

# Whatcom County 2004 Final Budget

---

**Volume 1**

General Information  
Summaries, Appendices

# Whatcom County 2004 Final Budget

**County Executive**

Pete Kremen

**Prepared by the**

**Administrative Services Department**

**Director**

Dewey Desler

**Administrative Assistant**

Linda Harduar

**Finance Manager**

Brad Bennett

**Budget Staff**

Marianne Caldwell

Kristin Frank

Kellie Eiswald

**Graphic Design**

Eva Browning



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Whatcom County  
Washington**

For the Fiscal Year Beginning  
**January 1, 2003**

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, 2003. 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

*On the cover: Mount Baker Vineyard,  
photograph by Brad Bennett*

# Table of Contents - Volume 1

---

<b>Executive’s Letter of Transmittal</b>	<b>1</b>
--	----------

---

<b>General Information</b>	<b>5</b>
----------------------------	----------

---

Map .....	5
Whatcom County History .....	6
About the Area (Topography, Climate, Demographics) .....	7
Whatcom County Government.....	9
Strategic Planning.....	10
County Government Organizational Chart .....	11
Whatcom County Government Departments.....	12
Creating the County Budget .....	15
Financial Management Policies.....	17
Basis of Accounting and Budgeting .....	22
Whatcom County Fund Structure .....	23

---

<b>Budget at a Glance</b>	<b>27</b>
---------------------------	-----------

---

Whatcom County’s 2004 Budget at a Glance .....	27
Revenue & Expenditure History .....	28
Source of County Revenues in 2004 .....	30
Distribution of County Expenditures in 2004 .....	31
Revenue History by Type .....	32
Expenditure History by Type.....	33
Expenditure & Revenue Category Descriptions .....	34

## Budget Summary 35

---

The Whatcom County 2004 Budget in Summary (Introduction) .....	35
General Fund Balance Summary .....	36
Note 1 - Changes in Revenue .....	37
Note 2 - Changes in Expenditures .....	37
Note 3 - One-Time Expenditures .....	38
General Fund Revenue Sources .....	40
General Fund Expenditures .....	44
Consolidated Summary - Ongoing Revenues and Expenditures .....	50
Consolidated Summary - Beginning and Ending Balances .....	51
Undedicated General Fund Resources .....	52
Road Fund Revenues .....	56
Road Fund Expenditures .....	58
Other Funds Revenues .....	60
Other Funds Expenditures .....	64
Whatcom County Work Force History - 2000 to 2004 .....	68

## Long Term Debt 71

---

Whatcom County and Long Term Debt .....	71
Debt Capacity Limited by State Law .....	72
General Obligation Bonds .....	74
Special Assessment Debt for Road Improvements .....	75

## Capital Planning 77

---

Whatcom County and Capital Planning .....	77
Six Year Capital Improvement Program 2003-2008 .....	77
Six Year Capital Improvement Program Costs 2003-2008 .....	96
Effect of New Security Corrections Facility on Operating Budget .....	98
Six Year Transportation Improvement Program .....	99

---

**Revenue Summary** **103**

---

Revenue Summary ..... 103

---

**Budget Ordinance** **115**

---

Whatcom County 2004 Budget Ordinance ..... 115  
Authorized Positions ..... 120

---

**Appendices** **135**

---

A. Budget Development Guidelines ..... 135  
B. 2004 Bond Fund Expenditures ..... 137  
C. Schedule of 2004 General Fund Expenditures ..... 138  
D. Schedule of 2004 Beginning & Ending Fund Balances ..... 139  
E. Inventory of Services ..... 141

---

**Glossary** **163**

---

Glossary of Acronyms and Terms ..... 163

For Departmental Budgets, see Volume 2



**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**

**County Courthouse**

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



January 1, 2004

Citizens of Whatcom County:

I submit the Whatcom County Final Budget for the fiscal year beginning January 1, 2004. In accordance with the Whatcom County Charter, I proposed a 2004 budget to the County Council on October 17, 2003. On November 5, 2003, the council adopted the 2004 budget in open session with Whatcom County Ordinance Number 2003-056.

The resources in the 2004 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 2004 final budget complies with budget development policies adopted by the County Council for 2004. The Whatcom County budget for 2004 totals \$126,232,053. This is approximately \$2.5 million less than the amended 2003 budget. Whatcom County's personnel costs have risen in 2004 with a 2% increase in the county's union agreements and a significant increase in employee health insurance costs; however, these increases were largely offset with compensating budget reductions. The \$2.5 million overall reduction is largely the result of completing water resources planning efforts, thus reducing associated expenditures and transitioning into the implementation of the water resources plan.

Revenues for 2003 total \$114,635,799. This is \$1.12 million dollars more than the amended 2003 budget. The net increase in revenue is the result of property tax on new construction, increased sales tax revenue, and Washington State's restoring, in part, of funding for public health services. Revenue increases were partially offset by the loss of investment income.

---

<sup>1</sup>According to the Whatcom County Code ordinance adoption rules, this ordinance became law on November 15, 2003.

## Short Term Financial Condition is Sound

In the short term, Whatcom County's financial condition is sound. The county has relatively little debt and a significant general fund balance. The projected beginning 2004 General Fund balance is \$15 million, which is 25 percent of General Fund expenditures.

## Whatcom County Faces Future Funding Challenges

The state and federal governments continue to issue mandates to local governments without providing adequate funding. At a time when demands for law and justice services are growing rapidly, the state has partially withdrawn its funding of local law and justice services. Voter initiatives have limited county governments' ability to increase revenues. Whatcom County is one of the fastest growing communities in Washington State. For the foreseeable future, we face serious challenges in our ability to respond to the increased demand for county services. In 2004, our focus will be on reprioritizing existing services and on using current revenues to maximize benefits to the growing community for 2005 and beyond. We will be giving special attention to service areas in which citizens may wish to make additional investments, such as emergency medical services and law and justice services. We now know that to meet our growing community's service demands, future significant increases in Whatcom County's service capacity will require citizen support.

## Summarized 2004 Budget Priorities

### Eliminate Methamphetamine Labs

We are adding two sheriff deputies and one clerical support position to the drug task force to concentrate on the reduction and elimination of the manufacture, distribution and consumption of Methamphetamine in our community.

### Increase Law Enforcement Presence in Eastern Whatcom County

A resident deputy will be added to the Sheriff's office to serve the growing law enforcement needs in eastern Whatcom County.

### Streamline Development Permitting

The Planning and Development Services Department, the Public Works Department, and the Health Department will co-locate their development related staff to create a "One Stop Shop" for development permitting activities. These county departments will work as a team to streamline processes and more efficiently serve our citizens.

### Increase Productivity

The Administrative Services Department will acquire an imaging system and make it available to county departments. This system will make a substantial variety of documents more accessible to more departments and the public. It will also reduce the space in county facilities presently dedicated to storing paper records.

### Improve Law and Justice Information

In 2004, we will begin implementation of the Law and Justice Data Integration Project. This project will improve information sharing among law and justice departments, the timeliness and accuracy of the information, and streamline information accessibility.

### Improve Storm Water Treatment

The Public Works Department will upgrade its procedures and implement a program to meet the requirements of the National Pollution Discharge Elimination System requirements.

### Maintain Infrastructure

Annually, Whatcom County prepares a six-year capital improvement program as a component of our comprehensive plan. The 2004 budget for road improvements is \$9,244,000. There are no major facilities additions budgeted in 2004.

## Whatcom County is 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.

Respectfully Submitted,



Pete Kremen  
County Executive



# About Whatcom County

This section provides a variety of information about our area and gives an overview of Whatcom County government structure, services and policies.



*Whatcom County, Washington*



## 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. 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, 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, Whatcom. 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 brought over 75,000 people through Whatcom County.



*A sunrise over Lake Whatcom.*

In 1873 Roeder and Peabody's lumber mill burned down. 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 renewed 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 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 Bellingham Bay dropped to under 50.

Resilient as ever, by the turn of the twentieth century, Whatcom County was once again growing. New lumber and shingle mills, salmon canneries, shipyards, and agriculture brought new 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 of 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 Strait 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.



*Above: 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.*

*Left: A view of Mount Shuksan (9,720 feet) from the Mount Baker Ski Area.*

*Below: Marina at Squalicum Harbor.*



About the Area continued

**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 (2003 estimated)	
Whatcom County	174,500
Bellingham	69,850
Blaine	4,025
Everson	2,030
Ferndale	9,155
Lynden	9,740
Nooksack	902
Sumas	1,002
Persons per square mile	82.35
Median age	35 to 39 years old
Median household income	\$41,300
Standard housing cost (3 bdrm/1800 sf)	\$151,800
Avg mo. apartment rent (2 bdrm, unfurn)	\$588

**Cost of Living Index (Standard)**

Housing	140.00%
Transportation	99.40%
Utilities	62.00%
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

Burglary	1,525
Theft	5,395

**Health Care**

Hospitals	1
Physicians	270
Citizen to Physician Ratio	555.6/1

**Economy/Employment**

Unemployment Rate	5.3%
-------------------	------

**Top Ten Employers**

Western Washington University	1,842
St. Joseph Hospital	1,800
Bellingham School District	1,244
City of Bellingham	857
Whatcom County	821
Haggen, Inc.	807
Ferndale School District	742
Intalco Aluminum Corporation	689
Brown & Cole, Inc.	620
T-Mobile	563

**Taxation**

There is no state income tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	1.1 to 1.4%
Total Sales Tax	7.6 to 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 Ofness*

### 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

**W**hatcom 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 2004 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.

Previous strategic planning sessions have produced the following vision and mission statements.

