	292,133	353,835	233,706	356,000
4336 State Entitlements	1,285,708	1,397,082	1,690,588	803,200	2,119,900
4337 Interlcl Grant-Entitlement	394,346	360,040	884,082	857,576	742,018
4338 Intergovernmental Svc	2,231,378	2,252,281	2,519,122	2,546,936	2,914,251
4341 General Government	1,662,742	1,764,845	1,852,523	1,917,672	1,935,390
4342 Security-Persons & Property	686,497	799,927	769,926	891,903	1,165,559
4343 Physical Environment	6,890	-	14,925	35,000	35,000
4345 Economic Environment	966,419	1,017,946	1,121,132	1,200,000	1,212,791
4346 Mental and Physical Health	490,299	427,522	439,370	558,104	417,744
4347 Culture and Recreation	230,383	242,036	247,975	265,004	271,004
4349 Other Interfnd Svc Charges	20,334	133,324	137,536	156,609	196,284
4351 Felony Penalties	83,633	111,088	226,656	68,000	214,000
4352 Civil Penalties	3,550	713	3,450	8,000	15,000
4353 Nonparking Infractions	529,401	517,452	627,367	522,500	682,000
4354 Parking Infractions	4,567	3,466	2,173	2,000	3,500
4355 Criminal Traffic Misdem	237,341	222,919	235,859	220,000	250,000
4356 Nontraffic Misdemeanor	114,397	96,019	87,095	84,000	104,700
4357 Criminal Costs	79,082	75,864	82,217	79,400	81,500
4362 Rents & Royalties	509,085	570,394	541,589	541,545	547,245
4367 Contribution-Private Source	17,678	15,953	20,128	21,500	58,000
4369 Other Miscellaneous Revenue	213,353	167,793	335,533	186,053	234,254
8110 State Timber Sales	1,126,168	689,471	891,073	509,000	509,000
8120 Other Fixed Assets	-	-	-	2,000	2,000
<i>Total Other Revenue</i>	<i>14,502,316</i>	<i>14,766,534</i>	<i>17,298,684</i>	<i>15,520,451</i>	<i>17,968,773</i>

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General Fund Revenue Sources Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Property Taxes					
<i>4311 Property Taxes</i>	15,507,830	15,821,220	16,223,562	16,516,721	16,966,468
Transfers					
8301 Operating Transfer In	570,908	781,126	906,221	1,130,219	1,240,817
9101 Residual Equity Trnsf In	-	2,585,459	-	-	-
<i>Total Transfers</i>	570,908	3,366,585	906,221	1,130,219	1,240,817
Total General Fund	45,133,813	49,505,901	50,521,005	49,213,752	53,893,659

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

During the period from 1997 to 2001, the general fund experienced an annual growth in expenditures of approximately 5.9%. Budgeted ongoing expenditures for the general fund in 2001 total approximately \$52 million. This is an increase of \$4 million, or 8% over the 2000 budget.

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 the Jail. "Law & Justice" has grown from 47% of the general fund's 1997 budget to 50% of the general fund's 2001 budget. "Law and Justice" expenditures have increased at an average rate of 7.1% per year since 1997. The Sheriff and Jail components of the Law and Justice budget have grown at a combined rate of 8.5% per year since 1997.

Health & Human Services

With 16% of general fund budgeted expenditures in 2001, Health & Human Services is the second largest expenditure category. This department's expenditures have increased at an average rate of 5.3% per year since 1997. This department's 2001 budgeted expenditures total \$8,816,416. Health & Human Services receives a number of state and federal revenues, and charges user fees for many of its programs. General county revenues of approximately 2.2 million dollars will be used to support Health and Human Service's operating costs in 2001. This is an increase of approximately \$900,000 over 1997, or 73%.

Other

"Other" is made up of miscellaneous expenditures which are not attributed to specific departments. Expenditures range from charges for ambulance service (\$1,144,439) to animal control (\$300,000). Programs in this category include microfilming, What-Com 911, medical examiner and criminal justice data integration.

Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 7% of the total 2001 general fund budget. Expenditures have increased at an annual rate of 6.8%. In 2001, general fund expenditures for the Assessor, Treasurer & Auditor total \$3,852,732.

Planning & Development Services

Planning and Development Service's 2001 budget totals \$2,994,834. It has increased by \$738,407 since 1997. This is an average growth rate of 5.8% per year. This department collects approximately 1.4 million dollars in building and land use permits and another \$900,000 in plan-check and other fees. Expenditures in this program area fluctuate with building activity. Due to increased construction activity, an additional plan examiner was added for 2000.

Parks & Recreation

Parks and Recreation's 2001 budget is \$3,012,305. This department's budget has increased by \$619,608 since 1997. This equates to a 4.7% annual growth rate.

General Fund Expenditures Notes continued

Administrative Services

Administrative Service's expenditures vary significantly from year to year. In 1997 Administrative Services was funded by an operating transfer from the general fund. Beginning in 1998 an administrative cost allocation plan was implemented, charging the cost of Administrative Services to the program areas served.

Transfers in 2000 and 2001 fund the computer revolving account and several onetime repairs to county facilities. Also included in the 2001 transfer is a partial debt service payment for the Civic Center building and a \$778,000 transfer to begin a program to systematically reserve money to replace major components of county facilities.

General Obligation Bonds

Payment of principal and interest on the county's general obligation bonds make up 2% of the total general fund's 2001 budget or \$1,074,068. The general fund contributes to the repayment of the 1993 general obligation bond issue and the 1997 general obligation bond issue. Both of these were used to fund the courthouse addition and remodeling. In 2000 there was a reduction of \$246,967 in debt service required on the 1993 general obligation bond.

Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2% of the total general fund 2001 budget. Budgeted 2001 expenditures for the three activities are \$1,187,033 and have increased 3.4% a year since 1997.

General Fund Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Law & Justice					
District Court	910,747	974,830	982,369	1,022,042	1,088,667
District Court Probation	715,581	797,393	802,910	854,141	901,350
Jail	4,155,308	4,996,849	5,327,786	5,765,687	6,716,316
Juvenile Administration	2,671,581	2,903,607	3,067,963	3,319,602	3,338,014
Prosecuting Attorney	2,367,499	2,772,106	2,907,079	3,155,708	3,236,628
Public Defender	1,406,527	1,637,188	1,646,352	1,774,275	1,868,959
Sheriff	5,318,655	6,346,934	6,824,367	6,980,121	7,563,372
Superior Court	2,030,054	2,377,600	2,481,785	2,577,773	2,931,692
Non-Dept'l - Emergency Management	74,799	74,103	77,509	85,422	109,352
<i>Total Law & Justice</i>	19,650,751	22,880,610	24,118,120	25,534,771	27,754,350
Auditor, Assessor, Treasurer					
Assessor	1,421,625	1,770,772	1,681,384	1,795,593	1,927,900
Auditor	620,772	695,177	719,170	785,225	885,855
Operating Transfer - Elections	-	88,428	88,428	70,368	54,823
Treasurer	730,586	947,999	1,054,904	952,175	984,154
<i>Total Auditor, Assessor, Treasurer</i>	2,772,983	3,502,376	3,543,886	3,603,361	3,852,732
Planning & Development Services					
<i>Plan & Dev Svcs Administration</i>	2,256,427	2,524,465	2,596,106	2,955,508	2,994,834
Parks & Recreation					
<i>Parks Department</i>	2,392,697	2,736,921	2,670,924	2,868,517	3,012,305
Administrative Services					
Non-Dept'l - Administrative Services	2,243,361	291,840	685,640	791,334	2,423,016
<i>Total Administrative Services</i>	2,243,361	291,840	685,640	791,334	2,423,016
Health					
<i>Public Health</i>	6,791,028	7,376,957	7,729,198	8,632,269	8,816,416
General Obligation Bonds					
<i>Non-Departmental - GO Bonds</i>	1,225,075	1,319,584	1,319,519	1,076,568	1,074,068
Council, Executive, Hearing Examiner					
County Council	544,085	523,982	502,677	541,618	625,239
County Executive	340,541	354,059	365,490	393,159	423,661
Hearing Examiner	118,774	124,694	121,700	136,012	143,833
<i>Total Council, Executive, Hearing Examiner</i>	1,003,400	1,002,735	989,867	1,070,789	1,192,733

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General Fund Expenditures Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
OTHER					
Cooperative Extension					
<i>Cooperative Extension</i>	208,730	226,327	244,288	442,890	460,119
Other General Fund					
Non-Dept'l - Medical Examiner	281,743	238,986	240,975	251,000	251,000
Non-Dept'l - Microfilming	-	65,447	170,884	150,000	156,458
Non-Dept'l - Imaging	-	86,240	-	131,134	-
Non-Dept'l - County Morgue	50,909	52,476	58,505	70,892	71,892
Non-Dept'l - Annual State Audit	78,000	89,559	86,474	90,000	105,000
Non-Dept'l - Wide Area Network	-	237,842	206,021	110,000	-
Non-Dept'l - Criminal Justice Data	-	44,808	42,657	70,000	70,000
Non-Dept'l - NW Regional Council	62,011	62,898	67,133	65,312	66,206
Non-Dept'l - 911	415,399	405,616	475,760	518,521	626,110
Non-Dept'l - Ambulance Services	779,332	855,106	850,288	994,439	1,144,439
Non-Dept'l - Animal Control	282,258	271,350	278,131	300,000	300,000
Non-Dept'l - Capital Acquisitions	118,269	84,846	51,076	52,557	61,500
Misc Non-Departmental	898,117	1,124,107	1,355,908	1,198,717	1,236,435
<i>Total Other General Fund</i>	2,966,038	3,619,281	3,883,812	4,002,572	4,089,040
Transfers to Miscellaneous Funds					
Non-Dept'l - Courthouse Expansion	134,392	-	-	-	-
Non-Dept'l - Treasurer's O&M	-	17,740	-	-	-
Non-Dept'l - ER & R	-	63,500	168,000	-	-
Non-Dept'l - Noxious Weed	51,176	59,000	-	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	185,568	140,240	168,000	59,000	59,000
TOTAL GENERAL FUND	41,696,058	45,621,336	47,949,360	51,037,579	55,728,613



Consolidated Summary

Ongoing Revenues & Expenditures

	Approved Ongoing 2001 Expenditures	Approved Ongoing 2001 Revenues	Operating Surplus (Deficit)
001 General Fund	52,019,804	53,893,659	1,873,855
108 County Road	26,479,547	23,195,440	(3,284,107)
109 Election Reserves	641,427	494,452	(146,975)
114 Veterans Relief	130,428	130,647	219
117 Water Resources	2,336,624	2,008,188	(328,436)
140 Solid Waste	1,136,047	1,039,984	(96,063)
141 WC Convention Center	131,500	90,000	(41,500)
142 Victim Witness	108,642	97,065	(11,577)
148 CERB	177,830	177,830	-
151 Community Development	5,000	-	(5,000)
154 Road Improve #1	21,600	21,861	261
155 Road Improve #2	1,518	1,520	2
159 Road Improve #7	2,168	1,889	(279)
162 Road Improve Guarantee	-	6,000	6,000
165 WC Drug Fund	540,233	356,340	(183,893)
166 Auditor's O&M	16,050	90,000	73,950
167 Emergency Management	374,245	354,407	(19,838)
169 Flood Control Zone	6,376,414	5,401,725	(974,689)
170 Pt. Robert's Fuel Tax	-	20,000	20,000
175 Conservation's Future	75,000	600,000	525,000
180 Lake Management	5,000	1,500	(3,500)
215 1982 Ltd Tax GO Bond	500	-	(500)
219 CRID #9 General Debt	177,830	177,704	(126)
220 LRID #10 General Debt	62,728	48,638	(14,090)
240 1991 Ltd Tax GO Bond	538,000	538,000	-
241 1993 Ltd Tax GO Bond	560,498	560,498	-
242 1997 Ltd Tax GO & Refunding Bond	641,963	641,963	-
243 1998 Ltd Tax GO Bond	258,348	258,348	-
325 1983 Sewer Construction	14,000	800	(13,200)
326 REET	666,393	800,000	133,607
329 LRID #10 Construction Fund	-	480	480
330 Parks Improvement	40,000	3,000	(37,000)
332 Capital Improvement Fund	-	1,560,000	1,560,000
402 Whatcom County Investment Pool	184,744	184,744	-
501 ER&R	7,050,701	6,414,528	(636,173)
507 Administrative Services	11,347,729	11,078,391	(269,338)
16921 Lynden/ Everson Sub-Zone	35,000	28,176	(6,824)
16922 Sumas/ Nooksack / Everson Sub-Zone	40,000	65,390	25,390
16923 Acme/ VanZandt Sub-Zone	38,500	10,052	(28,448)
Total	112,236,011	110,353,219	(1,882,792)

Consolidated Summary continued

**Beginning & Ending
Fund Balances**

	Estimated Beginning Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending Balance
001 General Fund	14,690,786	3,594,745	1,873,855	12,969,896
108 County Road	8,919,936	517,659	(3,284,107)	5,118,170
109 Election Reserves	198,031	-	(146,975)	51,056
114 Veterans Relief	102,862	-	219	103,081
117 Water Resources	567,798	20,000	(328,436)	219,362
140 Solid Waste	1,181,769	(110,000)	(96,063)	1,195,706
141 WC Convention Center	119,070	-	(41,500)	77,570
142 Victim Witness	76,250	-	(11,577)	64,673
148 CERB	61	-	-	61
151 Community Development	5,333	-	(5,000)	333
154 Road Improvement #1	39,685	-	261	39,946
155 Road Improvement #2	2,340	-	2	2,342
159 Road Improvement #7	2,272	-	(279)	1,993
162 Road Improvement Guarantee	108,075	-	6,000	114,075
165 WC Drug Fund	528,478	-	(183,893)	344,585
166 Auditor's O&M	308,376	-	73,950	382,326
167 Emergency Management	58,942	-	(19,838)	39,104
169 Flood Control Zone	8,324,517	60,500	(974,689)	7,289,328
170 Pt. Robert's Fuel Tax	22,076	-	20,000	42,076
175 Conservation's Future	1,787,495	-	525,000	2,312,495
180 Lake Management	27,580	-	(3,500)	24,080
215 1982 Ltd Tax GO Bond	7,124	-	(500)	6,624
219 CRID #9 General Debt	22,209	-	(126)	22,083
220 LRID #10 General Debt	21,673	-	(14,090)	7,583
240 1991 Ltd Tax GO Bond	556	-	-	556
241 1993 Ltd Tax GO Bond	693	-	-	693
242 1997 Ltd Tax GO & Refund Bond	331	-	-	331
243 1998 Ltd Tax GO Bond	10,823	-	-	10,823
325 1983 Sewer Construction	13,119	-	(13,200)	(81)
326 REET	818,539	-	133,607	952,146
329 LRID #10 Construction Fund	8,796	-	480	9,276
330 Parks Improvement	40,000	-	(37,000)	3,000
332 Capital Improvement Fund	230,462	-	1,560,000	1,790,462
402 Whatcom County Investment Pool	78,249	4,350	-	73,899
501 ER&R	12,516,202	10,000	(636,173)	11,870,029
507 Administrative Services	2,211,353	(1,016,060)	(269,338)	2,958,075
16921 Lynden/ Everson Sub-Zone	95,190	-	(6,824)	88,366
16922 Sumas/ Nooksack / Everson Sub-Zone	147,391	-	25,390	172,781
16923 Acme/ VanZandt Sub-Zone	30,391	-	(28,448)	1,943
Total	53,324,833	3,081,194	(1,882,792)	48,360,847

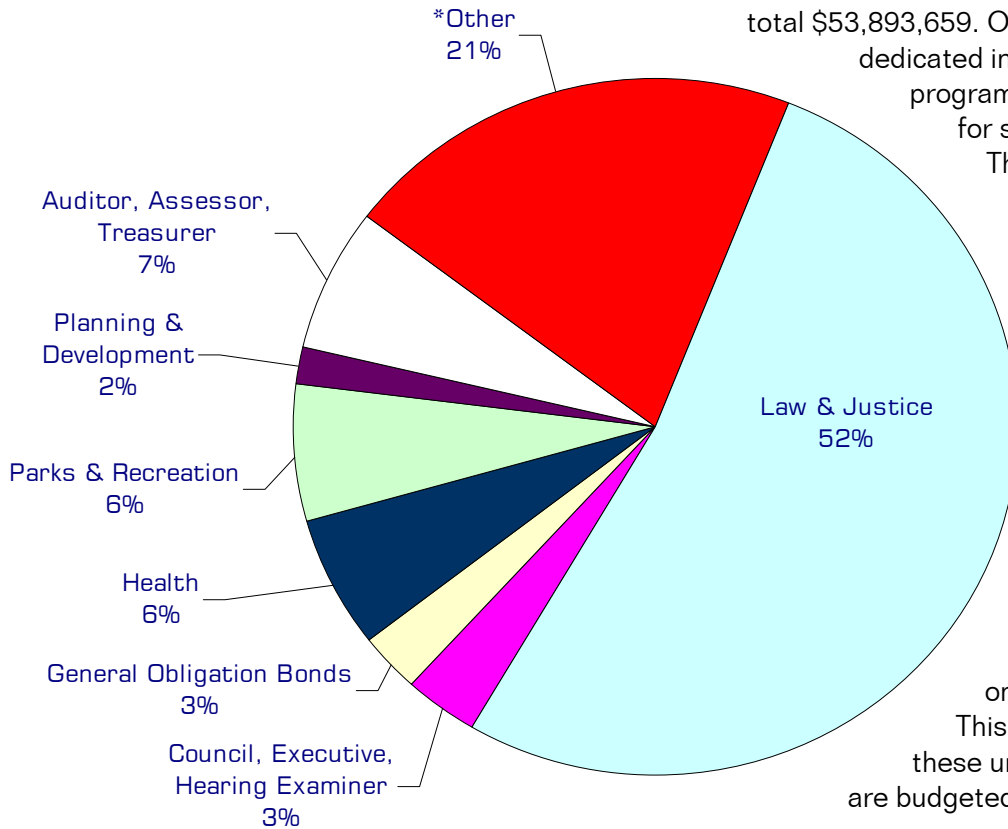
2001 Undedicated General Fund Resources

General Fund Budgeted Revenues

The General Fund's 2001 budgeted revenues total \$53,893,659. Of this, \$18,781,447 is dedicated in some manner to program areas such as charges for services and grants.

The remaining \$35,112,212 is not dedicated to any program area. The General Fund's undedicated resources total \$36,947,166. This amount includes \$35,112,212 of undedicated revenue, together with \$1,834,954 of fund balance that will be used in 2001 to fund onetime expenditures.

This graph shows where these undedicated resources are budgeted.



*Other

Includes Cooperative Extension, Medical Examiner, Microfilming, County Morgue, Annual State Audit, Criminal Justice Data Integration, NW Regional Council, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Miscellaneous Funds.

Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2001 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.

Undedicated General Fund Resources Summary

	Budget 2001 Expense	Budget 2001 Revenue	Budget 2001 Capital	Budget 2001 Undedicated
Law & Justice				
District Court	1,088,667	128,560	-	960,107
District Court Probation	901,350	900,000	-	1,350
Jail	6,716,316	2,806,683	512,100	3,397,533
Juvenile Probation/Detention	3,338,014	933,653	19,790	2,384,571
Prosecuting Attorney	3,236,628	1,122,351	-	2,114,277
Public Defender	1,868,959	43,500	-	1,825,459
Sheriff	7,563,372	1,103,849	256,250	6,203,273
Superior Court	2,931,692	625,318	12,000	2,294,374
Non-Departmental - Emergency Mgmt	109,352	-	-	109,352
<i>Total Law & Justice</i>	27,754,350	7,663,914	800,140	19,290,296
Auditor, Assessor, Treasurer				
Assessor	1,927,900	15,700	26,992	1,885,208
Auditor	885,855	1,258,800	5,300	(378,245)
Non-Departmental - Elections	54,823	-	-	54,823
Treasurer	984,154	73,500	4,000	906,654
<i>Total Auditor, Assessor, Treasurer</i>	3,852,732	1,348,000	36,292	2,468,440
Planning & Development Services				
Plan & Dev Svcs	2,994,834	2,301,116	9,824	683,894
Health				
<i>Health Department</i>	8,816,416	6,574,811	9,990	2,231,615
Parks & Recreation				
<i>Parks Department</i>	3,012,305	619,882	60,000	2,332,423
General Obligation Bonds				
<i>Non-Departmental - GO Bonds</i>	1,074,068	-	-	1,074,068
Council, Executive, Hearing Examiner				
County Council	625,239	5,724	-	619,515
County Executive	423,661	-	-	423,661
Hearing Examiner	143,833	-	-	143,833
<i>Total Council, Executive, Hearing Examiner</i>	1,192,733	5,724	-	1,187,009

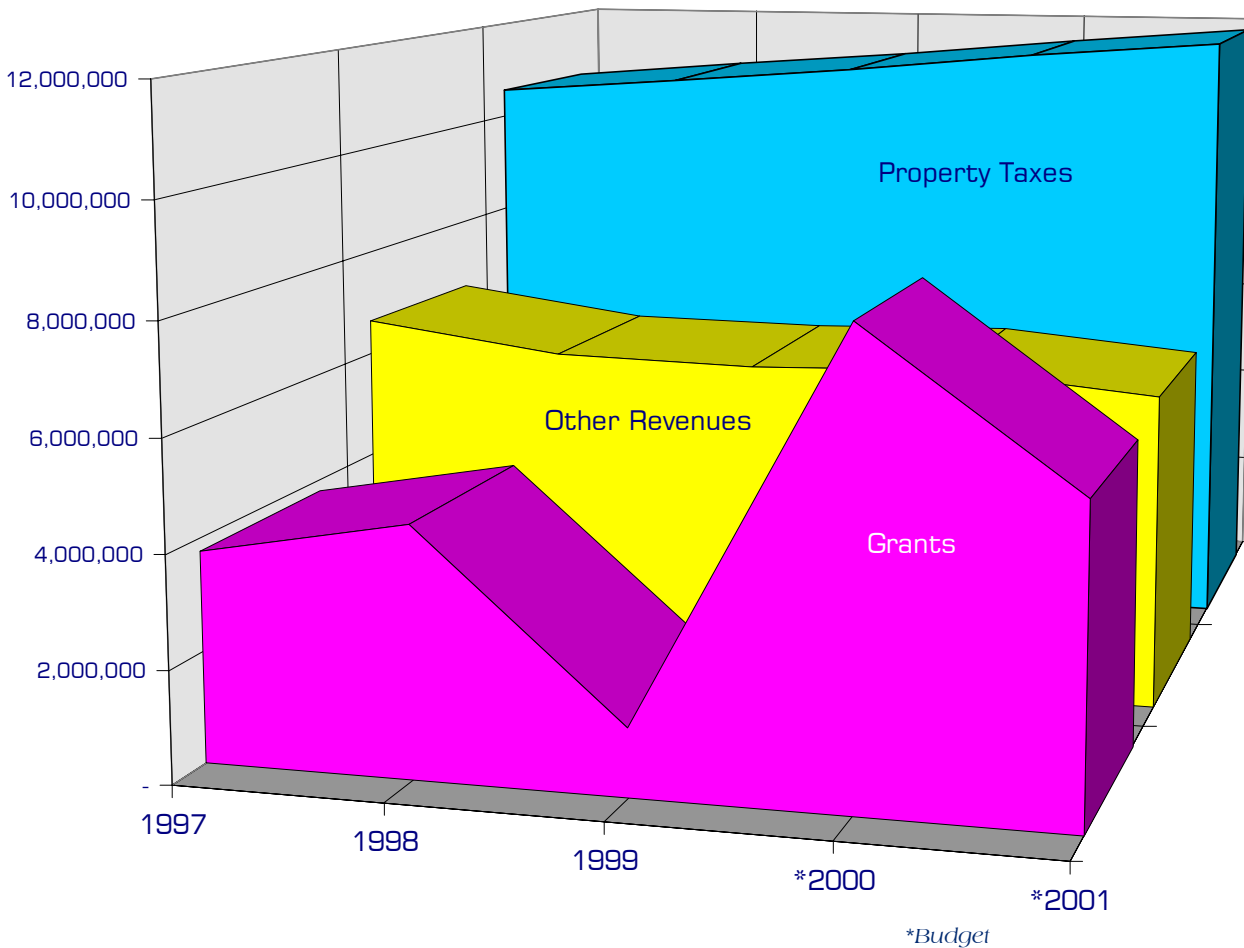
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Undedicated General Fund Resources Summary continued

	Budget 2001 Expense	Budget 2001 Revenue	Budget 2001 Capital	Budget 2001 Undedicated
OTHER				
Cooperative Extension				
<i>Cooperative Extension</i>	460,119	230,000	-	230,119
Other General Fund				
Non-Departmental - Administrative Services	1,645,016	-	-	1,645,016
Non-Departmental - Medical Examiner	251,000	35,000	-	216,000
Non-Departmental - Microfilming	156,458	-	-	156,458
Non-Departmental - County Morgue	71,892	-	-	71,892
Non-Departmental - Annual State Audit	105,000	-	-	105,000
Non-Departmental - Criminal Justice Data Integration	70,000	-	10,000	60,000
Non-Departmental - NW Regional Council	66,206	-	-	66,206
Non-Departmental - 911	626,110	-	-	626,110
Non-Departmental - Ambulance Services	1,144,439	-	-	1,144,439
Non-Departmental - Animal Control	300,000	-	-	300,000
Non-Departmental - Capital Acquisitions	61,500	-	-	61,500
Misc Non-Departmental	2,014,435	3,000	-	2,011,435
<i>Total Other General Fund</i>	6,512,056	38,000	10,000	6,464,056
Transfers to Miscellaneous Funds				
<i>Non-Departmental - Road Fund</i>	59,000	-	-	59,000
<i>Capital Acquisitions</i>	-	-	(926,246)	926,246
TOTAL GENERAL FUND	55,728,613	18,781,447	-	36,947,166



Road Fund Revenues



Road Fund Revenue Sources Notes

Property Tax

The 2001 road fund budget is based on a levy of 100 percent of 2000 taxes. Property tax revenues in 2001 are anticipated to be approximately \$290,000 greater than 2000 property tax revenues.

