

Whatcom County 2002 Final Budget

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**Volume 1**

General Information  
Summaries, Appendices

# Whatcom County Executive's 2002 Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**Whatcom County  
Washington**

For the Fiscal Year Beginning  
**January 1, 2001**

*Samuel Brewer*  
President

*Jeffrey R. Brown*  
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, 2001. 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.

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*On the cover: Peach Arch,  
photo by Eva Browning*



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**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**

**County Courthouse**

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



January 1, 2002

Citizens of Whatcom County:

I submit the Whatcom County Final Budget for the fiscal year beginning January 1, 2002.

In accordance with the Whatcom County Charter, I proposed a 2002 budget to the County Council on October 17, 2001. On November 13, 2001, the council adopted the final 2002 budget in open session with Whatcom County<sup>1</sup> Ordinance Number 2001-058 .

Expenditures in the 2002 proposed budget total \$118,701,722. This is decrease of 4.2 percent from the \$123,910,296 amended 2001 budget.

The resources in the 2002 budget have been allocated in accordance with Whatcom County's mission statement, "*provide essential and desirable public services in a cost effective and accountable manner.*"

The 2002 final budget:

- Complies with budget development policies adopted by the County Council for 2002.
- Maintains current service levels.
- Holds the general fund property tax at 2001 levels, with an increase of \$483,000, which represents the property tax levy on the value of new construction.
- Funds studies and projects that will make us more energy efficient.

### September Eleventh Impacts Whatcom County Budget

The terrorists attacks on our country last September have impacted many facets of our county's 2002 budget. At the time that the attacks took place, we were approximately half way through preparing our recommended budget.

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<sup>1</sup>According to the Whatcom County Code ordinance adoption rules, this ordinance became law on November 27, 2001.

These attacks provided us an unavoidable glimpse at the importance of local government to its citizens. As a first responder and provider of public safety, emergency and health services, county government has responsibilities that, in the face of tragedy or disaster, are enormous.

Like other local governments, our struggle to reduce operating costs as revenue sources decline or disappear has become more challenging. It was in this environment of financial contraction and enhanced awareness that the 2002 budget was prepared, reviewed, and adopted.

### Short Term Financial Condition Still Sound

In the short term, Whatcom County's financial condition is reasonably sound. We have very little debt and a significant general fund balance. The projected 2002 ending general fund balance is \$12.5 million, 22 percent of general fund expenditures. In spite of our current status, we are not immune to financial pressures and difficulties as our economy shifts. It is clear that we will face serious financial challenges in the months and years ahead. Our focus in 2002 will be on preparing for the short term and long term impacts of declining revenues and growing costs.

### Falling Revenues are a Serious Concern

Over the last five years we have closely watched revenue trends and have seen them flatten. One of the greatest challenges we currently face is that this trend has changed and our revenues are

now falling on several fronts. Our general fund revenues will drop from \$54,499,279 in 2001 to \$54,314,106 in 2002. We are projecting further reductions in 2003 and 2004.

#### **Retail Sales Tax Declining**

Retail sales tax, the general fund's second largest revenue source, is expected to decline by \$150,000 in 2002. There are several factors that compound to reduce our sales tax revenues:

- A national economic recession.
- Fewer Canadian dollars spent in our county due to tighter crossing restrictions at the United States and Canadian border.
- Recent job layoffs at the Georgia Pacific and Alcoa Aluminum plants.

#### **Interest Earnings Falling**

The Federal Reserve Board has lowered interest rates eleven times since the beginning of 2001. In one year the Fed Fund rate has fallen from 6.0 percent to 1.75 percent. It is possible that Whatcom County's interest income in 2002 will be as much as one million dollars less than it was in 2001.

#### **Statewide Initiatives Impact Funding of Local Services**

In 2001 and 2002, the state legislature reduced its funding to counties for local law and justice and public health. Whatcom County received over \$600,000 less per year in state funding for these areas. The governor and legislature are now proposing to completely eliminate the remaining \$1.4 million in funding. This will impact our 2002 budget by approximately \$220,000 and the 2003 budget by the full amount.

## Whatcom County Fights to Contain Increasing Costs

Expenditures in the 2002 budget were held to \$118,701,722. This is a 4.2 percent decrease from the amended 2001 budget. The 2002 expenditure budget recognizes increasingly limited revenues. Every effort will be made to contain growing costs.

### **Health Insurance**

Our costs for employee health insurance in 2002 will be 87 percent higher than two years ago. The impact of increased premiums on Whatcom County's budget will exceed one million dollars in 2002.

### **Emergency Medical Costs**

Our contract with the City of Bellingham, which provides ambulance services outside the Bellingham city limits, has been increasing at 15% per year. The impact of this on the 2002 budget is an additional \$173,500 in ambulance costs.

### **Energy Costs**

Energy costs are projected to increase again in 2002 in our region. The 2002 budget anticipates a \$132,000 rise in electricity costs. This is an increase of 24 percent over 2001. Further increases in energy costs are anticipated in the near future.

### **Salaries and Wages**

Whatcom County has a number of labor contracts currently open for renegotiation. We have limited ability to accommodate settlement costs in the 2002 budget. When these contracts do settle, this budget will be amended.

## Summarized 2002 Budget Priorities

### **Develop a Plan for the Future**

A major initiative for Whatcom County in 2002 is to develop a plan for providing services beyond 2002. Given our declining resources, we must continue to look for efficiencies in our operations. We will look for cost reductions through the use of technology and through operation consolidations. We will continue to evaluate programs and determine if we can no longer afford to provide them.

### **Contain Health Care Costs**

We will work in partnership with our employees and key union groups to reduce our medical plan costs.

### **Become More Energy Efficient**

The 2002 budget includes \$265,000 for energy saving projects.

### **Address Critical Water Issues**

Whatcom County government is leading a cooperative effort with other governments, tribes and citizen groups to address critical water issues facing our communities. The 2002 budget will implement plans and programs to:

- Improve water quality in Lake Whatcom.
- Improve salmon habitat.
- Assist in shellfish recovery and water quality in our bays and estuaries.

**Maintain Infrastructure**

Annually Whatcom County prepares a six-year capital improvement program as a component of our comprehensive plan. The 2002 budget for road improvements is \$10,286,000. There are no major facilities additions budgeted in 2002.

**Whatcom County Committed to Quality Service, Cost Effective and Accountable Methods**

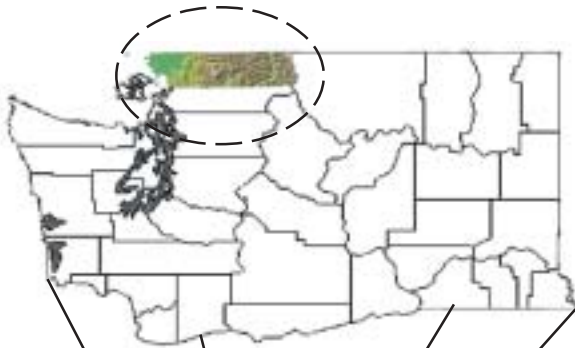
In light of the challenges we face, Whatcom County government continues in its commitment to provide quality services through cost effective and accountable methods, through 2002 and beyond.

Respectfully Submitted,



Pete Kremen  
County Executive

# 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, after the San Francisco fire, building materials were in heavy demand and lumber in California 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. In the



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

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. But 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, the volume of snow and ice on Mount Baker is greater than that of all the other Cascade Mountain volcanoes combined, except Mount Rainier.

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 Canadian 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 (2001 estimated)	
Whatcom County	170,600
Bellingham	68,890
Blaine	3,855
Everson	2,050
Ferndale	8,925
Lynden	9,285
Nooksack	918
Sumas	995



*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	5.7%
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**Major County Employers**

- Western Washington University
- St. Joseph Hospital
- Bellingham School District
- Bellingham Cold Storage
- Intalco Aluminum Corporation
- City of Bellingham
- Haggen, Inc.
- Whatcom County
- Ferndale School District
- Brown & Cole, Inc.

**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.*

### Home Rule Governs Whatcom County

**T**here 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 2002 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**

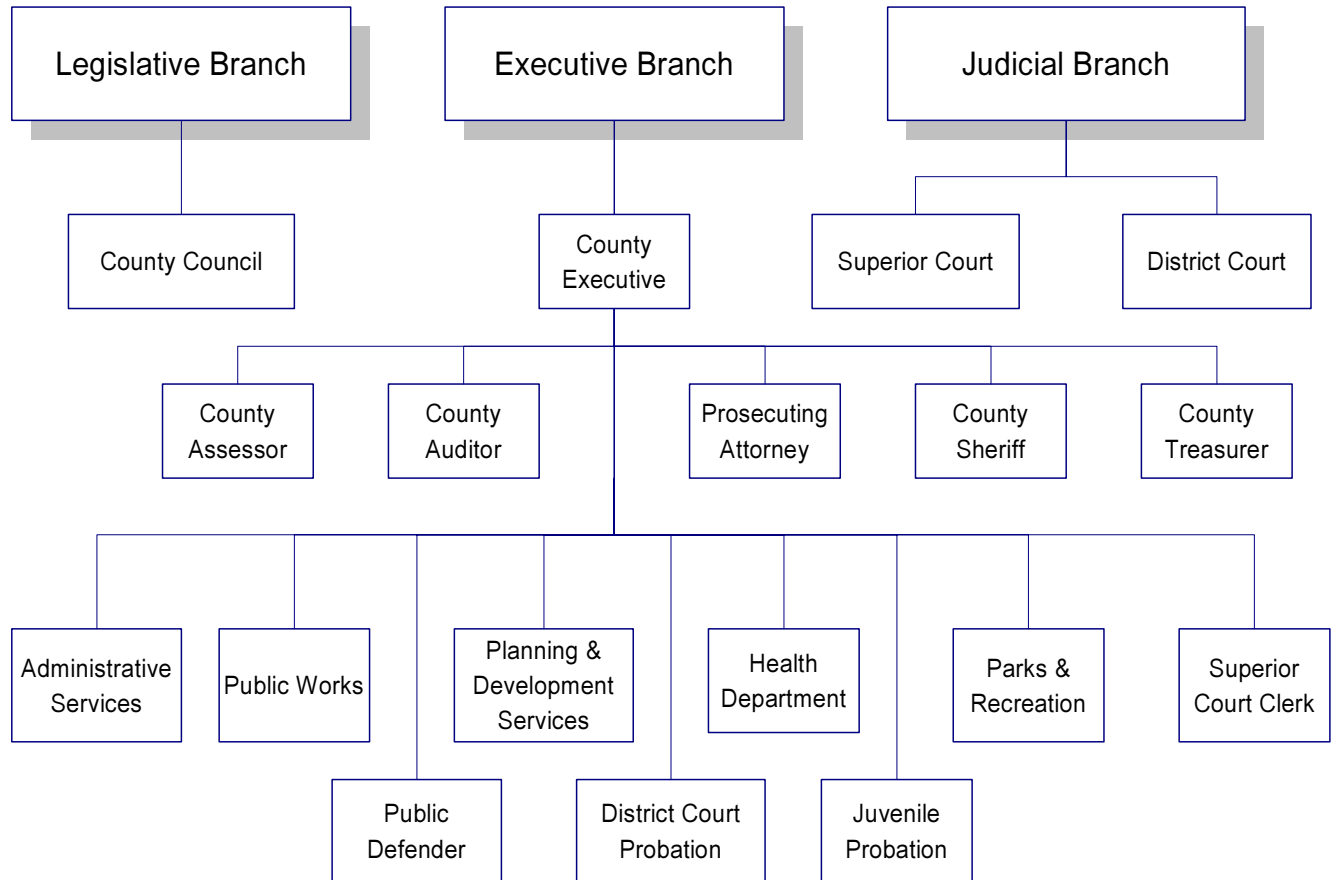
*Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide 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 6.....	Release of Budget Instructions
August 3 .....	Dept budget requests due
Mid-Aug thru Mid-Sept .....	Dept Heads meet with Executive
October 17 .....	Executive's Budget delivered to Council
Oct 17 thru Nov 13 .....	Council Finance Committee Hearings
November 13 .....	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, 2002 and ending December 31, 2002. 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.*

## Financial Management Policies continued

### **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.*

### **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.*

## Financial Management Policies continued

### **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.*

### **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.*

Financial Management Policies continued

**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.*

**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.*

## Financial Management Policies continued

### **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.

*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

**B**asis 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

**A**s 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.

**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

## Whatcom County Fund Structure continued

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.

### **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.

## Whatcom County Fund Structure continued

**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.

**Road Improvement District No. 10 Construction**

A fund supported by special assessments for construction of infrastructure improvements to the Horton Road area.

**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.

**Whatcom County Supplemental Retirement Fund**

A fund to account for Whatcom County's Supplemental Retirement Plan.

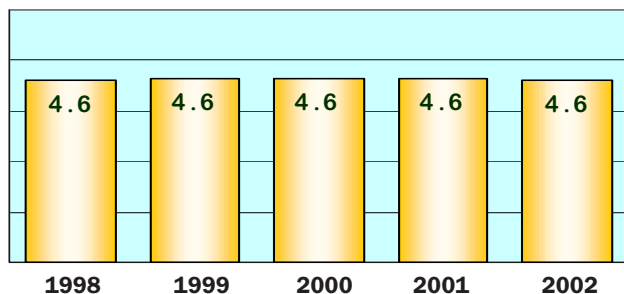
# 2002 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2002 the number of citizens in this county is expected to exceed 174,000. 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 at 4.6 (see chart below).

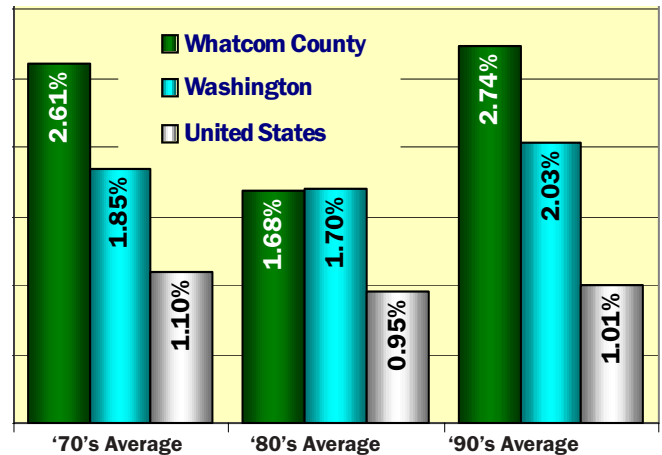
*County Employees Per 1,000 in Population*



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

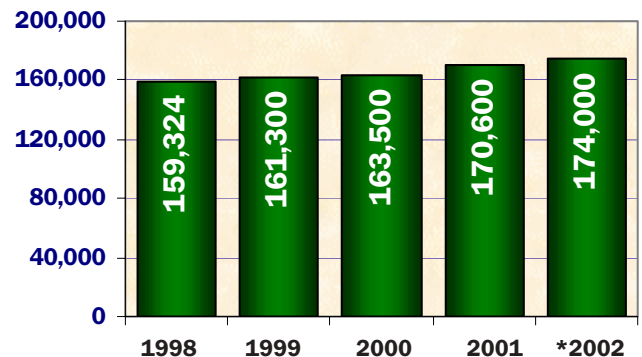
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

*Three Decades of Average Annual Percent of Change in Population Growth*



Source: Washington State University - NIIP Economic Indicators

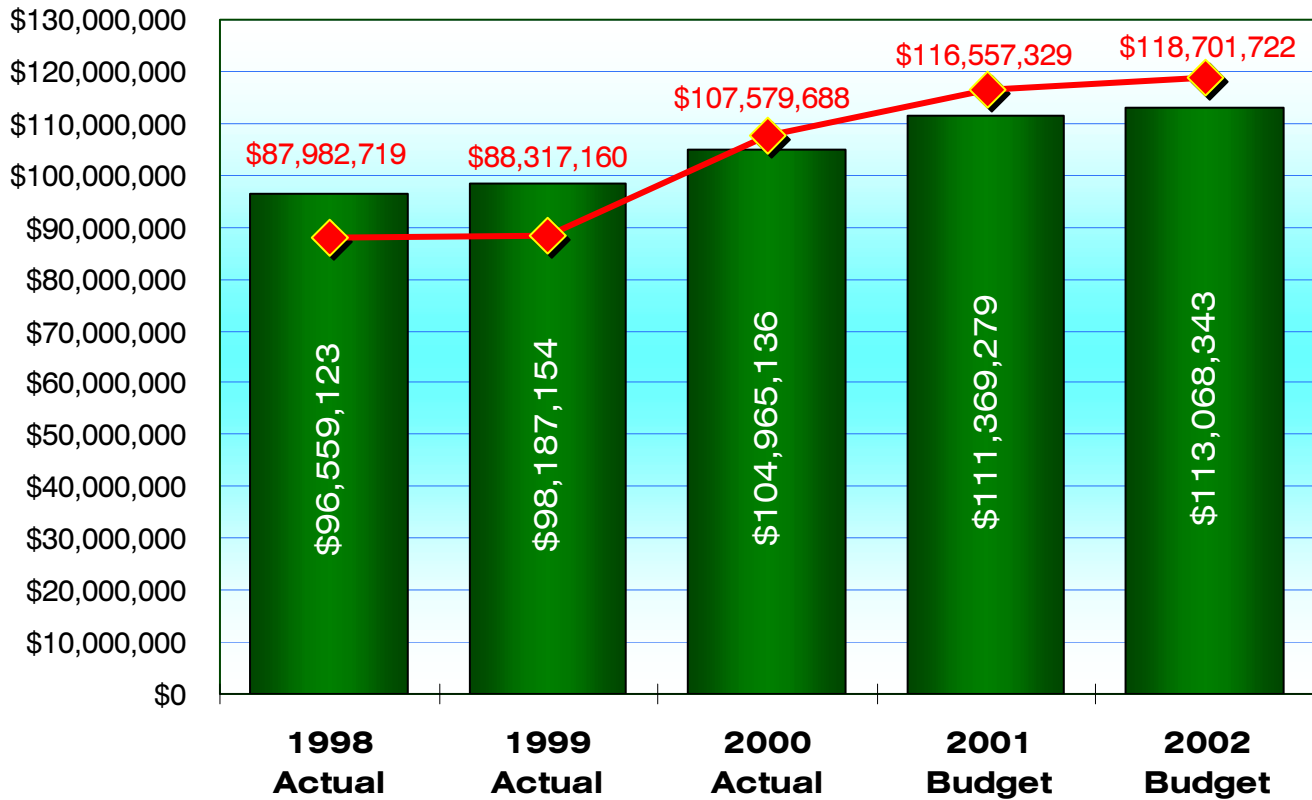
*Whatcom County Population 1998 - 2002*



Source: Washington State Office of Financial Management (OFM). \*2002 Population figure is an estimate based on the Whatcom County Comprehensive Plan projected growth rate.

# 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.



■ Revenue      ◆ Expenditures  
*Note: Where revenues fall short of expenditures, the county uses available reserves (fund balance).*

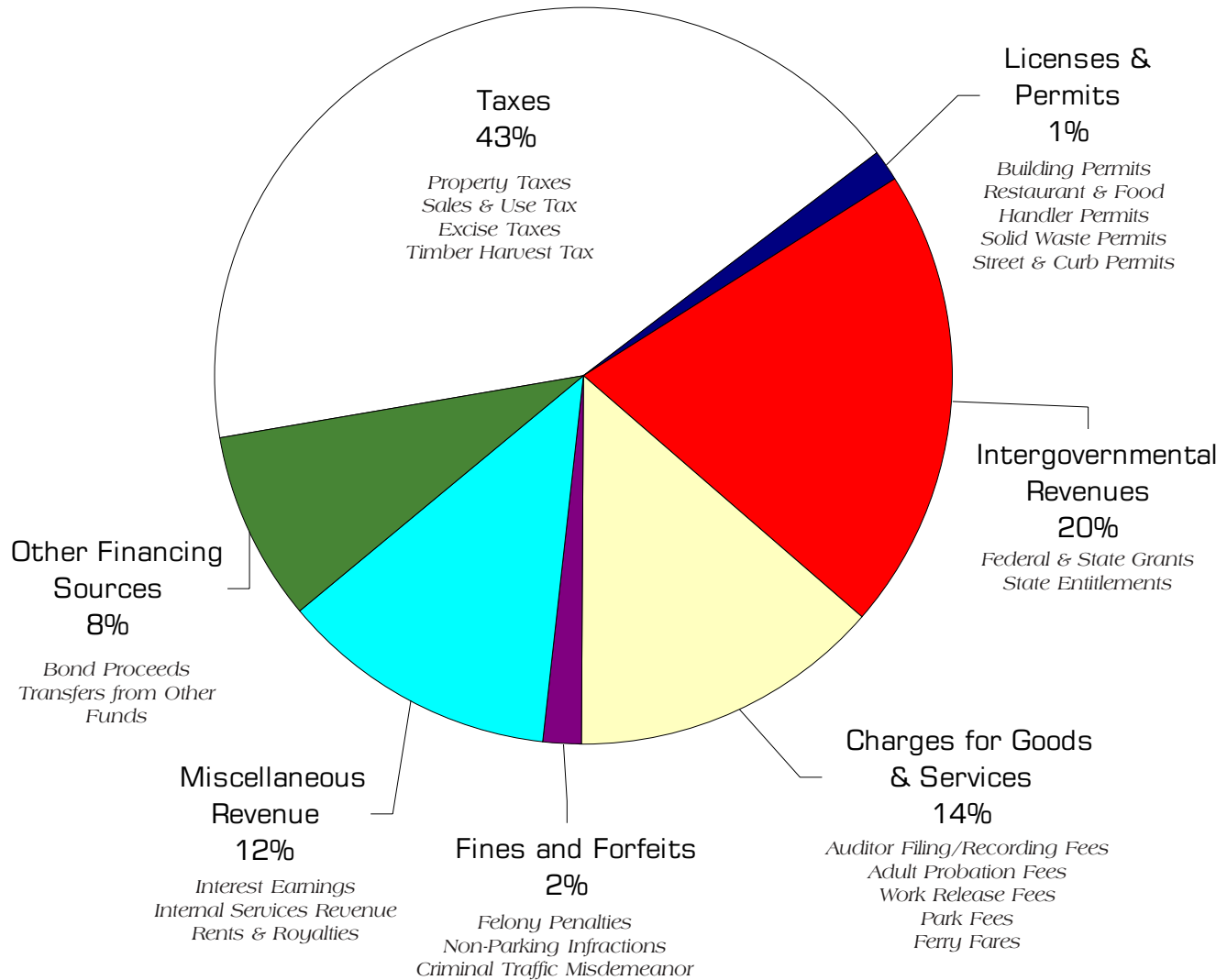
## Revenue & Expenditure History Detail

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

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Revenues</b>					
Taxes	39,438,775	42,344,586	44,768,382	46,785,056	48,004,174
Licenses & Permits	1,351,354	1,415,442	1,563,535	1,566,715	1,582,732
Intergovernmental Revenues	19,769,652	17,934,704	24,505,326	23,417,960	22,996,348
Charges For Goods & Svcs	13,826,004	14,198,197	13,703,629	15,515,832	15,511,355
Fines and Forfeits	1,466,255	1,705,224	1,329,900	1,721,700	1,713,200
Miscellaneous Revenue	11,650,635	11,938,994	11,621,799	12,811,643	13,891,382
Other Financing Sources	9,056,448	8,650,007	7,472,565	9,550,373	9,369,152
<b>Total Revenues</b>	<b>96,559,123</b>	<b>98,187,154</b>	<b>104,965,136</b>	<b>111,369,279</b>	<b>113,068,343</b>
<b>Expenditures</b>					
Current:					
General Government	21,861,639	23,493,352	24,490,072	27,502,025	29,849,914
Security of Persons/Property	17,003,382	18,509,530	19,713,019	21,374,356	22,673,677
Physical Environment	2,998,897	2,834,909	6,336,793	7,655,553	7,861,845
Transportation	13,538,166	15,037,741	18,885,237	20,031,926	20,580,870
Economic Environment	1,183,325	1,235,673	1,092,269	1,112,876	1,310,730
Mental & Physical Health	7,730,267	8,028,398	8,833,571	9,155,984	9,520,840
Culture & Recreation	2,920,979	3,023,517	3,372,819	3,571,424	3,422,407
Other Expenditures	13,703,531	6,527,124	16,424,612	15,813,745	13,391,685
Debt Service	2,907,904	2,884,957	2,404,731	2,240,067	2,192,603
Other Financing Uses	4,134,629	6,741,959	6,026,565	8,099,373	7,897,151
<b>Total Expenditures</b>	<b>87,982,719</b>	<b>88,317,160</b>	<b>107,579,688</b>	<b>116,557,329</b>	<b>118,701,722</b>
Excess of Revenue Over (Under) Expenditures	8,576,404	9,869,994	(2,614,552)	(5,188,050)	(5,633,379)

