

Whatcom County 2003 Final Budget

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**Volume 1**

General Information  
Summaries, Appendices

# Whatcom County 2003 Final Budget

**County Executive**

Pete Kremen

Prepared by the  
Administrative Services Department

**Director**

Dewey Desler

**Finance Manager**

Brad Bennett

**Budget Staff**

Marianne Caldwell

Kristin Frank

**Graphic Design**

Eva Browning



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Whatcom County  
Washington**

For the Fiscal Year Beginning  
**January 1, 2002**

President

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, 2002. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

For inquiries regarding this document contact:

Whatcom County Administrative Services, Finance Division  
311 Grand Avenue  
Suite 503  
Bellingham, WA 98225

360.676.6734 extension 50795

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**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**

**County Courthouse**

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



January 1, 2003

Citizens of Whatcom County:

I submit the Whatcom County Final Budget for the fiscal year beginning January 1, 2003.

In accordance with the Whatcom County Charter, I proposed a 2003 budget to the County Council on October 17, 2002. On November 12, 2002, the council adopted the final 2003 budget in open session with Whatcom County

<sup>1</sup>Ordinance Number 2002-067 .

The resources in the 2003 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 2003 final budget complies with budget development policies adopted by the County Council for 2003. The Whatcom County budget for 2003 totals \$121,440,082. This is approximately \$6 million less than the amended 2002 budget. Whatcom County's personnel costs

have risen in 2003 with a 2% increase in the county's union agreements and the significant growth in employee health insurance costs; however, these increases were largely offset with reductions in departments' discretionary budget items. The \$6 million overall reduction is largely the result of reductions in the number and size of capital projects scheduled for 2003.

Revenues for 2003 total \$112,937,842. This is \$3 million dollars less than the amended 2002 budget. The reductions are principally intergovernmental revenues. One million dollars of the reduction is the result of the state legislature reducing their commitment to support law enforcement and public health funding, which was lost as the result of initiatives to eliminate the motor vehicle excise tax. The remaining \$2 million is the result of a normal cycle of transportations projects. Grant funded road projects are down \$2 million from last year.

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<sup>1</sup>According to the Whatcom County Code ordinance adoption rules, this ordinance became law on November 22, 2002.

## Short Term Financial Condition Still Sound

In the short term, Whatcom County's financial condition is sound. We have very little debt and a significant general fund balance. The projected 2002 ending General Fund balance is \$13 million, which is 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 2003 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 ongoing General Fund revenues will drop from \$53,624,043 in 2002 to \$53,456,035 in 2003. We are projecting further reductions in 2004 and 2005.

## Retail Sales Tax Declining

Retail sales tax, the General Fund's second largest revenue source, is not expected to grow in 2003. Modest increases in retail sales in 2003 will just offset the revenue lost as the result of the expiration of a deferred sales tax agreement related to the construction of the Tenaska cogeneration plant.

## Interest Earnings Falling

Interest earnings continue to fall as the Federal Reserve Board continues to lower interest rates. Interest earnings are our third largest single revenue source. Whatcom County's projected interest earnings for 2003 are \$2,581,000. This is a decrease of \$169,000 from last year's projection. The 2003 budget is \$760,000 less than actual interest earnings in 2000.

## Statewide Initiatives Impact Funding of Local Services

The state legislature reduced its funding to counties for local law and justice and public health. In 2001 Whatcom County received \$1,231,019 from the state for law and justice and health. In 2002 we received \$1,064,705. The 2003 budget is \$438,000. We are anticipating that this funding will be completely eliminated in 2004.

## Whatcom County Fights to Contain Increasing Costs

### Salaries and Wages

Whatcom County settled with its largest union in 2002. The agreement provided 2% annual wage increases for union positions. The cost of this increase is approximately \$800,000. In 2003, the contracts with the Sheriff's Deputies Guild and the Corrections Officers are open for negotiation. There is a limited ability in the 2003 budget to provide for settlements of these negotiations.

### Health Insurance

The Whatcom County budget for health insurance increased 12%, or approximately \$650,000, between 2002 and 2003. Health insurance costs are anticipated to continue increasing at a rate of 9 to 20 percent per year.

### Emergency Medical Costs

Our contract with the City of Bellingham, which provides ambulance services outside the Bellingham city limits, has been increasing at 9.5% per year. The budget for ambulance services in 2003 is \$1,311,500. This is \$337,000 more than in 2000. The city anticipates in the next two years a fifth aid unit will be necessary which will result in a significant increase in emergency medical costs.

## Summarized 2003 Budget Priorities

### Develop a Plan for the Future

A major initiative for Whatcom County in 2003 is to develop a plan for providing services beyond 2003. 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 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.

### 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 2003 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 2003 budget for road improvements is \$8,510,000. There are no major facilities additions budgeted in 2003.

### Implement Purchase of Development Rights and Transfer of Development Rights Program

The 2003 budget includes funding to implement a purchase of development rights and transfer of development rights program. This program is necessary to help preserve the excellent quality of life and rural character our county enjoys.

### Expand the Geographic Information System

In 2003 staff resources will be reassigned to provide a coordinated expansion of the county's Geographic Information System. This will improve the tools and geographic information available to all departments.

### 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 2003 and beyond.

Respectfully Submitted,



Pete Kremen  
County Executive

# About Whatcom County



## 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 summer of 1858, the Fraser River gold rush



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

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 had resulted in the loss of the transcontinental railroad terminal to Tacoma, Washington, and a national depression further pushed the local economy 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 2,119 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 (2002 estimated)	
Whatcom County	172,200
Bellingham	69,260
Blaine	3,975
Everson	2,015
Ferndale	8,925
Lynden	9,380
Nooksack	920
Sumas	1,007
Population Density (2002 estimated)	
persons per square mile	81.24



*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
Reported Index Crimes	
Arson	28
Robberies	73
Rapes	81
Homicides	5
Aggravated Assaults	213
Motor Vehicle Thefts	395
Burlary	1,525
Theft	5,395
Health Care	
Hospitals	1
Physicians	270
Citizen to Physician Ratio	555.6/1

**Economy/Employment**

Unemployment Rate 5.9%

**Top Ten Employers**

Western Washington University	1,842
St. Joseph Hospital	1,800
Bellingham School District	1,244
City of Bellingham	808
Haggen, Inc.	807
Whatcom County	801
Ferndale School District	742
Intalco Aluminum Corporation	689
Brown & Cole, Inc.	620
Voicestream	563

**Taxation**

There is no state income tax in Washington State.  
 State Sales Tax 6.5%  
 Local Sales Tax 1.1 to 1.7%  
 Total Sales Tax 7.6 to 8.2%

**Higher Education**

Whatcom Community College - Part of the state's community college system, serving over 5,000 students per quarter.  
 Bellingham Technical College - One of five technical colleges in Washington State, serving approximately 4,300 students.  
 Western Washington University - One of six state-funded, four-year institutions in Washington State, serving approximately 12,000 students.

## Whatcom County Government



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

*Photograph by Tore Oftness*

### Home Rule Governs Whatcom County

**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**

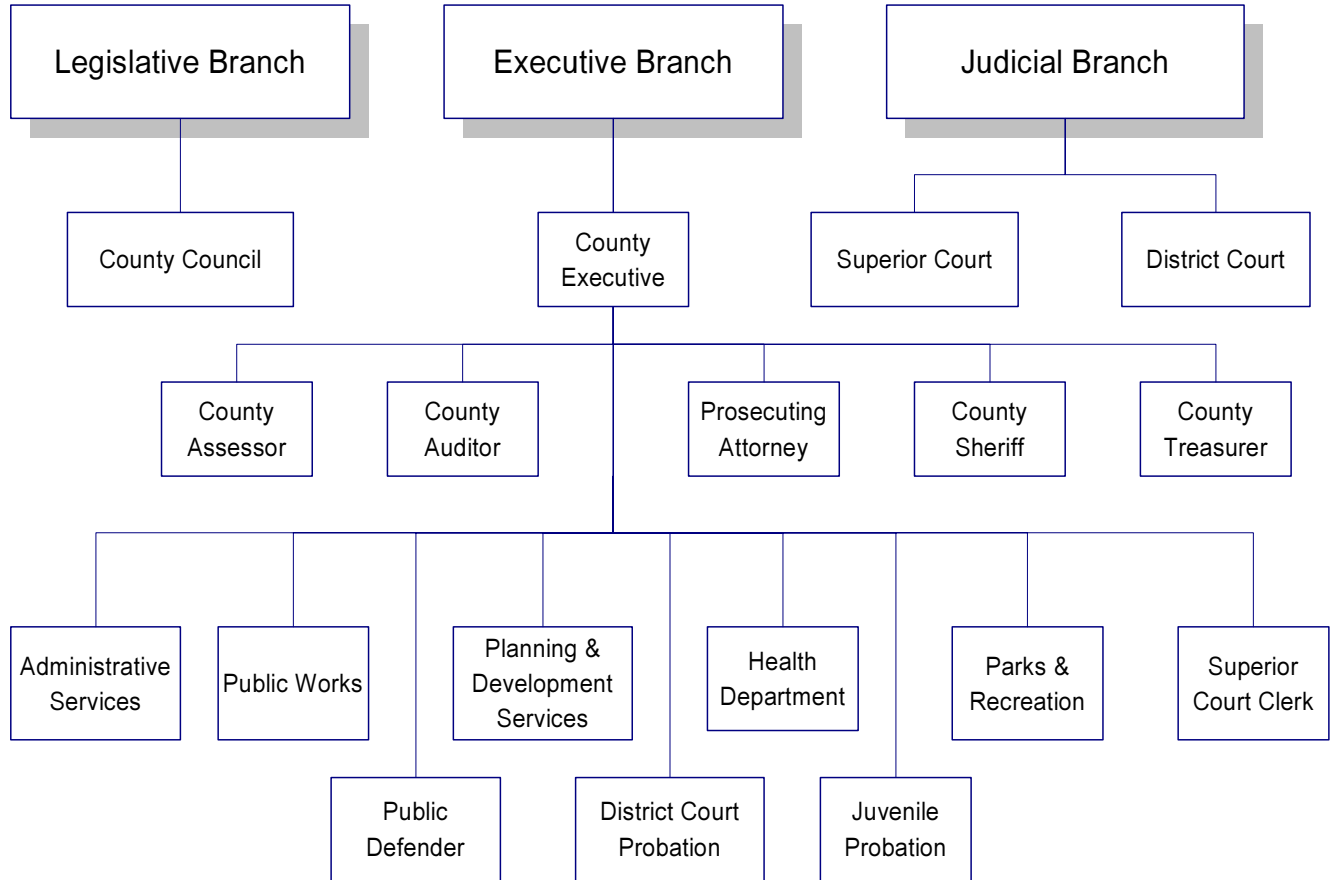
*Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide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

### **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 Department**

The Health and Human Services Department provides a variety of services to the public: restaurant permits and inspections, food worker health permits, investigation of food-borne illness, solid waste and sewage permits, water quality reviews, animal to human disease investigations; communicable disease screening, treatment, investigation, immunizations; vital records (birth and death certificates, etc.); personal health services, services to the developmentally disabled and their families; mental health treatment coordination; chemical dependency treatment coordination and substance abuse prevention.

**Juvenile Court Administration**

Through the Juvenile Court, Detention Center and a number of special programs, this department provides services to assist young offenders with personal and/or environmental problems which get them into trouble with law. The Juvenile Detention Facility is located on the 6th floor of the courthouse. (Visiting hours are limited. Call for schedule.)

**Parks and Recreation**

Whatcom County Parks and Recreation operates eight senior centers and seven developed parks, including a rifle range, a cultural arts program, outdoor recreation program and services as a tourist information center.

**Planning and Development Services**

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

**Prosecuting Attorney**

An elected official, the Prosecuting Attorney prosecutes criminal acts within the county, provides legal advice and legal services to county officials and staff, and represents and defends the county. The Prosecuting Attorney's Office also provides assistance to victims of crime, sexual abuse and domestic violence.

**Public Defender**

The Public Defender's Office provides constitutionally mandated indigent legal defense for: felony, misdemeanor and probation violation charges against adults and juveniles in Whatcom County Superior and District Courts; parents in juvenile dependency matters; involuntary mental and alcohol commitments.

## Whatcom County Government Departments continued

**Public Works Department**

The largest of Whatcom County departments, Public Works' primary objective is to maintain the integrity of the Whatcom County road system in an efficient, cost effective manner that provides safe travel for the public. This is accomplished through the work of several divisions:

Engineering, Equipment Rental and Replacement and Maintenance and Operations. Public Works provides year-round ferry service to Lummi Island, as well as solid waste management and noxious weed control for the county.

**Sheriff**

An elected official, the County Sheriff is responsible for law enforcement in the unincorporated areas of Whatcom County. The sheriff also has several county-wide responsibilities (serving both the cities and unincorporated areas), including operating the county jail and coordinating professional and volunteer search & rescue efforts. The Sheriff's Emergency Management Division provides community education in disaster mitigation and preparedness, and plans for and coordinates disaster response and recovery efforts.

**Superior Court and County Clerk**

Whatcom County's three Superior Court judges, three full time and two part time court commissioners hear all cases involving: adult felonies, all juvenile offenses, divorce, child custody, support matters, probate, guardianships, adoptions, property claims in excess of \$35,000, paternity actions, mental incompetency, abused or neglected children. The Court Clerk is custodian of all court records and accounts. This office also provides family law facilitation services, mandatory arbitration, public defender applications, domestic violence and anti-

harassment protection orders.

**Treasurer**

An elected official, the County Treasurer collects taxes, reports, invests and manages all monies and debt for Whatcom County and all other junior and special purpose districts. This office provides banking services to the organization; forecloses on property for delinquent taxes; maintains an inventory of county-owned property; conducts property sales.

## Creating the County Budget

The Home Rule Charter sets out the requirements for the presentation, adoption and the control of Whatcom County's budget (Article 6 - Financial Administration). According to section 6.10 - Presentation and Adoption of Budgets, "At least seventy-five (75) days prior to the end of each fiscal year, the County Executive shall present to the County Council a complete budget and budget message, proposed current expense and capital budget appropriation ordinances, and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and at least thirty (30) days prior to the end of the fiscal year, the Council shall adopt appropriation, tax and revenue ordinances for the next fiscal year."

Charter section 6.30 (Contents of Budget) states, "The expenditures included in the budget for the ensuing fiscal year shall not exceed the estimated revenues." The county charter also outlines requirements for control, consideration and adoption of the budget. Specific requirements are located in sections 6.20 through 6.73.

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

Following the strategic planning retreat, the County Council convenes a "budget retreat" (usually held in May) where members formulate objectives for the coming year. With input from the County Executive, staff and department managers, the council creates written "budget

development guidelines." These guidelines are an essential part of the administration's "budget instructions," released to all departments in mid-July.

In early September, the Executive and administrative financial staff meet with department directors. Each department's budget request, as well as requests for additional resources or funding, are reviewed and prioritized.

The Executive and financial staff then develop a proposed budget. As required by the county charter, the administration delivers copies of an "Executive's Recommended Budget" to all members of the County Council and the County Auditor in mid-October.

The County Council's finance committee holds hearings and work sessions to discuss the Executive's proposed budget with the administration and department directors in November. The committee evaluates the budget and makes recommendations and revisions, then forwards these to the full council for a public hearing. The council adopts a final budget through passage of an ordinance. This ordinance establishes both appropriation limits and permanent staffing levels for the upcoming year. The administration publishes the completed budget document in January.

### **Facilities Capital Planning**

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

## Creating the County Budget continued

### Annual Budget Timeline

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

Mid March .....	Strategic Planning
May / June .....	Budget Planning (Retreat)
July 15 .....	Release of Budget Instructions
August 16 .....	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 12 .....	Council Finance Committee Hearings
November 12 .....	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, 2003 and ending December 31, 2003. 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 sixty-seven 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 budget:

#### **County Road**

A fund to finance the design, construction, and maintenance of county roads.

#### **Election Reserve**

A fund to finance elections and election equipment.

#### **Solid Waste Management**

A fund to account for the provision of solid waste services to the residents of Whatcom County.

#### **Veterans' Relief**

A fund to finance emergency financial assistance to veterans and their survivors.

Whatcom County Fund Structure continued

**Whatcom Co. Convention Center**

A fund used to promote tourism and overnight visits.

**Victim Witness Assistance**

A fund established to administer victim witness programs. The fund is financed by 20% of court ordered fines on domestic assault cases.

**Community Economic Revitalization Board (CERB)**

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

**Community Development**

A fund to finance and account for delayed payment loans to low and moderate income single family home owners. The fund was originally established with a Federal Community Development Block Grant.

**County Drug Fund**

Money from asset seizures in drug cases is placed into this fund by court order and are being used to fight the battle against drugs in Whatcom County.

**Auditor's Operation and Maintenance**

A fund created with a state-mandated \$2 surcharge on all instruments recorded by the county auditor. Expenditures from this fund shall be used for installation and maintenance of an improved system for copying, reserving, and indexing documents recorded in the county.

**Whatcom Co. Emergency Management**

A fund created to carry out federal and state mandated programs to prepare the community (emergency services' systems and

the public) to respond to emergency disasters beyond the capacity of regular emergency services.

**Flood Control Zone District**

A fund created through the Flood Control Zone District and the River Improvement Fund to implement and oversee the river improvement program and flood hazard management program for the county.

**Lynden / Everson Sub Zone**

A fund created as a division of the county wide flood control fund to address flood management in the Lynden / Everson area.

**Sumas / Nooksack / Everson Sub Zone**

A fund created as a division of the county wide flood control fund to address flood management in the Sumas / Nooksack / Everson area.

**Acme / Van Zandt Sub Zone**

A fund created as a division of the county wide flood control fund to address flood management in the Acme / Van Zandt area.

**Point Roberts Transportation Benefit District**

A fund created to address the transportation needs of the Point Roberts area.

**Conservation Futures**

Monies from this fund come from a real property tax levy applied to all taxable real property within Whatcom County. This fund may be used to acquire rights and interests in open space land, farm and agriculture land, and timber land with the goal of conserving property for public use or enjoyment.

## Whatcom County Fund Structure continued

### **Lake Management District No. 1**

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

### **County Road Improvement District #1**

A fund financed by special assessments to account for maintenance and operation of the Birch Bay Lighting District.

### **County Road Improvement District #2**

A fund financed by special assessments to account for operation and maintenance of the Cliffside Drive Lighting District.

### **County Road Improvement District Guaranty**

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

### **County Road Improvement District #7**

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

### **Water Resources Fund**

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

### **Low Income Housing Projects**

Beginning in 2002, a fund was created to collect an additional \$10 recording fee (per

document) that provides funding for local low income housing projects.

## 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.

### **1977 Limited Fairground G.O. Bond**

A fund to account for redemption of bonds which were issued for providing capital improvements to the fairgrounds.

### **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.

### **L.R.I.D. #9 General Debt**

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

## Whatcom County Fund Structure continued

### **L.R.I.D. General Debt**

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

### **1998 Limited Tax G.O. Bond Fund**

A fund to account for the redemption of bonds that were issued to pay off an interfund loan for purchasing the civic center building.

## Capital Projects Funds

Capital Projects Funds are established in Whatcom County to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in compliance with procedures established in RCW 36.40. The modified accrual basis of accounting is applied.

### **1983 Sewer Construction**

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

### **Real Estate Excise Tax (REET)**

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

### **County Parks Improvement Fund**

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

### **Public Utilities Improvement Fund**

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

## Enterprise Funds

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

### **Whatcom County Investment Pool**

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

## Internal Service Funds

Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of Whatcom County, or to other governments on a cost reimbursement basis. The accrual basis of accounting is used in the following funds.

### **Equipment Rental and Revolving**

A fund to finance the maintenance and operation of equipment used by the Public Works Department and other departments. This fund also maintains an inventory of road construction materials for the county.

### **Administrative Services Fund**

A fund to provide county departments and activities with internal administrative services.

### **Whatcom County Supplemental Retirement Fund**

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

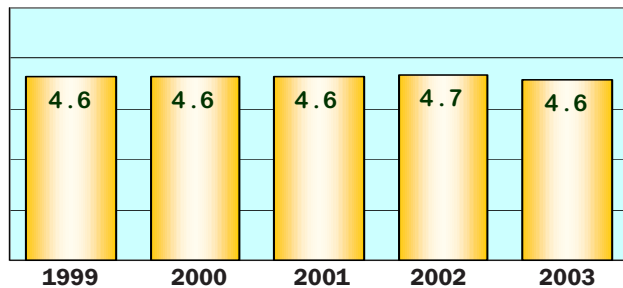
# 2003 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2003 the number of citizens in this county is expected to exceed 175,000. 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
- 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 ambulance, parks, senior centers and public education programs. For every 1,000 in Whatcom County population, the number of county government employees is 4.6 (see chart below).

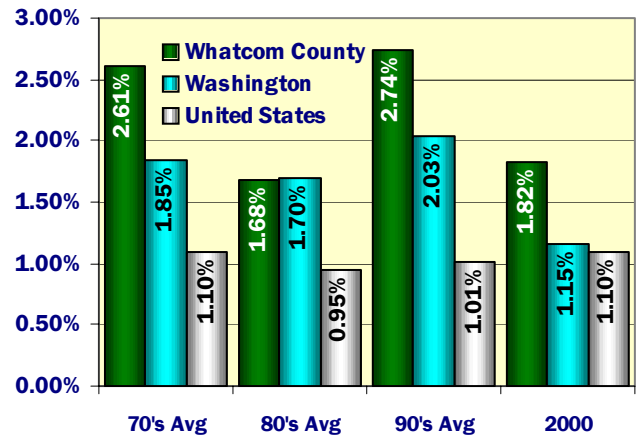
*County Employees Per 1,000 in Population*



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

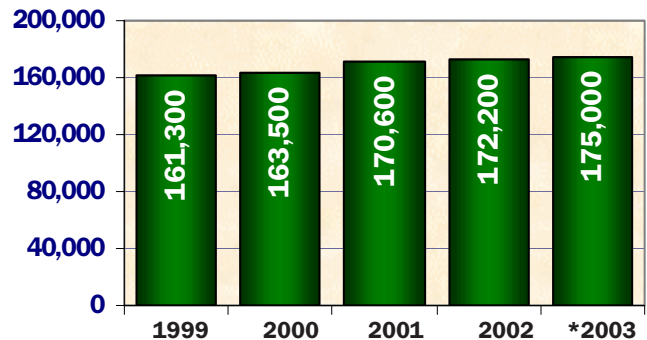
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

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



Source: Washington State University - NIP Economic Indicators

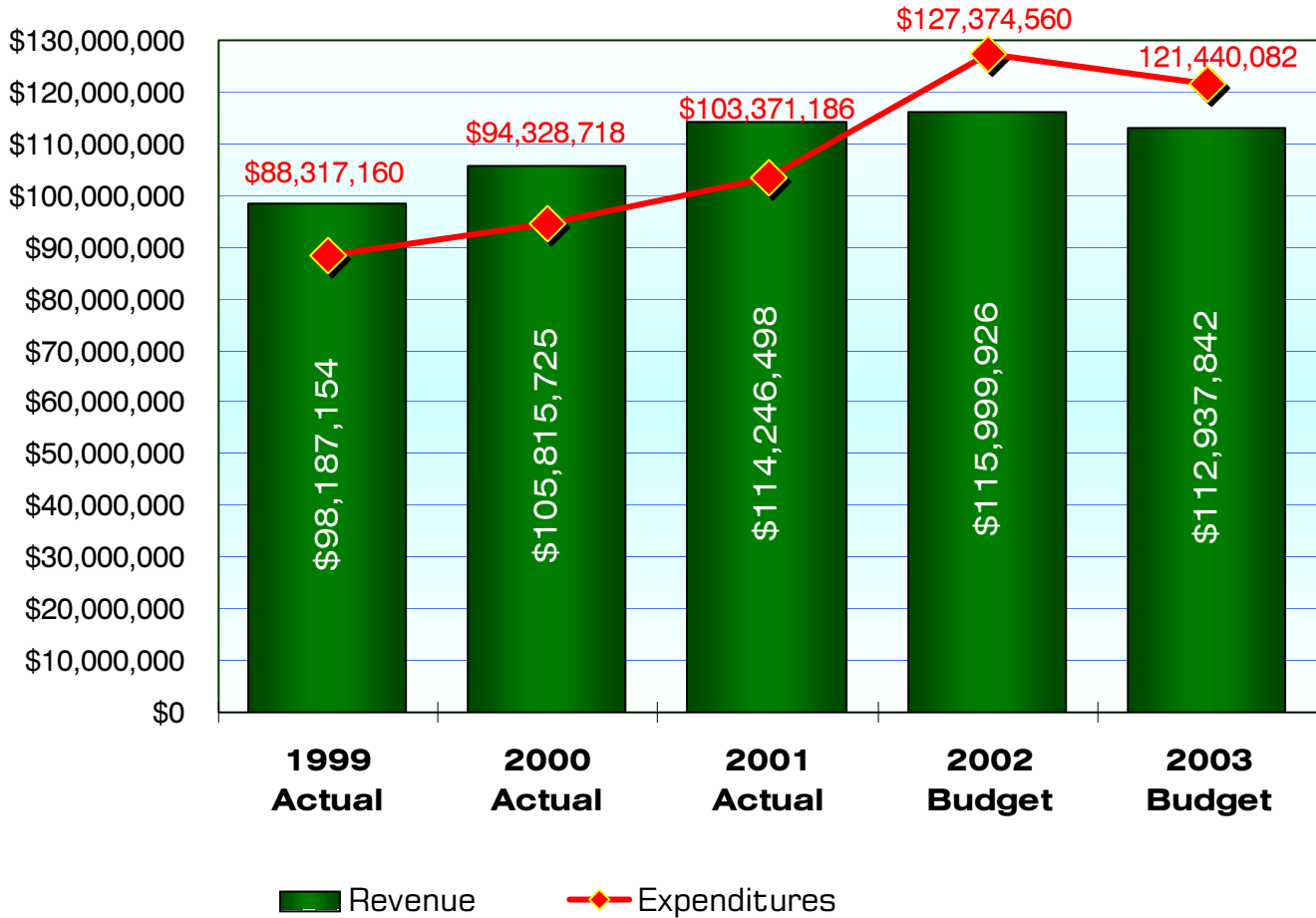
*Whatcom County Population 1999-2003*



Source: Washington State Office of Financial Management (OFM). \*2003 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.