Other Revenue

“Other Revenue” is expected to be slightly lower in 2001 than 2000. The most significant decrease is in “Intergovernmental Services,” which will be \$349,900 less in the 2001 budget. This decrease is attributable to work done on Lummi Shore Road in 2000. Other decreases include “State Entitlements” for \$47,700.

Road Fund Revenue Sources Notes continued

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 Bridge Replacement Grants, Surface Transportation Program (STP) Grants and Federal Aid - Other for the Lummi Shore

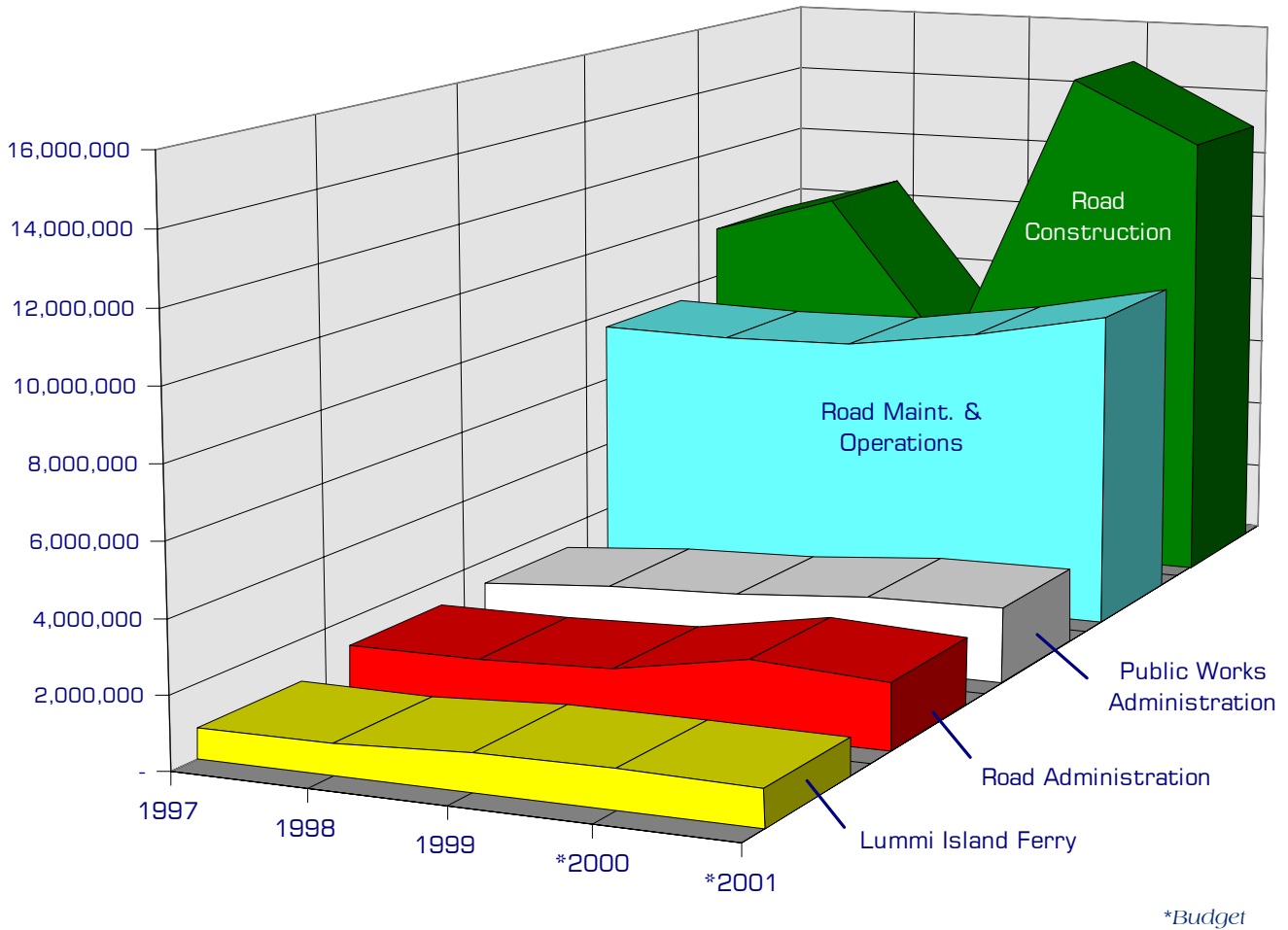
Road construction project. "State Grants" include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts (CAPA) grant.

The 2001 grant budget decreased by \$2,705,000. Most of this decrease is attributable to grant money received for work done on the Lummi Shore Road in 2000.

Road Fund Revenue Sources Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Grants					
4333 Federal Grants-Indirect	1,923,759	2,548,057	738,356	6,268,000	3,574,000
4334 State Grants	1,844,419	1,932,734	482,940	1,982,800	1,971,800
4335 State Shared Revenues	1,858	1,404	1,573	1,400	1,500
<i>Total Grants</i>	3,770,036	4,482,195	1,222,869	8,252,200	5,547,300
Other Revenue					
4312 Timber Harvest Taxes	181,200	359,765	181,173	200,000	200,000
4317 Excise Taxes	28,219	24,851	23,673	20,000	24,000
4322 Non-Bus Licenses & Permits	50,188	43,857	50,596	40,000	50,000
4336 State Entitlements	3,040,306	3,134,526	3,209,534	3,342,000	3,294,300
4338 Intergovernmental Svc	43,342	40,162	54,790	450,000	100,100
4341 General Government	292,073	11,726	29,608	21,000	21,500
4342 Security-Persons & Property	-	-	671	-	-
4344 Transportation	672,572	580,863	603,201	456,000	456,000
4345 Economic Environment	28,325	45,779	58,185	40,000	66,000
4349 Other Interfnd Svc Charges	450,338	536,704	520,731	594,281	612,689
4359 Non-Court Fines-Forfeits	-	1,089	197	-	-
4361 Interest Earnings	51,139	151,324	6,133	3,500	5,500
4362 Rents & Royalties	3,822	3,772	2,388	3,000	3,000
4367 Contribution-Private Source	61,620	146,814	5,480	50,000	50,000
4369 Other Miscellaneous Revenue	134,096	3,312	9,289	5,000	5,000
4395 Disposition of Fixed Assets	-	102,281	-	-	-
8110 State Timber Sales	1,448,337	901,514	1,189,078	900,000	900,000
8301 Operating Transfer In	155,050	60,012	139,800	60,044	60,051
<i>Total Other Revenue</i>	6,640,627	6,148,351	6,084,527	6,184,825	5,848,140
Property Taxes					
4311 Property Taxes	10,554,697	10,858,674	11,140,712	11,510,000	11,800,000
Total Road Fund	20,965,360	21,489,220	18,448,108	25,947,025	23,195,440

Road Fund Expenditures



Road Construction

The cost to design, construct and improve county roads and bridges.

Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility.

Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department.

Road Fund Expenditure Notes

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.

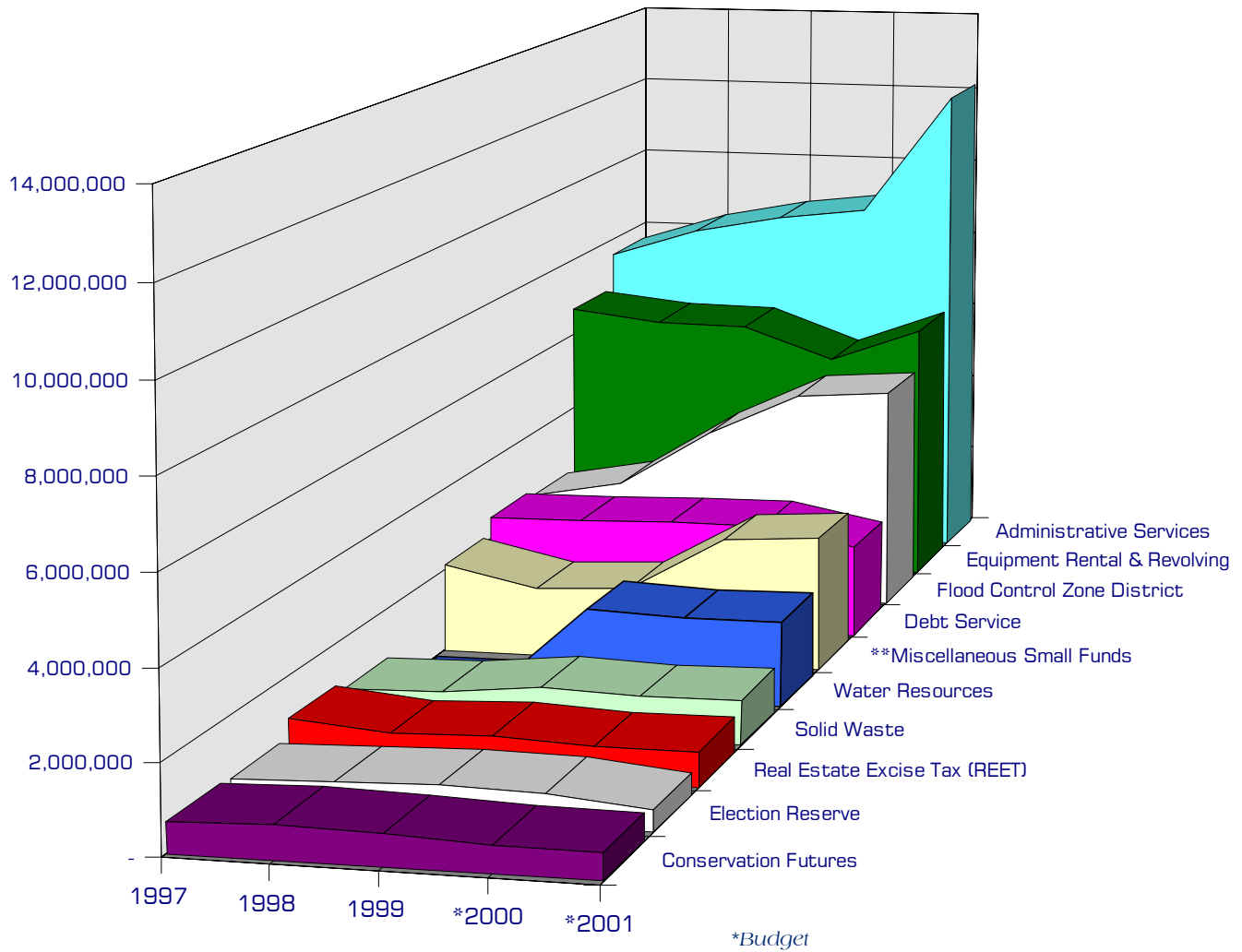
Lummi Island Ferry

The cost of providing ferry service between Lummi Island and Gooseberry Point.

Road Fund Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Public Works Administration	1,335,671	1,627,530	1,740,770	2,060,753	2,111,007
Road Administration	1,264,919	1,261,027	1,411,178	2,041,845	1,848,122
Road Maintenance & Operations	7,631,906	7,556,176	7,649,007	8,215,893	9,005,498
Lummi Island Ferry	848,397	841,766	1,029,124	1,061,318	1,002,579
Road Construction	9,541,305	10,651,692	6,035,292	14,869,065	13,030,000
TOTAL ROAD FUND	20,622,198	21,938,191	17,865,371	28,248,874	26,997,206

Other Funds Revenues



***Miscellaneous Small Funds - see page 63 for list*

Other Funds Revenue Sources Notes

Administrative Services

The Administrative Services Department is an internal service, organized to centralize finance and accounting, information services, facilities maintenance, 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 finance and accounting, information services, and human resources management are distributed based on an administrative cost allocation.

The administrative cost allocation was increased by \$551,748 in 2001. Tort cost allocation was increased \$20,649 for 2001. An operating transfer of \$2,459,109 to the Administrative Services Fund is budgeted in 2001. This transfer will fund the computer revolving account, the building revolving fund, and several onetime repairs to county facilities.

Real Estate Excise Tax (REET) Fund

REET is to account for an excise tax of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds are used for local improvements to lessen the impact of development.

Equipment Rental & Revolving Fund

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. Revenues in 2001 are projected to be \$290,000 over 2000.

Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. Revenues are collected from an excise tax based on parcel value. Flood control assessments were cut in half by the County Council in 1996 and then restored by the County Council in 1999.

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). Funds L.R.I.D. #9 and #10 receive monies from special assessments on the property in those districts.

Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to be the same in 2001.

Election Reserve

This fund is allocated a portion of General Fund revenues. Election Reserve will be allocated \$54,823 in 2001. Revenue generated from election costs will decrease \$42,000 from 2000. Revenue from reimbursement of election costs vary 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.

Other Funds Revenue Sources continued

Miscellaneous Small Funds

Funds with annual expenditures that are typically less than \$500,000. (See page 63 for a list of miscellaneous small funds.)

Conservation Futures Funds

The "Conservation Futures" property tax is 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, farm land and timber land.

Other Funds Revenue Sources Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Administrative Services					
<i>Administrative Services</i>	7,569,385	8,300,343	8,741,969	9,014,772	12,094,451
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,652,859	6,402,829	6,354,529	5,552,152	6,414,528
Flood Control District Fund					
<i>Flood Control District Fund</i>	2,374,655	2,777,877	4,184,741	5,253,856	5,401,725
Solid Waste Fund					
<i>Solid Waste Fund</i>	827,593	881,342	1,096,379	1,003,651	1,039,984
Water Resources					
<i>Water Resources Fund</i>	-	-	2,070,187	1,981,303	2,008,188
Debt Service Funds					
<i>1977 Fair GO Bond</i>	23,459	847	287	-	-
<i>1978 Ltd Tax GO Bond</i>	750	250	-	-	-
<i>1982 WC Ltd Tax GO Bond Fund</i>	184,871	130,485	153,199	399,217	-
<i>1983 WC Ltd Tax GO Bond Fund</i>	3,481	-	-	-	-
<i>CRID #9 Gen Debt Fund</i>	189,157	216,715	203,702	181,416	177,704
<i>LRID #10 Gen Debt Fund</i>	145,811	266,280	58,600	60,862	48,638
<i>1991 Ltd Tax GO Bond</i>	747,982	493,641	519,866	543,400	538,000
<i>1993 Ltd Tax GO Bond</i>	803,227	805,038	804,738	558,238	560,498
<i>1997 Ltd Tax GO Bond</i>	451,614	643,183	643,518	647,913	641,963
<i>1998 Ltd Tax GO Bond</i>	-	6,681	256,424	257,848	258,348
<i>Total Debt Service</i>	2,550,352	2,563,120	2,640,334	2,648,894	2,225,151

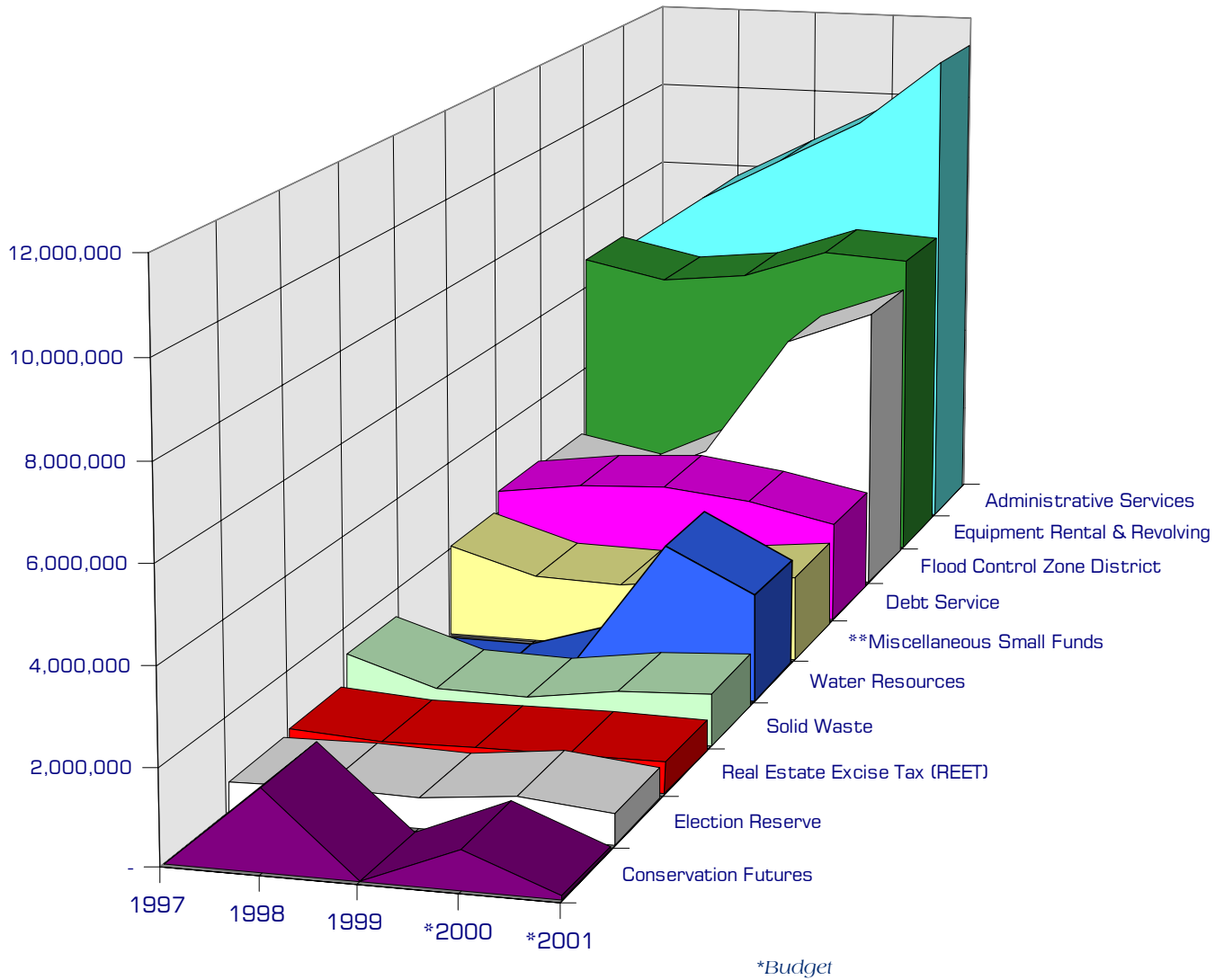
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Other Funds Revenue Sources Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Election Reserve Fund					
<i>Election Reserve Fund</i>	625,623	680,689	750,793	709,480	494,452
Real Estate Excise Tax (REET)					
<i>Real Estate Excise Tax</i>	1,023,354	817,223	889,973	800,000	800,000
Conservation Futures Fund					
<i>Conservation Futures Fund</i>	679,863	759,400	713,385	600,000	600,000
Miscellaneous Small Funds					
Emergency Management	206,333	200,526	219,469	239,269	354,407
County Parks Improvement Fund	3,118	17,128	7,015	3,500	3,000
Victim/Witness Assistance Fund	64,926	100,465	99,665	89,406	97,065
Whatcom County Drug Fund	551,022	419,513	448,763	330,600	356,340
WC Convention Center Fund	87,637	91,004	82,365	90,000	90,000
CERB Fund	265,338	398,240	273,738	177,832	177,830
Road Improvement District #1	22,290	22,465	24,045	21,853	21,861
Road Improvement District #2	1,519	1,545	1,494	1,520	1,520
Road Improvement District #6	-	-	-	-	-
Road Improvement District #7	2,086	1,971	1,976	1,899	1,889
Road Improvement Guarantee	5,029	5,388	5,457	5,000	6,000
Pt Roberts Fuel Tax	50,424	31,196	20,498	20,000	20,000
Lake Management District #1	1,645	3,557	1,374	1,200	1,500
1983 Sewer Construction Fund	2,109	590	662	635	800
LRID #10 Construction Fund	372	399	412	385	480
Auditor's O & M Fund	82,991	101,592	111,946	128,000	90,000
Community Development Fund	517,193	-	-	-	-
Courthouse Expansion Fund	134,392	-	-	-	-
Civic Center Bldg Improvement Fund	-	-	-	-	-
Public Utilities Improvement Fund	-	-	230,462	1,560,000	1,560,000
WC Investment Pool	-	-	-	157,626	184,744
River Improvement	20,371	-	-	-	-
Flood Sub-Zones	-	146,837	117,921	103,618	103,618
Veteran's Relief Fund	122,422	125,149	128,488	143,480	130,647
<i>Total Miscellaneous Small Funds</i>	2,141,217	1,667,565	1,775,750	3,075,823	3,201,701
TOTAL OTHER FUNDS	24,444,901	24,850,388	29,218,040	30,639,931	34,280,180

Note: 1997 onetime bond proceeds of \$2,045,365 in the Courthouse Expansion Fund are not shown here.

Other Funds Expenditures



**Miscellaneous Small Funds - see page 67 for list

Other Funds Expenditures Notes

Administrative Services

The cost of administrative services, centralized finance and accounting, information services, facilities maintenance, human resources and self-insurance functions.

Equipment Rental and Revolving

The cost 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.

Flood Control Zone District

This cost to implement and oversee the river improvement program and flood hazard management program.

Debt Service

Costs for payment of general long-term debt principal, assessment debt, interest and related costs.

Miscellaneous Small Funds

Costs for various small funds. See page 67 for list.

Water Resources Fund

The cost to administer and coordinate water resource related activities in the county.

Solid Waste Management

The cost to provide solid waste services to the residents of Whatcom County.

Real Estate Excise Tax (REET)

There is an excise tax of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds are used for local improvements to lessen the impact of development.

Election Reserve

The cost of providing elections.

Conservation Futures

Money from this fund comes from a real property tax levy applied to all taxable real property within Whatcom County. Expenditures in this fund are utilized 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.

Other Funds Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Administrative Services					
<i>Administrative Services</i>	6,371,266	7,716,970	8,756,928	9,775,857	11,347,729
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,674,859	6,293,661	6,494,616	7,155,692	7,060,701
Flood Control District Fund					
<i>Flood Control District Fund</i>	2,412,663	2,014,572	2,933,484	5,681,703	6,436,914
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,396,859	781,183	759,913	1,030,232	1,136,047
Water Resources					
<i>Water Resources Fund</i>	-	-	621,017	3,317,586	2,356,624
Debt Service Funds					
1977 Fair GO Bond	25,802	-	-	-	-
1978 Ltd Tax GO Bond	15,100	15,375	-	-	-
1982 WC Ltd Tax GO Bond Fund	156,536	152,703	153,240	399,217	500
1983 WC Ltd Tax GO Bond Fund	-	-	-	-	-
CRID #9 Gen Debt Fund	265,338	398,240	273,738	177,832	177,830
LRID #10 Gen Debt Fund	45,527	245,590	231,299	66,500	62,728
1991 Ltd Tax GO Bond	747,391	493,228	519,960	543,400	538,000
1993 Ltd Tax GO Bond	803,342	805,203	804,828	558,238	560,498
1997 Ltd Tax GO Bond	451,375	643,387	643,221	647,913	641,963
1998 Ltd Tax GO Bond	-	-	251,781	257,848	258,348
<i>Total Debt Service</i>	2,510,411	2,753,726	2,878,067	2,650,948	2,239,867
Election Reserve Fund					
<i>Election Reserve Fund</i>	630,734	667,002	633,871	838,976	641,427
Real Estate Excise Tax					
<i>Real Estate Excise Tax</i>	750,000	621,562	648,379	672,983	666,393
Conservation Futures					
<i>Conservation Futures Fund</i>	-	1,697,673	16,594	825,000	75,000

continued on next page

Other Funds Expenditures Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Miscellaneous Small Funds					
Emergency Management	179,132	240,425	238,591	315,084	374,245
County Parks Improvement Fund	36,948	24,612	18,933	50,000	40,000
Victim/Witness Assistance Fund	109,538	105,544	90,758	101,656	108,642
Whatcom County Drug Fund	290,774	381,073	375,654	495,817	540,233
WC Convention Center Fund	128,325	104,525	102,525	111,000	131,500
CERB Fund	265,338	398,241	273,737	177,832	177,830
Road Improvement District #1	21,082	20,757	20,563	21,882	21,600
Road Improvement District #2	888	1,447	1,430	1,554	1,518
Road Improvement District #7	2,125	2,084	2,057	2,187	2,168
Pt Roberts Fuel Tax	52,861	-	53,400	-	-
Lake Management District #1	54	89	371	5,000	5,000
1983 Sewer Construction Fund	-	-	-	13,005	14,000
LRID #10 Construction Fund	-	-	-	8,674	-
Auditor's O & M Fund	297,588	24,487	36,442	32,350	16,050
Community Development Fund	508,000	19,000	17,000	5,000	5,000
Courthouse Expansion Fund	51,058	-	-	-	-
Public Utilities Improvement Fund	-	-	-	-	-
WC Investment Pool	-	-	-	157,626	189,094
River Improvement	-	43,459	-	-	-
Flood Sub-Zones	-	-	62,956	47,000	113,500
Veteran's Relief Fund	102,018	118,962	140,565	130,428	130,428
<i>Total Miscellaneous Small Funds</i>	<i>2,045,729</i>	<i>1,484,705</i>	<i>1,434,982</i>	<i>1,676,095</i>	<i>1,870,808</i>
TOTAL OTHER FUNDS	22,792,521	24,031,054	25,177,851	33,625,072	33,831,510

Whatcom County Work Force History - 1997 to 2001

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the last five years. During this period, the county has added a total of 88.4 FTE’s. This is an overall increase of 12.6%, or an average of 3% per year.