### **Whatcom County’s Vision Statement**

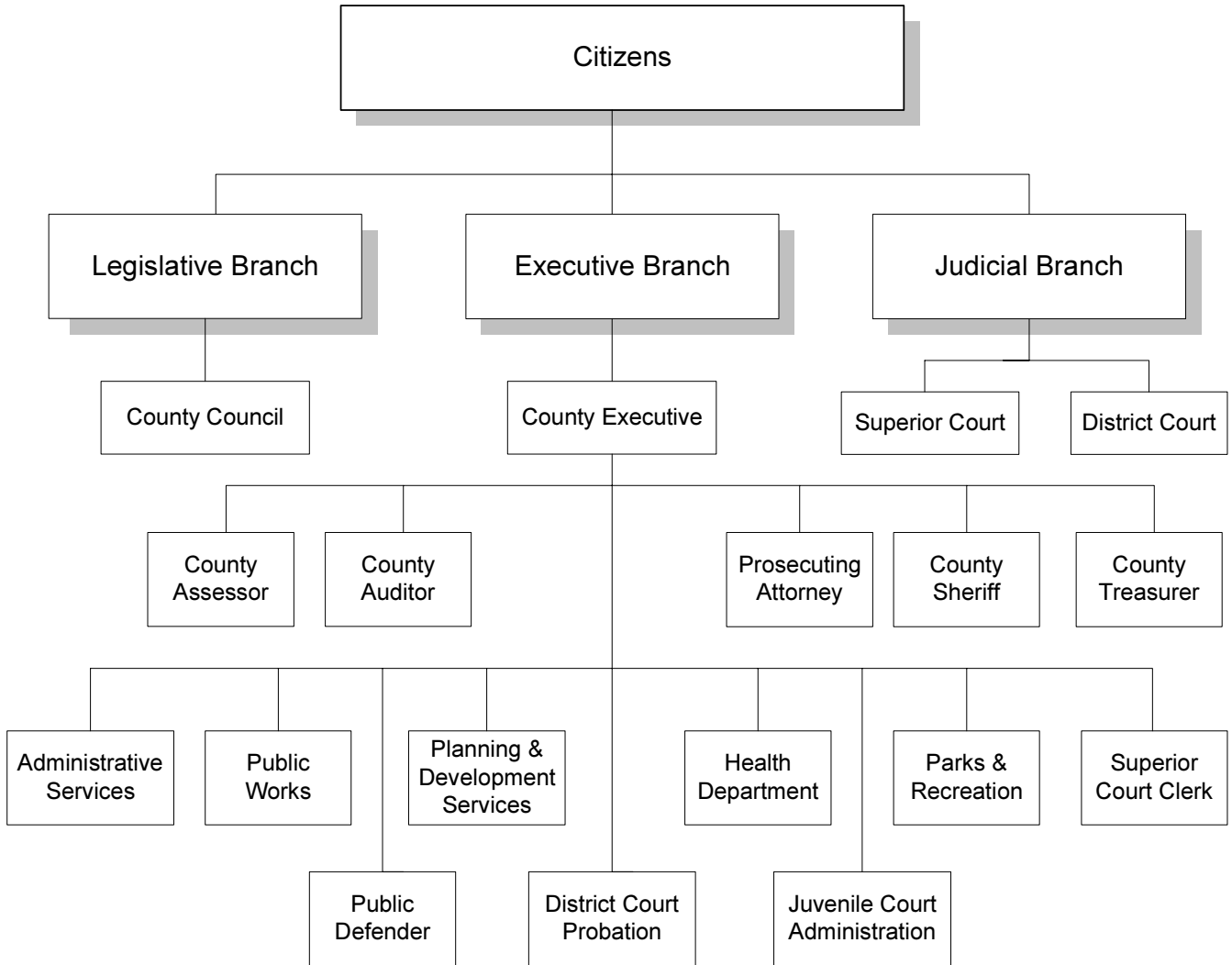
*Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide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

**C**ounty 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 maintenance and custodial service, accounting, payroll, employee benefits, and information systems support to county departments and agencies. Divisions of Administrative Services 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 budget to the County Council and 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 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, a rifle range, a cultural arts program, an outdoor recreation program and serves 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, flood control, 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 \$50,000, 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 (including unrestricted fund balance)." 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 June) 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
June .....	Budget Planning (Retreat)
July 15 .....	Release of Budget Instructions
August 15 .....	Dept budget requests due
Mid-August thru Mid-September .....	
.....	Dept Heads meet with Executive's Office
October 17 .....	Executive's Budget delivered to Council
Oct 17 thru Nov 5 .....	Council Finance Committee Hearings
November 5 .....	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, 2004 and ending December 31, 2004. 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 (such as contracts in progress). Continued appropriation is accomplished through departmental request and administrative approval. Departments have until mid-January to request continuation of the prior year's appropriation on certain expenditures. The Executive reviews and makes a determination on qualifying requests.

### Reporting Quarterly Financial Information

An important management tool, quarterly financial reports are provided to the County Council by administration on February 15, May 15, August 15 and November 15. These reports provide comparative data, amended projections and other vital financial information for all general fund activity. Quarterly financial reports are available to the public at the offices of the County Executive and the County Council.

## Financial Management Policies

The overall goal of the county's financial management policies is to establish and maintain effective management of its financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the preparation and management of the county's overall budget and the major objectives to be accomplished. In addition, the rationale which led to the establishment of the fiscal policy statements is also identified.

### Annual Budget Preparation

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

*Home Rule Charter Section 6.30 provides that "the budget shall include all funds, revenues and reserves; shall be divided into categories, projects, and objects of expense." Inclusion of all funds in the budget enables the Council, the administration, and the public to consider all financial aspects of the county government when preparing, modifying, and monitoring the budget, rather than deal with the county's finances on a "piece meal" basis*

### Budget Document

The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.

*One of the stated purposes of the budget is to present a picture of the county government operations and intentions for the year to the citizens of Whatcom County. Presenting a budget document that is understandable to the citizens furthers the goal of effectively communicating local government finance issues to both elected officials and to the public.*

### Budget Copies

Copies of the proposed budget will be made available to citizens and elected officials from the

time the budget message is delivered.

*Home Rule Charter Section 6.50 provides that "Copies of the budget and budget message shall be delivered to the County Auditor and each council member. The budget message and supporting tables shall be furnished to any interested person upon request for a reasonable fee as established by ordinance and shall be available for public inspection from the time the budget message is delivered." Providing the public with copies of the proposed budget enables citizens to become better informed on the issues facing the council and the administration during the budget hearings.*

### Service Levels

Budgetary emphasis will focus on providing those basic county services which provide the maximum level of services, to the most citizens, in the most cost effective manner, with due consideration being given to all costs — economic, fiscal and social.

*Adherence to this basic philosophy provides the citizens of Whatcom County that its government and elected officials are responsive to the basic needs of the citizens and that its government is operated in an economical and efficient manner.*

### Capital, Plant and Equipment Maintenance or Replacement

The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.

*All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, plant, and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of the need for adequate maintenance and replacement of capital, plant, and equipment, regardless of the economic conditions, will assist in maintaining the government's equipment and infrastructure in good operating condition.*

## Financial Management Policies continued

### Budgetary Practices

The county will avoid budgetary practices that balance current expenditures at the expense of meeting future years' expenses.

*Budgetary practices such as postponing capital expenditures, accruing future years' revenue, or rolling over short-term debt are budgetary practices which can solve short-term financial problems, however, they can create much larger financial problems for future administrations and councils. Avoidance of these budgetary practices will assure citizens that current problems are not simply being delayed to a future year.*

### Onetime Revenues

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

*Utilizing onetime revenues to fund ongoing expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using onetime revenues to fund capital assets or other nonrecurring expenditures better enables future administrations and councils to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.*

### Budgetary Control System

The county will maintain a budgetary control system to help adhere to the established budget.

*The budget passed by the council establishes the legal spending limits for the county. A budgetary control system is essential in order to ensure legal compliance with the county's budget.*

### Appropriation Authority

The county will exercise budgetary control (maximum spending authority) through county council approval of appropriation authority for each appropriated budget unit. See budget ordinance and its attached list of authorized

positions.

*Exercising budgetary control for each budget unit satisfies the Home Rule Charter Section 6.41 - Budget Control. It also assists the council in monitoring current year operations and acts as an early warning mechanism when departments deviate in any substantive way from the original budget.*

### Quarterly Financial Reports

Reports comparing actual revenues and expenditures to budgeted amounts will be prepared within six weeks following the end of each quarterly period during the fiscal year.

*The county's budget is ineffective without a system to regularly monitor actual spending and revenue collections with those anticipated at the beginning of the year. Quarterly reports comparing actual revenues and expenditures to budget amounts provide the mechanism for the council and the administration to regularly monitor compliance with the adopted budget. This also satisfies the Home Rule Charter Section 6.41 - Budget Control.*

### Position Control

Authorized personnel positions cannot be increased during the year except by approval of the county council. Temporary positions may be assigned additional hours subject to the availability of funds and the consent of the county executive, but shall not be considered a permanent change in authorized levels. The monies allocated to salaries and wages, personnel benefits and capital outlay can be transferred only with prior approval of the county executive.

*Pursuant to the Home Rule Charter Section 6.60 - Consideration and Adoption of the Budget.*

## Financial Management Policies continued

### Position Vacancies

Appropriation authority for any budgeted personnel position that becomes vacant during the year shall continue unless the council by motion identifies the position as one in need of review. The executive shall report to the council once each month on those positions wherein an upcoming vacancy is anticipated or has occurred. No appropriated funds may be expended for regular staffing except for those positions specifically identified in the budget ordinance.

*Pursuant to Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration & Adoption of the Budget.*

### Transfers Between Funds

Except as provided in the adopted budget, monies shall not be transferred between funds without County Council approval.

*This is pursuant to the Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration and Adoption of the Budget.*

### Rainy Day Reserve Fund

\$1,000,000 of the adopted Undesignated Ending Fund Balance shall be maintained in a Rainy Day Reserve Account, and such monies shall only be appropriated upon a two-thirds affirmative vote of the entire County Council. In administering this Rainy Day Reserve Fund:

- (1) The County Treasurer shall be empowered to use the Rainy Day Reserve Fund to manage the cash flow needs of all county funds by making short-term loans (less than six months) without interest, and without the need to get council/executive permissions.
- (2) Longer term loans (more than six months) can be made to other funds, but only with council approval.

- (3) Any investment income earned as a result of the Rainy Day Reserve Fund shall be credited to general fund general revenues.

*This is pursuant to the Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration and Adoption of the Budget.*

### Interfund Transfers

In transferring fund balances, it shall be the policy of Whatcom County that all restricted and dedicated money shall be expended first in support of the operations of the fund. Any money remaining unspent shall be considered unused general fund subsidies previously provided to the fund and available for transfer back to undesignated general fund equity accounts. If it can be conclusively established that any portion of the remaining money resulted from unexpended dedicated amounts, then such amounts shall be placed in a reserved equity account and only expended for activities allowed under the law for the activity so involved.

*This is pursuant to the Home Rule Charter Sections 6.41 - Budget Control and 6.60 - Consideration and Adoption of the Budget.*

### State Surcharges on Fines

It shall be the policy of Whatcom County to levy the state's surcharge on all fines, in addition to all the fines set by District Court, rather than deducting the surcharge from the county's share of such fines.

*This is pursuant to the RCW 46.63.110(3).*

Financial Management Policies continued

**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.*

**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

## Financial Management Policies continued

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.

Whatcom County Fund Structure continued

**Veterans' Relief**

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

**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 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.

### 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.

### 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 that were issued to pay off an interfund loan for the courthouse remodel and refinance the majority of the 1991 bond issue.

### 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 used to purchase the civic center building.

### 2003 Limited Tax G.O. & Refunding Bond

A fund to account for the redemption of bonds that were issued to refinance the majority of the outstanding bonds from the 1993 bond issue.

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

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

## Whatcom County Fund Structure continued

### L.R.I.D. #10 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.

### 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.

### 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 voter approved levies for repair, replacement, improvements, and maintenance of existing facilities and equipment for parks, recreation equipment, and senior centers.

### 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 vehicles and 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, such as accounting, human resources, building maintenance, and information services.

### Whatcom Co. Supplemental Retirement Fund

A fund to account for Whatcom County's Supplemental Retirement Plan. Beginning in 2004, the expenditures for the Supplemental Retirement Plan will be budgeted directly in each department's budget.

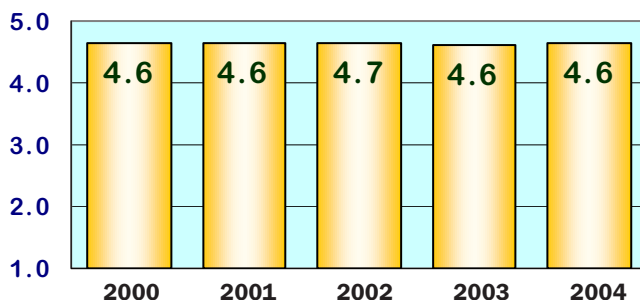
## 2004 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2004 the number of citizens in this county is expected to reach 177,000. 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 4.5 (see chart below).