# Source of County Revenues in 2002

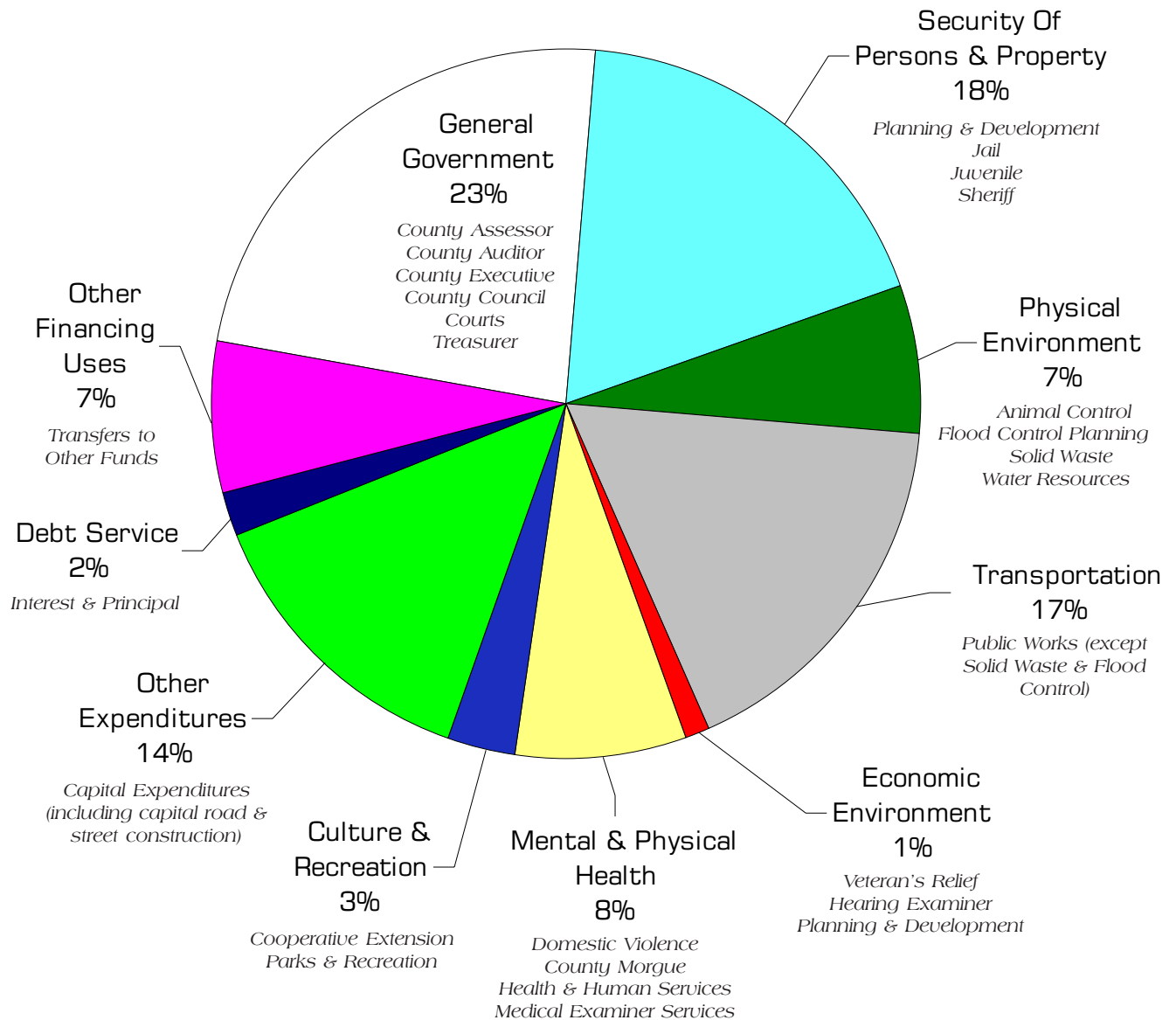
This chart represents all Whatcom County funds combined



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

# Distribution of County Expenditures in 2002

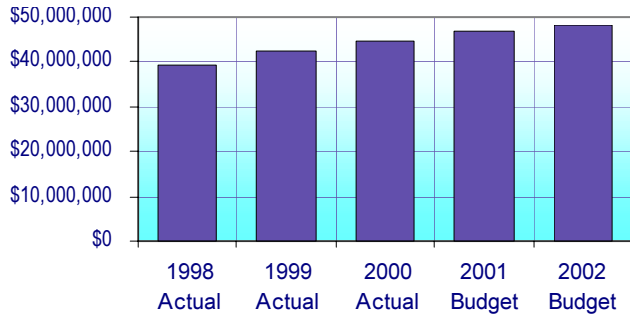
This chart represents all Whatcom County funds combined



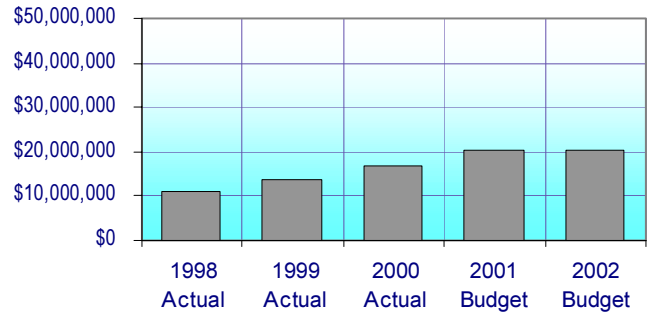
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

# Revenue History by Type

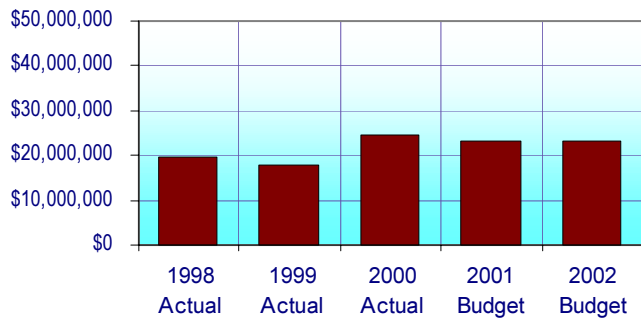
**Tax Revenues**



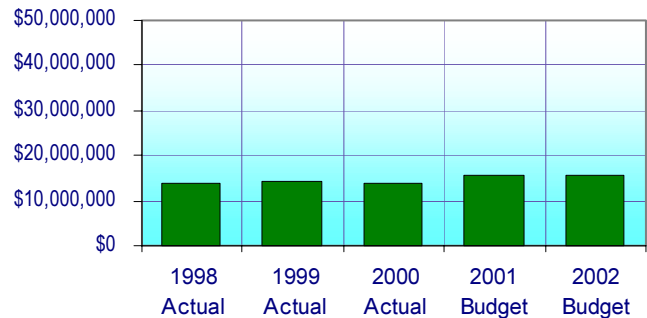
**All Other Revenues**



**Intergovernmental Revenues**



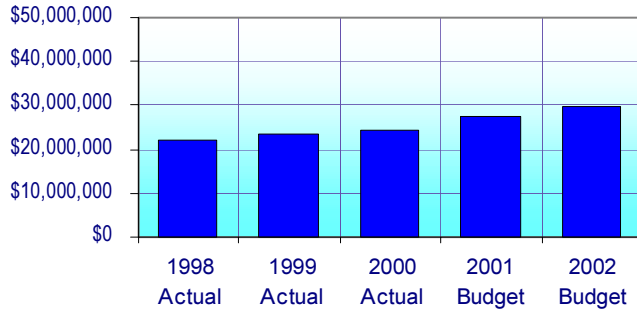
**Fees for Service**



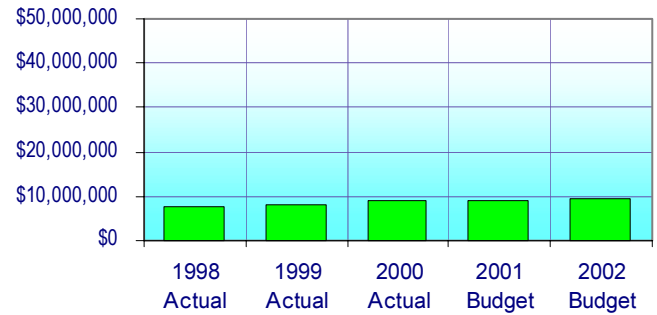
*Charts represent all Whatcom County funds combined.*

# Expenditure History by Type

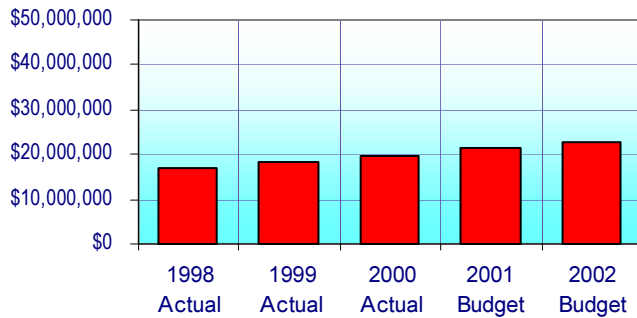
**General Government**



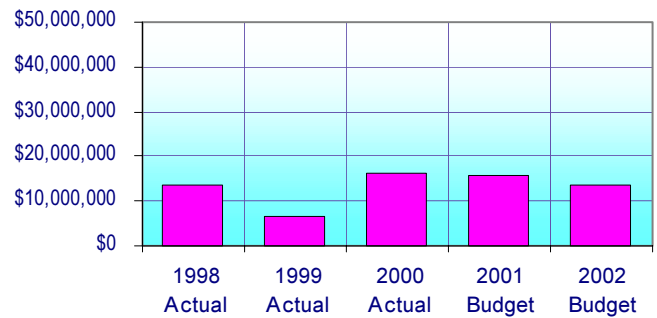
**Mental & Physical Health**



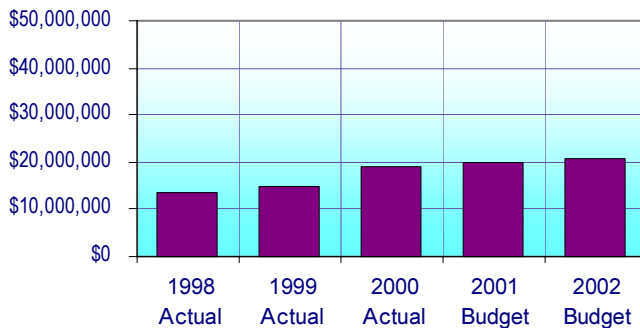
**Security of Persons & Property**



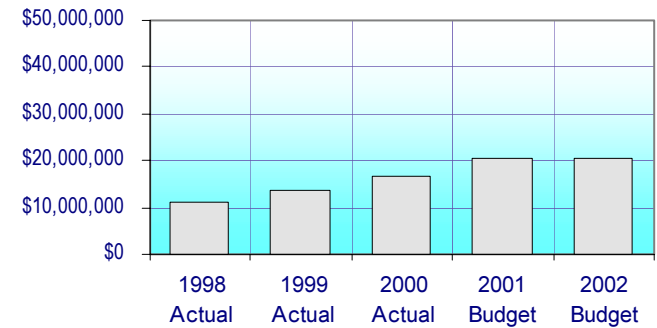
**Capital Outlay**



**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 2002 Budget in Summary

This section provides a summary of the 2002 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 2002 budget contains approximately \$54 million in ongoing revenues and \$54 million in ongoing expenditures. Projected onetime expenditures for capital purchases and short-term projects are \$2,531,299.

#### **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 2001	Budget 2002
Ongoing	<b>Ongoing Revenues</b>		
	Budgeted Revenues (Note 1)	53,287,659	* 53,624,043
	Supplemental Budgets	499,509	
	<b>Total Revenue</b>	<u>\$ 53,787,168</u>	<u>\$ 53,624,043</u>
	<b>Ongoing Expenditures</b>		
	Budgeted Expenditures (Note 2)	52,019,804	53,621,579
	Continuing Appropriations	319,578	
	Supplemental Budgets	1,909,404	
	<b>Total Ongoing Expenditures</b>	<u>\$ 54,248,786</u>	<u>\$ 53,621,579</u>
	<b>Operating Surplus (Deficit)</b>	<u>(461,618)</u>	<u>2,464</u>
One-Time	<b>Onetime Expenditures - Net</b> (Note 3)	<u>\$ 3,594,745</u>	<u>\$ 2,593,799</u>
Fund Balance	<b>Beginning Fund Balance</b>	\$ 16,853,725	\$ 15,102,103
	Operating Surplus (Deficit)	(461,618)	2,464
	<b>Less One Time Expenditures</b> (Note 3)	(3,594,745)	(2,593,799)
	Increase Revenue Projections	-	
	Budget Lapse 2001 (4%)	2,304,741	
	<b>Ending Fund Balance</b>	<u>\$ 15,102,103</u>	<u>\$ 12,510,768</u>
	<b>Recap of Ending Fund Balance</b>		
	Dedicated Misc. Reserve	70,036	70,036
	Emergency Reserve	1,000,000	1,000,000
	Cash Flow Reserve	3,000,000	4,000,000
	Contingency Reserve	487,557	1,650,000
Unreserved Fund Balance	<u>\$ 10,544,510</u>	<u>\$ 5,790,732</u>	
<b>TOTAL Fund Balance</b>	<u><b>\$ 15,102,103</b></u>	<u><b>\$ 12,510,768</b></u>	

\*This is Ongoing Revenue and the Budget 2002 figure does not include \$690,063 of onetime revenue; however this \$690,063 is shown offset against the "Onetime Expenditures - Net" for Budget 2002.

General Fund Balance Summary Notes

**Note 1 - Changes in Revenue**

**2001 Budgeted Revenues** \$ 53,287,659

**Revenue Changes**

● Property Tax (New Construction)	\$ 676,272
● Interest and Penalty on Tax	\$ (85,000)
● Sales Tax	\$ (150,000)
● Federal Grants - direct	\$ (101,009)
● Federal Grants - Indirect	\$ 252,397
● State Grants	\$ (264,662)
● I-695 Replacement Criminal Justice	\$ 29,000
● I-695 Replacement Health	\$ 40,692
● Interest Income	\$ (387,500)
● Rents & Royalties	\$ 37,229
● Felony Penalties	\$ (49,000)
● Traffic Infraction Penalty	\$ 30,000
● Prisoner Room & Board	\$ (137,874)
● Diverted Road Prop Tax-Traffic	\$ 210,000
● State Shared Crim Justice Funding	\$ 58,000
● Alternative Corrections Fees	\$ 96,296
● Gambling Tax	\$ (40,000)
● Other Net Changes	\$ 121,543
<b>2002 Budgeted Revenues</b>	<b>\$ 53,624,043</b>

**Note 2 - Changes in Expenditures**

**2001 Budgeted Expenditures** \$ 52,019,804

**Expenditure Changes**

● Juror Fee Increase	\$ 22,000
● Superior Court Conflict Contract	\$ 25,000
● Guardian ad Litem Contract	\$ 27,000
● Jail Over Time	\$ 25,000
● Elect. Home Monitoring Contract	\$ 50,000
● Increase Nursing Costs - Jail	\$ 10,000
● Decrease What-Com	\$ (14,344)
● Increase Ambulance Services	\$ 173,499
● Increase Elections Transfer	\$ 110,000
● Wage & Benefit-Medical Insurance	\$ 791,312
● Wage & Benefit - Retirement	\$ (624,705)
● Other Wage & Benefit Adjustments	\$ 588,020
● Fire Warden	\$ 33,652
● Equipment Revolving Fund Rates	\$ 216,839
● Increase Building Operation Cost	\$ 278,375
● Other Net Differences	\$ (109,873)
<b>2002 Budgeted Expenditures</b>	<b>\$ 53,621,579</b>

## General Fund Balance Summary Notes continued

**Note 3 - One Time Expenditures**

● Building Revolving Fund	\$ 200,000
● Replace Public Safety Building Roof and Insulation	\$ 195,000
● Wide Area Network Improvements and Purchase of SQL Server	\$ 140,707
● Fifth Floor Remodel to Create 3 Conference Rooms	\$ 140,000
● Public Safety Building Energy Saving Upgrades	\$ 135,000
● Courthouse Energy Saving Upgrades	\$ 130,000
● Rate Increase Work Release Contract	\$ 123,750
● County-Wide Microfilming	\$ 113,647
● Patrol Vehicles for New Deputies Hired in 2001	\$ 103,500
● Completion of Life Safety Improvement to Public Safety Bldg	\$ 100,000
● Master Facilities Planning & Architectural Work	\$ 100,000
● Additional Appellate Attorney for Kinney Case	\$ 72,344
● Courthouse Roof Repair	\$ 65,000
● Repairs to 316 Lottie St Building	\$ 64,740
● ADA (Americans With Disabilities Act) Funding	\$ 54,455
● Public Safety Building Light Switch replacement	\$ 52,000
● Replace HVAC Unit in Superior Court Courtroom #1	\$ 50,000
● Public Defender Kinney Case Costs 1st Quarter	\$ 49,064
● Juvenile Administration Case Management	\$ 47,500
● Civic Center Debt Service	\$ 41,000
● Increased Medication Costs - Jail	\$ 40,000
● Informations System Audit	\$ 33,000
● Lummi Island Subarea Planning Consultant	\$ 30,000
● Drug Court Year One of Three-Year Budget	\$ 27,334
● Courthouse Multipurpose Room Remodel	\$ 27,000
● Carpet replacement	\$ 53,500
● Balance Public Safety Building HVAC System	\$ 21,000
● Washing Machines - Jail	\$ 20,000
● Pro Tem Commissioners	\$ 20,000
● Performance Measurement Training	\$ 20,000
● Grounds Keeping Jail Alternatives	\$ 20,000
● Extra Help Work Crew Supervisor - Jail Alternatives	\$ 16,634
● Funding of Individual Farm Plans	\$ 15,000
● Energy Engineering study	\$ 15,000

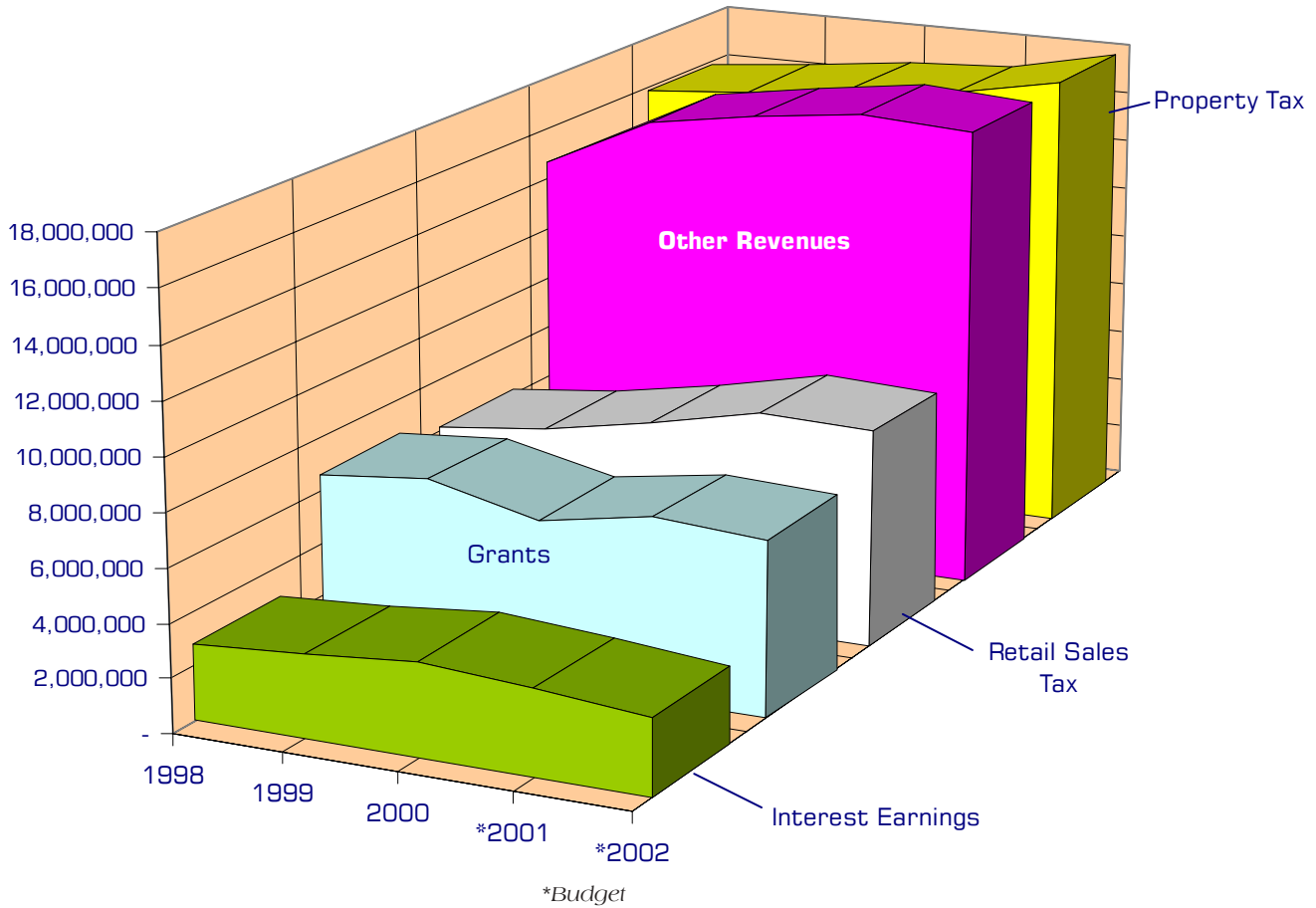
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General Fund Balance Summary Notes continued

**Note 3 - One Time Expenditures continued**

● Balance NW Annex HVAC System	\$ 13,700
● Proximity Locks for Courthouse Elevators	\$ 13,000
● Increase Services Jail Physician Contract	\$ 12,000
● Computer Investigation's Equipment - Sheriff	\$ 12,000
● Courthouse Annex Lighting upgrade	\$ 11,000
● Custodial Equipment - Admin. Serv. Facilities	\$ 11,000
● Computer Aided Design System - Admin. Serv. Facilities	\$ 10,000
● Other Misc. Expenses Under \$10,000	\$ 174,924
<b>Total</b>	<b>\$2,593,799</b>

# General Fund Revenue Sources



## General Fund Revenue Sources Notes

### Property Tax

In 2002, an additional \$210,000 of Road Fund property tax is being diverted to the General Fund for traffic law enforcement. The total diversion for 2002 increases from approximately 500,000 in 2001 to approximately \$707,000.

### Other Revenue

“Other Revenue” is expected to be approximately

2% lower in 2002 than 2001. The most significant budgeted decrease is in Intergovernmental Services, which will be \$238,000 less than the 2001 amount. This decrease is principally the result of a reduction in room and board revenue in the jail. Other governments are charged a daily rate when Whatcom County houses their inmates.

## General Fund Revenue Sources Notes continued

The proportion of inmates that are from the municipalities has been decreasing, thus the operating costs that Whatcom County is able to recover is decreasing. We expect to see a loss of \$138,000 in prisoner room and board revenue. Inmate concession sales show a decrease of \$127,000, due to contracting of the commissary services. Net revenues are approximately the same as last year; however, our budget has changed from a gross revenue budget to a net revenue budget.

The budget anticipates Initiative 695 replacement funds continuing through 2002. \$419,000 in state motor vehicle excise tax replacement funding for criminal justice purposes and \$860,000 for public health purposes is expected next year. This is an increase of \$70,000 over 2001. In addition, "State Shared Funding for Criminal Justice Purposes" provided from the state general fund is expected to be \$58,000 more than the 2001 budget.

### **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. The 2002 budget includes a \$150,000 estimated decrease in retail sales tax over the 2001 budget. This estimate is due to an expected slowing of the local economy.

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 2002 is an estimated \$1,200,000. This is consistent with the 2001 budget estimates.

### **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. Grant revenues in 2002 are expected to be \$180,000 less than 2001. This decrease is due primarily to a reduction in the state funding of juvenile services.

### **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 vary with interest rates and the amount of money available for investment. The 2002 projection for Interest Earnings has decreased by \$387,000 due to falling investment 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 2002 are: \$331,909 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; \$155,000 from the Water Resources Fund to Cooperative Extension for water related projects; \$83,333 from the Solid Waste Fund to the Health Department for solid waste enforcement and monitoring activities.