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

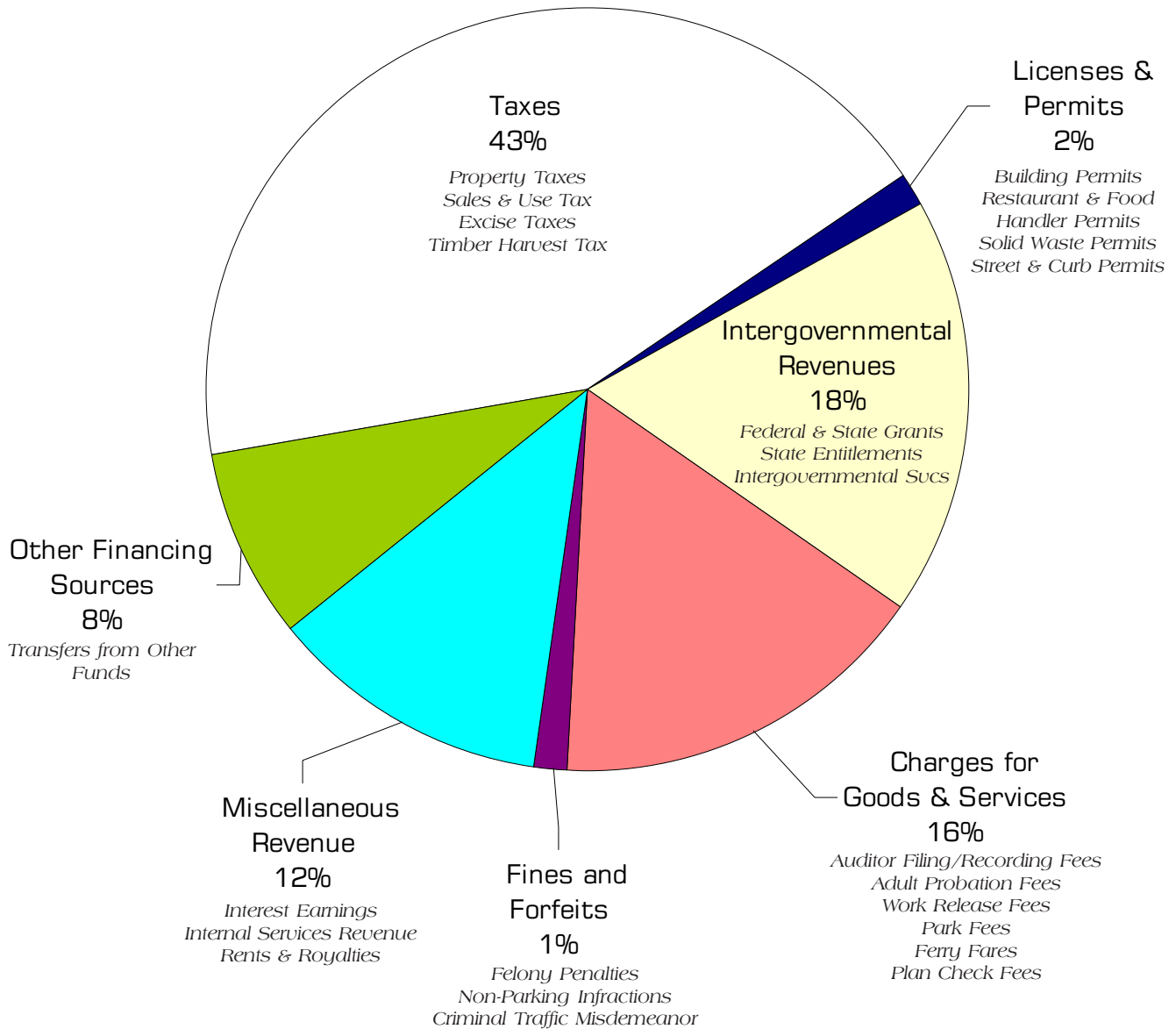
## Revenue & Expenditure History Detail

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

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Revenues</b>					
Taxes	42,344,586	45,620,343	47,424,566	48,004,174	48,882,990
Licenses & Permits	1,415,442	1,531,267	1,580,226	1,634,732	1,764,634
Intergovernmental Revenues	17,934,704	20,842,947	21,213,913	23,911,666	20,068,621
Charges For Goods & Svcs	14,198,197	15,285,680	16,370,215	15,837,898	17,913,364
Fines and Forfeits	1,705,224	1,686,828	1,763,991	1,738,200	1,686,700
Miscellaneous Revenue	11,938,994	13,064,864	14,556,414	13,952,242	13,615,661
Other Financing Sources	8,650,007	7,783,796	11,337,173	10,921,014	9,005,872
<b>Total Revenues</b>	<b>98,187,154</b>	<b>105,815,725</b>	<b>114,246,498</b>	<b>115,999,926</b>	<b>112,937,842</b>
<b>Expenditures</b>					
Current:					
General Government	23,493,352	24,225,564	26,816,908	30,727,230	30,967,667
Security of Persons/Property	18,509,530	19,267,342	21,470,121	22,921,428	23,437,247
Physical Environment	2,834,909	4,975,846	4,757,937	10,105,286	8,962,692
Transportation	15,037,741	15,912,095	16,468,089	20,628,180	21,810,061
Economic Environment	1,235,673	1,126,322	1,167,559	1,562,389	1,302,556
Mental & Physical Health	8,028,398	8,219,522	9,078,653	9,833,056	9,650,691
Culture & Recreation	3,023,517	3,371,446	3,417,835	3,539,814	3,482,616
Capital Outlay	6,527,124	8,062,750	8,700,913	16,084,069	12,104,583
Debt Service	2,884,957	2,659,244	2,250,051	2,442,223	2,208,097
Other Financing Uses	6,741,959	6,508,587	9,243,120	9,530,885	7,513,872
<b>Total Expenditures</b>	<b>88,317,160</b>	<b>94,328,718</b>	<b>103,371,186</b>	<b>127,374,560</b>	<b>121,440,082</b>
Excess of Revenue Over (Under) Expenditures	9,869,994	11,487,007	10,875,312	(11,374,634)	(8,502,240)

# Source of County Revenues in 2003

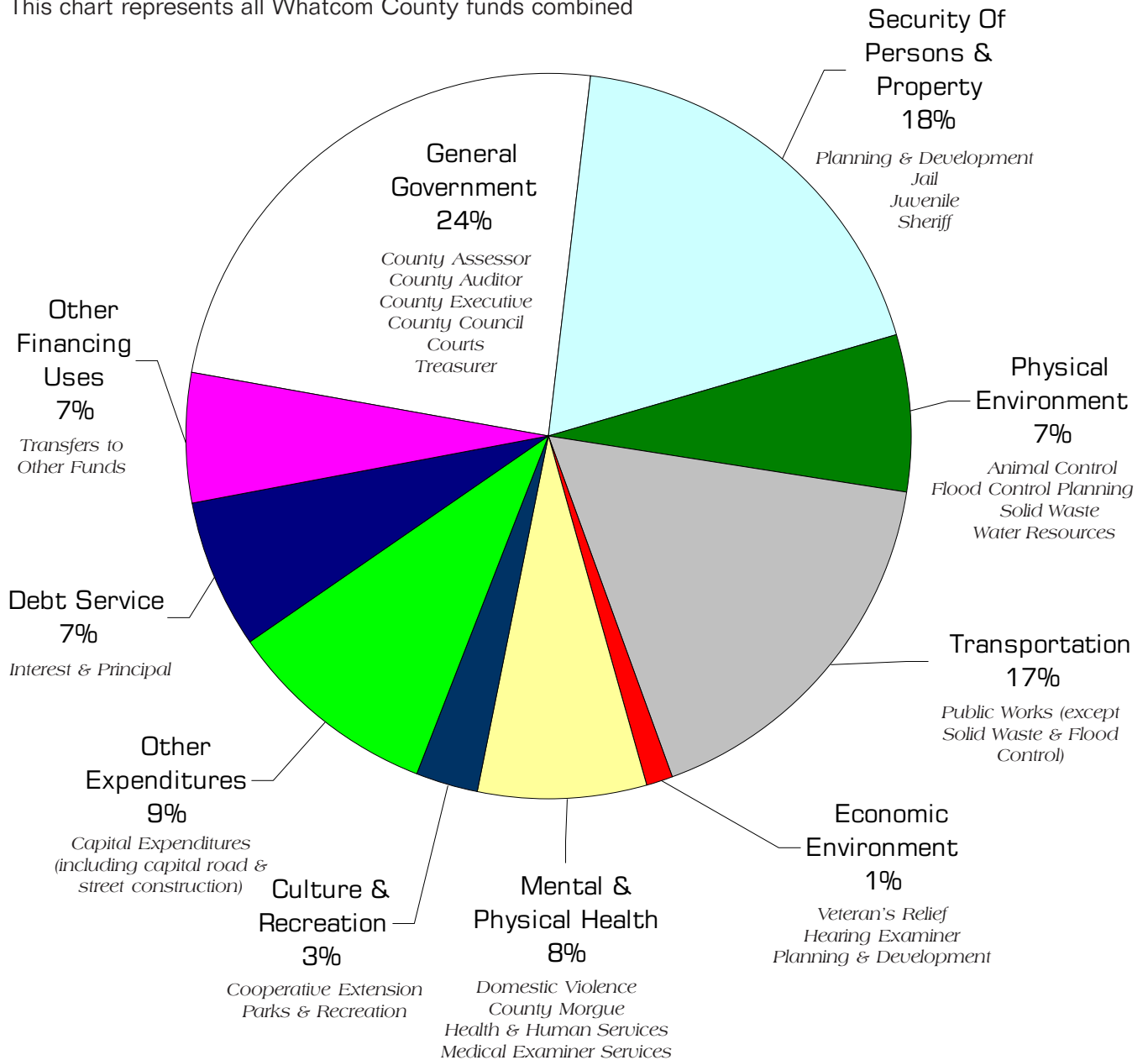
This chart represents all Whatcom County funds combined



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

# Distribution of County Expenditures in 2003

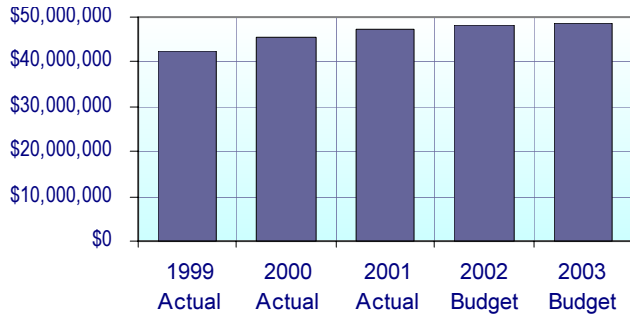
This chart represents all Whatcom County funds combined



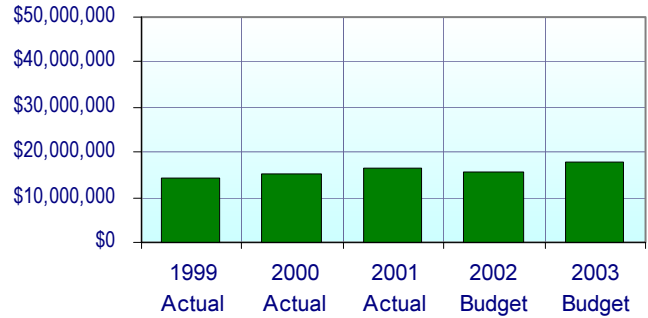
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

# Revenue History by Type

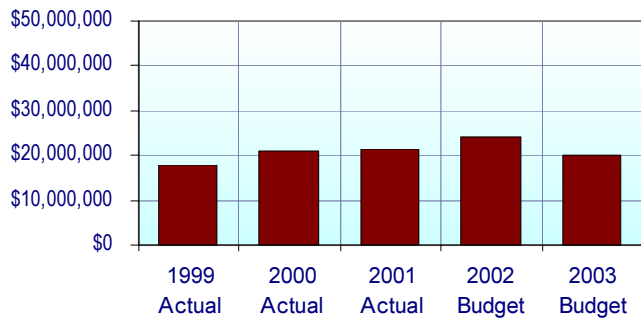
**Tax Revenues**



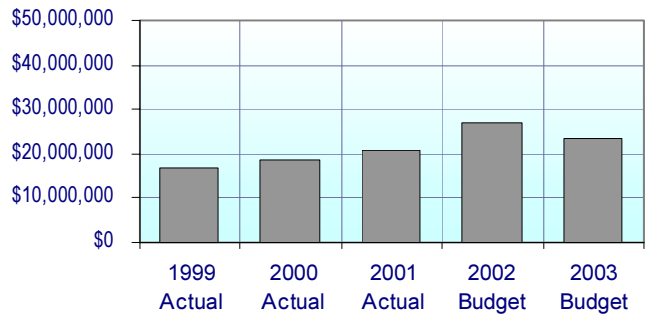
**Fees for Service**



**Intergovernmental Revenues**



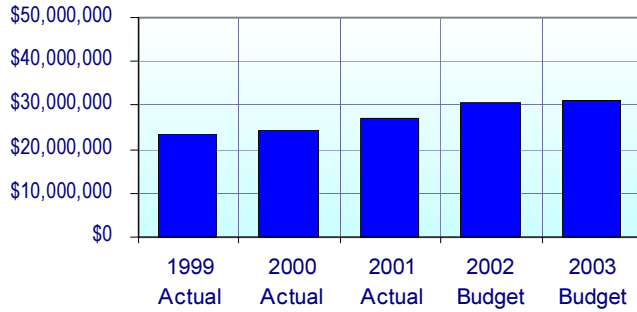
**All Other Revenues**



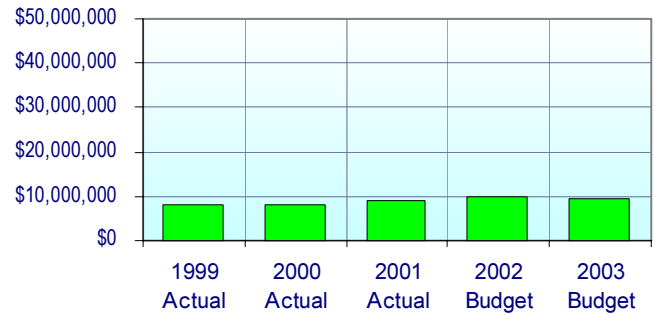
*Charts represent all Whatcom County funds combined.*

# Expenditure History by Type

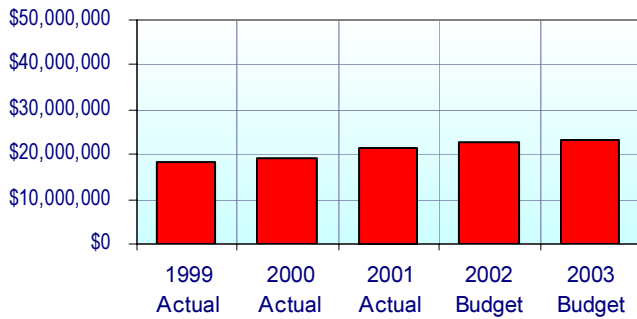
**General Government**



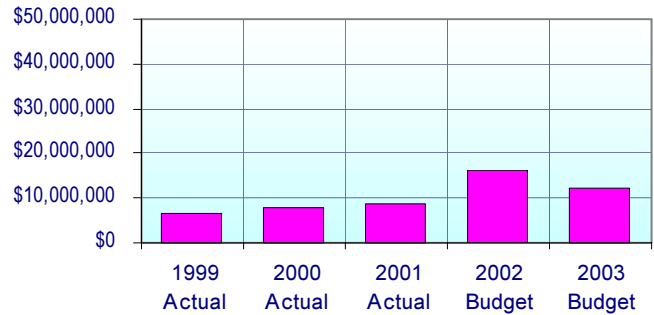
**Mental & Physical Health**



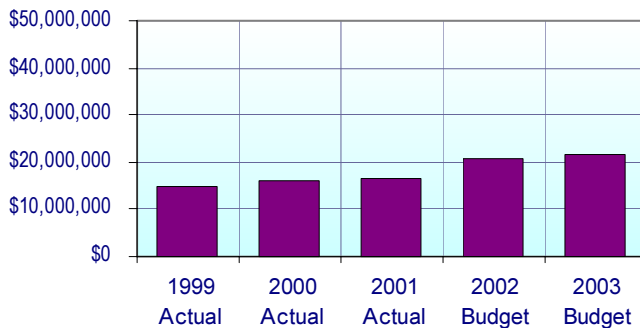
**Security of Persons & Property**



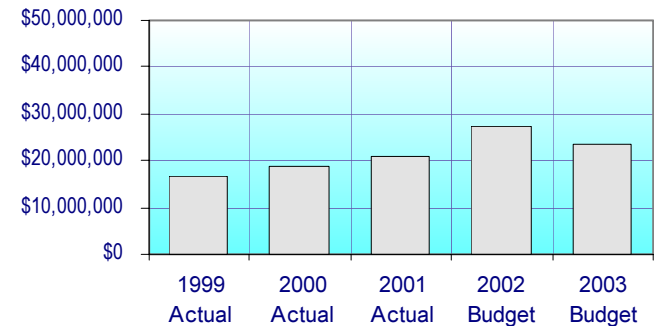
**Capital Outlay**



**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 2003 Budget in Summary

This section provides a summary of the 2003 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 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 2003 budget contains approximately \$53.5 million in ongoing revenues and \$55.7 million in ongoing expenditures. Projected onetime expenditures for capital purchases and short-term projects are \$808,183.

#### **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 2002	Budget 2003
Ongoing	<b>Ongoing Revenues</b>		
	Budgeted Revenues (Note 1)	53,624,043	* 53,456,035
	Supplemental Budgets	1,373,539	
	<b>Total Revenue</b>	<b>\$ 54,997,582</b>	<b>\$ 53,456,035</b>
	<b>Ongoing Expenditures</b>		
	Budgeted Expenditures (Note 2)	53,621,579	55,725,711
Continuing Appropriations	386,979		
Supplemental Budgets	780,646		
<b>Total Ongoing Expenditures</b>	<b>\$ 54,789,204</b>	<b>\$ 55,725,711</b>	
<b>Operating Surplus (Deficit)</b>	<b>208,378</b>	<b>(2,269,676)</b>	
One-Time	<b>Onetime Expenditures - Net</b> (Note 3)	<b>\$ 2,593,799</b>	<b>\$ 808,183</b>
Fund Balance	<b>Beginning Fund Balance</b>	<b>\$ 14,733,641</b>	<b>\$ 13,329,631</b>
	Operating Surplus (Deficit)	208,378	(2,269,676)
	<b>Less One Time Expenditures</b> (Note 3)	<b>(2,593,799)</b>	<b>(808,183)</b>
	Decrease Revenue Projections	(1,070,000)	
	Projected Labor Settlements	(1,110,330)	
	Transfer of Capital Project Funding	857,000	
	Budget Lapse 2002 (4%)	2,304,741	
	<b>Ending Fund Balance</b>	<b>\$ 13,329,631</b>	<b>\$ 10,251,772</b>
	<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	4,000,000	4,000,000
Contingency Reserve	1,650,000	1,650,000	
Unreserved Fund Balance	<b>\$ 6,609,595</b>	<b>\$ 3,531,736</b>	
<b>TOTAL Fund Balance</b>	<b>\$ 13,329,631</b>	<b>\$ 10,251,772</b>	

\*This is Ongoing Revenue and the Budget 2003 figure does not include \$1,203,498 of Onetime revenue; however this \$1,203,498 is shown offset against the "Onetime Expenditures - Net" for Budget 2003.

General Fund Balance Summary Notes

**Note 1 - Changes in Revenue**

<b>2002 Budgeted Revenues</b>	\$ 53,624,043
<b>Revenue Changes</b>	
● Property Tax (New Construction)	\$ 504,347
● Fees & Service Charges	\$ 406,872
● Contributions	\$ 335,001
● State Grants	\$ 334,488
● Licenses & Permits	\$ 181,902
● Interest & Penalty on Tax	\$ 100,000
● Other Net Changes	\$ 80,490
● Rents & Royalties	\$ 44,500
● Federal & State Entitlements	\$ (44,882)
● Interest Income	\$ (183,500)
● Federal Grants	\$ (353,484)
● I-695 Replacement Criminal Justice	\$ (419,000)
● I-695 Replacement Health	\$ (422,692)
● Sales Tax	\$ (732,050)
<b>2003 Budgeted Revenues</b>	<b>\$ 53,456,035</b>

**Note 2 - Changes in Expenditures**

<b>2002 Budgeted Expenditures</b>	\$53,621,579
<b>Expenditure Changes</b>	
● Reserve for Other Wage Settlements	\$ 1,300,000
● Sheriff's Department Wage Settlement	\$ 406,955
● Increase in State & Federally Funded Public Health Contractual Services	\$ 332,387
● Medical Insurance Increases	\$ 284,181
● Increase in Jail Work Release Contract	\$ 70,825
● Add PDR/TDR Land Acquisition Coordinator	\$ 60,489
● Other Net Differences	\$ 230
● Decrease Law & Justice Stragic Planning	\$ (51,720)
● Decrease in Jail Over Time	\$ (58,000)
● Decrease in Sheriff's Department Overtime	\$ (68,500)
● Discontinued On-Site Sewage Loan Program	\$ (75,000)
● Other Wage & Benefit Adjustments	\$ (97,715)
<b>2003 Budgeted Expenditures</b>	<b>\$55,725,711</b>

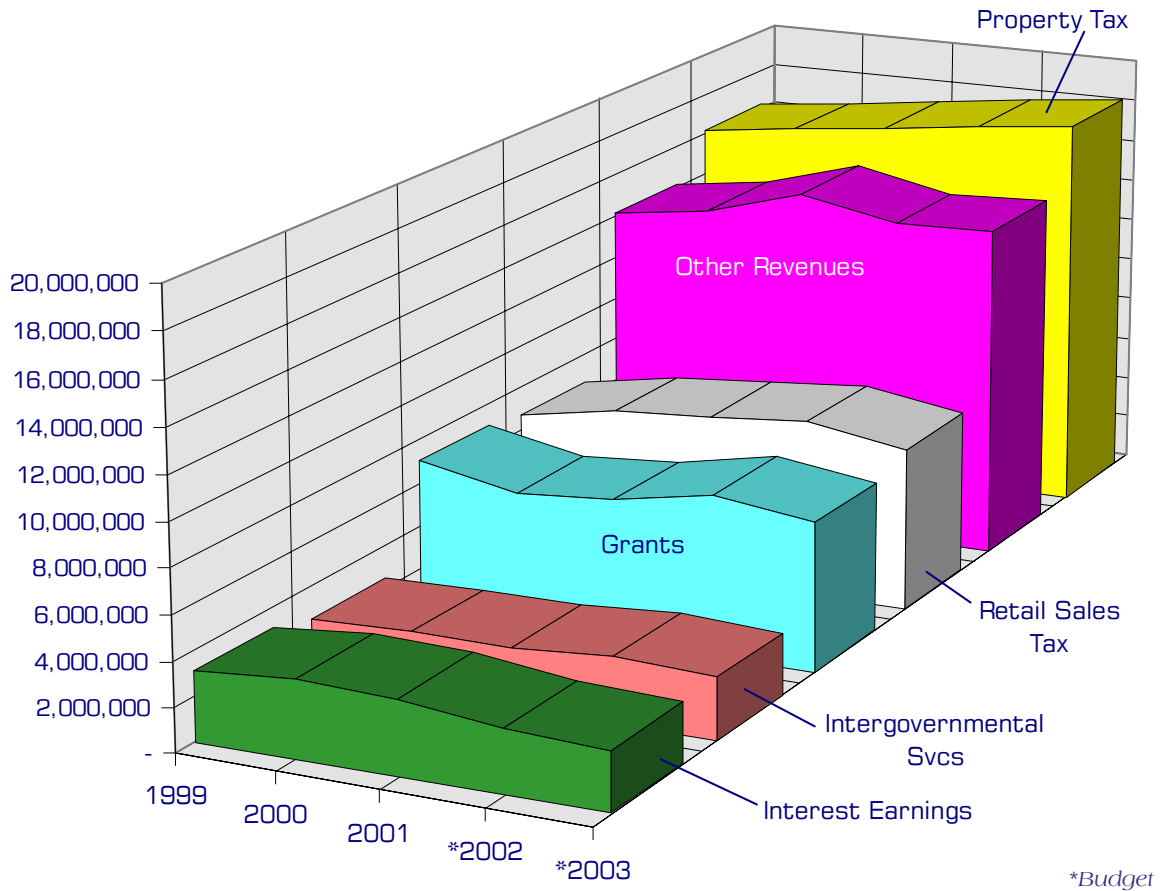
## General Fund Balance Summary Notes continued

**Note 3 - One Time Expenditures**

Paint Exterior of Public Safety Building	\$ 130,000
Countywide Microfilming	\$ 116,517
Carpet Replacements (3 Departments)	\$ 104,500
Jail Professional Services, Visiting Nurse	\$ 86,300
Courthouse Interior Painting	\$ 60,000
Geographic Information Officer/GIS Operations	\$ 48,400
Medication Costs - Jail	\$ 40,000
Courtroom Digital Recording Systems (4)	\$ 33,333
Public Safety Building Sally Port Drive Seal	\$ 26,400
Grounds Keeping / Jail Alternatives	\$ 25,000
Permit Plan Licensing and Maintenance	\$ 19,135
Permit Plan Upgrade and Training	\$ 17,333
Public Safety Building Security Light Fixture Replacements	\$ 15,600
Planning & Development - Land Use Extra Help	\$ 13,800
Repair of Public Safety Building Outdoor Recreation Walls	\$ 12,000
Public Safety Building Kitchen Oven Replacement	\$ 12,000
Jail Doctor Hours	\$ 12,000
Repair of Public Safety Building Locks	\$ 10,000
Other Misc. Expenses Under \$10,000	\$ 25,865
<b>Total</b>	<b>\$ 808,183</b>



# General Fund Revenue Sources



## General Fund Revenue Sources Notes

### Property Tax

In 2003, property tax revenues are expected to increase \$504,000. This is primarily the result of tax on the projected \$300 million of new construction.

### Other Revenue

“Other Revenue” is expected to remain approximately the same as 2002 levels. The

county expects a significant decrease in Initiative 695 replacement funds due to the state backing away from its commitment to fund local government. Expected decreases are \$419,000 in state motor vehicle excise tax replacement funding for criminal justice and \$422,692 in state motor vehicle excise tax replacement funding for public health. Other revenue increases will offset the loss of state revenues. Permit fee revenue

## General Fund Revenue Sources Notes continued

from building activity is expected to increase \$180,000. Interest and penalties resulting from delinquent tax payments are projected to be up \$100,000. The county will receive a \$390,000 contribution from Alcoa Aluminum that is intended to compensate for the impact of their plant closure in 2001 and 2002.

### **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 2003 budget includes a \$732,050 estimated decrease in retail sales tax from the 2002 budget. This estimate is due to the slowing of the local economy and the expiration of deferred sales tax payments resulting from the construction of the Tenaska Cogeneration Plant.

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 2003 is an estimated \$1,139,500, which is \$60,500 lower than 2002 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 2003 are expected to be \$500,000 less than 2002. This decrease is due primarily to grant funded projects in Planning and Development, the Sheriff's Office and the Health Department, which were either completed or transferred to other agencies.

### **Intergovernmental Services**

Intergovernmental service revenues represent charges to other governments for services performed on their behalf. These services include housing other jurisdictions' prisoners in the county jail, probation contracts between local cities and the District Court, and prisoner transport for other jurisdictions.

### **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 2003 projection for Interest Earnings has decreased by \$183,500 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 2003 are: \$385,860 from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; \$119,372 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

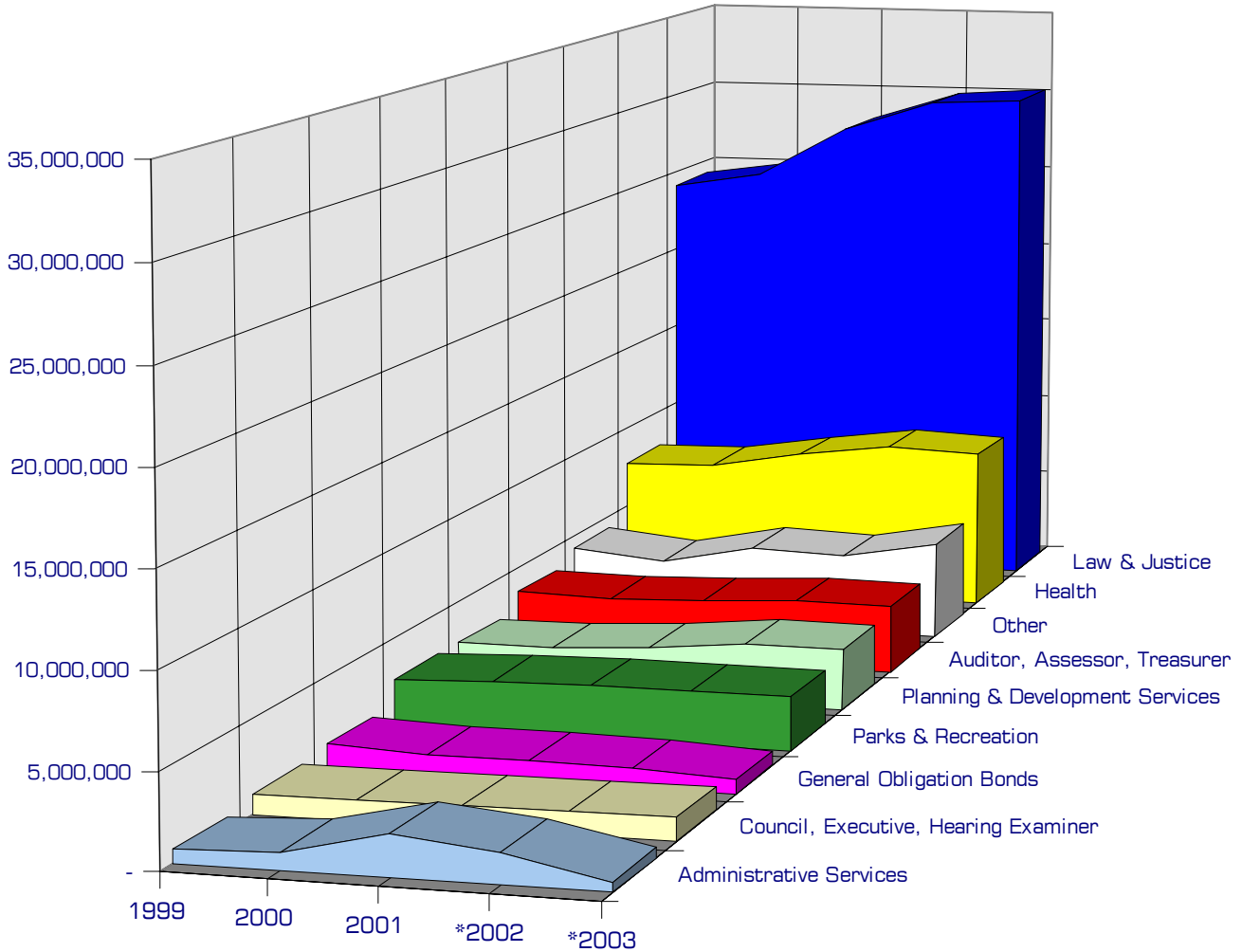
	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Grants</b>					
4331 Federal Grants-Direct	635,939	334,601	308,539	548,781	394,502
4333 Federal Grants-Indirect	1,961,378	2,047,639	2,441,785	2,546,759	2,091,481
4334 State Grants	3,430,760	3,606,220	3,704,640	4,161,921	4,270,822
4335 State Shared Revenues	997,962	122,744	52,275	84,620	56,620
<i>Total Grants</i>	7,026,039	6,111,204	6,507,239	7,342,081	6,813,425
<b>Intergovernmental Svcs</b>					
4338 Intergovernmental Svcs	2,519,122	2,597,244	2,632,362	2,918,179	2,730,698
<b>Interest Earnings</b>					
4361 Interest Earnings	3,089,128	3,491,312	3,365,869	2,845,040	2,661,540
<b>Retail Sales &amp; Use Tax</b>					
4313 Retail Sales & Use Tax	6,613,310	7,412,467	7,803,009	8,200,100	7,468,050
<b>Other Revenue</b>					
4312 Timber Harvest Taxes	136,323	132,866	82,633	126,000	126,000
4317 Excise Taxes	629,658	423,455	414,306	388,500	388,500
4319 Interest & Penalty on Tax	1,447,765	1,441,051	1,623,984	1,452,000	1,552,000
4321 Business Licenses & Permits	260,169	334,617	399,461	360,132	395,815
4322 Non-Bus Licenses & Permits	1,104,676	1,159,351	1,138,878	1,234,500	1,328,719
4332 Federal Entitlements	353,835	396,164	1,001,358	356,000	275,000
4336 State Entitlements	1,690,588	2,535,903	2,291,448	2,257,592	1,452,018
4337 Interlcl Grant-Entitlement	884,082	805,193	742,018	747,524	767,245
4341 General Government	1,852,523	1,892,460	1,890,513	1,843,630	1,946,214
4342 Security-Persons & Property	769,926	897,649	1,388,928	1,549,227	1,403,903
4343 Physical Environment	14,925	21,025	32,117	35,000	27,400
4345 Economic Environment	1,121,132	1,185,418	1,178,084	1,196,024	1,514,724
4346 Mental and Physical Health	439,370	463,362	380,961	348,044	515,500
4347 Culture and Recreation	247,975	272,431	297,863	299,600	293,800
4349 Other Interfnd Svc Charges	137,536	127,809	176,922	237,171	207,143
4351 Felony Penalties	226,656	178,164	151,215	190,000	157,000
4352 Civil Penalties	3,450	11,464	4,911	10,000	4,500
4353 Nonparking Infractions	627,367	667,947	638,616	712,000	712,000
4354 Parking Infractions	2,173	3,301	3,180	3,500	3,500
4355 Criminal Traffic Misdem	235,859	230,968	220,202	250,000	250,000
4356 Nontraffic Misdemeanor	87,095	100,417	102,596	104,700	104,700
4357 Criminal Costs	82,217	73,928	64,945	68,900	80,900
4362 Rents & Royalties	541,589	579,028	628,848	610,124	628,974
4367 Contribution-Private Source	20,128	22,008	145,232	88,000	461,671
4369 Other Miscellaneous Revenue	335,533	266,290	239,985	206,065	206,653
8110 State Timber Sales	891,073	505,049	802,300	509,000	537,000
8120 Other Fixed Assets	-	-	-	2,000	2,000
<i>Total Other Revenue</i>	14,143,623	14,727,318	16,041,504	15,185,233	15,342,879

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General Fund Revenue Sources Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Property Taxes</b>					
<i>4311 Property Taxes</i>	16,223,562	16,747,521	17,266,598	17,830,030	18,334,377
<b>Transfers</b>					
8301 Operating Transfer In	906,221	1,081,895	1,283,493	1,366,982	1,308,564
<i>Total Transfers</i>	906,221	1,081,895	1,283,493	1,366,982	1,308,564
<b>Total General Fund</b>	<b>50,521,005</b>	<b>52,168,961</b>	<b>54,900,074</b>	<b>55,687,645</b>	<b>54,659,533</b>

# General Fund Expenditures



\*Budget

*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 1999 to 2002, the General Fund experienced an annual growth in expenditures of approximately 4.7%. Total expenditures for the General Fund in 2003 are approximately \$57.7 million. This includes an increase of \$1.6 million for wages and health care costs. The budget for 2003 is \$300,000 less than the current 2002 budget. Most of this decrease is the result of reducing one-time expenses.