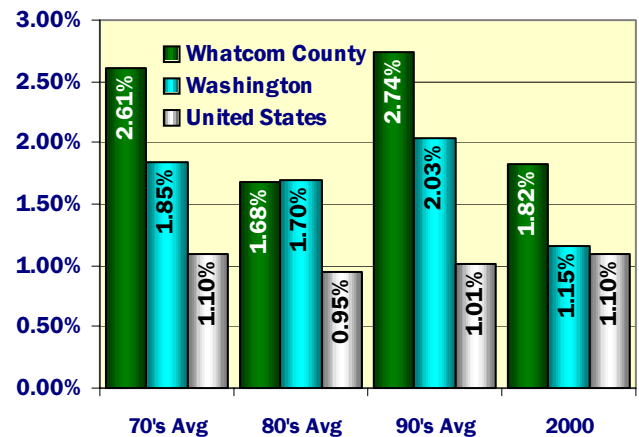
County Employees Per 1,000 in Population



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

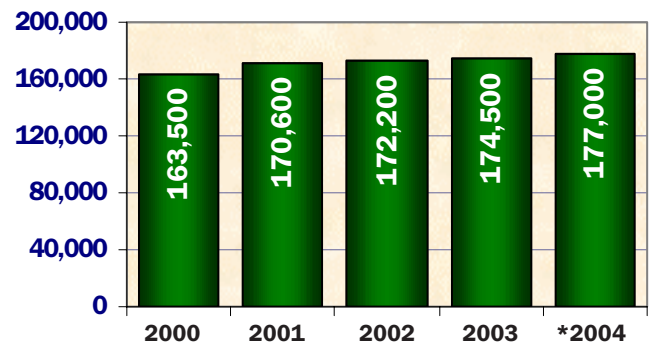
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIP Economic Indicators

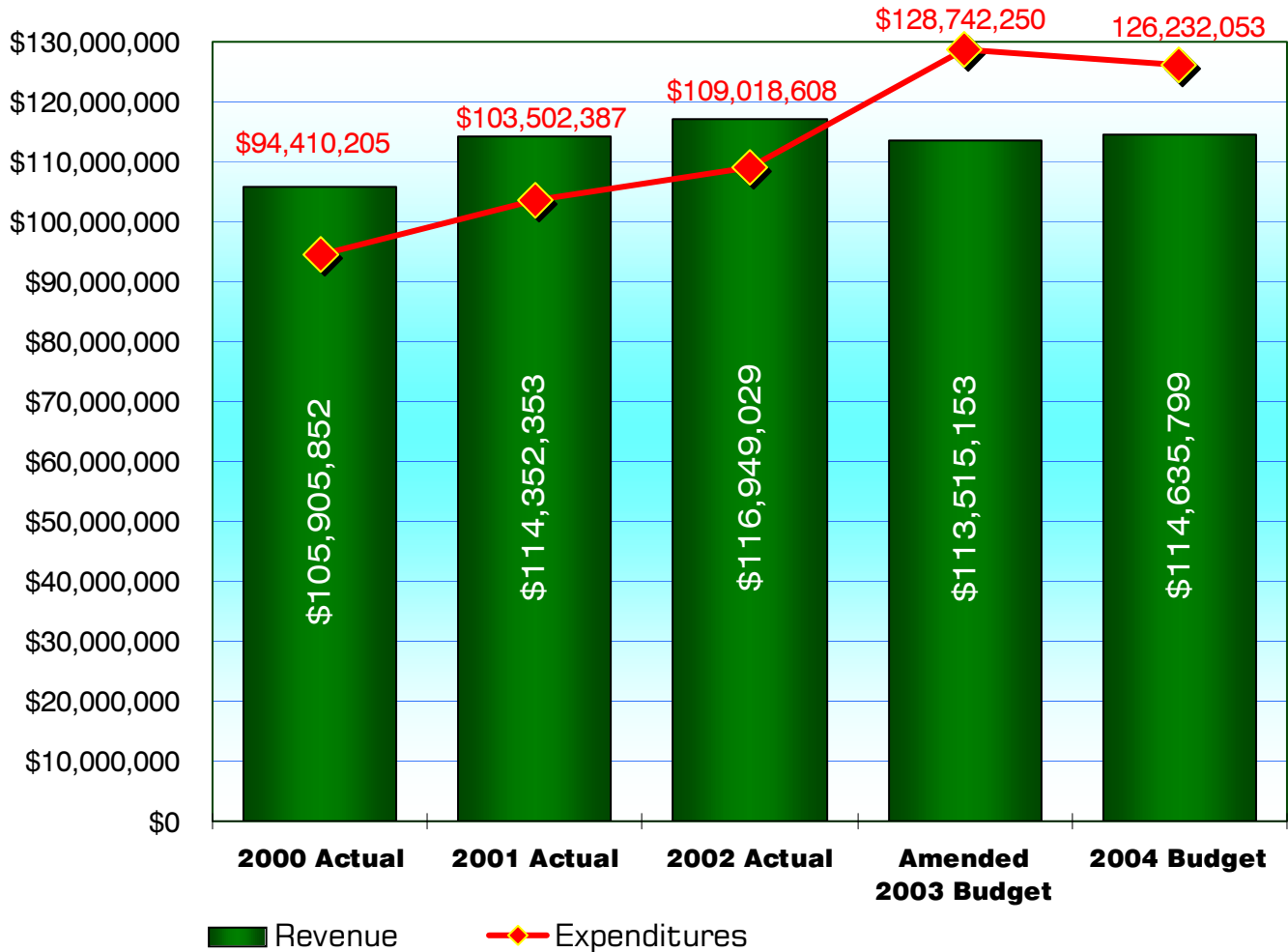
Whatcom County Population 2000-2004



Source: Washington State Office of Financial Management (OFM). \*2004 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.

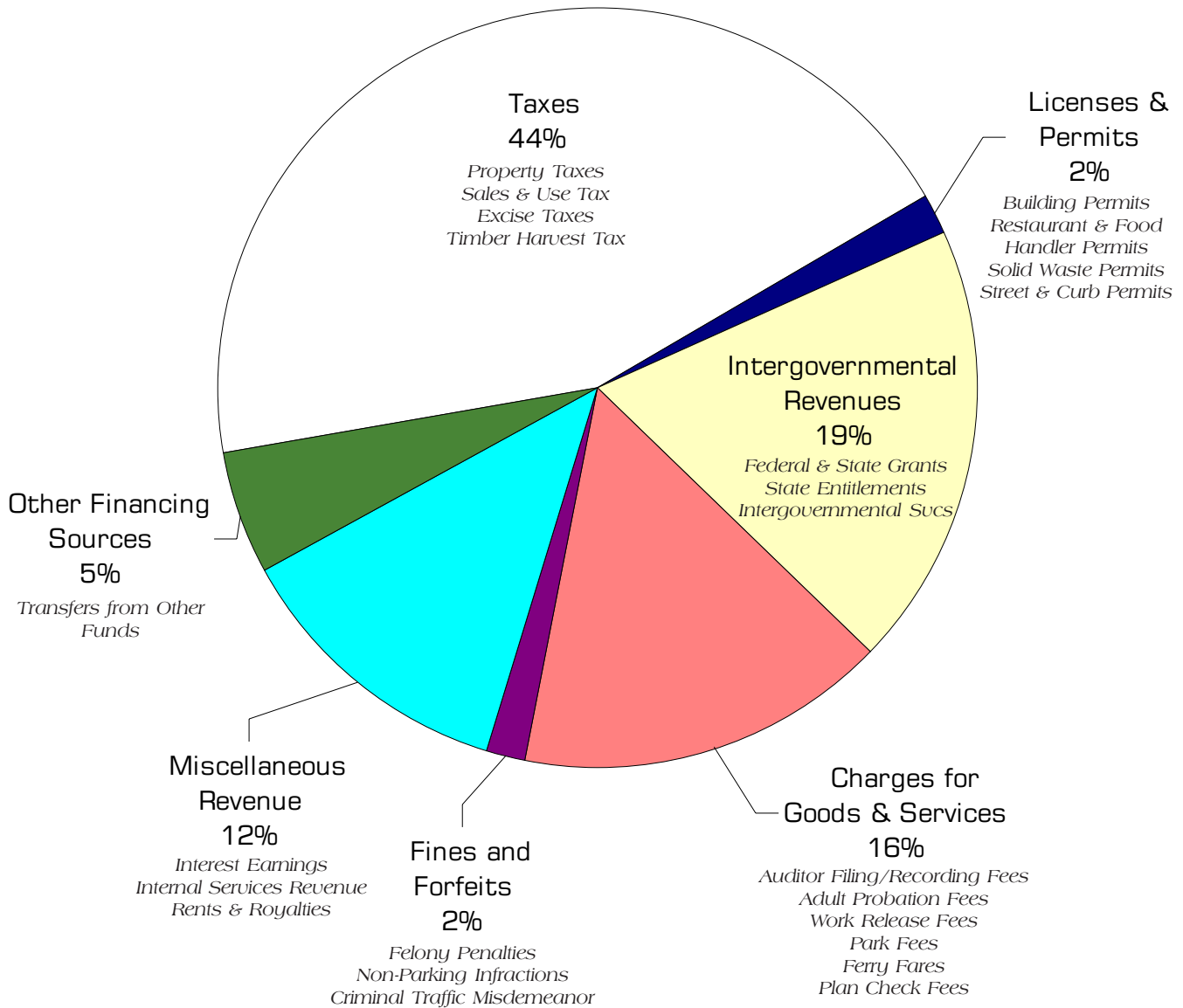
	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Revenues</b>					
Taxes	45,620,343	47,424,566	49,258,769	48,882,990	50,841,595
Licenses & Permits	1,531,267	1,580,226	1,760,009	1,812,589	1,965,935
Intergovernmental Revenues	20,842,947	21,213,913	20,968,670	20,246,889	21,808,402
Charges For Goods & Svcs	15,375,807	16,476,070	17,584,744	18,197,260	18,049,114
Fines and Forfeits	1,686,828	1,763,991	1,946,964	1,686,700	1,765,725
Miscellaneous Revenue	13,064,864	14,556,414	14,483,675	13,603,262	14,095,593
Other Financing Sources	7,783,796	11,337,173	10,946,198	9,085,463	6,109,435
<b>Total Revenues</b>	<b>105,905,852</b>	<b>114,352,353</b>	<b>116,949,029</b>	<b>113,515,153</b>	<b>114,635,799</b>
<b>Expenditures</b>					
Current:					
General Government	24,244,505	26,921,497	27,510,356	32,189,540	33,471,385
Security of Persons/Property	19,267,342	21,470,121	22,879,744	24,054,447	24,627,724
Physical Environment	4,975,846	4,757,937	6,544,044	9,919,339	6,224,447
Transportation	15,912,095	16,468,089	17,868,099	22,755,842	24,230,192
Economic Environment	1,126,322	1,167,559	1,322,618	1,498,513	1,669,889
Mental & Physical Health	8,219,522	9,078,653	9,194,004	9,992,744	10,041,840
Culture & Recreation	3,371,446	3,417,835	3,363,082	3,750,749	3,678,106
Capital Outlay	8,066,593	8,691,139	7,879,487	14,799,935	15,199,319
Debt Service	2,659,243	2,250,051	2,810,923	2,208,097	2,486,716
Other Financing Uses	6,567,291	9,279,506	9,646,251	7,573,044	4,602,435
<b>Total Expenditures</b>	<b>94,410,205</b>	<b>103,502,387</b>	<b>109,018,608</b>	<b>128,742,250</b>	<b>126,232,053</b>
Excess of Revenue Over (Under) Expenditures	11,495,647	10,849,966	7,930,421	*(15,227,097)	*(11,596,254)

\*Note regarding negative balances in budget years:

In general, Whatcom County plans for an approximate 4% lapse in budgeted operating costs. Capital project lapses are greater due to permitting delays and contracts that span more than one year.