## General Fund Revenue Sources Summary

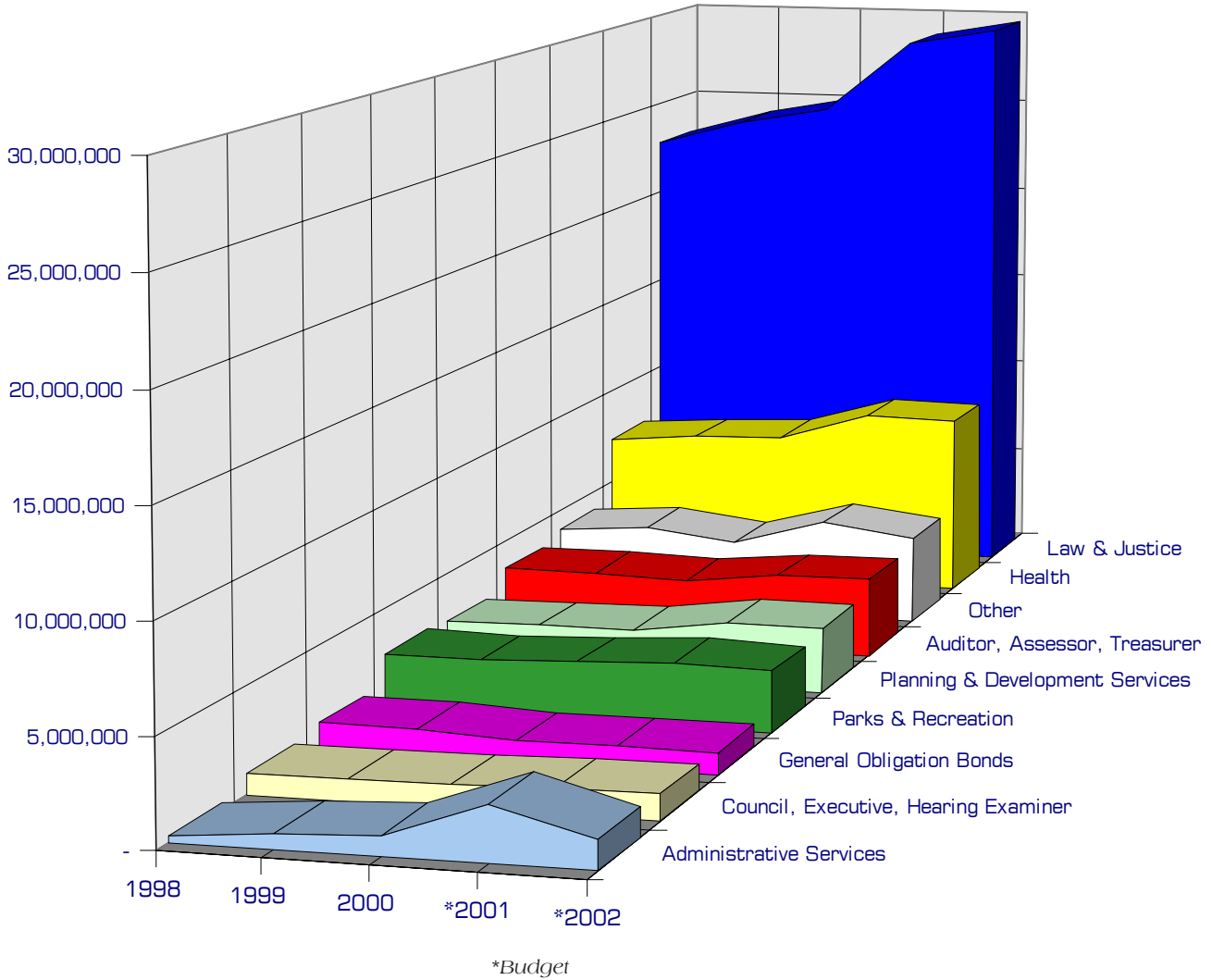
	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Grants</b>					
4331 Federal Grants-Direct	111,989	635,939	334,601	365,610	468,437
4333 Federal Grants-Indirect	1,613,263	1,961,378	2,047,639	1,979,559	2,157,539
4334 State Grants	3,945,507	3,430,760	3,606,220	4,379,005	3,880,537
4335 State Shared Revenues	987,826	997,962	122,744	84,620	84,620
<i>Total Grants</i>	6,658,585	7,026,039	6,111,204	6,808,794	6,591,133
<b>Interest Earnings</b>					
4361 Interest Earnings	2,814,080	3,089,128	3,491,312	3,232,540	2,845,040
<b>Retail Sales &amp; Use Tax</b>					
4313 Retail Sales & Use Tax	6,190,886	6,613,310	7,412,467	8,350,100	8,200,100
<b>Other Revenue</b>					
4312 Timber Harvest Taxes	275,137	136,323	132,866	126,000	126,000
4317 Excise Taxes	627,263	629,658	423,455	418,500	388,500
4319 Interest & Penalty on Tax	1,286,380	1,447,765	1,441,051	1,537,000	1,452,000
4321 Business Licenses & Permits	322,084	260,169	334,617	335,082	360,132
4322 Non-Bus Licenses & Permits	985,413	1,104,676	1,159,351	1,182,500	1,182,500
4332 Federal Entitlements	292,133	353,835	396,164	356,000	356,000
4336 State Entitlements	1,397,082	1,690,588	2,535,903	2,119,900	2,257,592
4337 Interlcl Grant-Entitlement	360,040	884,082	805,193	742,018	747,524
4338 Intergovernmental Svc	2,252,281	2,519,122	2,597,244	3,075,139	2,823,179
4341 General Government	1,764,845	1,852,523	1,892,460	1,935,390	1,843,630
4342 Security-Persons & Property	799,927	769,926	897,649	1,165,559	1,261,855
4343 Physical Environment	-	14,925	21,025	35,000	35,000
4345 Economic Environment	1,017,946	1,121,132	1,185,418	1,212,791	1,137,583
4346 Mental and Physical Health	427,522	439,370	463,362	417,744	396,044
4347 Culture and Recreation	242,036	247,975	272,431	271,004	276,500
4349 Other Interfnd Svc Charges	133,324	137,536	127,809	196,284	237,171
4351 Felony Penalties	111,088	226,656	178,164	214,000	165,000
4352 Civil Penalties	713	3,450	11,464	15,000	10,000
4353 Nonparking Infractions	517,452	627,367	667,947	682,000	712,000
4354 Parking Infractions	3,466	2,173	3,301	3,500	3,500
4355 Criminal Traffic Misdem	222,919	235,859	230,968	250,000	250,000
4356 Nontraffic Misdemeanor	96,019	87,095	100,417	104,700	104,700
4357 Criminal Costs	75,864	82,217	73,928	81,500	68,900
4362 Rents & Royalties	570,394	541,589	579,028	547,245	584,474
4367 Contribution-Private Source	15,953	20,128	22,008	90,000	71,000
4369 Other Miscellaneous Revenue	167,793	335,533	266,290	236,254	206,065
8110 State Timber Sales	689,471	891,073	505,049	509,000	509,000
8120 Other Fixed Assets	-	-	-	2,000	2,000
<i>Total Other Revenue</i>	14,654,545	16,662,745	17,324,562	17,861,110	17,567,849

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General Fund Revenue Sources Summary continued

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Property Taxes</b>					
<i>4311 Property Taxes</i>	15,821,220	16,223,562	16,747,521	16,966,468	17,830,030
<b>Transfers</b>					
8301 Operating Transfer In	781,126	906,221	1,081,895	1,280,260	1,279,954
9101 Residual Equity Trnsf In	2,585,459	-	-	-	-
<i>Total Transfers</i>	3,366,585	906,221	1,081,895	1,280,260	1,279,954
<b>Total General Fund</b>	49,505,901	50,521,005	52,168,961	54,499,272	54,314,106

# 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 1998 to 2002, the general fund experienced an annual growth in expenditures of approximately 5.6%. Budgeted ongoing expenditures for the general fund in 2002 total approximately \$53.6 million. This is a decrease of \$627,207, or 1.2% less than the 2001 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 1998 budget to 52% of the general fund's 2002 budget. Law and Justice expenditures have increased at an average rate of 6.6% per year since 1998. The Sheriff and Jail components of the Law and Justice budget have grown at a combined rate of 7.5% per year since 1998.

### **Health & Human Services**

With 16% of general fund budgeted expenditures in 2002, Health & Human Services is the second largest expenditure category. This department's expenditures have increased at an average rate of 5.5% per year since 1998. This department's 2002 budgeted expenditures total \$9,156,838. 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 2.4 million dollars will be used to support Health and Human Service's operating costs in 2002. This is an increase of approximately \$200,000 over 2001, or 9%.

### **Other**

"Other" is made up of miscellaneous expenditures which are not attributed to specific departments. Expenditures range from charges for ambulance service (\$1,317,938) 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 6.9% of the total 2002 general fund budget. Expenditures have increased at an annual rate of 2.1%. In 2002, general fund expenditures for the Assessor, Treasurer & Auditor total \$3,917,081.

### **Planning & Development Services**

Planning and Development Service's 2002 budget totals \$3,204,714. It has increased by \$680,249 since 1998. This is an average growth rate of 6% 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.

### **Parks & Recreation**

Parks and Recreation's 2002 budget is \$2,937,712. This department's budget has increased by \$200,791 since 1998. This equates to a 1.8% annual growth rate.

## General Fund Expenditures Notes continued

### **Administrative Services**

Administrative Service's expenditures vary significantly from year to year. Originally, 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 2002 fund the computer revolving account and several onetime repairs to county facilities. Also included in the 2002 transfer is partial debt service payment for the Civic Center building and a \$200,000 transfer to the building revolving account designed 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 1.9% of the total general fund's 2002 budget or \$1,061,485. 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 2002 budget. Budgeted 2002 expenditures for the three activities are \$1,212,867 and have increased 4.9% a year since 1998.

General Fund Expenditures Summary

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Law &amp; Justice</b>					
District Court	974,830	982,369	995,576	1,088,667	1,120,520
District Court Probation	797,393	802,910	831,707	964,287	1,048,076
Jail	4,996,849	5,327,786	5,729,679	6,766,829	7,170,747
Juvenile Administration	2,903,607	3,067,963	3,059,073	3,649,330	3,324,202
Prosecuting Attorney	2,772,106	2,907,079	3,080,746	3,447,510	3,435,772
Public Defender	1,637,188	1,646,352	1,753,445	2,098,260	2,041,563
Sheriff	6,346,934	6,824,367	6,755,922	7,670,669	7,973,159
Superior Court	2,377,600	2,481,785	2,708,818	2,993,278	3,403,335
Non-Dept'l - Emergency Management	74,103	77,509	85,422	109,352	107,788
<i>Total Law &amp; Justice</i>	<i>22,880,610</i>	<i>24,118,120</i>	<i>25,000,388</i>	<i>28,788,182</i>	<i>29,625,162</i>
<b>Auditor, Assessor, Treasurer</b>					
Assessor	1,770,772	1,681,384	1,711,457	1,941,280	1,846,193
Auditor	695,177	719,170	722,737	885,855	924,946
Operating Transfer - Elections	88,428	88,428	70,368	54,823	164,823
Treasurer	947,999	1,054,904	886,961	984,154	981,119
<i>Total Auditor, Assessor, Treasurer</i>	<i>3,502,376</i>	<i>3,543,886</i>	<i>3,391,523</i>	<i>3,866,112</i>	<i>3,917,081</i>
<b>Planning &amp; Development Services</b>					
<i>Plan &amp; Dev Svcs Administration</i>	<i>2,524,465</i>	<i>2,596,106</i>	<i>2,635,945</i>	<i>3,224,222</i>	<i>3,204,714</i>
<b>Parks &amp; Recreation</b>					
<i>Parks Department</i>	<i>2,736,921</i>	<i>2,670,924</i>	<i>2,844,117</i>	<i>3,077,916</i>	<i>2,937,712</i>
<b>Administrative Services</b>					
Non-Dept'l - Administrative Services	291,840	685,640	906,518	2,602,016	1,374,547
<i>Total Administrative Services</i>	<i>291,840</i>	<i>685,640</i>	<i>906,518</i>	<i>2,602,016</i>	<i>1,374,547</i>
<b>Health</b>					
<i>Public Health</i>	<i>7,376,957</i>	<i>7,729,198</i>	<i>7,900,105</i>	<i>9,241,675</i>	<i>9,156,838</i>
<b>General Obligation Bonds</b>					
<i>Non-Departmental - GO Bonds</i>	<i>1,319,584</i>	<i>1,319,519</i>	<i>1,075,668</i>	<i>1,074,068</i>	<i>1,061,485</i>
<b>Council, Executive, Hearing Examiner</b>					
County Council	523,982	502,677	563,307	632,691	652,965
County Executive	354,059	365,490	374,252	423,661	429,069
Hearing Examiner	124,694	121,700	113,563	143,833	130,833
<i>Total Council, Executive, Hearing Exam.</i>	<i>1,002,735</i>	<i>989,867</i>	<i>1,051,122</i>	<i>1,200,185</i>	<i>1,212,867</i>

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General Fund Expenditures Summary continued

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>OTHER</b>					
<b>Cooperative Extension</b>					
<i>Cooperative Extension</i>	226,327	244,288	383,277	512,168	398,195
<b>Other General Fund</b>					
Non-Dept'l - Medical Examiner	238,986	240,975	246,789	251,000	260,000
Non-Dept'l - Microfilming	65,447	170,884	129,414	156,458	113,647
Non-Dept'l - Imaging	86,240	-	31,163	-	-
Non-Dept'l - County Morgue	52,476	58,505	62,305	71,892	73,002
Non-Dept'l - Annual State Audit	89,559	86,474	97,183	105,000	110,000
Non-Dept'l - Wide Area Network	237,842	206,021	109,465	905	-
Non-Dept'l - Criminal Justice Data	44,808	42,657	1,701	211,299	60,000
Non-Dept'l - NW Regional Council	62,898	67,133	65,312	66,206	67,843
Non-Dept'l - 911	405,616	475,760	518,332	626,110	611,766
Non-Dept'l - Ambulance Services	855,106	850,288	974,404	1,144,439	1,317,938
Non-Dept'l - Animal Control	271,350	278,131	285,082	300,000	300,000
Non-Dept'l - Capital Acquisitions	84,846	51,076	3,883	95,336	54,455
Misc Non-Departmental	1,124,107	1,355,908	707,484	1,397,614	939,189
<i>Total Other General Fund</i>	3,619,281	3,883,812	3,232,517	4,426,259	3,907,840
<b>Transfers to Miscellaneous Funds</b>					
Non-Dept'l - Treasurer's O&M	17,740	-	-	-	-
Non-Dept'l - 401A	-	-	-	-	50,000
Non-Dept'l - ER & R	63,500	168,000	-	-	-
Non-Dept'l - Noxious Weed	59,000	-	59,000	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	140,240	168,000	59,000	59,000	109,000
<b>TOTAL GENERAL FUND</b>	<b>45,621,336</b>	<b>47,949,360</b>	<b>48,480,180</b>	<b>58,071,803</b>	<b>56,905,441</b>



# Consolidated Summary

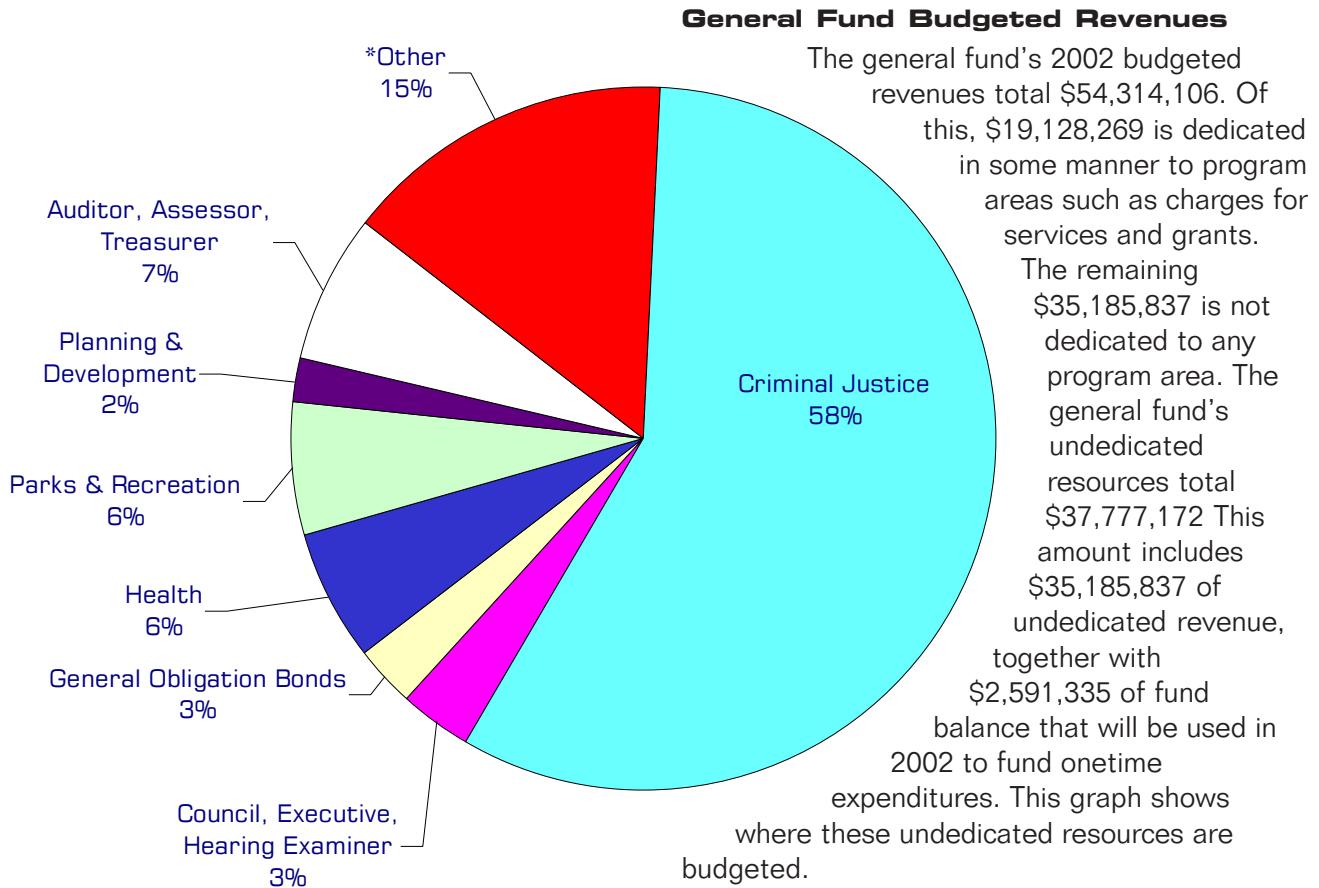
## Ongoing Revenues & Expenditures

	Approved Ongoing 2002 Expenditures	Approved Ongoing 2002 Revenues	Operating Surplus (Deficit)
001 General Fund	54,311,642	54,314,106	2,464
108 County Road	24,717,367	22,223,755	(2,493,612)
109 Election Reserves	662,087	614,452	(47,635)
114 Veterans Relief	161,321	161,440	119
117 Water Resources	3,086,615	2,543,188	(543,427)
140 Solid Waste	1,078,936	1,095,100	16,164
141 WC Convention Center	101,500	115,000	13,500
142 Victim Witness	111,124	112,450	1,326
148 CERB	177,830	177,830	-
151 Community Development	5,000	-	(5,000)
154 Road Improve #1	22,753	21,846	(907)
155 Road Improve #2	1,918	1,520	(398)
159 Road Improve #7	2,283	1,879	(404)
162 Road Improve Guarantee	-	4,200	4,200
165 WC Drug Fund	761,931	381,340	(380,591)
166 Auditor's O&M	16,050	90,000	73,950
167 Emergency Management	304,384	298,012	(6,372)
169 Flood Control Zone	6,319,143	5,602,225	(716,918)
170 Pt. Robert's Fuel Tax	50,000	26,000	(24,000)
175 Conservation's Future	75,000	784,150	709,150
180 Lake Management	5,000	1,500	(3,500)
215 1982 Ltd Tax GO Bond	500	-	(500)
219 CRID #9 General Debt	177,830	177,550	(280)
220 LRID #10 General Debt	9,000	55,965	46,965
240 1991 Ltd Tax GO Bond	500	-	(500)
241 1993 Ltd Tax GO Bond	561,485	561,485	-
242 1997 Ltd Tax GO & Refunding Bond	1,189,428	1,189,428	-
243 1998 Ltd Tax GO Bond	253,660	253,660	-
325 1983 Sewer Construction	14,000	800	(13,200)
326 REET	689,428	900,000	210,572
329 LRID #10 Construction Fund	9,500	200	(9,300)
330 Parks Improvement	20,000	1,000	(19,000)
332 Public Utilities Improvement	-	1,600,000	1,600,000
402 Whatcom County Investment Pool	207,354	207,354	-
501 ER&R	7,022,437	6,238,568	(783,869)
503 Whatcom County Supplemental Retirement	170,000	50,000	(120,000)
507 Administrative Services	11,721,244	13,149,507	1,428,263
16921 Lynden/ Everson Sub-Zone	36,200	30,838	(5,362)
16922 Sumas/ Nooksack / Everson Sub-Zone	30,000	68,795	38,795
16923 Acme/ VanZandt Sub-Zone	6,000	13,200	7,200
<b>Total</b>	<b>114,090,450</b>	<b>113,068,343</b>	<b>(1,022,107)</b>

Consolidated Summary continued

<b>Beginning &amp; Ending Fund Balances</b>		Estimated Beginning Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending Balance
001	General Fund	15,102,103	2,593,799	2,464	12,510,768
108	County Road	10,600,000	278,219	(2,493,612)	7,828,169
109	Election Reserves	70,547	22,200	(47,635)	712
114	Veterans Relief	93,984	-	119	94,103
117	Water Resources	720,130	12,500	(543,427)	164,203
140	Solid Waste	1,136,765	-	16,164	1,152,929
141	WC Convention Center	152,300	-	13,500	165,800
142	Victim Witness	87,686	-	1,326	89,012
148	CERB	61	-	-	61
151	Community Development	23,566	-	(5,000)	18,566
154	Road Improvement #1	41,374	-	(907)	40,467
155	Road Improvement #2	2,094	-	(398)	1,696
159	Road Improvement #7	2,326	-	(404)	1,922
162	Road Improvement Guarantee	76,250	-	4,200	80,450
165	WC Drug Fund	691,737	-	(380,591)	311,146
166	Auditor's O&M	353,752	28,000	73,950	399,702
167	Emergency Management	86,411	-	(6,372)	80,039
169	Flood Control Zone	9,361,773	-	(716,918)	8,644,855
170	Pt. Robert's Fuel Tax	54,324	-	(24,000)	30,324
175	Conservation's Future	1,895,153	-	709,150	2,604,303
180	Lake Management	26,745	-	(3,500)	23,245
215	1982 Ltd Tax GO Bond	7,962	-	(500)	7,462
219	CRID #9 General Debt	22,166	-	(280)	21,886
220	LRID #10 General Debt	-	-	46,965	46,965
240	1991 Ltd Tax GO Bond	757	-	(500)	257
241	1993 Ltd Tax GO Bond	276	-	-	276
242	1997 Ltd Tax GO & Refund Bond	128	-	-	128
243	1998 Ltd Tax GO Bond	399	-	-	399
325	1983 Sewer Construction	13,940	-	(13,200)	740
326	REET	1,276,291	-	210,572	1,486,863
329	LRID #10 Construction Fund	9,300	-	(9,300)	-
330	Parks Improvement	20,000	-	(19,000)	1,000
332	Public Utilities Improvement	3,413,897	90,000	1,600,000	4,923,897
402	Whatcom County Investment Pool	-	-	-	-
501	ER&R	12,701,116	320,083	(783,869)	11,597,164
503	Whatcom County Supplemental Retirement	350,572	-	(120,000)	230,572
507	Administrative Services	3,170,567	1,266,471	1,428,263	3,332,359
16921	Lynden/ Everson Sub-Zone	134,867	-	(5,362)	129,505
16922	Sumas/ Nooksack / Everson Sub-Zone	216,670	-	38,795	255,465
16923	Acme/ VanZandt Sub-Zone	11,916	-	7,200	19,116
<b>Total</b>		<b>61,929,905</b>	<b>4,611,272</b>	<b>(1,022,107)</b>	<b>56,296,526</b>

# 2002 Undedicated General Fund Resources



**\*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 2002 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 2002 Expense	Budget 2002 Revenue	Budget 2002 Capital	Budget 2002 Undedicated
<b>Law &amp; Justice</b>				
District Court	1,120,520	133,560	-	986,960
District Court Probation	1,048,076	1,000,000	-	48,076
Jail	7,170,747	2,570,656	128,500	4,471,591
Juvenile Probation/Detention	3,324,202	610,102	2,000	2,712,100
Prosecuting Attorney	3,435,772	1,122,051	-	2,313,721
Public Defender	2,041,563	21,537	-	2,020,026
Sheriff	7,973,159	1,323,959	159,500	6,489,700
Superior Court	3,403,335	895,868	3,000	2,504,467
Non-Departmental - Emergency Mgmt	107,788	-	-	107,788
<i>Total Law &amp; Justice</i>	<b>29,625,162</b>	<b>7,677,733</b>	<b>293,000</b>	<b>21,654,429</b>
<b>Auditor, Assessor, Treasurer</b>				
Assessor	1,846,193	14,500	5,900	1,825,793
Auditor	924,946	1,258,800	-	(333,854)
Non-Departmental - Elections	164,823	-	-	164,823
Treasurer	981,119	78,500	-	902,619
<i>Total Auditor, Assessor, Treasurer</i>	<b>3,917,081</b>	<b>1,351,800</b>	<b>5,900</b>	<b>2,559,381</b>
<b>Planning &amp; Development Services</b>				
Plan & Dev Svcs	3,204,714	2,429,308	3,800	771,606
<b>Health</b>				
<i>Health Department</i>	<b>9,156,838</b>	<b>6,788,409</b>	<b>9,000</b>	<b>2,359,429</b>
<b>Parks &amp; Recreation</b>				
<i>Parks Department</i>	<b>2,937,712</b>	<b>627,775</b>	<b>35,000</b>	<b>2,274,937</b>
<b>General Obligation Bonds</b>				
<i>Non-Departmental - GO Bonds</i>	<b>1,061,485</b>	<b>-</b>	<b>-</b>	<b>1,061,485</b>
<b>Council, Executive, Hearing Examiner</b>				
County Council	652,965	5,524	-	647,441
County Executive	429,069	-	-	429,069
Hearing Examiner	130,833	-	-	130,833
<i>Total Council, Executive, Hearing Examiner</i>	<b>1,212,867</b>	<b>5,524</b>	<b>-</b>	<b>1,207,343</b>

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Undedicated General Fund Resources Summary continued

	Budget 2002 Expense	Budget 2002 Revenue	Budget 2002 Capital	Budget 2002 Undedicated
<b>OTHER</b>				
<b>Cooperative Extension</b>				
<i>Cooperative Extension</i>	398,195	175,000	-	223,195
<b>Other General Fund</b>				
Non-Departmental - Administrative Services	1,374,547	-	-	1,374,547
Non-Departmental - Medical Examiner	260,000	30,000	-	230,000
Non-Departmental - Microfilming	113,647	-	-	113,647
Non-Departmental - County Morgue	73,002	-	-	73,002
Non-Departmental - Annual State Audit	110,000	-	-	110,000
Non-Departmental - Criminal Justice Data Integra	60,000	-	-	60,000
Non-Departmental - NW Regional Council	67,843	-	-	67,843
Non-Departmental - 911	611,766	-	-	611,766
Non-Departmental - Ambulance Services	1,317,938	-	-	1,317,938
Non-Departmental - Animal Control	300,000	-	-	300,000
Non-Departmental - Capital Acquisitions	54,455	-	-	54,455
Misc Non-Departmental	939,189	42,720	-	896,469
<i>Total Other General Fund</i>	5,282,387	72,720	-	5,209,667
<b>Transfers to Miscellaneous Funds</b>				
Non-Departmental - 401A	50,000	-	-	50,000
Non-Departmental - Noxious Weed	59,000	-	-	59,000
<i>Total Transfers to Misc Funds</i>	109,000	-	-	109,000
<i>Capital Acquisitions</i>	-	-	(346,700)	346,700
<b>TOTAL GENERAL FUND</b>	<b>56,905,441</b>	<b>19,128,269</b>	<b>-</b>	<b>37,777,172</b>



# Road Fund Revenues



## Road Fund Revenue Sources Notes

### Property Tax

The 2002 road fund budget is based on a levy of 100 percent of 2001 taxes. Property tax revenues in 2002 are anticipated to be approximately \$270,000 greater than 2001 property tax revenues.