### **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 accounts for 52% of the General Fund's 2003 budget. Law and Justice expenditures have increased at an average rate of 5.7% per year since 1999.

### **Health Department**

With 16% of the General Fund budgeted expenditures in 2003, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 4.7% per year since 1999. Its 2003 budgeted expenditures total \$9,277,875. The Health Department receives a number of state and federal revenues and grants and charges user fees for many of its programs. General county revenues of approximately 2.4 million dollars will be used to support the Health Department's operating costs in 2003.

### **Other**

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (\$1,311,500) to animal control (\$285,000). Programs in this category include microfilming, What-Com 911, medical examiner, Cooperative Extension and criminal justice data integration. Miscellaneous non-departmental is made up of various smaller activities as well as a \$1.3 million reserve for expected wage settlements with county employee bargaining units.

### **Assessor, Treasurer & Auditor**

The Assessor, Treasurer, and Auditor make up 6.6% of the total 2003 General Fund budget. Expenditures have increased at an annual rate of 2.0%. In 2003, General Fund expenditures for the Assessor, Treasurer & Auditor total \$3,826,038.

### **Planning & Development Services**

Planning and Development Service's 2003 budget totals \$3,364,926. It has increased by \$768,820 since 1999. This is an average growth rate of 6.7% per year. This department collects approximately 1.6 million dollars in building and land use permits and another \$1.1 million in plan-check and other fees. Expenditures in this program area fluctuate with building activity.

### **Parks & Recreation**

Parks and Recreation's 2003 budget is \$2,983,532. This department's budget has increased by \$312,608 since 1999. This equates to a 2.9% annual growth rate.

## General Fund Expenditures Notes continued

**Administrative Services**

Administrative Service's expenditures vary significantly from year to year. Transfers in 2003 fund the computer revolving account and several onetime repairs to county facilities. Also included in the 2003 transfer is partial debt service payment for the Civic Center building and a \$100,000 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 1.3% of the total General Fund's 2003 budget or \$753,008. The General Fund contributes to the repayment of the 1993 and 1997 general obligation bond issue. Beginning in 2003, a larger portion of the 1997 general obligation bond issue is being paid by the Real Estate Excise Tax (REET) fund. As a result of this change, there is a reduction of \$308,476 in General Fund debt service in 2003. Both of these bond issues were used to fund the courthouse addition and remodeling.

**Council, Executive & Hearing Examiner**

County Council, Executive and Hearing Examiner make up 2.1% of the total General Fund 2003 budget. Budgeted 2003 expenditures for the three activities are \$1,225,286, an increase of \$35,000 over 2002. A majority of this increase is due to the cost of additional space for the Hearing Examiner.

General Fund Expenditures Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Law &amp; Justice</b>					
District Court	982,369	995,576	1,077,033	1,139,895	1,166,734
District Court Probation	802,910	831,707	873,843	1,025,839	1,147,987
Jail	5,327,786	5,729,679	6,298,170	7,051,525	6,776,557
Juvenile Administration	3,067,963	3,059,073	3,331,408	3,379,209	3,358,165
Prosecuting Attorney	2,907,079	3,080,746	3,337,239	3,413,806	3,473,646
Public Defender	1,646,352	1,753,445	2,096,149	2,003,504	2,053,755
Sheriff	6,824,367	6,755,922	7,859,631	8,280,403	8,591,225
Superior Court	2,481,785	2,708,818	3,073,430	3,418,335	3,462,017
Non-Dept'l - Emergency Management	77,509	85,422	109,352	107,788	102,970
<b>Total Law &amp; Justice</b>	<b>24,118,120</b>	<b>25,000,388</b>	<b>28,056,255</b>	<b>29,820,304</b>	<b>30,133,056</b>
<b>Auditor, Assessor, Treasurer</b>					
Assessor	1,681,384	1,711,457	1,853,251	1,823,594	1,871,585
Auditor	719,170	722,737	832,254	906,380	891,769
Operating Transfer - Elections	88,428	70,368	-	164,823	55,000
Treasurer	1,054,904	886,961	904,438	966,290	1,013,883
<b>Total Auditor, Assessor, Treasurer</b>	<b>3,543,886</b>	<b>3,391,523</b>	<b>3,589,943</b>	<b>3,861,087</b>	<b>3,832,237</b>
<b>Planning &amp; Development Services</b>					
<i>Plan &amp; Dev Svcs Administration</i>	2,596,106	2,635,945	2,948,697	3,459,444	3,373,626
<b>Parks &amp; Recreation</b>					
<i>Parks Department</i>	2,670,924	2,844,117	2,987,414	2,999,353	2,985,032
<b>Administrative Services</b>					
Non-Dept'l - Administrative Services	685,640	906,518	2,169,016	1,643,505	533,000
<b>Total Administrative Services</b>	<b>685,640</b>	<b>906,518</b>	<b>2,169,016</b>	<b>1,643,505</b>	<b>533,000</b>
<b>Health</b>					
<i>Public Health</i>	7,729,198	7,900,105	8,802,897	9,471,804	9,277,875
<b>General Obligation Bonds</b>					
<i>Non-Departmental - GO Bonds</i>	1,319,519	1,075,668	1,073,387	1,061,485	753,008
<b>Council, Executive, Hearing Examiner</b>					
County Council	502,677	563,307	613,978	641,644	661,732
County Executive	365,490	374,252	415,887	420,488	414,241
Hearing Examiner	121,700	113,563	120,473	128,133	149,313
<b>Total Council, Executive, Hearing Exam.</b>	<b>989,867</b>	<b>1,051,122</b>	<b>1,150,338</b>	<b>1,190,265</b>	<b>1,225,286</b>

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## General Fund Expenditures Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>OTHER</b>					
<b>Cooperative Extension</b>					
<i>Cooperative Extension</i>	244,288	383,277	419,685	464,167	402,584
<b>Other General Fund</b>					
Non-Dept'l - Medical Examiner	240,975	246,789	253,942	260,000	266,000
Non-Dept'l - Microfilming	170,884	129,414	117,142	111,374	116,517
Non-Dept'l - Imaging	-	31,163	-	-	-
Non-Dept'l - County Morgue	58,505	62,305	65,270	73,002	73,000
Non-Dept'l - Annual State Audit	86,474	97,183	89,768	110,000	120,000
Non-Dept'l - Wide Area Network	206,021	109,465	-	-	-
Non-Dept'l - Criminal Justice Data	42,657	1,701	35,883	84,587	30,000
Non-Dept'l - NW Regional Council	67,133	65,312	66,206	67,843	68,000
Non-Dept'l - 911	475,760	518,332	622,871	611,766	629,197
Non-Dept'l - Ambulance Services	850,288	974,404	1,080,272	1,317,938	1,311,500
Non-Dept'l - Animal Control	278,131	285,082	292,209	300,000	285,000
Non-Dept'l - Capital Acquisitions	51,076	3,883	-	-	-
Misc Non-Departmental	1,355,908	707,484	1,731,115	1,106,144	2,263,474
<i>Total Other General Fund</i>	3,883,812	3,232,517	4,354,678	4,042,654	5,162,688
<b>Transfers to Miscellaneous Funds</b>					
Non-Dept'l - Treasurer's O&M	-	-	-	-	-
Non-Dept'l - 401A	-	-	-	-	-
Non-Dept'l - ER & R	168,000	-	-	-	-
Non-Dept'l - Noxious Weed	-	59,000	59,000	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	168,000	59,000	59,000	59,000	59,000
<b>TOTAL GENERAL FUND</b>	<b>47,949,360</b>	<b>48,480,180</b>	<b>55,611,310</b>	<b>58,073,068</b>	<b>57,737,392</b>



# Consolidated Summary

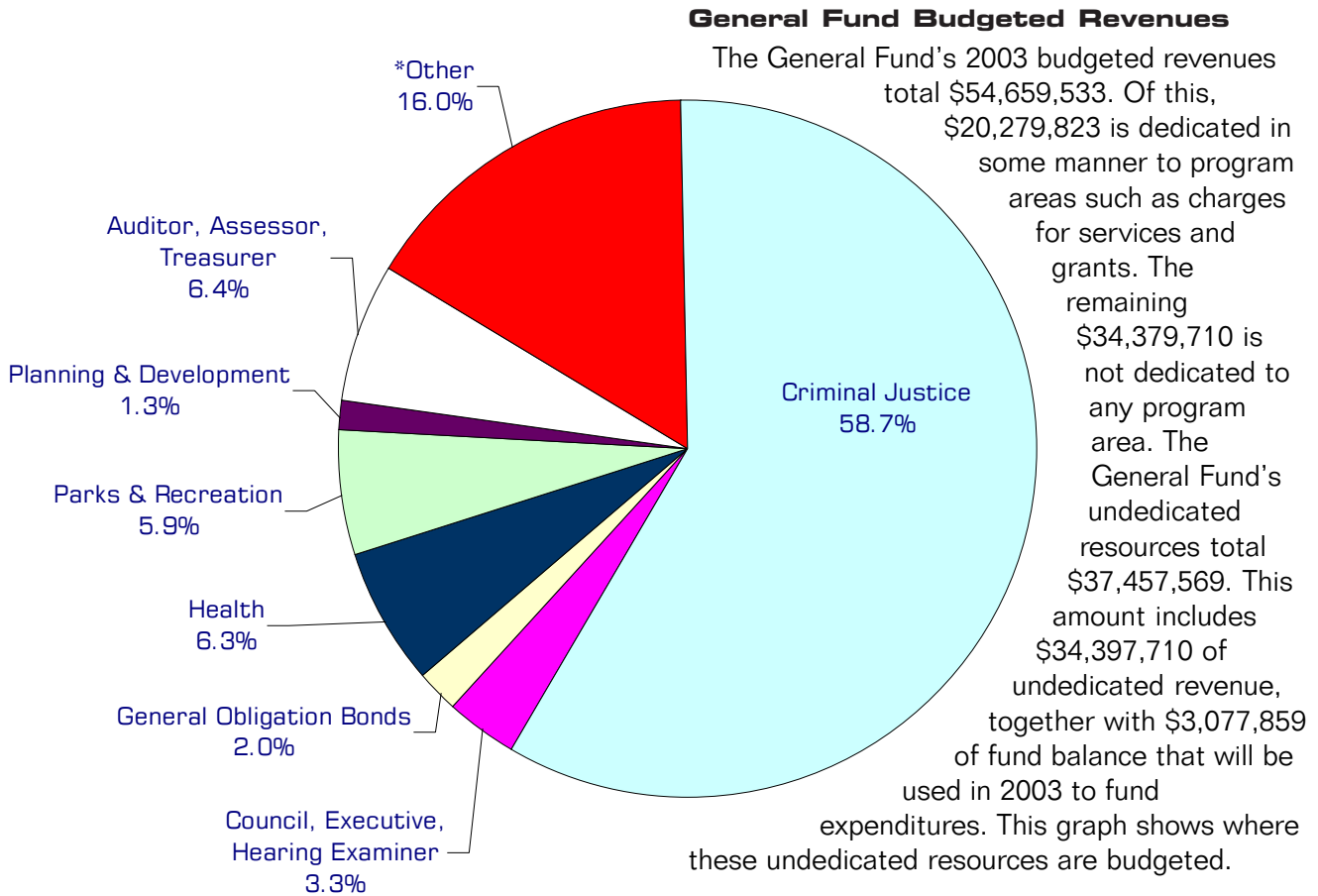
## Ongoing Revenues & Expenditures

	Approved Ongoing 2003 Expenditures	Approved Ongoing 2003 Revenues	Operating Surplus (Deficit)
001 General Fund	55,725,711	53,456,035	(2,269,676)
108 County Road	24,640,426	20,901,208	(3,739,218)
109 Election Reserves	645,221	493,129	(152,092)
114 Veterans Relief	146,355	146,355	-
117 Water Resources	3,166,709	2,924,000	(242,709)
121 Low-Income Housing Projects	-	200,000	200,000
140 Solid Waste	1,139,545	1,012,600	(126,945)
141 WC Convention Center	100,000	115,000	15,000
142 Victim Witness	112,126	118,925	6,799
148 CERB	203,904	203,843	(61)
151 Community Development	5,000	-	(5,000)
154 Road Improve #1	24,761	22,074	(2,687)
155 Road Improve #2	2,118	1,520	(598)
159 Road Improve #7	2,383	1,880	(503)
162 Road Improve Guarantee	117,638	3,400	(114,238)
165 WC Drug Fund	720,860	355,903	(364,957)
166 Auditor's O&M	22,950	105,000	82,050
167 Emergency Management	318,046	288,046	(30,000)
169 Flood Control Zone	7,984,181	5,716,133	(2,268,048)
170 Pt. Robert's Fuel Tax	-	20,000	20,000
175 Conservation's Future	75,000	797,547	722,547
180 Lake Management	5,000	800	(4,200)
212 1977 Fair GO Bond	700	-	(700)
219 CRID #9 General Debt	203,843	219,560	15,717
220 LRID #10 General Debt	1,000	19,909	18,909
240 1991 Ltd Tax GO Bond	1,000	-	(1,000)
241 1993 Ltd Tax GO Bond	562,105	562,105	-
242 1997 Ltd Tax GO & Refunding Bond	1,184,915	1,184,915	-
243 1998 Ltd Tax GO Bond	254,473	254,473	-
325 1983 Sewer Construction	-	800	800
326 REET	994,012	1,000,000	5,988
329 LRID #10 Construction Fund	-	200	200
330 Parks Improvement	31,000	1,000	(30,000)
332 Public Utilities Improvement	-	1,600,000	1,600,000
402 Whatcom County Investment Pool	180,854	180,854	-
501 ER&R	7,859,850	7,763,819	(96,031)
503 Whatcom County Supplemental Retirement	170,000	120,000	(50,000)
507 Administrative Services	12,122,762	11,813,475	(309,287)
16921 Lynden/ Everson Sub-Zone	55,000	32,000	(23,000)
16922 Sumas/ Nooksack / Everson Sub-Zone	75,000	71,820	(3,180)
16923 Acme/ VanZandt Sub-Zone	11,250	13,617	2,367
<b>Total</b>	<b>118,865,698</b>	<b>111,721,945</b>	<b>(7,143,753)</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	13,329,631	808,183	(2,269,676)	10,251,772
108 County Road	10,892,940	169,620	(3,739,218)	6,984,102
109 Election Reserves	249,286	-	(152,092)	97,194
114 Veterans Relief	71,536	-	-	71,536
117 Water Resources	470,562	4,080	(242,709)	223,773
121 Low-Income Housing Projects	160,000	-	200,000	360,000
140 Solid Waste	1,308,471	-	(126,945)	1,181,526
141 WC Convention Center	199,575	9,000	15,000	205,575
142 Victim Witness	88,076	-	6,799	94,875
148 CERB	61	-	(61)	-
151 Community Development	23,566	-	(5,000)	18,566
154 Road Improvement #1	42,983	-	(2,687)	40,296
155 Road Improvement #2	1,700	-	(598)	1,102
159 Road Improvement #7	1,929	-	(503)	1,426
162 Road Improvement Guarantee	114,238	-	(114,238)	-
165 WC Drug Fund	530,794	-	(364,957)	165,837
166 Auditor's O&M	430,877	197,000	82,050	315,927
167 Emergency Management	123,121	-	(30,000)	93,121
169 Flood Control Zone	7,860,650	12,200	(2,268,048)	5,580,402
170 Pt. Robert's Fuel Tax	71,800	-	20,000	91,800
175 Conservation's Future	2,187,375	30,245	722,547	2,879,677
180 Lake Management	25,770	-	(4,200)	21,570
212 1977 Fair GO Bond	30,884	-	(700)	30,184
219 CRID #9 General Debt	102,124	-	15,717	117,841
220 LRID #10 General Debt	65,024	-	18,909	83,933
240 1991 Ltd Tax GO Bond	1,304	-	(1,000)	304
241 1993 Ltd Tax GO Bond	65	-	-	65
242 1997 Ltd Tax GO & Refund Bond	395	-	-	395
243 1998 Ltd Tax GO Bond	46	-	-	46
325 1983 Sewer Construction	-	-	800	800
326 REET	1,698,018	-	5,988	1,704,006
329 LRID #10 Construction Fund	-	-	200	200
330 Parks Improvement	32,893	-	(30,000)	2,893
332 Public Utilities Improvement	4,673,320	-	1,600,000	6,273,320
402 Whatcom County Investment Pool	-	-	-	-
501 ER&R	13,210,125	-	(96,031)	13,114,094
503 Whatcom County Supplemental Retirem	242,038	-	(50,000)	192,038
507 Administrative Services	5,725,138	140,558	(309,287)	5,275,293
16921 Lynden/ Everson Sub-Zone	137,131	-	(23,000)	114,131
16922 Sumas/ Nooksack / Everson Sub-Zone	273,567	-	(3,180)	270,387
16923 Acme/ VanZandt Sub-Zone	18,412	-	2,367	20,779
<b>Total</b>	<b>64,395,425</b>	<b>1,370,886</b>	<b>(7,143,753)</b>	<b>55,880,786</b>

## 2003 Use of 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 2003 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.*

Use of Undedicated General Fund Resources Summary

	Budget 2003 Expense	Budget 2003 Revenue	Budget 2003 Capital	Budget 2003 Undedicated
<b>Law &amp; Justice</b>				
District Court	1,166,734	133,560	25,000	1,008,174
District Court Probation	1,147,987	1,016,900	-	131,087
Jail	6,776,557	2,429,001	44,670	4,302,886
Juvenile Probation/Detention	3,358,165	682,789	1,000	2,674,376
Prosecuting Attorney	3,473,646	1,164,240	-	2,309,406
Public Defender	2,053,755	21,537	-	2,032,218
Sheriff	8,591,225	1,591,062	34,500	6,965,663
Superior Court	3,462,017	986,865	8,333	2,466,819
Non-Departmental - Emergency Mgmt	102,970	-	-	102,970
<i>Total Law &amp; Justice</i>	<b>30,133,056</b>	<b>8,025,954</b>	<b>113,503</b>	<b>21,993,599</b>
<b>Auditor, Assessor, Treasurer</b>				
Assessor	1,871,585	14,500	-	1,857,085
Auditor	891,769	1,333,900	-	(442,131)
Non-Departmental - Elections	55,000	-	-	55,000
Treasurer	1,013,883	83,000	-	930,883
<i>Total Auditor, Assessor, Treasurer</i>	<b>3,832,237</b>	<b>1,431,400</b>	<b>-</b>	<b>2,400,837</b>
<b>Planning &amp; Development Services</b>				
Plan & Dev Svcs	3,373,626	2,862,222	8,600	502,804
<b>Health</b>				
<i>Health Department</i>	<b>9,277,875</b>	<b>6,902,861</b>	<b>11,000</b>	<b>2,364,014</b>
<b>Parks &amp; Recreation</b>				
<i>Parks Department</i>	<b>2,985,032</b>	<b>722,862</b>	<b>35,000</b>	<b>2,227,170</b>
<b>General Obligation Bonds</b>				
<i>Non-Departmental - GO Bonds</i>	<b>753,008</b>	<b>-</b>	<b>-</b>	<b>753,008</b>
<b>Council, Executive, Hearing Examiner</b>				
County Council	661,732	4,024	-	657,708
County Executive	414,241	-	-	414,241
Hearing Examiner	149,313	-	-	149,313
<i>Total Council, Executive, Hearing Examiner</i>	<b>1,225,286</b>	<b>4,024</b>	<b>-</b>	<b>1,221,262</b>

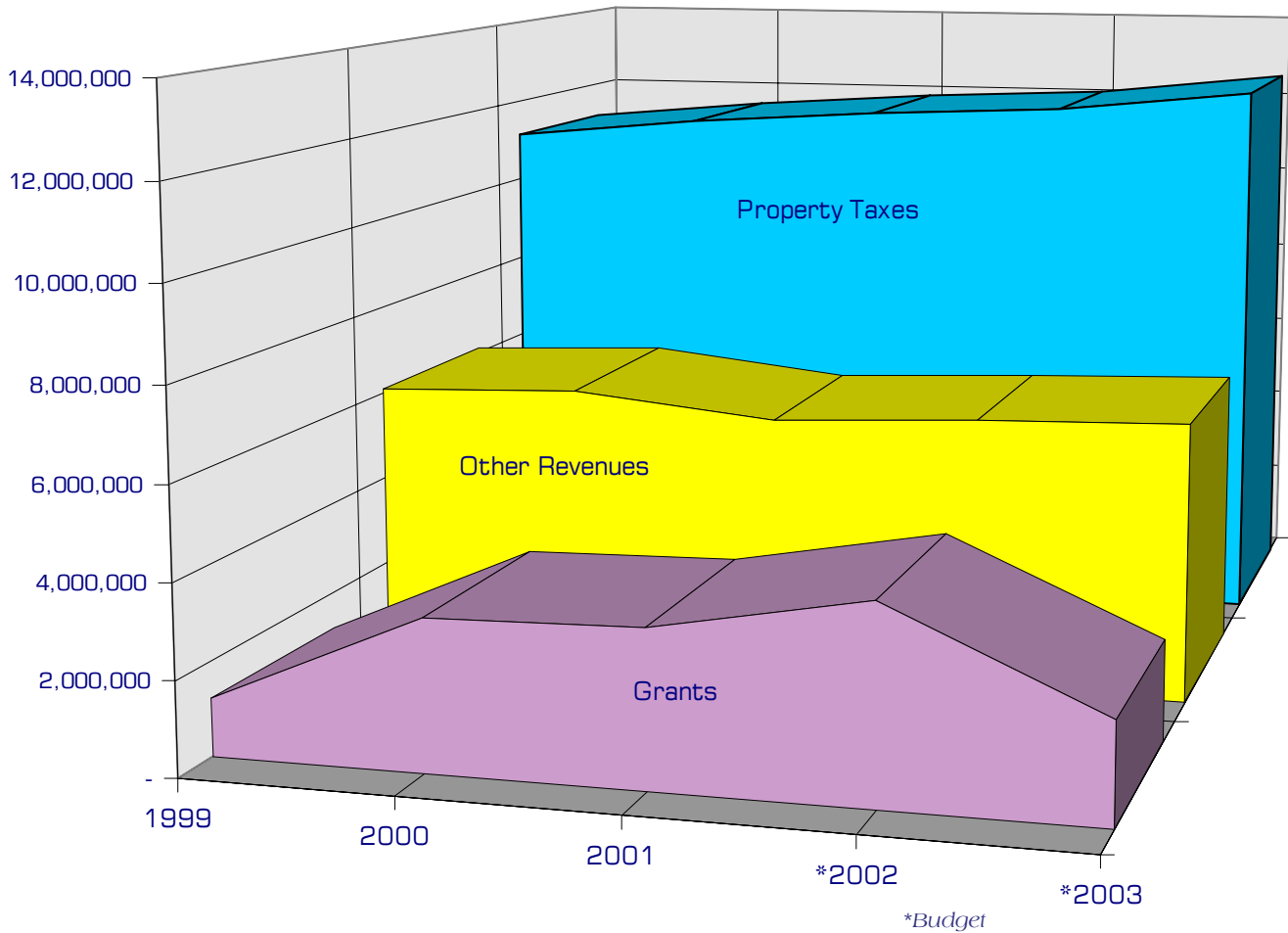
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Use of Undedicated General Fund Resources Summary continued

	Budget 2003 Expense	Budget 2003 Revenue	Budget 2003 Capital	Budget 2003 Undedicated
<b>OTHER</b>				
<b>Cooperative Extension</b>				
<i>Cooperative Extension</i>	402,584	175,000	-	227,584
<b>Other General Fund</b>				
Non-Departmental - Administrative Services	533,000	-	-	533,000
Non-Departmental - Medical Examiner	266,000	30,000	-	236,000
Non-Departmental - Microfilming	116,517	-	-	116,517
Non-Departmental - County Morgue	73,000	-	-	73,000
Non-Departmental - Annual State Audit	120,000	-	-	120,000
Non-Departmental - Criminal Justice Data Integra	30,000	-	-	30,000
Non-Departmental - NW Regional Council	68,000	-	-	68,000
Non-Departmental - 911	629,197	-	-	629,197
Non-Departmental - Ambulance Services	1,311,500	-	-	1,311,500
Non-Departmental - Animal Control	285,000	-	-	285,000
Misc Non-Departmental	2,263,474	125,500	-	2,137,974
<i>Total Other General Fund</i>	5,695,688	155,500	-	5,540,188
<b>Transfers to Miscellaneous Funds</b>				
Non-Departmental - Noxious Weed	59,000	-	-	59,000
<i>Total Transfers to Misc Funds</i>	59,000	-	-	59,000
<i>Capital Acquisitions</i>	-	-	(168,103)	168,103
<b>TOTAL GENERAL FUND</b>	<b>57,737,392</b>	<b>20,279,823</b>	<b>-</b>	<b>37,457,569</b>



# Road Fund Revenues



## Road Fund Revenue Sources Notes

### Property Tax

The 2003 Road Fund budget is based on a levy of 100 percent of 2002 taxes. Property tax revenues in 2003 are anticipated to be approximately \$500,000 greater than 2002 property tax revenues due to taxes generated by new construction.

### Other Revenue

“Other Revenue” is expected to be slightly higher in 2003 than 2002 due to a projected increase of \$102,700 in fuel tax collections and increased revenue from interfund service charges.