# Source of County Revenues in 2004

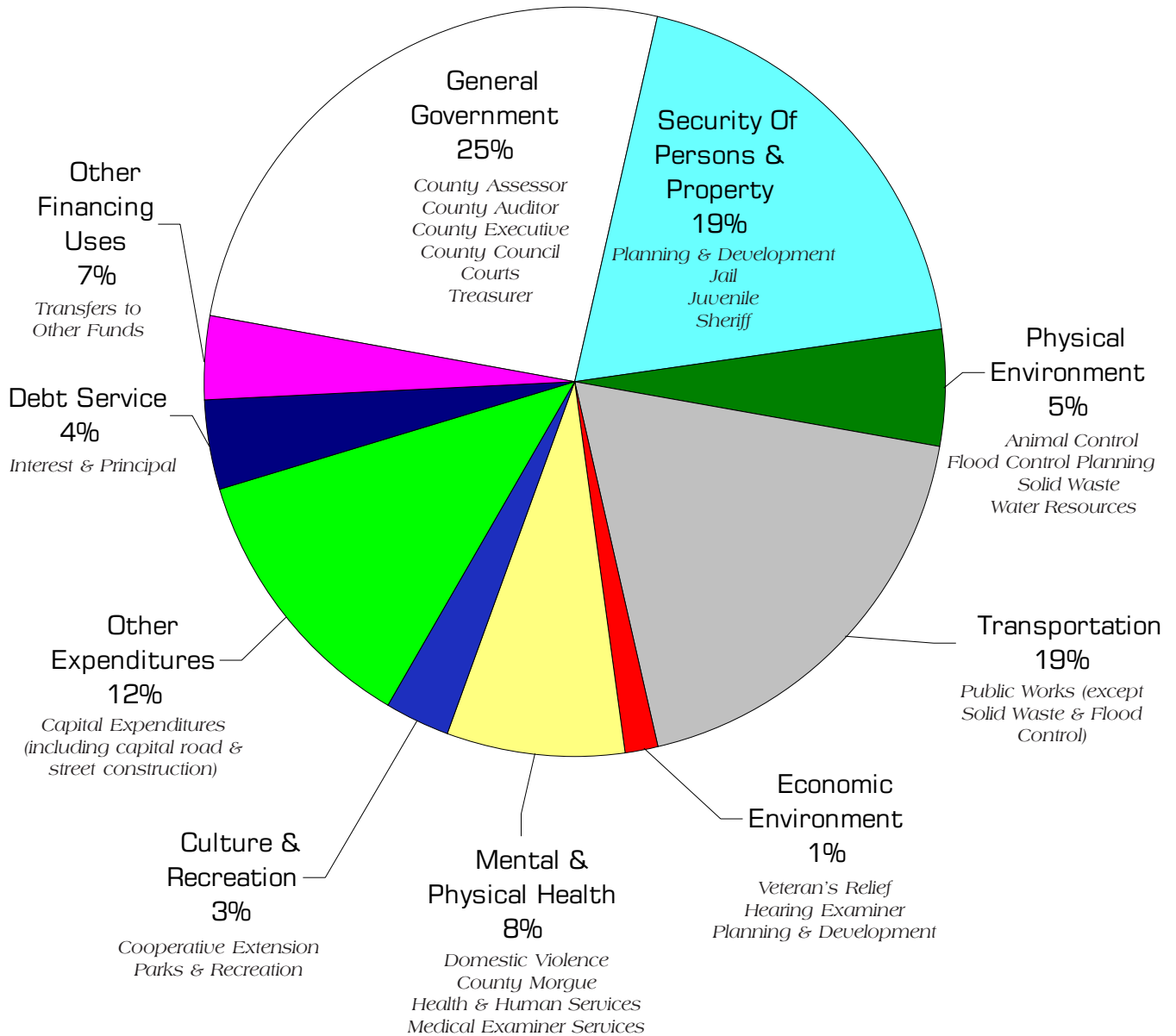
This chart represents all Whatcom County funds combined



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

# Distribution of County Expenditures in 2004

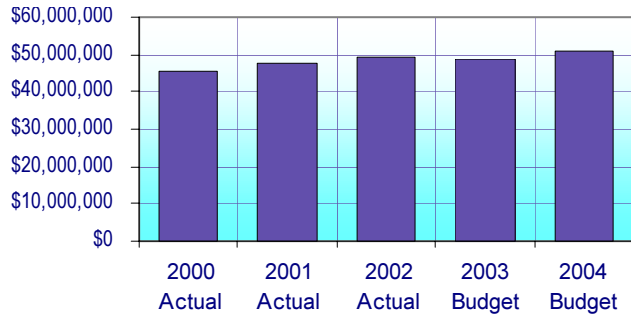
This chart represents all Whatcom County funds combined



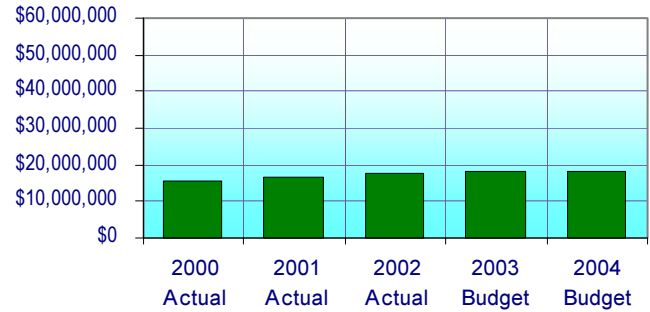
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

# Revenue History by Type

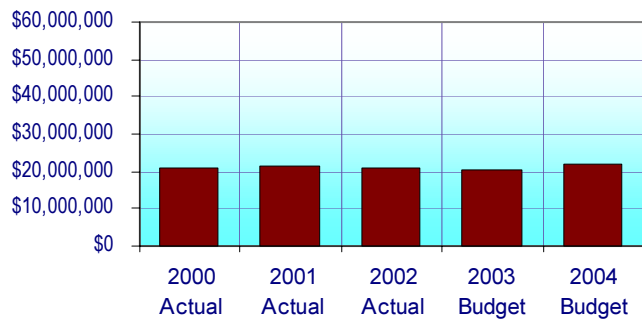
**Tax Revenues**



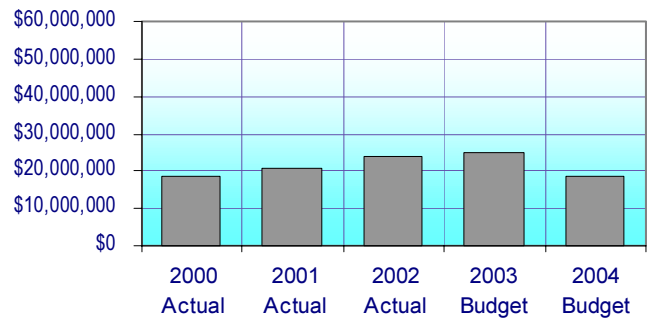
**Fees for Service**



**Intergovernmental Revenues**



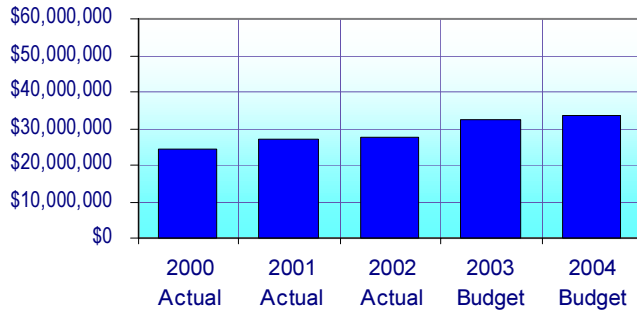
**All Other Revenues**



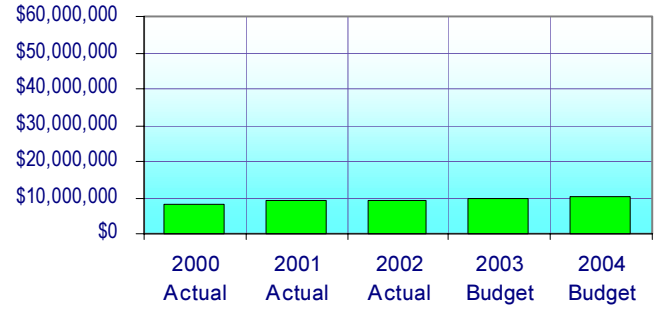
*Charts represent all Whatcom County funds combined.*

# Expenditure History by Type

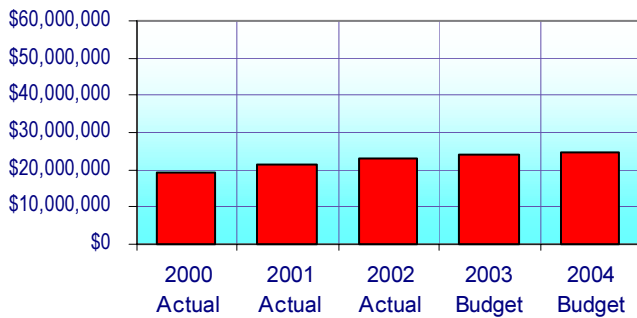
**General Government**



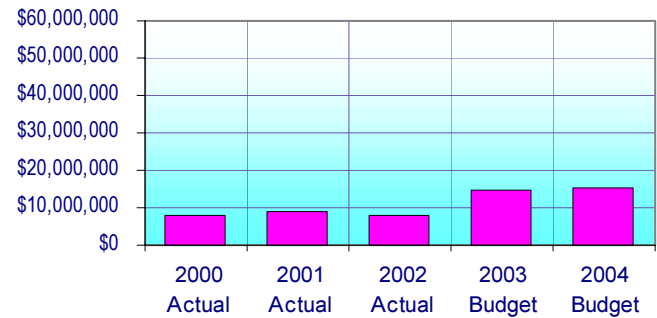
**Mental & Physical Health**



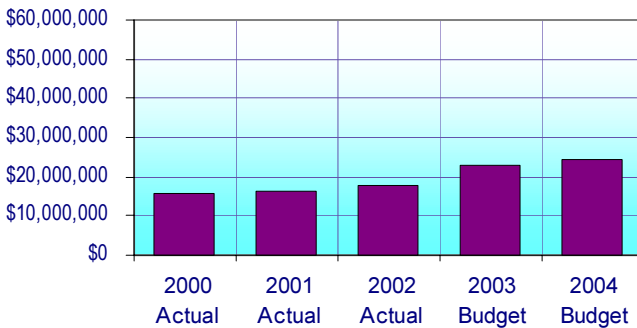
**Security of Persons & Property**



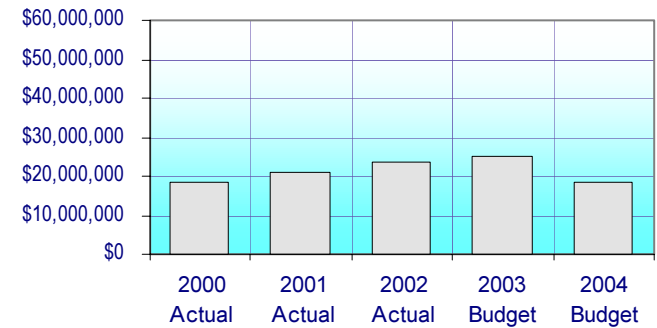
**Capital Outlay**



**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 2004 Budget in Summary

This section provides a summary of the 2004 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 2004 budget contains approximately \$57.6 million in revenues and \$59.4 million in expenditures. Total budgeted expenditures in 2004 are \$128,000 more than the amended 2003 budgeted expenditures.