Grants and other offsetting revenues fund many of the positions added since 1997. The 2001 budget authorizes 791.94 FTE positions. Of these, 164 are funded fully or in part by external sources.

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

Department	1997	1998	1999	2000	2001	Change from 1997 to 2001
Administrative Services	48.25	50.75	50.75	52.25	59.25	11.00
Assessor	30.00	30.00	30.00	30.00	30.00	-
Auditor	18.00	18.00	18.00	18.00	18.00	-
Cooperative Extension	7.79	6.79	7.79	3.79	3.79	(4.00)
County Council	9.10	8.50	8.50	8.50	9.50	0.40
County Executive	4.50	5.50	5.50	4.50	4.50	-
District Court Probation	13.40	13.40	13.40	13.40	14.00	0.60
District Court	15.00	15.00	15.00	15.00	16.00	1.00
Health Department	78.90	78.40	80.40	82.60	82.85	3.95
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	-
Jail	50.00	56.00	58.00	58.00	63.00	13.00
Juvenile Court Administration	41.00	46.50	47.50	45.25	45.25	4.25
Parks & Recreation	30.00	32.55	33.15	33.15	33.55	3.55
Planning & Development Services	42.00	44.75	44.75	46.75	46.75	4.75
Prosecuting Attorney	42.50	45.50	45.50	45.50	45.50	3.00
Public Defender	22.00	22.00	25.00	25.00	26.00	4.00
Public Works	135.00	139.50	146.00	149.00	155.00	20.00
Sheriff	75.00	80.00	82.00	82.00	91.00	16.00
Superior Court	25.60	26.62	30.00	30.00	31.50	5.90
Treasurer	14.50	14.50	15.50	15.50	15.50	1.00
Total Whatcom County FTE's	703.54	735.26	757.74	759.19	791.94	88.40

Whatcom County and Long Term Debt

Whatcom 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.

This section provides a summary of the following:

- ▼ Actual Long Term Debt
- ▼ Debt Capacity Limits
- ▼ General Obligation Bonds
- ▼ Contracts & Capital Leases
- ▼ Special Assessment Debt for Road Improvements
- ▼ Significant Long-Term Debt Transactions in 2000

Debt Capacity Limited by State Law

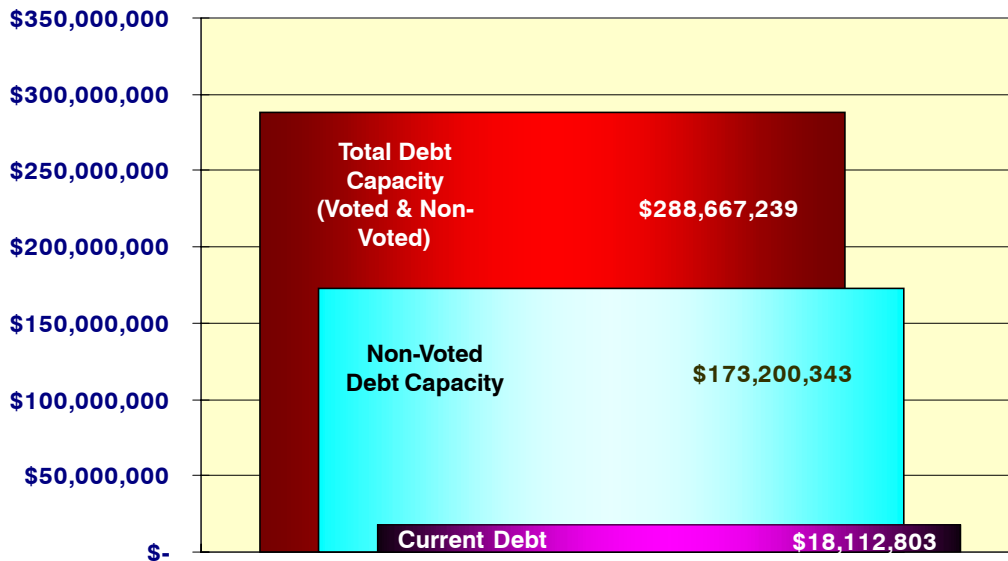
The amount of long term debt that we can incur is limited by state statute. Washington’s statutory limitation on non-voted general obligation debt for counties is one and one half percent of the assessed value of all taxable property within the county at the time of issuance. Voter approval is required 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, the 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 2001 tax year is \$11,546,689,565. This provides a non-voted general obligation debt capacity of \$173,200,343. Of this borrowing capacity, we have utilized \$18,112,803. There is unused non-voted debt capacity of \$155,087,540 available. Our total voted and non-voted general obligation debt capacity is \$288,667,239, leaving an unused voted and non-voted capacity of \$270,554,436. The graph below illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

Current Debt and Estimated Debt Capacity



See table on facing page for calculation.

Estimated Legal Debt Capacity Calculation

Assessed Value (2001 Tax Year) \$ 11,546,689,565

Limited Tax General Obligation Debt Capacity (Non-voted)

1 1/2% of Assessed Value	\$	173,200,343
Less: Outstanding Limited Tax General Obligation Bonds	\$	(18,035,000)
Less: Purchase Agreements	\$	(145,476)
Plus: Cash and Investments in Debt Service Funds	\$	67,673
Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)	\$	155,087,540

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

2 1/2% of Assessed Value	\$	288,667,239
Less: Outstanding Unlimited Tax General Obligation Bonds	\$	-
Less: Outstanding Limited Tax General Obligation Bonds	\$	(18,035,000)
Less: Purchase Agreements	\$	(145,476)
Plus: Cash and Investments in Debt Service Funds	\$	67,673
Remaining Capacity: Voted & Non-voted	\$	270,554,436

General Obligation Bonds, Contracts and Capital Leases

General Obligation Bonds

The county issued general obligation bonds in the amount of \$10,750,000 in 1991 to finance the remodeling of the county courthouse. Interest on these bond issues range from 5.0-7.0% with final maturity in 2011. This bond issue was partially refunded in 1997 and the balance outstanding at December 31, 2000 was \$500,000. These bonds will be repaid from general fund revenues.

In 1993, the county issued \$8,400,000 (interest rate 5.75-6.00%) in general obligation bonds for additional financing of an addition to the Whatcom County courthouse. This debt issue matures in full in 2012. As of December 31, 2000, outstanding bonds totaled \$4,870,000. Repayment will be made from general fund revenues.

The county issued general obligation bonds in the amount of \$9,990,000 in 1997 to refinance 1991 issue of bonds for the remodeling of the county courthouse and 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 general fund revenues. The balance outstanding as of December 31, 2000 was \$9,535,000.

In 1998, the county issued \$3,360,000 in general obligation bonds to payoff an interfund loan for the purchase of the Civic Center Building. Interest rate on these bonds range from 3.75%-4.7% with final maturity in 2018. Repayment will be made from general fund revenues. As of December 31, 2000, outstanding bonds totaled \$3,130,000.

Contracts and Capital Leases

In January 1998, we entered into two lease purchase agreements for upgrades to the central computer system. The first obligation of \$71,701 carries an interest rate of 5.64% and requires monthly payments of \$1,375.11 for five years. The second obligation of \$228,572.50 also carries an interest rate of 5.64% with monthly payments of \$4,381.95 for five years.

The balance of the two obligations will be paid in full March of 2003. At December 31, 2000, the balance of the two lease agreements was \$145,476.

Special Assessment Debt for Road Improvements

Debt service requirements for special assessment bonds will be met by the collection of assessments receivable that have been levied against property owners. The assessments are liens against the property and subject to foreclosure.

Road Improvement District #9 (RID 9) debt represents loans from Washington Community Economic Revitalization Board for road, water and sewer improvements to an area within Whatcom County known as Cordata Business Park. In November 1987, the county formed Road Improvement District #9 and levied assessments to service these loans.

The special assessment debt balance is

payable from assessments receivable until maturity in the year 2006. On December 31, the outstanding loan balance was \$810,328.

Road Improvement District #10 (RID 10) was created in 1989 to fund improvements to Horton Road which is located in the Cordata development. Road improvement district anticipation notes were issued in 1991 in the amount of \$1,043,674 (interest rate 5.5-7.6%) to fund the construction of this project. This debt is to be secured by assessments on the properties benefited. The balance outstanding as of December 31, 2000 was \$165,000.

The annual requirements to amortize outstanding debt, including interest, are as follows:

	General Obligation Bonds	Lease Purchase Agreements	Total General Obligation Debt	Special Assessment Debt
2001	1,996,808	69,085	2,065,893	190,357
2002	2,003,073	69,085	2,072,158	190,357
2003	1,998,493	17,049	2,015,542	190,357
2004	2,010,343	-	2,010,343	215,357
2005	1,998,135	-	1,998,135	227,926
2006 & beyond	14,716,836	-	14,716,836	222,606
Total Debt Service	24,723,688	155,219	24,878,907	1,236,960
Interest	6,688,688	9,743	6,698,431	261,632
Principal	18,035,000	145,476	18,180,476	975,328

In proprietary funds, unamortized debt issue costs and bond discount are recorded as deferred charges. Annual interest expense is increased by amortization of debt costs and discount.

On December 31, 2000, the county had \$67,673 available in debt service funds to service the general bonded debt. In addition, \$58,637 was available to service road improvement district debt.

A road improvement district guaranty fund has been established to set aside a reserve to meet debt service requirements on road improvement district debt in the event that assessment collections are insufficient. This reserve is funded by an assessment against road improvement district funds as they are established. On December 31, 2000, a reserve of \$107,591 was available in the Road Improvement District Guaranty Fund.



Whatcom County and Capital Planning

The following text and tables are extracted from Chapter 2 of the Draft Six-Year Capital Improvement Program 2001-2006, Whatcom County Comprehensive Plan, Appendix F (November 2000). Original document chapter headings, map and appendix references are not shown here. Please contact the Whatcom County Planning and Development Services if you would like to obtain a full copy of this plan.

Draft Six-Year Capital Improvement Plan 2001 - 2006

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 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

Our capital facilities plan includes the following five items, which are required under the Growth Management Act.

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 is available to the public at the Whatcom County Council office and at Whatcom County's Planning and Development Services offices.

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 2006. For example, the adopted level of service for developed parkland is 9.6 acres for every 1,000 people living in Whatcom County. The county is expected to grow to about 184,230 people by the year 2006. Therefore, a total of 1,769 acres of parkland would be needed by the year 2006 to

Draft Six Year Capital Improvement Program 2001-2006 continued

maintain the adopted level of service. Since we already have 1,594 acres of developed parkland, about 175 additional acres would be needed six years from now (in 2006) 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 on the following pages.

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 2000 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 2000 Final Budget, the county's unused long-term debt capacity is \$144,768,754 (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.

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.

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.

Alternative Projects

When the Six-Year Capital Improvement Program was being reviewed last year, 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.

Master Planning

The county administration intends to engage in a master planning process in the near future in order to achieve a more objective assessment of actual needs for county facilities. The master plan will provide a comprehensive review of capital facility needs over a 10 to 20 year time frame.

Draft Six Year Capital Improvement Program 2001-2006 continued

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 the Consolidated Services Building that would be located at the campus at the corner of Smith Rd. and Northwest Drive. This building would provide space for a number of county functions. The table below is intended to provide an overall view of the county functions that this building would contain.

Function	Square Feet
Office space that serves the entire county (including people in cities)	21,050
Office space that serves unincorporated areas only	20,950
Sheriff's Office	12,000
Emergency Management/EOC	9,000
Total	63,000

Draft Six-Year Capital Improvement Plan 2001 - 2006 continued

Parks, Trails, and Activity Centers

PARKS**Existing Park Facilities**

The 2000 inventory of county parks shows a total of 1,594.50 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	8.17
2	Lighthouse Marine Park	21.66
3	Semiahmoo Park	20.27
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	346.00
8	Northwest Soccer Park & Northwest Baseball/Softball Complex	35.00
9	Alderwood Property	.50
10	Bayview Marine	2.15
11	Teddy Bear Cove	9.50
12	Chuckanut Mountain Property	140.00
13	Pine & Cedar Lakes	157.00
14	Lummi Island Stairway	.01
15	Samish Park	39.00
16	Squires Lake Park	84.00
17	Ted Edwards Park	3.68
18	Lake Whatcom Property North	193.54
19	Park Headquarters	4.75
20	Silver Lake Park	411.00
21	Maple Beach Park	.50
	Total	1,594.50

Draft Six Year Capital Improvement Program 2001-2006 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 175 acres of developed/usable parkland would be needed by the year 2006 to serve the people of Whatcom County.

Proposed Park Improvement Projects

Four park improvement projects are proposed to provide additional developed and/or usable park

space to meet the anticipated need by the year 2006 (not including the alternative projects). These projects would add 185 to 190 acres of developed and/or usable park space in Whatcom County as shown below.

Financing for Park Improvement Projects

The total cost of the four proposed park improvement projects is approximately \$360,000 over the six-year planning period. These costs would be paid for through the Nettet Foundation, the General Fund, and donations from the Whatcom Parks and Recreation Foundation as shown below.

Park Improvement Projects, 2001-2006

Site No.	Project	Acres	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Total Cost	Funding Source
22	Nettet Farm	106	\$75,000	\$75,000	\$30,000	\$10,000	\$10,000	0	\$200,000	Nettet Foundation
23	East Acme Farm	25-30 ¹	0	\$5,000	\$25,000	0	0	0	\$30,000	General Fund
24	Dittrich Park	24	\$15,000	\$15,000	\$15,000	\$15,000	\$12,500	\$27,500	\$100,000	Donations from Whatcom Parks & Recreation Foundation (\$75,000) and General Fund (\$25,000)
25	Cherry Point Industrial Area Access	30	\$5,000	\$10,000	\$10,000	\$5,000	0	0	\$30,000	General Fund
Total		185 to 190	\$95,000	\$105,000	\$80,000	\$30,000	\$22,500	\$27,500	\$360,000	N/A

¹ The total size of the East Acme Farm site is 282 acres. However, it is anticipated that only 25-30 acres will be developed as usable park space within the six-year planning period.

Draft Six Year Capital Improvement Program 2001-2006 continued

Alternative Projects, 2001-2006

Site No.	Project	Acres	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Total Cost	Funding Source
N/A	Goodyear Nelson Site	25-30 ¹	0	\$5,000	\$25,000	0	0	0	\$30,000	General Fund
N/A	Deming Homestead Eagle Watching Park	14	\$1,000	\$500	\$500	\$500	\$500	\$500	\$3,500	General Fund
Tot	N/A	39-44	\$1,000	\$5,500	\$25,500	\$500	\$500	\$500	\$33,500	N/A

¹ The total size of the Goodyear Nelson site is 310 acres. However, only 25-30 acres would be developed as usable park space within the six-year planning period. This would be as an alternative to developing the East Acme Farm site.

TRAILS

Existing Trails

Whatcom County currently has 42.45 miles of trails in various locations throughout the county.

Site No.	Trail Name	Miles
1	North Lake Whatcom Trail	3.1
2	Interurban Trail	5.9
3	North Lost Lake Trail	4.6
4	Teddy Bear Cove Trail	0.9
5	Pine and Cedar Lakes Trail	3
6	Hemlock Trail	3
7	Squires Lake Trails	3.7
8	Samish Park Trails	2
9	Semiahmoo Park Trails	2.4
10	Lighthouse Marine Park Trail	0.5
11	Silver Lake Park Trails	3.1
12	Hovander Homestead Park Trails	2.6
13	Tennant Lake Marsh Boardwalk	1.4
14	Northwest Complex Trail	0.25
15	Canyon Lake Creek Community Forest Trail	6
	Total	42.45

Future Trail Needs

A level of service of .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 96 miles of trails would be needed by the year 2006 to serve the people of Whatcom County.

Trail Improvement Projects

Five improvement projects are proposed to provide additional trails to meet the anticipated need by the year 2006 (not including the alternative projects). These projects would add 103.17 miles of trails in Whatcom County.

Financing for Trail Improvement Projects

The total cost of the five proposed trail improvement projects is approximately \$752,000 over the six-year planning period. These costs would be paid for through Conservation Futures, the General Fund, and the Whatcom Land Trust as shown on the facing page.

Draft Six Year Capital Improvement Program 2001-2006 continued

Trail Improvement Projects, 2001-2006

Site No.	Project	Acres	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Total Cost	Funding Source
16	Bay to Baker Trail	67	0	\$125,000	\$150,000	\$100,000	\$100,000	\$25,000	\$500,000	Conservation Futures (\$300,000) and General Fund (\$200,000)
17	Chuckanut Mountain Trails	30	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0	\$15,000	General Fund
18	North Lake Whatcom Trail Extension	0.17	0	\$200,000	0	0	0	0	\$200,000	Conservation Futures
19	Canyon Lake Creek Community Forest Trail Extension	5	0	\$30,000	0	0	0	0	\$30,000	Whatcom Land Trust
20	Goodyear /Nelson Trail	1	0	\$7,000	0	0	0	0	\$7,000	General Fund
Tot.	N/A	103	\$3,000	\$365,000	\$153,000	\$103,000	\$103,000	\$25,000	\$752,000	N/A

Alternative Projects, 2001-2006

Site No.	Project	Acres	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Total Cost	Funding Source
N/A	Nessett South Fork Nooksack River Trail	4.5	\$0	\$7,000	\$3,000	\$0	\$0	0	\$10,000	General Fund (\$5,000) Land Trust (\$5,000)
N/A	Coast Millennium Trail	10 to 12 ¹	\$15,000	\$20,000	\$50,000	\$50,000	\$50,000	\$15,000	\$200,000	Conservation Futures (\$100,000) Grants (\$100,000)
Tot.	N/A	14.5 to 16.5	\$15,000	\$27,000	\$53,000	\$50,000	\$50,000	\$15,000	\$210,000	N/A

¹ 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 will be approximately 10-12 miles.

Draft Six Year Capital Improvement Program 2001-2006 continued

ACTIVITY CENTERS

Existing Activity Centers

Whatcom County currently operates 11 activity centers that provide a variety of year-round programs for various age groups.

Site No.	Trail 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

Financing for Activity Center Improvement Projects

No activity center improvement projects are proposed within the six-year planning period.

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, 11 centers would be needed by the year 2006 to serve the people of Whatcom County. Since 11 such centers already exist, no more will be needed within the six-year planning period.

Proposed Activity Center Improvement Projects

No activity center improvement projects are proposed within the six-year planning period.

Draft Six Year Capital Improvement Program 2001-2006 continued

Office Space That Serves the Entire County

Existing Office Space that Serves the County-Wide Population

The 2000 inventory of county government office space that serves, at least in some capacity, the population of the entire county is 138,342 square feet at five locations.

Site No.	Name	Square Feet
1	County Courthouse (311 Grand Ave.) Administrative Services – 11,003 s.f. Assessor – 4,800 s.f. Assigned Counsel – 605 s.f. Auditor – 7,585 s.f. County Council – 6,117 s.f. District Court – 11,445 s.f. Executive – 2,425 Juvenile – 25,977 s.f. Law Library – 2,125 s.f. Prosecuting Attorney – 8,440 Public Defender 4,380 s.f. Superior Court – 18,147 s.f. Treasurer – 4,270 s.f.	107,319
2	509 Girard St. Health & Human Services Dept.	11,836
3	Forest St. Annex (1000 North Forest St.) Cooperative Extension – 4,832 s.f. Health and Human Services – 2,738 s.f. Public Works (Water Resources) – 1,822 s.f.	9,392
4	1500 N. State Street (leased space) Health and Human Services	7,685
5	3373 Mt. Baker Highway Parks & Recreation	2,110
	Total	138,342

Future Office Needs to Serve the County-Wide Population

A level of service of .71 square feet of office space per capita was adopted in the Whatcom

County Comprehensive Plan. Even with projected population growth in Whatcom County, the existing office space would be adequate to serve the people of Whatcom County over the next six years. 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 45,050 square feet of office space to serve the entire population of Whatcom County, as shown on the following page.

If the existing Forest St. Annex (1000 North Forest St.), the county Health Department space (509 Girard St. and 1500 N. State St.), and the Parks & Recreation building (3373 Mt. Baker Highway) were no longer used for county offices, the net increase would be 14,027 square feet.

Financing for Office Space Improvement Projects Serving County-Wide Population

The overall cost of the Consolidated Services Building is \$5,950,000, 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 on the following page.

Draft Six Year Capital Improvement Program 2001-2006 continued

**Office Space Improvement Projects to Serve County-Wide,
2001-2006**

Site No.	Project	Acres	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Total Cost	Funding Source
6	County Health Center Building	24,000	\$850,000	\$0	\$0	\$0	\$0	0	\$850,000	Bond Proceeds
7	Consolidated Services Building Parks - 7,000 s.f Cooperative Extension - 7,100 s.f Other - 6,950 s.f.	21,050 ¹	\$100,000	\$850,000	\$5,000,000	0	0	0	\$5,950,000	Bonds
Tot.	N/A	45,050	\$950,000	\$850,000	\$5,000,000	0	0	0	\$6,800,000	N/A

¹The overall size of the Consolidated Services Building is planned for approximately 63,000 square feet. However, only 21,500 square feet would be utilized for office space that serves the county-wide population.

Draft Six Year Capital Improvement Program 2001-2006 continued

Office Space That Serves Unincorporated Areas

Existing Office Space Serving Unincorporated Areas

The 2000 inventory of county government office space that serves only the unincorporated areas of Whatcom County (that doesn't serve city residents) is 24,008 square feet at three locations.

Site No.	Name	Square Feet
1	Northwest Annex (5280 & 5256 Northwest Dr.) Planning and Development Services - 10,863 s.f. Public Works - 9,174 s.f.	20,037
2	316 Lottie St. Public Works	3,696
3	County Courthouse (311 Grand Ave.) Hearing Examiner	275
	Total	24,008

Future Office Needs to Serve Unincorporated Areas

A level of service of .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 14,025 square feet of office space would be needed by the year 2006 to serve the people of Whatcom County.

Proposed Office Space Improvement Projects Serving Unincorporated Areas

One improvement project, the Consolidated Services Building, is proposed to provide additional square footage to meet the anticipated

need by the year 2006. This project would add approximately 20,950 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 the Consolidated Services Building is \$5,950,000. However, only a portion of this building would be devoted to government office space serving unincorporated areas.

Office Space Improvement Projects to Serve Unincorporated Areas, 2001-2006

Site No.	Project	Square Feet	Total Costs and Funding Source
4	Consolidated Services Building Public Works - 20,000 s.f. Hearing Examiner - 950 s.f.	20,950 ¹	See p. 77 for total costs and funding sources

¹The overall size of the Consolidated Services Building is planned for approximately 63,000 square feet. However, only 20,950 square feet would be utilized for office space that serves the unincorporated population of Whatcom County.

Draft Six Year Capital Improvement Program 2001-2006 continued

Sheriff's Office

Existing Sheriff's Office Space

The 2000 inventory of Sheriff facility space is 19,002 square feet serving the unincorporated population.

Site No.	Site Name	Square Feet
1	Public Safety Building	9,473
2	401 Grand Ave.	6,353
3	Point Roberts Facility	3,176
	Total	19,002 ¹

¹ The Sheriff's Office also has a 4,032 square foot building adjacent the Central Shop that is used for evidence processing and the storage of vans, boats, and evidence.

Future Sheriff's Office Needs

A level of service of .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 387 square feet of office space would be needed by the year 2006 to serve the people of Whatcom County.

Proposed Sheriff's Office Improvement Projects

One Sheriff's Office improvement project is proposed to meet the anticipated need by the year 2006 and beyond. This project would add 12,000 additional square feet of space in the Consolidated Services Building to house Sheriff patrol offices.

Financing for Sheriff's Office Improvement Projects

The total cost of the Consolidated Services Building is \$5,950,000. However, only a portion of

this addition would be devoted to serving Sheriff's office space.

Sheriff's Office Improvement Projects, 2001-2006

Site No.	Project	Square Feet	Total Costs and Funding Source
4	Consolidated Services Building	12,000 ¹	See p. 77 for total costs and funding sources

¹ The overall size of the Consolidated Services Building is planned for approximately 63,000 square feet. However, only 12,000 square feet would be utilized for Sheriff's office space.

Draft Six Year Capital Improvement Program 2001-2006 continued

Emergency Management /Emergency Operations Center (EOC)

Existing Emergency Management/EOC Space

The Emergency Management/Emergency Operations Center (EOC), which serves the entire population of Whatcom County, presently occupies 1,916 square feet in the basement of the county courthouse.

Site No.	Site Name	Square Feet
1	Whatcom County Courthouse (311 Grand Ave.)	1,916

Future Emergency Management/EOC Needs

A level of service of .011 square feet of emergency management/EOC space per capita was adopted in the Comprehensive Plan. With projected population growth, 111 additional square feet would be needed to serve the people of Whatcom County by the year 2006.

This space serves two purposes: as daily office space for Emergency Management and, during an actual emergency, as an EOC. The Deputy Director of Emergency Management/EOC indicated that the existing facility is inadequate to function as an EOC during an emergency, when it 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. The Federal Emergency Management Agency (FEMA) guidelines recommend an emergency facility of 7,000 square feet for a county of 150,000. The Deputy Director of Emergency Management/

EOC indicated that 7,000 square feet would, in fact, be adequate to serve the anticipated population of Whatcom County in the year 2006.

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 2006 and beyond. This project would allocate 9,000 square feet of space in the Consolidated Services Building to house Emergency Management/EOC, as shown below.