Road Fund Revenue Sources Notes continued

**Grants**

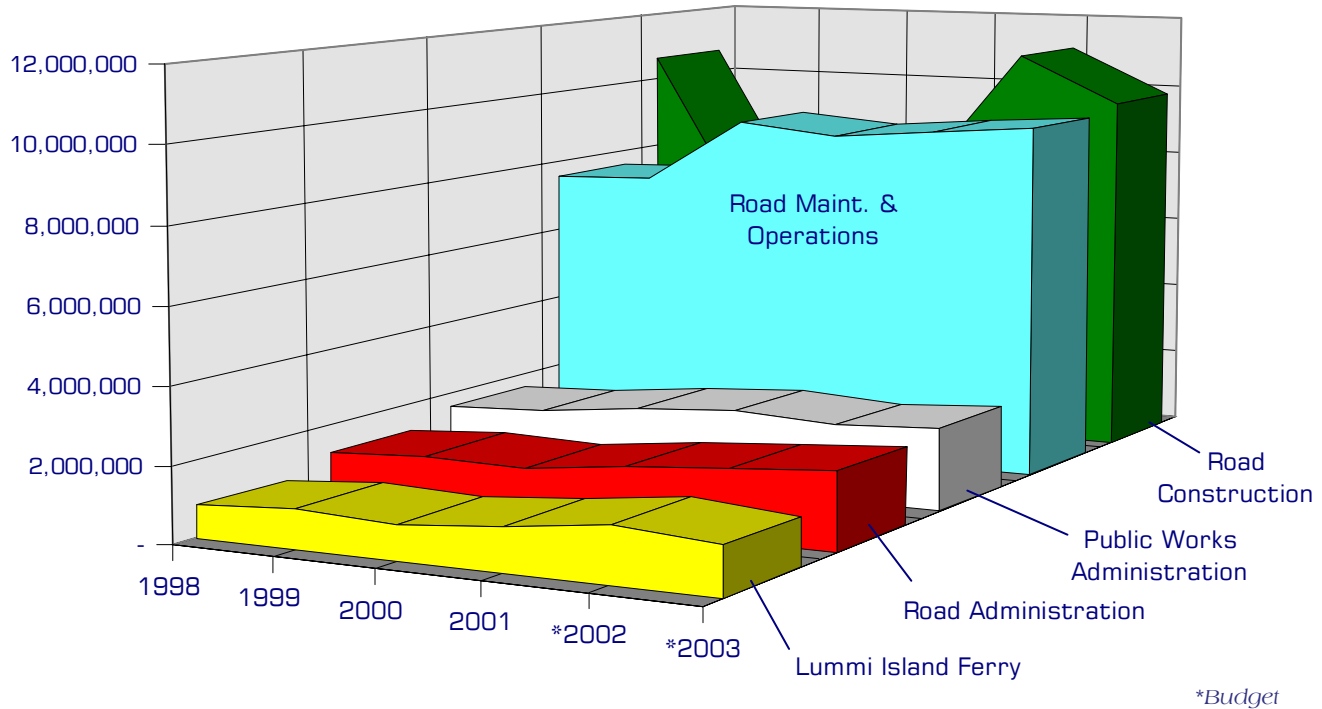
Grants are monies received from the state and federal government to support various programs. Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Federal Forest Grants, Bridge Replacement Grants and Surface Transportation

Program (STP). "State Grants" include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts (CAPA) grant. The 2003 grant budget decreased by \$1,992,085. This is due to a \$1.4 million reduction in STP funding and a \$500,000 reduction in CRAB funding.

Road Fund Revenue Sources Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Grants</b>					
Federal Grants-Indirect	738,356	2,479,785	1,220,774	2,849,000	1,603,000
State Grants	482,940	746,676	2,104,110	1,305,292	559,207
State Shared Revenues	1,573	2,857	2,123	1,500	1,500
<i>Total Grants</i>	1,222,869	3,229,318	3,327,007	4,155,792	2,163,707
<b>Other Revenue</b>					
Timber Harvest Taxes	181,173	178,708	110,507	200,000	200,000
Excise Taxes	23,673	29,502	32,189	24,000	24,000
Non-Bus Licenses & Permits	50,596	37,299	41,887	40,100	40,100
State Entitlements	3,209,534	3,208,847	3,276,558	3,380,500	3,483,200
Intergovernmental Svc	54,790	816,601	58,506	85,500	65,500
General Government	29,608	23,608	11,342	25,000	20,000
Security-Persons & Property	-	105	20,265	100	100
Physical Environment	671	1,054	1,968	100	100
Transportation	603,201	502,003	493,122	511,500	511,100
Economic Environment	58,185	68,244	90,840	234,000	234,000
Other Interfnd Svc Charges	520,731	598,895	506,746	426,609	621,339
Non-Court Fines-Forfeits	197	-	-	-	-
Interest Earnings	6,133	6,317	7,472	5,000	5,000
Rents & Royalties	2,388	2,987	12,783	2,500	2,500
Insurance Prem & Recovery	-	51,003	-	-	-
Contribution-Private Source	5,480	-	10,000	50,000	-
Other Miscellaneous Revenue	9,289	3,579	2,811	5,000	4,500
State Timber Sales	1,189,078	677,534	1,078,342	900,000	900,000
Operating Transfer In	139,800	60,048	60,055	110,054	60,062
<i>Total Other Revenue</i>	6,084,527	6,266,334	5,815,393	5,999,963	6,171,501
<b>Property Taxes</b>					
<i>Property Taxes</i>	11,140,712	11,573,847	11,884,771	12,068,000	12,566,000
<b>Total Road Fund</b>	<b>18,448,108</b>	<b>21,069,499</b>	<b>21,027,171</b>	<b>22,223,755</b>	<b>20,901,208</b>

# 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 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.

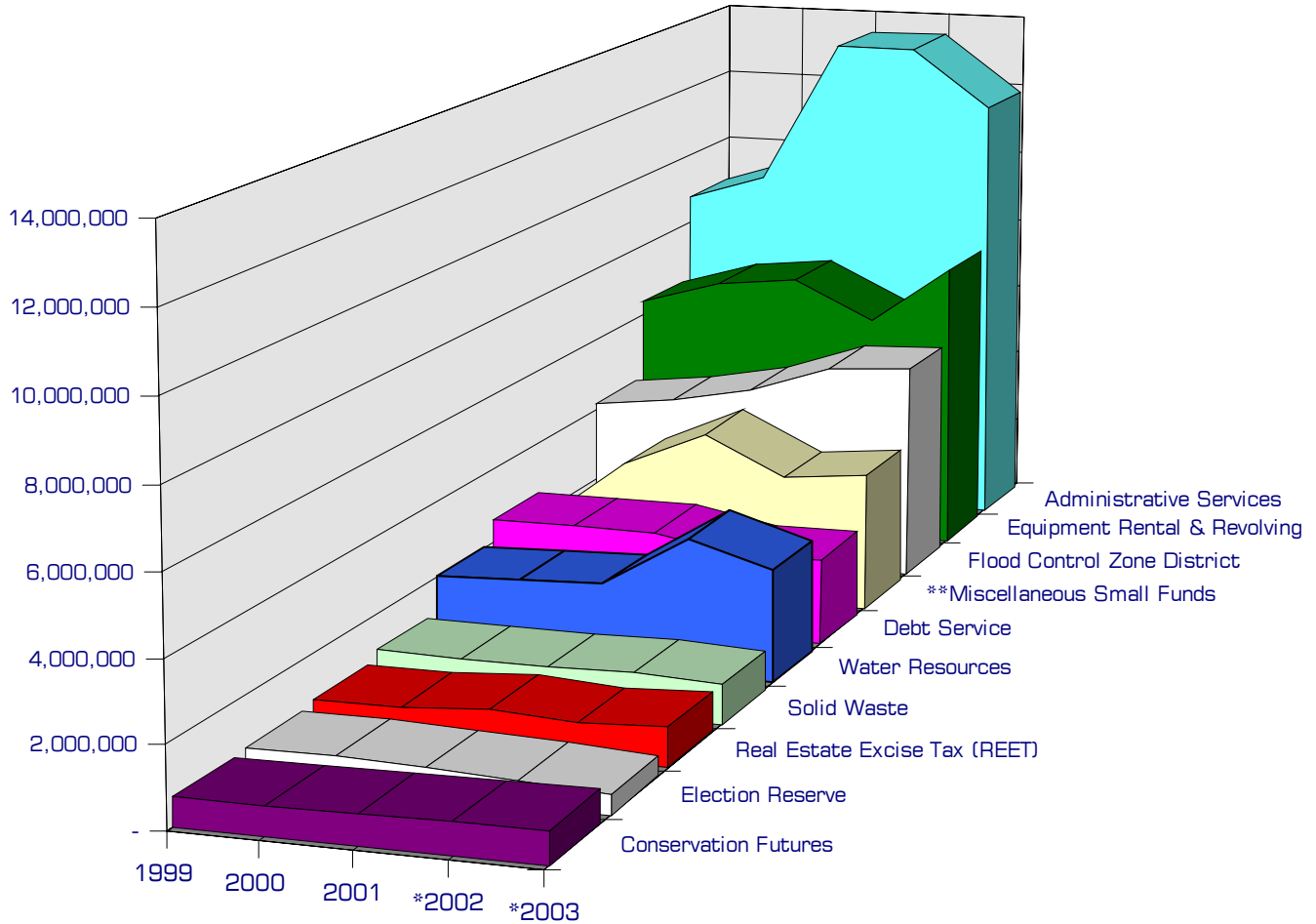
### Lummi Island Ferry

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

Road Fund Expenditures Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Public Works Administration</b>	1,740,770	2,038,148	2,193,888	2,030,057	2,167,530
<b>Road Administration</b>	1,411,178	1,329,166	1,610,581	1,813,996	2,041,802
<b>Road Maintenance &amp; Operations</b>	7,649,007	9,376,631	9,112,783	9,336,922	9,542,378
<b>Lummi Island Ferry</b>	1,029,124	909,042	1,145,975	1,460,089	1,253,336
<b>Road Construction</b>	6,035,292	6,509,303	7,614,524	11,084,902	9,805,000
<b>TOTAL ROAD FUND</b>	<b>17,865,371</b>	<b>20,162,290</b>	<b>21,677,751</b>	<b>25,725,966</b>	<b>24,810,046</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 (civil liability) cost allocation did not increase from 2002 to 2003. Transfers from the General Fund to the Administrative Services Fund in 2003 will be less than in 2002 because fewer dollars are budgeted for repairs to county facilities.

### **Real Estate Excise Tax (REET) Fund**

REET is to account for an excise tax of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds are used for local improvements to lessen the impact of development. Revenues from tax collections are expected to increase \$100,000 over 2002 levels.

### **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.

### **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. Revenues from assessments and intergovernmental services are expected to increase \$645,000 over 2002 levels. Interest earnings previously received by this fund have been redirected to the General Fund to support general government operations.

### **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 remain approximately the same in 2003.

### **Election Reserve**

This fund is allocated a portion of General Fund revenues. Election Reserve will be allocated \$55,000 in 2003, a reduction of \$109,823 from. Revenue generated from election costs will increase \$10,000 from 2002. Revenue from reimbursement of election costs varies from year to year. Election costs are partially paid by jurisdictions that have issues on the ballot

Other Funds Revenue Sources continued

(schools, fire districts, etc.). The state also pays a portion of election costs, but only for elections held in odd numbered years.

**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, farmland and timberland. Revenue levels are expected to remain consistent with 2002.

**Miscellaneous Small Funds**

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

Other Funds Revenue Sources Summary

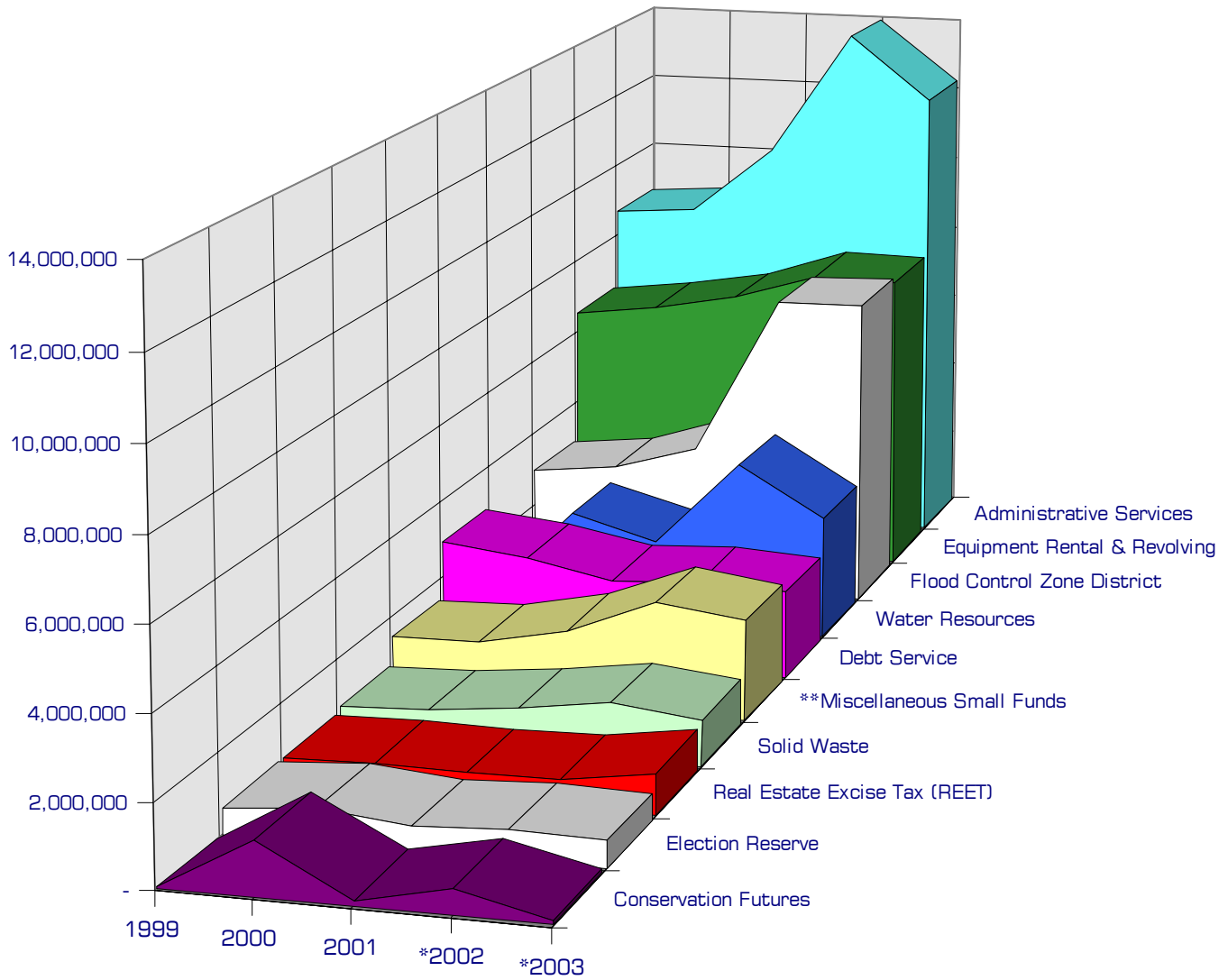
	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Administrative Services</b>					
<i>Administrative Services</i>	8,741,969	9,442,570	13,400,963	13,418,465	11,813,475
<b>Equipment Rental &amp; Revolving</b>					
<i>Equipment Rental &amp; Revolving Fund</i>	6,354,529	7,008,496	7,221,904	6,238,568	7,763,819
<b>Flood Control District Fund</b>					
<i>Flood Control District Fund</i>	4,184,741	4,445,244	4,872,472	5,602,225	5,716,133
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	1,096,379	1,081,926	1,073,036	1,095,100	1,012,600
<b>Water Resources</b>					
<i>Water Resources Fund</i>	2,070,187	2,141,070	2,204,398	3,524,188	2,924,000
<b>Debt Service Funds</b>					
1977 Fair GO Bond	287	228	27	-	-
1981 WD Ltd Tax GO Bond	-	60	-	-	-
1982 WC Ltd Tax GO Bond	153,199	399,946	943	-	-
LRID #9 Gen Debt Fund	203,702	178,697	467,951	177,550	219,560
LRID #10 Gen Debt Fund	58,600	58,924	155,850	55,965	19,909
1991 Ltd Tax GO Bond	519,866	541,192	538,380	-	-
1993 Ltd Tax GO Bond	804,738	557,738	559,998	561,485	562,105
1997 Ltd Tax GO Bond	643,518	647,413	641,736	1,189,428	1,184,915
1998 Ltd Tax GO Bond	256,424	246,624	257,848	253,660	254,473
<i>Total Debt Service</i>	2,640,334	2,630,822	2,622,733	2,238,088	2,240,962

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Other Funds Revenue Sources Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	750,793	787,672	699,745	614,452	493,129
<b>Real Estate Excise Tax (REET)</b>					
<i>Real Estate Excise Tax</i>	889,973	883,284	1,021,602	900,000	1,000,000
<b>Conservation Futures Fund</b>					
<i>Conservation Futures Fund</i>	713,385	716,679	761,880	784,150	797,547
<b>Miscellaneous Small Funds</b>					
Emergency Management	219,469	278,972	302,600	298,012	288,046
County Parks Improvement Fund	7,015	3,033	(683)	1,000	1,000
Victim/Witness Assistance Fund	99,665	110,972	112,170	112,450	118,925
Whatcom County Drug Fund	448,763	429,762	587,972	381,340	355,903
WC Convention Center Fund	82,365	130,893	151,331	115,000	115,000
CERB Fund	273,738	177,830	177,830	177,830	203,843
Road Improvement District #1	24,045	23,077	22,729	21,846	22,074
Road Improvement District #2	1,494	1,545	1,532	1,520	1,520
Road Improvement District #7	1,976	1,902	1,952	1,879	1,880
Road Improvement Guarantee	5,457	6,101	4,202	4,200	3,400
Pt Roberts Fuel Tax	20,498	27,749	23,975	26,000	20,000
Lake Management District #1	1,374	1,530	1,323	1,500	800
1983 Sewer Construction Fund	662	741	680	800	800
LRID #10 Construction Fund	412	497	457	200	200
Auditor's O & M Fund	111,946	89,719	100,460	90,000	105,000
Community Development Fund	-	23,233	-	-	-
Public Utilities Improvement Fund	230,462	1,645,726	1,814,414	1,650,000	1,600,000
WC Investment Pool	-	235,107	109,323	207,354	193,253
WC Supplemental Retirement Fund	-	-	418,572	50,000	120,000
Low-Income Housing Project Fund	-	-	-	-	200,000
Sumas River Sub-Flood Control Distr	-	2,244	-	-	-
Flood Sub-Zones	117,921	119,860	119,131	112,833	117,437
WC Tax Refund Fund	-	-	348,526	-	-
Veteran's Relief Fund	128,488	129,007	142,022	161,440	146,355
<i>Total Miscellaneous Small Funds</i>	1,775,750	3,439,500	4,440,518	3,415,204	3,615,436
<b>TOTAL OTHER FUNDS</b>	<b>29,218,040</b>	<b>32,577,263</b>	<b>38,319,251</b>	<b>37,830,440</b>	<b>37,377,101</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 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Administrative Services</b>					
<i>Administrative Services</i>	8,659,236	8,846,835	10,642,020	13,940,130	12,263,320
<b>Equipment Rental &amp; Revolving</b>					
<i>Equipment Rental &amp; Revolving Fund</i>	6,494,616	6,799,527	7,184,297	7,892,981	7,859,850
<b>Flood Control District Fund</b>					
<i>Flood Control District Fund</i>	2,933,484	3,160,160	3,835,521	7,942,260	7,996,381
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	759,913	857,865	1,067,357	1,374,117	1,139,545
<b>Water Resources</b>					
<i>Water Resources Fund</i>	621,017	2,826,887	2,251,793	4,444,696	3,170,789
<b>Debt Service Funds</b>					
1977 Fair GO Bond	-	-	-	-	700
1982 WC Ltd Tax GO Bond Fund	153,240	399,183	-	500	-
LRID #9 Gen Debt Fund	273,738	177,830	141,833	177,830	203,843
LRID #10 Gen Debt Fund	231,299	66,484	62,629	124,240	1,000
1991 Ltd Tax GO Bond	519,960	543,146	537,961	500	1,000
1993 Ltd Tax GO Bond	804,828	557,854	560,043	561,485	562,105
1997 Ltd Tax GO Bond	643,221	647,616	641,564	1,189,428	1,184,915
1998 Ltd Tax GO Bond	251,781	257,548	257,948	253,660	254,473
<i>Total Debt Service</i>	2,878,067	2,649,661	2,201,978	2,307,643	2,208,036
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	633,871	801,814	598,146	684,287	645,221
<b>Real Estate Excise Tax</b>					
<i>Real Estate Excise Tax</i>	648,379	670,133	665,847	689,428	994,012
<b>Conservation Futures</b>					
<i>Conservation Futures Fund</i>	16,594	1,274,396	135,284	583,000	105,245

continued on next page

Other Funds Expenditures Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Miscellaneous Small Funds</b>					
Emergency Management	238,591	276,614	258,193	304,384	318,046
County Parks Improvement Fund	18,933	41,824	33,545	21,472	31,000
Victim/Witness Assistance Fund	90,758	101,543	108,642	123,152	112,126
Whatcom County Drug Fund	375,654	416,969	487,713	761,931	720,860
WC Convention Center Fund	102,525	108,220	100,000	131,500	109,000
CERB Fund	273,737	177,830	177,830	177,830	203,904
Road Improvement District #1	20,563	20,813	20,953	22,753	24,761
Road Improvement District #2	1,430	1,442	1,917	1,918	2,118
Road Improvement District #7	2,057	2,070	2,079	2,283	2,383
Road Improvement Guarantee	-	-	72,871	-	117,638
Pt Roberts Fuel Tax	53,400	-	-	50,000	-
Lake Management District #1	371	465	1,455	5,563	5,000
1983 Sewer Construction Fund	-	-	13,768	14,000	-
LRID #10 Construction Fund	-	-	-	9,500	-
Auditor's O & M Fund	36,442	25,791	22,837	44,050	219,950
Community Development Fund	17,000	5,000	5,000	5,000	5,000
Courthouse Expansion Fund	-	-	-	-	-
Public Utilities Improvement Fund	-	-	162,283	507,191	-
WC Investment Pool	-	159,612	184,818	207,354	180,854
WC Supplemental Retirement Fund	-	-	68,534	170,000	170,000
Park Off Road Vehicle Fund	-	-	29,165	-	-
Flood Sub-Zones	62,956	13,884	45,331	72,200	141,250
Veteran's Relief Fund	140,565	140,405	128,198	176,321	146,355
<i>Total Miscellaneous Small Funds</i>	<i>1,434,982</i>	<i>1,492,482</i>	<i>1,925,132</i>	<i>2,808,402</i>	<i>2,510,245</i>
<b>TOTAL OTHER FUNDS</b>	<b>25,080,159</b>	<b>29,379,760</b>	<b>30,507,375</b>	<b>42,666,944</b>	<b>38,892,644</b>

# Whatcom County Work Force History - 1999 to 2003

## “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 44.9 FTE’s. This is an overall increase of 6%, or an average of 1.45% per year.

Grants and other offsetting revenues fund many of the positions added since 1999. The 2003 budget authorizes 802.64 FTE positions. Of these, 164 are funded fully or in part by external sources.

	1999 Budget	2000 Budget	2001 Budget	2002 Amended Budget	2003 Budget	Change from 1999 to 2003
Administrative Services	50.75	52.25	60.25	60.25	60.75	10.00
Assessor	30.00	30.00	30.00	30.00	30.00	-
Auditor	18.00	18.00	18.00	18.00	18.00	-
Cooperative Extension	7.79	3.79	3.79	2.79	2.79	(5.00)
County Council	8.50	8.50	9.50	9.50	9.50	1.00
County Executive	5.50	4.50	4.50	4.50	4.50	(1.00)
District Court Probation	13.40	13.40	17.00	18.00	18.00	4.60
District Court	15.00	15.00	16.00	16.00	16.00	1.00
Health Department	80.40	82.60	83.80	82.50	82.20	1.80
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	-
Jail	58.00	58.00	63.00	60.00	60.00	2.00
Juvenile Court Administration	47.50	45.25	49.75	47.00	47.00	(0.50)
Parks & Recreation	33.15	33.15	33.55	33.55	33.55	0.40
Planning & Development Services	44.75	46.75	47.35	48.35	49.35	4.60
Prosecuting Attorney	45.50	45.50	48.50	47.50	47.50	2.00
Public Defender	25.00	25.00	28.00	28.00	28.00	3.00
Public Works	146.00	149.00	154.00	155.00	154.00	8.00
Sheriff	82.00	82.00	92.00	92.00	92.00	10.00
Superior Court	30.00	30.00	33.00	33.00	33.00	3.00
Treasurer	15.50	15.50	15.50	15.50	15.50	-
<b>Total Whatcom County FTE's</b>	<b>757.74</b>	<b>759.19</b>	<b>808.49</b>	<b>802.44</b>	<b>802.64</b>	<b>44.90</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 2002

## Debt Capacity Limited by State Law

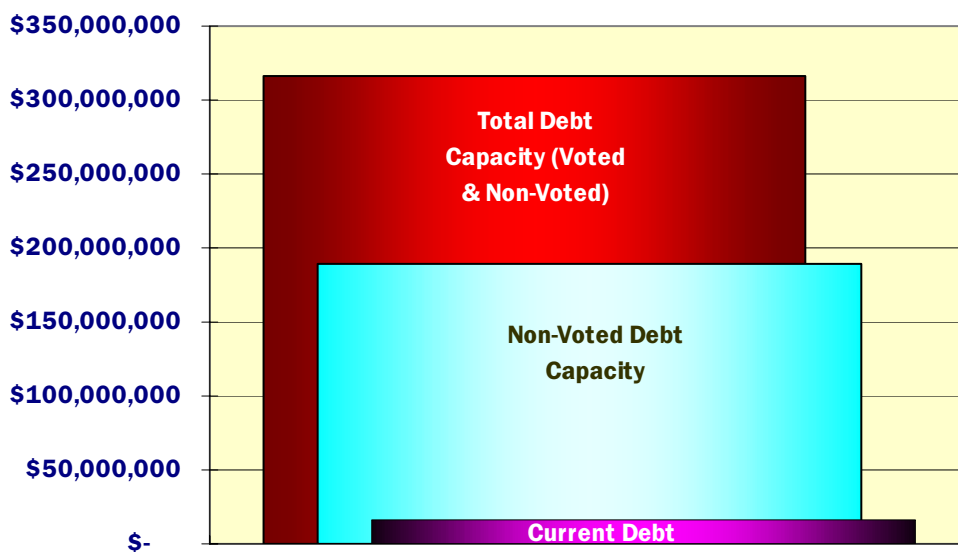
The amount of long term debt that we can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for counties is one and one half percent of the assessed value of all taxable property within the county at the time of issuance. Voter approval is required 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, Whatcom 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 2003 tax year is \$12,633,805,480. This provides a non-voted general obligation debt capacity of \$189,507,082. Of this borrowing capacity, we have utilized \$15,778,189. There is unused non-voted debt capacity of \$173,728,893 available. Our total voted and non-voted general obligation debt capacity is \$315,845,137, leaving an unused voted and non-voted capacity of \$300,066,948. 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 (2003 Tax Year) \$ 12,633,805,480

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

1 1/2% of Assessed Value	\$	189,507,082
Less: Outstanding Limited Tax General Obligation Bonds	\$	(15,830,000)
Less: Purchase Agreements	\$	(16,910)
Plus: Cash and Investments in Debt Service Funds	\$	68,721
Remaining Capacity: Limited Tax General Obligation Debt (Nonvoted)	\$	<u>173,728,893</u>

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

2 1/2% of Assessed Value	\$	315,845,137
Less: Outstanding Unlimited Tax General Obligation Bonds	\$	-
Less: Outstanding Limited Tax General Obligation Bonds	\$	(15,830,000)
Less: Purchase Agreements	\$	(16,910)
Plus: Cash and Investments in Debt Service Funds	\$	68,721
Remaining Capacity: Voted & Nonvoted	\$	<u>300,066,948</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, 2002, outstanding bonds totaled \$4,265,000. 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, 2002 was \$8,685,000.

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, 2002, outstanding bonds totaled \$2,880,000.

### 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, 2002, the balance of the two lease agreements was \$16,910.

## 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, Whatcom 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 \$422,150.

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>
2003	1,998,492	17,069	2,015,561	147,286
2004	2,010,343	-	2,010,343	147,286
2005	1,998,135	-	1,998,135	147,286
2006	2,006,876	-	2,006,876	44,505
2007	2,005,843	-	2,005,843	-
2008 & beyond	10,704,116	-	10,704,116	-
Total Debt Service	20,723,805	17,069	20,740,874	486,363
Interest	4,893,805	159	4,893,964	64,213
Principal	15,830,000	16,910	15,846,910	422,150

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, 2002, the county had \$68,721 available in debt service funds to service the general bonded debt. In addition, \$176,505 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, 2002, a reserve of \$113,731 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 Six-Year Capital Improvement Program 2003-2008, Whatcom County Comprehensive Plan, Appendix F (November 2002). 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 2004.*

## Six-Year Capital Improvement Plan 2003-2008

The Growth Management Act requires that a 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 . . . (p. 4-1).

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 Six-Year Capital Improvement 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**

According to the Growth Management Act, a county's capital facilities plan must include five items, which are as follows:

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, are included in each chapter of this document.