### Other Revenue

“Other Revenue” is expected to be slightly higher in 2002 than 2001. The most significant increase

is in “Economic Environment,” which will be \$168,609 more in the 2002 budget. This increase is attributable to Impact Fees for work done in 2001 at the Birch Bay/Lynden Road and Portal Way interchange.

### Grants

Grants are monies received from the state and federal government to support various programs.

Road Fund Revenue Sources Notes continued

Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Federal Forest Grants, Bridge Replacement Grants and Surface Transportation Program (STP). "State Grants" include County Road Administration Board (CRAB) Arterial

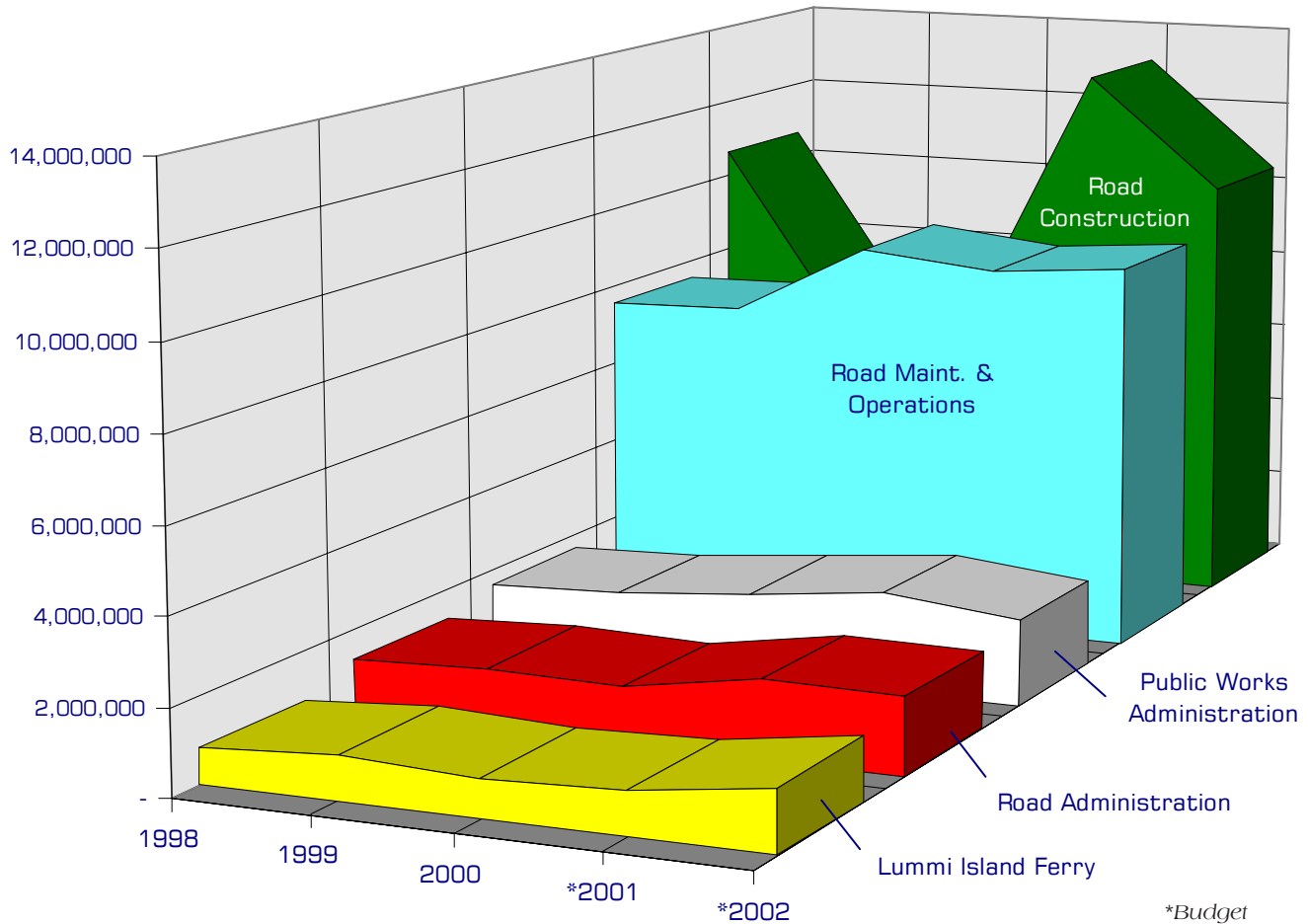
Projects and a County Arterial Preservation Accounts (CAPA) grant.

The 2002 grant budget decreased by \$1,391,508. Most of this decrease is attributable to grant money received for work done on the Lummi Shore Road and Park Road.

Road Fund Revenue Sources Summary

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Grants</b>					
Federal Grants-Indirect	2,548,057	738,356	2,479,785	3,574,000	2,849,000
State Grants	1,932,734	482,940	746,676	1,971,800	1,305,292
State Shared Revenues	1,404	1,573	2,857	1,500	1,500
<i>Total Grants</i>	4,482,195	1,222,869	3,229,318	5,547,300	4,155,792
<b>Other Revenue</b>					
Timber Harvest Taxes	359,765	181,173	178,708	200,000	200,000
Excise Taxes	24,851	23,673	29,502	24,000	24,000
Non-Bus Licenses & Permits	43,857	50,596	37,299	50,000	40,100
State Entitlements	3,134,526	3,209,534	3,208,847	3,294,300	3,380,500
Intergovernmental Svc	40,162	54,790	816,601	100,100	85,500
General Government	11,726	29,608	23,608	21,500	25,000
Security-Persons & Property	-	-	105	-	100
Physical Environment	-	671	1,054	-	100
Transportation	580,863	603,201	502,003	456,000	511,500
Economic Environment	45,779	58,185	68,244	66,000	234,000
Other Interfnd Svc Charges	536,704	520,731	598,895	612,689	426,609
Non-Court Fines-Forfeits	1,089	197	-	-	-
Interest Earnings	151,324	6,133	6,317	5,500	5,000
Rents & Royalties	3,772	2,388	2,987	3,000	2,500
Insurance Prem & Recovery	-	-	51,003	-	-
Contribution-Private Source	146,814	5,480	-	50,000	50,000
Other Miscellaneous Revenue	3,312	9,289	3,579	5,000	5,000
Disposition of Fixed Assets	102,281	-	-	-	-
State Timber Sales	901,514	1,189,078	677,534	900,000	900,000
Operating Transfer In	60,012	139,800	60,048	60,051	110,054
<i>Total Other Revenue</i>	6,148,351	6,084,527	6,266,334	5,848,140	5,999,963
<b>Property Taxes</b>					
<i>Property Taxes</i>	10,858,674	11,140,712	11,573,847	11,800,000	12,068,000
<b>Total Road Fund</b>	21,489,220	18,448,108	21,069,499	23,195,440	22,223,755

# Road Fund Expenditures



## Road Fund Expenditure Notes

### 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 continued

**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.

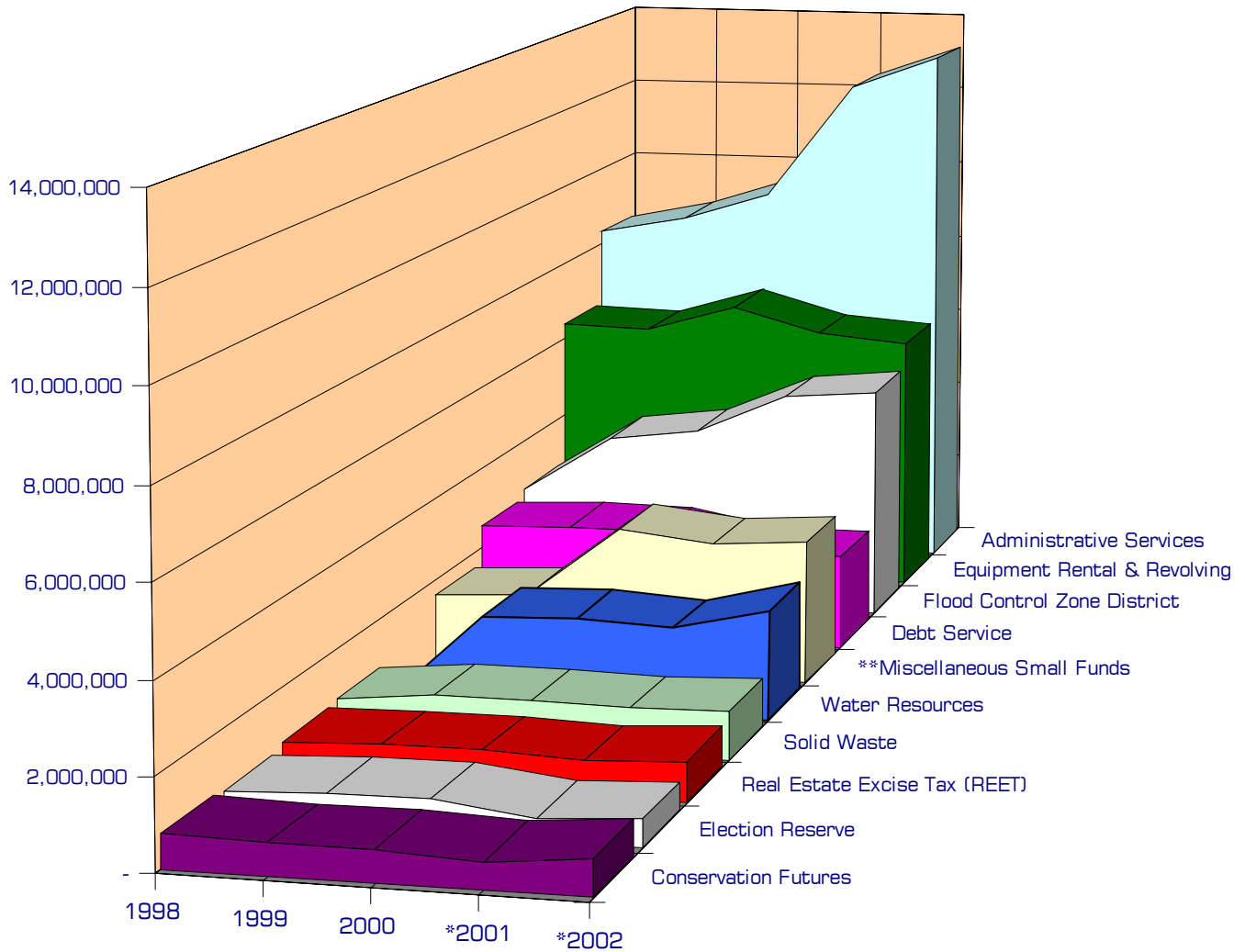
**Lummi Island Ferry**

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

Road Fund Expenditures Summary

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Public Works Administration</b>	1,627,530	1,740,770	2,038,148	2,361,007	2,026,984
<b>Road Administration</b>	1,261,027	1,411,178	1,329,166	1,862,716	1,796,225
<b>Road Maintenance &amp; Operations</b>	7,556,176	7,649,007	9,376,631	9,051,776	9,316,288
<b>Lummi Island Ferry</b>	841,766	1,029,124	909,042	1,002,579	1,460,089
<b>Road Construction</b>	10,651,692	6,035,292	6,509,303	13,104,408	10,396,000
<b>TOTAL ROAD FUND</b>	<b>21,938,191</b>	<b>17,865,371</b>	<b>20,162,290</b>	<b>27,382,486</b>	<b>24,995,586</b>

# Other Funds Revenues



\*Budget

\*\*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 and the tort cost allocation did not increase from 2001 to 2002. Administrative Services revenues have increased in 2001 and 2002 as a result of transfers from the general fund for repairs to county facilities and increased health care premiums to recover increased health care costs.

### **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 2002 are projected to be \$216,000 over 2001.

### **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 2002.

### **Election Reserve**

This fund is allocated a portion of general fund revenues. Election Reserve will be allocated \$164,823 in 2002, the same amount as in 2001. Revenue generated from election costs will increase \$10,000 from 2001. 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

Other Funds Revenue Sources continued

portion of election costs, but only for elections held in odd numbered years.

**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

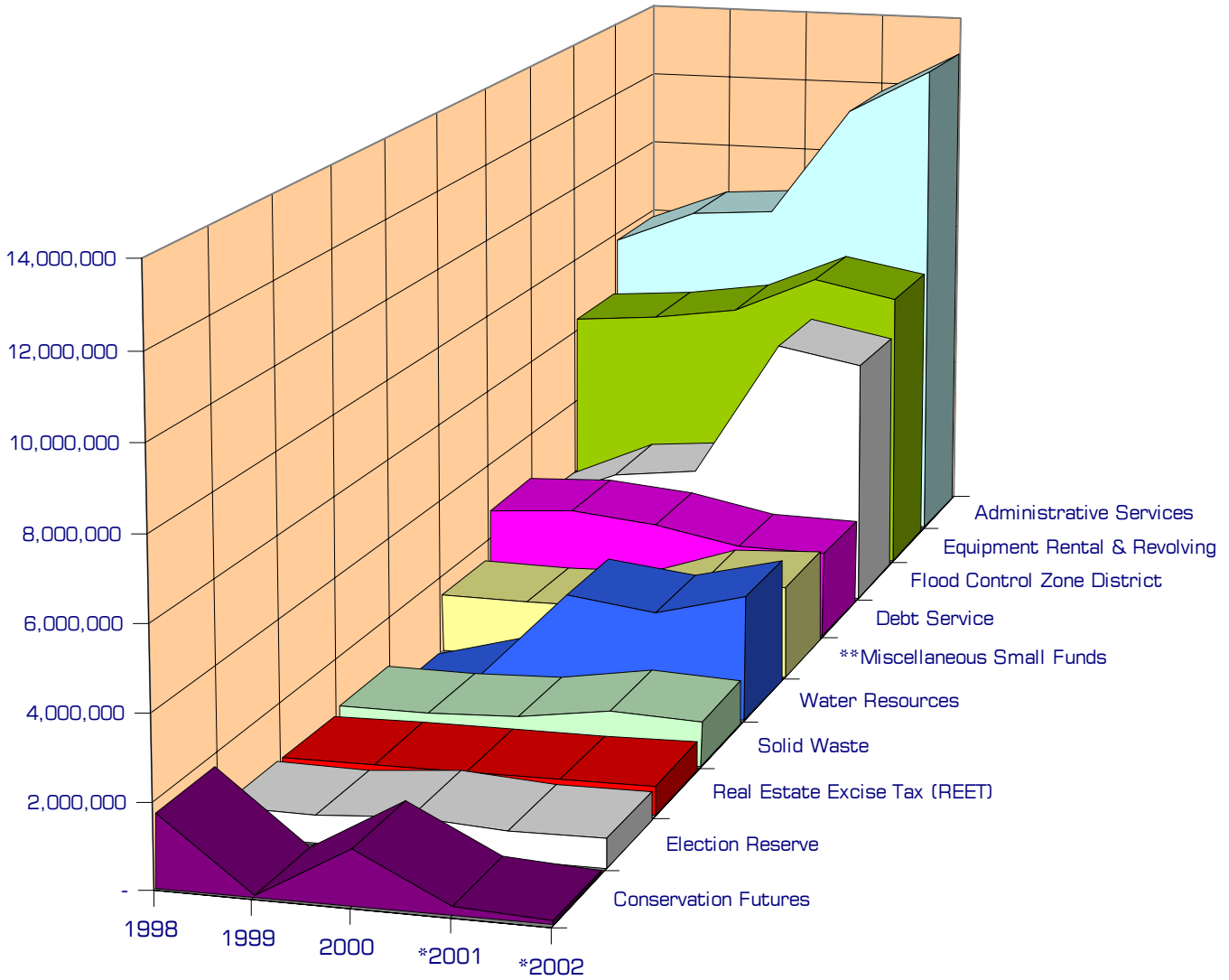
	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Administrative Services</b>					
<i>Administrative Services</i>	8,300,343	8,741,969	9,442,570	12,335,859	13,149,507
<b>Equipment Rental &amp; Revolving</b>					
<i>Equipment Rental &amp; Revolving Fund</i>	6,402,829	6,354,529	7,008,496	6,414,528	6,238,568
<b>Flood Control District Fund</b>					
<i>Flood Control District Fund</i>	2,777,877	4,184,741	4,445,244	5,401,725	5,602,225
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	881,342	1,096,379	1,081,926	1,039,984	1,095,100
<b>Water Resources</b>					
<i>Water Resources Fund</i>	-	2,070,187	2,141,070	2,008,188	2,543,188
<b>Debt Service Funds</b>					
1977 Fair GO Bond	847	287	228	-	-
1978 Ltd Tax GO Bond	250	-	-	-	-
1981 WD Ltd Tax GO Bond	-	-	60	-	-
1982 WC Ltd Tax GO Bond	130,485	153,199	399,946	-	-
CRID #9 Gen Debt Fund	216,715	203,702	178,697	177,704	177,550
LRID #10 Gen Debt Fund	266,280	58,600	58,924	48,638	55,965
1991 Ltd Tax GO Bond	493,641	519,866	541,192	538,000	-
1993 Ltd Tax GO Bond	805,038	804,738	557,738	560,498	561,485
1997 Ltd Tax GO Bond	643,183	643,518	647,413	641,963	1,189,428
1998 Ltd Tax GO Bond	6,681	256,424	246,624	258,348	253,660
<i>Total Debt Service</i>	2,563,120	2,640,334	2,630,822	2,225,151	2,238,088

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Other Funds Revenue Sources Summary continued

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	680,689	750,793	787,672	494,452	614,452
<b>Real Estate Excise Tax (REET)</b>					
<i>Real Estate Excise Tax</i>	817,223	889,973	883,284	800,000	900,000
<b>Conservation Futures Fund</b>					
<i>Conservation Futures Fund</i>	759,400	713,385	716,679	600,000	784,150
<b>Miscellaneous Small Funds</b>					
Emergency Management	200,526	219,469	278,972	354,407	298,012
County Parks Improvement Fund	17,128	7,015	3,033	3,000	1,000
Victim/Witness Assistance Fund	100,465	99,665	110,972	97,065	112,450
Whatcom County Drug Fund	419,513	448,763	429,762	356,340	381,340
WC Convention Center Fund	91,004	82,365	130,893	90,000	115,000
CERB Fund	398,240	273,738	177,830	177,830	177,830
Road Improvement District #1	22,465	24,045	23,077	21,861	21,846
Road Improvement District #2	1,545	1,494	1,545	1,520	1,520
Road Improvement District #7	1,971	1,976	1,902	1,889	1,879
Road Improvement Guarantee	5,388	5,457	6,101	6,000	4,200
Pt Roberts Fuel Tax	31,196	20,498	27,749	20,000	26,000
Lake Management District #1	3,557	1,374	1,530	1,500	1,500
1983 Sewer Construction Fund	590	662	741	800	800
LRID #10 Construction Fund	399	412	497	480	200
Auditor's O & M Fund	101,592	111,946	89,719	90,000	90,000
Community Development Fund	-	-	23,233	-	-
Public Utilities Improvement Fund	-	230,462	1,645,726	1,560,000	1,600,000
WC Investment Pool	-	-	235,107	184,744	207,354
WC Supplemental Retirement Fund	-	-	-	-	50,000
Sumas River Sub-Flood Control Distr	-	-	2,244	-	-
Flood Sub-Zones	146,837	117,921	119,860	103,618	112,833
Veteran's Relief Fund	125,149	128,488	129,007	130,647	161,440
<i>Total Miscellaneous Small Funds</i>	1,667,565	1,775,750	3,439,500	3,201,701	3,365,204
<b>TOTAL OTHER FUNDS</b>	<b>24,850,388</b>	<b>29,218,040</b>	<b>32,577,263</b>	<b>34,521,588</b>	<b>36,530,482</b>

# Other Funds Expenditures



\*Budget

\*\*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 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Administrative Services</b>					
<i>Administrative Services</i>	7,799,077	8,659,236	8,846,835	11,795,341	12,987,715
<b>Equipment Rental &amp; Revolving</b>					
<i>Equipment Rental &amp; Revolving Fund</i>	6,293,661	6,494,616	6,799,527	7,752,477	7,342,520
<b>Flood Control District Fund</b>					
<i>Flood Control District Fund</i>	2,014,572	2,933,484	3,160,160	6,731,633	6,319,143
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	781,183	759,913	857,865	1,182,139	1,078,936
<b>Water Resources</b>					
<i>Water Resources Fund</i>	-	621,017	2,826,887	2,557,068	3,099,115
<b>Debt Service Funds</b>					
1978 Ltd Tax GO Bond	15,375	-	-	-	-
1982 WC Ltd Tax GO Bond Fund	152,703	153,240	399,183	500	500
CRID #9 Gen Debt Fund	398,240	273,738	177,830	177,830	177,830
LRID #10 Gen Debt Fund	245,590	231,299	66,484	62,728	9,000
1991 Ltd Tax GO Bond	493,228	519,960	543,146	538,000	500
1993 Ltd Tax GO Bond	805,203	804,828	557,854	560,498	561,485
1997 Ltd Tax GO Bond	643,387	643,221	647,616	641,963	1,189,428
1998 Ltd Tax GO Bond	-	251,781	257,548	258,348	253,660
<i>Total Debt Service</i>	2,753,726	2,878,067	2,649,661	2,239,867	2,192,403
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	667,002	633,871	801,814	641,427	684,287
<b>Real Estate Excise Tax</b>					
<i>Real Estate Excise Tax</i>	621,562	648,379	670,133	666,393	689,428
<b>Conservation Futures</b>					
<i>Conservation Futures Fund</i>	1,697,673	16,594	1,274,396	199,000	75,000

continued on next page

Other Funds Expenditures Summary continued

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
<b>Miscellaneous Small Funds</b>					
Emergency Management	240,425	238,591	276,614	376,745	304,384
County Parks Improvement Fund	24,612	18,933	41,824	40,000	20,000
Victim/Witness Assistance Fund	105,544	90,758	101,543	108,642	111,124
Whatcom County Drug Fund	381,073	375,654	416,969	540,233	761,931
WC Convention Center Fund	104,525	102,525	108,220	131,500	101,500
CERB Fund	398,241	273,737	177,830	177,830	177,830
Road Improvement District #1	20,757	20,563	20,813	21,600	22,753
Road Improvement District #2	1,447	1,430	1,442	1,518	1,918
Road Improvement District #7	2,084	2,057	2,070	2,168	2,283
Road Improvement Guarantee	-	-	-	37,000	-
Pt Roberts Fuel Tax	-	53,400	-	-	50,000
Lake Management District #1	89	371	465	5,000	5,000
1983 Sewer Construction Fund	-	-	-	14,000	14,000
LRID #10 Construction Fund	-	-	-	-	9,500
Auditor's O & M Fund	24,487	36,442	25,791	43,552	44,050
Community Development Fund	19,000	17,000	5,000	5,000	5,000
Courthouse Expansion Fund	-	-	-	-	-
Public Utilities Improvement Fund	-	-	-	162,292	90,000
WC Investment Pool	-	-	159,612	189,094	207,354
WC Supplemental Retirement Fund	-	-	-	82,000	170,000
River Improvement	43,459	-	-	-	-
Park Off Road Vehicle Fund	-	-	-	29,165	-
Flood Sub-Zones	-	62,956	13,884	113,500	72,200
Veteran's Relief Fund	118,962	140,565	140,405	130,428	161,321
<i>Total Miscellaneous Small Funds</i>	<b>1,484,705</b>	<b>1,434,982</b>	<b>1,492,482</b>	<b>2,211,267</b>	<b>2,332,148</b>
<b>TOTAL OTHER FUNDS</b>	<b>24,113,161</b>	<b>25,080,159</b>	<b>29,379,760</b>	<b>35,976,612</b>	<b>36,800,695</b>

## Whatcom County Work Force History - 1998 to 2002

### “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 65.98 FTE’s. This is an overall increase of 9%, or an average of 2.25% per year.

Grants and other offsetting revenues fund many of the positions added since 1998. The 2002 budget authorizes 801.24 FTE positions. Of these, 165 are funded fully or in part by external sources.