Financing for Emergency Management/EOC Improvement Projects

The total cost of the Consolidated Services Building is \$5,950,000. However, only a portion of this addition would be devoted to serving Emergency Management/EOC.

Emergency Management/EOC Improvement Projects, 2001-2006

Site No.	Project	Square Feet	Total Costs and Funding Source
2	Consolidated Services Building	9,000 ¹	See p. 77 for total costs and funding sources

¹The overall size of the Consolidated Services Building is planned for approximately 63,000 square feet; however, only 9,000 square feet would be utilized for Emergency Management/EOC space.

Draft Six Year Capital Improvement Program 2001-2006 continued

Jails

Existing Jail Facilities

The existing county jail was designed for 148 beds, although it currently has 245 beds due to double bunking. Additionally, the jail is currently not in compliance with the Uniform Building Code for double bunking, although measures are being formulated to bring it into compliance. Whatcom County also regularly contracts for 40 work release beds from Security Specialists Plus (SSP) Legal Support Services. Ten additional beds are available at this site, and are used on occasion for an extra fee. The jail is located in the Public Safety Building next to the county courthouse in downtown Bellingham and the SSP facility is located in the Bakerview Rd. industrial area.

Existing Jail Beds

Site No.	Name	Beds
1	Public Safety Building	245
2	Security Specialists Plus Facility	40
	Total	285

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 262 beds would be needed by the year 2006 to comply with the adopted level of service.

Proposed Jail Improvement Projects

While the county is currently meeting its adopted level of service for jail beds, there is concern about the space provided to serve the jail population. Because of this, a correction facility has been included in the capital improvement program approved under Section 6.30 of the County Charter for the last three years. Additionally, the Whatcom County Law & Justice Plan Phase II Report (June 2000) recommends constructing a new correction facility. Therefore, a minimum/medium security correction facility is included in this capital improvement program. However, a location for the facility has not yet been determined.

Financing for Jail Improvement Projects

The total cost of the proposed correction facility is approximately \$8,000,000. These costs would be paid for through bonds.

Jail Improvement Projects to Serve County-Wide, 2001-2006

Site No.	Project	Beds	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Total Cost	Funding Source
N/A	Minimum /Medium Security Corrections Facility	290	\$250,000	\$3,500,000	\$4,250,000	\$0	\$0	\$0	\$8,000,000	Bonds

Draft Six Year Capital Improvement Program 2001-2006 continued

Juvenile Detention

Existing Juvenile Detention Facilities

The 2000 inventory of county juvenile facilities includes 31 beds serving the county-wide population. The juvenile detention facility is located on the sixth floor of the county courthouse at 311 Grand Avenue.

Site No.	Name	Beds
1	County Courthouse – 311 Grand Ave.	31 ¹

¹ There is one additional bed used for short periods of isolation for behavior modification, but this bed is not used to provide housing for juvenile offenders.

Future Juvenile Detention Needs

A level of service of .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, no additional beds would be needed by the year 2006 to meet the needs in Whatcom County at the currently adopted level of service. The level of service was lowered last year 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.

Proposed Juvenile Detention Projects

No improvement projects are currently proposed within the six-year planning period.

Financing for Juvenile Detention Improvement Projects

No improvement projects are currently proposed within the six-year planning period.

Draft Six Year Capital Improvement Program 2001-2006 continued

Roads

Existing Roads

The 2000 inventory shows a total of 948.66 miles of county roads. Additionally, there are 210.5 miles of state highways in Whatcom County (including I-5). Therefore, there is a total of 1,159.16 miles of public roads in Whatcom County.

Future Road Needs

The Whatcom County Comprehensive Plan states that:

A roadway's "level of service" is a measure of how full of traffic it is. It is the ratio of the actual volume of traffic to the maximum amount of traffic the road could hold. Levels of service range from completely unrestricted flow of traffic (level "A") to stop-and-go traffic jams (level "F"). At level of service "C" the road is 70% to 80% full. The flow of traffic is generally stable, though individual users are significantly affected by the presence of other vehicles.

The Whatcom County Comprehensive Plan sets the following Levels Of Service (LOS) for county roads:

- A volume-to-capacity ratio of 0.75 (LOS of C-minus) during p.m. peak hours for county arterials and collectors located outside of city Urban Growth Areas (UGAs).
- A volume-to-capacity ratio of 0.8 (LOS of D) for arterials and collectors within county unincorporated UGAs.
- A volume-to-capacity ratio that offers a reasonable transition for roads located within

city UGAs.

- A level of service for roads located within city urban growth areas consistent with those set by the city.
- A level of service for arterials and collectors that is adequate to accommodate efficient transit service.

In relation to state highways, the State Highway System Plan 1999-2018 indicates "The current Level of Service objective for rural highways is LOS C. On urban highways, the objective is to mitigate congestion when the LOS falls below D" (p. 4). Similarly, the Whatcom County Regional Transportation Plan Update (1996) indicates a LOS of C for state routes in rural areas and a LOS of D for state routes in urban areas/urban growth areas. Both of these plans are will be updated soon.

The level of service for the roads can be calculated using modeling software such as the "T-Model," the program that has been used by Whatcom County. The last run of this model occurred in 1996. The Whatcom County Public Works Department hopes to update and run the model again in the near future in order to ascertain current and project future levels of service of roads in the county. The results of this "T-Model" will assist the county in planning road improvements in the future.

However, there is a need to continuously plan for county road improvements, prior to the time the next T-Model can be run. Whatcom County accomplishes this planning by approving a Six-Year Comprehensive Road Program each year, as required by RCW 36.81.121.

Draft Six Year Capital Improvement Program 2001-2006 continued

Proposed Road Improvement Projects

The Whatcom County Council adopted the Six-Year Comprehensive Road Program for the Years 2001 Through 2006 under Resolution No. 2000-036. This six-year plan includes three proposed new road projects and numerous reconstruction projects. The three proposed new road projects are:

- ✓ Slater Road Connector (Northwest Dr. to City Limits)
- ✓ Grandview Road/West Pole Road Connector
- ✓ Whatcom Connector (Yew Street Rd. to Lake Louise Rd).

While these three possible projects are on the Six-Year Comprehensive Road Program, construction is not anticipated within the six-year planning period (2001-2006). Rather, preliminary engineering to determine project feasibility would be completed within this time frame.

Financing for Road Improvement Projects

The total cost of the county road projects, including reconstruction projects, on the Six-Year Comprehensive Road Program is \$62,495,000. These costs include \$50,845,000 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 2000-036.

Draft Six Year Capital Improvement Program 2001-2006 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.

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 790 people in the year 2006 (compared to the 1990 census population figure of 620). Based upon this population projection, the ferry would be expected to make 405,270 trips annually by the year 2006 to meet the level of service set by the county. In 1999, there were a grand total of 378,507 passenger trips, which included vehicles, trucks & trailers, bikes, motorcycles, and pedestrians. Therefore, the ferry would have to provide approximately 26,763 more passenger trips annually by the year 2006 to meet the level of service standard set by the county.

Proposed Ferry Improvement Projects

The Six-Year Comprehensive Road Program includes ferry improvements. The current version of this six-year plan, which was adopted under Resolution No. 2000-036, indicates that two proposed improvement projects to the ferry terminal are slated for construction within the six-year planning period. However, these projects will not increase the capacity of the ferry and there are no plans at the current time to enlarge the

ferry or purchase a new ferry. Therefore, the Equipment Rental Division Manager in the Public Works Department, who oversees operation of the ferry, indicated that the only way the level of service standard set by the county could be maintained over the next six years would be to extend the hours that the ferry runs.

Financing for Ferry Improvement Projects

There are no ferry improvement projects proposed within the six-year planning period that would increase the capacity of the ferry. The two projects on the Six-Year Comprehensive Road Program, which involve electrical work, piling work, painting, etc., would cost a total of \$650,000. This includes \$220,000 of county funds with the remainder coming from the federal government, as shown on Resolution 2000-036.

Draft Six Year Capital Improvement Program 2001-2006 continued

Total Costs

Six-Year Capital Improvement Program Costs 2001-2006¹

Project Name	2001	2002	2003	2004	2005	2006	Total for the six year period
Nesset Farm	75,000	75,000	30,000	\$10,000	\$10,000	0	\$200,000
East Acme Farm	0	5,000	25,000	0	0	0	\$30,000
Dittrich Park	15,000	15,000	\$15,000	\$15,000	\$12,500	\$27,500	\$100,000
Cherry Point Industrial Area Access	5,000	10,000	\$10,000	\$5,000	\$0	\$0	\$30,000
Bay to Baker Trail	0	125,000	150,000	100,000	100,000	25,000	\$500,000
Chuckanut Mountain Trails	3,000	3,000	3,000	3,000	3,000	0	\$15,000
North Lake Whatcom Trail Extension	0	200,000	0	0	0	0	\$200,000
Canyon Lake Creek Community Forest Trail Extension	0	30,000	0	0	0	0	\$30,000
Goodyear/Nelson Trail	0	7,000	0	0	0	0	\$7,000
County Health Center Building	850,000	0	0	0	0	0	\$850,000
Consolidated Services Building	100,000	850,000	5,000,000	0	0	0	\$5,950,000
Minimum/Medium Security Corrections Facility	250,000	3,500,000	4,250,000	0	0	0	\$8,000,000
Renovations to Public Safety Building	100,000	500,000	0	0	0	0	\$600,000
Health Center Parking Improvements	100,000	0	0	0	0	0	\$100,000
401 Grand Avenue Parking Improvements	0	0	0	2,150,000	0	0	\$2,150,000
South Courthouse Parking Improvements	0	2,150,000	0	0	0	0	\$2,150,000
Complete Northwest Annex Renovations	173,000	0	0	0	0	0	\$173,000
Upgrade Original Courtrooms in old Courthouse	0	100,000	0	0	0	0	\$100,000
Alterations to Construct one new Courtroom Suite (5th floor)	0	350,000	0	0	0	0	\$350,000
Public Safety Building Roof Replacement	150,000	0	0	0	0	0	\$150,000
Install Earthquake Protection Measures at all Occupied Facilities	50,000	0	0	0	0	0	\$50,000
Totals	1,871,000	7,920,000	9,483,000	2,283,000	125,500	52,500	\$21,735,000

¹See Six-Year Comprehensive Road Program for Road and Ferry costs.

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 July of 2000. This program is for the years 20010 through 2006.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2001	2002	2003	2004-2006	
1	Yew Street Road (Bellingham City Limits to Spring Valley)	Reconstruction	250				250
2	Park Road (South Bay Drive to SR 9)	Reconstruction	2,550				2,550
3	Lake Terrell Road (Slater Road to Mountain View Road)	Reconstruction	2,080				2,080
4	Mountain View Road (Rainbow Road to Lake Terrel Road)	Reconstruction	470				470
5	Lummi Shore Road (Hermosa Beach to Cagey Road)	Reconstruction	600				600
6	Ferry Terminal Improvements (Lummi Island to Gooseberry Point)	Ferry facilities	600				600
7	Ferry Terminal Painting (Gooseberry Point)	Ferry facilities	50				50
8	James Street Road / Telegraph Road	Intersection improvements	380				380
9	Alderwood Av / Airport Dr / W Bakerview Rd (Marine Drive to W Maplewood Ave)	Widen, curbs/ gutters/ enclosed drainage	1,350				1,350
10	Sunrise Road (Birch Bay Lynden Rd to West Badger Rd)	Reconstruction	2,200				2,200
11	Alderson Road (Birch Bay Drive to SR 548)	Structural overlay	350				350
12	Slater Road / Rural Avenue	Signalization	50				50
13	Lake Whatcom Blvd High Bridge #115	Bridge Replacement	415				415
14	West Badger Road (Sunrise Road to Markworth Road)	Reconstruction	200	1,700			1,900
15	Marine Drive (Bennett Drive to Locust Street)	Reconstruction	80	800			880
16	Yew Street Road, Phase 2 (Samish Way to Kingsmill)	Reconstruction	150	1,400			1,550
17	Tyee Drive (Benson Road to Roosevelt Road)	Reconstruction	80	1,600			1,680
18	West Smith Road (Ferndale City Limits to Northwest Drive)	Widening, Structural overlay, paved shoulders	40	380			420
19	Lummi View Drive (Lummi Shore Road to West 0.6 miles)	Reconstruction	120	2,080			2,200
20	Vista Drive (Ferndale City Limits to SR 548)	Reconstruction	130	1,670			1,800
21	East/North Lake Samish Drive	Intersection improvements	30	200			230
22	Lake Whatcom Blvd (Cable Street to Strawberry Point Road)	Reconstruction	40	610			650

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2001	2002	2003	2004- 2006	
23	Slater Road (R/R Crossing)	Reconstruction	20	180			200
24	Potter Road Bridge #148 (South Fork Nooksack)	Replacement	60	40	1,675		1,775
25	Grandview Road 2 (Koehn Road to Jackson Road)	Reconstruction	60	40	1,100		1,200
26	Fish Barrier Removals	Misc. culverts	50	500	500	1,500	2,550
27	Marine Drive (Kwina Road to Ferndale Road)	Reconstruction		150	1,100		1,250
28	Cable Street (Lakeview Street to Lake Whatcom Blvd)	Reconstruction		80	500		580
29	North Shore Road (Bellingham City Limits to Y Road)	Reconstruction		120	1,800		1,920
30	East Bakerview Road (Bellingham City Limits to Bellingham City Limits)	Structural overlay		30	400		430
31	Harborview Road (Lincoln Road to Drayton Harbor Road)	Reconstruction		100	470		570
32	Drayton Harbor Road (Harborview Road to SR 548)	Reconstruction		70	1,000		1,070
33	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing		80	1,200		1,280
34	Cain Lake Road (Skagit County Line to Lake Whatcom Blvd)	Structural overlay				720	720
35	Country Lane / Bancroft Road (Rural Ave to Marine Drive)	Structural overlay				520	520
36	Van Buren Road / Lindsay Road (Hampton Road to SR 546)	Reconstruction		20	155	1,700	1,875
37	Middle Fork Bridge #140 (South Fork Nooksack)	Rehabilitation			10	220	230
38	Coal Creek Road Bridge #511 (Deep Creek)	Replacement			20	230	250
39	Point Roberts	Misc. shoulder widening				110	110
40	Marine Drive 3 (Locust Street to Bancroft Road)	Reconstruction				90	90
41	Kickerville Road (Rainbow Road to SR 548)	Reconstruction		20	180	1,800	2,000
42	Mountain View Road (Lake Terrell Road to Ferndale City Limits)	Reconstruction			150	2,350	2,500
43	Lake Whatcom Blvd 2 (Rocky Ridge to Lake Louise Road)	Reconstruction				1,400	1,400
44	Lake Louise Road (Sudden Valley CG to Austin Street)	Reconstruction			100	1,600	1,700
45	Lake Louise Road 2 (Lake Whatcom Blvd to Sudden Valley CG)	Reconstruction				2,200	2,200
46	Bay Road (Valleyview Road to east .25 miles)	Intersection improvements			20	100	120
47	Lincoln Road (Shintaffer Road to SR 548)	Reconstruction				1,750	1,750
48	East Axton Road (SR 539 to Hannegan Road)	Reconstruction (development dependent)				1,900	1,900

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2001	2002	2003	2004- 2006	
49	Van Wyck Road (Hannegan Road to SR 542)	Reconstruction				2,200	2,200
50	Ferndale Road (Slater Road To Ferndale City Limits)	Reconstruction				1,240	1,240
51	South Pass Road (Goodwin Road to SR 547)	Reconstruction				140	140
52	Selder Road (Birch Point Road to Semiahmoo Parkway)	Reconstruction (development dependent)				150	150
53	H Street Road (Blaine City Limits to SR 539)	Reconstruction				140	140
54	Kwina Road (Haxton Way to Lummi Shore Road)	Reconstruction				80	80
55	Shintaffer Road (Lincoln Road to Birch Bay Drive)	Reconstruction				20	20
56	North Telegraph Road (Sorenson Road to Sumas Road)	Reconstruction				140	140
57	Kickerville Road 2 (SR 548 to Birch Bay Lynden Road)	Reconstruction				200	200
58	Birch Point Road (Semiahmoo Drive to Birch Bay Village)	Reconstruction				170	170
59	Semiahmoo Drive (Birch Point Road to Blaine City Limits)	Reconstruction				200	200
60	Portal Way (Brown Road to Blaine City Limits)	Reconstruction				40	40
61	Loomis Trail Road 2 (SR 548 to Kickerville Road)	Reconstruction (development dependent)				60	60
62	Curtis Road / Rural Avenue (Country Lane to Slater Road)	Reconstruction				170	170
63	West Lake Samish Drive (Nulle Road to North Lake Samish Drive)	Reconstruction				150	150
64	West Laurel Road (Northwest Drive to SR 539)	Reconstruction				50	50
65	Slater Road Connector (Northwest Drive to Bellingham City Limits)					50	50
66	Grandview Road / West Pole Road Connector (Grandview Road to West Pole Road)					50	50
67	Railroad Crossings	Signalize crossings			100		100
68	Structural Overlays	various overlays		400	400	1,200	2,000
69	Right of Way Acquisition		50	50	50	150	300
70	Specific Site Improvements	As prioritized	100	100	100	300	600
71	Gravel Conversions		200	200	200	600	1,200
72	Whatcom Connector (Yew Street Road to Lake Louise Road)					200	200
Grand Total			12,755	12,620	11,230	25,890	62,495

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

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
001 General Fund					
1 General Fund Revenues					
4311 Property Taxes	15,065,674	15,460,183	15,708,534	16,158,281	2.86%
4312 Timber Harvest Taxes	254,288	126,084	150,000	125,000	-16.67%
4313 Retail Sales & Use Tax	6,190,492	6,612,925	7,356,000	8,350,000	13.51%
4317 Excise Taxes	624,107	626,590	402,000	418,000	3.98%
4319 Interest & Penalty on Tax	1,286,380	1,447,765	1,437,000	1,537,000	6.96%
4332 Federal Entitlements	292,133	353,835	233,706	356,000	52.33%
4334 State Grants	27,840	31,040	-	-	0.00%
4335 State Shared Revenues	75,246	81,570	81,500	84,500	3.68%
4336 State Entitlements	1,333,978	1,613,574	740,000	1,236,700	67.12%
4337 Interlcl Grant-Entitlement	360,040	868,925	805,193	742,018	-7.85%
4338 Intergovernmental Svc	1,360,179	407,525	500,000	500,000	0.00%
4341 General Government	-	-	-	-	0.00%
4349 Other Interfnd Svc Charges	113,177	113,174	107,712	143,563	33.28%
4351 Felony Penalties	111,088	226,656	68,000	214,000	214.71%
4353 Non-parking Infractions	517,452	627,333	522,500	682,000	30.53%
4354 Parking Infractions	3,466	2,173	2,000	3,500	75.00%
4355 Criminal Traffic Misdem	222,919	235,859	220,000	250,000	13.64%
4356 Non-traffic Misdemeanor	96,019	87,095	84,000	104,700	24.64%
4357 Criminal Costs	75,864	82,217	79,400	81,500	2.64%
4369 Overages & Shortages	869	-	-	-	0.00%
4361 Interest Earnings	2,697,343	2,943,483	2,738,500	3,222,500	17.67%
4362 Rents & Royalties	247,931	256,334	247,000	252,700	2.31%
4369 Other Miscellaneous Revenue	13,555	46,651	26,100	31,250	19.73%
8110 State Timber Sales	638,107	823,855	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	2,000	0.00%
8301 Operating Transfer In	37,367	71,774	91,005	117,000	0.00%
8301 Road Fund-Op Transfer In	43,000	-	-	-	0.00%
9101 Residual Equity Transfer In	2,573,459	-	-	-	0.00%
1 General Fund Revenues	34,261,973	33,146,620	32,102,150	35,112,212	9.38%
10 Assessor					
4341 General Government	12,045	12,411	14,500	15,700	8.28%
8301 Operating Transfer In	10,728	-	-	-	0.00%
10 Assessor	22,773	12,411	14,500	15,700	8.28%
15 Auditor					
4322 Non-Bus Licenses & Permits	9,787	10,592	10,000	10,500	5.00%
4341 General Government	1,167,502	1,177,400	1,272,812	1,247,700	-1.97%
4369 Other Miscellaneous Revenue	8,592	1,125	600	600	0.00%
15 Auditor	1,185,881	1,189,117	1,283,412	1,258,800	-1.92%
21 County Council					
4341 General Government	2,698	6,045	4,800	3,924	-18.25%
4369 Other Miscellaneous Revenue	3,386	2,156	2,568	1,800	-29.91%
21 County Council	6,084	8,201	7,368	5,724	-22.31%

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
26 Planning & Development Svcs					
4313 Retail Sales & Use Tax	394	385	100	100	0.00%
4321 Business License & Permit	2,950	5,265	3,000	10,000	233.33%
4322 Non-Bus Licenses & Permits	865,319	1,001,133	1,070,000	1,070,000	0.00%
4333 Federal Grants-Indirect	-	24,000	-	-	0.00%
4334 State Grants	13,020	13,020	-	-	0.00%
4341 General Government	11,286	9,390	4,800	4,800	0.00%
4342 Security-Persons & Property	15,041	13,772	7,675	6,425	-16.29%
4345 Economic Environment	999,457	1,101,640	1,182,500	1,193,791	0.95%
4352 Civil Penalties	713	3,450	8,000	15,000	87.50%
4369 Overages & Shortages	4,181	(1,118)	1,000	1,000	0.00%
26 Planning & Development Svcs	1,912,361	2,170,937	2,277,075	2,301,116	1.06%
30 Treasurer					
4341 General Government	17,500	20,186	18,000	16,000	-11.11%
4349 Accounting Services	-	-	30,000	30,000	0.00%
4361 Interest Earnings	103,970	129,354	-	-	0.00%
4369 Other Miscellaneous Revenue	29,459	119,070	28,000	27,500	-1.79%
30 Treasurer	150,929	268,610	76,000	73,500	-3.29%
35 Sheriff					
4311 Property Taxes	494,990	496,556	496,530	496,530	0.00%
4312 Timber Harvest Taxes	16,451	8,062	-	-	0.00%
4317 Leasehold Excise Tax	1,136	1,047	-	-	0.00%
4321 Business License & Permit	83	130	200	200	0.00%
4331 Federal Grants-Direct	-	352,578	197,514	101,950	-48.38%
4333 Federal Grants-Indirect	60,000	60,000	60,000	60,000	0.00%
4334 State Grants	139,036	124,162	122,969	122,969	0.00%
4335 State Shared Revenues	64	70	-	-	0.00%
4336 State Entitlements	59,365	73,617	59,000	59,000	0.00%
4338 Intergovernmental Svc	4,640	5,491	-	-	0.00%
4342 Security-Persons & Property	115,305	52,828	61,200	73,200	19.61%
4353 Non-parking Infractions	-	34	-	-	0.00%
4361 Interest Earnings	256	259	-	-	0.00%
4362 Rents & Royalties	172	106	-	-	0.00%
4367 Contributions-Private Source	100	-	-	-	0.00%
4369 Other Miscellaneous Revenue	(10)	2,694	-	-	0.00%
8110 State Timber Sales	40,356	52,992	-	-	0.00%
8301 Operating Transfer In	119,700	152,353	182,700	190,000	4.00%
35 Sheriff	1,051,644	1,382,979	1,180,113	1,103,849	-6.46%

General Fund: 41 Jail / 66 Public Defender

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
41 Jail					
4331 Federal Grants-Direct	111,989	264,740	-	90,000	0.00%
4333 Federal Grants-Indirect	39,133	34,458	35,100	35,695	1.70%
4334 State Grants	5,600	8,300	10,000	15,273	52.73%
4338 Intergovernmental Svc	340,172	1,332,708	1,128,791	1,601,150	41.85%
4341 General Government	194,544	239,974	241,140	239,796	-0.56%
4342 Security-Persons & Property	193,640	245,155	355,528	568,434	59.88%
4349 Other Interfnd Svc Charges	3,250	7,465	2,000	5,824	191.20%
4369 Other Miscellaneous Revenue	88,886	130,282	109,585	153,904	40.44%
8301 Operating Transfer In	-	-	55,000	96,607	75.65%
41 Jail	977,214	2,263,082	1,937,144	2,806,683	44.89%
45 District Court					
4341 General Government	111,038	113,862	108,710	128,560	18.26%
45 District Court	111,038	113,862	108,710	128,560	18.26%
50 District Court Probation					
4338 Intergovernmental Svc	107,631	388,680	371,500	400,000	7.67%
4342 Security-Persons & Property	449,470	441,435	450,000	500,000	11.11%
50 District Court Probation	557,101	830,115	821,500	900,000	9.56%
60 Juvenile					
4334 State Grants	1,094,581	864,969	1,046,179	905,952	-13.40%
4341 Printing and Duplicating	3,628	4,838	201	201	0.00%
4342 Security-Persons & Property	26,470	16,477	17,500	17,500	0.00%
8301 Operating Transfer In	4,736	9,975	14,000	10,000	-28.57%
60 Juvenile	1,129,415	896,259	1,077,880	933,653	-13.38%
65 Prosecuting Attorney					
4331 Federal Grants-Direct	-	-	99,194	111,468	12.37%
4333 Federal Grants-Indirect	371,401	521,293	512,183	503,412	-1.71%
4334 State Grants	49,686	49,686	56,232	60,789	8.10%
4341 General Government	47,059	45,712	46,359	46,359	0.00%
4362 Rents & Royalties	250	-	250	250	0.00%
4367 Contribution-Private Source	6,106	7,850	6,000	6,000	0.00%
8301 Operating Transfer In	364,164	442,528	376,018	394,073	4.80%
65 Prosecuting Attorney	838,666	1,067,069	1,096,236	1,122,351	2.38%
66 Public Defender					
4333 Other Miscellaneous Revenue	-	7,956	-	-	0.00%
4334 State Grants	-	-	36,440	43,500	19.37%
66 Public Defender	-	7,956	36,440	43,500	19.37%