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 2008. 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 190,948 people by the year 2008. Therefore, a total of 1,833 acres of parkland would be needed by the year 2008 to maintain the adopted level of service. Since we already have 1,611 acres of

## Six Year Capital Improvement Program 2003-2008 continued

developed parkland, about 222 additional acres would be needed six years from now (in 2008) 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 and on maps in this document.

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 2002 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 2002 Final Budget, the county's unused long-term debt capacity is \$165,319,497 (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. Chapter 10 of this Six-Year Capital Improvement Program shows how capital facility responsibilities are being met under both the Growth Management Act and the county charter.

**Alternative Projects**

When the Six-Year Capital Improvement Program was being reviewed several years ago, 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 Facilities 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 20 year time frame and may result in significant changes to future six-year capital improvement programs.

Six Year Capital Improvement Program 2003-2008 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 a Consolidated Services Building which may be built in a location yet to be determined after recommendations from the master facilities planning process and public input are received. This building would provide space for a number of county functions and, therefore, appears in several chapters of this document. 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

## Six-Year Capital Improvement Plan 2003 - 2008 continued

## Parks, Trails, and Activity Centers

**Parks****Existing Park Facilities**

The 2002 inventory of county parks shows a total of 1,611.50 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
22	Deming Homestead Eagle Watching Park	14.00
23	Josh VanderYacht Memorial Park	<u>3.00</u>
	Total	1,611.50

Six Year Capital Improvement Program 2003-2008 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 221.6 acres of developed/usable parkland would be needed by the year 2008 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

2008 (not including the alternative projects).

These projects would add 225 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 \$435,000 over the six-year planning period. These costs would be paid for through the Nessel Foundation, a levy, grants, and donations from the Whatcom Parks and Recreation Foundation as shown below.

**Park Improvement Projects 2003-2008**

Site No.	Project	Acres	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Total Cost	Funding Source
24	Nessel Farm	106	\$130,000	\$40,000	\$40,000	\$20,000	\$20,000	\$20,000	\$270,000	Nessel Foundation
25	East Acme Farm	65*	\$5,000	\$25,000	0	0	0	0	\$30,000	Levy (\$15,000) and Grants (\$15,000)
26	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 Grants-(\$25,000)
27	Cherry Point Industrial Area Access	30	0	\$5,000	\$10,000	\$10,000	\$5,000	\$5,000	\$35,000	Levy (\$17,500) and Grants (\$17,500)
Tot	N/A	225	\$150,000	\$85,000	\$65,000	\$45,000	\$37,500	\$52,500	\$435,000	N/A

\*The total size of the East Acme Farm site is 262 acres. However, it is anticipated that only 65 acres will be developed as usable park space within the six-year planning period.

Six Year Capital Improvement Program 2003-2008 continued

**Alternative Projects 2003-2008**

Site No.	Project	Acres	2003 Cost	2004 Cost	2005 Cost	2006 Cost	2007 Cost	2008 Cost	Total Cost	Funding Source
N/A	Goodyear Nelson Site	65*	\$5,000	\$25,000	0	0	0	0	\$30,000	Land Trust (\$15,000) and Grants (\$15,000)
Tot	N/A	65	\$5,000	\$25,000	0	0	0	0	\$30,000	N/A

\*The total size of the Goodyear Nelson site is 214 acres. However, only 65 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 47.45 miles of trails in various locations throughout the county:

Site No.	Trail Name	Miles
1	Hertz 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	11
	<b>Total</b>	<b>47.45</b>

**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 2008 to serve the people of Whatcom County.

**Trail Improvement Projects**

Six improvement projects are proposed to provide additional trails to meet the anticipated need by the year 2008 (not including the alternative projects). These projects would add 110.67 miles of trails in Whatcom County.

**Financing for Trail Improvement Projects**

The total cost of the six proposed trail improvement projects is approximately \$781,000 over the six-year planning period. These costs would be paid for through Conservation Futures, a levy, grants, donations, and the Whatcom Land Trust as shown on the facing page.

Six Year Capital Improvement Program 2003-2008 continued

**Trail Improvement Projects 2003-2008**

Site No.	Project	Miles	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Total Cost	Funding Source
16	Bay to Baker Trail	67	\$75,000	\$100,000	\$100,000	\$75,000	\$50,000	\$25,000	\$425,000	Conservation Futures (\$300,000), Levy (\$62,500) and Grants (\$62,500)
17	Chuckanut Mountain Trails	30	\$30,000	\$3,000	\$3,000	\$3,000	0	0	\$39,000	Levy (\$19,500) and Grants (\$19,500)
18	Hertz North Lake Whatcom Trail Extension	0.17	\$65,000	0	0	0	0	0	\$65,000	Grants (\$32,500) and Donations (\$32,500)
19	Goodyear/Nelson Trail	1	\$7,000	0	0	0	0	0	\$7,000	Whatcom Land Trust
20	Stimpson Nature Reserve Trail	2.5	\$20,000	\$20,000	\$5,000	0	0	0	\$45,000	Whatcom Land Trust
21	Coast Millennium Trail	10*	\$15,000	\$20,000	\$50,000	\$50,000	\$50,000	\$15,000	\$200,000	Conservation Futures & Levy (\$100,000) Grants (\$100,000)
Tot.	N/A	111	\$212,000	\$143,000	\$158,000	\$128,000	\$100,000	\$40,000	\$781,000	N/A

*\*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, including road right-of-way, will be approximately 10-12 miles.*

**Alternative Projects 2003-2008**

Site No.	Project	Miles	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Total Cost	Funding Source
N/A	Nesset South Fork Nooksack River Trail	4.5	\$7,000	\$3,000	0	0	0	0	\$10,000	Levy (\$5,000), Land Trust (\$5,000)
Tot.	N/A	14.5 to 16.5	\$7,000	\$3,000	0	0	0	0	\$10,000	N/A

## Six Year Capital Improvement Program 2003-2008 continued

## Activity Centers

### Existing Activity Centers

Whatcom County currently operates twelve activity centers that provide a variety of year-round programs for various age groups. The activity center inventory is shown below

Site No.	Activity Center 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
12	Van Zandt Community Hall

### 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 2008 to serve the people of Whatcom County. Since twelve 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.

Six Year Capital Improvement Program 2003-2008 continued

## Maintenance and Operations

### Existing Maintenance and Operations Space

The 2002 inventory of maintenance & operations/facilities management space that serves the county is 36,087 square feet.

#### Existing Space

Site No.	Name	Square Feet
1	Central Shop (Maintenance and Operations)	28,693
2	Public Safety Building (Facilities Management)	2,394
3	401 Grand Ave. (Facilities Management)	5,000
	Total	36,087

### Financing Maintenance and Operations Improvement Projects

No improvement projects that would add usable space are proposed within the six-year planning period. Only maintenance projects are proposed.

### Future Maintenance and Operations Space Needs

A level of service of .41 square feet for each person who resides in an unincorporated area of the county was adopted in the Whatcom County Comprehensive Plan. With projected population growth in unincorporated areas of Whatcom County over the next six years, no additional space would be needed by the year 2008 to meet the adopted level of service.

### Proposed Maintenance and Operations Improvement Projects

No improvement projects that would add usable space are proposed within the six-year planning period. Only maintenance projects are proposed.

Six Year Capital Improvement Program 2003-2008 continued

## Office Space That Serves the Entire County

### Existing Office Space that Serves the County-Wide Population

The 2002 inventory of county government office space that serves, at least in some capacity, the population of the entire county is 133,871 square feet at six locations.

#### Existing Office Space

Site No.	Name	Square feet
1	County Courthouse (311 Grand Ave.) Administrative Services – 11,664 s.f. Assessor – 4,968 Assigned Counsel – 605 Auditor – 7,461 County Council – 6,449 District Court – 11,923 Executive – 2,577 Juvenile – 10,402 Law Library – 2,244 Prosecuting Attorney – 9,002 Public Defender 4,687 Superior Court – 19,564 Treasurer – 4,669	96,215
2	509 Girard St. Health & Human Services Dept.	10,751
3	Forest St. Annex (1000 N. Forest St.) Cooperative Extension – 3,610 Health and Human Services – 2,128 Vacant – 3,432	9,170
4	1500 N. State Street (leased space) Health and Human Services	7,685
5	3373 Mt. Baker Highway Parks & Recreation	2,110
6	Civic Center Annex (322 N. Public Works (Wtr Resources) - 2,376 Public Defender - 1,698 Drug Court - 1,821 Juvenile Justice Center – 2,045	7,940
	<b>Total</b>	<b>133,871</b>

### 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. With projected population growth in Whatcom County over the next six years, an additional 1,702 square feet of office space would be needed by the year 2008 to serve the people of Whatcom County. Additionally, 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 37,110 square feet of office space to serve the entire population of Whatcom County.

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 7,394 square feet.

### Financing for Office Space Improvement Projects Serving County-Wide Population

The overall cost of a proposed 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 in the following table.

Six Year Capital Improvement Program 2003-2008 continued

**Office Space Improvement Projects to Serve County-Wide 2003-2008**

Site No.	Project	Square Feet	Year 2003	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Total Cost	Funding Source
6	Civic Center Annex	16,060*	0	\$850,000	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**	\$100,000	\$850,000	\$5,000,000	0	0	0	\$5,950,000	Bonds
Tot.	N/A	37,110	\$100,000	\$1,700,000	\$5,000,000	0	0	0	\$6,800,000	N/A

\*The overall size of the Civic Center Annex is 24,000 square feet. However, 7,940 square feet are already being used for government office space. Therefore, the net increase in space by remodeling the building would be 16,060 square feet.

\*\*The overall size of the Consolidated Services Building is planned for approximately 63,000 square feet. However, only 21,050 square feet would be utilized for office space that serves the county-wide population.

Six Year Capital Improvement Program 2003-2008 continued

## Office Space That Serves Unincorporated Areas

### Existing Office Space Serving Unincorporated Areas

The 2002 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.

#### Existing Office Space

Site No.	Name	Square Feet
1	Northwest Annex (5280 & 5256 Northwest Dr.) Planning and Development Services – 12,108 s.f. Public Works – 8,130 s.f.	20,238
2	Civic Center Annex (322 North Commercial) Public Works	9,166
3	County Courthouse (311 Grand Ave.) Hearing Examiner	246
	Total	29,650

### 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 12,283 square feet of office space would be needed by the year 2008 to serve the people of Whatcom County.

### Proposed Office Space Improvement Projects Serving Unincorporated Areas

One improvement project, a Consolidated Services Building, is proposed to provide additional square footage to meet the anticipated need by the year 2008. 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 a 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 2003-2008

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*	See p. 85 for total costs and funding sources

*\*The overall size of a 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.*

Six Year Capital Improvement Program 2003-2008 continued

## Sheriff's Office

### Existing Sheriff's Office Space

The 2002 inventory of Sheriff facility space is 27,939 square feet serving the unincorporated population.

Site No.	Site Name	Square Feet
1	Public Safety Building	14,707
2	401 Grand Ave.	9,865
3	Point Roberts Facility	3,367
	Total	27,939*

*\*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, no additional Sheriff's Office space would be needed by the year 2008 to meet the adopted level of service.

### Proposed Sheriff's Office Improvement Projects

At the current time, one Sheriff's Office improvement project is proposed to locate new facilities in unincorporated Whatcom County. The purpose of this project would be to achieve reduced response times and otherwise upgrade service to the public in a manner of design and function yet to be determined. This project would add 12,000 additional square feet of space in the Consolidated Services Building to house Sheriff patrol offices. However, recommendations of the county's Law & Justice Council, and/or the county's 20-year master plan could modify the

proposed location of Sheriff's offices so that they are in close proximity to planned new criminal justice facilities.

### Financing for Sheriff's Office Improvement Projects

The total cost of a 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, 2003-2008

Site No.	Project	Square Feet	Total Costs and Funding Source
4	Consolidated Services Building	12,000*	See p. 85 for total costs and funding sources

*\*The overall size of a 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.*

Six Year Capital Improvement Program 2003-2008 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 2,458 square feet in the basement of the county courthouse.

Site No.	Site Name	Square Feet
1	Whatcom County Courthouse (311 Grand Ave.)	2,458

### 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, no additional Emergency Management space would be needed by the year 2008 to meet the adopted level of service.

However, 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 2008.

### 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 2008 and beyond. This project would allocate 9,000 square feet of space in the Consolidated Services Building to house Emergency Management/EOC and associated training/meeting facilities as shown below.

### Financing for Emergency Management/EOC Improvement Projects

The total cost of a 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 2003-2008

Site No.	Project	Square Feet	Total Costs and Funding Source
2	Consolidated Services Building	9,000*	See p. 85 for total costs and funding sources

*\*The overall size of a 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.*

Six Year Capital Improvement Program 2003-2008 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 a plan has been approved to bring it into compliance. Whatcom County also regularly contracts for 42 work release beds from Security Specialists Plus (SSP) Legal Support Services. Eight 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	42
	Total	287

**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 271 beds would

be needed by the year 2008 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 five 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. A location for the facility has not yet been determined. However, recommendations of the county's Essential Public Facilities Advisory Committee, Law & Justice Council and long-range master planning process will guide the siting, size and program elements of the proposed new correction facility.

**Financing for Jail Improvement Projects**

The total cost of the proposed correction facility is approximately \$10,000,000. These costs would be paid for through bonds.

**Jail Improvement Projects to Serve County-Wide 2003-2008**

Project	Beds	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Total Cost	Funding Source
Min/Med Security Corrections Facility	290	\$250,000	\$3,500,000	\$6,250,000	0	0	0	\$10,000,000	Bonds and fund balance (savings)

Six Year Capital Improvement Program 2003-2008 continued

## Juvenile Detention

### Existing Juvenile Detention Facilities

The 2002 inventory of county juvenile detention 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.

### Existing Juvenile Detention Beds

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

*\*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 2008 to meet the needs in Whatcom County at the currently adopted level of service.

The level of service was lowered several years ago 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. With anticipated population growth, the county will need to provide additional beds soon after 2008 to meet the adopted level of service. However, the county recently created a juvenile justice center that provides alternative

correction measures for juveniles. The success of the justice center should be evaluated in several years to determine whether it has reduced the need for juvenile beds.

### 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.

Six Year Capital Improvement Program 2003-2008 continued

## Transportation

### Roads

#### Existing Roads

The 2001 inventory shows a total of 950.23 miles of county roads. Additionally, there are 212.40 miles of state highways in Whatcom County (including I-5). Therefore, there is a total of approximately 1,163 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 *Washington State Highway System Plan: 2003-2022* indicates:

Congestion is typically defined by when, how often, and for how long a driver is delayed or even stopped . . . In the past, WSDOT compared each highway's peak hour volume to capacity (V/C) ratio. This method demonstrated congestion levels only during the peak hour but many segments of highways experience congestion outside of the "peak hour," something the V/C method does not measure.

A more refined deficiency analysis was developed and used in this HSP [highway system plan]. The new analysis uses an array of data to take account of the severity of congestion over a 24-hour period. Index values under the new system range from 1 (little to no congestion) to 24 (theoretically congestion over the entire 24 hours in a day)...

The Washington State Transportation Commission adopted thresholds to establish "congested" highways at the index values of 10 for urban highways and 6 for rural highways. . . When compared to traditional technical measures, these thresholds are

## Six Year Capital Improvement Program 2003-2008 continued

approximately equivalent to Level of Service (LOS) "D" operation in urban areas and LOS "C" operation in rural areas. Highways above these threshold index values are identified as deficient.

Similarly, the *Whatcom Transportation Plan - A Combined Metropolitan and Regional Plan (2001)* indicates a LOS of C for state routes in rural areas and a LOS of D for state routes in cities and urban growth areas.

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 Transportation Plan - A Combined Metropolitan and Regional Plan (Oct. 2001)* indicates that the Council of Governments is beginning the process of developing a transportation model to forecast future traffic impacts. Additionally, the City of Bellingham will be forecasting future traffic and will include in their modeling effort traffic on county arterials. These modeling efforts will provide updated information that will facilitate transportation planning in Whatcom County.

However, there is a need to continuously plan for county road improvements, prior to the time the next 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.

### **Proposed Road Improvement Projects**

The Whatcom County Council adopted the Six-Year Comprehensive Road Program for the Years 2003 Through 2008 under Resolution No. 2002-031. This six-year plan includes preliminary planning for three proposed new road projects and numerous reconstruction projects. The three

proposed new road projects that may be studied 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. Rather, preliminary engineering to determine project feasibility may 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 \$47,592,000. These costs include \$35,031,000 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 2002-031.

## **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 1997 Whatcom County Comprehensive Plan set 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 932 people in the year 2008 (compared to the 2000 census

## Six Year Capital Improvement Program 2003-2008 continued

population figure of 812). Based upon this population projection, the ferry would be expected to carry 478,116 passenger trips annually by the year 2008 to meet the level of service set by the county. In 2001, there were a grand total of 380,915 passenger trips, which included vehicles, trucks & trailers, bikes, motor cycles, and pedestrians. Therefore, the ferry would have to provide almost 100,000 more passenger trips annually by the year 2008 to meet the level of service standard set by the county.

It appears that it would be difficult to meet the adopted level of service over the six year planning period. However, two planning documents will be prepared in the near future:

- An update to the Lummi Island Subarea Plan (that will address planned land uses on the Island); and
- A Lummi Island 20-year Ferry Plan (that will address long-range ferry service to the Island).

The Lummi Island Subarea Plan update will be accomplished first, so that ferry planning can be based upon the updated land use plan for the Island.

### **Proposed Ferry Improvement Projects**

The Equipment Rental Division Manager in the Public Works Department, who oversees operation of the ferry, indicated that there are no improvements planned to the ferry in the next six years that would increase the capacity of the ferry.

### **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.

## Six-Year Capital Improvement Program Costs 2003-2008

Project Name	2003	2004	2005	2006	2007	2008	Total for the six year period
<b>PARKS</b>							
Nesset Farm	130,000	40,000	40,000	20,000	20,000	20,000	\$270,000
East Acme Farm	5,000	25,000	0	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	0	5,000	10,000	10,000	5,000	5,000	\$35,000
<b>TRAILS</b>							
Bay to Baker Trail	75,000	100,000	100,000	75,000	50,000	25,000	\$425,000
Chuckanut Mountain Trails	30,000	3,000	3,000	3,000	0	0	\$39,000
Hertz North Lake Whatcom Trail Extension	65,000	0	0	0	0	0	\$65,000
Goodyear/Nelson Trail	7,000	0	0	0	0	0	\$7,000
Stimpson Nature Reserve Trail	20,000	20,000	5,000	0	0	0	\$45,000
Coast Millennium Trail	15,000	20,000	50,000	50,000	50,000	15,000	\$200,000
<b>PROPOSED NEW STRUCTURES</b>							
Consolidated Services Building	100,000	850,000	5,000,000	0	0	0	\$5,950,000
New Minimum/Medium Security Corrections Facility	250,000	3,500,000	6,250,000	0	0	0	\$10,000,000
401 Grand Ave. -Parking & Office Improvements	0	0	0	2,150,000	0	0	2,150,000
<b>EXISTING STRUCTURES</b>							
Civic Center Annex	0	425,000	425,000	0	0	0	\$850,000
Public Safety Building – HVAC Equipment Replacement	0	0	350,000	0	0	0	\$350,000
Public Safety Building - HVAC Controls/ Energy Mgmt	0	0	170,000	0	0	0	\$170,000
Public Safety Building – Electrical Upgrades with New Generator	0	250,000	0	0	0	0	\$250,000
Public Safety Building - Security Controls, Repairs	1,300,000	0	0	0	0	0	\$1,300,000
Public Safety Building - Cell, Door, and Hatch Lock Replacement	0	100,000	0	0	0	0	\$100,000
Public Safety Building - Main Door and Cellblock Door lock Replacement	0	94,000	0	0	0	0	\$94,000
Public Safety Building - Repair Chow Hatch and Non-electric Doors	0	0	0	25,000	0	0	\$25,000
Public Safety Building - Repair Walls in Outdoor Recreation Area	0	0	0	0	15,000	0	\$15,000

Six-Year Capital Improvement Program Costs 2003-2008 continued

Project Name	2003	2004	2005	2006	2007	2008	Total for the six year period
Public Safety Building -Retrofit Lighting in Trustee Module 3 <sup>rd</sup> Floor	0	0	0	0	20,000	0	\$20,000
Public Safety Building -Replace Roof	290,000	0	0	0	0	0	\$290,000
Public Safety Building - Repair, Clean and Seal Exterior	150,000	0	0	0	0	0	\$150,000
Public Safety Building -Exiting Repairs	350,000	0	0	0	0	0	\$350,000
Public Safety Building -Painting Interior	100,000	0	0	0	0	0	\$100,000
Central Shop - Miscellaneous Maintenance	60,500	60,500	60,500	60,500	0	0	\$242,000
Northwest Annex - Renovations (roof)	0	280,000	0	0	0	0	\$280,000
Northwest Annex - HVAC Equipment	0	150,000	0	0	0	0	\$150,000
Northwest Annex - Drainage	0	60,000	0	0	0	0	\$60,000
Northwest Annex - Miscellaneous Maintenance	102,000	102,000	102,000	102,000	102,000	0	\$510,000
Courthouse - Miscellaneous Maintenance	406,250	406,250	406,250	406,250	0	0	\$1,625,000
Courthouse - Window & Carpet Replacement	0	550,000	0	0	0	0	\$550,000
Totals	3,470,750	7,055,750	12,986,750	2,916,750	274,500	92,500	\$26,797,000

## 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 2002. This program is for the years 2002 through 2007.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2003	2004	2005	2006-2008	
1	Lake Terrell Road (Slater Rd to Mountain View Road)	Reconstruction	80				80
2	Mountain View Road 1 (Rainbow Rd to Lake Terrell Rd)	Reconstruction	20				20
3	West Smith Road (Ferndale City Limits to Northwest Drive)	Reconstruction	1,350				1,350
4	Sunrise Road (Birch Bay Lynden Road to West Badger Road)	Reconstruction	2,780				2,780
5	Kwina Road (Lummi Shore Road to 0.2 m. west of Haxton)	Reconstruction	1,480				1,480
6	Birch Bay Lynden Road/Portal Way Intersection	Signalization	600				600
7	Fish Barrier Removals	Various locations	250	500	500	1,500	2,750
8	Shoulder Widening and Trails	Various locations	250	250	250	750	1,500
9	Lake Whatcom Blvd High Bridge #115	Bridge replacement	150	1,065			1,215
10	West Badger Road (Sunrise Rd to Markworth Rd)	Reconstruction	200	2,200			2,400
11	Hutchison Creek Bridge #157 Mosquito Lake Road		50	500			550
12	Potter Road Bridge #149 (South Fork Nooksack)	Replacement	180	2,000			2,180
13	Lincoln Road (Shintaffer Rd to SR 548)	Reconstruction and new road	170	1,600			1,770
14	Lakeway Dr/Terrace Ave N (Bellingham C/L to Lakeview St)	Structural overlay	10		310		320
15	Marine Drive (Bennett Drive to Locust Street)	Reconstruction	20	100	2,322		2,442
16	Lake Louise Road (Sudden Valley Gate 13 to Austin Street)	Reconstruction	200	150	2,200		2,550

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2003	2004	2005	2006-2008	
17	Lummi view Drive (50% match) (Lummi Shore Road to West 0.60 miles)	Reconstruction and realignment	200	200	1,300		1,700
18	Kickerville Road (Rainbow Road to SR 548)	Reconstruction	10	200	2,280		2,490
19	Cain Lake Road (Skagit County Line to lake Whatcom Blvd)	Structural overlay	10			710	720
20	Marine Dr (Locust St to Bancroft Road)	Reconstruction	10	10	60	800	880
21	Hannegan Road Intersections	Intersection safety improvements including left turn lanes	10	10	30	300	350
22	Vista Drive (Ferndale City Limits to SR 548)	Reconstruction	10	10	20	2,370	2,410
23	Grandview/Point Whitehom (Birch Bay Drive to Jackson Road)	Reconstruction	10	10	40	1,650	1,710
24	Lake Whatcom Blvd (Rocky Ridge to Lake Louise Road)	Reconstruction	10	10	10	70	100
25	Birch Bay Lynden Road (N	Overlay				10	10
26	Cable St (Lakeview St to Lake Whatcom Blvd)	Reconstruction				80	80
27	East/North Lake Samish Drive Intersection	Intersection improvement				40	40
28	Yew Street Road, Phase 2 (Samish Way to Kingsmill)	Reconstruction			50	150	200
29	North Shore Road (Bellingham City Limits to Y Road)	Reconstruction			25	95	120
30	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing		10	50	30	90
31	Lake Whatcom Blvd 2 (Cable St to Strawberry Point Rd)	Reconstruction		20	30		50
32	Mountain View Road (Lake Terrell Rd to Ferndale City	Reconstruction			150	1,000	1,150
33	Middle Fork Bridge #140 (South Fork Nooksack)	Replacement			100	3,090	3,190
34	Hannegan Road / SR 544 intersection	Signalization (cost share with WSDOT)				50	50

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2003	2004	2005	2006-2008	
35	Harborview Road (Lincoln Road to Drayton Harbor Road)	Rehabilitation				170	170
36	South Pass Road (Goodwin Rd to SR 547)	Reconstruction				140	140
37	Tyee Drive (Benson Road to Roosevelt Road)	Reconstruction				100	100
38	Van Buren Road / Lindsay Road (Hampton Road to SR 546)	Reconstruction			20	155	175
39	Marine Drive (Kwina Road to Ferndale Road)	Reconstruction				150	150
40	Birch Bay Lynden Road Bridge #56	Rehabilitation				80	80
41	Lake Louise Road (Lake Whatcom Blvd to Sudden Valley Gate 13)	Reconstruction				200	200
42	Bay Road (Valleyview Road to East 0.25 miles)	Intersection improvements			20		20
43	Curtis Road / Rural Avenue (Country Lane to Slater Road)	Reconstruction				170	170
44	Van Wyck Road (Hannegan Road to SR 542)	Reconstruction				200	200
45	Ferndale Road (Slater Road to Ferndale City Limits)	Reconstruction				140	140
46	Selder Road (Birch Point Road to Semiahmoo Parkway)	Reconstruction and new alignment (development dependent)				150	150
47	Birch Bay Drive Sidewalk (Alderson Rd to Harborview Rd)	Sidewalk			10	20	30
48	H Street Road (Blaine City Limits to SR 539)	Reconstruction				140	140
49	Shintaffer Road (Lincoln Road to Birch Bay Drive)	Reconstruction				20	20
50	Kickerville Road (SR 548 to Birch Bay Lynden Road)	Reconstruction				200	200
51	Bruce Road/Main St (Bay Rd to Portal Way)	Structural overlay			10	20	30
52	Semiahmoo Drive (Birch Point Rd to Blaine City Limits)	Reconstruction				200	200

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2003	2004	2005	2006-2008	
53	Portal Way (Brown Rd to Blaine City Limits)	Overlay				40	40
54	Loomis Trail Road 2 (SR 548 to Kickerville Rd)	Reconstruction (development dependent)				60	60
55	East Axton Road (SR 539 to Hannegan Rd)	Reconstruction (development dependent)				200	200
56	West Lake Samish Drive (Nulle Rd to North Lake Samish Dr)	Reconstruction				150	150
57	West Laurel Road (Northwest Dr to SR 539)	Reconstruction				50	50
58	Benson Road (Tye Dr to Boundary Bay Rd)	Reconstruction				50	50
59	Slater Road Connector (Northwest Dr to Bellingham)					50	50
60	Grandview Road/West Pole Road Connector (Grandview Rd to West Pole Rd)					50	50
61	Railroad Crossings	Signalize crossings				100	100
62	Various Bridges	As prioritized				1,100	1,100
63	Structural Overlays	Various locations				1,200	1,200
64	Right of Way Acquisition		50	50	50	150	300
65	Unanticipated Site Improvements	As prioritized	200	200	200	600	1,200
66	Gravel Conversions	Various locations	200	200	200	600	1,200
67	Whatcom Connector (Yew St Rd to Lake Louise Rd)					200	200
<u>Grand Totals</u>			<u>8,510</u>	<u>9,295</u>	<u>10,237</u>	<u>19,550</u>	<u>47,592</u>