	1998 Budget	1999 Budget	2000 Budget	2001 Amended Budget	2002 Budget	Change from 1998 to 2002
Administrative Services	50.75	50.75	52.25	60.25	60.25	9.50
Assessor	30.00	30.00	30.00	30.00	30.00	-
Auditor	18.00	18.00	18.00	18.00	18.00	-
Cooperative Extension	6.79	7.79	3.79	3.79	2.79	(4.00)
County Council	8.50	8.50	8.50	9.50	9.50	1.00
County Executive	5.50	5.50	4.50	4.50	4.50	(1.00)
District Court Probation	13.40	13.40	13.40	17.00	17.00	3.60
District Court	15.00	15.00	15.00	16.00	16.00	1.00
Health Department	78.40	80.40	82.60	83.80	84.30	5.90
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	-
Jail	56.00	58.00	58.00	63.00	60.00	4.00
Juvenile Court Administration	46.50	47.50	45.25	49.75	46.00	(0.50)
Parks & Recreation	32.55	33.15	33.15	33.55	33.55	1.00
Planning & Development Services	44.75	44.75	46.75	47.35	47.35	2.60
Prosecuting Attorney	45.50	45.50	45.50	48.50	47.50	2.00
Public Defender	22.00	25.00	25.00	28.00	28.00	6.00
Public Works	139.50	146.00	149.00	154.00	155.00	15.50
Sheriff	80.00	82.00	82.00	92.00	92.00	12.00
Superior Court	26.62	30.00	30.00	33.00	33.00	6.38
Treasurer	14.50	15.50	15.50	15.50	15.50	1.00
<b>Total Whatcom County FTE's</b>	<b>735.26</b>	<b>757.74</b>	<b>759.19</b>	<b>808.49</b>	<b>801.24</b>	<b>65.98</b>

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

## **Whatcom County and Long Term Debt**

**W**hatcom 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 2001

## Debt Capacity Limited by State Law

The amount of long term debt that we can incur is limited by state statute.

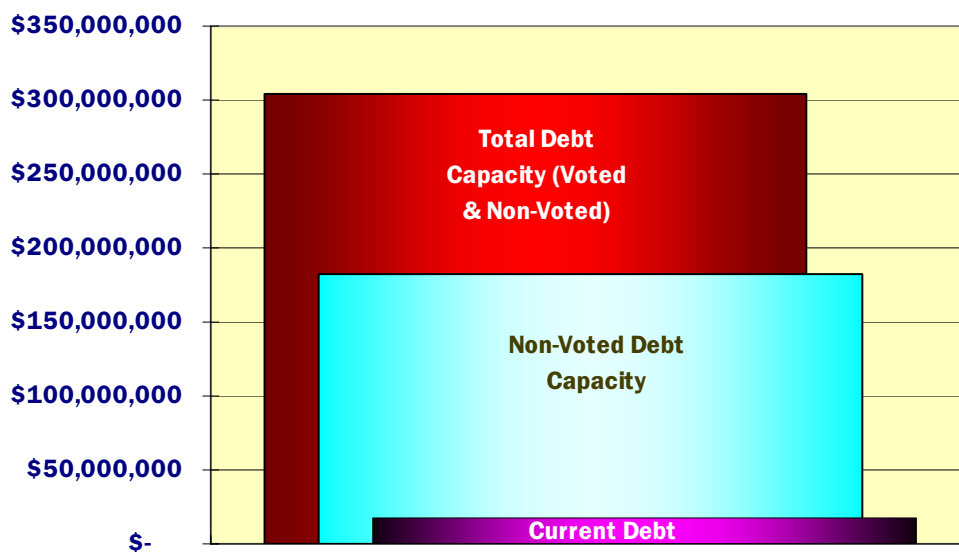
Washington’s statutory limitation on non-voted general obligation debt for counties is one and one half percent of the assessed value of all taxable property within the county at the time of issuance. Voter approval is required to exceed this limit. An election to authorize debt must have voter turnout 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 2002 tax year is \$12,153,907,948. This provides a non-voted general obligation debt capacity of \$182,308,619. Of this borrowing capacity, we have utilized \$16,989,122. There is unused non-voted debt capacity of \$165,319,497 available. Our total voted and non-voted general obligation debt capacity is \$303,847,699, leaving an unused voted and non-voted capacity of \$286,858,577. 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 (2002 Tax Year) \$ 12,153,907,948

**Limited Tax General Obligation Debt Capacity (Nonvoted)**

1 1/2% of Assessed Value	\$	182,308,619
Less: Outstanding Limited Tax General Obligation Bonds	\$	(16,975,000)
Less: Purchase Agreements	\$	(83,001)
Plus: Cash and Investments in Debt Service Funds	\$	68,879
Remaining Capacity: Limited Tax General Obligation Debt (Nonvoted)	\$	<u>165,319,497</u>

**Total General Obligation Debt Capacity ( Voted and Nonvoted)**

2 1/2% of Assessed Value	\$	303,847,699
Less: Outstanding Unlimited Tax General Obligation Bonds	\$	-
Less: Outstanding Limited Tax General Obligation Bonds	\$	(16,975,000)
Less: Purchase Agreements	\$	(83,001)
Plus: Cash and Investments in Debt Service Funds	\$	68,879
Remaining Capacity: Voted & Nonvoted	\$	<u>286,858,577</u>

## General Obligation Bonds, Contracts & Capital Leases

### General Obligation Bonds

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, 2001, outstanding bonds totaled \$4,575,000. 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, 2001 was \$9,395,000.

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, 2001, outstanding bonds totaled \$3,005,000.

### 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, 2001, the balance of the two lease agreements was \$83,001.

## 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 \$687,600.

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, 2001 was \$115,000.

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

	<b>General Obligation Bonds</b>	<b>Lease Purchase Agreements</b>	<b>Total General Obligation Debt</b>	<b>Special Assessment Debt</b>
2002	2,003,073	69,085	2,072,158	186,570
2003	1,998,492	17,069	2,015,561	186,570
2004	2,010,342	-	2,010,342	186,570
2005	1,998,135	-	1,998,135	201,026
2006	2,006,876	-	2,006,876	222,606
2007 & beyond	12,709,959	-	12,709,959	-
Total Debt Service	22,726,877	86,154	22,813,031	983,342
Interest	5,751,877	3,153	5,755,030	180,742
Principal	16,975,000	83,001	17,058,001	802,600

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, 2001, the county had \$68,879 available in debt service funds to service the general bonded debt. In addition, \$478,221 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, 2001, a reserve of \$39,362 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. This document is updated every other year. The next update will be in 2002.*

## 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 Nessel 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	Nessel Farm	106	\$75,000	\$75,000	\$30,000	\$10,000	\$10,000	0	\$200,000	Nessel Foundation
23	East Acme Farm	25-30 <sup>1</sup>	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

<sup>1</sup> 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>1</sup>	\$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

<sup>1</sup> 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 <sup>1</sup>	\$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

<sup>1</sup>The 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 <sup>1</sup>	See p. 77 for total costs and funding sources

<sup>1</sup>The 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 <sup>1</sup>

<sup>1</sup> 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 <sup>1</sup>	See p. 77 for total costs and funding sources

<sup>1</sup> 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 <sup>1</sup>	See p. 77 for total costs and funding sources

*<sup>1</sup>The 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 <sup>1</sup>

<sup>1</sup> 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.

## Six-Year Capital Improvement Program Costs 2002-2007

Project Name	2002	2003	2004	2005	2006	2007	Total for the six year period
Nesset Farm	75,000	130,000	40,000	40,000	20,000	20,000	\$325,000
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	0	0	5,000	10,000	10,000	5,000	\$30,000
Bay to Baker Trail	0	125,000	100,000	100,000	100,000	25,000	\$450,000
Chuckanut Mountain Trails	30,000	3,000	3,000	3,000	0	0	\$39,000
Hertz Lake Whatcom Trail Extension	0	200,000	0	0	0	0	\$200,000
Canyon Lake Creek Community Forest Trail Extension	30,000	0	0	0	0	0	\$30,000
Goodyear/Nelson Trail	7,000	0	0	0	0	0	\$7,000
Civic Center Annex	0	0	850,000	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	125,000	125,000	3,500,000	1,500,000	0	0	\$5,250,000
Public Safety Building – Control Systems	100,000	500,000	0	0	0	0	\$600,000
Public Safety Building – Booking Remodel	130,000	0	0	0	0	0	\$130,000
Public Safety Building – Exiting	200,000	0	0	0	0	0	\$200,000
Public Safety Building - Roof Replacement	200,000	0	0	0	0	0	\$200,000
401 Grand Avenue Parking & Office Improvements	0	0	0	2,150,000	0	0	\$2,150,000
Complete Northwest Annex Renovations (roof)	0	173,000	0	0	0	0	\$173,000
Upgrades in Existing Courthouse	160,000	0	0	0	0	0	\$160,000
<b>Totals</b>	<b>1,172,000</b>	<b>2,126,000</b>	<b>9,538,000</b>	<b>3,818,000</b>	<b>142,500</b>	<b>77,500</b>	<b>\$16,874,000</b>

# 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 2001 through 2006.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2002	2003	2004	2005-2007	
1	Park Road (South Bay Drive to SR9)	Reconstruction	1,500				1,500
2	Lake Terrell Road (Slater Rd to Mountain View Road)	Reconstruction	2,080				2,080
3	Mountain View Road (Rainbow Rd to Lake Terrell Rd)	Reconstruction	470				470
4	Tyee Drive (Benson Rd to Roosevelt Rd)	Reconstruction	1,700				1,700
5	Sunrise Road (Birch Bay Lynden Road to West Badger Road)	Reconstruction	2,200				2,200
6	Kwina Road (0.2 m. west of Haxton to Lummi Shore Road)	Widening, structural overlay, paved	920				920
7	West Smith Road (Ferndale City Limits to Northwest Drive)	Widening, structural overlay, paved shoulders, sidewalk	1,090				1,090
8	Birch Bay Lynden Road/Portal Way Intersection	Signalization	500				500
9	Slater Road (R/R Crossing to I-5)	Structural overlay	260				260
10	Lake Whatcom Blvd High Bridge #115	Bridge replacement	50	365			415
11	Slater Rd/Rural Av Signal	Signalization	50				
12	Robinson St (SR 544 to Mission Rd)		16				
13	Fish Barrier Removals	misc. culverts	200	500	500	1,500	2,700
14	Marine Drive (Bancroft Rd to Lummi View Drive)	Reconstruction	200	1,600			1,800
15	Lummi View Drive (Lummi Shore Rd to west 0.60 miles)	Reconstruction	120	1,200			1,320
16	Potter Road Bridge #148 (South Fork Nooksack)	Replacement	60	1,715			1,775
17	West Badger Road (Sunrise Rd to Markworth Rd)	Reconstruction	200	1,700			1,900
18	East/North Lake Samish Dr Intersection	Intersection improvement	30	200			230

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2002	2003	2004	2005-2007	
19	Misc. locations	Shoulder widenings	250	250	250	750	1,500
20	Lakeway Dr/Terrrace Ave N (Bellingham C/L to Lakeview St)	Structural overlay	10	210			220
21	Yew St Road, Phase 2 (Samish Way to Kingsmill)	Reconstruction	100	80	1,800		1,980
22	Hannegan Road Intersections	Intersection safety improvements including left turn lanes	10	330			340
23	Cain Lake Road (Skagit County Line to lake Whatcom Blvd)	Structural overlay	10	710			720
24	North Shore Road (Bellingham City Limits to Y Rd)	Reconstruction	25	1,895			1,920
25	Samish Way (I-5 on/off ramp to Bellingham CL)	Structural overlay			710		710
26	Lincoln Road (Shintaffer Rd to SR 548)	Reconstruction	70	1,700			1,770
27	Kickerville Road (Rainbow Rd to SR 548)	Reconstruction		30	2,460		2,490
28	Marine Dr (Locust St to	Reconstruction	20	80	800		900
29	Lake Louise Road (Sudden Valley CG to Austin St)	Reconstruction	100	115	1,975		2,190
30	Vista Drive (Ferndale City Limits to SR 548)	Reconstruction	20	20	170	2,200	2,410
31	Haxton Way (Kwina Rd to Slater Rd)	Structural overlay, paved shoulders, floodproofing	10	20	60	1,600	1,690
32	Hutchison Creek Bridge #157 Mosquito Lake Road		30	50	500		580
33	Cable St (Lakeview St to Lake Whatcom Blvd)	Reconstruction		80	500		580
34	Lake Whatcom Blvd (Cable St to Strawberry Point Rd)	Reconstruction		20	30	600	650
35	Mountain View Road (Lake Terrell Rd to Ferndale City	Reconstruction			150	2,100	2,250
36	Van Buren Road/Lindsay Road (Hampton Rd to SR 546)	Reconstruction			20	155	175
37	Grandview/Point Whitehorn (Koehn Rd to Jackson Rd)	Reconstruction	10	60	40		110
38	Middle Fork Bridge (South Fork Nooksack)	Rehabilitation			10	220	230

## Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2002	2003	2004	2005-2007	
39	Marine Drive (Kwina Rd to Ferndale Rd)	Reconstruction			150	361	511
40	Birch Bay Lynden Road Bridge #56	Rehabilitation				80	80
41	Lake Whatcom Blvd 2 (Rocky Ridge to Lake Louise Rd)	Reconstruction				100	100
42	Lake Louise Road 2 (Lake Whatcom Blvd to Sudden Valley CG)	Reconstruction				200	200
43	Bay Road (Valleyview Rd to east 0.25 miles)	Intersection improvements			20		20
44	Curtis Road/Rural Ave (Country Lane to Slater Rd)	Reconstruction				170	170
45	Van Wyck Road (Hannegan Rd to SR 542)	Reconstruction				200	200
46	Ferndale Road (Slater Rd to Ferndale City Limits)	Reconstruction				140	140
47	South Pass Road (Goodwin Rd to SR 547)	Reconstruction				140	140
48	Selder Road (Birch Point Rd to Semiahmoo Parkway)	Reconstruction				150	150
49	H Street Road (Blaine City Limits to SR 539)	Reconstruction				140	140
50	Shintaffer Road (Lincoln Rd to Birch Bay Drive)	Reconstruction				20	20
51	North Telegraph Road (Sorenson Rd to Sumas Rd)					140	140
52	Kickerville Road (SR 548 to Birch Bay Lynden Rd)	Reconstruction				200	200
53	Birch Bay Drive Sidewalk (Alderson Rd to Harborview Rd)	Sidewalk			10	20	30
54	Birch Point Road (Semiahmoo Dr to Birch Bay Village)	Reconstruction				170	170
55	Bruce Road/Main St (Bay Rd to Portal Way)	Structural overlay			10	20	30
56	Semiahmoo Drive (Birch Point Rd to Blaine City Limits)	Reconstruction				200	200
57	Portal Way (Brown Rd to Blaine City Limits)	Reconstruction				40	40

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2002	2003	2004	2005-2007	
58	Loomis Trail Road 2 (SR 548 to Kickerville Rd)	Reconstruction (development dependent)				60	60
59	East Axton Road (SR 539 to Hannegan Rd)	Reconstruction (development dependent)				200	200
60	West Lake Samish Drive (Nulle Rd to North Lake Samish Dr)	Reconstruction				150	150
61	West Laurel Road (Northwest Dr to SR 539)	Reconstruction				50	50
62	Benson Road (Tye Dr to Boundary Bay Rd)	Reconstruction				50	50
63	Slater Road Connector (Northwest Dr to Bellingham)					50	50
64	Grandview Road/West Pole Road Connector (Grandview Rd to West Pole Rd)					50	50
65	Railroad Crossings	Signalize crossings			100		100
66	Structural Overlays (various)					1,200	1,200
67	Right of Way Acquisition		50	50	50	150	300
68	Specific Site Improvements (as prioritized)		100	100	100	300	600
69	Gravel Conversions		200	200	200	600	1,200
70	Whatcom Connector (Yew St Rd to Lake Louise Rd)					200	200
<u>Grand Totals</u>			<u>12,661</u>	<u>13,280</u>	<u>10,615</u>	<u>14,676</u>	<u>51,166</u>



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

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>001 General Fund</b>					
1 General Fund Revenues					
4311 Property Taxes	15,460,183	15,972,966	16,158,281	16,820,500	4.10%
4312 Timber Harvest Taxes	126,084	123,038	125,000	125,000	0.00%
4313 Retail Sales & Use Tax	6,612,925	7,412,322	8,350,000	8,200,000	-1.80%
4317 Excise Taxes	626,590	419,957	418,000	388,000	-7.18%
4319 Interest & Penalty on Tax	1,447,765	1,441,051	1,537,000	1,452,000	-5.53%
4332 Federal Entitlements	353,835	396,164	356,000	356,000	0.00%
4334 State Grants	31,040	-	-	-	0.00%
4335 State Shared Revenues	81,570	59,518	84,500	84,500	0.00%
4336 State Entitlements	1,613,574	1,648,593	1,236,700	1,333,700	7.84%
4337 Interlcl Grant-Entitlement	868,925	805,193	742,018	747,524	0.74%
4338 Intergovernmental Svc	407,525	504,397	500,000	500,000	0.00%
4341 General Government	-	-	-	-	0.00%
4349 Other Interfnd Svc Charges	113,174	107,712	143,563	143,563	0.00%
4351 Felony Penalties	226,656	178,164	214,000	165,000	-22.90%
4353 Nonparking Infractions	627,333	667,716	682,000	712,000	4.40%
4354 Parking Infractions	2,173	3,301	3,500	3,500	0.00%
4355 Criminal Traffic Misdem	235,859	230,968	250,000	250,000	0.00%
4356 Nontraffic Misdemeanor	87,095	100,417	104,700	104,700	0.00%
4357 Criminal Costs	82,217	73,929	81,500	68,900	-15.46%
4369 Overages & Shortages	1,021	1,386	1,250	1,250	0.00%
4361 Interest Earnings	2,943,483	3,474,181	3,222,500	2,833,000	-12.09%
4362 Rents & Royalties	256,334	263,899	252,700	272,700	7.91%
4369 Other Miscellaneous Revenue	45,630	60,182	30,000	30,000	0.00%
8110 State Timber Sales	823,855	467,728	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	2,000	0.00%
8301 Operating Transfer In	71,774	101,703	146,165	92,000	-37.06%
<b>1 General Fund Revenues</b>	<b>33,146,620</b>	<b>34,514,485</b>	<b>35,141,377</b>	<b>35,185,837</b>	<b>0.13%</b>
10 Assessor					
4341 General Government	12,411	11,276	15,700	14,500	-7.64%
<b>10 Assessor</b>	<b>12,411</b>	<b>11,276</b>	<b>15,700</b>	<b>14,500</b>	<b>-7.64%</b>
15 Auditor					
4322 Non-Bus Licenses & Permits	10,592	10,168	10,500	10,500	0.00%
4341 General Government	1,177,400	1,203,383	1,247,700	1,247,700	0.00%
4369 Other Miscellaneous Revenue	1,125	572	600	600	0.00%
<b>15 Auditor</b>	<b>1,189,117</b>	<b>1,214,123</b>	<b>1,258,800</b>	<b>1,258,800</b>	<b>0.00%</b>
21 County Council					
4341 General Government	6,045	4,035	3,924	3,724	-5.10%
4369 Other Miscellaneous Revenue	2,156	1,443	1,800	1,800	0.00%
<b>21 County Council</b>	<b>8,201</b>	<b>5,478</b>	<b>5,724</b>	<b>5,524</b>	<b>-3.49%</b>

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>26 Planning &amp; Development Svcs</b>					
4313 Retail Sales & Use Tax	385	145	100	100	0.00%
4321 Business License & Permit	5,265	24,300	10,867	34,400	216.55%
4322 Non-Bus Licenses & Permits	1,001,133	1,045,595	1,070,000	1,070,000	0.00%
4333 Federal Grants-Indirect	24,000	-	6,000	74,000	0.00%
4334 State Grants	13,020	-	34,000	-	-100.00%
4338 Intergovernmental Services	-	-	67,818	17,200	-74.64%
4341 General Government	9,390	9,253	4,800	7,600	58.33%
4342 Security-Persons & Property	13,772	13,963	6,425	6,425	0.00%
4345 Economic Environment	1,101,640	1,167,412	1,193,791	1,118,583	-6.30%
4352 Civil Penalties	3,450	11,464	15,000	10,000	-33.33%
4367 Contributions-Private Source	-	-	27,000	-	-100.00%
4369 Overages & Shortages	(1,118)	2,566	1,000	1,000	0.00%
8301 Operating Transfer In	-	7,838	-	90,000	0.00%
<b>26 Planning &amp; Development Svcs</b>	<b>2,170,937</b>	<b>2,282,536</b>	<b>2,436,801</b>	<b>2,429,308</b>	<b>-0.31%</b>
<b>30 Treasurer</b>					
4341 General Government	20,186	18,007	16,000	16,000	0.00%
4349 Accounting Services	-	-	30,000	30,000	0.00%
4361 Interest Earnings	129,354	-	-	-	0.00%
4369 Other Miscellaneous Revenue	119,070	24,253	27,500	32,500	18.18%
<b>30 Treasurer</b>	<b>268,610</b>	<b>42,260</b>	<b>73,500</b>	<b>78,500</b>	<b>6.80%</b>
<b>35 Sheriff</b>					
4311 Property Taxes	496,556	500,392	496,530	706,530	42.29%
4312 Timber Harvest Taxes	8,062	7,716	-	-	0.00%
4317 Leasehold Excise Tax	1,047	1,274	-	-	0.00%
4321 Business License & Permit	130	102	200	200	0.00%
4331 Federal Grants-Direct	352,578	230,174	164,142	89,130	-45.70%
4333 Federal Grants-Indirect	60,000	60,000	60,000	70,000	16.67%
4334 State Grants	124,162	123,937	122,969	122,969	0.00%
4335 State Shared Revenues	70	124	-	-	0.00%
4336 State Entitlements	73,617	62,843	59,000	59,000	0.00%
4338 Intergovernmental Svc	5,491	5,325	-	5,630	0.00%
4342 Security-Persons & Property	52,828	68,403	73,200	73,200	0.00%
4353 Nonparking Infractions	34	232	-	-	0.00%
4361 Interest Earnings	259	272	-	-	0.00%
4362 Rents & Royalties	106	129	-	-	0.00%
4369 Other Miscellaneous Revenue	2,694	100	-	-	0.00%
8110 State Timber Sales	52,992	29,286	-	-	0.00%
8301 Operating Transfer In	152,353	182,700	190,000	197,300	3.84%
<b>35 Sheriff</b>	<b>1,382,979</b>	<b>1,273,009</b>	<b>1,166,041</b>	<b>1,323,959</b>	<b>13.54%</b>

General Fund: 41 Jail / 66 Public Defender

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
41 Jail					
4331 Federal Grants-Direct	264,740	-	90,000	-	-100.00%
4333 Federal Grants-Indirect	34,458	41,957	35,695	99,879	179.81%
4334 State Grants	8,300	20,100	15,273	15,800	3.45%
4338 Intergovernmental Svc	1,332,708	1,282,918	1,601,150	1,439,828	-10.08%
4341 General Government	239,974	244,087	239,796	158,686	-33.82%
4342 Security-Persons & Property	245,155	294,264	568,434	567,230	-0.21%
4349 Other Interfnd Svc Charges	7,465	-	5,824	46,711	702.04%
4369 Other Miscellaneous Revenue	130,282	151,494	153,904	120,915	-21.43%
8301 Operating Transfer In	-	51,149	96,607	121,607	25.88%
<b>41 Jail</b>	<b>2,263,082</b>	<b>2,085,969</b>	<b>2,806,683</b>	<b>2,570,656</b>	<b>-8.41%</b>
45 District Court					
4338 Intergovernmental Svc	-	-	-	5,000	0.00%
4341 General Government	113,862	115,362	128,560	128,560	0.00%
<b>45 District Court</b>	<b>113,862</b>	<b>115,362</b>	<b>128,560</b>	<b>133,560</b>	<b>3.89%</b>
50 District Court Probation					
4338 Intergovernmental Svc	388,680	395,454	400,000	400,000	0.00%
4342 Security-Persons & Property	441,435	500,474	500,000	600,000	20.00%
<b>50 District Court Probation</b>	<b>830,115</b>	<b>895,928</b>	<b>900,000</b>	<b>1,000,000</b>	<b>11.11%</b>
60 Juvenile					
4334 State Grants	864,969	996,489	930,952	584,901	-37.17%
4341 Printing and Duplicating	4,838	4,637	201	201	0.00%
4342 Security-Persons & Property	16,477	19,795	17,500	15,000	-14.29%
4369 Other Miscellaneous Revenue	-	100	2,000	-	-100.00%
8301 Operating Transfer In	9,975	6,432	10,000	10,000	0.00%
<b>60 Juvenile</b>	<b>896,259</b>	<b>1,027,453</b>	<b>960,653</b>	<b>610,102</b>	<b>-36.49%</b>
65 Prosecuting Attorney					
4331 Federal Grants-Direct	-	100,724	111,468	113,279	1.62%
4333 Federal Grants-Indirect	521,293	461,741	503,412	499,520	-0.77%
4334 State Grants	49,686	49,686	60,789	60,789	0.00%
4341 General Government	45,712	47,492	46,359	46,359	0.00%
4362 Rents & Royalties	-	-	250	250	0.00%
4367 Contribution-Private Source	7,850	-	6,000	6,000	0.00%
8301 Operating Transfer In	442,528	374,093	394,073	395,854	0.45%
<b>65 Prosecuting Attorney</b>	<b>1,067,069</b>	<b>1,033,736</b>	<b>1,122,351</b>	<b>1,122,051</b>	<b>-0.03%</b>
66 Public Defender					
4334 State Grants	-	-	43,500	21,537	-50.49%
4369 Other Miscellaneous Revenue	7,956	-	-	-	0.00%
<b>66 Public Defender</b>	<b>7,956</b>	<b>-</b>	<b>43,500</b>	<b>21,537</b>	<b>-50.49%</b>