General Fund: 70 Superior Court / 106 Parks & Recreation

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
70 Superior Court					
4322 Non-Bus Licenses & Permits	9,816	10,592	10,000	10,000	0.00%
4333 Federal Grants-Direct	-	18,621	-	-	0.00%
4334 State Grants	178,785	107,609	127,295	341,918	168.60%
4341 General Government	192,646	220,103	202,400	228,400	12.85%
4342 Security-Persons & Property	-	260	-	-	0.00%
4345 Economic Environment	9,553	8,976	10,000	10,000	0.00%
4361 Interest Earnings	12,442	15,964	10,000	10,000	0.00%
4369 Other Miscellaneous Revenue	78	32	-	-	0.00%
8301 Operating Transfer In - Drug Fund	-	-	-	25,000	0.00%
70 Superior Court	403,320	382,157	359,695	625,318	73.85%
75 Cooperative Extension					
8301 Operating Transfer In	19,060	41,233	226,330	230,000	1.62%
75 Cooperative Extension	19,060	41,233	226,330	230,000	1.62%
100 Non-Departmental					
4334 State Grants	418,410	132,947	35,000	35,000	0.00%
4338 Intergovernmental Services	25,000	-	-	-	0.00%
4345 Annexation Review Fees	100	150	-	-	0.00%
4369 Other Miscellaneous Revenue	3,100	4,250	3,000	3,000	0.00%
8301 Road Fund Op Trnsfr In	-	-	15,000	-	-100.00%
100 Non-Departmental	446,610	137,347	53,000	38,000	-28.30%
106 Parks & Recreation					
4333 Federal Grants - Indirect	-	5,353	28,309	10,000	-64.68%
4334 State Grants	50,000	-	-	-	0.00%
4341 General Government	1,200	-	-	-	0.00%
4347 Culture and Recreation	242,036	247,975	265,004	271,004	2.26%
4349 Other Interfnd Svc Charges	16,897	16,897	16,897	16,897	0.00%
4362 Rents & Royalties	321,994	285,120	294,271	294,271	0.00%
4367 Contribution-Private Source	3,400	-	10,500	2,000	-80.95%
4369 Other Miscellaneous Revenue	15,601	14,811	15,200	15,200	0.00%
8301 Convention Center	35,354	35,873	35,873	10,510	-70.70%
9101 Residual Equity Transfer In	12,000	-	-	-	0.00%
106 Parks & Recreation	698,482	606,029	666,054	619,882	-6.93%

General Fund: 153 Health Department / General Fund Total

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
153 Health Department					
4311 Property Taxes	260,557	266,823	311,657	311,657	0.00%
4312 Timber Harvest Taxes	4,399	2,177	1,000	1,000	0.00%
4317 Excise Taxes	2,020	2,021	500	500	0.00%
4321 Business License & Permit	319,051	254,774	338,335	324,015	-4.23%
4322 Septic Tank Installations	100,491	82,359	92,000	92,000	0.00%
4333 Federal Grants-Indirect	1,142,730	1,316,274	1,239,937	1,296,035	4.52%
4334 State Grants	1,968,549	2,099,026	2,550,457	2,619,798	2.72%
4335 State Shared Revenues	912,516	916,323	120	120	0.00%
4336 State Entitlements	3,739	3,397	4,200	824,200	19523.81%
4337 Interlocal Grant-Entitlement	-	15,157	52,383	-	-100.00%
4338 Intergovernmental Svc	414,659	384,719	546,645	413,101	-24.43%
4341 General Government	3,700	2,604	3,950	3,950	0.00%
4343 Sewer Service Charges	-	14,925	35,000	35,000	0.00%
4345 Economic Environment	8,837	10,366	7,500	9,000	20.00%
4346 Mental & Physical Health	427,522	439,370	558,104	417,744	-25.15%
4361 Interest Earnings	68	68	40	40	0.00%
4362 Rents & Royalties	46	29	24	24	0.00%
4367 Contribution-Private Source	6,348	12,278	5,000	50,000	900.00%
4369 Other Miscellaneous Revenue	95	7,688	-	-	0.00%
8110 State Timber Sales	11,008	14,226	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	147,017	152,485	134,293	167,627	24.82%
153 Health Department	5,733,352	5,997,089	5,890,145	6,574,811	11.62%
001 General Fund	49,505,903	50,521,073	49,213,752	53,893,659	9.51%

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

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
108 County Road Fund					
471 Public Works					
4311 Property Taxes	10,858,674	11,140,712	11,510,000	11,800,000	2.52%
4312 Timber Harvest Taxes	359,765	181,173	200,000	200,000	0.00%
4317 Excise Taxes	24,851	23,673	20,000	24,000	20.00%
4322 Non-Bus Licenses & Permits	43,857	50,596	40,000	50,000	25.00%
4333 Federal Grants-Indirect	2,548,057	738,356	6,268,000	3,574,000	-42.98%
4334 State Grants	1,932,734	482,940	1,982,800	1,971,800	-0.55%
4335 State Shared Revenues	1,404	1,573	1,400	1,500	7.14%
4336 State Entitlements	3,134,526	3,209,534	3,342,000	3,294,300	-1.43%
4338 Intergovernmental Svc	40,162	54,790	450,000	100,100	-77.76%
4341 General Government	11,726	29,608	21,000	21,500	2.38%
4343 Physical Environment	-	671	-	-	0.00%
4344 Transportation	580,863	603,201	456,000	456,000	0.00%
4345 Economic Environment	45,779	58,185	40,000	66,000	65.00%
4349 Other Interfrnd Svc Charges	536,704	520,731	594,281	612,689	3.10%
4359 Non-Court Fines-Forfeits	1,089	197	-	-	0.00%
4361 Interest Earnings	151,324	6,133	3,500	5,500	57.14%
4362 Rents & Royalties	3,772	2,388	3,000	3,000	0.00%
4367 Contribution-Private Source	146,814	5,480	50,000	50,000	0.00%
4369 Other Miscellaneous Revenue	3,312	9,289	5,000	5,000	0.00%
4395 Disposition of Fixed Assets	102,281	-	-	-	0.00%
8110 State Timber Sales	901,514	1,189,078	900,000	900,000	0.00%
8301 Operating Transfer In	60,012	139,800	60,044	60,051	0.01%
108 County Road Fund	21,489,220	18,448,108	25,947,025	23,195,440	-10.60%
109 Election Reserve Fund					
4311 Property Taxes	357,987	359,162	361,129	361,129	0.00%
4312 Timber Harvest Taxes	6,084	2,937	-	-	0.00%
4317 Excise Taxes	2,793	2,726	-	-	0.00%
4335 State Shared Revenues	24	25	-	-	0.00%
4341 General Government	210,927	277,863	277,983	78,500	-71.76%
4361 Interest Earnings	91	92	-	-	0.00%
4362 Rents & Royalties	64	38	-	-	0.00%
4369 Other Miscellaneous Revenue	-	300	-	-	0.00%
8110 State Timber Sales	14,290	19,221	-	-	0.00%
8301 Operating Transfer In	88,428	88,428	70,368	54,823	-22.09%
9101 Residual Equity Trans-In	-	-	-	-	0.00%
109 Election Reserve Fund	680,688	750,792	709,480	494,452	-30.31%

Veterans Relief Fund (114) / Road Improvement District #1 (154)

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
114 Veterans Relief Fund					
4311 Property Taxes	117,248	120,071	141,380	123,547	-12.61%
4312 Timber Harvest Taxes	1,979	980	1,500	1,500	0.00%
4317 Excise Taxes	909	909	600	600	0.00%
4335 State Shared Revenues	8	8	-	-	0.00%
4361 Interest Earnings	31	31	-	-	0.00%
4362 Rents & Royalties	21	13	-	-	0.00%
4369 Other Miscellaneous Revenue	-	75	-	-	0.00%
8110 State Timber Sales	4,954	6,402	-	5,000	0.00%
114 Veterans Relief Fund	125,150	128,489	143,480	130,647	-8.94%
117 Water Resources Fund					
4333 Federal Grants - Indirect	-	108,931	-	30,000	0.00%
4334 State Grants	-	1,524	246,000	140,000	-43.09%
4338 Intergovernmental Svc	-	1,485	-	-	0.00%
4369 Other Miscellaneous Revenue	-	755	-	-	0.00%
8301 Operating Transfer In	-	1,957,494	1,735,303	1,838,188	5.93%
117 Water Resources Fund	-	2,070,189	1,981,303	2,008,188	1.36%
140 Solid Waste Fund					
4334 State Grants	-	249,882	263,301	277,200	5.28%
4341 General Government	-	15	100	100	0.00%
4343 Physical Environment	-	805,662	701,250	701,250	0.00%
4361 Interest Earnings	-	41,291	36,000	45,000	25.00%
4362 Other LT Rent	-	3,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	-	(3,471)	-	100	0.00%
8301 Operating Transfer In	-	-	-	13,334	0.00%
140 Solid Waste Fund	-	1,096,379	1,003,651	1,039,984	3.62%
141 WC Convention Center Fund					
4313 Retail Sales & Use Tax	91,004	82,365	90,000	90,000	0.00%
141 WC Convention Center Fund	91,004	82,365	90,000	90,000	0.00%
142 Victim/Witness Assistance Fund					
4341 General Government	79,501	77,277	68,406	76,065	11.20%
4351 Felony Penalties	20,964	22,387	21,000	21,000	0.00%
142 Victim/Witness Assistance Fund	100,465	99,664	89,406	97,065	8.57%
148 CERB Fund					
8301 Operating Transfer In	398,240	273,738	177,832	177,830	0.00%
148 CERB Fund	398,240	273,738	177,832	177,830	0.00%
154 Road Improvement Dist #1					
4317 Excise Taxes	21,759	23,292	21,111	21,111	0.00%
4369 Other Miscellaneous Revenue	706	753	742	750	1.08%
154 Road Improvement Dist #1	22,465	24,045	21,853	21,861	0.04%

Road Improvement Dist #2 (155) / Flood Control Zone Dist Fund (169)

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
155 Road Improvement Dist #2					
4317 Excise Taxes	1,425	1,378	1,402	1,402	0.00%
4369 Other Miscellaneous Revenue	120	116	118	118	0.00%
155 Road Improvement Dist #2	1,545	1,494	1,520	1,520	0.00%
159 Road Improvement Dist #7					
4317 Excise Taxes	1,712	1,735	1,715	1,706	-0.52%
4319 Interest & Penalty on Tax	73	58	-	-	0.00%
4369 Other Miscellaneous Revenue	186	184	184	183	-0.54%
159 Road Improvement Dist #7	1,971	1,977	1,899	1,889	-0.53%
162 Road Improvement Guarantee					
4361 Interest Earnings	5,388	5,457	5,000	6,000	20.00%
162 Road Improvement Guarantee	5,388	5,457	5,000	6,000	20.00%
165 Whatcom County Drug Fund					
4349 Other Interfund Svc Charges	2,832	-	5,600	6,340	13.21%
4351 Felony Penalties	201,330	200,900	150,000	150,000	0.00%
4357 Criminal Costs	215,351	216,923	175,000	200,000	14.29%
4361 Interest Earnings	-	30,940	-	-	0.00%
165 Whatcom County Drug Fund	419,513	448,763	330,600	356,340	7.79%
166 Auditor's O & M Fund					
4336 State Entitlements	45,531	57,700	63,000	45,000	-28.57%
4341 General Government	56,061	54,246	65,000	45,000	-30.77%
166 Auditor's O & M Fund	101,592	111,946	128,000	90,000	-29.69%
167 Emergency Management Fund					
4334 State Grants	31,464	33,066	40,721	45,910	12.74%
4338 Intergovernmental Svc	94,959	102,720	113,126	144,145	27.42%
4369 Other Miscellaneous Revenue	-	6,174	-	55,000	0.00%
8301 Operating Transfer In	74,103	77,509	85,422	109,352	28.01%
167 Emergency Management Fund	200,526	219,469	239,269	354,407	48.12%
169 Flood Control Zone Dist Fund					
4317 Excise Taxes	1,708,703	3,398,035	3,470,606	3,676,375	5.93%
4319 Other Penalties	17,190	16,952	-	-	0.00%
4333 Federal Grants-Indirect	457,437	181,369	525,000	600,000	14.29%
4334 State Grants	128,190	120,518	362,500	204,000	-43.72%
4338 Intergovernmental Svc	69,388	66,735	380,000	370,000	-2.63%
4341 Sales of Publications	-	-	-	100	0.00%
4343 Physical Environment	52,737	4,756	115,750	91,250	-21.17%
4361 Interest Earnings	347,744	402,077	400,000	460,000	15.00%
4369 Other Miscellaneous Revenue	(3,513)	(5,701)	-	-	0.00%
169 Flood Control Zone Dist Fund	2,777,876	4,184,741	5,253,856	5,401,725	2.81%

Pt Roberts Fuell Tax (170) / LRID #10 (220)

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
170 Pt Roberts Fuel Tax					
4317 Excise Taxes	31,196	20,498	20,000	20,000	0.00%
170 Pt Roberts Fuel Tax	31,196	20,498	20,000	20,000	0.00%
175 Conservation Futures Fund					
4311 Property Taxes	651,359	667,035	600,000	600,000	0.00%
4312 Timber Harvest Taxes	10,997	5,442	-	-	0.00%
4317 Excise Taxes	5,049	5,052	-	-	0.00%
4334 State Grants	63,660	-	-	-	0.00%
4335 State Shared Revenues	43	47	-	-	0.00%
4361 Interest Earnings	170	171	-	-	0.00%
4362 Rents & Royalties	115	71	-	-	0.00%
4369 Miscellaneous Revenue	500	-	-	-	0.00%
8110 State Timber Sales	27,507	35,566	-	-	0.00%
175 Conservation Futures Fund	759,400	713,384	600,000	600,000	0.00%
180 Lake Management Dist #1					
4361 Interest Earnings	2,309	1,374	1,200	1,500	25.00%
4368 Spec Assessment-Principal	1,247	-	-	-	0.00%
180 Lake Management Dist #1	3,556	1,374	1,200	1,500	25.00%
212 1977 Fair GO Bond					
4311 Property Taxes	593	270	-	-	0.00%
4361 Interest Earnings	21	17	-	-	0.00%
8110 State Timber Sales	233	-	-	-	0.00%
212 1977 Fair GO Bond	847	287	-	-	0.00%
213 1978 Ltd Tax GO Bond Fund					
4361 Interest Earnings	250	-	-	-	0.00%
213 1978 Ltd Tax GO Bond Fund	250	-	-	-	0.00%
215 1982 Ltd Tax GO Bond Fund					
4361 Interest Earnings	66	49	-	-	0.00%
4369 Other Miscellaneous Revenue	35,205	35,342	92,127	-	-100.00%
8301 Operating Transfer In	95,213	117,808	307,090	-	-100.00%
215 1982 Ltd Tax GO Bond Fund	130,484	153,199	399,217	-	-100.00%
219 CRID #9 Gen Debt Fund					
4361 Interest Earnings	92,873	84,270	66,304	55,394	-16.45%
4368 Spec Assessment-Principal	123,842	119,432	115,112	122,310	6.25%
219 CRID #9 Gen Debt Fund	216,715	203,702	181,416	177,704	-2.05%
220 LRID #10 Gen Debt Fund					
4361 Interest Earnings	57,815	29,442	23,082	20,393	-11.65%
4368 Spec Assessment-Principal	208,465	29,158	29,106	28,245	-2.96%
8301 Operating Trnsf In-LRID 10	-	-	8,674	-	-100.00%
220 LRID #10 Gen Debt Fund	266,280	58,600	60,862	48,638	-20.08%

1991 Ltd Tax GO Bond (240) / Public Utilities Improvement Fund (332)

	Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
240 1991 Ltd Tax GO Bond					
4361 Interest Earnings	716	191	-	-	0.00%
8301 Operating Transfer In	492,925	519,675	543,400	538,000	-0.99%
240 1991 Ltd Tax GO Bond	493,641	519,866	543,400	538,000	-0.99%
241 1993 Ltd Tax GO Bond					
4361 Interest Earnings	-	33	-	-	0.00%
8301 Operating Transfer In	805,038	804,705	558,238	560,498	0.40%
241 1993 Ltd Tax GO Bond	805,038	804,738	558,238	560,498	0.40%
242 1997 Ltd Tax GO & Refunding Bond					
8301 Operating Transfer In	643,183	643,518	647,913	641,963	-0.92%
242 1997 Ltd Tax GO & Refunding Bond	643,183	643,518	647,913	641,963	-0.92%
243 1998 Ltd Tax GO Bond					
8210 Proceeds of GO Debt	6,681	-	-	-	0.00%
8301 Operating Transfer In	-	256,424	257,848	258,348	0.19%
243 1998 Ltd Tax GO Bond	6,681	256,424	257,848	258,348	0.19%
325 1993 Sewer Construction Fund					
4361 Interest Earnings	590	662	635	800	25.98%
325 1993 Sewer Construction Fund	590	662	635	800	25.98%
326 Real Estate Excise Tax Fund					
4317 Excise Taxes	819,263	890,347	800,000	800,000	0.00%
4369 Other Miscellaneous	(2,039)	(374)	-	-	0.00%
326 Real Estate Excise Tax Fund	817,224	889,973	800,000	800,000	0.00%
329 LRID #10 Construction Fund					
4361 Interest Earnings	399	412	385	480	24.68%
329 LRID #10 Construction Fund	399	412	385	480	24.68%
330 County Parks Improvement Fund					
4334 State Grants	600	2,567	-	-	0.00%
4361 Interest Earnings	5,283	4,449	3,500	3,000	-14.29%
4369 Other Miscellaneous Revenue	11,245	-	-	-	0.00%
330 County Parks Improvement Fund	17,128	7,016	3,500	3,000	-14.29%
331 Civic Center Bldg. Improv Fund					
8210 Proceeds of GO Debt	3,299,074	-	-	-	0.00%
331 Civic Center Bldg. Improv Fund	3,299,074	-	-	-	0.00%
332 Public Utilities Improvement Fund					
4313 Sales & Use Tax Collection	-	230,462	1,560,000	1,560,000	0.00%
332 Public Utilities Improvement Fund	-	230,462	1,560,000	1,560,000	0.00%

Whatcom Co Investment Pool (402) / Acme/VanZandt Sub-Zone (16923)

Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
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402 Whatcom County Investment Pool

4361 Interest Earnings	-	-	157,626	184,744	17.20%
402 Whatcom County Investment Pool	-	-	157,626	184,744	17.20%

501 Equipment Rental & Revolving

4348 Internal Sales & Services	3,237,530	3,197,176	2,370,000	3,138,400	32.42%
4362 Other Rents & Use Charges	101	101	196	101	-48.47%
4363 Insurance Prem & Recovery	1,616	(84)	10,000	10,000	0.00%
4365 Internal Service-Misc Rev	3,111,057	3,116,922	3,151,947	3,199,318	1.50%
4366 Other Interfnd Misc Rev	4,915	4,040	3,114	2,134	-31.47%
4369 Other Miscellaneous Revenue	1,424	266	16,895	18,075	6.98%
9101 Residual Equity Transfer In	-	-	-	46,500	0.00%
9111 Disposal Proceeds	128,151	265,851	-	-	0.00%
9112 Net Book Value	(81,965)	(229,742)	-	-	0.00%
501 Equipment Rental & Revolving	6,402,829	6,354,530	5,552,152	6,414,528	15.53%

507 Administrative Service Fund

4311 Property Taxes	439	784	2,000	2,000	0.00%
4313 Retail Sales & Use Tax	2	-	-	-	0.00%
4338 Intergovernmental Svc	15,741	16,449	12,000	-	-100.00%
4341 General Government	238,509	235,118	255,400	258,626	1.26%
4348 Internal Sales & Services	1,496,013	1,496,439	1,493,965	1,743,311	16.69%
4349 Other Interfnd Svc Charges	2,286,699	2,284,681	2,496,522	3,036,386	21.62%
4361 Interest Earnings	23,676	23,978	20,800	20,800	0.00%
4362 Rents & Royalties	375,475	389,223	214,066	206,216	-3.67%
4365 Internal Service-Misc Rev	2,436,238	2,678,771	2,586,201	3,179,348	22.94%
4369 Other Miscellaneous Revenue	2,781	16,662	300	-	-100.00%
8301 Operating Transfer In	525,989	687,240	901,072	2,594,669	187.95%
5 Administrative Services	7,401,562	7,829,345	7,982,326	11,041,356	38.32%
65 Prosecuting Attorney/Tort Reserve					
4361 Interest Earnings	40,781	41,302	-	-	0.00%
4365 Internal Service-Misc Rev	858,001	871,322	1,032,446	1,053,095	2.00%
65 Prosecuting Attorney	898,782	912,624	1,032,446	1,053,095	2.00%
507 Administrative Service Fund	8,300,344	8,741,969	9,014,772	12,094,451	34.16%

16921 Lynden/ Everson Sub-Zone

4317 Excise Taxes	48,975	32,617	28,176	28,176	0.00%
4319 Other Penalties	343	1,493	-	-	0.00%
16921 Lynden/ Everson Sub-Zone	49,318	34,110	28,176	28,176	0.00%

16922 Sumas/ Nooksack/ Everson Sub-Zone

4317 Excise Taxes	80,450	68,083	65,390	65,390	0.00%
4319 Other Penalties	724	2,980	-	-	0.00%
16922 Sumas/ Nooksack/ Everson Sub-Zone	81,174	71,063	65,390	65,390	0.00%

Acme/VanZandt Sub-Zone (16923)

Actual 1998	Actual 1999	Budget 2000	Budget 2001	% Change 2000 to 01
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16923 Acme/ VanZandt Sub-Zone

4317 Excise Taxes	16,050	12,175	10,052	10,052	0.00%
4319 Other Penalties	295	573	-	-	0.00%
16923 Acme/ VanZandt Sub-Zone	16,345	12,748	10,052	10,052	0.00%

INTRODUCED BY: Consent
PROPOSED BY: County Executive
DATE: October 24, 2000

**ORDINANCE NO. 2000-053
AN ORDINANCE IN THE MATTER OF
THE ADOPTION OF THE FINAL BUDGET OF
WHATCOM COUNTY FOR THE YEAR 2001
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 fiscal year of 2001; and,

WHEREAS, following the completion of the Preliminary Budget, which was presented to the Council on October 16, 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 year 2001; 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 year 2001:

FUND/DEPT.	2001 Appropriation
GENERAL FUND	
Assessor	1,927,900
Auditor	885,855
Council	625,239
Executive	423,661
Planning & Development	2,994,834
Treasurer	984,154
Sheriff	7,563,372
Jail	6,716,316
District Court	1,088,667
District Court Probation	901,350
Hearing Examiner	143,833
Juvenile Administration	3,338,014
Prosecuting Attorney	3,236,628
Public Defender	1,868,959
Superior Court/Clerk	2,931,692
Cooperative Extension	460,119
Non-Departmental	7,809,299
Parks and Recreation	3,012,305
Public Health	8,816,416
TOTAL GENERAL FUND	55,728,613
OTHER FUNDS	
108 County Road	26,997,206
109 Election Reserves	641,427
114 Veterans Relief	130,428
117 Water Resources	2,356,624

140	Solid Waste	1,136,047
141	WC Convention Center	131,500
142	Victim Witness	108,642
148	CERB	177,830
151	Community Development	5,000
154	Road Improve #1	21,600
155	Road Improve #2	1,518
159	Road Improve #7	2,168
165	WC Drug Fund	540,233
166	Auditor's O&M	16,050
167	Emergency Management	374,245
169	Flood Control Zone	6,436,914
175	Conservation's Future	75,000
180	Lake Management	5,000
215	1982 Ltd Tax GO Bond	500
219	CRID #9 Gen Debt	177,830
220	LRID #10 Gen Debt	62,728
240	1991 Ltd Tax GO Bond	538,000
241	1993 Ltd Tax GO Bond	560,498
242	1997 Ltd Tax GO & Refund Bond	641,963
243	1998 Ltd Tax GO Bond	258,348
325	1983 Sewer Const.	14,000
326	REET	666,393
330	Parks Improvement	40,000
402	Whatcom County Investment Pool	189,094
501	ER&R	7,060,701
507	Administrative Services	11,347,729
16921	Lynden/Everson Sub-Zone	35,000
16922	Sumas/Nooksack/Everson Sub Zone	40,000
16923	Acme/Van Zandt Sub-Zone	38,500
	TOTAL OTHER FUNDS	60,828,716
	TOTAL APPROPRIATION	116,557,329

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 2001 fiscal year. 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 year 2001:

(A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2001 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 year 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 by exception.

(C) Appropriation authority for any budgeted personnel position which becomes vacant during 2001 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 appropriations each month during 2001. 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.


(l) \$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.

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

ADOPTED this 14 day of November, 2000.