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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>1 General Fund Revenues</b>					
4311 Property Taxes	15,972,966	16,481,279	16,820,500	17,324,847	3.00%
4312 Timber Harvest Taxes	123,038	76,675	125,000	125,000	0.00%
4313 Retail Sales & Use Tax	7,412,322	7,803,146	8,200,000	7,468,000	-8.93%
4317 Excise Taxes	419,957	410,668	388,000	388,000	0.00%
4319 Interest & Penalty on Tax	1,441,051	1,623,984	1,452,000	1,552,000	6.89%
4332 Federal Entitlements	396,164	1,001,358	356,000	275,000	-22.75%
4335 State Shared Revenues	59,518	52,161	84,500	56,500	-33.14%
4336 State Entitlements	1,648,593	1,394,233	1,333,700	949,700	-28.79%
4337 Interlcl Grant-Entitlement	805,193	742,018	747,524	767,245	2.64%
4338 Intergovernmental Svc	504,397	503,400	500,000	500,000	0.00%
4341 General Government	-	500	-	-	0.00%
4349 Other Interfnd Svc Charges	107,712	109,640	143,563	109,868	-23.47%
4351 Felony Penalties	178,164	151,215	190,000	157,000	-17.37%
4353 Nonparking Infractions	667,716	638,587	712,000	712,000	0.00%
4354 Parking Infractions	3,301	3,180	3,500	3,500	0.00%
4355 Criminal Traffic Misdem	230,968	220,202	250,000	250,000	0.00%
4356 Nontraffic Misdemeanor	100,417	102,596	104,700	104,700	0.00%
4357 Criminal Costs	73,929	64,945	68,900	80,900	17.42%
4369 Overages & Shortages	1,386	1,486	1,250	1,250	0.00%
4361 Interest Earnings	3,474,181	3,350,938	2,833,000	2,641,500	-6.76%
4362 Rents & Royalties	263,899	309,078	272,700	302,700	11.00%
4369 Other Miscellaneous Revenue	60,182	48,262	30,000	30,000	0.00%
8110 State Timber Sales	467,728	744,170	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	2,000	0.00%
8301 Operating Transfer In	101,703	196,862	92,000	78,000	-15.22%
<b>1 General Fund Revenues</b>	<b>34,514,485</b>	<b>36,030,583</b>	<b>35,210,837</b>	<b>34,379,710</b>	<b>-2.36%</b>
<b>10 Assessor</b>					
4341 General Government	11,276	11,813	14,500	14,500	0.00%
<b>10 Assessor</b>	<b>11,276</b>	<b>11,813</b>	<b>14,500</b>	<b>14,500</b>	<b>0.00%</b>
<b>15 Auditor</b>					
4322 Non-Bus Licenses & Permits	10,168	10,872	10,500	10,500	0.00%
4341 General Government	1,203,383	1,328,641	1,247,700	1,323,200	6.05%
4369 Other Miscellaneous Revenue	572	347	600	200	-66.67%
<b>15 Auditor</b>	<b>1,214,123</b>	<b>1,339,860</b>	<b>1,258,800</b>	<b>1,333,900</b>	<b>5.97%</b>
<b>21 County Council</b>					
4341 General Government	4,035	3,406	3,724	2,124	-42.96%
4369 Other Miscellaneous Revenue	1,443	1,694	1,800	1,900	5.56%
<b>21 County Council</b>	<b>5,478</b>	<b>5,100</b>	<b>5,524</b>	<b>4,024</b>	<b>-27.15%</b>

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
26 Planning & Development Svcs					
4313 Retail Sales & Use Tax	145	(137)	100	50	-50.00%
4321 Business License & Permit	24,300	17,780	34,400	28,000	-18.60%
4322 Non-Bus Licenses & Permits	1,045,595	1,021,364	1,122,000	1,197,419	6.72%
4333 Federal Grants-Indirect	-	-	74,000	-	-100.00%
4334 State Grants	-	-	86,250	-	-100.00%
4338 Intergovernmental Services	-	10,000	17,200	-	-100.00%
4341 General Government	9,253	9,302	7,600	7,560	-0.53%
4342 Security-Persons & Property	13,963	18,121	6,425	9,500	47.86%
4345 Economic Environment	1,167,412	1,165,180	1,177,024	1,500,524	27.48%
4352 Civil Penalties	11,464	4,911	10,000	4,500	-55.00%
4367 Contributions-Private Source	-	74,220	7,000	-	-100.00%
4369 Overages & Shortages	2,566	4,820	1,000	1,000	0.00%
8301 Operating Transfer In	7,838	-	120,000	113,669	-5.28%
<b>26 Planning &amp; Development Svcs</b>	<b>2,282,536</b>	<b>2,325,561</b>	<b>2,662,999</b>	<b>2,862,222</b>	<b>7.48%</b>
30 Treasurer					
4341 General Government	18,007	15,572	16,000	16,000	0.00%
4349 Accounting Services	-	-	30,000	30,000	0.00%
4369 Other Miscellaneous Revenue	24,253	23,832	32,500	37,000	13.85%
<b>30 Treasurer</b>	<b>42,260</b>	<b>39,404</b>	<b>78,500</b>	<b>83,000</b>	<b>5.73%</b>
35 Sheriff					
4311 Property Taxes	500,392	497,407	706,530	706,530	0.00%
4312 Timber Harvest Taxes	7,716	4,618	-	-	0.00%
4317 Leasehold Excise Tax	1,274	1,345	-	-	0.00%
4321 Business License & Permit	102	25	200	200	0.00%
4331 Federal Grants-Direct	230,174	127,089	169,474	-	-100.00%
4333 Federal Grants-Indirect	60,000	66,634	70,000	60,000	-14.29%
4334 State Grants	123,937	126,173	122,969	121,265	-1.39%
4335 State Shared Revenues	124	89	-	-	0.00%
4336 State Entitlements	62,843	60,118	59,000	60,118	1.89%
4338 Intergovernmental Svc	5,325	-	5,630	5,630	0.00%
4342 Security-Persons & Property	68,403	330,886	338,162	388,229	14.81%
4353 Nonparking Infractions	232	29	-	-	0.00%
4361 Interest Earnings	272	314	-	-	0.00%
4362 Rents & Royalties	129	318	-	-	0.00%
4369 Other Miscellaneous Revenue	100	12,328	-	-	0.00%
8110 State Timber Sales	29,286	45,133	-	28,000	0.00%
8301 Operating Transfer In	182,700	190,000	197,300	221,090	12.06%
<b>35 Sheriff</b>	<b>1,273,009</b>	<b>1,462,506</b>	<b>1,669,265</b>	<b>1,591,062</b>	<b>-4.68%</b>

General Fund: 41 Jail / 66 Public Defender

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>41 Jail</b>					
4331 Federal Grants-Direct	-	75,088	-	-	0.00%
4333 Federal Grants-Indirect	41,957	48,980	99,879	85,628	-14.27%
4334 State Grants	20,100	16,000	15,800	57,770	265.63%
4338 Intergovernmental Svc	1,282,918	1,268,403	1,439,828	1,406,335	-2.33%
4341 General Government	244,087	132,635	158,686	93,438	-41.12%
4342 Security-Persons & Property	294,264	476,974	567,230	441,174	-22.22%
4349 Other Interfnd Svc Charges	-	50,385	46,711	50,378	7.85%
4367 Contributions-Alcoa	-	-	-	61,175	0.00%
4369 Other Miscellaneous Revenue	151,494	130,579	120,915	121,103	0.16%
8301 Operating Transfer In	51,149	94,105	121,607	112,000	-7.90%
<b>41 Jail</b>	<b>2,085,969</b>	<b>2,293,149</b>	<b>2,570,656</b>	<b>2,429,001</b>	<b>-5.51%</b>
<b>45 District Court</b>					
4338 Intergovernmental Svc	-	-	5,000	5,000	0.00%
4341 General Government	115,362	113,625	128,560	128,560	0.00%
<b>45 District Court</b>	<b>115,362</b>	<b>113,625</b>	<b>133,560</b>	<b>133,560</b>	<b>0.00%</b>
<b>50 District Court Probation</b>					
4338 Intergovernmental Svc	395,454	391,613	400,000	385,000	-3.75%
4342 Security-Persons & Property	500,474	550,801	622,410	550,000	-11.63%
4346 Mental & Physical Health fees	-	-	-	81,900	0.00%
<b>50 District Court Probation</b>	<b>895,928</b>	<b>942,414</b>	<b>1,022,410</b>	<b>1,016,900</b>	<b>-0.54%</b>
<b>60 Juvenile</b>					
4334 State Grants	996,489	808,966	712,501	630,119	-11.56%
4341 Printing and Duplicating	4,637	4,065	201	3,000	1392.54%
4342 Security-Persons & Property	19,795	7,725	15,000	15,000	0.00%
4367 Contributions-Private Source	-	-	-	28,670	0.00%
4369 Other Miscellaneous Revenue	100	-	-	-	0.00%
8301 Operating Transfer In	6,432	5,109	10,000	6,000	-40.00%
<b>60 Juvenile</b>	<b>1,027,453</b>	<b>825,865</b>	<b>737,702</b>	<b>682,789</b>	<b>-7.44%</b>
<b>65 Prosecuting Attorney</b>					
4331 Federal Grants-Direct	100,724	106,362	113,279	122,205	7.88%
4333 Federal Grants-Indirect	461,741	493,702	534,241	499,520	-6.50%
4334 State Grants	49,686	86,545	60,789	60,786	0.00%
4341 General Government	47,492	46,632	46,359	48,932	5.55%
4362 Rents & Royalties	-	-	250	250	0.00%
4367 Contribution-Private Source	-	11,000	6,000	6,000	0.00%
8301 Operating Transfer In	374,093	391,032	407,882	426,547	4.58%
<b>65 Prosecuting Attorney</b>	<b>1,033,736</b>	<b>1,135,273</b>	<b>1,168,800</b>	<b>1,164,240</b>	<b>-0.39%</b>
<b>66 Public Defender</b>					
4334 State Grants	-	34,681	21,537	21,537	0.00%
<b>66 Public Defender</b>	<b>-</b>	<b>34,681</b>	<b>21,537</b>	<b>21,537</b>	<b>0.00%</b>

General Fund: 70 Superior Court / 106 Parks & Recreation

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
70 Superior Court					
4322 Non-Bus Licenses & Permits	10,168	10,872	10,000	8,000	-20.00%
4331 Federal Grants-Direct	3,703	-	266,028	272,297	2.36%
4333 Federal Grants-Indirect	31,478	-	115,000	302,568	163.10%
4334 State Grants	153,394	262,568	210,418	43,000	-79.56%
4338 Intergovernmental Services	720	-	57,000	-	-100.00%
4341 General Government	230,434	220,925	217,400	306,000	40.75%
4342 Security-Persons & Property	750	4,419	-	-	0.00%
4345 Economic Environment	9,314	8,998	10,000	10,000	0.00%
4361 Interest Earnings	16,784	14,526	12,000	20,000	66.67%
4367 Contribution-Private Source	-	300	-	-	0.00%
4369 Other Miscellaneous Revenue	326	98	-	-	0.00%
8301 Operating Transfer In - Drug Fund	-	25,000	53,022	25,000	-52.85%
<b>70 Superior Court</b>	<b>457,071</b>	<b>547,706</b>	<b>950,868</b>	<b>986,865</b>	<b>3.79%</b>
75 Cooperative Extension					
8301 Operating Transfer In	174,738	208,643	175,000	175,000	0.00%
<b>75 Cooperative Extension</b>	<b>174,738</b>	<b>208,643</b>	<b>175,000</b>	<b>175,000</b>	<b>0.00%</b>
100 Non-Departmental					
4334 State Grants	130,564	10,018	30,000	30,000	0.00%
4338 Intergovernmental Services	-	39,720	39,720	38,000	-4.33%
4367 Contributions-Alcoa	-	-	-	84,500	0.00%
4369 Other Miscellaneous Revenue	5,526	2,750	3,000	3,000	0.00%
8301 Road Fund Op Trnsfr In	12,297	-	-	-	0.00%
<b>100 Non-Departmental</b>	<b>148,387</b>	<b>52,488</b>	<b>72,720</b>	<b>155,500</b>	<b>113.83%</b>
106 Parks & Recreation					
4333 Federal Grants - Indirect	24,411	10,202	-	-	0.00%
4334 State Grants	-	26,363	-	-	0.00%
4347 Culture and Recreation	272,431	297,863	299,600	293,800	-1.94%
4349 Other Interfnd Svc Charges	20,097	16,897	16,897	16,897	0.00%
4362 Rents & Royalties	314,965	319,359	337,150	326,000	-3.31%
4367 Contribution-Private Source	9,924	-	10,000	51,000	410.00%
4369 Other Miscellaneous Revenue	14,809	11,955	12,000	18,200	51.67%
8301 Operating Transfer In	36,349	10,509	10,878	16,965	55.96%
<b>106 Parks &amp; Recreation</b>	<b>692,986</b>	<b>693,148</b>	<b>686,525</b>	<b>722,862</b>	<b>5.29%</b>

General Fund: 153 Health Department / General Fund Total

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
153 Health Department					
4311 Property Taxes	274,163	287,912	303,000	303,000	0.00%
4312 Timber Harvest Taxes	2,113	1,340	1,000	1,000	0.00%
4317 Excise Taxes	2,224	2,293	500	500	0.00%
4321 Business License & Permit	310,215	381,656	325,532	367,615	12.93%
4322 Septic Tank Installations	93,420	95,770	92,000	112,800	22.61%
4333 Federal Grants-Indirect	1,428,051	1,822,267	1,653,639	1,143,765	-30.83%
4334 State Grants	2,132,050	2,333,326	2,901,657	3,306,345	13.95%
4335 State Shared Revenues	63,103	26	120	120	0.00%
4336 State Entitlements	824,467	837,098	864,892	442,200	-48.87%
4338 Intergovernmental Svc	408,430	419,227	453,801	384,733	-15.22%
4341 General Government	4,493	3,397	2,900	2,900	0.00%
4343 Sewer Service Charges	21,025	32,117	35,000	27,400	-21.71%
4345 Economic Environment	8,691	3,906	9,000	4,200	-53.33%
4346 Mental & Physical Health	463,362	380,961	348,044	433,600	24.58%
4361 Interest Earnings	74	91	40	40	0.00%
4362 Rents & Royalties	35	92	24	24	0.00%
4367 Contribution-Private Source	12,083	59,712	65,000	228,326	251.27%
4369 Other Miscellaneous Revenue	3,534	1,835	3,000	1,000	-66.67%
8110 State Timber Sales	8,036	12,997	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	134,596	162,233	179,293	134,293	-25.10%
<b>153 Health Department</b>	<b>6,194,165</b>	<b>6,838,256</b>	<b>7,247,442</b>	<b>6,902,861</b>	<b>-4.75%</b>
<b>001 General Fund</b>	<b>52,168,962</b>	<b>54,900,075</b>	<b>55,687,645</b>	<b>54,659,533</b>	<b>-1.85%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>108 County Road Fund</b>					
471 Public Works					
4311 Property Taxes	11,573,847	11,884,771	12,068,000	12,566,000	4.13%
4312 Timber Harvest Taxes	178,708	110,507	200,000	200,000	0.00%
4317 Excise Taxes	29,502	32,189	24,000	24,000	0.00%
4322 Non-Bus Licenses & Permits	37,299	41,887	40,100	40,100	0.00%
4333 Federal Grants-Indirect	2,479,785	1,220,774	2,849,000	1,603,000	-43.73%
4334 State Grants	746,676	2,104,110	1,305,292	559,207	-57.16%
4335 State Shared Revenues	2,857	2,123	1,500	1,500	0.00%
4336 State Entitlements	3,208,847	3,276,558	3,380,500	3,483,200	3.04%
4338 Intergovernmental Svc	816,601	58,506	85,500	65,500	-23.39%
4341 General Government	23,608	11,342	25,000	20,000	-20.00%
4342 Security-Persons & Property	105	20,265	100	100	0.00%
4343 Physical Environment	1,054	1,968	100	100	0.00%
4344 Transportation	502,003	493,122	511,500	511,100	-0.08%
4345 Economic Environment	68,244	90,840	234,000	234,000	0.00%
4349 Other Interfnd Svc Charges	598,895	506,746	426,609	621,339	45.65%
4361 Interest Earnings	6,317	7,472	5,000	5,000	0.00%
4362 Rents & Royalties	2,987	12,783	2,500	2,500	0.00%
4363 Insurance Prem & Recovery	51,003	-	-	-	0.00%
4367 Contribution-Private Source	-	10,000	50,000	-	-100.00%
4369 Other Miscellaneous Revenue	3,579	2,811	5,000	4,500	-10.00%
8110 State Timber Sales	677,534	1,078,342	900,000	900,000	0.00%
8301 Operating Transfer In	60,048	60,055	110,054	60,062	-45.42%
<b>108 County Road Fund</b>	<b>21,069,499</b>	<b>21,027,171</b>	<b>22,223,755</b>	<b>20,901,208</b>	<b>-5.95%</b>
<b>109 Election Reserve Fund</b>					
4311 Property Taxes	361,248	360,883	361,129	361,129	0.00%
4312 Timber Harvest Taxes	2,785	1,677	-	-	0.00%
4317 Excise Taxes	2,932	2,868	-	-	0.00%
4335 State Shared Revenues	44	32	-	-	0.00%
4341 General Government	339,786	317,752	88,500	77,000	-12.99%
4361 Interest Earnings	98	113	-	-	0.00%
4362 Rents & Royalties	46	115	-	-	0.00%
4369 Other Miscellaneous Revenue	25	-	-	-	0.00%
8110 State Timber Sales	10,340	16,304	-	-	0.00%
8301 Operating Transfer In	70,368	-	164,823	55,000	-66.63%
<b>109 Election Reserve Fund</b>	<b>787,672</b>	<b>699,744</b>	<b>614,452</b>	<b>493,129</b>	<b>-19.74%</b>

Veterans Relief Fund (114) / Victim/Witness Assistance (142)

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>114 Veterans Relief Fund</b>					
4311 Property Taxes	123,375	129,560	132,165	141,555	7.10%
4312 Timber Harvest Taxes	951	603	1,100	800	-27.27%
4317 Excise Taxes	1,001	1,032	600	1,000	66.67%
4334 State Grants	-	4,760	21,575	-	-100.00%
4335 State Shared Revenues	15	12	-	-	0.00%
4361 Interest Earnings	33	41	-	-	0.00%
4362 Rents & Royalties	16	41	-	-	0.00%
4369 Other Miscellaneous Revenue	-	125	-	-	0.00%
8110 State Timber Sales	3,616	5,849	6,000	3,000	-50.00%
<b>114 Veterans Relief Fund</b>	<b>129,007</b>	<b>142,023</b>	<b>161,440</b>	<b>146,355</b>	<b>-9.34%</b>
<b>115 WC Tax Refund Fund</b>					
8216 Other Note Proceeds	-	348,526	-	-	0.00%
<b>115 WC Tax Refund Fund</b>	<b>-</b>	<b>348,526</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>117 Water Resources Fund</b>					
4333 Federal Grants - Indirect	177,179	138,466	80,000	315,000	293.75%
4334 State Grants	130,474	153,200	625,000	80,000	-87.20%
4338 Intergovernmental Svc	3,775	-	-	-	0.00%
4369 Other Miscellaneous Revenue	38	-	-	-	0.00%
8301 Operating Transfer In	1,829,603	1,912,731	2,819,188	2,529,000	-10.29%
<b>117 Water Resources Fund</b>	<b>2,141,069</b>	<b>2,204,397</b>	<b>3,524,188</b>	<b>2,924,000</b>	<b>-17.03%</b>
<b>121 Low-Income Housing Projects Fund</b>					
4341 General Government	-	-	-	200,000	0.00%
<b>121 Low-Income Housing Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>0.00%</b>
<b>140 Solid Waste Fund</b>					
4334 State Grants	286,202	272,853	273,500	273,500	0.00%
4341 General Government	95	45	100	100	0.00%
4343 Physical Environment	736,850	738,719	773,500	736,000	-4.85%
4361 Interest Earnings	55,709	53,234	45,000	-	-100.00%
4362 Other LT Rent	3,000	3,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	71	5,185	-	-	0.00%
<b>140 Solid Waste Fund</b>	<b>1,081,927</b>	<b>1,073,036</b>	<b>1,095,100</b>	<b>1,012,600</b>	<b>-7.53%</b>
<b>141 WC Convention Center Fund</b>					
4313 Retail Sales & Use Tax	130,893	151,331	115,000	115,000	0.00%
<b>141 WC Convention Center Fund</b>	<b>130,893</b>	<b>151,331</b>	<b>115,000</b>	<b>115,000</b>	<b>0.00%</b>
<b>142 Victim/Witness Assistance Fund</b>					
4341 General Government	86,608	88,080	88,350	94,825	7.33%
4351 Felony Penalties	24,364	24,091	24,100	24,100	0.00%
<b>142 Victim/Witness Assistance Fund</b>	<b>110,972</b>	<b>112,171</b>	<b>112,450</b>	<b>118,925</b>	<b>5.76%</b>

CERB Fund (148) / Emergency Management (167)

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>148 CERB Fund</b>					
8301 Operating Transfer In	177,830	177,830	177,830	203,843	14.63%
<b>148 CERB Fund</b>	<b>177,830</b>	<b>177,830</b>	<b>177,830</b>	<b>203,843</b>	<b>14.63%</b>
<b>151 Community Development Fund</b>					
4369 Other Miscellaneous Revenue	23,233	-	-	-	0.00%
<b>151 Community Development Fund</b>	<b>23,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>154 Road Improvement Dist #1</b>					
4317 Excise Taxes	22,331	21,977	21,093	21,313	1.04%
4369 Other Miscellaneous Revenue	746	753	753	761	1.06%
<b>154 Road Improvement Dist #1</b>	<b>23,077</b>	<b>22,730</b>	<b>21,846</b>	<b>22,074</b>	<b>1.04%</b>
<b>155 Road Improvement Dist #2</b>					
4317 Excise Taxes	1,425	1,414	1,402	1,402	0.00%
4369 Other Miscellaneous Revenue	120	118	118	118	0.00%
<b>155 Road Improvement Dist #2</b>	<b>1,545</b>	<b>1,532</b>	<b>1,520</b>	<b>1,520</b>	<b>0.00%</b>
<b>159 Road Improvement Dist #7</b>					
4317 Excise Taxes	1,688	1,730	1,697	1,697	0.00%
4319 Interest & Penalty on Tax	32	39	-	-	0.00%
4369 Other Miscellaneous Revenue	182	184	182	183	0.55%
<b>159 Road Improvement Dist #7</b>	<b>1,902</b>	<b>1,953</b>	<b>1,879</b>	<b>1,880</b>	<b>0.05%</b>
<b>162 Road Improvement Guarantee</b>					
4361 Interest Earnings	6,101	4,202	4,200	3,400	-19.05%
<b>162 Road Improvement Guarantee</b>	<b>6,101</b>	<b>4,202</b>	<b>4,200</b>	<b>3,400</b>	<b>-19.05%</b>
<b>165 Whatcom County Drug Fund</b>					
4349 Other Interfund Svc Charges	-	-	6,340	5,903	-6.89%
4351 Felony Penalties	168,603	115,554	125,000	140,000	12.00%
4357 Criminal Costs	227,672	438,682	250,000	210,000	-16.00%
4361 Interest Earnings	33,487	33,736	-	-	0.00%
<b>165 Whatcom County Drug Fund</b>	<b>429,762</b>	<b>587,972</b>	<b>381,340</b>	<b>355,903</b>	<b>-6.67%</b>
<b>166 Auditor's O &amp; M Fund</b>					
4336 State Entitlements	45,823	44,699	45,000	45,000	0.00%
4341 General Government	43,896	55,761	45,000	60,000	33.33%
<b>166 Auditor's O &amp; M Fund</b>	<b>89,719</b>	<b>100,460</b>	<b>90,000</b>	<b>105,000</b>	<b>16.67%</b>
<b>167 Emergency Management Fund</b>					
4334 State Grants	40,117	42,638	37,252	39,756	6.72%
4338 Intergovernmental Svc	113,126	148,845	147,972	140,320	-5.17%
4369 Other Miscellaneous Revenue	40,307	1,765	5,000	5,000	0.00%
8301 Operating Transfer In	85,422	109,352	107,788	102,970	-4.47%
<b>167 Emergency Management Fund</b>	<b>278,972</b>	<b>302,600</b>	<b>298,012</b>	<b>288,046</b>	<b>-3.34%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<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>2,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>169 Flood Control Zone Dist Fund</b>					
4317 Excise Taxes	3,639,714	3,801,558	3,676,375	4,058,433	10.39%
4319 Other Penalties	19,492	23,904	-	-	0.00%
4331 Federal Grants-Direct	-	86,815	118,000	60,000	-49.15%
4333 Federal Grants-Indirect	17,896	259,554	750,000	750,000	0.00%
4334 State Grants	98,252	171,139	436,250	360,500	-17.36%
4338 Intergovernmental Svc	167,186	53,338	24,100	287,500	1092.95%
4341 Sales of Publications	54	11	-	-	0.00%
4343 Physical Environment	14,292	681	137,500	199,700	45.24%
4361 Interest Earnings	488,641	475,172	460,000	-	-100.00%
4369 Other Miscellaneous Revenue	(283)	300	-	-	0.00%
<b>169 Flood Control Zone Dist Fund</b>	<b>4,445,244</b>	<b>4,872,472</b>	<b>5,602,225</b>	<b>5,716,133</b>	<b>2.03%</b>
<b>170 Pt Roberts Fuel Tax</b>					
4317 Excise Taxes	27,749	23,724	26,000	20,000	-23.08%
4319 Interest & Penalty on Tax	-	252	-	-	0.00%
<b>170 PT Roberts Fuel Tax</b>	<b>27,749</b>	<b>23,976</b>	<b>26,000</b>	<b>20,000</b>	<b>-23.08%</b>
<b>175 Conservation Futures Fund</b>					
4311 Property Taxes	685,401	719,786	764,150	780,797	2.18%
4312 Timber Harvest Taxes	5,282	3,351	-	1,500	0.00%
4317 Excise Taxes	5,559	5,731	-	-	0.00%
4335 State Shared Revenues	84	64	-	50	0.00%
4361 Interest Earnings	185	226	-	-	0.00%
4362 Rents & Royalties	88	230	-	200	0.00%
8110 State Timber Sales	20,080	32,493	20,000	15,000	-25.00%
<b>175 Conservation Futures Fund</b>	<b>716,679</b>	<b>761,881</b>	<b>784,150</b>	<b>797,547</b>	<b>1.71%</b>
<b>180 Lake Management Dist #1</b>					
4361 Interest Earnings	1,530	1,323	1,500	800	-46.67%
<b>180 Lake Management Dist #1</b>	<b>1,530</b>	<b>1,323</b>	<b>1,500</b>	<b>800</b>	<b>-46.67%</b>
<b>212 1977 Fair GO Bond</b>					
4311 Property Taxes	117	4	-	-	0.00%
4361 Interest Earnings	22	23	-	-	0.00%
8110 State Timber Sales	89	-	-	-	0.00%
<b>212 1977 Fair GO Bond</b>	<b>228</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<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>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>215 1982 Ltd Tax GO Bond Fund</b>					
4361 Interest Earnings	1,112	943	-	-	0.00%
4369 Other Miscellaneous Revenue	92,046	-	-	-	0.00%
8301 Operating Transfer In	306,789	-	-	-	0.00%
<b>215 1982 Ltd Tax GO Bond Fund</b>	<b>399,947</b>	<b>943</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>219 CRID #9 Gen Debt Fund</b>					
4361 Interest Earnings	64,261	67,216	46,922	21,665	-53.83%
4368 Spec Assessment-Principal	114,435	400,735	130,628	80,257	-38.56%
8301 Operating Transfer In	-	-	-	117,638	0.00%
<b>219 CRID #9 Gen Debt Fund</b>	<b>178,696</b>	<b>467,951</b>	<b>177,550</b>	<b>219,560</b>	<b>23.66%</b>
<b>220 LRID #10 Gen Debt Fund</b>					
4361 Interest Earnings	22,926	29,087	18,220	6,573	-63.92%
4368 Spec Assessment-Principal	35,999	89,889	28,245	13,336	-52.78%
8301 Operating Trnsf In-LRID 10	-	36,874	9,500	-	-100.00%
<b>220 LRID #10 Gen Debt Fund</b>	<b>58,925</b>	<b>155,850</b>	<b>55,965</b>	<b>19,909</b>	<b>-64.43%</b>
<b>240 1991 Ltd Tax GO Bond</b>					
4361 Interest Earnings	542	880	-	-	0.00%
8301 Operating Transfer In	540,650	537,500	-	-	0.00%
<b>240 1991 Ltd Tax GO Bond</b>	<b>541,192</b>	<b>538,380</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>241 1993 Ltd Tax GO Bond</b>					
8301 Operating Transfer In	557,738	559,998	561,485	562,105	0.11%
<b>241 1993 Ltd Tax GO Bond</b>	<b>557,738</b>	<b>559,998</b>	<b>561,485</b>	<b>562,105</b>	<b>0.11%</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>					
8301 Operating Transfer In	647,413	641,736	1,189,428	1,184,915	-0.38%
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>	<b>647,413</b>	<b>641,736</b>	<b>1,189,428</b>	<b>1,184,915</b>	<b>-0.38%</b>
<b>243 1998 Ltd Tax GO Bond</b>					
8301 Operating Transfer In	246,624	257,848	253,660	254,473	0.32%
<b>243 1998 Ltd Tax GO Bond</b>	<b>246,624</b>	<b>257,848</b>	<b>253,660</b>	<b>254,473</b>	<b>0.32%</b>
<b>325 1993 Sewer Construction Fund</b>					
4361 Interest Earnings	741	680	800	800	0.00%
<b>325 1993 Sewer Construction Fund</b>	<b>741</b>	<b>680</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>326 Real Estate Excise Tax Fund</b>					
4317 Excise Taxes	883,284	1,021,602	900,000	1,000,000	11.11%
<b>326 Real Estate Excise Tax Fund</b>	<b>883,284</b>	<b>1,021,602</b>	<b>900,000</b>	<b>1,000,000</b>	<b>11.11%</b>
<b>329 LRID #10 Construction Fund</b>					
4361 Interest Earnings	497	457	200	200	0.00%
<b>329 LRID #10 Construction Fund</b>	<b>497</b>	<b>457</b>	<b>200</b>	<b>200</b>	<b>0.00%</b>
<b>330 County Parks Improvement Fund</b>					
4361 Interest Earnings	3,033	1,597	1,000	1,000	0.00%
4369 Other Miscellaneous Revenue	-	(2,279)	-	-	0.00%
<b>330 County Parks Improvement Fund</b>	<b>3,033</b>	<b>(682)</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>332 Public Utilities Improvement Fund</b>					
4313 Sales & Use Tax Collection	1,645,726	1,814,414	1,650,000	1,600,000	-3.03%
<b>332 Public Utilities Improvement Fund</b>	<b>1,645,726</b>	<b>1,814,414</b>	<b>1,650,000</b>	<b>1,600,000</b>	<b>-3.03%</b>
<b>402 Whatcom County Investment Pool</b>					
4361 Interest Earnings	235,107	109,145	207,354	180,854	-12.78%
4369 Other Miscellaneous Revenue	-	178	-	-	0.00%
<b>402 Whatcom County Investment Pool</b>	<b>235,107</b>	<b>109,323</b>	<b>207,354</b>	<b>180,854</b>	<b>-12.78%</b>
<b>501 Equipment Rental &amp; Revolving</b>					
4348 Internal Sales & Services	3,823,515	3,858,922	2,595,000	3,871,000	49.17%
4361 Interest Earnings	13	-	-	-	0.00%
4362 Other Rents & Use Charges	101	101	101	101	0.00%
4363 Insurance Prem & Recovery	17,754	27,718	8,000	20,000	150.00%
4365 Internal Service-Misc Rev	3,127,964	3,302,858	3,613,858	3,841,118	6.29%
4366 Other Interfnd Misc Rev	3,114	2,134	1,097	-	-100.00%
4369 Other Miscellaneous Revenue	3,385	(237)	19,012	100	-99.47%
9101 Residual Equity Transfer In	-	-	1,500	31,500	2000.00%
9111 Disposal Proceeds	56,378	57,908	-	-	0.00%
9112 Net Book Value	(23,727)	(27,499)	-	-	0.00%
<b>501 Equipment Rental &amp; Revolving</b>	<b>7,008,497</b>	<b>7,221,905</b>	<b>6,238,568</b>	<b>7,763,819</b>	<b>24.45%</b>
<b>503 Whatcom County Supplemental Retirement Fund</b>					
8301 Operating Transfer In	-	418,572	50,000	120,000	140.00%
<b>503 Whatcom County Supplemental Retirement</b>	<b>-</b>	<b>418,572</b>	<b>50,000</b>	<b>120,000</b>	<b>140.00%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>507 Administrative Service Fund</b>					
4311 Property Taxes	81	-	2,000	2,000	0.00%
4338 Intergovernmental Svc	13,207	1,000	-	-	0.00%
4341 General Government	258,756	291,954	258,016	258,016	0.00%
4348 Internal Sales & Services	1,492,056	1,759,363	2,138,051	2,210,782	3.40%
4349 Other Interfnd Svc Charges	2,484,799	2,789,258	3,036,386	2,870,917	-5.45%
4361 Interest Earnings	26,808	24,618	22,000	-	-100.00%
4362 Rents & Royalties	241,668	62,469	56,216	50,800	-9.63%
4365 Internal Service-Misc Rev	2,882,261	4,064,205	4,395,802	4,349,063	-1.06%
4369 Other Miscellaneous Revenue	36,107	285,637	-	-	0.00%
8301 Operating Transfer In	927,755	3,026,962	2,456,899	1,018,802	-58.53%
<b>5 Administrative Services</b>	<b>8,363,498</b>	<b>12,305,466</b>	<b>12,365,370</b>	<b>10,760,380</b>	<b>-12.98%</b>
<b>65 Prosecuting Attorney/Tort Reserve</b>					
4361 Interest Earnings	46,177	42,403	-	-	0.00%
4365 Internal Service-Misc Rev	1,032,896	1,053,095	1,053,095	1,053,095	0.00%
<b>65 Prosecuting Attorney</b>	<b>1,079,073</b>	<b>1,095,498</b>	<b>1,053,095</b>	<b>1,053,095</b>	<b>0.00%</b>
<b>507 Administrative Service Fund</b>	<b>9,442,571</b>	<b>13,400,964</b>	<b>13,418,465</b>	<b>11,813,475</b>	<b>-11.96%</b>
<b>16921 Lynden/ Everson Sub-Zone</b>					
4317 Excise Taxes	32,035	31,991	30,838	32,000	3.77%
4319 Other Penalties	508	446	-	-	0.00%
<b>16921 Lynden/ Everson Sub-Zone</b>	<b>32,543</b>	<b>32,437</b>	<b>30,838</b>	<b>32,000</b>	<b>3.77%</b>
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>					
4317 Excise Taxes	71,775	71,105	68,795	71,820	4.40%
4319 Other Penalties	1,842	1,373	-	-	0.00%
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>	<b>73,617</b>	<b>72,478</b>	<b>68,795</b>	<b>71,820</b>	<b>4.40%</b>
<b>16923 Acme/ VanZandt Sub-Zone</b>					
4317 Excise Taxes	13,358	13,852	13,200	13,617	3.16%
4319 Other Penalties	342	364	-	-	0.00%
<b>16923 Acme/ VanZandt Sub-Zone</b>	<b>13,700</b>	<b>14,216</b>	<b>13,200</b>	<b>13,617</b>	<b>3.16%</b>