#### 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.

## Summary of Budgeted Revenues and Expenditures by Fund

### Budgeted Revenue

Fund	2003	2004
	(Amended Budget)	
001 General Fund	55,003,721	57,626,092
108 County Road	20,901,208	21,792,588
117 Water Resources *	2,924,000	100,000
140 Solid Waste	1,012,600	1,031,200
169 Flood Control Zone	5,716,133	3,225,463
501 ER&R	7,763,819	8,570,603
507 Admin. Services	11,813,475	12,956,924
All Other Funds	8,380,197	9,332,929
<b>Total Revenues</b>	<b>\$113,515,153</b>	<b>\$114,635,799</b>

### Budgeted Expenditures

Fund	2003	2004
	(Amended Budget)	
001 General Fund	59,281,560	59,409,419
108 County Road	26,686,514	27,946,971
117 Water Resources *	3,438,198	150,000
140 Solid Waste	1,258,898	1,255,742
169 Flood Control Zone	8,540,704	4,923,531
501 ER&R	8,268,342	9,067,453
507 Admin. Services	13,639,726	14,607,088
All Other Funds	7,628,309	8,871,849
<b>Total Expenditures</b>	<b>\$128,742,251</b>	<b>\$126,232,053</b>

\* See page 61 "Water Resources" for variance explanation.

# General Fund Balance Summary

	Projected 2003	Budget 2004	
Ongoing	<b>Ongoing Revenues</b>		
	Budgeted Revenues (Note 1)	53,456,035	* 56,670,206
	Supplemental Budgets	344,188	
	<b>Total Revenue</b>	<b>\$ 53,800,223</b>	<b>\$ 56,670,206</b>
	<b>Ongoing Expenditures</b>		
	Budgeted Expenditures (Note 2)	55,725,711	57,046,527
	Continuing Appropriations	621,715	
Supplemental Budgets	922,453		
<b>Total Ongoing Expenditures</b>	<b>\$ 57,269,879</b>	<b>\$ 57,046,527</b>	
	<b>Operating Surplus (Deficit)</b>	<b>(3,469,656)</b>	<b>(376,321)</b>
One-Time	<b>Onetime Expenditures - Net (Note 3)</b>	<b>\$ 808,183</b>	<b>\$ 1,407,006</b>
Fund Balance	<b>Beginning Fund Balance</b>	<b>\$ 16,495,437</b>	<b>\$ 15,023,627</b>
	Operating Surplus (Deficit)	(3,469,656)	(376,321)
	<b>Less One Time Expenditures (Note 3)</b>	<b>(808,183)</b>	<b>(1,407,006)</b>
	Increase in Sales Tax Projections	599,966	
	Increase in State Public Health Funding	427,616	
	Budget Lapse 2003 (3%)	1,778,447	
	<b>Ending Fund Balance</b>	<b>\$ 15,023,627</b>	<b>\$ 13,240,300</b>
	<b>Recap of Ending Fund Balance</b>		
	Dedicated Reserve	358,347	358,347
	Emergency Reserve	1,000,000	1,000,000
Unreserved Fund Balance	<b>\$ 13,665,280</b>	<b>\$ 11,881,953</b>	
<b>TOTAL Fund Balance</b>	<b>\$ 15,023,627</b>	<b>\$ 13,240,300</b>	

\*This is Ongoing Revenue and the Budget 2004 figure does not include \$955,886 of Onetime revenue; however this \$955,886 is shown offset against the "Onetime Expenditures - Net" for Budget 2004.

## General Fund Balance Summary Notes

### Note 1 - Changes in Revenue

<b>2003 Amended Budget Revenues</b>	\$ 53,456,035
<b>Revenue Changes</b>	
● Property Tax (New Construction & Change from Flood Fee)	\$ 1,866,105
● Sales Tax	\$ 902,499
● Licenses & Permits	\$ 200,301
● Federal in Lieu of Taxes	\$ 275,000
● Public Health (I695 Replacement)	\$ 417,863
● Prisoner Room and Board	\$ 86,320
● Other Intergovernmental Revenues	\$ 163,422
● Auditor Filing /Recording Fees	\$ 100,000
● Residential Site Plan Review	\$ 75,000
● Land Disturbance Fees	\$ 58,000
● Work Release Fees	\$ 65,804
● Sheriff Civil Fees	\$ 35,782
● Other Fees & Service Charges	\$ 84,387
● Fines and Forfeits	\$ 83,500
● Interest Income	\$ (868,000)
● Misc Revenue	\$ (206,758)
● Other Net Changes	\$ 26,296
● Other Financing Sources	\$ (151,350)
<b>2004 Budgeted Revenues</b>	<b>\$ 56,670,206</b>

### Note 2 - Changes in Expenditures

<b>2003 Amended Budget Expenditures</b>	\$ 55,725,711
<b>Expenditure Changes</b>	
● Add'l Eastside Resident Sheriff Deputy	\$ 82,610
● Add'l Drug Task Force Sheriff Deputies	\$ 138,270
● Sheriff Drug Task Force Office Rental	\$ 19,416
● Sheriff Neighborhood Field Offices	\$ 18,300
● Increase in Salaries & Wages (Including Taxes)	\$ 967,490
● Increase in Employee Health Benefits	\$ 400,000
● Increase Medical Costs - Jail	\$ 111,218
● Increase in Visiting Nurse Contract - Jail	\$ 153,675
● Increase in Jail Kitchen operating costs	\$ 34,000
● Increase in Equipment Rental - Jail	\$ 18,000
● Public Heath Food Inspector	\$ 29,336
● Public Heath Environmental Health Specialist - One Stop Permit Center	\$ 29,335
● Digital Recording Equipment Lease - District Court	\$ 11,273
● Planning and Development Extra Help	\$ 27,512
● Increase part-time to full-time employee in Treasurer's Office	\$ 12,416
● Decrease in Debt Service Transfers	\$ (364,259)
● Increase in Provision For Leave Payout	\$ 75,000
● Conversion of Outdoor Recreation Coordinator to One-time	\$ (60,439)
● Other Decreases in Parks Budget	\$ (39,000)
● Decrease In HIDTA Grant Expenditure	\$ (89,130)
● Decreases Misc Non-Departmental Expenditures	\$ (52,000)
● Conversion of Integrated Pest Mngmnt & Nutrient Management to One-time	\$ (155,000)
● Other Net Changes	\$ (47,207)
<b>2004 Budgeted Expenditures</b>	<b>\$ 57,046,527</b>

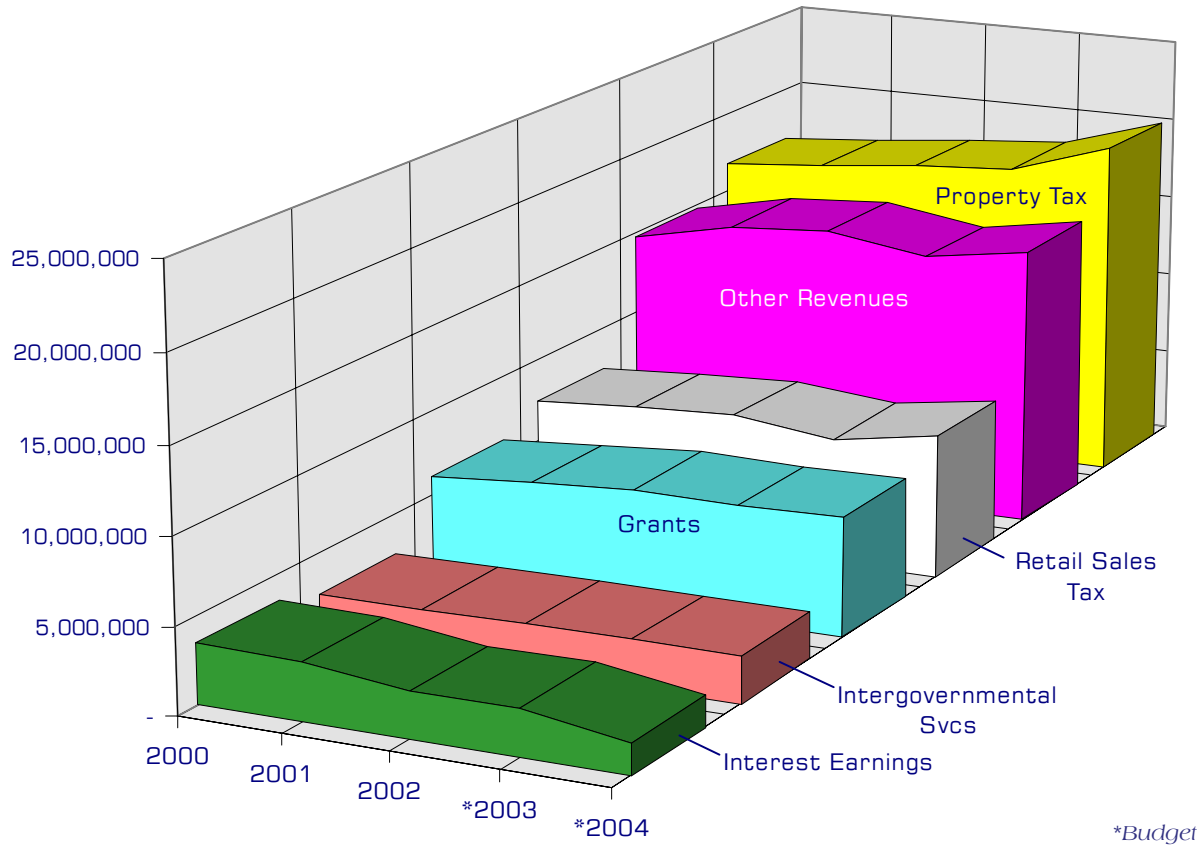
## General Fund Balance Summary Notes continued

## Note 3 - One Time Expenditures

● Lake Whatcom Management funding - Public Works	\$ 100,000
● Watershed Education - Cooperative Extension	\$ 150,300
● Voter Registration Software	\$ 80,000
● Juvenile Offender Case Management System	\$ 107,276
● Jail Overtime	\$ 75,000
● Sheriff Vehicle- New Drug Task Deputies	\$ 69,000
● Sheriff Vehicle- New East Side Resident Deputy	\$ 34,500
● Sheriff's Volunteer Services Coordinator Position	\$ 34,822
● Jail Fingerprinting system	\$ 48,000
● Health Dept Phone System - State Street Building	\$ 64,000
● Outdoor Recreation Coordinator - Parks	\$ 60,439
● Property Tax System Software Enhancements - Treasurer	\$ 60,000
● Digital Courtroom Recording - Superior Court	\$ 45,000
● Document Imaging Project	\$ 70,700
● Federal Forest Jail Work Crew -Title 3 Funding	\$ 40,647
● Jail Kitchen Steam Kettle	\$ 40,000
● One Stop Permit Center	\$ 56,000
● Drug Task Force Clerical Support	\$ 36,782
● Extra Help - District Court	\$ 35,000
● New Evidence Room Software - Sheriff	\$ 30,781
● Debt Management Software - Treasurer	\$ 28,740
● Implement West Nile Virus Response Plan	\$ 14,935
● Extra Help to Increase Building Inspections	\$ 14,000
● District Court Project to Close Old Case Files	\$ 20,504
● Extra Help for Agriculture Program	\$ 13,660
● Support for Community Advisory Committees	\$ 12,500
● New Code Books for Planning and Development	\$ 10,000
● Professional Services, Corrections Testing/Hiring	\$ 10,000
● Appraiser for Transfer of Development Right Program	\$ 10,000
● Increase in Sheriff Department Training Budget	\$ 10,000
● Other One-Time ASRs less than \$10,000	\$ 24,420
<b>Total</b>	<b>\$ 1,407,006</b>



# General Fund Revenue Sources



## General Fund Revenue Sources Notes

### Property Tax

In 2004, property tax revenues are projected to increase \$1,866,000. \$1.4 million of this increase is the result of an elimination of a county-wide flood fee to a General Fund property tax levy. The balance of the increase, \$466,000, is the tax revenue generated on the projected \$300 million of new construction.