ATTEST:



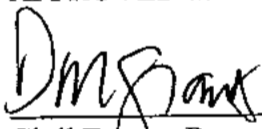
Dana Brown-Davis, Council Clerk

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Marlene Dawson, Chair

APPROVED as to form:



Civil Deputy Prosecutor

Approved Denied



Pete Kremen, Executive

Date: 12-19-00

Exhibit B - Authorized Positions

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
ADMINISTRATIVE SERVICES							
<u>Administration</u>							
Administrative Assistant	1.00		1.00	1.00			1.00
Grant Assistant		0.50	0.50	0.50			0.50
<u>Finance</u>							
Finance Manager	1.00		1.00	1.00			1.00
Associate Manager	0.00		0.00	1.00			1.00
Accounting Supervisor	1.00		1.00	0.00			0.00
Budget Analyst	1.00		1.00	1.00			1.00
Accountant I	3.00		3.00	4.00			4.00
Accountant II	1.00		1.00	1.00			1.00
Payroll Coordinator	1.00		1.00	1.00			1.00
Senior Purchasing Coordinator	0.00		0.00	1.00			1.00
Purchasing Coordinator	1.00		1.00	0.00			0.00
Account Clerk III	1.00		1.00	0.00			0.00
Account Clerk IV	0.00		0.00	1.00			1.00
Software Specialist	1.00		1.00	1.00			1.00
<u>Facilities Management</u>							
Facilities Manager	1.00		1.00	0.00			0.00
Facilities Supervisor	0.00		0.00	1.00			1.00
Facilities Assistant	1.00		1.00	1.00			1.00
Electrical/Electronic Maint. Specialist	1.00		1.00	0.00			0.00
Maintenance Electrician	1.00		1.00	0.00			0.00
Carpenter/Repair Maintenance III	1.00		1.00	0.00			0.00
Facilities Technical Specialist	0.00		0.00	3.00			3.00
Facilities Maintenance Assistant	1.00		1.00	0.00			0.00
Facilities Maintenance Specialist	0.00		0.00	1.00			1.00
Facilities Maintenance Technician	1.00		1.00	1.00			1.00
Maintenance Worker I	0.00		0.00	1.00			1.00
Lead Custodian	1.00		1.00	1.00			1.00
Custodian	9.00		9.00	9.00			9.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
<u>Information Services</u>							
Information Services Manager	1.00		1.00	1.00			1.00
Information Services Supervisor	1.00		1.00	1.00			1.00
Senior Programmer/ Analyst	0.00		0.00	1.00			1.00
Programmer/ Analyst	1.00		1.00	0.00			0.00
Programmer	0.00		0.00	2.00			2.00
PC/LAN Technician I	2.00		2.00	3.00			3.00
PC/LAN Technician III	3.00		3.00	4.00			4.00
Help Desk Technician	0.00		0.00	1.00			1.00
Software Specialist II	0.50	0.50	1.00	1.00			1.00
Clerk IV	0.50	0.50	1.00	1.00			1.00
Information Clerk	1.00		1.00	1.00			1.00
Records Services Supervisor	1.00		1.00	1.00			1.00
Microfilm Coordinator	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
Clerk II	1.00		1.00	1.00			1.00
Mail Clerk	0.75		0.75	0.75			0.75
<u>Human Resources</u>							
Human Resources Manager	1.00		1.00	1.00			1.00
Associate Manager	1.00		1.00	1.00			1.00
Senior HR Representative	1.00		1.00	0.00			0.00
Human Resources Representative II	2.00		2.00	1.50			1.50
Safety & Wellness Representative	0.00		0.00	0.50			0.50
Human Resources Representative I	1.00		1.00	2.00			2.00
Human Resources Assistant	1.00		1.00	1.00			1.00
TOTAL ADMINISTRATIVE SERVICES	50.75	1.50	52.25	59.25	0.00	0.00	59.25

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
ASSESSOR							
Assessor	1.00		1.00	1.00			1.00
Deputy Assessor	1.00		1.00	0.00			0.00
Chief Deputy	0.00		0.00	1.00			1.00
Senior Administrative Assistant	1.00		1.00	1.00			1.00
Property Data Supervisor	1.00		1.00	1.00			1.00
Administrative Secretary	1.00		1.00	0.00			0.00
Office Coordinator	0.00		0.00	1.00			1.00
Office Manager	0.00		0.00	1.00			1.00
Supervising Clerk	1.00		1.00	0.00			0.00
Clerk III	5.00		5.00	5.00			5.00
Clerk/Receptionist	2.00		2.00	2.00			2.00
Personal Property Clerk	2.00		2.00	2.00			2.00
Drafter III	1.00		1.00	1.00			1.00
Drafter II	1.00		1.00	1.00			1.00
Appraiser IV	2.00		2.00	2.00			2.00
Appraiser III	1.00		1.00	1.00			1.00
Appraiser II	10.00		10.00	8.00			8.00
Appraiser I	0.00		0.00	2.00			2.00
TOTAL ASSESSOR	30.00	0.00	30.00	30.00	0.00	0.00	30.00
AUDITOR							
Auditor	1.00		1.00	1.00			1.00
Chief Deputy Auditor	1.00		1.00	0.00			0.00
Chief Deputy	0.00		0.00	1.00			1.00
Senior Internal Auditor	0.00		0.00	1.00			1.00
Internal Auditor	1.00		1.00	0.00			0.00
Accountant I	0.50		0.50	0.00			0.00
Public Services Supervisor	1.00		1.00	1.00			1.00
Coordinator	1.00		1.00	1.00			1.00
Clerk III	7.50		7.50	7.00			7.00
Clerk IV	0.00		0.00	1.00			1.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
Elections							
Elections Supervisor	1.00		1.00	1.00			1.00
Senior Secretary	1.00		1.00	1.00			1.00
Supervising Clerk	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
TOTAL AUDITOR	18.00	0.00	18.00	18.00	0.00	0.00	18.00
COOPERATIVE EXTENSION							
Chairman/Extension Agent	1.00	-1.00	0.00	0.00			0.00
Extension Agent	3.00	-3.00	0.00	0.00			0.00
Program Specialist	1.00		1.00	1.00			1.00
Clerk II	1.00		1.00	0.00			0.00
Clerk IV	1.00		1.00	2.00			2.00
Master Gardener Coordinator	0.20		0.20	0.20			0.20
Master Food Safety Adv. Coordinator	0.07		0.07	0.07			0.07
Master Composter/ Recycler Coordinator	0.52		0.52		0.52		0.52
TOTAL COOPERATIVE EXTENSION	7.79	-4.00	3.79	3.27	0.52	0.00	3.79
COUNTY COUNCIL							
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
Senior Secretary	1.00		1.00	1.00			1.00
Administrative Clerk	1.00		1.00	1.00			1.00
Clerk	0.00		0.00	1.00			1.00
TOTAL COUNTY COUNCIL	8.50	0.00	8.50	9.50	0.00	0.00	9.50

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
COUNTY EXECUTIVE							
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
Administrative Secretary	1.00		1.00	1.50			1.50
Administrative Clerk	0.50		0.50	0.00			0.00
TOTAL COUNTY EXECUTIVE	4.50	0.00	4.50	4.50	0.00	0.00	4.50
DISTRICT COURT							
Judge	2.00		2.00	2.00			2.00
District Court Commissioner	1.00		1.00	1.00			1.00
District Court Administrator	1.00		1.00	1.00			1.00
Jury Coordinator	1.00		1.00	1.00			1.00
Supervising Clerk	2.00		2.00	2.00			2.00
Account Clerk II	2.00		2.00	2.00			2.00
Account Clerk IV	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
Court Clerk	3.00		3.00	4.00			4.00
TOTAL DISTRICT COURT	15.00	0.00	15.00	16.00	0.00	0.00	16.00
DISTRICT COURT PROBATION							
Director	1.00		1.00	1.00			1.00
Probation Officer II	8.00		8.00	6.00			6.00
Probation Officer I	0.40		0.40	3.00			3.00
Administrative Aide	1.00		1.00	0.00			0.00
Administrative Assistant	0.00		0.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
TOTAL DISTRICT COURT PROBATION	13.40	0.00	13.40	14.00	0.00	0.00	14.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
HEALTH							
Health Officer	0.60		0.60		0.60		0.60
Health & Human Services Director	1.00		1.00		1.00		1.00
Assistant Director	0.00		0.00		1.00		1.00
Community Health & Wellness Manager	1.00		1.00		1.00		1.00
Environmental Health Manager	1.00		1.00		1.00		1.00
Human Services Manager	1.00		1.00		1.00		1.00
Maternity Case Manager	0.80		0.80		0.80		0.80
Office Administrator	1.00		1.00		0.00		0.00
Public Health Nurse Supervisor	3.00		3.00		3.00		3.00
Environmental Health Supervisor	2.00		2.00		2.00		2.00
Nutrition (WIC) Supervisor	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		0.00		0.00
Administrative Assistant II	0.00		0.00		1.00		1.00
Medical Assistant	2.50		2.50		2.50		2.50
Financial Services Coordinator	1.00		1.00		1.00		1.00
Technical Services Coordinator	1.00		1.00		1.00		1.00
Program Coordinator	2.00		2.00		2.00		2.00
Clerk/Typist II	17.55		17.55	1.00	10.75	0.05	11.80
Clerk/Typist III	2.00		2.00		1.00	1.00	2.00
Clerk/Typist IV	1.00		1.00		1.00		1.00
Clerk/Typist Lead	0.00		0.00		1.00		1.00
Clerk Typist II, Relief	0.20		0.20		4.00		4.00
Public Health Educator	1.00		1.00	1.00			1.00
Nurse Practitioner	1.20		1.20		1.10		1.10
Registered Nurse	1.00		1.00		1.00		1.00
Public Health Nurse	11.25		11.25		10.65	0.90	11.55
Registered Social Worker	1.60		1.60		1.50	0.60	2.10
Environmental Health Specialist II	5.00		5.00		7.00		7.00
Environmental Health Specialist I	6.00		6.00		4.00	1.00	5.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
Environmental Health Specialist I - Water Nutritionist	1.00		1.00	0.00			0.00
Nutritionist	2.40		2.40		2.40		2.40
Account Clerk I	3.00		3.00		3.00		3.00
WIC Certifier	3.00		3.00		3.00		3.00
Data Applications Specialist	0.00		0.00			0.50	0.50
Develop. Disabilities Program Specialist	0.50		0.50				0.00
Mental Health Program Specialist	0.50		0.50				0.00
Substance Abuse Program Specialist	0.50		0.50				0.00
Substance Abuse Specialist I	1.00		1.00		1.00		1.00
Program Specialist	0.00		0.00			1.50	1.50
Prevention Coordinator	1.00	2.00	3.00		1.00	2.00	3.00
TOTAL HEALTH	80.60	2.00	82.60	2.00	73.30	7.55	82.85
HEARING EXAMINER							
Coordinator	1.00		1.00	1.00			1.00
TOTAL HEARING EXAMINER	1.00	0.00	1.00	1.00	0.00	0.00	1.00
JAIL							
<u>Courthouse Jail</u>							
Chief Corrections Officer	1.00		1.00	1.00			1.00
Lieutenant	1.00		1.00	2.00			2.00
Corrections Sergeant	6.00		6.00	5.00			5.00
Corrections Officer	35.00		35.00	38.00			38.00
Administrative Coordinator	1.00		1.00	1.00			1.00
Cook	2.00		2.00	2.00			2.00
Food Service Manager	1.00		1.00	1.00			1.00
Specialist Records (Civil)	2.00		2.00	0.00			0.00
Receptionist/Clerk	0.00		0.00	3.00			3.00
Account Clerk	1.00		1.00	1.00			1.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
<u>Alternative Corrections</u>							
Corrections Sergeant	1.00		1.00	1.00			1.00
Corrections Officer	4.00		4.00	4.00			4.00
Specialist Records (Civil)	1.00		1.00	0.00			0.00
Account Clerk	0.00		0.00	1.00			1.00
Work Crew Coordinator	2.00		2.00	3.00			3.00
TOTAL JAIL	58.00	0.00	58.00	63.00	0.00	0.00	63.00
JUVENILE COURT ADMINISTRATION							
Juvenile Court Administrator	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00	1.00			1.00
Division Administrator	0.00		0.00		1.00		1.00
Administrative Assistant II	1.00		1.00	1.00			1.00
Case Aide/Monitor	1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00	1.00			1.00
Clerk Account IV	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00			1.00	1.00
Coordinator	2.00		2.00	1.00		1.00	2.00
Legal Secretary III	3.00		3.00	2.00	1.00		3.00
Legal Secretary II	1.00		1.00	1.00		0.50	1.50
Legal Secretary I	0.50		0.50	0.00			0.00
Probation Officer III	1.50		1.50	1.00			1.00
Probation Officer II	7.50		7.50	5.00		3.00	8.00
Probation Officer I	3.00		3.00	1.00		1.00	2.00
Education/Vocational Specialist	0.75		0.75		0.75		0.75
Detention Manager	1.00		1.00	1.00			1.00
Juvenile Detention Officer III	4.00		4.00	4.00			4.00
Juvenile Detention Officer II	7.00		7.00	6.00			6.00
Juvenile Detention Officer I	6.00		6.00	7.00			7.00
Outside Worker Coordinator	1.00		1.00	1.00			1.00
TOTAL JUVENILE COURT ADMIN.	45.25	0.00	45.25	34.00	4.75	6.50	45.25

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
PARKS & RECREATION							
<u>Administration</u>							
Director	1.00		1.00	1.00			1.00
Accountant II	1.00		1.00	0.00			0.00
Accountant I	0.00		0.00	1.00			1.00
Coordinator	1.60		1.60	1.00			1.00
Administrative Secretary	1.00		1.00	0.00			0.00
Administrative Assistant	0.00		0.00	1.00			1.00
Clerk/Receptionist	0.00		0.00	0.80			0.80
<u>Cultural Arts Program</u>							
Recreation & Arts Coordinator	1.00		1.00	1.00			1.00
<u>Senior Citizen's Program</u>							
Recreation & Senior Services Manager	1.00		1.00	1.00			1.00
Senior Center Manager III	2.00		2.00	2.00			2.00
Senior Center Manager II	1.00		1.00	1.00			1.00
Division Secretary	1.00		1.00	1.00			1.00
Maintenance Worker I	1.00		1.00	1.00			1.00
Facilities Coordinator	1.00		1.00	1.00			1.00
<u>Park Facilities</u>							
Park Operations Manager	1.00		1.00	1.00			1.00
Park Manager III	4.00		4.00	4.00			4.00
Park Manager II	3.00		3.00	3.00			3.00
Horticulturist	1.00		1.00	1.00			1.00
Maintenance/Construction Supervisor III	1.00		1.00	1.00			1.00
Outside Maintenance Coordinator	2.00		2.00	2.00			2.00
Maintenance/Construction Equipment Operator	2.00		2.00	2.00			2.00
Repair/Maint III	1.00		1.00	1.00			1.00
Repair/Maintenance Carpenter III	1.00		1.00	1.00			1.00
Maintenance Worker III	1.00		1.00	1.00			1.00
Maintenance Worker II	0.00		0.00	0.75			0.75
Maintenance Worker I	1.75		1.75	1.00			1.00
Clerk II	0.80		0.80	0.00			0.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
<u>Outdoor Recreation</u>							
Outdoor Coordinator	1.00		1.00	1.00			1.00
Coordinator	0.00		0.00	1.00			1.00
TOTAL PARKS & RECREATION	33.15	0.00	33.15	33.55	0.00	0.00	33.55
PLANNING & DEVELOP. SVCS.							
<u>Administration</u>							
Director	1.00		1.00	1.00			1.00
Administrative Aide	1.00		1.00	1.00			1.00
Senior GIS Specialist	1.00		1.00	1.00			1.00
GIS Specialist II	1.00		1.00	1.00			1.00
<u>Planning</u>							
Division Manager	1.00		1.00	1.00			1.00
Resources Planner	1.00	-1.00	0.00	0.00			0.00
Senior Planner	2.00		2.00	2.00			2.00
Planner II	0.00		0.00	1.00			1.00
Planner I	1.00	1.00	2.00	1.00			1.00
Planning Technician	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
Administrative Secretary	1.00		1.00	1.00			1.00
<u>Building Services</u>							
Division Manager	1.00		1.00	1.00			1.00
Public Service Inspector III	1.00		1.00	2.00			2.00
Public Service Inspector II	3.00		3.00	2.00			2.00
Public Service Inspector I	1.00		1.00	1.00			1.00
Deputy Fire Marshal	1.00		1.00	1.00			1.00
Senior Plans Examiner	0.00		0.00	1.00			1.00
Plans Examiner IV	2.00		2.00	1.00			1.00
Plans Examiner I	1.00		1.00	1.00			1.00
Permit Coordinator	1.00		1.00	1.00			1.00
Clerk III	4.00		4.00	4.00			4.00
Permit/Land Use Clerk	0.00		0.00	2.00			2.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
Land Use							
Division Manager	1.00		1.00	1.00			1.00
Natural Resources Specialist	1.00		1.00	1.00			1.00
Senior Land Use Specialist	4.00		4.00	4.00			4.00
Land Use Specialist II	4.00		4.00	4.00			4.00
Land Use Specialist I	3.00		3.00	3.00			3.00
Land Use Technician	1.00		1.00	1.00			1.00
Software Specialist I	1.00		1.00	1.00			1.00
Development Inspector	1.00		1.00	1.00			1.00
Permit/Land Use Clerk	2.00		2.00	0.00			0.00
Clerk III	1.75		1.75	1.75			1.75
TOTAL PLANNING & DEVELOPMENT	46.75	0.00	46.75	46.75	0.00	0.00	46.75
PROSECUTING ATTORNEY							
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
Senior Civil Deputy	3.00		3.00	3.00			3.00
Assistant Chief Criminal Deputy	1.00		1.00	1.00			1.00
Senior Deputy	9.00		9.00	6.00		2.00	8.00
Deputy II	1.00		1.00	1.00		1.00	2.00
Deputy I	2.00		2.00	2.00			2.00
Coordinator	0.00		0.00	2.00			2.00
Legal Secretary III	8.00		8.00	3.00		1.00	4.00
Legal Secretary II	3.00		3.00	5.00			5.00
Legal Secretary I	0.00		0.00	0.00			0.00
Administrative Secretary	1.00		1.00	0.00			0.00
Confidential Secretary	1.00		1.00	1.00			1.00
Secretary II	2.00		2.00	0.00			0.00
Clerk III	0.00		0.00		2.00		2.00
Investigator	1.00		1.00			1.00	1.00
Administrative Legal Assistant	1.00		1.00	1.00			1.00
Office Administrator	1.00		1.00	0.00			0.00
Administrative Supervisor	0.00		0.00	1.00			1.00
Domestic Relations Coordinator	2.00		2.00			3.00	3.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
Victim Witness							
Victim Witness Coordinator	1.00		1.00	1.00			1.00
Legal Secretary III	1.00		1.00	1.00			1.00
Sexual Assault Specialist	1.00		1.00	1.00			1.00
Domestic Violence Specialist	1.00		1.00		1.00		1.00
HTDA Funding							
Deputy II	1.00		1.00	0.00			0.00
Senior Deputy	0.00		0.00			1.00	1.00
Legal Secretary II	1.00		1.00			1.00	1.00
Law Library							
Librarian	0.50		0.50		0.50		0.50
TOTAL PROSECUTING ATTORNEY	45.50	0.00	45.50	31.00	4.50	10.00	45.50
PUBLIC DEFENDER							
Public Defender	1.00		1.00	1.00			1.00
Chief Deputy	1.00		1.00	1.00			1.00
Senior Deputy	2.00		2.00	3.00			3.00
Deputy II	2.00		2.00	4.00	1.00		5.00
Deputy I	5.00		5.00	2.00			2.00
Office Administrator	1.00		1.00	1.00			1.00
Senior Investigator	1.00		1.00	1.00			1.00
Investigator	3.00		3.00	3.00			3.00
Legal Secretary III	4.00		4.00	4.00	1.00		5.00
Legal Secretary II	1.00		1.00	0.00			0.00
Secretary II	2.00		2.00	0.00			0.00
Clerk/Receptionist	0.00		0.00	2.00			2.00
Social Services Coordinator	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
TOTAL PUBLIC DEFENDER	25.00	0.00	25.00	24.00	2.00	0.00	26.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
PUBLIC WORKS							
<u>Administration/Accounting</u>							
Director	1.00		1.00	1.00			1.00
Assistant Director	1.00		1.00	1.00			1.00
Office Administrator	1.00		1.00	1.00			1.00
Accountant I	2.50		2.50	2.50			2.50
Account Clerk III	1.00		1.00	1.00			1.00
Account Clerk II	1.00		1.00	1.00			1.00
Administrative Secretary	1.00		1.00	1.00			1.00
Safety/Training Specialist	1.00		1.00	1.00			1.00
Clerk II	1.50		1.50	1.50			1.50
<u>Engineering Administration</u>							
Assistant Director	1.00		1.00	1.00			1.00
Engineer	1.00		1.00	1.00			1.00
Office Manager	1.00		1.00	0.00			0.00
Administrative Secretary	0.00		0.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
Records Assistant	1.00		1.00	1.00			1.00
<u>Engineering/Design/Const/Survey</u>							
Engineering Services Manager	1.00		1.00		0.00		0.00
Engineering Manager	0.00		0.00		1.00		1.00
Senior Design Engineer	0.50		0.50	0.00			0.00
Senior Engineer	0.00		0.00	1.00	0.50		1.50
Engineer	4.50		4.50		4.50		4.50
Engineering Technician IV	3.00		3.00		2.00		2.00
Engineering Technician III	4.00		4.00		4.00		4.00
Engineering Technician II	2.00		2.00		2.00		2.00
Engineering Technician I	0.00		0.00		1.00		1.00
<u>Engineering/Traffic & Development</u>							
Traffic & Development Engineering Manager	1.00		1.00	0.00			0.00
Engineering Manager	0.00		0.00	2.00			2.00
Engineer	1.00		1.00	1.00			1.00
Senior Engineer	1.00		1.00	0.00			0.00
Engineering Technician IV	4.00		4.00	3.00			3.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
Engineering Technician III	1.00		1.00	3.00			3.00
Engineering Technician II	3.00		3.00	1.00			1.00
Coordinator	1.00		1.00	1.00			1.00
<u>Engineering River & Flood</u>							
Special Projects Manager	1.00		1.00		0.00		0.00
Engineering Manager	0.00		0.00	1.00			1.00
Engineer	1.00		1.00	2.00			2.00
Senior Engineer	0.00		0.00		1.00		1.00
Engineering Technician IV	0.00		0.00	1.00	1.00		2.00
Engineering Technician III	1.00		1.00		1.00		1.00
Clerk IV	1.00		1.00		1.00		1.00
<u>Maintenance & Operations</u>							
Assistant Director Operations	1.00		1.00	0.00			0.00
Assistant County Road Engineer	0.00		0.00	1.00			1.00
Assistant Superintendent/M & O	1.00		1.00	1.00			1.00
Road Crew Leader	5.00		5.00	5.00			5.00
Senior Sign Leader	1.00		1.00	1.00			1.00
Sign Technician	2.00		2.00	3.00			3.00
Heavy Equipment Operator	9.00		9.00	9.00			9.00
Service Worker III	24.00		24.00	24.00			24.00
Service Worker II	13.00		13.00	12.00			12.00
Service Worker I	6.00		6.00	6.00			6.00
Administrative Secretary	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
Outside Worker Coordinator	1.00		1.00	0.00			0.00
<u>Weed Board</u>							
Weed Control Coordinator	1.00	-0.50	0.50	0.50			0.50
Weed Compliance Inspector	1.00		1.00	1.00			1.00
<u>Ferry</u>							
Senior Master	1.00		1.00	1.00			1.00
Master	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

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
<u>Solid Waste</u>							
Division Secretary	1.00		1.00		1.00		1.00
Solid Waste Specialist	1.00		1.00		1.00		1.00
<u>Equipment Rental</u>							
ER&R Manager	1.00		1.00	1.00			1.00
Shop Crew Leader	1.00		1.00	1.00			1.00
Head Mechanic	1.00		1.00	0.00			0.00
Heavy Duty Mechanic	5.00		5.00	6.00			6.00
Mechanic III	2.00		2.00	2.00			2.00
Mechanic II	1.00		1.00	1.00			1.00
Assitant Purchasing Agent	1.00		1.00	1.00			1.00
Purchasing Assistant	3.00		3.00	3.00			3.00
Clerk II	0.50		0.50	0.50			0.50
<u>Water Resources</u>							
Water Resource Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Program Specialist	1.00		1.00		1.00		1.00
Data Administrator	0.00		0.00	1.00			1.00
Clerk II	0.00		0.00	1.00			1.00
Planner II	1.00		1.00		1.00		1.00
Resources Planner	1.00	2.00	3.00	1.00	3.00		4.00
TOTAL PUBLIC WORKS	147.50	1.50	149.00	127.00	28.00	0.00	155.00
SHERIFF							
<u>Sheriff Administration</u>							
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
Lieutenant	1.00		1.00	1.00			1.00
Senior Administrative Assistant	0.00		0.00	1.00			1.00
Administrative Assistant	1.00		1.00	0.00			0.00
Accountant	1.00		1.00	1.00			1.00
Adminsitrative Coordinator	3.00		3.00	3.00			3.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
<u>Investigations</u>							
Lieutenant	1.00		1.00	1.00			1.00
Sergeant	2.00		2.00	1.00		1.00	2.00
Deputy	6.00		6.00	4.00		2.00	6.00
Records/ID Manager	1.00		1.00	1.00			1.00
ID Technician	3.00		3.00	3.00			3.00
Civil Secretary	4.00		4.00	0.00			0.00
Records Specialist	0.00		0.00	4.00			4.00
<u>Patrol</u>							
Sergeant	6.00		6.00	5.00		1.00	6.00
Deputy	46.00		46.00	51.00	3.00		54.00
<u>Emergency Management</u>							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	1.00		1.00		2.00		2.00
Administrative Coordinator	1.00		1.00		1.00		1.00
TOTAL SHERIFF	82.00	0.00	82.00	80.00	7.00	4.00	91.00
<u>SUPERIOR COURT/CLERK</u>							
<u>Superior Court</u>							
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	1.00	1.00	1.00	3.00
Court Reporter	3.00		3.00	3.00			3.00
<u>Assigned Counsel</u>							
Assigned Counsel Coordinator	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
<u>Superior Court Clerk</u>							
Chief Deputy Clerk	1.00		1.00	1.00			1.00
Senior Court Clerk	1.00		1.00	1.00			1.00
Calendar Clerk	1.00		1.00	1.00			1.00
Court Clerk Appeals	1.00		1.00	1.00			1.00
Clerk Court	9.00		9.00	6.00	2.00	0.50	8.50
Relief Clerk Court	1.00		1.00		1.00		1.00
Clerk IV	1.00		1.00	1.00			1.00

Exhibit B - Authorized Positions continued

	2000	2000 (S)	Adjusted 2000	County Funded 2001	Partially County Funded 2001	Externally Funded 2001	2001
Clerk III	1.00		1.00	1.00			1.00
Accountant I	1.00		1.00	1.00			1.00
Family Court Services							
Family Law Court Facilitator	1.00		1.00			1.00	1.00
Drug Court							
Drug Court Coordinator	0.00		0.00			1.00	1.00
Substance Abuse Specialist II	0.00		0.00			1.00	1.00
TOTAL SUPERIOR COURT/CLERK	30.00	0.00	30.00	20.00	7.00	4.50	31.50
TREASURER							
Treasurer	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00	1.00			1.00
Revenue Deputy II	2.00		2.00	2.00			2.00
Revenue Deputy I	2.00		2.00	1.00	1.00		2.00
Cash Management Administrator	1.00		1.00		1.00		1.00
Accountant II	1.00		1.00	1.00			1.00
Investment Officer	1.00		1.00		1.00		1.00
Office Manager	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk III	0.00		0.00	1.00			1.00
Clerk/Receptionist	2.00		2.00	0.00			0.00
Clerk I	0.50		0.50	0.50			0.50
Head Cashier	1.00		1.00	1.00			1.00
Cashier /Clerk III	1.00		1.00	2.00			2.00
TOTAL TREASURER	15.50	0.00	15.50	11.50	4.00	0.00	15.50
COUNTY TOTAL STAFFING	758.19	1.00	759.19	628.32	131.07	32.55	791.94

Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2001 budget:

1. **Service Levels** - Departmental budget submissions should be developed to maintain acceptable levels of service to the public. Every attempt should be made to maintain current levels of service without additional personnel resources. If additional personnel resources are deemed necessary by the department head, such requests shall be submitted through the normal additional service request process. Such additional service requests must be accompanied with supporting information, and, where applicable, clear standards that demonstrate the need for the additional resources.
2. **Consolidation of Functions and Services** - The Administration is requested to work with departments wherever possible to develop proposals, plans and/or pilot projects to explore operational consolidations that facilitate greater and more efficient public access to county services. Such activities should involve the cross training of certain employees and explore consolidation of similar or compatible functions.
3. **Revenues** - The Administration and all departments shall make every reasonable effort to collect all revenues due the County. Departments are directed to conduct a review of all charges to ensure appropriate levels, application and inclusion in the Unified Fee Schedule. The Administration and department heads are encouraged to develop proposals to increase revenues wherever possible for Council consideration. The Council desires effective efforts be made to generate grant revenues that support high priority plans and projects that will meet the identified needs of county government and its communities.
4. **Efficiencies** - The Administration and all departments shall make every effort to conserve public funds and resources and to develop and pursue every reasonable efficiency strategy.
5. **Tax Considerations** - The Council will determine the level of the property tax levy for the 2001 budget year during the budget review and approval process. The property tax levy will include the establishment of the levy amount, plus an amount equal to new construction.
6. **Ending Fund Balance and Reserves** - The 2001 General Fund Budget shall be developed to maintain a cash reserve level of at least 8.3 percent of the projected general fund budgeted expenditures. Fund balance in excess of this limitation may be used to: 1) fund one-time capital purchases and one-time program expenditures; 2) make provision to year 2001 supplemental budgets; and 3) maintain 2000 service levels in the 2001 budget.