INTRODUCED BY: Consent  
PROPOSED BY: County Executive  
DATE: October 22, 2002

**ORDINANCE NO. 2002-067**  
**AN ORDINANCE IN THE MATTER OF**  
**THE ADOPTION OF THE FINAL BUDGET OF**  
**WHATCOM COUNTY FOR THE YEAR 2003**  
**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 2003; 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 2003; 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 2003:

<b><u>FUND/DEPT.</u></b>	<b><u>2003 Appropriation</u></b>
<b>GENERAL FUND</b>	
Assessor	1,871,585
Auditor	891,769
Council	661,732
Executive	414,241
Planning & Development	3,373,626
Treasurer	1,013,883
Sheriff	8,591,225
Jail	6,776,557
District Court	1,166,734
District Court Probation	1,147,987
Hearing Examiner	149,313
Juvenile Administration	3,358,165
Prosecuting Attorney	3,473,646
Public Defender	2,053,755
Superior Court/Clerk	3,462,017
Cooperative Extension	402,584
Non-Departmental	6,665,666
Parks and Recreation	2,985,032
Public Health	<u>9,277,875</u>
<b>TOTAL GENERAL FUND</b>	<b><u>57,737,392</u></b>

**OTHER FUNDS**

108	County Road	24,810,046
109	Election Reserves	645,221
114	Veterans Relief Fund	146,355
117	Water Resources	3,170,789

140	Solid Waste	1,139,545
141	WC Convention Center	109,000
142	Victim Witness	112,126
148	CERB	203,904
151	Community Development	5,000
154	Road Improve #1	24,761
155	Road Improve #2	2,118
159	Road Improve #7	2,383
162	Road Improvement Guarantee	117,638
165	WC Drug Fund	720,860
166	Auditor's O&M	219,950
167	Emergency Management	318,046
169	Flood Control Zone	7,996,381
175	Conservation's Future	105,245
180	Lake Management	5,000
212	1977 Fair GO Bond	700
219	LRID #9 Gen Debt	203,843
220	LRID #10 Gen Debt	1,000
240	1991 Ltd Tax GO Bond	1,000
241	1993 Ltd Tax GO Bond	562,105
242	1997 Ltd Tax GO & Refund Bond	1,184,915
243	1998 Ltd Tax GO Bond	254,473
326	REET	994,012
330	Parks Improvement	31,000
402	Whatcom County Investment Pool	180,854
501	ER&R	7,859,850
503	Whatcom County Supplemental Retirement	170,000
507	Administrative Services	12,263,320
16921	Lynden/Everson Sub-Zone	55,000
16922	Sumas/Nooksack/Everson Sub Zone	75,000
16923	Acme/Van Zandt Sub-Zone	<u>11,250</u>
	<b>TOTAL OTHER FUNDS</b>	<b><u>63,702,690</u></b>
	<b>TOTAL APPROPRIATION</b>	<b><u>121,440,082</u></b>

## 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 2003 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 2003:

(A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2003 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.

(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 2003. 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 12 day of November, 2002.

ATTEST:



Dana Brown-Davis, Council Clerk

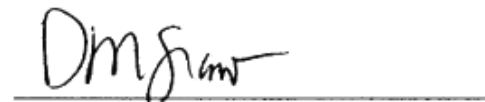
WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON



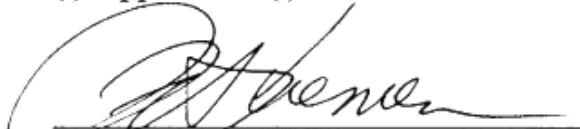
L. Ward Nelson, Chair

APPROVED as to form:

Approved  Denied



Civil Deputy Prosecutor



Pete Kremen, Executive

Date: 12-12-01

## Exhibit B - Authorized Positions

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<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
GIS Officer	0.00		0.00	1.00			1.00
<b>Finance</b>							
Finance Manager	1.00		1.00	1.00			1.00
Associate Manager	1.00		1.00	1.00			1.00
Senior Budget Analyst	1.00		1.00	1.00			1.00
Financial Accountant	4.00		4.00	4.00			4.00
Accountant II	2.00		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
Administrative Assistant	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
Safety & Wellness Representative	0.50		0.50	0.00			0.00
Facilities Maintenance Specialist	1.00		1.00	1.00			1.00
Maintenance Worker I	1.00		1.00	1.00			1.00
Lead Custodian	1.00		1.00	1.00			1.00
Custodian	10.00		10.00	10.00			10.00

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<b><u>Information Services</u></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
IS Database Administrator	0.00		0.00	1.00			1.00
PC/LAN Technician I	2.00		2.00	1.00			1.00
PC/LAN Technician II	1.00		1.00	1.00			1.00
PC/LAN Technician III	3.00		3.00	3.00			3.00
Communication Specialist	1.00		1.00	1.00			1.00
Help Desk Technician	1.00		1.00	1.00			1.00
Web Administrator	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><u>Human Resources</u></b>							
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	2.50		2.50	2.50			2.50
Senior Human Resources Representative	1.00		1.00	1.00			1.00
Human Resources Assistant	1.00		1.00	1.00			1.00
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>60.25</b>	<b>0.00</b>	<b>60.25</b>	<b>60.75</b>	<b>0.00</b>	<b>0.00</b>	<b>60.75</b>

## Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<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	1.00			1.00
Appraiser V	0.00		0.00	2.00			
Appraiser IV	2.00		2.00	1.00			1.00
Appraiser III	1.00		1.00	0.00			0.00
Appraiser II	7.00		7.00	9.00			9.00
Appraiser I	3.00		3.00	1.00			1.00
<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

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<b><u>Elections</u></b>							
Elections Supervisor	1.00		1.00	1.00			1.00
Senior Secretary	1.00		1.00	1.00			1.00
Supervising Clerk	2.00		2.00	2.00			2.00
Clerk III	1.00		1.00	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	0.00		0.00	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 Coordinator	0.52		0.52		0.52		0.52
<b>TOTAL COOPERATIVE EXTENSION</b>	<b>2.79</b>	<b>0.00</b>	<b>2.79</b>	<b>2.27</b>	<b>0.52</b>	<b>0.00</b>	<b>2.79</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>

## Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<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	0.00		0.00	0.00			0.00
Chief Deputy Clerk	1.00		1.00	1.00			1.00
Jury Coordinator	1.00		1.00	1.00			1.00
Supervising Clerk	2.00		2.00	1.00			1.00
Coordinator	0.00		0.00	1.00			1.00
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	1.00			1.00
Calendar Coordinator	0.00		0.00	1.00			1.00
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>
<b>DISTRICT COURT PROBATION</b>							
Dist Ct/Dist Ct Probation Administrator	1.00		1.00	1.00			1.00
Probation Supervisor	1.00		1.00	1.00			1.00
Probation Officer II	5.00		5.00	7.00	1.00		8.00
Probation Officer I	5.00		5.00	1.00	1.00		2.00
Administrative Assistant	1.00		1.00	1.00			1.00
Substance Abuse Specialist	0.00	1.00	1.00		1.00		1.00
Clerk IV	1.00		1.00		1.00		1.00
Clerk III	3.00		3.00	3.00			3.00
<b>TOTAL DISTRICT COURT PROBATION</b>	<b>17.00</b>	<b>1.00</b>	<b>18.00</b>	<b>14.00</b>	<b>4.00</b>	<b>0.00</b>	<b>18.00</b>

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<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	1.00	-1.00	0.00		0.00		0.00
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	1.00		1.00		1.00		1.00
Clerk/Typist II	11.80		11.80	6.00	6.00		12.00
Clerk/Typist III	2.00		2.00	1.00		1.00	2.00
Clerk/Typist IV	1.00		1.00	1.00			1.00
Clerk/Typist Lead	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	12.00	-0.10	11.90		10.00	1.90	11.90
Registered Social Worker	2.10		2.10		1.50	0.60	2.10
Environmental Health Specialist II	9.00		9.00	5.00	3.00	1.00	9.00
Environmental Health Specialist I	3.00		3.00		2.00	1.00	3.00
Nutritionist	2.40	-0.20	2.20		2.20		2.20
Account Clerk I	3.00		3.00	2.50			2.50

## Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
WIC Certifier	3.00		3.00		3.00		3.00
Data Applications Specialist	0.50	0.50	1.00			1.00	1.00
Substance Abuse Specialist I	1.00	-1.00	0.00				0.00
Program Specialist	2.50		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>84.30</b>	<b>-1.80</b>	<b>82.50</b>	<b>24.10</b>	<b>48.10</b>	<b>10.00</b>	<b>82.20</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><u>Courthouse Jail</u></b>							
Chief Corrections Officer	1.00		1.00	1.00			1.00
Lieutenant	2.00		2.00	2.00			2.00
Corrections Sergeant	6.00		6.00	6.00			6.00
Corrections Officer	37.00		37.00	37.00			37.00
Administrative Coordinator	1.00		1.00	1.00			1.00
Cook	0.00		0.00	0.00			0.00
Food Service Manager	0.00		0.00	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><u>Alternative Corrections</u></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>60.00</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<b>JUVENILE COURT ADMINISTRATION</b>							
Juvenile Court Administrator	1.00		1.00		1.00		1.00
Court Services/Detention Manager	1.00		1.00	1.00			1.00
Community Programs Manager	1.00		1.00		0.00		0.00
Community Justice Technician	0.00		0.00		1.00		1.00
Administrative Assistant II	1.00		1.00	1.00			1.00
Assistant Administrator	0.00		0.00	1.00			1.00
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		1.00			1.00	1.00
Coordinator	1.00		1.00	1.00			1.00
Legal Secretary III	4.00		4.00	3.00	1.00		4.00
Legal Secretary II	1.00		1.00	1.00			1.00
Probation Supervisor	0.00		0.00	1.00			1.00
Probation Officer III	2.00		2.00	1.00			1.00
Probation Officer II	5.00		5.00	4.00		2.00	6.00
Probation Officer I	6.00		6.00	3.00		2.00	5.00
Education/Vocational Specialist	1.00		1.00		1.00		1.00
Detention Manager	0.00		0.00	1.00			1.00
Detention Supervisor	1.00		1.00	0.00			0.00
Juvenile Detention Officer III	3.00		3.00	4.00			4.00
Juvenile Detention Officer II	9.00		9.00	10.00			10.00
Juvenile Detention Officer I	5.00		5.00	2.00			2.00
Service Learning Coordinator	1.00		1.00	1.00			1.00
Program Specialist	0.00	1.00	1.00			1.00	1.00
Outside Worker Coordinator	0.00		0.00	0.00			0.00
Senior Outside Worker Coordinator	0.00		0.00	0.00			0.00
<b>TOTAL JUVENILE COURT ADMIN.</b>	<b>46.00</b>	<b>1.00</b>	<b>47.00</b>	<b>37.00</b>	<b>4.00</b>	<b>6.00</b>	<b>47.00</b>

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<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>			0.00	0.00			0.00
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	5.00		5.00	5.00			5.00
Park Manager II	2.00		2.00	2.00			2.00
Horticulturist	1.00		1.00	1.00			1.00
Maintenance/Construction Supervisor III	1.00		1.00	1.00			1.00
Outside Maintenance Coordinator	2.00		2.00	2.00			2.00
Maintenance/Construction Equipment Opera	2.00		2.00	2.00			2.00
Repair/Maint III	1.00		1.00	1.00			1.00
Repair/Maintenance Carpenter III	2.00		2.00	2.00			2.00
Maintenance Worker III	0.00		0.00	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

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<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	1.00	3.00	3.00			3.00
Planner II	1.00		1.00	1.00			1.00
Planner I	1.00	1.00	2.00	2.00			2.00
Planning Technician	1.00	-1.00	0.00	0.00			0.00
Clerk III	1.00		1.00	0.00			0.00
Permit / Land Use Clerk	0.00		0.00	1.00			1.00
Administrative Secretary	1.00		1.00	1.00			1.00
TDR/PDR Acquisition Coordinator	0.00		0.00	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
Fire Warden	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	1.00		1.00	1.00			1.00

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
Permit Coordinator	1.00		1.00	1.00			1.00
Clerk III	3.00		3.00	3.00			3.00
Permit/Land Use Clerk	3.00		3.00	3.00			3.00
<b>Land Use</b>							
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	1.00		1.00	1.00			1.00
Senior Land Use Specialist	4.00		4.00	4.00			4.00
Land Use Specialist II	4.00		4.00	4.00			4.00
Land Use Specialist I	3.00		3.00	3.00			3.00
Land Use Technician	1.00		1.00	1.00			1.00
Software Specialist I	1.00		1.00	1.00			1.00
Clerk III	1.75		1.75	1.75			1.75
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>47.35</b>	<b>1.00</b>	<b>48.35</b>	<b>48.75</b>	<b>0.60</b>	<b>0.00</b>	<b>49.35</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	9.00		9.00	7.00		2.00	9.00
Deputy II	3.00		3.00	1.00		1.00	2.00
Deputy I	1.00		1.00	2.00			2.00
Coordinator	2.00		2.00	2.00			2.00
Legal Secretary III	7.00		7.00	5.00		1.00	6.00
Legal Secretary II	3.00		3.00	4.00			4.00
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
Administrative Legal Assistant	1.00		1.00	1.00			1.00

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
Administrative Supervisor	1.00		1.00	1.00			1.00
Domestic Relations Coordinator	3.00		3.00			3.00	3.00
<b>Victim Witness</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>HTDA Funding</b>							
Senior Deputy	1.00		1.00			1.00	1.00
Legal Secretary III	1.00		1.00			1.00	1.00
<b>Law Library</b>							
Librarian	0.50		0.50		0.50		0.50
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>47.50</b>	<b>0.00</b>	<b>47.50</b>	<b>32.00</b>	<b>4.50</b>	<b>11.00</b>	<b>47.50</b>
<b>PUBLIC DEFENDER</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	5.00			5.00
Deputy II	7.00		7.00	3.00	1.00		4.00
Deputy I	1.00		1.00	2.00			2.00
Office Administrator	1.00		1.00	1.00			1.00
Senior Investigator	1.00		1.00	1.00			1.00
Investigator	3.00		3.00	3.00			3.00
Legal Secretary III	6.00		6.00	5.00	1.00		6.00
Clerk/Receptionist	3.00		3.00	3.00			3.00
Social Services Coordinator	1.00		1.00	1.00			1.00
<b>TOTAL PUBLIC DEFENDER</b>	<b>28.00</b>	<b>0.00</b>	<b>28.00</b>	<b>26.00</b>	<b>2.00</b>	<b>0.00</b>	<b>28.00</b>

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<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
Financial Accountant	1.50		1.50	1.50			1.50
Accounting Technician	1.00		1.00	1.00			1.00
Account Clerk III	1.00		1.00	1.00			1.00
Administrative Assistant	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	1.00		1.00	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	2.00		2.00		3.00		3.00
Engineer	4.00		4.00		3.00		3.00
Engineering Technician IV	2.00		2.00		2.00		2.00
Engineering Technician III	5.00		5.00		4.00		4.00
Engineering Technician II	2.00		2.00		2.00		2.00
Engineering Technician I	1.00		1.00		1.00		1.00
<b><u>Engineering Traffic &amp; Development</u></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

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
Engineering Technician III	3.00		3.00		3.00		3.00
Coordinator	1.00		1.00		1.00		1.00
<b><u>Engineering River &amp; Flood</u></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><u>Maintenance &amp; Operations</u></b>							
Assistant County Road Engineer	1.00		1.00	1.00			1.00
Assistant Superintendent/M & O	1.00		1.00	2.00			2.00
Road Crew Leader	5.00		5.00	5.00			5.00
Senior Sign Leader	1.00		1.00	1.00			1.00
Sign Technician	2.00		2.00	2.00			2.00
Lead Heavy Equipment Operator	3.00		3.00	2.00			2.00
Heavy Equipment Operator	6.00		6.00	7.00			7.00
Service Worker III	24.00		24.00	24.00			24.00
Service Worker II	13.00		13.00	14.00			14.00
Service Worker I	6.00		6.00	4.00			4.00
Administrative Secretary	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
<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

## Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
<b>Solid Waste</b>							
Division Secretary	1.00		1.00	1.00			1.00
Solid Waste Specialist	1.00		1.00	1.00			1.00
<b>Equipment Rental</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	8.00			8.00
Mechanic III	2.00		2.00	0.00			0.00
Mechanic II	1.00		1.00	1.00			1.00
Assistant 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>Water Resources</b>							
Water Resource Manager	1.00		1.00	1.00			1.00
Division Secretary	1.00		1.00	1.00			1.00
Program Specialist	2.00		2.00	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	3.00		3.00	3.00			3.00
<b>TOTAL PUBLIC WORKS</b>	<b>155.00</b>	<b>0.00</b>	<b>155.00</b>	<b>115.00</b>	<b>39.00</b>	<b>0.00</b>	<b>154.00</b>
<b>SHERIFF</b>							
<b>Sheriff Administration</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	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

Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
Administrative Coordinator	2.00		2.00	2.00			2.00
Receptionist/Clerk	1.00		1.00	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	2.00		2.00	2.00			2.00
Records Specialist	5.00		5.00	5.00			5.00
<b><u>Patrol</u></b>							
Sergeant	7.00		7.00	6.00		1.00	7.00
Deputy	53.00		53.00	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>92.00</b>	<b>0.00</b>	<b>92.00</b>	<b>81.00</b>	<b>7.00</b>	<b>4.00</b>	<b>92.00</b>
<b><u>SUPERIOR COURT/CLERK</u></b>							
<b><u>Superior Court</u></b>							
Judge	3.00		3.00		3.00		3.00
Superior Court Administrator	1.00		1.00	1.00			1.00
Superior Court Commissioner	3.00		3.00	1.00	1.00	1.00	3.00
Court Reporter	3.00		3.00	3.00			3.00
<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

## Exhibit B - Authorized Positions continued

	2002	2002 Suppl's	Adjusted 2002	County Funded 2003	Partially County Funded 2003	Externally Funded 2003	2003
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	1.50		1.50	0.50	1.00		1.50
Accountant I	1.00		1.00	1.00			1.00
<b>Family Court Services</b>							
Court Facilitator	2.00		2.00		2.00		2.00
<b>Drug Court</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>33.00</b>	<b>0.00</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	1.00		1.00	1.00			1.00
Revenue Deputy III	1.00		1.00		1.00		1.00
Revenue Deputy II	1.00		1.00	1.00			1.00
Revenue Deputy I	1.00		1.00	1.00			1.00
Cash Management Administrator	1.00		1.00		1.00		1.00
Accountant II	1.00		1.00	1.00			1.00
Investment Officer	1.00		1.00		1.00		1.00
Office Manager	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	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	1.00		1.00	1.00			1.00
<b>TOTAL TREASURER</b>	<b>15.50</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>801.24</b>	<b>1.20</b>	<b>802.44</b>	<b>637.42</b>	<b>130.22</b>	<b>35.00</b>	<b>802.64</b>

## Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2003 budget:

1. Service Levels – The Council recognizes that projected 2003 revenues will likely fall short of funding 2003 base level budgets in 2003. The Council requests that the Administration develop a budget that, wherever possible, maintains essential levels of service. A proposal for new or expanded high priority services should be offset by a reduction or elimination of lower priority services.
2. Prioritize Services – The Council requests the Administration prioritize departmental services in light of the mission of the county and the mission of the department. The Council requests that the Administration develop a prioritization of services currently offered, based on the feedback received from the Council in budget policy discussions to date, along with the Administration's own prioritization.
3. Staffing Levels – The Council supports the Administration's desire to avoid layoffs. The Council anticipates that no new positions will be considered unless they are an element of an additional service request (ASRs) that is budget neutral or funded through internal cost savings. The Council's policy is that continuation of positions supported by grants and external sources are contingent on continuation of funding.
4. Consolidation of Functions and Services – The Council encourages the Administration and all departments to consider consolidation or integration of similar or compatible functions to improve operational efficiency and public access to county services.
5. Revenues - The Council encourages the Administration to develop proposals that will increase fees for service and revenues, as well as adjust revenue streams. Whenever possible, fees should be structured in order to recover the total cost of providing the associated service, including administrative overhead. Whenever possible, the Administration should seek to recover administrative overhead from grants and contracts.
6. 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.

Budget Development Guidelines continued

7. Ending Fund Balance and Reserves –  
The Council requests the Administration to develop the 2003 General Fund Budget so that it provides cash reserves of at least 15 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 for year 2003 supplemental budgets; and
  - c) Maintain 2002 service levels in the 2003 budget.
  
8. Cooperative Business Operations – The Council encourages the Administration to develop cooperative partnerships with governmental and private entities that provide services in an efficient and cost effective manner.