### Other Revenue

“Other Revenue” is expected to grow by approximately \$922,000, or 5.9%. The largest increases are in state funding for public health (\$417,000) and “Federal In Lieu of Taxes” (\$275,000). Other revenues are generally up, particularly revenues related to property development, including building permits and site

## General Fund Revenue Sources Notes continued

plan reviews. Security of persons and property revenue is down as the result of reductions in Sheriff's Office security services provided under contract to the Port of Bellingham. Contributions are down as the result of reductions in contributions from Alcoa Aluminum, and the completion of some Health Department projects that were partially funded by donations.

**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 2004 budget includes a \$902,499 estimated increase in retail sales tax. This estimate is based on strong sales tax collections in 2003 and it anticipates the current level of construction activity will continue.

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 2004 is an estimated \$1,220,695, which is \$81,195 greater than 2003 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 2004 are expected to be \$70,000 more than 2003.

**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 2004 projection for Interest Earnings has decreased by \$868,000 due to falling investment interest rates.

**Transfers**

Transfers, money paid to the General Fund from independent funds, are not shown in the graph on the facing page. The most significant transfers in 2004 are: \$423,900 from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; \$122,788 from the Administrative Services Fund to support Prosecuting Attorney for self insurance activities; \$169,000 from the Flood Control Zone District to fund work performed by a jail alternatives work crew and administrative costs. Transfers are down because funding for the Cooperative Extension watershed education program and funding for a watershed planning position have been moved to the General Fund for 2004.

## General Fund Revenue Sources Summary

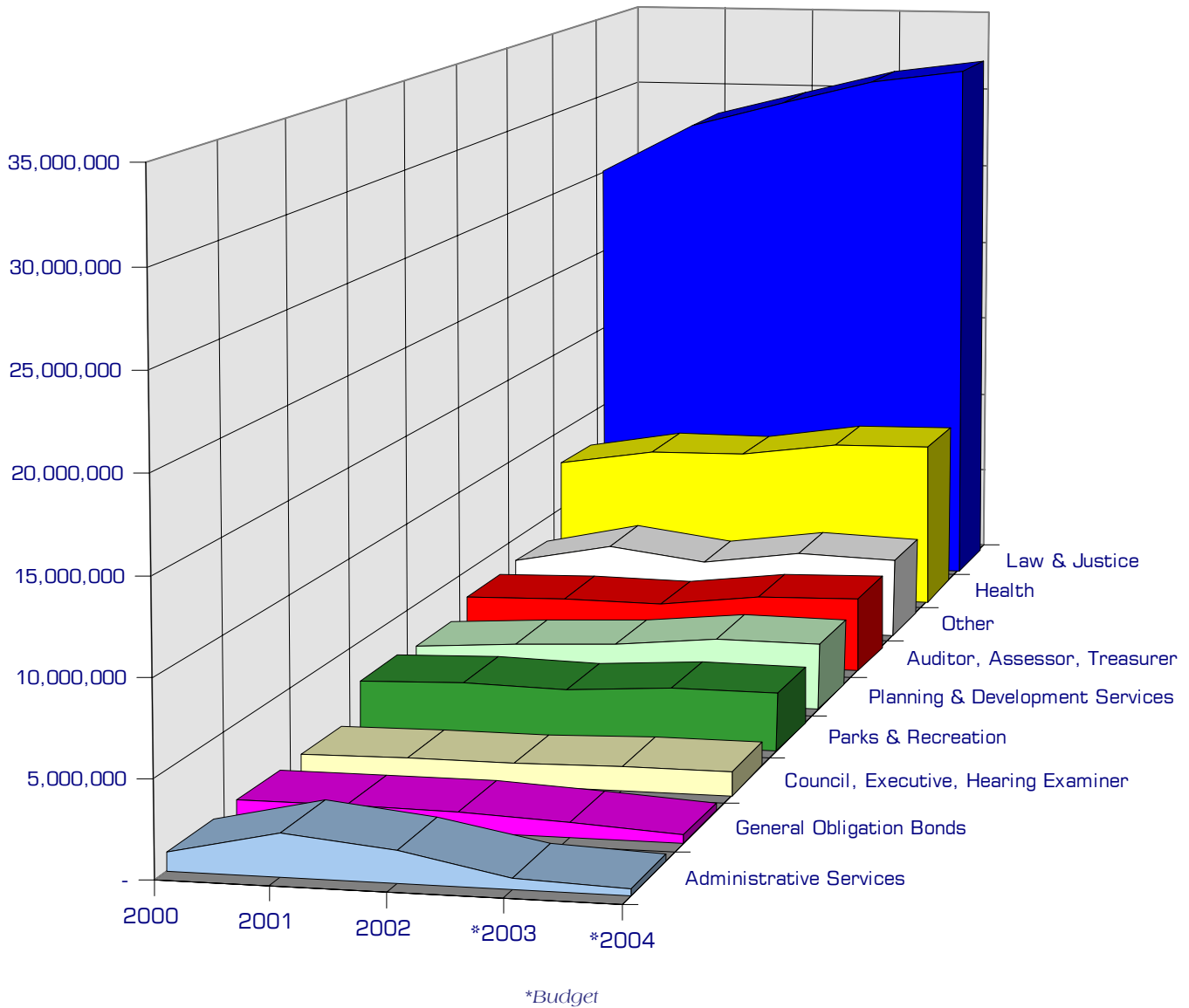
	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Grants</b>					
4331 Federal Grants-Direct	334,601	308,539	477,121	425,492	364,398
4333 Federal Grants-Indirect	2,047,639	2,441,785	2,332,107	2,135,393	2,242,494
4334 State Grants	3,606,220	3,704,640	4,075,680	4,257,542	4,276,138
4335 State Shared Revenues	122,744	52,275	62,990	56,620	61,710
<i>Total Grants</i>	6,111,204	6,507,239	6,947,898	6,875,047	6,944,740
<b>Intergovernmental Svcs</b>					
4338 Intergovernmental Svcs	2,597,244	2,632,362	2,712,537	2,696,900	2,674,099
<b>Interest Earnings</b>					
4361 Interest Earnings	3,491,312	3,365,869	2,664,814	2,661,540	1,770,165
<b>Retail Sales &amp; Use Tax</b>					
4313 Retail Sales & Use Tax	7,412,467	7,803,009	8,129,820	7,468,050	8,370,549
<b>Other Revenue</b>					
4312 Timber Harvest Taxes	132,866	82,633	111,044	126,000	133,200
4317 Excise Taxes	423,455	414,306	427,351	388,500	400,900
4319 Interest & Penalty on Tax	1,441,051	1,623,984	1,633,308	1,552,000	1,552,000
4321 Business Licenses & Permits	334,617	399,461	336,849	395,815	460,735
4322 Non-Bus Licenses & Permits	1,159,351	1,138,878	1,372,888	1,376,674	1,465,100
4332 Federal Entitlements	396,164	1,001,358	653,579	354,817	577,350
4336 State Entitlements	2,535,903	2,291,448	2,153,176	1,452,018	1,939,069
4337 Intercl Grant-Entitlement	805,193	742,018	747,524	777,245	787,576
4341 General Government	1,892,460	1,890,513	2,050,432	1,980,012	1,987,245
4342 Security-Persons & Property	897,649	1,388,928	1,489,863	1,406,528	1,227,498
4343 Physical Environment	21,025	32,117	30,801	27,400	30,000
4345 Economic Environment	1,185,418	1,178,084	1,399,966	1,577,302	1,662,800
4346 Mental and Physical Health	463,362	380,961	407,189	515,500	548,554
4347 Culture and Recreation	272,431	297,863	300,544	293,800	304,360
4349 Other Interfnd Svc Charges	127,809	176,922	192,106	207,143	293,969
4351 Felony Penalties	178,164	151,215	181,939	157,000	171,000
4352 Civil Penalties	11,464	4,911	28,764	4,500	4,500
4353 Nonparking Infractions	667,947	638,616	858,273	712,000	800,000
4354 Parking Infractions	3,301	3,180	2,023	3,500	3,500
4355 Criminal Traffic Misdem	230,968	220,202	261,078	250,000	250,000
4356 Nontraffic Misdemeanor	100,417	102,596	122,746	104,700	104,700
4357 Criminal Costs	73,928	64,945	67,629	80,900	62,400
4359 Non-Court Fines-Forfeits	-	-	1,650	-	-
4362 Rents & Royalties	579,028	628,848	652,463	628,974	626,314
4367 Contribution-Private Source	22,008	145,232	77,757	461,671	328,706
4369 Other Miscellaneous Revenue	266,290	239,985	266,779	206,653	232,347
8110 State Timber Sales	505,049	802,300	565,134	537,000	548,000
8120 Other Fixed Assets	-	-	-	2,000	-
<i>Total Other Revenue</i>	14,727,318	16,041,504	16,392,855	15,579,652	16,501,823

continued on next page

General Fund Revenue Sources Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Property Taxes</b>					
<i>4311 Property Taxes</i>	16,747,521	17,266,598	17,869,588	18,334,377	20,200,482
<b>Transfers</b>					
8301 Operating Transfer In	1,081,895	1,283,493	1,558,222	1,388,155	1,164,234
<i>Total Transfers</i>	1,081,895	1,283,493	1,558,222	1,388,155	1,164,234
<b>Total General Fund</b>	52,168,961	54,900,074	56,275,734	55,003,721	57,626,092

# General Fund Expenditures



*Note: General Fund Expenditures are shown in operational categories. Non-Departmental transfers are distributed to the appropriate categories in this chart.*

## General Fund Expenditures Notes

### General Fund Expenditure History

During the period from 2000 to 2004, the General Fund experienced an annual growth in expenditures of approximately 5.3%, with the bulk of this increase in Law and Justice expenditures. Total expenditures for the General Fund in 2004 are \$59.4 million. This includes an increase of \$1.3 million for wages and health care costs. The budget for 2004 is \$128,000 more than the current 2003 budget.

### Law & Justice

The largest category of expenditures is for Law & Justice. This category includes District, Superior, and Juvenile Courts, Public Defender, Prosecuting Attorney, Sheriff, and the Jail. Law & Justice accounts for 54% of the General Fund's 2004 budget. Law and Justice expenditures have increased at an average rate of 6.3% per year since 2000.

### Health Department

With 16% of the General Fund budgeted expenditures in 2004, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 5.4% per year since 2000. Its 2004 budgeted expenditures total \$9,740,340. 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 2.3 million dollars will be used to support the Health Department's operating costs in 2004.

### Other

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (\$1,322,970) to animal

control (\$328,250). Programs in this category include What-Com 911, medical examiner, Cooperative Extension, and criminal justice data integration. Miscellaneous non-departmental is made up of various expenditures including a \$300,000 reserve for expected wage settlements with county employee bargaining units.

### Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 7.2% of the total 2004 General Fund budget. Expenditures have increased at an annual rate of 4.3%. In 2004, General Fund expenditures for the Assessor, Treasurer & Auditor total \$4,258,599.

### Planning & Development Services

Planning and Development Service's 2004 budget totals \$3,710,698. It has increased by \$1,074,753 since 2000. This is an average growth rate of 8.9% per year. This department collects approximately \$3 million dollars in building and land use permits, plan-check fees, and other charges. Expenditures in this program area fluctuate with building activity. In 2004, \$679,000 of the departments operating costs will be paid from discretionary General Fund revenues.

### Parks & Recreation

Parks and Recreation's 2004 budget is \$3,132,026. This department's budget has increased by \$287,909 since 2000. This equates to a 2.4% annual growth rate.

### Administrative Services

These are transfers to the Administrative Services Fund. Expenditures vary based on amount and number of facilities projects budgeted in a given year. Transfers in 2004 fund the computer replacement revolving account, \$200,000 and a \$100,000 transfer to the building revolving

## General Fund Expenditures Notes continued

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 less than 1% of the total General Fund's 2004 budget . In 2003 Whatcom County took advantage of the low interest rates and refinanced its callable debt. This has resulted in lower debt service cost to the General Fund in 2004 and future years.

### **Council, Executive & Hearing Examiner**

County Council, Executive and Hearing Examiner make up 2.2% of the total General Fund 2004 budget. Budgeted 2004 expenditures for the three activities are \$1,281,387. This is an increase of \$27,000 or 2% over 2003.

General Fund Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Law &amp; Justice</b>					
District Court	995,576	1,077,033	1,167,461	1,239,432	1,331,884
District Court Probation	831,707	873,843	948,063	1,153,352	1,197,443
Jail	5,729,679	6,298,170	6,890,142	7,032,425	7,045,986
Juvenile Administration	3,059,073	3,331,408	3,394,320	3,499,041	3,565,668
Prosecuting Attorney	3,080,746	3,337,239	3,396,985	3,639,315	3,790,016
Public Defender	1,753,445	2,096,149	2,014,952	2,151,507	2,218,950
Sheriff	6,755,922	7,859,631	8,416,337	8,746,648	9,022,298
Superior Court	2,708,818	3,073,430	3,225,783	3,525,207	3,646,709
Non-Dept'l - Law & Justice Activities	76,427	128,159	138,099	115,096	40,000
Non-Dept'l - Emergency Management	85,422	109,352	107,788	102,970	103,301
<i>Total Law &amp; Justice</i>	25,076,815	28,184,414	29,699,930	31,204,993	31,962,255
<b>Auditor, Assessor, Treasurer</b>					
Assessor	1,711,457	1,853,251	1,760,234	1,972,837	1,919,078
Auditor	722,737	832,254	826,093	961,942	957,238
Operating Transfer - Elections	70,368	-	-	55,000	135,000
Treasurer	886,961	904,438	916,926	1,145,539	1,247,283
<i>Total Auditor, Assessor, Treasurer</i>	3,391,523	3,589,943	3,503,253	4,135,318	4,258,599
<b>Planning &amp; Development Services</b>					
<i>Plan &amp; Dev Svcs Administration</i>	2,635,945	2,948,697	3,223,227	3,787,631	3,710,698
<b>Parks &amp; Recreation</b>					
<i>Parks Department</i>	2,844,117	2,987,414	2,890,324	3,191,653	3,132,026
<b>Administrative Services</b>					
Non-Dept'l - Administrative Services	906,518	2,169,016	1,626,642	533,000	310,000
<i>Total Administrative Services</i>	906,518	2,169,016	1,626,642	533,000	310,000
<b>Health</b>					
<i>Public Health</i>	7,900,105	8,802,897	8,839,321	9,637,928	9,740,340
<b>General Obligation Bonds</b>					
<i>Non-Departmental - GO Bonds</i>	1,075,668	1,073,387	1,060,985	753,008	429,418
<b>Council, Executive, Hearing Examiner</b>					
County Council	563,307	613,978	610,348	674,118	702,416
County Executive	374,252	415,887	405,788	426,177	422,453
Hearing Examiner	113,563	120,473	119,395	153,715	156,518
<i>Total Council, Executive, Hearing Exam.</i>	1,051,122	1,150,338	1,135,531	1,254,010	1,281,387

continued on next page

## General Fund Expenditures Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>OTHER</b>					
<b>Cooperative Extension</b>					
<i>Cooperative Extension</i>	383,277	419,685	380,461	480,005	409,140
<b>Other General Fund</b>					
Medical Examiner	246,789	253,942	261,018	266,000	282,000
Microfilming	129,414	117,142	96,491	131,497	-
Lake Whatcom Management	-	-	-	-	100,000
Wide Area Network	109,465	-	-	-	-
911	518,332	622,871	607,502	629,197	612,452
Ambulance Services	974,404	1,080,272	1,317,938	1,311,500	1,322,970
Animal Control	285,082	292,209	295,820	310,000	328,250
Support to Other Organizations	407,562	328,036	324,217	406,923	435,212
Misc Non-Departmental	485,042	1,532,047	601,127	1,188,397	1,035,672
<i>Total Other General Fund</i>	3,156,090	4,226,519	3,504,113	4,243,514	4,116,556
<b>Transfers to Miscellaneous Funds</b>					
Non-Dept'l - ER & R	-	-	-	1,500	-
Non-Dept'l - Noxious Weed	59,000	59,000	59,000	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	59,000	59,000	59,000	60,500	59,000
<b>TOTAL GENERAL FUND</b>	<b>48,480,180</b>	<b>55,611,310</b>	<b>55,922,787</b>	<b>59,281,560</b>	<b>59,409,419</b>



# Consolidated Summary

## Ongoing Revenues & Expenditures

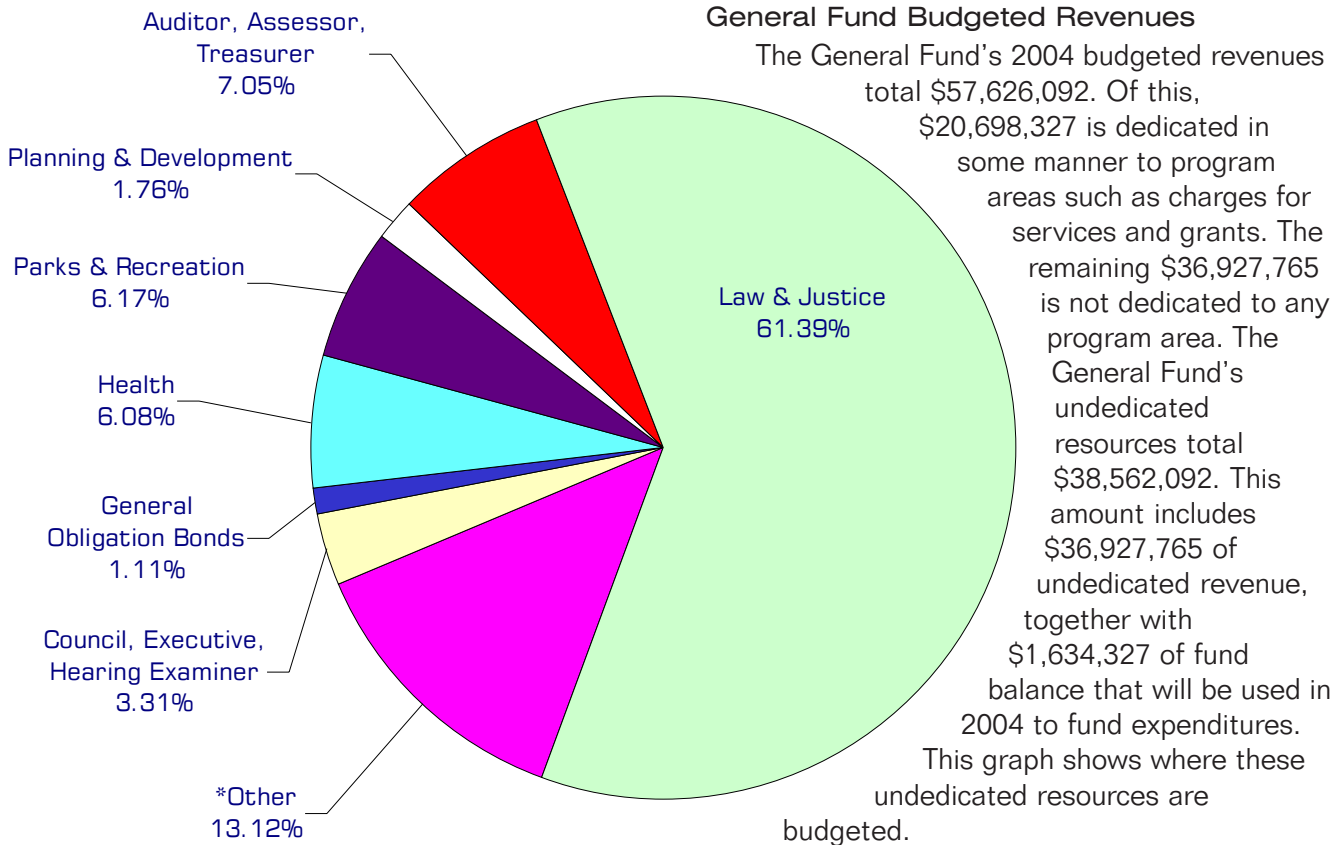
		Approved Ongoing 2004 Expenditures	Approved Ongoing 2004 Revenues	Operating Surplus (Deficit)
001	General Fund	57,046,527	56,670,206	(376,321)
108	County Road	27,569,471	21,792,588	(5,776,883)
109	Election Reserves	648,057	484,000	(164,057)
114	Veterans Relief	149,659	149,659	-
117	Water Resources	-	-	-
121	Low-Income Housing Projects	-	300,000	300,000
140	Solid Waste	1,255,742	1,031,200	(224,542)
141	WC Convention Center	114,000	150,000	36,000
142	Victim Witness	117,164	116,850	(314)
148	CERB	109,135	109,135	-
151	Community Development	5,000	-	(5,000)
154	Road Improve #1	24,761	22,113	(2,648)
155	Road Improve #2	2,088	1,133	(955)
159	Road Improve #7	2,583	1,874	(709)
162	Road Improve Guarantee	113,735	-	(113,735)
165	WC Drug Fund	708,900	351,425	(357,475)
166	Auditor's O&M	73,181	105,200	32,019
167	Emergency Management	346,148	314,198	(31,950)
169	Flood Control Zone	4,920,531	3,225,463	(1,695,068)
170	Pt. Robert's Fuel Tax	-	20,000	20,000
175	Conservation's Future	75,000	808,529	733,529
180	Lake Management	6,000	-	(6,000)
219	CRID #9 General Debt	109,135	207,913	98,778
220	LRID #10 General Debt	1,000	15,895	14,895
241	1993 Ltd Tax GO Bond	1,000	1,000	-
242	1997 Ltd Tax GO & Refunding Bond	1,192,565	1,192,565	-
243	1998 Ltd Tax GO Bond	254,598	254,598	-
244	2003 Ltd Tax GO & Refunding Bond	428,418	428,418	-
326	REET	1,192,565	1,000,000	(192,565)
330	Parks Improvement	32,500	1,000	(31,500)
332	Public Utilities Improvement	25,000	2,025,000	2,000,000
402	Whatcom County Investment Pool	179,239	177,031	(2,208)
501	ER&R	8,428,953	8,097,103	(331,850)
503	Whatcom Co. Supplemental Retirement	-	-	-
507	Administrative Services	13,986,472	12,956,924	(1,029,548)
16921	Lynden/ Everson Sub-Zone	58,000	32,000	(26,000)
16922	Sumas/ Nooksack / Everson Sub-Zone	117,250	71,820	(45,430)
16923	Acme/ VanZandt Sub-Zone	25,000	13,617	(11,383)
<b>Total</b>		<b>119,319,377</b>	<b>112,128,457</b>	<b>(7,190,920)</b>