General Fund: 70 Superior Court / 106 Parks & Recreation

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>70 Superior Court</b>					
4322 Non-Bus Licenses & Permits	10,592	10,168	10,000	10,000	0.00%
4331 Federal Grants-Direct	18,621	3,703	-	266,028	0.00%
4333 Federal Grants-Indirect	-	31,478	-	100,000	0.00%
4334 State Grants	107,609	153,394	341,918	210,418	-38.46%
4338 Intergovernmental Services	-	720	-	17,000	0.00%
4341 General Government	220,103	230,434	228,400	217,400	-4.82%
4342 Security-Persons & Property	260	750	-	-	0.00%
4345 Economic Environment	8,976	9,314	10,000	10,000	0.00%
4361 Interest Earnings	15,964	16,784	10,000	12,000	20.00%
4369 Other Miscellaneous Revenue	(32)	326	-	-	0.00%
8301 Operating Transfer In - Drug Fund	-	-	25,000	53,022	112.09%
<b>70 Superior Court</b>	<b>382,093</b>	<b>457,071</b>	<b>625,318</b>	<b>895,868</b>	<b>43.27%</b>
<b>75 Cooperative Extension</b>					
8301 Operating Transfer In	41,233	174,738	230,000	175,000	-23.91%
<b>75 Cooperative Extension</b>	<b>41,233</b>	<b>174,738</b>	<b>230,000</b>	<b>175,000</b>	<b>-23.91%</b>
<b>100 Non-Departmental</b>					
4334 State Grants	132,947	130,564	35,000	30,000	-14.29%
4338 Intergovernmental Services	-	-	39,720	39,720	0.00%
4345 Annexation Review Fees	150	-	-	-	0.00%
4369 Other Miscellaneous Revenue	4,250	5,526	3,000	3,000	0.00%
8301 Road Fund Op Trnsfr In	-	12,297	-	-	0.00%
<b>100 Non-Departmental</b>	<b>137,347</b>	<b>148,387</b>	<b>77,720</b>	<b>72,720</b>	<b>-6.43%</b>
<b>106 Parks &amp; Recreation</b>					
4333 Federal Grants - Indirect	5,353	24,411	10,000	-	-100.00%
4334 State Grants	-	-	26,363	-	-100.00%
4347 Culture and Recreation	247,975	272,431	271,004	276,500	2.03%
4349 Other Interfnd Svc Charges	16,897	20,097	16,897	16,897	0.00%
4362 Rents & Royalties	285,120	314,965	294,271	311,500	5.85%
4367 Contribution-Private Source	-	9,924	2,000	-	-100.00%
4369 Other Miscellaneous Revenue	14,811	14,809	15,200	12,000	-21.05%
8301 Operating Transfer In	35,873	36,349	10,510	10,878	3.50%
<b>106 Parks &amp; Recreation</b>	<b>606,029</b>	<b>692,986</b>	<b>646,245</b>	<b>627,775</b>	<b>-2.86%</b>

General Fund: 153 Health Department / General Fund Total

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
153 Health Department					
4311 Property Taxes	266,823	274,163	311,657	303,000	-2.78%
4312 Timber Harvest Taxes	2,177	2,113	1,000	1,000	0.00%
4317 Excise Taxes	2,021	2,224	500	500	0.00%
4321 Business License & Permit	254,774	310,215	324,015	325,532	0.47%
4322 Septic Tank Installations	82,359	93,420	92,000	92,000	0.00%
4333 Federal Grants-Indirect	1,316,274	1,428,051	1,364,452	1,314,140	-3.69%
4334 State Grants	2,099,026	2,132,050	2,768,242	2,834,123	2.38%
4335 State Shared Revenues	916,323	63,103	120	120	0.00%
4336 State Entitlements	3,397	824,467	824,200	864,892	4.94%
4337 Interlocal Grant-Entitlement	15,157	-	-	-	0.00%
4338 Intergovernmental Svc	384,719	408,430	466,451	398,801	-14.50%
4341 General Government	2,604	4,493	3,950	2,900	-26.58%
4343 Sewer Service Charges	14,925	21,025	35,000	35,000	0.00%
4345 Economic Environment	10,366	8,691	9,000	9,000	0.00%
4346 Mental & Physical Health	439,370	463,362	417,744	396,044	-5.19%
4361 Interest Earnings	68	74	40	40	0.00%
4362 Rents & Royalties	29	35	24	24	0.00%
4367 Contribution-Private Source	12,278	12,083	55,000	65,000	18.18%
4369 Other Miscellaneous Revenue	7,688	3,534	-	3,000	0.00%
8110 State Timber Sales	14,226	8,036	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	152,485	134,596	177,905	134,293	-24.51%
<b>153 Health Department</b>	<b>5,997,089</b>	<b>6,194,165</b>	<b>6,860,300</b>	<b>6,788,409</b>	<b>-1.05%</b>
<b>001 General Fund</b>	<b>50,521,009</b>	<b>52,168,962</b>	<b>54,499,273</b>	<b>54,314,106</b>	<b>-0.34%</b>

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

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>108 County Road Fund</b>					
471 Public Works					
4311 Property Taxes	11,140,712	11,573,847	11,800,000	12,068,000	2.27%
4312 Timber Harvest Taxes	181,173	178,708	200,000	200,000	0.00%
4317 Excise Taxes	23,673	29,502	24,000	24,000	0.00%
4322 Non-Bus Licenses & Permits	50,596	37,299	50,000	40,100	-19.80%
4333 Federal Grants-Indirect	738,356	2,479,785	3,574,000	2,849,000	-20.29%
4334 State Grants	482,940	746,676	1,971,800	1,305,292	-33.80%
4335 State Shared Revenues	1,573	2,857	1,500	1,500	0.00%
4336 State Entitlements	3,209,534	3,208,847	3,294,300	3,380,500	2.62%
4338 Intergovernmental Svc	54,790	816,601	100,100	85,500	-14.59%
4341 General Government	29,608	23,608	21,500	25,000	16.28%
4342 Security-Persons & Property	-	105	-	100	0.00%
4343 Physical Environment	671	1,054	-	100	0.00%
4344 Transportation	603,201	502,003	456,000	511,500	12.17%
4345 Economic Environment	58,185	68,244	66,000	234,000	254.55%
4349 Other Interfnd Svc Charges	520,731	598,895	612,689	426,609	-30.37%
4359 Non-Court Fines-Forfeits	197	-	-	-	0.00%
4361 Interest Earnings	6,133	6,317	5,500	5,000	-9.09%
4362 Rents & Royalties	2,388	2,987	3,000	2,500	-16.67%
4363 Insurance Prem & Recovery	-	51,003	-	-	0.00%
4367 Contribution-Private Source	5,480	-	50,000	50,000	0.00%
4369 Other Miscellaneous Revenue	9,289	3,579	5,000	5,000	0.00%
4395 Disposition of Fixed Assets	-	-	-	-	0.00%
8110 State Timber Sales	1,189,078	677,534	900,000	900,000	0.00%
8301 Operating Transfer In	139,800	60,048	60,051	110,054	83.27%
<b>108 County Road Fund</b>	<b>18,448,108</b>	<b>21,069,499</b>	<b>23,195,440</b>	<b>22,223,755</b>	<b>-4.19%</b>
<b>109 Election Reserve Fund</b>					
4311 Property Taxes	359,162	361,248	361,129	361,129	0.00%
4312 Timber Harvest Taxes	2,937	2,785	-	-	0.00%
4317 Excise Taxes	2,726	2,932	-	-	0.00%
4335 State Shared Revenues	25	44	-	-	0.00%
4341 General Government	277,863	339,786	78,500	88,500	12.74%
4361 Interest Earnings	92	98	-	-	0.00%
4362 Rents & Royalties	38	46	-	-	0.00%
4369 Other Miscellaneous Revenue	300	25	-	-	0.00%
8110 State Timber Sales	19,221	10,340	-	-	0.00%
8301 Operating Transfer In	88,428	70,368	54,823	164,823	200.65%
9101 Residual Equity Trans-In	-	-	-	-	0.00%
<b>109 Election Reserve Fund</b>	<b>750,792</b>	<b>787,672</b>	<b>494,452</b>	<b>614,452</b>	<b>24.27%</b>

Veterans Relief Fund (114) / CERB Fund (148)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>114 Veterans Relief Fund</b>					
4311 Property Taxes	120,071	123,375	123,547	132,165	6.98%
4312 Timber Harvest Taxes	980	951	1,500	1,100	-26.67%
4317 Excise Taxes	909	1,001	600	600	0.00%
4334 State Grants	-	-	-	21,575	0.00%
4335 State Shared Revenues	8	15	-	-	0.00%
4361 Interest Earnings	31	33	-	-	0.00%
4362 Rents & Royalties	13	16	-	-	0.00%
4369 Other Miscellaneous Revenue	75	-	-	-	0.00%
8110 State Timber Sales	6,402	3,616	5,000	6,000	20.00%
<b>114 Veterans Relief Fund</b>	<b>128,489</b>	<b>129,007</b>	<b>130,647</b>	<b>161,440</b>	<b>23.57%</b>
<b>117 Water Resources Fund</b>					
4333 Federal Grants - Indirect	108,931	177,179	30,000	80,000	166.67%
4334 State Grants	1,524	130,474	140,000	625,000	346.43%
4338 Intergovernmental Svc	1,485	3,775	-	-	0.00%
4369 Other Miscellaneous Revenue	755	38	-	-	0.00%
8301 Operating Transfer In	1,957,494	1,829,603	1,838,188	1,838,188	0.00%
<b>117 Water Resources Fund</b>	<b>2,070,189</b>	<b>2,141,069</b>	<b>2,008,188</b>	<b>2,543,188</b>	<b>26.64%</b>
<b>140 Solid Waste Fund</b>					
4334 State Grants	249,882	286,202	277,200	273,500	-1.33%
4341 General Government	15	95	100	100	0.00%
4343 Physical Environment	805,662	736,850	701,250	773,500	10.30%
4361 Interest Earnings	41,291	55,709	45,000	45,000	0.00%
4362 Other LT Rent	3,000	3,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	(3,471)	71	100	-	-100.00%
8301 Operating Transfer In	-	-	13,334	-	-100.00%
<b>140 Solid Waste Fund</b>	<b>1,096,379</b>	<b>1,081,927</b>	<b>1,039,984</b>	<b>1,095,100</b>	<b>5.30%</b>
<b>141 WC Convention Center Fund</b>					
4313 Retail Sales & Use Tax	82,365	130,893	90,000	115,000	27.78%
<b>141 WC Convention Center Fund</b>	<b>82,365</b>	<b>130,893</b>	<b>90,000</b>	<b>115,000</b>	<b>27.78%</b>
<b>142 Victim/Witness Assistance Fund</b>					
4341 General Government	77,277	86,608	76,065	88,350	16.15%
4351 Felony Penalties	22,387	24,364	21,000	24,100	14.76%
<b>142 Victim/Witness Assistance Fund</b>	<b>99,664</b>	<b>110,972</b>	<b>97,065</b>	<b>112,450</b>	<b>15.85%</b>
<b>148 CERB Fund</b>					
8301 Operating Transfer In	273,738	177,830	177,830	177,830	0.00%
<b>148 CERB Fund</b>	<b>273,738</b>	<b>177,830</b>	<b>177,830</b>	<b>177,830</b>	<b>0.00%</b>

Community Development (151) / Emergency Management (167)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>151 Community Development Fund</b>					
4369 Other Miscellaneous Revenue	-	23,233	-	-	0.00%
<b>151 Community Development Fund</b>	<b>-</b>	<b>23,233</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>154 Road Improvement Dist #1</b>					
4317 Excise Taxes	23,292	22,331	21,111	21,093	-0.09%
4369 Other Miscellaneous Revenue	753	746	750	753	0.40%
<b>154 Road Improvement Dist #1</b>	<b>24,045</b>	<b>23,077</b>	<b>21,861</b>	<b>21,846</b>	<b>-0.07%</b>
<b>155 Road Improvement Dist #2</b>					
4317 Excise Taxes	1,378	1,425	1,402	1,402	0.00%
4369 Other Miscellaneous Revenue	116	120	118	118	0.00%
<b>155 Road Improvement Dist #2</b>	<b>1,494</b>	<b>1,545</b>	<b>1,520</b>	<b>1,520</b>	<b>0.00%</b>
<b>159 Road Improvement Dist #7</b>					
4317 Excise Taxes	1,735	1,688	1,706	1,697	-0.53%
4319 Interest & Penalty on Tax	58	32	-	-	0.00%
4369 Other Miscellaneous Revenue	184	182	183	182	-0.55%
<b>159 Road Improvement Dist #7</b>	<b>1,977</b>	<b>1,902</b>	<b>1,889</b>	<b>1,879</b>	<b>-0.53%</b>
<b>162 Road Improvement Guarantee</b>					
4361 Interest Earnings	5,457	6,101	6,000	4,200	-30.00%
<b>162 Road Improvement Guarantee</b>	<b>5,457</b>	<b>6,101</b>	<b>6,000</b>	<b>4,200</b>	<b>-30.00%</b>
<b>165 Whatcom County Drug Fund</b>					
4349 Other Interfund Svc Charges	-	-	6,340	6,340	0.00%
4351 Felony Penalties	200,900	168,603	150,000	125,000	-16.67%
4357 Criminal Costs	216,923	227,672	200,000	250,000	25.00%
4361 Interest Earnings	30,940	33,487	-	-	0.00%
<b>165 Whatcom County Drug Fund</b>	<b>448,763</b>	<b>429,762</b>	<b>356,340</b>	<b>381,340</b>	<b>7.02%</b>
<b>166 Auditor's O &amp; M Fund</b>					
4336 State Entitlements	57,700	45,823	45,000	45,000	0.00%
4341 General Government	54,246	43,896	45,000	45,000	0.00%
<b>166 Auditor's O &amp; M Fund</b>	<b>111,946</b>	<b>89,719</b>	<b>90,000</b>	<b>90,000</b>	<b>0.00%</b>
<b>167 Emergency Management Fund</b>					
4334 State Grants	33,066	40,117	45,910	37,252	-18.86%
4338 Intergovernmental Svc	102,720	113,126	144,145	147,972	2.65%
4369 Other Miscellaneous Revenue	6,174	40,307	55,000	5,000	-90.91%
8301 Operating Transfer In	77,509	85,422	109,352	107,788	-1.43%
<b>167 Emergency Management Fund</b>	<b>219,469</b>	<b>278,972</b>	<b>354,407</b>	<b>298,012</b>	<b>-15.91%</b>

Sumas River Sub-Flood Control (168) / 177 Fair GO Bond (212)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>168 Sumas River Sub-Flood Control District</b>					
8301 Operating Transfer In	-	2,244	-	-	0.00%
<b>168 Sumas River Sub-Flood Control District</b>	<b>-</b>	<b>2,244</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>169 Flood Control Zone Dist Fund</b>					
4317 Excise Taxes	3,398,035	3,639,714	3,676,375	3,676,375	0.00%
4319 Other Penalties	16,952	19,492	-	-	0.00%
4331 Federal Grants-Direct	-	-	-	118,000	0.00%
4333 Federal Grants-Indirect	181,369	17,896	600,000	750,000	25.00%
4334 State Grants	120,518	98,252	204,000	436,250	113.85%
4338 Intergovernmental Svc	66,735	167,186	370,000	24,100	-93.49%
4341 Sales of Publications	-	54	100	-	-100.00%
4343 Physical Environment	4,756	14,292	91,250	137,500	50.68%
4361 Interest Earnings	402,077	488,641	460,000	460,000	0.00%
4369 Other Miscellaneous Revenue	(5,701)	(283)	-	-	0.00%
<b>169 Flood Control Zone Dist Fund</b>	<b>4,184,741</b>	<b>4,445,244</b>	<b>5,401,725</b>	<b>5,602,225</b>	<b>3.71%</b>
<b>170 Pt Roberts Fuel Tax</b>					
4317 Excise Taxes	20,498	27,749	20,000	26,000	30.00%
<b>170 PT Roberts Fuel Tax</b>	<b>20,498</b>	<b>27,749</b>	<b>20,000</b>	<b>26,000</b>	<b>30.00%</b>
<b>175 Conservation Futures Fund</b>					
4311 Property Taxes	667,035	685,401	600,000	764,150	27.36%
4312 Timber Harvest Taxes	5,442	5,282	-	-	0.00%
4317 Excise Taxes	5,052	5,559	-	-	0.00%
4335 State Shared Revenues	47	84	-	-	0.00%
4361 Interest Earnings	171	185	-	-	0.00%
4362 Rents & Royalties	71	88	-	-	0.00%
8110 State Timber Sales	35,566	20,080	-	20,000	0.00%
<b>175 Conservation Futures Fund</b>	<b>713,384</b>	<b>716,679</b>	<b>600,000</b>	<b>784,150</b>	<b>30.69%</b>
<b>180 Lake Management Dist #1</b>					
4361 Interest Earnings	1,374	1,530	1,500	1,500	0.00%
4368 Spec Assessment-Principal	-	-	-	-	0.00%
<b>180 Lake Management Dist #1</b>	<b>1,374</b>	<b>1,530</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
<b>212 1977 Fair GO Bond</b>					
4311 Property Taxes	270	117	-	-	0.00%
4361 Interest Earnings	17	22	-	-	0.00%
8110 State Timber Sales	-	89	-	-	0.00%
<b>212 1977 Fair GO Bond</b>	<b>287</b>	<b>228</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

1981 Ltd Tax GO Bond (214) / 1993 Sewer Construction (325)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>214 1981 Ltd Tax GO Bond Fund</b>					
8301 Operating Transfer In	-	60	-	-	0.00%
<b>214 1981 Ltd Tax GO Bond Fund</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>215 1982 Ltd Tax GO Bond Fund</b>					
4361 Interest Earnings	49	1,112	-	-	0.00%
4369 Other Miscellaneous Revenue	35,342	92,046	-	-	0.00%
8301 Operating Transfer In	117,808	306,789	-	-	0.00%
<b>215 1982 Ltd Tax GO Bond Fund</b>	<b>153,199</b>	<b>399,947</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>219 CRID #9 Gen Debt Fund</b>					
4361 Interest Earnings	84,270	64,261	55,394	46,922	-15.29%
4368 Spec Assessment-Principal	119,432	114,435	122,310	130,628	6.80%
<b>219 CRID #9 Gen Debt Fund</b>	<b>203,702</b>	<b>178,696</b>	<b>177,704</b>	<b>177,550</b>	<b>-0.09%</b>
<b>220 LRID #10 Gen Debt Fund</b>					
4361 Interest Earnings	29,442	22,926	20,393	18,220	-10.66%
4368 Spec Assessment-Principal	29,158	35,999	28,245	28,245	0.00%
8301 Operating Trnsf In-LRID 10	-	-	-	9,500	0.00%
<b>220 LRID #10 Gen Debt Fund</b>	<b>58,600</b>	<b>58,925</b>	<b>48,638</b>	<b>55,965</b>	<b>15.06%</b>
<b>240 1991 Ltd Tax GO Bond</b>					
4361 Interest Earnings	191	542	-	-	0.00%
8301 Operating Transfer In	519,675	540,650	538,000	-	-100.00%
<b>240 1991 Ltd Tax GO Bond</b>	<b>519,866</b>	<b>541,192</b>	<b>538,000</b>	<b>-</b>	<b>-100.00%</b>
<b>241 1993 Ltd Tax GO Bond</b>					
4361 Interest Earnings	33	-	-	-	0.00%
8301 Operating Transfer In	804,705	557,738	560,498	561,485	0.18%
<b>241 1993 Ltd Tax GO Bond</b>	<b>804,738</b>	<b>557,738</b>	<b>560,498</b>	<b>561,485</b>	<b>0.18%</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>					
8301 Operating Transfer In	643,518	647,413	641,963	1,189,428	85.28%
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>	<b>643,518</b>	<b>647,413</b>	<b>641,963</b>	<b>1,189,428</b>	<b>85.28%</b>
<b>243 1998 Ltd Tax GO Bond</b>					
8301 Operating Transfer In	256,424	246,624	258,348	253,660	-1.81%
<b>243 1998 Ltd Tax GO Bond</b>	<b>256,424</b>	<b>246,624</b>	<b>258,348</b>	<b>253,660</b>	<b>-1.81%</b>
<b>325 1993 Sewer Construction Fund</b>					
4361 Interest Earnings	662	741	800	800	0.00%
<b>325 1993 Sewer Construction Fund</b>	<b>662</b>	<b>741</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>

Real Estate Excise Tax (326) / WC Supplemental Retirement Fund (503)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>326 Real Estate Excise Tax Fund</b>					
4317 Excise Taxes	890,347	883,284	800,000	900,000	12.50%
4369 Other Miscellaneous	(374)	-	-	-	0.00%
<b>326 Real Estate Excise Tax Fund</b>	<b>889,973</b>	<b>883,284</b>	<b>800,000</b>	<b>900,000</b>	<b>12.50%</b>
<b>329 LRID #10 Construction Fund</b>					
4361 Interest Earnings	412	497	480	200	-58.33%
<b>329 LRID #10 Construction Fund</b>	<b>412</b>	<b>497</b>	<b>480</b>	<b>200</b>	<b>-58.33%</b>
<b>330 County Parks Improvement Fund</b>					
4334 State Grants	2,567	-	-	-	0.00%
4361 Interest Earnings	4,449	3,033	3,000	1,000	-66.67%
4369 Other Miscellaneous Revenue	-	-	-	-	0.00%
<b>330 County Parks Improvement Fund</b>	<b>7,016</b>	<b>3,033</b>	<b>3,000</b>	<b>1,000</b>	<b>-66.67%</b>
<b>332 Public Utilities Improvement Fund</b>					
4313 Sales & Use Tax Collection	230,462	1,645,726	1,560,000	1,600,000	2.56%
<b>332 Public Utilities Improvement Fund</b>	<b>230,462</b>	<b>1,645,726</b>	<b>1,560,000</b>	<b>1,600,000</b>	<b>2.56%</b>
<b>402 Whatcom County Investment Pool</b>					
4361 Interest Earnings	-	235,107	184,744	207,354	12.24%
<b>402 Whatcom County Investment Pool</b>	<b>-</b>	<b>235,107</b>	<b>184,744</b>	<b>207,354</b>	<b>12.24%</b>
<b>501 Equipment Rental &amp; Revolving</b>					
4348 Internal Sales & Services	3,197,176	3,823,515	3,138,400	2,595,000	-17.31%
4361 Interest Earnings	-	13	-	-	0.00%
4362 Other Rents & Use Charges	101	101	101	101	0.00%
4363 Insurance Prem & Recovery	(84)	17,754	10,000	8,000	-20.00%
4365 Internal Service-Misc Rev	3,116,922	3,127,964	3,199,318	3,613,858	12.96%
4366 Other Interfnd Misc Rev	4,040	3,114	2,134	1,097	-48.59%
4369 Other Miscellaneous Revenue	266	3,385	18,075	19,012	5.18%
9101 Residual Equity Transfer In	-	-	42,750	1,500	-96.49%
9111 Disposal Proceeds	265,851	56,378	-	-	0.00%
9112 Net Book Value	(229,742)	(23,727)	-	-	0.00%
<b>501 Equipment Rental &amp; Revolving</b>	<b>6,354,530</b>	<b>7,008,497</b>	<b>6,410,778</b>	<b>6,238,568</b>	<b>-2.69%</b>
<b>503 Whatcom County Supplemental Retirement Fund</b>					
8301 Operating Transfer In	-	-	-	50,000	0.00%
<b>503 Whatcom County Supplemental Retirement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>

Administrative Services (507) / Acme/Van Zandt Sub Zone (16923)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
<b>507 Administrative Service Fund</b>					
4311 Property Taxes	784	81	2,000	2,000	0.00%
4338 Intergovernmental Svc	16,449	13,207	-	-	0.00%
4341 General Government	235,118	258,756	258,626	258,016	-0.24%
4348 Internal Sales & Services	1,496,439	1,492,056	1,743,311	2,138,051	22.64%
4349 Other Interfnd Svc Charges	2,284,681	2,484,799	3,036,386	3,036,386	0.00%
4361 Interest Earnings	23,978	26,808	20,800	22,000	5.77%
4362 Rents & Royalties	389,223	241,668	206,216	56,216	-72.74%
4365 Internal Service-Misc Rev	2,678,771	2,882,261	3,179,348	4,395,802	38.26%
4369 Other Miscellaneous Revenue	16,662	36,107	-	-	0.00%
8301 Operating Transfer In	687,240	927,755	2,836,077	2,187,941	-22.85%
<b>5 Administrative Services</b>	<b>7,829,345</b>	<b>8,363,498</b>	<b>11,282,764</b>	<b>12,096,412</b>	<b>7.21%</b>
65 Prosecuting Attorney/Tort Reserve					
4361 Interest Earnings	41,302	46,177	-	-	0.00%
4365 Internal Service-Misc Rev	871,322	1,032,896	1,053,095	1,053,095	0.00%
<b>65 Prosecuting Attorney</b>	<b>912,624</b>	<b>1,079,073</b>	<b>1,053,095</b>	<b>1,053,095</b>	<b>0.00%</b>
<b>507 Administrative Service Fund</b>	<b>8,741,969</b>	<b>9,442,571</b>	<b>12,335,859</b>	<b>13,149,507</b>	<b>6.60%</b>
<b>16921 Lynden/ Everson Sub-Zone</b>					
4317 Excise Taxes	32,617	32,035	28,176	30,838	9.45%
4319 Other Penalties	1,493	508	-	-	0.00%
<b>16921 Lynden/ Everson Sub-Zone</b>	<b>34,110</b>	<b>32,543</b>	<b>28,176</b>	<b>30,838</b>	<b>9.45%</b>
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>					
4317 Excise Taxes	68,083	71,775	65,390	68,795	5.21%
4319 Other Penalties	2,980	1,842	-	-	0.00%
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>	<b>71,063</b>	<b>73,617</b>	<b>65,390</b>	<b>68,795</b>	<b>5.21%</b>
<b>16923 Acme/ VanZandt Sub-Zone</b>					
4317 Excise Taxes	12,175	13,358	10,052	13,200	31.32%
4319 Other Penalties	573	342	-	-	0.00%
<b>16923 Acme/ VanZandt Sub-Zone</b>	<b>12,748</b>	<b>13,700</b>	<b>10,052</b>	<b>13,200</b>	<b>31.32%</b>

INTRODUCED BY: Consent  
PROPOSED BY: County Executive  
DATE: October 23, 2001

**ORDINANCE NO. 2001-058**  
**AN ORDINANCE IN THE MATTER OF**  
**THE ADOPTION OF THE FINAL BUDGET OF**  
**WHATCOM COUNTY FOR THE YEAR 2002**  
**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 2002; and,

**WHEREAS**, following the completion of the Preliminary Budget, which was presented to the Council on October 17, 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 2002; 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 2002:

<b><u>FUND/DEPT.</u></b>	<b><u>2002 Appropriation</u></b>
<b>GENERAL FUND</b>	
Assessor	1,846,193
Auditor	924,946
Council	652,965
Executive	429,069
Planning & Development	3,204,714
Treasurer	981,119
Sheriff	7,973,159
Jail	7,170,747
District Court	1,120,520
District Court Probation	1,048,076
Hearing Examiner	130,833
Juvenile Administration	3,324,202
Prosecuting Attorney	3,435,772
Public Defender	2,041,563
Superior Court/Clerk	3,403,335
Cooperative Extension	398,195
Non-Departmental	6,725,483
Parks and Recreation	2,937,712
Public Health	<u>9,156,838</u>
<b>TOTAL GENERAL FUND</b>	<b>56,905,441</b>
<b>OTHER FUNDS</b>	
108 County Road	24,995,586
109 Election Reserves	684,287
114 Veterans Relief Fund	161,321
117 Water Resources	3,099,115
140 Solid Waste	1,078,936
141 WC Convention Center	101,500

<u>FUND/DEPT.</u>	<u>2002 Appropriation</u>
142 Victim Witness	111,124
148 CERB	177,830
151 Community Development	5,000
154 Road Improve #1	22,753
155 Road Improve #2	1,918
159 Road Improve #7	2,283
165 WC Drug Fund	761,931
166 Auditor's O&M	44,050
167 Emergency Management	304,384
169 Flood Control Zone	6,319,143
170 Pt. Robert's Fuel Tax	50,000
175 Conservation's Future	75,000
180 Lake Management	5,000
215 1982 Ltd Tax GO Bond	500
219 LRID #9 Gen Debt	177,830
220 LRID #10 Gen Debt	9,000
240 1991 Ltd Tax GO Bond	500
241 1993 Ltd Tax GO Bond	561,485
242 1997 Ltd Tax GO & Refund Bond	1,189,428
243 1998 Ltd Tax GO Bond	253,660
325 1983 Sewer Const.	14,000
326 REET	689,428
329 LRID #10 Construction Fund	9,500
330 Parks Improvement	20,000
332 Public Utility Improvement Fund	90,000
402 Whatcom County Investment Pool	207,354
501 ER&R	7,342,520
503 Whatcom County Supplemental Retirement	170,000
507 Administrative Services	12,987,715
16921 Lynden/Everson Sub-Zone	36,200
16922 Sumas/Nooksack/Everson Sub Zone	30,000
16923 Acme/Van Zandt Sub-Zone	<u>6,000</u>
TOTAL OTHER FUNDS	<u>61,796,281</u>
TOTAL APPROPRIATION	118,701,722

**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 2002 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 2002:

(A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2002 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 2002. 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.