## 2003 Bond Fund Expenditures

Fund	Cost Center	2002 Budget
<b>212</b>	212000 1977 Fair GO Bond	\$700
<b>219</b>	219000 CRID #9 General Debt	\$203,843
<b>220</b>	220000 LRID #10 General Debt	\$1,000
<b>240</b>	240000 1991 Ltd Tax GO Bond	\$1,000
<b>241</b>	241000 1993 Ltd Tax GO Bond	\$562,105
<b>242</b>	242000 1997 Ltd Tax GO & Refunding Bond	\$1,184,915
<b>243</b>	243000 1998 Ltd Tax GO Bond	\$254,473
<b>Total</b>		<b><u>\$2,208,036</u></b>

## 2003 General Fund Expenditures

### Department Expenditures

Assessor	\$	1,871,585
Auditor	\$	891,769
County Council	\$	661,732
County Executive	\$	414,241
Planning & Development Svcs	\$	3,373,626
Treasurer	\$	1,013,883
Sheriff	\$	8,591,225
Jail	\$	6,776,557
District Court	\$	1,166,734
District Court Probation	\$	1,147,987
Hearing Examiner	\$	149,313
Juvenile	\$	3,358,165
Prosecuting Attorney	\$	3,473,646
Public Defender	\$	2,053,755
Superior Court	\$	3,462,017
Cooperative Extension	\$	402,584
Non - Departmental	\$	6,665,666
Park	\$	2,985,032
Public Health	\$	<u>9,277,875</u>
<b>Total General Fund</b>	<b>\$</b>	<b><u>57,737,392</u></b>

### Non-Departmental Expenditures

2100	Medical Examiner	\$	266,000
4010	Microfilming	\$	116,517
4017	Law & Justice Strategic	\$	39,720
4025	Indigent Burial	\$	15,000
4035	County Morgue	\$	73,000
4040	Strategic Planning	\$	4,000
4050	Domestic Violence	\$	21,000
4055	Starling Program	\$	15,000
4060	Public Health/Home Health	\$	10,000
4070	Annual State Audit	\$	120,000
4075	Leave Pay Out	\$	225,000
4085	Employee Recognition	\$	3,000
4090	Association Dues	\$	54,000
4100	Criminal Justice Data Inte	\$	30,000
4105	Sister County Project	\$	5,000
4115	Water Conservation Board	\$	6,000
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	\$	68,000
4250	Emergency Communications	\$	629,197
4270	Ambulance Services	\$	1,311,500
4290	Air Pollution Control	\$	26,489
4300	Animal Control	\$	285,000
4440	Senior Support / RSVP	\$	35,000
4450	Planning / Com Dev	\$	50,234
4451	Transportation Planning	\$	20,500
4455	Readiness to Learn	\$	8,000
4456	Music & Art	\$	25,000
4515	Homeless Shelter/Lydia Place	\$	10,000
4520	Boundry Review Board	\$	10,100
4530	Transfers to Other Funds	\$	1,502,978
4612	Law & Justice Evaluation	\$	20,000
4900	Misc Non - Departmental	\$	<u>1,612,831</u>
	<b>Total Non - Departmental</b>	<b>\$</b>	<b><u>6,665,666</u></b>

## 2003 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2003 Balance	Expenditures 2003	Revenues 2003	Estimated Ending 2003 Balance
001	General Fund	(13,329,631)	57,737,392	(54,659,533)	(10,251,772)
108	County Road	(10,892,940)	24,810,046	(20,901,208)	(6,984,102)
109	Election Reserves	(249,286)	645,221	(493,129)	(97,194)
114	Veterans Relief	(71,536)	146,355	(146,355)	(71,536)
117	Water Resources	(470,562)	3,170,789	(2,924,000)	(223,773)
121	Low-Income Housing Projects	(160,000)	-	(200,000)	(360,000)
140	Solid Waste	(1,308,471)	1,139,545	(1,012,600)	(1,181,526)
141	WC Convention Center	(199,575)	109,000	(115,000)	(205,575)
142	Victim Witness	(88,076)	112,126	(118,925)	(94,875)
148	CERB	(61)	203,904	(203,843)	-
151	Community Development	(23,566)	5,000	-	(18,566)
154	Road Improve #1	(42,983)	24,761	(22,074)	(40,296)
155	Road Improve #2	(1,700)	2,118	(1,520)	(1,102)
159	Road Improve #7	(1,929)	2,383	(1,880)	(1,426)
162	Road Improve Guarantee	(114,238)	117,638	(3,400)	-
165	WC Drug Fund	(530,794)	720,860	(355,903)	(165,837)
166	Auditor's O&M	(430,877)	219,950	(105,000)	(315,927)
167	Emergency Management	(123,121)	318,046	(288,046)	(93,121)
169	Flood Control Zone	(7,860,650)	7,996,381	(5,716,133)	(5,580,402)
170	Pt. Robert's Fuel Tax	(71,800)	-	(20,000)	(91,800)
175	Conservation's Future	(2,187,375)	105,245	(797,547)	(2,879,677)
180	Lake Management	(25,770)	5,000	(800)	(21,570)
212	1977 Fair GO Bond	(30,884)	700	-	(30,184)
219	CRID #9 Gen Debt	(102,124)	203,843	(219,560)	(117,841)
220	LRID #10 Gen Debt	(65,024)	1,000	(19,909)	(83,933)
240	1991 Ltd Tax GO Bond	(1,304)	1,000	-	(304)
241	1993 Ltd Tax GO Bond	(65)	562,105	(562,105)	(65)
242	1997 Ltd Tax GO & Refund Bond	(395)	1,184,915	(1,184,915)	(395)
243	1998 Ltd Tax GO Bond	(46)	254,473	(254,473)	(46)
325	1983 Sewer Const.	-	-	(800)	(800)
326	REET	(1,698,018)	994,012	(1,000,000)	(1,704,006)
329	LRID #10 Construction Fund	-	-	(200)	(200)
330	Parks Improvement	(32,893)	31,000	(1,000)	(2,893)
332	Public Utilities Improvement Fund	(4,673,320)	-	(1,600,000)	(6,273,320)
402	Whatcom County Investment Pool	-	180,854	(180,854)	-
501	ER&R	(13,210,125)	7,859,850	(7,763,819)	(13,114,094)
503	Whatcom County Supplemental Retirement	(242,038)	170,000	(120,000)	(192,038)
507	Administrative Services	(5,725,138)	12,263,320	(11,813,475)	(5,275,293)
16921	Lynden/Everson Sub-Zone	(137,131)	55,000	(32,000)	(114,131)
16922	Sumas/Nooksack/Everson Sub Zone	(273,567)	75,000	(71,820)	(270,387)
16923	Acme/Van Zandt Sub-Zone	(18,412)	11,250	(13,617)	(20,779)
	Total	<u>(64,395,425)</u>	<u>121,440,082</u>	<u>(112,925,443)</u>	<u>(55,880,786)</u>



# Inventory of Services

## Administrative Services

### Administration

Administration Support Services	Provide support for the AS Director in administration of the department as well as the role of Deputy County Administrator, by providing coordination and communication between divisions and the Executive's Office.
Administrative Policies & Procedures	Oversight of development of Administrative Policies & Procedures by A.S.-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.

### 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, multimedia presentation design, etc.
Asset Management	Track and account for all county capital and attractive assets from acquisition to final disposal. Monitor the organization for compliance with county polices and state laws.
Budget Development	Prepare, publish, and distribute the county's annual budget. Provide analytical support to Executive's Office.
District Accounting/ Disbursements	Issue warrants for payment of claims against diking, ditch, drainage, and irrigation districts.
District Accounting/ Payroll	Issue paychecks for special purpose districts and perform related disbursement activities, tax reporting and recordkeeping.
General Ledger & Annual Financial Report	Maintain general ledger, internal accounting controls and prepare year-end financial statement.

## Inventory Services continued

**Administrative Services - Finance continued**

Jail Accounting	Process jail billings to other agencies for jail usage, account reconciliations, and other accounting functions.
Payroll	Issue paychecks in compliance with union agreements, county policy and state law and perform related disbursement activities, tax reporting and recordkeeping.
Public Works Accounting Purchasing	Provide accounting services for Public Works ER&R division. Issue purchase orders, coordinate bids, and RFP's. Monitor the organization's purchasing activities to ensure compliance with county policies and state law.
Quarterly Financial Reports	Compiles and distributes a Whatcom County financial report four times a year.

**Human Resources**

Classification & Compensation	Administer compensation system to recruit, motivate, and retain employees with the skills and attributes that support the county's mission and strategic planning goals.
Employee & Labor Relations	Administer personnel policies; negotiate 8 collective bargaining agreements covering 81% of county employees; investigate complaints; resolve grievances; assure good employee relations.
Employment & Recruitment	Coordinate the employment process to ensure selection of best suited candidates for vacancies and compliance with all applicable laws.
Human Resources Information	Enhance and upgrade use of computer and other technology to make operations more efficient and cost effective and make Human Resources information 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.
Strategic Planning & Budgeting	Assure that resources, systems and strategies for the management of Whatcom County's 800 employees focus on priority organizational goals.
Risk Management	With A.S. Facilities, foster a safe and healthy workplace by managing risks, and offering training and wellness activities.
Employee Services	Coordinate benefit programs (health & welfare, paid and unpaid leave, workers' compensation, unemployment), conduct new employee orientations, exit interviews, and promote employee training and development.

**Information Services**

Computer Support	AS/400, local and wide area networks and personal computer hardware/software support.
Internet and Internal Intranet Development Services	Plan, develop, coordinate and administer public Internet website and internal employee intranet to provide county information online 24 hours a day, 7 days a week.

Inventory of Services continued

**Administrative Services - Information Services continued**

Telecommunication Support	Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.
Wide Area Network (WAN) Integration	Plan, develop, coordinate and administer the County's Wide Area Network operations.
Information Kiosk	Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.
Microfilming	Prepping, filming, film processing, editing, indexing and film duplicating of various county records for the purposes of meeting state storage and preservation requirements.
Records Management	A centralized County Records Management Program provides efficient records management services to comply with state and federal laws regarding storage, protection and disposal of all county records.
Paper Sales	Paper is stocked in the Print Shop so departments have immediate access to copy and computer paper when it is needed.
Printing Services	Provide in-house printing services; design and order county envelopes and business cards; and coordinate print orders that require vendor services.
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.
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.

**Assessor**

Assessor - Public Assistance	Provide assistance to public that 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	Maintain 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	Inspect and determine value of new construction.
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 inspect and revalue 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.

Inventory of Services continued

**Assessor continued**

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.

**Auditor**

Internal Audit	Evaluate, make recommendations and report on county operations.
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 records.
Marriage Licenses	Issue, record and maintain marriage licenses as public records.
Licensing	License and process title transfers for vehicles and vessels; monitor licensing subagents.
Elections	Register voters and conduct elections held within the county.

**Cooperative Extension**

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 parents, families and individuals acquire knowledge and learn life skills to become healthier and 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.

Inventory of Services continued

**Council**

Ordinances and Resolutions	Council staff members draft, process, and codify ordinances and resolutions in accordance with local and state law.
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.
Accounting	Council, hearing examiner, and board of equalization accounting.
Agenda and Packet Preparation	Council staff prepares and distributes the council agenda, related packet, and after-meeting follow-up information.
Appeals	Process appeals to the council of final hearing examiner decisions and preparation of the official record for appeals to Superior Court.
Board & Commission Appointments	Ensures that vacant positions on Whatcom County boards, commissions, and committees are filled annually and upon resignation of members.
Correspondence Processing	Drafting, processing, distribution and retention of all incoming and outgoing councilmember correspondence and council-related documentation.
Legal & Public Notices	Drafting and processing public and legal notices.
Meeting Requirements	Council staff members schedule, attend, and record all council-related meetings, transcribe official minutes, and provide all necessary follow-up action.
Road Vacations	Assist in processing of requests for the vacation of county roads or portions thereof.
Board of Equalization	Provides the taxpayer with an appeal process to challenge the assessor's determination of real property value.

**District Court**

Criminal & gross misdemeanor (DUI, Criminal Traffic)	Trials, probation, collection of fines and fees, jury coordination, criminal orders for protection, warrants for arrest.
District Court Civil Cases	Small Claims Trials & Post Judgment Filings; Civil Trials & Post Judgment Hearings & Filings; Name Change Orders; Civil Orders for Protection, Domestic & Anti Harassment
District Court Infractions	Contested hearings and collection of penalties.

**District Court Probation**

Deferred Prosecution (Probation)	Monitor compliance with conditions of Deferred Prosecution. Bring to the attention of the courts any non-compliance with Deferred Prosecution conditions. Make recommendations to the courts when changes in the conditions are necessary. Coordinate with the service providers in the community.
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Inventory of Services continued

**District Court Probation continued**

Pre Trial Probation	Monitor Defendant for compliance with conditions of release pending trial date. These cases usually require intensive supervision.
Probation Supervision	Supervision of individuals placed on court ordered probation.
Assessment Unit	Provide court ordered substance abuse assessments for offenders charged with alcohol/drug related driving offenses.
Probation, City Contracts	Municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham contract for probation, deferred prosecution and pre trial services.

**Executive**

Administration of County Departments	Administration and supervision of county departments to assure coordinated delivery of services to the citizens of Whatcom County at acceptable levels and through appropriate methods.
Budget Administration	Oversee annual development of budgets for all county operations. Ensure that the County Council is presented with balanced budgets that meet established policies regarding the funding of public services through county government. The Executive is responsible for ensuring that yearly budgets are properly administered in conformance with legal mandates and the policy direction of the Council.
County Contracts & Agreements	Ensure that all contracts and agreements are properly formulated, negotiated, approved and administered so that the intent of said agreements may be properly and fully realized.
Financial Administration	Provide for proper administration and oversight of all financial matters and aspects of county government at all levels of county organization.
Personnel Administration	Ensure that all aspects of the county's personnel policies are properly drafted, distributed and applied within the workforce of county government. Administer and oversee all department head administrative personnel in selection, hiring supervision and where necessary, separation.
Public Service	Ensure appropriate response to a wide variety of requests, expressions of concern and complaints from persons, organizations and other governments regarding all facets of the county's operations.

**Health Department**

**Administration**

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

**Health Department continued**

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

Maternal & Child	Comprehensive health promotion and support services for pregnant women, infants, children and families.
Clinical Child Health	Family centered, coordinated services for children with special health care needs and health care for adolescents in Juvenile Detention.
Sexually Transmitted Disease	STD surveillance prevention, consultation and technical assistance to health care providers, exams for child sexual assault victims.
Bloodborne Diseases-HIV/AIDS	Health promotion activities to decrease high risk behaviors for developing HIV/AIDS and assuring access to appropriate services for persons who are HIV positive.
Public Health Nutrition	Provides supplemental foods, nutrition education and community referrals to low income participants.
Access to Baby and Childhood Dentistry (ABCD)	Increases the access and utilization of dental services for Medicaid eligible children.
Immunization Program	Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; consultation and quality assurance activities with health care providers
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.
Communicable Disease Investigation/Surveillance	Case investigation, contact notification, and surveillance for notifiable conditions. Education and consultation to the health care providers, and general public. Provide leadership in response to outbreaks and emergencies.
Youth Tobacco Prevention Program	In addition to the compliance checks, presentations are given in schools educating students on the hazards of smoking.

**Environmental Health**

Drinking Water	Ensures safe drinking water for public through approval of water sources, public water supplies, well construction and investigation of disease and complaints.
Food Protection	Prevention of food borne disease through inspection of food services and education of food workers. Investigation of food borne illness and complaints.
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.

Inventory of Services continued

**Health Department continued**

Solid Waste Monitoring	Regulation of solid waste management and disposal practices through public education and enforcement.
Chemical/ Physical Hazards	Public health response to chemical releases, public exposure to toxic substances and investigations of contaminated sites.

**Human Services**

Mental Health	Contract for County funded mental health services. Coordinate County mental health planning, monitoring and quality of service oversight.
Developmental Disabilities Administration & Services	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
Substance Abuse Treatment	Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.
Substance Abuse Crisis Services	A subcontract with the local hospital provides comprehensive crisis intervention services, including detoxification, case management, and involuntary commitment.
Community Prevention	The Human Services Division provides direct service and subcontracts prevention programs. All prevention activities must incorporate the “risk and protective factor” model.
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**

Food Service	Provides three nutritionally balanced meals per day to inmates of the Whatcom County Jail, Whatcom County Juvenile Detention facility, Work Release and sack lunches for the Inmate Work Crews.
Inmate Commissary	Through their commissary purchases, jail inmates are supplied with a variety of goods such as toiletries, medications, snacks, packaged drinks, candy, clothing and stationary.
Northwest Cooperative Transport	Transport prisoners between various jails from Bellingham to King County.

Inventory of Services continued

**Jail continued**

Prisoner Housing	Booking, Inmate Services, Bail/Fine Receipt, Release/Transfer, Court Escorts, Transportation, Surveillance, Meals, Laundry, Correspondence, Education Programs, Library, Recreation, Religious Services, Mail, Visiting.
Telephone Service, Inmate	Provides telephone communication for inmates in jail. The system is able to gather statistical information, as well as block outgoing calls, such as those to victims and witnesses.
Pt. Roberts Detention Center	Temporary holding center for persons under arrest.
Work Crews, In and Out of Custody	Provides offender work crews and supervisors.
Drug Testing - Jail	Randomly screens work release, work program offenders and offenders on probation for drug or alcohol use to assure their compliance with program rules.
Electronic Home Monitoring (Jail)	Program participants, outfitted with an anklet which interacts with a unit connected to his/her phone, allows corrections staff to monitor inmates' movement while out of jail custody. Program also allows the jail to place some inmates on in-home custody, a less expensive form of incarceration.
One day offender program	A special program for first time misdemeanor offenders.
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.
Inmate Medical	Through contracted professional health care services, provides basic medical, dental and psychiatric care to jail inmates.

**Juvenile**

**Administration**

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; provides pre-trial monitoring.
Community Justice Accountability Act (CJAA)	Provides Aggression Replacement Training (ART) services to Court-involved youth. Provides Interagency Coordination Services to youth and their families.
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).

## Inventory of Services continued

**Juvenile continued****Detention**

Parole Detention/Diagnostics	Custody & care of youth held in detention who are under JRA Parole Supervision or pending transportation to the institutions. Pre/post diagnostic report writing on youth committed to JRA.
Juvenile Detention	Juvenile Detention is a safe and secure environment for youth who have been arrested pending a Court appearance or who have been sentenced to serve time after a Court appearance.
Juvenile Detention Medical & Health Services	Juvenile offenders who have medical needs while in the County's detention facilities are provided medical and applicable health services.

**Probation**

Community Conferencing	Community Conferencing is designed to provide interagency cooperative collaboration between the Juvenile Court, schools, social service agencies, treatment providers, and other relevant community resources.
Consolidated Juvenile Services - Diversion	Eligible minor & first offenders are referred to the Diversion Unit, where they may choose to enter a diversion agreement in lieu of going to Court and being placed on probation.
Consolidated Juvenile Services - Education Unit	Provides educational assessment, planning & transitional services for Court-involved youth to achieve competency development & reintegration. Provides liaison between Juvenile Court, schools & the community.
Consolidated Juvenile Services - SSODA	All first-time adjudicated felony sex offenders are evaluated for risk to the community and suitability for community based treatment.
Becca Bill Program	The Becca Bill programs fall into 3 categories: At-Risk Youth; Children in Need of Services (CHINS); and Truancy. Court intervention, case planning, and monitoring services are provided.
Victim Restoration Program	The Victim Restoration Program provides advocacy services to victims of juvenile crime including Court process information, victim impact statements, restitution claim processing, restitution collection and general support.
Chemical Dependency Disposition Alternative (CDDA)	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.
Service Learning Program	Provides offenders opportunities to engage in service projects that benefit the community, hold them accountable, satisfy court ordered sanctions, develop work skills & employability, & reduce the detention population.

Inventory of Services continued

**Non-Departmental**

Medical Examiner	Contract for services to provide medical examiner services to the county.
Law & Justice Planning	Provide staff logistical support to newly restructured Whatcom County Enhanced Law and Justice Council.
Indigent Burial	Provide payment of burial costs for people who die without resources to cover this expense.
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.
Strategic Planning	Provide for strategic planning by executive and legislative branches.
Domestic Violence	Whatcom County provides assistance to Womenscare Shelter.
Starling Program	Whatcom County Agriculture Preservation Committee provides advocacy for farmers and rural residents. This project assists in funding the starling program.
Public Health/Home Health	Whatcom County has an agreement with the NWRC to contract with Whatcom County Council on Aging (subcontracting with Visiting Nurse Personal Services) to provide well adult services.
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.
Leave Pay Out	Provide fund bank for leave pay out (sick leave and vacation) for retiring employees.
Employee Recognition	Provide for annual employee recognition; contributions received to cover expenses.
Association Dues	Dues paid to participate in government associations, i.e., WSAC, WACO and NACO.
Support Services for Data Integration/L& J Evaluations	Development work for the Data Integration Project and evaluation of new law & justice projects
Sister County Project	Develop sister county relationship with Ganghwa County in Korea.
Water Conservancy Board	Provide staff support through contract with NWRC for Water Conservancy Board.
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.
Chamber - Business Service Center	Support the Business Service Center efforts to define, present and enhance the community's economy and economic well-being in Whatcom County.
Horticulture Inspection	The county contracts with the State Department of Agriculture for horticulture inspection services in support of the agriculture industry in Whatcom County.

## Inventory of Services continued

**Non-Departmental continued**

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.
Economic Development	The purpose of the Bellingham Whatcom Economic Development Council (EDC) is to encourage new business investments in Whatcom County. Whatcom County contracts with the EDC to provide this service.
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.
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.
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.
Ambulance Services	Whatcom County contracts with the City of Bellingham to provide ambulance services to the residents of unincorporated Whatcom County.
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.
Animal Control	Animal housing and control services, and enforcement of related ordinances is provided by contract for unincorporated areas of Whatcom County.
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.
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.
Homeless Shelter	Whatcom County provides assistance to Lydia Place, offering transitional housing and support services to homeless women and children.
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.
Transfers to other funds (TR&R funding)	TR&R funding provides for replacement of computer equipment in departments.
Bellingham Festival of Music	To provide the area with educational opportunities to experience live music performances at the highest artistic level by nationally and internationally renowned musicians in a concentrated festival format.

Inventory of Services continued

**Non-Departmental continued**

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.
Whatcom Symphony Orchestra	Whatcom County contracts with the Whatcom Symphony Orchestra to enhance the cultural and artistic life of our community, and offer people of all ages and economic backgrounds the opportunity to experience live symphonic music.

**Parks & Recreation**

Cultural Arts, Outdoor Recreation, and Teen Adventure Programs	Provide cultural arts and indoor/outdoor recreation classes to the citizens of Whatcom County.
Senior Services	Recreation, education and human services for the elderly and other members of the community living in Whatcom County.
Parks	Provide maintenance and operations of 10 developed parks, trails, additional properties owned by the department, maintenance of 3 senior activity centers, and coordinate and organize community events.

**Planning & Development Services**

**Administration**

Comprehensive Plan Revisions	Processes applications, Council and Planning Commission requests for changes to the Comprehensive Plan, map and text, Subarea Plans, Economic Development and Capital Facilities Plan.
Data/Records	Specialized database development, software support and maintenance of system for permit tracking, land use and environmental data, filing and records retention.
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.
Inspections/ Life Safety	Field inspection and enforcement of mandated zoning and life safety codes.
Building Reviews	Review and enforcement of mandated zoning and life safety codes.
Code Compliance	Education and enforcement of land use, development, natural resource development, natural resources and building regulations.
Land Disturbance	Reviews for approval of land clearing, fill, grading, erosion control and forest practices.

## Inventory of Services continued

**Planning & Development Services continued**

Natural Resources Program	Review and approval of development activity within or near regulated water resource protection areas and critical areas. Review and approval of regulated surface mines. Protection of agricultural land and update of regulations to comply with state and federal requirements.
Open Space	Develop and administer programs relating to conservation of open space, including open space tax programs, purchase or transfer of development rights, and acquisition of land or easements.
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.
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, including periodic update of regulations and data.
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**

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	Provide 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.

Inventory of Services continued

**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**

Administration / Accounting	Public Works Administration provides centralized accounting in addition to personnel, central filing and various reporting support activities necessary for the department.
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Safety and Training	Centralized safety, training and claims management for the Public Works Department.
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**Engineering Admin**

Engineering Administration	Operation of Office of the County Engineer
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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.
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**Engineering Design/Const**

Bridge Inspection	Monitor the functional and structural integrity of county bridges through regular inspection of all county bridges.
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Road Construction	Design and construction of roads and bridges, including acquisition of needed right-of-way and permits.
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**Engineering Development**

Addressing and Road Naming	Process road name and address assignments for properties roadways in the county.
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Development Review and Mitigation	Review proposed developments and construction projects affecting existing and future county public right of ways and transportation systems.
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**Engineering Environmental & Special Projects**

Stormwater and Environmental Permitting/Compliance	Obtain environmental permits for county projects. Assure compliance with other agency standards and regulations.
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**Engineering Traffic**

Encroachment Permits	To determine applicability of WCC title 12.16 for the use of county right of way.
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Pavement Management	Reviews county roads for condition and funding.
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Traffic / Transportation Analysis	Reviews county right of way for transportation efficiency and safety.
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## Inventory of Services continued

**Public Works continued****Equipment Services**

Equipment Rental and Maintenance	Provides acquisition, equipment and vehicle maintenance and replacement.
Central Stores	Provides professional and competitive procurement of goods and services and maintain material inventories.
Pits & Quarries	Provides various aggregates (chip seal rock, sand, pit run gravel and other materials) needed by the county road department in the performance of their duties.
Facilities	Provides building, storage and parking space to county agencies, including the buildings at 316 Lottie and the Central Shop and various parcels of land.

**Ferry & Docks**

Ferry & Docks	Provides passenger and vehicle transportation from the mainland to Lummi Island 365 days per year. It is the only means of transportation to reach county roads on Lummi Island.
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**Flood Control Zone District**

Administration	Administrative and accounting support for the Flood Control Zone District.
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.
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.
Technical Assistance	Provide flood control technical assistance in planning, design, prioritization, funding research, and permitting to special purpose districts . Also provides administrative support for special purpose districts.
National Flood Insurance Program	Administer the National Flood Insurance Program and the Community Rating System.
Early Flood Warning System	Maintain flood warning equipment, monitor gages during potential flooding situations, and provide 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.
Flood Hazard Reduction	Provide for implementation of projects resulting from comprehensive planning efforts to reduce flood damages.

**Maintenance & Operations**

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.
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Inventory of Services continued

**Public Works - Maintenance & Operations continued**

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 the county road system by installing and maintaining appropriate traffic control devices.
Vegetation Management	Maintain the county road system by preventing, reducing or restoring deterioration of the roadway infrastructure through roadside vegetation management.

**Noxious Weed**

Noxious Weed Management	Provides information to the public regarding the management and spread of exotic pest plants (noxious weeds) and their impacts on the environment and economy.
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**Solid Waste**

Administration	Administrative and accounting support for the county's Solid Waste program.
Landfill Closure Monitoring	Monitors closed landfill sites.
General Recycling Programs	Provides education and recycling opportunities for general waste and yard waste.
Litter Control	Litter Control in Whatcom County.
Hazardous Waste Management - CPG	Provides education and recycling opportunities to separate hazardous and moderate-risk waste products from general waste.

**Water Resources**

Public Information and Education	Provides public information and education services for water resource program areas.
Water Resource Administration	Administrative support for Water Resource Division.
Lake Whatcom Management	Implementation and coordination of Lake Whatcom Management Plan.

## Inventory of Services continued

**Public Works - Water Resources continued**

Watershed Planning	Coordination and funding for the development of WRIA 1 watershed plan.
Salmon Recovery/ESA	County response to Endangered Species Act and salmon recovery.
Marine Resources	Preservation and restoration of Marine habitat in Whatcom County and shellfish protection and response to shellfish closures.

**Sheriff****Administration**

Sheriff - Civil Division	Provides intake, processing and service of civil process.
Records Bureau and Identification	The records and identification bureaus perform record keeping, data entry, fingerprinting, criminal files, submissions, permits and licenses, report retention and information management for the Sheriff's Office as mandated by law.

**Emergency Management**

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.
Communication Project	The Whatcom Emergency Radio System (WERS) is contracting a Program Manager to facilitate the development of a new emergency responder communications system.
Community Emergency Response Team (CERT)	CERT provides emergency preparedness and response information to citizens enabling them to take care of themselves and their family in the event that aid is not able to reach them in a timely manner following a disaster.
Counter-terrorism Coordination	To ensure that adequate planning, training and response capability is available to meet the threat of terrorism in Whatcom County.
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 EOC or respond to an incident. The EOC gathers and disseminates information and allocates resources.

Inventory of Services continued

**Sheriff - Emergency Management continued**

Emergency Management Database	The DEM maintains critical emergency resource databases on: volunteers, facilities, materials and equipment. The DEM also maintains typical business databases, with fail-safe redundancies.
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	Develops hazardous materials response plans and Standard Operating Procedures for Whatcom County. Facilitates the LEPC and provides the mechanism to achieve the Community Right-to-Know of SARA Title III.
Mitigation Planning	The development of a comprehensive strategy for eliminating or reducing the impact of jurisdictional natural hazards.
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.
Alert & Warning	This service involves the issuance of warnings to selected geographic areas. These warnings may include weather, flood, hazardous materials or evacuation instructions.

**Operations**

Investigations Division	Handles the vast majority of major case investigations that require numerous hours of follow-up contacts and documentation prior to criminal charging or criminal trials.
Sheriff - Patrol	Provides Whatcom County law enforcement response to calls via personal contact, telephone or dispatch from 911 center.

**Superior Court**

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.
Teen Court	Alternative to criminal case, where youthful offender is tried by peers, with peers acting as attorneys, court staff and jury.
Adult Drug Court	Intensive case management and monitoring of long-term drug users, involving treatment and reward and punishment.
Becca Cases (Truancy/CHINS/At-Risk)	Youthful offender programs, to modify incipient criminal behaviors.
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.

## Inventory of Services continued

**Superior Court continued**

Dispute Resolution Center	Provide family law dispute resolution services and small claims dispute resolution.
Family Drug Court	Case management for drug using parents in dependency cases.
Guardians ad Litem	Provide court ordered independent investigations regarding alleged incompetents, abused children and children whose parents are in dispute.
Jury Administration	Summons 24,000 jurors per year. (80% for Superior Court, 20% District Court)
Juvenile Drug Court	Intensive case management of juvenile drug users, providing treatment and life skills.
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.
Public Education	Provide for public education.
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.
Assigned Counsel	Provide indigency screening, Superior/ District Court's criminal actions, parents in dependencies, alleged incompetents, juveniles, GAL applicants and conflict counsel.
Domestic Violence	Provide protection order processing for both Superior and District Courts, domestic violence and antiharassments and training satellite processors at Crisis Center.
Mandatory Arbitration	Provide arbitration for certain civil cases with limited amounts in dispute. Maintain strike-list of 47 arbitrators.
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.
Bar Code File Tracking (CRIMS)	Infrared scanning program for file folder tracking.
Calendar Scheduling	Scheduling of approximately 20,000 hearings and trials per year.
Change of Venue	The certification and forwarding of complete files to sister counties pursuant to a court order.
Civil Cases	Index and file documents, temporary orders, preliminary hearings, trials, supplemental examinations, garnishments and foreclosures, trust accounting and respond to phone and mail research requests.
Counter/Phone Reception Customer Service	Full service customer service and phone reception, with on-line research ability.

Inventory of Services continued

**Superior Court continued**

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.
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 Data Entry	Parties information entry in statewide database of protection orders.
Exhibit Management	Catalog and monitor release of exhibits, transfer to Archives, monitor for hazards, coordinate destruction and/ or return.
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.
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.
Juvenile Dependency	Provide indexing and filing of documents, and research requests. Attorney General-filed cases of re-abused 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.
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.
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.

Inventory of Services continued

**Superior Court continued**

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

**Treasurer**

Tax Administration and Collection	Billing, collection, receipting and distribution of all property taxes and special assessments for all taxing districts. Administration and collection of taxes under various state and local taxing authorities.
Financial Services	Provides investment portfolio management, cash management, debt management, financial reporting and reconciliation services.

## 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.