Budget Development Guidelines continued

7. **Strategic Planning** - The Administration and the departments shall develop budget recommendations consistent with the policies, goals, and objectives developed during the 1999 and 2000 strategic planning process. Sufficient funding shall be provided in the budget to enable the continuation of the strategic planning process. All departments shall review and work toward the fulfillment of the County's Strategic Plan for 2001. All departments shall likewise ensure that important and budget mandated items established in the Comprehensive Plan and planning efforts such as the Six-Year Road Program, Water Resources Plan and the Law and Justice Plan approved by the Council are included in departmental program and budget proposals.
8. **Inventory of Services and Performance Measures** - The Council desires that the Administration and all departments continue to refine and maintain an accurate departmental inventory of service descriptions. The Council further desires that every effort be made to research and establish realistic, reliable and measurable performance standards for all applicable departmental service operations.
9. **Position Control** - It is the desire of the Council that the Executive's Recommended Budget for the year 2001 maintain the county funded workforce at the 2000 level, including one-time positions which merit continuation and where increases are necessary to provide additional services or service enhancements. The Council will consider the addition of positions that are supported by additional funding from external funding sources, through specific revenue enhancement programs or through internal cost saving efforts. The continuation of positions supported by external sources shall be contingent on the continuation of such funding and will be subject to Council review.
10. **Cooperative Business Operations** - The Council desires that the Administration continue to review opportunities to contract for the delivery of public services with the private sector in the public interest. It is also encouraged to develop cooperative partnerships with governmental and private entities that provide appropriate services in an efficient and cost effective manner.

2001 Bond Fund Expenditures

Fund	Cost Center	2001 Budget
215	215000 1982 WC Ltd Tax GO Bond	\$500
219	219000 CRID #9 General Debt	\$177,830
220	220000 LRID #10 General Debt	\$62,728
240	240000 1991 Ltd Tax GO Bond	\$538,000
241	241000 1993 Ltd Tax GO Bond	\$560,498
242	242000 1997 Ltd Tax GO & Refunding Bond	\$641,963
243	243000 1998 Ltd Tax GO Bond	\$258,348
Total		<u><u>\$2,239,867</u></u>

2001 General Fund Expenditures

Department Expenditures

Assessor	\$	1,927,900
Auditor	\$	885,855
County Council	\$	625,239
County Executive	\$	423,661
Planning & Development Svcs	\$	2,994,834
Treasurer	\$	984,154
Sheriff	\$	7,563,372
Jail	\$	6,716,316
District Court	\$	1,088,667
District Court Probation	\$	901,350
Hearing Examiner	\$	143,833
Juvenile	\$	3,338,014
Prosecuting Attorney	\$	3,236,628
Public Defender	\$	1,868,959
Superior Court	\$	2,931,692
Cooperative Extension	\$	460,119
Non-Departmental	\$	7,809,299
Park	\$	3,012,305
Public Health	\$	8,816,416

Total General Fund \$ 55,728,613

Non-Departmental Expenditures

2100	Medical Examiner	\$251,000
4010	Microfilming	\$156,458
4017	Law & Justice Strategic	\$50,000
4025	Indigent Burial	\$15,000
4035	County Morgue	\$71,892
4040	Strategic Planning	\$4,000
4045	Cable Television	\$1,200
4050	Domestic Violence	\$15,000
4055	Starling Program	\$15,000
4060	Public Health/Home Health	\$10,000
4070	Annual State Audit	\$105,000
4075	Leave Pay Out	\$300,000
4085	Employee Recognition	\$3,000
4090	Association Dues	\$48,646
4100	Criminal Justice Data Integrat	\$70,000
4105	Sister County Project	\$5,000
4120	Civil Service Commission	\$6,000
4125	Chamber Business Svc Center	\$7,500
4130	Horticultural Inspections	\$10,000
4135	Pest Board	\$5,000
4140	Economic Development	\$15,000
4160	LEOFF Board	\$4,100
4240	Northwest Regional Council	\$66,206
4250	Emergency Communications	\$626,110
4270	Ambulance Services	\$1,144,439
4290	Air Pollution Control	\$25,567
4300	Animal Control	\$300,000
4440	Senior Support / RSVP	\$35,000
4450	Planning / Com Dev	\$46,301
4515	Homeless Shelter/Lydia Place	\$7,500
4520	Boundry Review Board	\$10,201
4530	Transfers to Other Funds	\$2,942,259
4540	Capital Acquisitions	\$61,500
4900	Misc Non-Departmental	\$1,375,420
	Total Non-Departmental	<u><u>\$7,809,299</u></u>

2001 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2001 Balance	Expenditures 2001	Revenues 2001	Estimated Ending 2001 Balance
001	Current Expense	(14,690,786)	55,728,613	(53,893,659)	(12,855,832)
108	County Road	(8,919,936)	26,997,206	(23,195,440)	(5,118,170)
109	Election Reserves	(198,031)	641,427	(494,452)	(51,056)
114	Veterans Relief	(102,862)	130,428	(130,647)	(103,081)
117	Water Resources	(567,798)	2,356,624	(2,008,188)	(219,362)
140	Solid Waste	(1,181,769)	1,136,047	(1,039,984)	(1,085,706)
141	WC Convention Center	(119,070)	131,500	(90,000)	(77,570)
142	Victim Witness	(76,250)	108,642	(97,065)	(64,673)
148	CERB	(61)	177,830	(177,830)	(61)
151	Community Development	(5,333)	5,000	-	(333)
154	Road Improve #1	(39,685)	21,600	(21,861)	(39,946)
155	Road Improve #2	(2,340)	1,518	(1,520)	(2,342)
159	Road Improve #7	(2,272)	2,168	(1,889)	(1,993)
162	Road Improve Guarantee	(108,075)	-	(6,000)	(114,075)
165	WC Drug Fund	(528,478)	540,233	(356,340)	(344,585)
166	Auditor's O&M	(308,376)	16,050	(90,000)	(382,326)
167	Emergency Management	(58,942)	374,245	(354,407)	(39,104)
169	Flood Control Zone	(8,324,517)	6,436,914	(5,401,725)	(7,289,328)
170	Pt. Robert's Fuel Tax	(22,076)	-	(20,000)	(42,076)
175	Conservation's Future	(1,787,495)	75,000	(600,000)	(2,312,495)
180	Lake Management	(27,580)	5,000	(1,500)	(24,080)
215	1982 Ltd Tax GO Bond	(7,124)	500	-	(6,624)
219	CRID #9 Gen Debt	(22,209)	177,830	(177,704)	(22,083)
220	LRID #10 Gen Debt	(21,673)	62,728	(48,638)	(7,583)
240	1991 Ltd Tax GO Bond	(556)	538,000	(538,000)	(556)
241	1993 Ltd Tax GO Bond	(693)	560,498	(560,498)	(693)
242	1997 Ltd Tax GO & Refund Bond	(331)	641,963	(641,963)	(331)
243	1998 Ltd Tax GO Bond	(10,823)	258,348	(258,348)	(10,823)
325	1983 Sewer Const.	(13,119)	14,000	(800)	81
326	REET	(818,539)	666,393	(800,000)	(952,146)
329	LRID #10 Construction Fund	(8,796)	-	(480)	(9,276)
330	Parks Improvement	(40,000)	40,000	(3,000)	(3,000)
332	Public Utilities Improvement Fund	(230,462)	-	(1,560,000)	(1,790,462)
402	Whatcom County Investment Pool	(78,249)	189,094	(184,744)	(73,899)
501	ER&R	(12,516,202)	7,060,701	(6,414,528)	(11,870,029)
507	Administrative Services	(2,211,353)	11,347,729	(12,094,451)	(2,958,075)
16921	Lynden/Everson Sub-Zone	(95,190)	35,000	(28,176)	(88,366)
16922	Sumas/Nooksack/Everson Sub Zone	(147,391)	40,000	(65,390)	(172,781)
16923	Acme/Van Zandt Sub-Zone	(30,391)	38,500	(10,052)	(1,943)
	Total	(53,324,833)	116,557,329	(111,369,279)	(48,136,783)



Inventory of Services

Administrative Services

Administration

Administration Support Services

Provide support for the AS Director in administration of the department as well as the role of Deputy County Administrator, by providing coordination and communication between divisions and the Executive's Office

Grants Coordination

Coordinate County government grant efforts

Identify Grant Funding

Identify potential funding and their funding cycles

Regional Grant Facilitation

Facilitate regional grant effort between community based organizations, university, cities and county

Standardization of Contracts

Implement standardized boiler contract language guidelines and provide training therefor.

Facilities Management

Facilities Management

Provide management of all aspects of property and asset management and project administration including planning, acquisition, design, construction, maintenance, custodial, grounds, security, parking and other related services for approximately 400,000 square feet of buildings and associated parking and grounds.

Finance

Accounts Payable

Review, document, generate and distribute the organization's accounts payable warrants.

Administrative and Other - AS Finance

Administrative functions: Office operations and special projects such as public information pamphlets, multi-media presentation design, etc.

Asset Management

Tracks and accounts for all county capital and attractive assets from acquisition to final disposal. Monitors the organization for compliance with county policies and state laws.

Budget Development

Prepares, publishes and distributes the county's annual budget. Provides analytical support to Executive's Office.

District Accounting/ Disbursements

Issues warrants for payment of claims against diking, ditch, drainage and irrigation districts.

District Accounting/ Payroll

Issues paychecks for special purpose districts and performs related disbursement activities, tax reporting and recordkeeping.

General Ledger & Annual Financial Report

Maintain general ledger, internal accounting controls and prepare year-end financial statement.

Payroll

Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.

Administrative Services continued

Purchasing

Issues purchase orders, coordinates bids, RFP's and furniture orders. Monitors the organization's purchasing activities to ensure compliance with county policies and state law.

Quarterly Financial Reports

Compiles and distributes a Whatcom County financial report four times a year.

Human Resources

Classification & Compensation

Administer compensation system to recruit, motivate, and retain employees with those skills and attributes which support the county's mission and strategic plan.

Employee & Labor Relations

Administer personnel policies; negotiate 8 collective bargaining agreements covering 83% of county employees; investigate complaints; resolve grievances; assure good employee relations.

Employment & Recruitment

Coordinate the employment process to ensure selection of best suited candidates for vacancies and compliance with all applicable laws.

Human Resources Information

Enhance and upgrade use of computer and other technology to make operations more efficient and cost effective and to make Human Resources information more readily accessible.

Management Services

Provide consistent information and recommendations to supervisors on labor, employment, performance, benefits and other issues through individual and group consultation and training.

Risk Management: Health & Safety

Promote a safe and healthy workplace through accident and hazard investigations, training and wellness programs.

Strategic Planning & Budgeting

Assure that resources, systems and strategies for the management of Whatcom County's ~775 employees focus on priority organizational goals.

Employee Services

Coordinate benefit programs (health & welfare, paid and unpaid leave, workers' compensation, unemployment), conduct new employee orientations, exit interviews, and promote employee training and development.

Information Services

Computer Support

AS/400, local and wide area networks and personal computer hardware/software support.

Courier Service

Daily pickup and delivery of packages, mail and supplies from the Courthouse mailbox area to State St. Health, Forest St. Annex, Northwest Annex, Central Shop and Girard St. Health.

Internet and Internal Intranet Development Services

Plan, develop, coordinate and administer public internet website and internal employee intranet to provide County information online 24/7.

Information Kiosk

Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.

Administrative Services continued

Mailing Services

Collect, weigh, meter, sort and bundle all outgoing county mail and send by most cost effective means, process all UPS and FedEx outgoing letters/packages and bill departments for usage.

Microfilming

Prepping, filming, film processing, editing, indexing and film duplicating of various county records for the purposes of meeting state storage and preservation requirements.

Records Management

A centralized County Records Management Program provides efficient records management services to comply with state and federal laws regarding storage, protection and disposal of all county records.

Paper Sales

Paper is stocked in the Print Shop so departments have immediate access to copy and computer paper when it is needed.

Printing Services

Printing services; designing and ordering county envelopes and business cards; coordinating print orders requiring vendor services.

Telecommunication Support

Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.

ASSESSOR

Assessor - Public Assistance

Provide assistance to public inquiries by phone and at office counter. Also provide outreach program of public educational seminar presentations to interested groups on property tax related topics.

Assessor's Database Management

Maintains an accurate property ownership/taxpayer, parcel inventory data, taxing district boundary definitions, land use definition, assessed valuation data and mapping for all properties and accounts.

Flood Control Assessment

Administrative support to the Whatcom County Flood Control District Special Assessment Roll, including verification, audit control, data entry and report.

New Construction Valuation

Inspects and determines value of new construction.

Office Operation

Administrative overhead

Personal Property Valuation

Businesses must report their equipment and asset listings annually. These are valued at 100% assessed value to market value relationships.

Real Property Revaluation

Physically inspects and revalues real property parcels on a continuous systematic cycle, at least once every four years to re-establish a 100% assessed value to market value relationship.

Taxroll Processing

Process assessment roll to certification as a Property Tax receivable collection roll for the Treasurer's billing, collection and distribution. Reports and audit verification are required by statute and accurate calculations and distributions must be provided.

Assessor continued

Valuation Defense

Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.

Auditor

Internal Audit

Evaluate, make recommendations and report on county operations.

Elections

Register voters and conduct elections held within the county.

Document Recording

The County Auditor is the official recorder of property and other records within the county. Deeds, mortgages and other property contracts are recorded in this office and an official copy is maintained for public research and historical purposes.

Marriage Licenses

Issue, record and maintain marriage licenses as public records.

Licensing

License and process title transfers for vehicles and vessels; monitor licensing subagents.

Cooperative Extension

4-H/ Youth Development

Organizes and supports 4-H educational activities that teach life skills to 4-H members and other school age youth through direct education and through volunteers.

Ag & Natural Resources - Environment

Provides factual information and community capacity building to appreciate, protect, and conserve our natural resources through local efforts.

Ag & Natural Resources - Horticulture

Provides educational technical assistance to growers of all economic crops grown in the county. This assistance includes pest, disease, and cultural problem diagnosis and control recommendations.

Ag & Natural Resources - Nutrient Management

Provides education and technical assistance to dairy producers to help them protect the environment and remain economically viable production units.

Family Living Education

Helps families and individuals acquire knowledge and learn skills to become more self-reliant in today's changing world.

Water Resources Education

To provide public involvement and education support for elements of the Whatcom County Comprehensive Resources Plan.

County Council

Administrative Overhead

Administrative functions for Council, Board of Equalization and Hearing Examiner.

County Council continued

Appeals, Hearing Examiner

Processing appeals of final decisions of the Whatcom County Hearing Examiner.

Boards & Commissions, Appointments

Ensures fully staffed Whatcom County boards and commissions.

Correspondence Processing; Mail Distribution; Records Retention

Drafting, processing, and distribution of councilmember correspondence, documentation, and distribution of incoming and outgoing mail, archiving.

Council Accounting

Council, Hearing Examiner, and Board of Equalization accounting.

Legal & Public Notices

Drafting and processing of legal notices.

Meeting & Special Event Scheduling and Follow-up

Scheduling items for Council review and action.

Ordinance & Resolution Processing

Provides documented evidence of the laws and policies created for Whatcom County.

Ordinances & Resolutions, Drafting of

Drafting of ordinances and resolutions to assist councilmembers, citizens and other county departments in setting policy and law for Whatcom County.

Public/ Council Reception

Assists Councilmembers, Council Clerk, other departments, and citizens in meeting deadlines and reaching various goals. Provides all front line support for the Council Office.

Road Vacations

Assist in processing of requests for the vacation of county roads or portions thereof.

Board of Equalization

Provides the taxpayer with an appeal for process to challenge the Assessor's determination of real property value.

District Court

Criminal & gross misdemeanor (DUI, Criminal Traffic)

Trials, probation, collection of fines and fees, jury coordination, criminal orders for protection, warrants for arrest.

District Court Civil Cases

Small Claims Trials & Post Judgment Filings; Civil Trials & Post Judgment Hearings & Filings; Name Change Orders; Civil Orders for Protection, Domestic & Anti Harassment

District Court Infractions

Contested hearings and collection of penalties.

District Court Probation

Deferred Prosecution (Probation)

Supervise compliance with conditions of deferred prosecution. Make recommendations to the courts when changes in conditions are needed. Assist offenders with problems. Coordinate treatment requirements with community resources. Bring offenders before the court when non-compliance needs court attention.

District Court Probation continued

Pre Trial Probation

Supervise conditions of release pending trial date. These cases are usually intensive supervision.

Probation Supervision

Conduct pre-sentencing and post-sentencing background investigations, including sentencing recommendations to the court regarding jail terms, alternatives to incarceration, and conditions of release and provide ongoing supervision and assessment of offender's needs and the risk they pose to the community.

Probation, City Contracts

Contract probation, deferred prosecution, and pre-trial services are provided primary to the municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham.

Executive

Administration of County Departments

Administration and supervision of county departments to assure coordinated delivery of services to the citizens of Whatcom County at acceptable levels and through appropriate methods.

Budget Administration

Oversee annual development of budgets for all county operations. Ensure that the County Council is presented with balanced budgets that meet established policies regarding the funding of public services through county government. The Executive is responsible for ensuring that yearly budgets are properly administered in conformance with legal mandates and the policy direction of the Council.

County Contracts & Agreements

Ensure that all contracts and agreements are properly formulated, negotiated, approved and administered so that the intent of said agreements may be properly and fully realized.

Financial Administration

Provide for proper administration and oversight of all financial matters and aspects of county government at all levels of county organization.

Personnel Administration

Ensure that all aspects of the county's personnel policies are properly drafted, distributed and applied within the workforce of county government. Administer and oversee all department head administrative personnel in selection, hiring supervision and where necessary, separation.

Public Service, Executive

Ensure appropriate response to a wide variety of requests, expressions of concern and complaints from persons, organizations and other governments regarding all facets of the county's operations.

Health & Human Services

Administration

Community Health Assessment

Regular and systematic process of collecting, analyzing and making available information on the health of a community, including statistics on health status and community health needs, and the conduct of epidemiological and other studies of health problems.

Health continued

Vital Records

The Vital Records program is responsible for the registration of all deaths occurring in Whatcom County, the issuance of burial permits, and the issuance of certified death certificates for Whatcom County deaths.

Community Health & Wellness

Maternal & Infant

Comprehensive health promotion and support services for women, children and families.

Child Health

Family centered, coordinated and comprehensive services for children birth to 18 years of age, including children with special health care needs.

Sexually Transmitted Disease

STD diagnosis and treatment; Patient and Community education; Consult and Technical assistance; Health Prevention and Promotion, health services in Juvenile Detention.

Bloodborne Diseases

This program conducts health promotion activities to decrease the behaviors that place individuals at risk for developing HIV/AIDS and protects the health of persons who are HIV positive by assuring access to appropriate services.

Public Health Nutrition

This program provides supplemental foods, nutrition education and community referrals are provided to participants on a monthly basis. Services include assessment and intervention for children with special health care needs who have feeding problems.

Special Projects

The Public Health Nutrition program has received federal funding to provide nutrition education to food stamp recipients.

Immunization Program

Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; consultation to health care providers; response to vaccine preventable disease outbreaks; promoting immunizations.

Tuberculosis Program

Screening, diagnosis, treatment, and prevention of tuberculosis; consultation and education of health care providers and the public; surveillance; and contact follow-up.

Communicable Disease

Case investigation, contact notification, and surveillance for certain reportable communicable disease. Education and consultation to the health care community, and the general public. Leadership in outbreak control.

Youth Tobacco Prevention Program

In addition to the compliance checks, presentations are given in schools educating students on the hazards of smoking.

Environmental Health

Drinking Water

Ensures safe drinking water for public through approval of water sources, public water supplies, well construction and investigation of disease and complaints.

Food Protection

Prevention of food borne disease through inspection of food services and education of food workers. Investigation of food borne illness and complaints.

Health continued

Living Environment Program

Drowning prevention, injury prevention and investigation of exposures to diseases like rabies, Hanta Virus and Lyme Disease, investigation of complaints and shellfish resource protection .

On-Site Sewage Control

Permitting and inspection of on-site sewage systems.

Solid Waste Monitoring

Regulation of solid waste management and disposal practices through public education and enforcement.

Chemical/ Physical Hazards

Public health response to chemical releases, public exposure to toxic substances and investigations of contaminated sites.

Human Services**Mental Health**

Contract for County funded mental health service. Coordinate County mental health planning, monitoring and quality of service oversight.

General Fund Services

Contracted mental health services include supportive living, transitional housing, elder services, Jail Case Management, children's services, Psychosocial Activity Center, Elder Gatekeeper Services, and meals.

Developmental Disabilities Administration

Contracted employment training, day program and early intervention services for people with Developmental Disabilities.

Developmental Disabilities Early Childhood Services

Provide services for children age, birth to three and their families.

Developmental Disabilities Individual Employment

Assists people with developmental disabilities to acquire and retain remunerated individual community based jobs.

Developmental Disabilities Pre-Vocational Services

Contracted vendors provide work skill training and employment in specialized work environments.

Developmental Disabilities Community Access

There are three components of the Community Access program: Volunteer employment, Leisure Program, and Senior or retirement program.

Developmental Disabilities Group Supported Employment

Provides community based employment in work-group or enclave settings.

Developmental Disabilities Professional Services

Contracted professional services.

Substance Abuse Treatment

Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.

Substance Abuse Crisis Services

A subcontract with the local hospital provides comprehensive crisis intervention services, including detoxification, case management, and involuntary commitment.

Community Prevention

The Human Services Division provides direct service and subcontracts prevention programs. All prevention activities must incorporate the risk and protective factor model.

Health continued

Traffic Safety

The Human Services Division provides direct traffic safety education and prevention services. Prevention activities focus on impaired driving, speeding, bicycle and pedestrian safety, and correct seatbelt and child car seat usage.

Substance Abuse Evaluations

Chemical dependency diagnostic evaluations

Hearing Examiner

Office Operation, Public Hearings, Decision Processing

The Hearing Examiner, on behalf of the County Council, considers the applications of regulatory enactments to land use developers and property owners seeking land use and shoreline permits.