(I) \$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 13 day of November, 2001.

ATTEST:



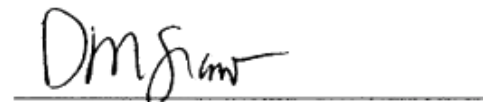
Dana Brown-Davis, Council Clerk

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON



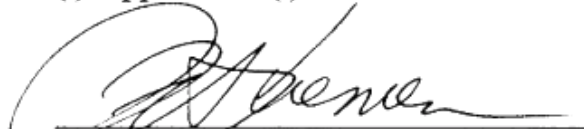
L. Ward Nelson, Chair

APPROVED as to form:



Civil Deputy Prosecutor

Approved  Denied



Pete Kremen, Executive

Date: 12-12-01

Exhibit B - Authorized Positions

	2001	2001 (\$)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
<b>ADMINISTRATIVE SERVICES</b>							
<b>Administration</b>							
Administrative Assistant	1.00		1.00	1.00			1.00
Grant Assistant	0.50		0.50	0.50			0.50
<b>Finance</b>							
Finance Manager	1.00		1.00	1.00			1.00
Associate Manager	1.00		1.00	1.00			1.00
Budget Analyst	1.00		1.00	1.00			1.00
Accountant I	4.00		4.00	4.00			4.00
Accountant II	1.00	1.00	2.00	2.00			2.00
Payroll Coordinator	1.00		1.00	1.00			1.00
Senior Purchasing Coordinator	1.00		1.00	1.00			1.00
Account Clerk IV	1.00		1.00	1.00			1.00
Software Specialist	1.00		1.00	1.00			1.00
<b>Facilities Management</b>							
Facilities Supervisor	1.00		1.00	1.00			1.00
Facilities Assistant	1.00		1.00	1.00			1.00
Facilities Technical Specialist	3.00		3.00	3.00			3.00
Facilities Maintenance Specialist	1.00		1.00	1.00			1.00
Facilities Maintenance Technician	1.00		1.00	0.00			0.00
Maintenance Worker I	1.00		1.00	1.00			1.00
Lead Custodian	1.00		1.00	1.00			1.00
Custodian	9.00		9.00	10.00			10.00
<b>Information Services</b>							
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	1.00		1.00	1.00			1.00
Programmer	2.00		2.00	2.00			2.00
PC/LAN Technician I	3.00		3.00	2.00			2.00
PC/LAN Technician II	0.00		0.00	1.00			1.00

Exhibit B - Authorized Positions continued

	<b>2001</b>	<b>2001 (S)</b>	<b>Adjusted 2001</b>	<b>County Funded 2002</b>	<b>Partially County Funded 2002</b>	<b>Externally Funded 2002</b>	<b>2002</b>
Communication Specialist	0.00		0.00	1.00			1.00
Help Desk Technician	1.00		1.00	1.00			1.00
Software Specialist II	1.00		1.00	1.00			1.00
Clerk IV	1.00		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
<b>Human Resources</b>							0.00
Human Resources Manager	1.00		1.00	1.00			1.00
Associate Manager	1.00		1.00	1.00			1.00
Human Resources Representative II	1.50		1.50	2.50			2.50
Safety & Wellness Representative	0.50		0.50	0.50			0.50
Human Resources Representative I	2.00		2.00	1.00			1.00
Human Resources Assistant	1.00		1.00	1.00			1.00
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>59.25</b>	<b>1.00</b>	<b>60.25</b>	<b>60.25</b>	<b>0.00</b>	<b>0.00</b>	<b>60.25</b>
<b>ASSESSOR</b>							
Assessor	1.00		1.00	1.00			1.00
Chief Deputy	1.00		1.00	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
Office Coordinator	1.00		1.00	1.00			1.00
Office Manager	1.00		1.00	1.00			1.00
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	0.00			0.00

## Exhibit B - Authorized Positions continued

	2001	2001 (S)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
Drafter II	0.00		0.00	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	8.00		8.00	7.00			7.00
Appraiser I	2.00		2.00	3.00			3.00
<b>TOTAL ASSESSOR</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.00</b>
<b>AUDITOR</b>							
Auditor	1.00		1.00	1.00			1.00
Chief Deputy	1.00		1.00	1.00			1.00
Senior Internal Auditor	1.00		1.00	1.00			1.00
Public Services Supervisor	1.00		1.00	1.00			1.00
Coordinator	1.00		1.00	1.00			1.00
Clerk III	7.00		7.00	7.00			7.00
Clerk IV	1.00		1.00	1.00			1.00
<b>Elections</b>							
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	2.00			2.00
Clerk III	2.00		2.00	1.00			1.00
<b>TOTAL AUDITOR</b>	<b>18.00</b>	<b>0.00</b>	<b>18.00</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.00</b>
<b>COOPERATIVE EXTENSION</b>							
Program Specialist	1.00		1.00	0.00			0.00
Clerk IV	2.00		2.00	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 Coordina	0.52		0.52		0.52		0.52
<b>TOTAL COOPERATIVE EXTENSION</b>	<b>3.79</b>	<b>0.00</b>	<b>3.79</b>	<b>2.27</b>	<b>0.52</b>	<b>0.00</b>	<b>2.79</b>

Exhibit B - Authorized Positions continued

	<b>2001</b>	<b>2001 (\$)</b>	<b>Adjusted 2001</b>	<b>County Funded 2002</b>	<b>Partially County Funded 2002</b>	<b>Externally Funded 2002</b>	<b>2002</b>
<b>COUNTY COUNCIL</b>							
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
Confidential Clerk/Receptionist	1.00		1.00	1.00			1.00
<b>TOTAL COUNTY COUNCIL</b>	<b>9.50</b>	<b>0.00</b>	<b>9.50</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00</b>	<b>9.50</b>
<b>COUNTY EXECUTIVE</b>							
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	1.50		1.50	1.50			1.50
<b>TOTAL COUNTY EXECUTIVE</b>	<b>4.50</b>	<b>0.00</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00</b>	<b>0.00</b>	<b>4.50</b>
<b>DISTRICT COURT</b>							
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	0.00			0.00
Chief Deputy Clerk	0.00		0.00	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	4.00		4.00	4.00			4.00
<b>TOTAL DISTRICT COURT</b>	<b>16.00</b>	<b>0.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>

## Exhibit B - Authorized Positions continued

	2001	2001 (S)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
<b>DISTRICT COURT PROBATION</b>							
Dist Ct/Dist Ct Probation Administrator	0.00	1.00	1.00	1.00			1.00
Director	1.00	-1.00	0.00	0.00			0.00
Probation Supervisor	0.00		0.00	1.00			1.00
Probation Officer II	6.00		6.00	4.00	1.00		5.00
Probation Officer I	3.00	2.00	5.00	4.00	1.00		5.00
Administrative Assistant	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00		1.00		1.00
Clerk III	2.00	1.00	3.00	3.00			3.00
<b>TOTAL DISTRICT COURT PROBATION</b>	<b>14.00</b>	<b>3.00</b>	<b>17.00</b>	<b>14.00</b>	<b>3.00</b>	<b>0.00</b>	<b>17.00</b>
<b>HEALTH</b>							
Health Officer	0.60		0.60	0.60			0.60
Health & Human Services Director	1.00		1.00	1.00			1.00
Assistant Director	1.00		1.00	1.00			1.00
Health Information Administrator	0.00		0.00		1.00		1.00
Community Health 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
Public Health Nurse Supervisor	3.00		3.00		3.00		3.00
Environmental Health Supervisor	2.00		2.00		1.00	1.00	2.00
Nutrition (WIC) Supervisor	1.00		1.00		1.00		1.00
Administrative Assistant II	1.00		1.00	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		1.00		1.00
Clerk/Typist II	11.80		11.80	6.00	5.80		11.80
Clerk/Typist III	2.00		2.00	1.00		1.00	2.00

Exhibit B - Authorized Positions continued

	2001	2001 (\$)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
Clerk/Typist IV	1.00		1.00	1.00			1.00
Clerk/Typist Lead	1.00		1.00	1.00			1.00
Clerk Typist II, Relief	4.00		4.00	1.00	3.00		4.00
Public Health Educator	1.00		1.00	1.00			1.00
Nurse Practitioner	1.10		1.10		1.10		1.10
Registered Nurse	1.00		1.00		1.00		1.00
Public Health Nurse	11.55	-0.05	11.50		10.60	1.40	12.00
Registered Social Worker	2.10		2.10		1.50	0.60	2.10
Environmental Health Specialist II	7.00		7.00	5.00	3.00	1.00	9.00
Environmental Health Specialist I	5.00		5.00		2.00	1.00	3.00
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	0.50		0.50			0.50	0.50
Develop. Disabilities Program Specialist	0.00		0.00				0.00
Mental Health Program Specialist	0.00		0.00				0.00
Substance Abuse Program Specialist	0.00		0.00				0.00
Substance Abuse Specialist I	1.00		1.00		1.00		1.00
Program Specialist	1.50	1.00	2.50		2.00	0.50	2.50
Prevention Coordinator	3.00		3.00		1.00	2.00	3.00
<b>TOTAL HEALTH</b>	<b>82.85</b>	<b>0.95</b>	<b>83.80</b>	<b>24.60</b>	<b>50.70</b>	<b>9.00</b>	<b>84.30</b>
<b>HEARING EXAMINER</b>							
Coordinator	1.00		1.00	1.00			1.00
<b>TOTAL HEARING EXAMINER</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>
<b>JAIL</b>							
<b>Courthouse Jail</b>							
Chief Corrections Officer	1.00		1.00	1.00			1.00
Lieutenant	2.00		2.00	2.00			2.00
Corrections Sergeant	5.00		5.00	6.00			6.00
Corrections Officer	38.00		38.00	37.00			37.00

## Exhibit B - Authorized Positions continued

	2001	2001 (\$)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
Cook	2.00		2.00	0.00			0.00
Food Service Manager	1.00		1.00	0.00			0.00
Receptionist/Clerk	3.00		3.00	3.00			3.00
Account Clerk	1.00		1.00	1.00			1.00
<b>Alternative Corrections</b>							
Corrections Sergeant	1.00		1.00	1.00			1.00
Corrections Officer	4.00		4.00	4.00			4.00
Account Clerk	1.00		1.00	1.00			1.00
Work Crew Coordinator	3.00		3.00	3.00			3.00
<b>TOTAL JAIL</b>	<b>63.00</b>	<b>0.00</b>	<b>63.00</b>	<b>60.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>
<b>JUVENILE COURT ADMINISTRATION</b>							
Juvenile Court Administrator	1.00		1.00		1.00		1.00
Court Services/Detention Manager	0.00		0.00	1.00			1.00
Community Programs Manager	0.00		0.00		1.00		1.00
Assistant Director	1.00		1.00	0.00			0.00
Division Administrator	1.00		1.00		0.00		0.00
Administrative Assistant II	1.00		1.00	1.00			1.00
Case Aide/Monitor	1.00		1.00		0.00		0.00
Clerk/Receptionist	1.00		1.00	1.00			1.00
Account Clerk IV	1.00		1.00	1.00			1.00
Clerk III	1.00	1.50	2.50			1.00	1.00
Coordinator	2.00		2.00	1.00			1.00
Legal Secretary III	3.00		3.00	3.00	1.00		4.00
Legal Secretary II	1.50		1.50	1.00			1.00
Probation Officer III	1.00	1.00	2.00	2.00			2.00
Probation Officer II	8.00		8.00	3.00		2.00	5.00
Probation Officer I	2.00	1.00	3.00	4.00		2.00	6.00
Education/Vocational Specialist	0.75		0.75		1.00		1.00
Detention Manager	1.00		1.00	0.00			0.00
Detention Supervisor	0.00		0.00	1.00			1.00

Exhibit B - Authorized Positions continued

	<b>2001</b>	<b>2001 (\$)</b>	<b>Adjusted 2001</b>	<b>County Funded 2002</b>	<b>Partially County Funded 2002</b>	<b>Externally Funded 2002</b>	<b>2002</b>
Juvenile Detention Officer III	4.00		4.00	3.00			3.00
Juvenile Detention Officer II	6.00		6.00	9.00			9.00
Juvenile Detention Officer I	7.00		7.00	5.00			5.00
Service Learning Coordinator	0.00		0.00	1.00			1.00
Outside Worker Coordinator	1.00		1.00	0.00			0.00
Senior Outside Worker Coordinator	0.00	1.00	1.00	0.00			0.00
<b>TOTAL JUVENILE COURT ADMIN.</b>	<b>45.25</b>	<b>4.50</b>	<b>49.75</b>	<b>37.00</b>	<b>4.00</b>	<b>5.00</b>	<b>46.00</b>
<b>PARKS &amp; RECREATION</b>							
<b><u>Administration</u></b>							
Director	1.00		1.00	1.00			1.00
Accountant I	1.00		1.00	1.00			1.00
Coordinator	1.00		1.00	1.00			1.00
Administrative Secretary	0.00		0.00	0.00			0.00
Administrative Assistant	1.00		1.00	1.00			1.00
Clerk/Receptionist	0.80		0.80	0.80			0.80
<b><u>Cultural Arts Program</u></b>							
Recreation & Arts Coordinator	1.00		1.00	1.00			1.00
<b><u>Senior Citizen's Program</u></b>							
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
<b><u>Park Facilities</u></b>							
Park Operations Manager	1.00		1.00	1.00			1.00
Park Manager III	4.00		4.00	5.00			5.00
Park Manager II	3.00		3.00	2.00			2.00
Horticulturist	1.00		1.00	1.00			1.00
Maintenance/Construction Supervisor	1.00		1.00	1.00			1.00

## Exhibit B - Authorized Positions continued

	2001	2001 (S)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
Repair/Maint III	1.00		1.00	1.00			1.00
Repair/Maintenance Carpenter III	1.00		1.00	2.00			2.00
Maintenance Worker III	1.00		1.00	0.00			0.00
Maintenance Worker II	0.75		0.75	0.75			0.75
Maintenance Worker I	1.00		1.00	1.00			1.00
<b><u>Outdoor Recreation</u></b>							
Outdoor Coordinator	1.00		1.00	1.00			1.00
Coordinator	1.00		1.00	1.00			1.00
<b>TOTAL PARKS &amp; RECREATION</b>	<b>33.55</b>	<b>0.00</b>	<b>33.55</b>	<b>33.55</b>	<b>0.00</b>	<b>0.00</b>	<b>33.55</b>
<b><u>PLANNING &amp; DEVELOP. SVCS.</u></b>							
<b><u>Administration</u></b>							
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
<b><u>Planning</u></b>							
Division Manager	1.00		1.00	1.00			1.00
Senior Planner	2.00		2.00	2.00			2.00
Planner II	1.00		1.00	1.00			1.00
Planner I	1.00		1.00	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
<b><u>Building Services</u></b>							
Division Manager	1.00		1.00	1.00			1.00
Public Service Inspector III	2.00		2.00	2.00			2.00
Public Service Inspector II	2.00		2.00	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

Exhibit B - Authorized Positions continued

	<b>2001</b>	<b>2001 (\$)</b>	<b>Adjusted 2001</b>	<b>County Funded 2002</b>	<b>Partially County Funded 2002</b>	<b>Externally Funded 2002</b>	<b>2002</b>
Fire Warden	0.00	0.60	0.60		0.60		0.60
Senior Plans Examiner	1.00		1.00	1.00			1.00
Plans Examiner IV	1.00		1.00	1.00			1.00
Plans Examiner II	0.00		0.00	1.00			1.00
Plans Examiner I	1.00		1.00	0.00			0.00
Permit Coordinator	1.00		1.00	1.00			1.00
Clerk III	4.00		4.00	3.00			3.00
Permit/Land Use Clerk	2.00		2.00	3.00			3.00
<b>Land Use</b>							0.00
Division Manager	1.00		1.00	1.00			1.00
Natural Resources Specialist II	1.00		1.00	1.00			1.00
Natural Resources Specialist I	0.00		0.00	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	0.00			0.00
Clerk III	1.75		1.75	1.75			1.75
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>46.75</b>	<b>0.60</b>	<b>47.35</b>	<b>46.75</b>	<b>0.60</b>	<b>0.00</b>	<b>47.35</b>
<b>PROSECUTING ATTORNEY</b>							
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	8.00		8.00	7.00		2.00	9.00
Deputy II	2.00		2.00	2.00		1.00	3.00
Deputy I	2.00	1.00	3.00	1.00			1.00
Coordinator	2.00		2.00	2.00			2.00

## Exhibit B - Authorized Positions continued

	2001	2001 (\$)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
Legal Secretary III	4.00	1.00	5.00	6.00		1.00	7.00
Legal Secretary II	5.00		5.00	3.00			3.00
Confidential Secretary	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00		2.00		2.00
Investigator	1.00		1.00			1.00	1.00
Deputy/Detective	0.00	1.00	1.00	0.00			0.00
Administrative Legal Assistant	1.00		1.00	1.00			1.00
Administrative Supervisor	1.00		1.00	1.00			1.00
Domestic Relations Coordinator	3.00		3.00			3.00	3.00
<b><u>Victim Witness</u></b>							
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
<b><u>HTDA Funding</u></b>							
Senior Deputy	1.00		1.00			1.00	1.00
Legal Secretary III	0.00		0.00			1.00	1.00
Legal Secretary II	1.00		1.00			0.00	0.00
<b><u>Law Library</u></b>							
Librarian	0.50		0.50		0.50		0.50
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>45.50</b>	<b>3.00</b>	<b>48.50</b>	<b>32.00</b>	<b>4.50</b>	<b>11.00</b>	<b>47.50</b>
<b><u>PUBLIC DEFENDER</u></b>							
Public Defender	1.00		1.00	1.00			1.00
Chief Deputy	1.00		1.00	1.00			1.00
Senior Deputy	3.00		3.00	3.00			3.00
Deputy II	5.00	1.00	6.00	6.00	1.00		7.00
Deputy I	2.00		2.00	1.00			1.00
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

Exhibit B - Authorized Positions continued

	2001	2001 (\$)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
Legal Secretary III	5.00		5.00	5.00	1.00		6.00
Clerk/Receptionist	2.00	1.00	3.00	3.00			3.00
Social Services Coordinator	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	0.00			0.00
<b>TOTAL PUBLIC DEFENDER</b>	<b>26.00</b>	<b>2.00</b>	<b>28.00</b>	<b>26.00</b>	<b>2.00</b>	<b>0.00</b>	<b>28.00</b>
<b>PUBLIC WORKS</b>							
<b><u>Administration/Accounting</u></b>							
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	-1.00	1.50	1.50			1.50
Accounting Technician	0.00		0.00	1.00			1.00
Account Clerk III	1.00		1.00	1.00			1.00
Account Clerk II	1.00		1.00	0.00			0.00
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
<b><u>Engineering Administration</u></b>							
Assistant Director	1.00		1.00	1.00			1.00
Engineer	1.00		1.00	1.00			1.00
Resources Planner	0.00		0.00	1.00			1.00
Administrative Secretary	1.00		1.00	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
<b><u>Engineering/Design/Const/Survey</u></b>							
Engineering Manager	1.00		1.00		1.00		1.00
Senior Engineer	1.50		1.50		2.00		2.00
Engineer	4.50		4.50		4.00		4.00
Engineering Technician IV	2.00		2.00		2.00		2.00

## Exhibit B - Authorized Positions continued

	2001	2001 (\$)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
Engineering Technician III	4.00		4.00		5.00		5.00
Engineering Technician II	2.00		2.00		2.00		2.00
Engineering Technician I	1.00		1.00		1.00		1.00
<b>Engineering Traffic &amp; Development</b>							
Engineering Manager	2.00		2.00		2.00		2.00
Engineer	1.00		1.00		1.00		1.00
Engineering Technician IV	3.00		3.00		3.00		3.00
Engineering Technician III	3.00		3.00		3.00		3.00
Engineering Technician II	1.00		1.00		0.00		0.00
Engineering Technician I	0.00		0.00		0.00		0.00
Coordinator	1.00		1.00		1.00		1.00
<b>Engineering River &amp; Flood</b>							
Engineering Manager	1.00		1.00	1.00			1.00
Engineer	2.00		2.00	2.00			2.00
Senior Engineer	1.00		1.00		1.00		1.00
Engineering Technician IV	2.00		2.00	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
<b>Maintenance &amp; Operations</b>							
Assistant County Road Engineer	1.00		1.00	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	3.00		3.00	2.00			2.00
Lead Heavy Equipment Operator	0.00		0.00	3.00			3.00
Heavy Equipment Operator	9.00		9.00	6.00			6.00
Service Worker III	24.00		24.00	24.00			24.00
Service Worker II	12.00		12.00	13.00			13.00
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

Exhibit B - Authorized Positions continued

	<b>2001</b>	<b>2001 (S)</b>	<b>Adjusted 2001</b>	<b>County Funded 2002</b>	<b>Partially County Funded 2002</b>	<b>Externally Funded 2002</b>	<b>2002</b>
<b><u>Weed Board</u></b>							
Weed Control Coordinator	0.50		0.50	0.50			0.50
Weed Compliance Inspector	1.00		1.00	1.00			1.00
<b><u>Ferry</u></b>							
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
<b><u>Solid Waste</u></b>							
Division Secretary	1.00		1.00	1.00			1.00
Solid Waste Specialist	1.00		1.00	1.00			1.00
<b><u>Equipment Rental</u></b>							
ER&R Manager	1.00		1.00	1.00			1.00
Shop Crew Leader	1.00		1.00	1.00			1.00
Heavy Duty Mechanic	6.00		6.00	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
<b><u>Water Resources</u></b>							
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	2.00			2.00
Data Administrator	1.00		1.00	1.00			1.00
Clerk II	1.00		1.00	1.00			1.00
Planner II	1.00		1.00	1.00			1.00
Resources Planner	4.00		4.00	3.00			3.00
<b>TOTAL PUBLIC WORKS</b>	<b>155.00</b>	<b>-1.00</b>	<b>154.00</b>	<b>115.00</b>	<b>40.00</b>	<b>0.00</b>	<b>155.00</b>

Exhibit B - Authorized Positions continued

	2001	2001 (S)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
<b>SHERIFF</b>							
<b><u>Sheriff Administration</u></b>							
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
Crime Analyst	0.00	1.00	1.00	1.00			1.00
Senior Administrative Assistant	1.00		1.00	1.00			1.00
Accountant	1.00		1.00	1.00			1.00
Administrative Coordinator	3.00		3.00	2.00			2.00
Receptionist/Clerk	0.00		0.00	1.00			1.00
<b><u>Investigations</u></b>							
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	2.00			2.00
Records Specialist	4.00		4.00	5.00			5.00
<b><u>Patrol</u></b>							
Sergeant	6.00		6.00	6.00		1.00	7.00
Deputy	54.00		54.00	50.00	3.00		53.00
<b><u>Emergency Management</u></b>							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00
Administrative Coordinator	1.00		1.00		1.00		1.00
<b>TOTAL SHERIFF</b>	<b>91.00</b>	<b>1.00</b>	<b>92.00</b>	<b>81.00</b>	<b>7.00</b>	<b>4.00</b>	<b>92.00</b>
<b>SUPERIOR COURT/CLERK</b>							
<b><u>Superior Court</u></b>							
Judge	3.00		3.00		3.00		3.00

Exhibit B - Authorized Positions continued

	2001	2001 (\$)	Adjusted 2001	County Funded 2002	Partially County Funded 2002	Externally Funded 2002	2002
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
<b><u>Assigned Counsel</u></b>							
Assigned Counsel Coordinator	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
<b><u>Superior Court Clerk</u></b>							
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
Appeals Court Clerk	1.00		1.00		1.00		1.00
Court Clerk	8.50		8.50	3.00	4.50	1.00	8.50
Relief Court Clerk	1.00		1.00		1.00		1.00
Clerk IV	1.00		1.00		1.00		1.00
Clerk III	1.00	0.50	1.50	0.50	1.00		1.50
Accountant I	1.00		1.00	1.00			1.00
<b><u>Family Court Services</u></b>							
Court Facilitator	1.00	1.00	2.00		2.00		2.00
<b><u>Drug Court</u></b>							
Drug Court Coordinator	1.00		1.00			1.00	1.00
Substance Abuse Specialist II	1.00		1.00			1.00	1.00
<b>TOTAL SUPERIOR COURT/CLERK</b>	<b>31.50</b>	<b>1.50</b>	<b>33.00</b>	<b>12.50</b>	<b>16.50</b>	<b>4.00</b>	<b>33.00</b>
<b>TREASURER</b>							
Treasurer	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00	1.00			1.00
Revenue Specialist	0.00		0.00	1.00			1.00
Revenue Deputy III	0.00		0.00		1.00		1.00
Revenue Deputy II	2.00		2.00	1.00			1.00
Revenue Deputy I	2.00		2.00	1.00			1.00
Cash Management Administrator	1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	<b>2001</b>	<b>2001 (S)</b>	<b>Adjusted 2001</b>	<b>County Funded 2002</b>	<b>Partially County Funded 2002</b>	<b>Externally Funded 2002</b>	<b>2002</b>
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	1.00		1.00	2.00			2.00
Clerk I	0.50		0.50	0.50			0.50
Head Cashier	1.00		1.00	1.00			1.00
Cashier /Clerk III	2.00		2.00	1.00			1.00
<b>TOTAL TREASURER</b>	<b>15.50</b>	<b>0.00</b>	<b>15.50</b>	<b>11.50</b>	<b>4.00</b>	<b>0.00</b>	<b>15.50</b>
<b>COUNTY TOTAL STAFFING</b>	<b>791.94</b>	<b>16.55</b>	<b>808.49</b>	<b>635.42</b>	<b>132.82</b>	<b>33.00</b>	<b>801.24</b>

## Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2002 budget:

1. Service Levels – The Council encourages departments to develop budgets that maintain current levels of service without the use of additional resources. If a department believes that additional resources are essential, the department will request additional funding through the additional service request process. Departments will clearly explain need for additional funding and projected results in their requests.
2. Consolidation of Functions and Services  
The Council encourages the Administration and all departments to develop proposals that improve operational efficiency and public access to county services. Proposals may include consolidation of similar or compatible functions.
3. Revenues – The Council encourages the Administration to develop proposals to provide adequate revenues for County government operations.
  - a) Whenever possible, departments will structure their fees for services to recover the total cost of providing their services, including administrative overhead.
  - b) The Council encourages the Administration to identify and seek grant revenues that support the county's mission.
4. Efficiencies – The Council encourages the Administration and all departments to make every reasonable effort to reduce costs, conserve energy, and carefully utilize public resources while providing the best possible service to the public.
5. Tax Considerations – The Council encourages the maintenance or potential reduction of the current level of the property tax levy for the 2002 budget year during the budget review and approval process.
6. Ending Fund Balance and Reserves – The Council requests the Administration to develop the 2002 General Fund Budget so that it provides cash reserves of at least 10 percent of the projected general fund budgeted expenditures. The Administration may utilize fund balance in excess of this limitation to:
  - a) Fund one-time capital purchases and one-time program expenditures;
  - b) Make provision to year 2002 supplemental budgets; and
  - c) Maintain 2001 service levels in the 2002 budget.
7. Strategic Planning – The Council requests the Administration to develop a budget consistent with the policies, goals, and objectives in the Whatcom County Strategic Plan. The Council directs the administration to include important and mandated items identified in the Strategic Plan in the 2002 Budget.
8. Inventory of Services and Performance Measures – The Council desires that the Administration continue to refine and maintain an accurate departmental inventory of service descriptions. The Council directs the Administration to identify measurable outcomes for all additional service requests and contracted services.

Budget Development Guidelines continued

9. Position Control – The Council supports the Administration in maintaining the county workforce at the 2001 level, including one-time positions that merit continuation. The Council will consider additional positions that are:
  - a) Supported by additional funding from fees, grants, and other external funding sources, or
  - b) Funded through internal cost savings.The Council’s policy is that continuation of positions supported by fees, grants and external sources is contingent on the continuation of positions’ funding source.
10. Cooperative Business Operations – The Council supports the Administration’s review of opportunities to contract for the delivery of public services with the private sector. The Council encourages the Administration to develop cooperative partnerships with governmental and private entities that provide services in an efficient and cost effective manner.

## 2002 Bond Fund Expenditures

Fund	Cost Center	2002 Budget
<b>215</b>	215000 1982 WC Ltd Tax GO Bond	\$500
<b>219</b>	219000 CRID #9 General Debt	\$177,830
<b>220</b>	220000 LRID #10 General Debt	\$9,000
<b>240</b>	240000 1991 Ltd Tax GO Bond	\$500
<b>241</b>	241000 1993 Ltd Tax GO Bond	\$561,485
<b>242</b>	242000 1997 Ltd Tax GO & Refunding Bond	\$1,189,428
<b>243</b>	243000 1998 Ltd Tax GO Bond	\$253,660
<b>Total</b>		<b><u>\$2,192,403</u></b>

## 2002 General Fund Expenditures

### Department Expenditures

Assessor	\$	1,846,193
Auditor	\$	924,946
County Council	\$	652,965
County Executive	\$	429,069
Planning & Development Svcs	\$	3,204,714
Treasurer	\$	981,119
Sheriff	\$	7,973,159
Jail	\$	7,170,747
District Court	\$	1,120,520
District Court Probation	\$	1,048,076
Hearing Examiner	\$	130,833
Juvenile	\$	3,324,202
Prosecuting Attorney	\$	3,435,772
Public Defender	\$	2,041,563
Superior Court	\$	3,403,335
Cooperative Extension	\$	398,195
Non - Departmental	\$	6,725,483
Park	\$	2,937,712
Public Health	\$	9,156,838
<b>Total General Fund</b>		<b><u>\$ 56,905,441</u></b>

### Non-Departmental Expenditures

2100	Medical Examiner	\$	260,000
4010	Microfilming	\$	113,647
4017	Law & Justice Strategic	\$	89,720
4025	Indigent Burial	\$	15,000
4035	County Morgue	\$	73,002
4040	Strategic Planning	\$	4,000
4050	Domestic Violence	\$	15,000
4055	Starling Program	\$	15,000
4060	Public Health/Home Health	\$	10,000
4070	Annual State Audit	\$	110,000
4075	Leave Pay Out	\$	225,000
4085	Employee Recognition	\$	3,000
4090	Association Dues	\$	52,000
4100	Criminal Justice Data Inte	\$	60,000
4105	Sister County Project	\$	5,000
4115	Water Conservation Board	\$	3,500
4120	Civil Service Commission	\$	6,000
4125	Chamber Business Svc Cente	\$	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	\$	67,843
4250	Emergency Communications	\$	611,766
4270	Ambulance Services	\$	1,317,938
4290	Air Pollution Control	\$	25,987
4300	Animal Control	\$	300,000
4440	Senior Support / RSVP	\$	35,000
4450	Planning / Com Dev	\$	48,850
4515	Homeless Shelter/Lydia Place	\$	7,500
4520	Boundry Review Board	\$	10,201
4530	Transfers to Other Funds	\$	2,767,643
4540	Capital Acquisitions	\$	54,455
4900	Misc Non - Departmental	\$	376,831
	<b>Total Non - Departmental</b>		<b><u>\$6,725,483</u></b>

## 2002 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2002 Balance	Expenditures 2002	Revenues 2002	Estimated Ending 2002 Balance
001	General Fund	(15,102,103)	56,905,441	(54,314,106)	(12,510,768)
108	County Road	(10,600,000)	24,995,586	(22,223,755)	(7,828,169)
109	Election Reserves	(70,547)	684,287	(614,452)	(712)
114	Veterans Relief	(93,984)	161,321	(161,440)	(94,103)
117	Water Resources	(720,130)	3,099,115	(2,543,188)	(164,203)
140	Solid Waste	(1,136,765)	1,078,936	(1,095,100)	(1,152,929)
141	WC Convention Center	(152,300)	101,500	(115,000)	(165,800)
142	Victim Witness	(87,686)	111,124	(112,450)	(89,012)
148	CERB	(61)	177,830	(177,830)	(61)
151	Community Development	(23,566)	5,000	-	(18,566)
154	Road Improve #1	(41,374)	22,753	(21,846)	(40,467)
155	Road Improve #2	(2,094)	1,918	(1,520)	(1,696)
159	Road Improve #7	(2,326)	2,283	(1,879)	(1,922)
162	Road Improve Guarantee	(76,250)	-	(4,200)	(80,450)
165	WC Drug Fund	(691,737)	761,931	(381,340)	(311,146)
166	Auditor's O&M	(353,752)	44,050	(90,000)	(399,702)
167	Emergency Management	(86,411)	304,384	(298,012)	(80,039)
169	Flood Control Zone	(9,361,773)	6,319,143	(5,602,225)	(8,644,855)
170	Pt. Robert's Fuel Tax	(54,324)	50,000	(26,000)	(30,324)
175	Conservation's Future	(1,895,153)	75,000	(784,150)	(2,604,303)
180	Lake Management	(26,745)	5,000	(1,500)	(23,245)
215	1982 Ltd Tax GO Bond	(7,962)	500	-	(7,462)
219	CRID #9 Gen Debt	(22,166)	177,830	(177,550)	(21,886)
220	LRID #10 Gen Debt	-	9,000	(55,965)	(46,965)
240	1991 Ltd Tax GO Bond	(757)	500	-	(257)
241	1993 Ltd Tax GO Bond	(276)	561,485	(561,485)	(276)
242	1997 Ltd Tax GO & Refund Bond	(128)	1,189,428	(1,189,428)	(128)
243	1998 Ltd Tax GO Bond	(399)	253,660	(253,660)	(399)
325	1983 Sewer Const.	(13,940)	14,000	(800)	(740)
326	REET	(1,276,291)	689,428	(900,000)	(1,486,863)
329	LRID #10 Construction Fund	(9,300)	9,500	(200)	-
330	Parks Improvement	(20,000)	20,000	(1,000)	(1,000)
332	Public Utilities Improvement Fund	(3,413,897)	90,000	(1,600,000)	(4,923,897)
402	Whatcom County Investment Pool	-	207,354	(207,354)	-
501	ER&R	(12,701,116)	7,342,520	(6,238,568)	(11,597,164)
503	Whatcom County Supplemental Retirement	(350,572)	170,000	(50,000)	(230,572)
507	Administrative Services	(3,170,567)	12,987,715	(13,149,507)	(3,332,359)
16921	Lynden/Everson Sub-Zone	(134,867)	36,200	(30,838)	(129,505)
16922	Sumas/Nooksack/Everson Sub Zone	(216,670)	30,000	(68,795)	(255,465)
16923	Acme/Van Zandt Sub-Zone	(11,916)	6,000	(13,200)	(19,116)
	<b>Total</b>	<b>(61,929,905)</b>	<b>118,701,722</b>	<b>(113,068,343)</b>	<b>(56,296,526)</b>



# Inventory of Services

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**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
Administrative Policies & Procedures	Oversight of development of Administrative Services Policies & Procedures by AS-Policies & Procedures Writing Group
Code Revisions	Coordinate and monitor code revisions to the Whatcom County Code based on comprehensive legal review
Grants Coordination	Coordinate County government grant efforts
Identify Grant Funding	Identify potential funding and their funding cycles
Standardization of Contracts	Monitor use of standardized contracts 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.
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**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 polices 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.
Jail Accounting	Processes jail billings to other agencies for jail usage, account reconciliations, and other accounting functions.
Payroll	Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.

## Inventory Services continued

<b>Administrative Services, Finance continued</b>	
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.
<b>Human Resources</b>	
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 81% of County employees; investigate complaints; resolve grievances; assure good employee relations.
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.
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 800 employees focus on priority organizational goals.
<b>Information Services</b>	
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.
Information Kiosk	Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.
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.

Inventory of Services continued

<b>Administrative Services, Information Services continued</b>	
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.
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.
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.
Telecommunication Support	Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.
<b>Assessor</b>	
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.
Valuation Defense	Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.

## Inventory of Services continued

<b>Auditor</b>	
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.
Elections	Register voters and conduct elections held within the county.
Internal Audit	Evaluate, make recommendations and report on county operations.
Licensing	License and process title transfers for vehicles and vessels; monitor licensing subagents.
Marriage Licenses	Issue, record and maintain marriage licenses as public records.
<b>Cooperative Extension</b>	
4-H/ Youth Development	Develop life skills in youth and families to promote healthy youth and families through programs delivered by trained 4-H 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.
<b>Council</b>	
Administrative Overhead	Administrative overhead for Council and Board of Equalization.
Appeals to Council of Hearing Examiner Decisions	Process appeals to the Council of final Hearing Examiner decisions.
Board & Commission Appointments	Ensures that vacant positions on Whatcom County boards and commissions are filled annually and upon resignation of members.
Board of Equalization	Provides the taxpayer with an appeal process to challenge the Assessor's determination of real property value.
Correspondence Processing; Mail Distribution; Records Retention	Drafting, processing, and distribution of Councilmember correspondence, documentation and distribution of incoming and outgoing mail, archiving of all Council-related records.
Council Accounting	Council, Hearing Examiner, and Board of Equalization accounting.
Drafting Ordinances & Resolutions	Drafting of ordinances and resolutions to assist Councilmembers, citizens and other county departments in setting policies and laws for Whatcom County.

Inventory of Services continued

<b>Council continued</b>	
Legal & Public Notices	Drafting and processing public and legal notices.
Meeting & Special Event Scheduling and Follow-up	Scheduling items for Council review and action and processing of all follow-up documentation.
Ordinance & Resolution Processing	Council staff members process ordinances and resolutions in accordance with local and state law to provide a current and accurate record of enacted laws and policies adopted 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.
<b>District Court</b>	
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.
<b>District Court Probation</b>	
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.
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 pretrial services are provided primary to the municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham.

## Inventory of Services continued

<b>Executive</b>	
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.
<b>Health</b>	
<b>Administration</b>	
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.
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.
<b>Community Health</b>	
Access to Baby and Childhood Dentistry (ABCD)	The Access to Baby and Childhood Dentistry (ABCD) Program increases the access and utilization of dental services for Medicaid eligible children.
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.
Child Health	Family centered, coordinated and comprehensive services for children birth to 18 years of age, including children with special health care needs.

Inventory of Services continued

<b>Health, Community Health continued</b>	
Communicable Disease	Case investigation, contact notification, and surveillance for certain reportable communicable diseases. Education and consultation to the health care community, and the general public. Leadership in outbreak control.
Immunization Program	Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; consultation and quality assurance activities with health care providers; response to vaccine preventable disease outbreaks.
Maternal & Infant	Comprehensive health promotion and support services for women, children and families.
Public Health Nutrition	Provides supplemental foods, nutrition education and community referrals are provided to participants on a monthly basis and includes assessment and intervention for children with special health care needs who have feeding problems
Sexually Transmitted Disease	STD diagnosis and treatment for adolescents; Patient and Community education; Consultation and Technical assistance; Health Prevention and Promotion.
Tuberculosis Program	Screening, diagnosis, treatment, and prevention of tuberculosis; consultation to and education of health care providers and the public; surveillance; and contact follow-up.
Youth Tobacco Prevention Program	In addition to the compliance checks, presentations are given in schools educating students on the hazards of smoking.
<b>Environmental Health</b>	
Chemical/ Physical Hazards	Public health response to chemical releases, public exposure to toxic substances and investigations of contaminated sites.
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.
Living Environment Program	Drowning prevention, injury prevention and investigation of exposures to diseases like rabies, Hanta Virus and Lyme Disease, investigation of complaints.
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.
<b>Human Services</b>	
Community Prevention	The Human Services Division provides direct service and subcontracts prevention programs. All prevention activities must incorporate the "risk and protective factor" model.

## Inventory of Services continued

**Health, Human Services continued**

Developmental Disabilities Administration & Services	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
Mental Health	Contract for County funded mental health services. Coordinate County mental health planning, monitoring and quality of service oversight.
Substance Abuse Crisis Services	A subcontract with the local hospital provides comprehensive crisis intervention services, including detoxification, case management, and involuntary commitment.
Substance Abuse Evaluations	Chemical dependency diagnostic evaluations
Substance Abuse Treatment	Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.
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.

**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.
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**Jail**

Administrative Functions	This function includes all tasks associated with the day to day administration of a county department.
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.
Food Service	Provides meals for the adult main housing, work release, juvenile detention and lunches for out of custody work program.
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.
Inmate Medical	Through contracted professional health care services, provides a full range of medical, dental and psychiatric care to jail inmates.
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.

Inventory of Services continued

<b>Jail continued</b>	
One day offender program	A special program for first time misdemeanor offenders.
Out of Custody Work Crews	Provides offender work crews and supervisors
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.
Pt. Roberts Detention Center	Temporary holding center for persons under arrest.
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.
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.
<b>Juvenile</b>	
<b>Administration</b>	
Community Justice Accountability Act (CJAA)	Provides Functional Family Therapy (FFT) & Aggression Replacement Training (ART) services to moderate-to-high risk offenders and their families. Staff working with community providers intervene to change & reduce negative behaviors.
Community Supervision (Probation)	The supervision of juvenile offenders by probation officers as defined by the order of disposition by the Court or conditions contained in an individualized agreement between the probation officer and the offender.
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.
Teen Court	Provides an experiential diversion option for minor offenders referred to Diversion for the second time. Teen Court is funded by a grant from the Governor's Juvenile Justice Advisory Committee (GJJAC).
<b>Detention</b>	
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 Medical & Health Services	Juvenile offenders who have medical needs while in the County's detention facilities are provided medical and applicable health services.
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.

## Inventory of Services continued

<b>Probation</b>	
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.
Chemical Dependency Disposition Alternative (CDDA)	E3SHB 3900 allows for the evaluation of chemically abusing youth to be considered for a disposition alternative that allows judges to order treatment instead of confinement.
Consolidated Juvenile Services - Community Justice Programs	Provides diversion services for first and minor offenders and provides educational, vocational and competency building opportunities using a Community Justice Model.
Consolidated Juvenile Services - SSODA	All first-time adjudicated felony sex offenders are evaluated for risk to the community and suitability for community based treatment.
E35HB 3900 Impact Funds	Provides 1 FTE Probation Officer to coordinate case plans on moderate to high risk offenders and .25 FTE Case Aide Monitor for the Court Services Intake Unit.
Service Learning Program	The Service Learning Program is 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, develop positive work skills, enhance employability, and reduce the detention population.
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.
<b>Non-Departmental</b>	
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.
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

Inventory of Services continued

<b>Non-Departmental continued</b>	
Bellingham Festival of Music	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.
Cable Television Administrative Board	Joint Committee with the City of Bellingham
Chamber - Business Service Center	Support the Business Service Center efforts with businesses and potential businesses in Whatcom County
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	Provide temporary shelter and care to victims of domestic violence, community based training programs and office space for operations.
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.
Horticulture Pest & Disease 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

## Inventory of Services continued

<b>Non-Departmental continued</b>	
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
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.
Programming Support Services for Data Integration	Computer programming services for the Data Integration Project
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
Starling Program	Whatcom County Agriculture Preservation Committee provides advocacy for farmers and rural residents. This project assists in funding the starling program.
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
Water Conservancy Board	Provides staff support through contract with NWRC for Water Conservancy Board
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

Inventory of Services continued

<b>Parks &amp; Recreation</b>	
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.
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.
Senior Services	Recreation, education and human services for the elderly and other members of the community living in Whatcom County.
<b>Planning &amp; Development Services</b>	
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 Revisions	Processes applications, Council and Planning Commission requests for changes to the Comprehensive Plan, map and text.
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. Oversee outdoor burn program.
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.
Natural Resources Program	Review and approval of development activity within or near regulated critical areas including wetlands, frequently flooded areas, aquifer recharge areas, fish and wildlife areas. Review and approval of regulated surface mines. Update of regulations to comply with State and Federal requirements.
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.

## Inventory of Services continued

**Planning & Development Services continued**

Subdivision Review	Review and approval/ recommendation of short plat/ long plat applications and other permits and 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.
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.
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**Public Works**

Administration / Accounting	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
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.

Inventory of Services continued

<b>Public Works continued</b>	
<b>Engineering Design/Const</b>	
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.
<b>Engineering Development</b>	
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.
<b>Engineering Traffic</b>	
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.
Traffic / Transportation Analysis	Reviews County Right of Way for transportation efficiency and safety.
<b>ER&amp;R</b>	
Central Stores	Provides professional and competitive procurement of goods and services and maintain material inventories.
Equipment Rental and Maintenance	Provides acquisition, equipment and vehicle maintenance and replacement.
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.
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.
<b>Ferry &amp; Docks</b>	
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.
<b>Flood Control Zone District</b>	
Administration	Administrative and accounting support for the Flood Control Zone District.
Comprehensive Flood Hazard Management Planning	Comprehensive flood hazard management planning includes developing an in-depth understanding of flood causes and behaviors and evaluating/selecting flood hazard management options.
Early Flood Warning System	Maintain flood warning equipment, monitors gages during potential flooding situations, and provides warning information to the public.
Flood Control Repair & Maintenance Program	Plan, design, and oversee flood control repair and maintenance projects for the protection of public and private property.

## Inventory of Services continued

<b>Public Works continued</b>	
Flood Hazard Reduction	Provide for implementation of projects resulting from comprehensive planning efforts to reduce flood damages.
Flood Response	Provide annual training to staff for flood response and flood fighting. In case of a flood emergency, coordinate and perform various response functions.
National Flood Insurance Program	Administer the National Flood Insurance Program and the Community Rating System
Technical Assistance	Provide flood control technical assistance in planning, design, prioritization, funding research, permitting, construction and supervision. Also provides administrative support for special purpose districts.
<b>Maintenance &amp; Operations</b>	
Maintenance & Operations Administration	Provide progressive, outcome based, customer centered, efficiency oriented management and support services of Maintenance and Operations activities, both public and private, emphasizing use of training and technology.
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.
<b>Noxious Weed</b>	
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.
<b>Solid Waste</b>	
Administration	Administrative and accounting support for the County's Solid Waste program.
General Recycling Programs	Provides education and recycling opportunities for general waste and yard waste.
Hazardous Waste Management - CPG	Provides education and recycling opportunities to separate hazardous and moderate-risk waste products from general waste.

Inventory of Services continued

<b>Public Works, Solid Waste continued</b>	
Landfill Closure Monitoring	Monitors closed landfill sites
Litter Control	Litter Control in Whatcom County
<b>Water Resources</b>	
Lake Whatcom Management	Implementation and coordination of Lake Whatcom Management Plan
Marine Resources	Preservation and restoration of Marine habitat in Whatcom County and shellfish protection and response to shellfish closures
Public Information and Education	Provides public information and education services for water resource program areas.
Salmon Recovery/ESA	County response to Endangered Species Act and salmon recovery
Water Resource Administration	Administrative support for Water Resource Division
Watershed Planning	Coordination and funding for the development of WRIA 1 watershed plan
<b>Sheriff</b>	
Sheriff - Civil Division	Provides service of court papers.
<b>Emergency Management</b>	
Alert & Warning	This service involves the issuance of warnings to selected geographic areas. These warnings may include weather, flood, hazardous materials or evacuation instructions.
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 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.

## Inventory of Services continued

<b>Sheriff, Emergency Management continued</b>	
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 their impact.
Hazardous Materials Planning	Developing 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 technical support 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 hazards in Whatcom County and preparedness to reduce 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.
<b>Operations</b>	
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.
<b>Superior Court</b>	
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.

Inventory of Services continued

<b>Superior Court continued</b>	
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.
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.

## Inventory of Services continued

<b>Superior Court continued</b>	
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 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% Superior Court, 20% 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.
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.

Inventory of Services continued

<b>Treasurer</b>	
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.

**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.

## Glossary of Terms continued

**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.

**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.

Glossary of Terms continued

**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.

**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.

## Glossary of Terms continued

**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.