Jail

Administrative Functions

This function includes all tasks associated with the day to day administration of a county department.

Inmate Commissary

Through their commissary purchases, jail inmates are supplied with a variety of goods such as toiletries, medications, packaged drinks, candy, clothing and stationary.

Juvenile Meals - Jail

Provides three nutritionally balanced meals per day to inmates of the Whatcom County Juvenile Detention facility.

Northwest Cooperative Transport

Transport prisoners between various jails from Bellingham to King County.

Prisoner Housing

Booking, Inmate Services, Bail/Fine Receipt, Release/Transfer, Court Escorts, Transportation, Surveillance, Meals, Laundry, Correspondence, Education Programs, Library, Recreation, Religious Services, Mail, Visiting.

Telephone Service, Inmate

Provides telephone communication for inmates in jail. The system is able to gather statistical information, as well as block outgoing calls, such as those to victims and witnesses.

Pt. Roberts Detention Center

Temporary holding center for persons under arrest.

Drug Testing - Jail

Randomly screens work release, work program offenders and offenders on probation for drug or alcohol use to assure their compliance with program rules.

Electronic Home Monitoring (Jail)

Program participants, outfitted with an anklet which interacts with a unit connected to his/her phone, allows corrections staff to monitor inmates' movement while out of jail custody. Program also allows the jail to place some inmates on in-home custody, a less expensive form of incarceration.

One Day Offender Program

A special program for first time misdemeanor offenders.

Out of Custody Work Crews

Provides offender work crews and supervisors

Jail continued

Work Release

Through Work Release, offenders are allowed to work at their regular jobs to provide family support and pay bills. When they are not working, offenders remain in the work release facility.

Food Service

Provides meals for the adult main housing, work release, juvenile detention and lunches for out of custody work program.

Inmate Medical

Through contracted professional health care services, provide full range of medical, dental and psychiatric care to jail inmates.

Juvenile

Administration

Community Supervision (Probation)

Juvenile offenders placed on community supervision for a set period are given a risk assessment. If they score as moderate to high risk, they are assigned to a probation officer.

Court Services / Intake

Provides court related information requested by the judge, prosecutor, and public defender; keeps offenders informed of all hearings; administers short form risk assessment; monitors low risk cases.

Detention

Parole Detention / Diagnostics

Custody & care of youth held in detention who are under JRA Parole Supervision or pending transportation to the institutions. Pre/post diagnostic report writing on youth committed to JRA.

Juvenile Detention

Juvenile Detention is a safe and secure environment for youth who have been arrested pending a court appearance or who have been sentenced to serve time after a court appearance.

Juvenile Detention Mental Health

Case planning 4 hrs/week and emergency mental health services on an on-call basis 24 hours/day. Contracted mental health professionals provide counseling & consultation at the direction of the detention manager.

Juvenile Detention Medical & Health Services

Juvenile offenders who have medical needs while in the County's detention facilities are provided medical and applicable health services.

Probation

Consolidated Juvenile Services - C J High

Provides case management, intensive supervision, and intervention services to high risk offenders.

Consolidated Juvenile Services - Diversion

Eligible minor & first offenders are referred to Northwest Youth Services & offered a diversion agreement instead of prosecution in court.

Consolidated Juvenile Services - SSODA

All first-time adjudicated felony sex offenders are evaluated for risk to the community and suitability for community based treatment.

Juvenile continued

E35HB 3900 Impact Funds

Provides 1 FTE Probation Officer to coordinate case plans on moderate to high risk offenders and .5 FTE Case Aide Monitor for the Court Services Intake Unit.

Community Commitment Program - CCP

Assessment, case planning, coordination with the community, accountability, skill development, training, education, structured transition back to the community for eligible committed youth.

Community Justice Building

To establish programs and resources in our communities to reduce the incidents of juvenile crime through mediation and conflict resolution training.

Becca Bill Grant

The Becca Bill programs fall into 3 categories, At-Risk Youth; Children in need of Services (CHINS); and Truancy. Court intervention, case planning, and monitoring services are provided.

Victim Restoration Project

The Victim Restoration Project provides advocacy services to victims of juvenile crime including court process information, victim impact statements, restitution claim processing, restitution collection and general support.

Chemical Dependency Disposition Alternative (CDDA)

E35HB 3900 requires the evaluation of chemically dependent youth for consideration for a disposition alternative. This allows judges to order treatment instead of confinement.

Community Justice Accountability Act (CJAA)

Provides Functional Family Therapy services to moderate-to-high risk offenders and their families. Therapists intervene to change and reduce negative behaviors.

Teen Court

Provides an experiential diversion option for minor offenders referred to Diversion for the second time.

Community Work Crew

The Community Work Crew is a program designed to provide youthful offenders the opportunity to engage in meaningful work service project that benefit the community, hold them accountable, satisfy court ordered sanctions and reduce the detention population.

Non-Departmental

ADA Compliance

Make all programs and facilities compliant with ADA by removing any barriers to disabled citizens.

Air Pollution Control

The Northwest Air Pollution Authority is responsible for prevention, abatement and control of air pollution within its jurisdiction. RCW 70.94 authorizes the Authority to levy assessments on a per capita basis on all jurisdictions within its boundaries.

Ambulance Services

Whatcom County contracts with the City of Bellingham to provide ambulance services to the residents of unincorporated Whatcom County.

Animal Control

Animal housing and control services, and enforcement of related ordinances is provided by contract for unincorporated areas of Whatcom County.

Non-Departmental continued

Annual State Audit

As mandated by state law, the county submits to an annual audit for compliance with professional governmental accounting standards and finance-related legal requirements. Payment for services is to the State Auditor.

Association Dues

Dues paid to participate in government associations, i.e., WSAC, WACO and NACO.

Bellingham Festival of Music

To provide the area with educational opportunities to experience live music performances at the highest artistic level by nationally and internationally renowned musicians in a concentrated festival format.

Boundary Review Board

All corporate boundary changes such as incorporations, annexations or extension of services proposed by cities or special purpose districts are reviewed by the Board which considers the effects of such actions on area residents.

Chamber - Business Service Center

Support expansion of the Business Service Center into Whatcom County.

City of Bellingham Wayfinding Project

Provide matching funds to City of Bellingham wayfinding project for City Center and waterfront area, including Civic Center and Courthouse.

Civil Service Commission

Pursuant to RCW 41.14, the Commission is required to oversee the administration of the civil service for the Sheriff's Office. The county must pay for the services provided by the Civil Service Commission.

Council of Governments

The Whatcom County Council of Governments is an intergovernmental agency supported by the jurisdictions it includes. It was formed to coordinate planning and community development within the county.

County Morgue

The county pays for the lease, utilities, and operating supplies for the morgue, for use by the medical examiner to perform autopsy services.

Domestic Violence

Whatcom County provides assistance to Womenscare Shelter.

Economic Development

A portion of the county budget is allocated to support economic development and job creation. The county contracts with the Bellingham Whatcom Economic Development Council for this activity.

Emergency Communication - 911

A county-wide emergency communication system is operated by the City of Bellingham with the support of all jurisdictions within the county. The county pays proportionately for the services provided to residents of the unincorporated area.

Employee Recognition

Provide for annual employee recognition; contributions received to cover expense.

Homeless Shelter

Whatcom County provides assistance to Lydia Place, offering transitional housing and support services to homeless women and children.

Horticulture Inspection

The county contracts with the State Department of Agriculture for horticulture inspection services in support of the agriculture industry in Whatcom County.

Indigent Burial

Provide payment of burial costs for people who die without resources to cover this expense.

Law & Justice Planning

Provide staff logistical support to newly restructured Whatcom County Enhanced Law and Justice Council.

Non-Departmental continued

Leave Pay Out

Provide fund bank for leave pay out (sick leave and vacation) for retiring employees.

LEOFF Board

RCW 41.26.110 requires a board to act on all claims for disability to be paid by the Law Enforcement Officers' and Fire Fighters' (LEOFF I) retirement system plan.

Medical Examiner

Contract for services to provide medical examiner services to the county.

Misc Non-Departmental (Executive Contingency Fund)

Executive Contingency Fund provides for emergency funding at discretion of County Executive

Mt. Baker Theatre

Provide funding to Mt. Baker Theatre to support educational program for youth outreach arts program.

Northwest Regional Council

The Northwest Regional Council (NWRC) is an intergovernmental agency which provides certain specific law enforcement-related support regionwide (i.e. radio repeater sites, etc.), and services for the aging. Costs are shared by 4 counties.

Pest Board

Whatcom County Horticultural Pest & Disease Board works to prevent the spread of new pests and diseases into Whatcom County through education and immediate measures.

Public Health/Home Health

Whatcom County has an agreement with the NWRC to use Visiting Nurse Personal Services to provide in-home services to clients unable to pay their COPES participation, in addition to providing well adult clinic services.

Sister County Project

Develop sister county relationship with Ganghwa County in Korea.

Strategic Planning

Provide for strategic planning by executive and legislative branches.

Transfers to other funds (TR&R funding)

TR&R funding provides for replacement of computer equipment in departments.

Whatcom Symphony Orchestra

Whatcom County contracts with the Whatcom Symphony Orchestra to provide quality cultural programming and opportunities for the citizens of Whatcom County, through concerts, a free children's concert and Young Artist Competition.

Whatcom Volunteer Center

Whatcom Volunteer Center provides volunteer services to a number of county departments as well as community non-profits, schools, other government and healthcare-related worksites.

Parks & Recreation

Cultural Arts (6001), Outdoor Recreation (6015), and Teen Adventure(6005) Programs

Provide cultural arts and indoor/outdoor recreation classes to the citizens of Whatcom County.

Senior Services

Recreation, education and human services for the elderly and other members of the community living in Whatcom County.

Parks

Provide maintenance and operations of 9 developed parks, trails additional properties owned by the department, maintenance of 3 senior activity centers, and coordinate and organize community events.

Planning & Development Services

Administration

Building Reviews

Review and enforcement of mandated zoning and life safety codes.

Code Compliance

Education and enforcement of land use, development and building regulations.

Comprehensive Plan Review

Assists with and processes inquiries, applications, Council and Planning Commission requests for changes to the Comprehensive Plan, zoning administration and text.

Critical Area Review Program

Review and approval of development activity within or near regulated critical areas. Review and approval of regulated surface mines.

Fire

Review of permits, plat applications & provides on-site site inspections including new construction, fire alarm & sprinkler system installations, fire extinguisher placement, emergency exiting, storage & handling of hazardous materials.

Geographic Information System

Development and maintenance of database utilized for planning purposes.

Land Disturbance

Education, review and enforcement of land use, development and forestry applications.

Permit Coordination

Permit services include development permit intake, permit routing and tracking, permit issuance and research at the request of the public, staff or cashiering.

Plan Review

Provide non-structural and structural review of residential and commercial plans.

Records

Specialized software support and maintenance for permit tracking.

SEPA Cases

Review of threshold determination on all projects, public and private subject to Whatcom County jurisdiction and which do not qualify for a SEPA exemption. Provides supervision of writing of Environmental Impact Statements.

Shoreline Program

Review and permitting for all development proposals within 200 feet of the Ordinary High Water Mark of regulated shorelines.

Subdivision Review

Review and approval/ recommendation of short plat/long plat applications and other permits & approvals authorized by Title 21.

Zoning Administration

Respond to citizen inquiries; review and make recommendations regarding approval of permits authorized under the zoning code. Process citizen applications, Council and Planning Commission request for changes to zoning maps and text.

Prosecuting Attorney

Administration, Prosecuting Attorney

Administrative functions.

Prosecuting Attorney continued

Civil Practice, Prosecuting Attorney

Provide legal counsel and representation to all county departments, the Executive's Office and the County Council.

Criminal Prosecution

Represent the State of Washington in the prosecution of crimes. Assist authorities in determining probable cause, obtaining search warrants, interpretation and application of the law, and case investigation issues.

Paternity / Support Enforcement Unit

Represents the interest of the child in legal actions brought under RCW 26.26 to establish paternity or enforce the payment of child support.

Victim / Witness Unit

Provides information, assistance and advocacy to victims in order to facilitate prosecution efforts.

Law Library

Interlibrary Loan/ Resource Sharing

Provides access to legal research resources unavailable in this library and elsewhere in Whatcom County.

Law Library

Provides effective access to legal research materials to support the legal research needs of the courts, the bar, county administration, and the public in Whatcom County.

Public Defender

Public Defender

Provides criminal defense for indigents in Whatcom County, and representation for parents in dependency cases and for individuals undergoing involuntary mental health and alcohol commitment proceedings.

Public Works

Administration

Administration / Accounting - Public Works

Public Works Administration provides centralized accounting in addition to personnel, central filing and various reporting support activities necessary for the department.

Safety and training

Centralized safety, training and claims management for the Public Works Department.

Engineering

Engineering Administration

Operation of Office of the County Engineer

Oversize and Overweight Permits

Provides reception, assistance with applications, safety review of proposed routes, certification of licensing, regulation of hours of operation and traffic control for overweight or oversized vehicles.

Records Management and Archiving

File and maintain legal records for all matters concerning public roads, highways, bridges, ditches, or other surveys, complete with the original papers, documents, petitions, surveys, repairs and other papers.

Public Works continued

Road Restrictions and Road Closures

Determine, publicly announce, and monitor roadway conditions for road closures and/or restrictions necessary for protecting the safety of the traveling public or to prevent significant damage to road or facilities.

Road Vacations

As a part of management of the County road right of way asset, process the consideration of vacation or abandonment of county roads or parts thereof.

Engineering Design/Const

Bridge Inspection

Monitor the functional and structural integrity of county bridges through regular inspection of all county bridges.

Road Construction

Design and construction of roads and bridges, including acquisition of needed right-of-way and permits.

Engineering Traffic/Devel

Addressing and Road Naming

Process road name and address assignments for properties roadways in the county.

Development Review and Mitigation

Review proposed developments and construction projects affecting existing and future county public right of ways and transportation systems.

Encroachment Permits

To determine applicability of WCC title 12.16 for the use of county right of way.

Pavement Management

Reviews county roads for condition and funding.

ERS&R

Equipment Rental and Maintenance

Provides acquisition, equipment and vehicle maintenance and replacement.

Central Stores

Provides professional and competitive procurement of goods and services and maintains material inventories.

Pits & Quarries

Provides various aggregates (chip seal rock, sand, pit run gravel and other materials) needed by the county road department in the performance of their duties.

Facilities

Provides building, storage and parking space to county agencies, including the buildings at 316 Lottie and the Central Shop and various parcels of land.

Ferry & Docks

Ferry & Docks

Provides passenger and vehicle transportation from the mainland to Lummi Island 365 days per year. It is the only means of transportation to reach county roads on Lummi Island.

Flood Control Zone District

Flood Response and Damage Recovery

Coordinates local, state and federal response to floods.

Public Works continued

Comprehensive Flood Hazard Management Planning

Comprehensive flood hazard management planning includes developing an in-depth understanding of flood causes and behaviors, evaluating alternative flood hazard management options and recommending a strategy for achieving consistent long-term flood hazard reduction.

Flood Hazard Management Plan Implementation

Implements flood projects and programs as designated by a Comprehensive Flood Hazard Management Plan (CFHMP) and ongoing studies.

Technical Assistance

Provides flood control technical assistance in planning, design, prioritization, funding research, permitting, construction and supervision. Also provides administrative support for special districts.

National Flood Insurance Program

Administers the National Flood Insurance Program and the Community Rating System

Early Flood Warning System

Maintains flood warning equipment, monitors gages during potential flooding situations, and provides warning information to the public.

Flood Control Maintenance Program

Plans, designs, oversees flood control projects for the protection of public and private property.

Maintenance & Operations

Maintenance & Operations Administration

Coordinate and provide a variety of support services necessary for the appropriate allocation of labor, equipment and materials, either public or private, to prevent, reduce or restore deterioration of the roadway infrastructure.

Roadway Maintenance

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through road surface and roadway structure management.

Structures Maintenance

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through management of bridges and other roadway related structures.

Surface Drainage Management

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through management of stormwater drainage systems.

Traffic Operations

Maintain the safety of County road system by installing and maintaining appropriate traffic control devices.

Vegetation Management

Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through roadside vegetation management.

Noxious Weed

Noxious Weed Management

Provides information to the public regarding the management and spread of exotic pest plants (noxious weeds) and their impacts on the environment and economy.

Public Works continued

Solid Waste

Landfill Closure Monitoring

Monitors closed landfill sites

General Recycling Programs

Provides education and recycling opportunities for general waste and yard waste.

Litter Control

Litter Control in Whatcom County

Hazardous Waste Management - CPG

Provides education and recycling opportunities to separate hazardous and moderate-risk waste products from general waste.

Water Resources

Public Information and Education

Provides public information and education services for water resource program areas.

Stormwater Management

Development of stormwater response strategies in Whatcom County

Water Resource Administration

Administrative support for Water Resource Division

Lake Whatcom Management

Implementation and coordination of Lake Whatcom Management Plan

Watershed Planning

Coordination and funding for the development of WRIA 1 watershed plan

Salmon Recovery/ESA

County response to Endangered Species Act and salmon recovery

Marine Resources

Preservation and restoration of Marine habitat in Whatcom County

Groundwater Management

Groundwater management

Shellfish Protection

Shellfish protection and response to shellfish closures

Sheriff

Administration

Sheriff - Civil Division

Provides service of court papers.

Emergency Management

Alert & Warning

This service involves the issuance of warnings to selected areas or to the public. These warnings may involve weather, flood, hazardous materials or evacuation instructions.

Sheriff continued

Chemical Inventory

Maintenance of the chemical inventory in Whatcom County, 10 billion pounds of hazardous materials at 100 facilities. The DEM provides this information to the public on request.

DEM Administration

Administrative management and planning of all day-to-day and long term operations of the DEM.

Disaster & Emergency Exercises

Exercises familiarize responders, assess plans or test specific functions. They are a key element in building response teams and developing coordinated disaster/emergency plans.

Disaster Planning

This service applies the four functions (planning, response, recovery and mitigation) of Emergency Management to the hazard vulnerabilities threatening Whatcom County.

Disaster/ Emergency Recovery

This service is incident specific; involving damage assessment, recovery efforts, promulgation of emergency proclamations, initiating requests assistance and coordination of assistance.

Disaster/ Emergency Response

The DEM serves as the coordination and resource agency for large emergencies or disasters; and may activate the Emergency Operations Center or respond to an incident.

Emergency Management Database

The DEM maintains critical emergency resource databases on: volunteers, facilities, materials and equipment. The DEM also maintains typical business databases, with failsafe redundancies.

Emergency Operations Center, Maintenance & Operations

During a disaster, the EOC becomes the hub of: information gathering and dissemination; strategic decision making; resource allocation; and incident coordination.

Hazard Identification & Vulnerability Analysis

A Hazard Identification and Vulnerability Analysis (HIVA) is a prelude to emergency management planning and it involves identifying the risks and the impact of those risks.

Hazardous Materials Planning

Developing general and specific hazardous materials response plans and Standard Operating Procedures for Whatcom County.

Hazardous Materials Response

The DEM staff are certified hazardous materials technicians and may provide tactical response in a hazardous material incident. The DEM may activate the Emergency Operations Center.

Local Emergency Planning Committee

The DEM facilitates the Local Emergency Planning Committee and provides the mechanism to achieve the Community Right-to-Know provisions of SARA Title III.

Public Education

Public education is provided on various risks in Whatcom County and preparedness for those risks.

Responder Training

The DEM acts as a clearing house for a variety of responder training opportunities. The DEM conducts training when it is needed due to a change in procedures, personnel, or equipment.

Sheriff continued

Operations**Investigations Division**

Handles the vast majority of major case investigations that require numerous hours of follow-up contacts and documentation prior to criminal charging or criminal trials.

Sheriff - Criminal Division

Provides Whatcom County law enforcement response to calls via personal contact, telephone or dispatch from 911 center.

Superior Court

Appeals

Criminal and civil appeals to Court of Appeals and Supreme Court, appeals from District and Municipal Courts and administrative agencies.

Archiving Records Management

The microfilming, preservation of and transfer of approximately 400,000 pages of case files annually, under direction of the Secretary of State.

Assigned Counsel

Provide indigency screening, Superior/ District Court's criminal actions, parents in dependencies, alleged incompetents, juveniles, GAL applicants and conflict counsel.

Bar Code File Tracking (CRIMS)

Infrared scanning program for file folder tracking.

Becca Cases (Truancy/CHINS/At-Risk)

Youthful offender programs, to modify incipient criminal behaviors.

Calendar Scheduling

Scheduling of approximately 20,000 hearings and trials per year.

Change of Venue

The certification and forwarding of complete files to sister counties pursuant to a court order.

Civil Cases

Index and file documents, temporary orders, preliminary hearings, trials, supplemental examinations, garnishments and foreclosures, trust accounting and respond to phone and mail research requests.

Counter/Phone Reception Customer Service

Full service customer service and phone reception, with on-line research ability.

Court Computer Management

Management of 30+ PC's and printers; involving the automation of business practices and interactivity with other law and justice agencies; liaison between local and state IS offices.

Court Interpretation

Arrange for in-court foreign language and American Sign Language interpreter services, maintain library of certified and qualified interpreters and coordinate services with other offices and agencies.

Criminal Cases

Services include indexing and filing documents, probable cause determinations, first appearances, preliminary hearings, trials, sentencing, issuing warrants of arrest, certifying and mailing J&S's weekly, responding to research requests, taking finger prints, probation violations, collecting and disbursing restitution/fines.

Superior Court continued

Dispute Resolution Center

Provide family law dispute resolution services and small claims dispute resolution.

Document Search for Office of Support Enforcement

File research and faxing of documents for collection purposes to state office.

Domestic Relations

Index and file documents; respond to phone and mail research requests, temporary orders, preliminary hearings, trials, support, custody and visitation modification, contempt actions, copying tapes of proceedings and preparing monthly DSHS report.

Domestic Violence

Provide protection order processing for both Superior and District Courts, domestic violence and antiharassments and training satellite processors at Crisis Center.

Domestic Violence Data Entry

Parties information entry in statewide database of protection orders

Drug Court

Intensive case management and monitoring of long-term drug users, involving treatment and reward and punishment.

Exhibit Management

Catalog and monitor release of exhibits, transfer to Archives, monitor for hazards, coordinate destruction and/ or return.

Family Law Courthouse Facilitator

Provide assistance with domestic relations matters for those without attorneys. Clerk is required to provide assistance and the use of a Facilitator is optional.

Grant and Cost Reimbursement Agreement Tracking/Accounting

Record, monitor and submit grant and interlocal agreement financial tracking for JAIBG Grant, Drug Court Grant, Support Enforcement Grant and WAC civil commitment costs.

Guardians ad Litem

Provide court ordered independent investigations regarding alleged incompetents, abused children and children whose parents are in dispute.

Involuntary Commitments

For involuntary mental health commitments, provide indexing and filing of documents, respond to research requests. Hearings and trials at hospital courtroom.

Issuance of Warrants

Timely issue of arrest warrants and bench warrants.

Judgments

Index and file documents, respond to research requests. Provide official index of all debts reduced to enforceable judgment, entry required within 24 hours and partial and full satisfaction of judgments.

Jury Administration

Summons 24,000 jurors per year. (80% for Superior Court, 20% for District Court)

Juvenile Dependency

Provide indexing and filing of documents, and research requests. Attorney General-filed cases of reabused or neglected children, 6-month reviews until 18; hearings and trials.

Juvenile Offenders

Provide indexing and filing of documents, respond to research requests, first appearances, hearings, trials and probation violations.

Superior Court continued

Mandatory Arbitration

Provide arbitration for certain civil cases with limited amounts in dispute. Maintain strike-list of 47 arbitrators.

Mandatory Mediation

In domestic relations cases certain matters MUST be mediated before the parties may come to court. These matters include property, custody and visitation.

Paternity & Adoptions

Index and file documents, respond to research requests, generate notices; hearings, trials, monitor sealed and unsealed portions of files.

Probate & Guardianship

Index and file documents; respond to phone and mail research requests; estate settlement; guardianship monitoring; hearings; trials; issuing Form K's; Letters Testamentary/ Administration.

Public Education

Provide for public education

Restitution and Probation Accounting

Provide accounting services to receipt \$250,000 monthly, bank deposits, restitution disbursements, manage investment accounts for minors, payroll, accounts payable and accounts receivable.

Settlement Conferences

The requirement that parties must attend a settlement conference presided over by a judicial officer, with the intent that parties may be induced to settle cases based on predicted trial outcomes.

Specialized/Confidential Record Tracking

Limited access topics received/indexed/filed confidentially: including one-party wiretap consents, special inquiry proceedings and search warrants.

Teen Court

Alternative to criminal case, where youthful offender is tried by peers, with peers acting as attorneys, court staff and jury.

Treasurer

Investments and Cash Management

Provide portfolio management, safekeeping, policy development and reporting.

Real, Personal & Special Assessment Tax Collection

Billing, collection, receipting and distribution of all property taxes and special assessments for all taxing districts.

Tax Collection of Excise, Gambling, Gas, 911 Taxes

Tax collection and review of all property transfer documents and enforcement of state and county rules are provided.

Taxes & Bonds Accounting

Record all revenue for all taxing districts and report all financial transactions for junior taxing districts, including warrant and bond payment activities and banking activities.

Glossary of 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.

Annual Budget - A budget applicable to a single fiscal year.

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.

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.

Glossary of Terms continued

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.

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.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

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.

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.

Glossary of Terms continued

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 fund equity 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.

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 municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

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

Glossary of Terms continued

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.

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 of agency to other departments or agencies of a governments, 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.

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 in the private sector.

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.