Consolidated Summary continued

Beginning & Ending Fund Balances

	Estimated Beginning Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending Balance
001 General Fund	15,023,627	1,407,006	(376,321)	13,240,300
108 County Road	8,707,793	377,500	(5,776,883)	2,553,410
109 Election Reserves	141,642	(48,830)	(164,057)	26,415
114 Veterans Relief	139,050	-	-	139,050
117 Water Resources	310,127	50,000	-	260,127
121 Low-Income Housing Projects	583,197	300,000	300,000	583,197
140 Solid Waste	1,336,733	-	(224,542)	1,112,191
141 WC Convention Center	235,881	-	36,000	271,881
142 Victim Witness	91,375	-	(314)	91,061
148 CERB	-	-	-	-
151 Community Development	18,566	-	(5,000)	13,566
154 Road Improvement #1	43,805	-	(2,648)	41,157
155 Road Improvement #2	1,562	-	(955)	607
159 Road Improvement #7	1,669	-	(709)	960
162 Road Improvement Guarantee	113,735	-	(113,735)	-
165 WC Drug Fund	441,655	500	(357,475)	83,680
166 Auditor's O&M	369,838	207,442	32,019	194,415
167 Emergency Management	81,928	-	(31,950)	49,978
169 Flood Control Zone	7,941,542	3,000	(1,695,068)	6,243,474
170 Pt. Robert's Fuel Tax	90,551	-	20,000	110,551
175 Conservation's Future	2,822,144	-	733,529	3,555,673
180 Lake Management	19,081	-	(6,000)	13,081
219 CRID #9 General Debt	14,956	-	98,778	113,734
220 LRID #10 General Debt	63,716	-	14,895	78,611
241 1993 Ltd Tax GO Bond	64	-	-	64
242 1997 Ltd Tax GO & Refund Bond	92	-	-	92
243 1998 Ltd Tax GO Bond	46	-	-	46
244 2003 Ltd Tax GO & Refund Bond	-	-	-	-
326 REET	2,271,153	-	(192,565)	2,078,588
330 Parks Improvement	34,415	-	(31,500)	2,915
332 Public Utilities Improvement	6,504,357	1,323,100	2,000,000	7,181,257
402 Whatcom County Investment Pool	-	-	(2,208)	(2,208)
501 ER&R	14,731,813	165,000	(331,850)	14,234,963
503 Whatcom Co. Supplemental Retirement	191,122	-	-	191,122
507 Administrative Services	5,981,442	620,616	(1,029,548)	4,331,278
16921 Lynden/ Everson Sub-Zone	180,851	-	(26,000)	154,851
16922 Sumas/ Nooksack / Everson Sub-Zone	331,342	-	(45,430)	285,912
16923 Acme/ VanZandt Sub-Zone	28,027	-	(11,383)	16,644
<b>Total</b>	<b>68,848,897</b>	<b>4,405,334</b>	<b>(7,190,920)</b>	<b>57,252,643</b>

## 2004 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 2004 Undedicated General Fund Resources graph. Capital expenditures were removed from the department expenditures because they vary from year to year and tend to distort ongoing department expenditures.

## Undedicated General Fund Resources Summary

	Budget 2004 Expense	Budget 2004 Revenue	Budget 2004 Capital	Budget 2004 Undedicated
<b>Law &amp; Justice</b>				
District Court	1,331,884	128,560	-	1,203,324
District Court Probation	1,197,443	1,017,319	-	180,124
Jail	7,045,986	2,514,970	90,000	4,441,016
Juvenile Probation/Detention	3,565,668	627,318	59,500	2,878,850
Prosecuting Attorney	3,790,016	1,217,326	15,500	2,557,190
Public Defender	2,218,950	19,215	-	2,199,735
Sheriff	9,022,298	1,382,975	147,281	7,492,042
Superior Court	3,646,709	997,622	45,000	2,604,087
Non-Departmental - Law & Justice Activities	40,000	-	-	40,000
Non-Departmental - Emergency Mgmt	103,301	-	25,000	78,301
<i>Total Law &amp; Justice</i>	<b>31,962,255</b>	<b>7,905,305</b>	<b>382,281</b>	<b>23,674,669</b>
<b>Auditor, Assessor, Treasurer</b>				
Assessor	1,919,078	14,500	-	1,904,578
Auditor	957,238	1,472,064	-	(514,826)
Non-Departmental - Elections	135,000	-	-	135,000
Treasurer	1,247,283	52,116	-	1,195,167
<i>Total Auditor, Assessor, Treasurer</i>	<b>4,258,599</b>	<b>1,538,680</b>	<b>-</b>	<b>2,719,919</b>
<b>Planning &amp; Development Services</b>				
Plan & Dev Svcs	3,710,698	3,006,610	24,650	679,438
<b>Health</b>				
<i>Health Department</i>	9,740,340	7,294,602	101,800	2,343,938
<b>Parks &amp; Recreation</b>				
<i>Parks Department</i>	3,132,026	750,606	-	2,381,420
<b>General Obligation Bonds</b>				
<i>Non-Departmental - GO Bonds</i>	429,418	-	-	429,418
<b>Council, Executive, Hearing Examiner</b>				
County Council	702,416	4,024	-	698,392
County Executive	422,453	-	-	422,453
Hearing Examiner	156,518	-	-	156,518
<i>Total Council, Executive, Hearing Examiner</i>	<b>1,281,387</b>	<b>4,024</b>	<b>-</b>	<b>1,277,363</b>

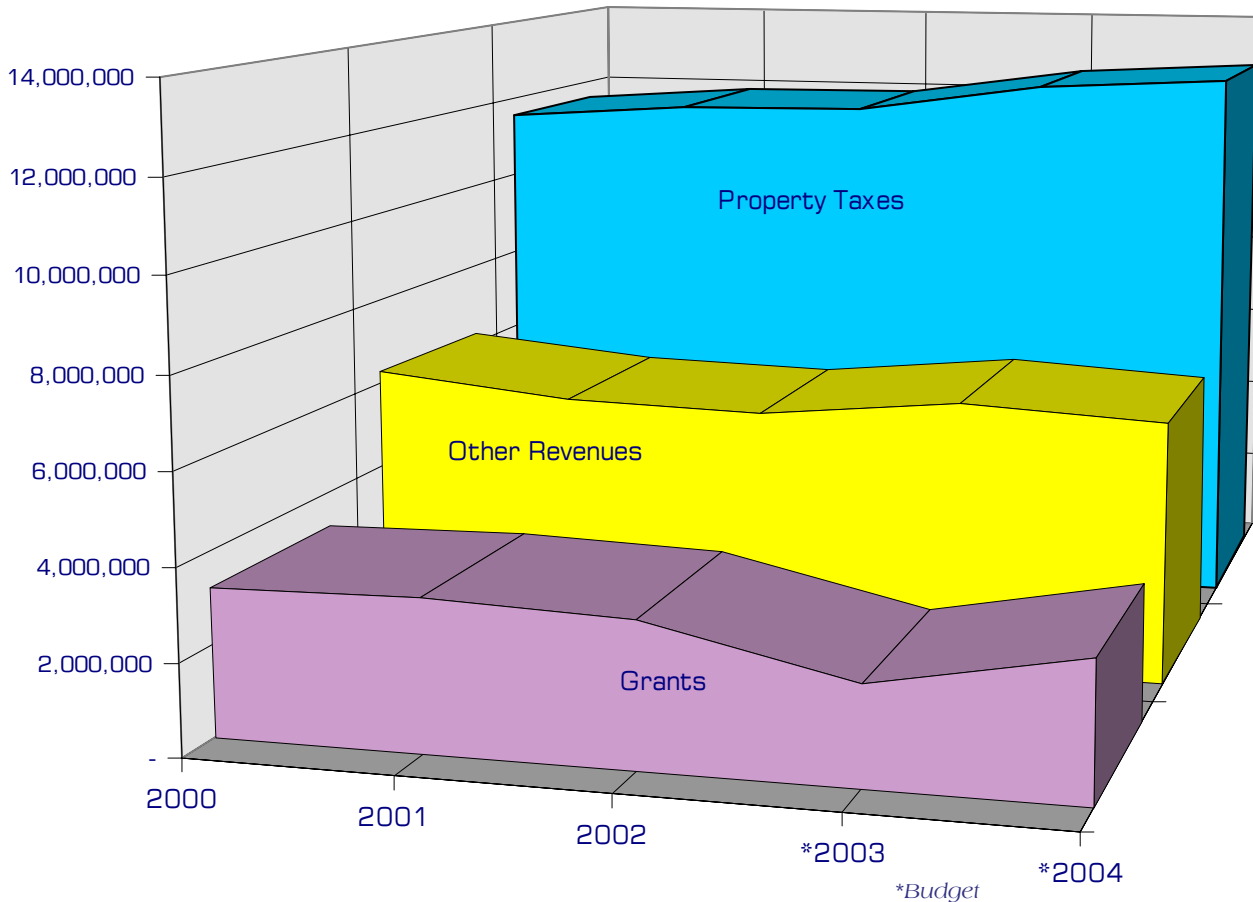
continued on next page

Undedicated General Fund Resources Summary continued

	Budget 2004 Expense	Budget 2004 Revenue	Budget 2004 Capital	Budget 2004 Undedicated
<b>OTHER</b>				
<b>Cooperative Extension</b>				
<i>Cooperative Extension</i>	409,140	20,000	-	389,140
<b>Other General Fund</b>				
Non-Departmental - Administrative Services	310,000	-	-	310,000
Non-Departmental - Medical Examiner	282,000	30,000	-	252,000
Non-Departmental - Microfilming	-	-	-	-
Non-Departmental - Imaging	45,000	-	-	-
Non-Departmental - Lake Whatcom Management	100,000	-	-	-
Non-Departmental - County Morgue	43,000	-	-	43,000
Non-Departmental - NW Regional Council	68,673	-	-	68,673
Non-Departmental - 911	612,452	-	-	612,452
Non-Departmental - Ambulance Services	1,322,970	-	-	1,322,970
Non-Departmental - Animal Control	328,250	-	-	328,250
Misc Non-Departmental	1,314,211	148,500	-	1,165,711
<i>Total Other General Fund</i>	4,426,556	178,500	-	4,103,056
<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>			(508,731)	508,731
<b>TOTAL GENERAL FUND</b>	<b>59,409,419</b>	<b>20,698,327</b>	<b>-</b>	<b>38,566,092</b>



# Road Fund Revenues



## Road Fund Revenue Sources Notes

### Property Tax

The 2004 Road Fund budget is based on a levy of 100 percent of 2003 taxes. Property tax revenues in 2004 are anticipated to be approximately \$261,000 greater than 2003 property tax revenues.

### Other Revenue

“Other Revenue” is expected to be slightly less in

2004 than 2003 due to a projected decrease in impact fees and interfund service charges.

### 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

Road Fund Revenue Sources Notes continued

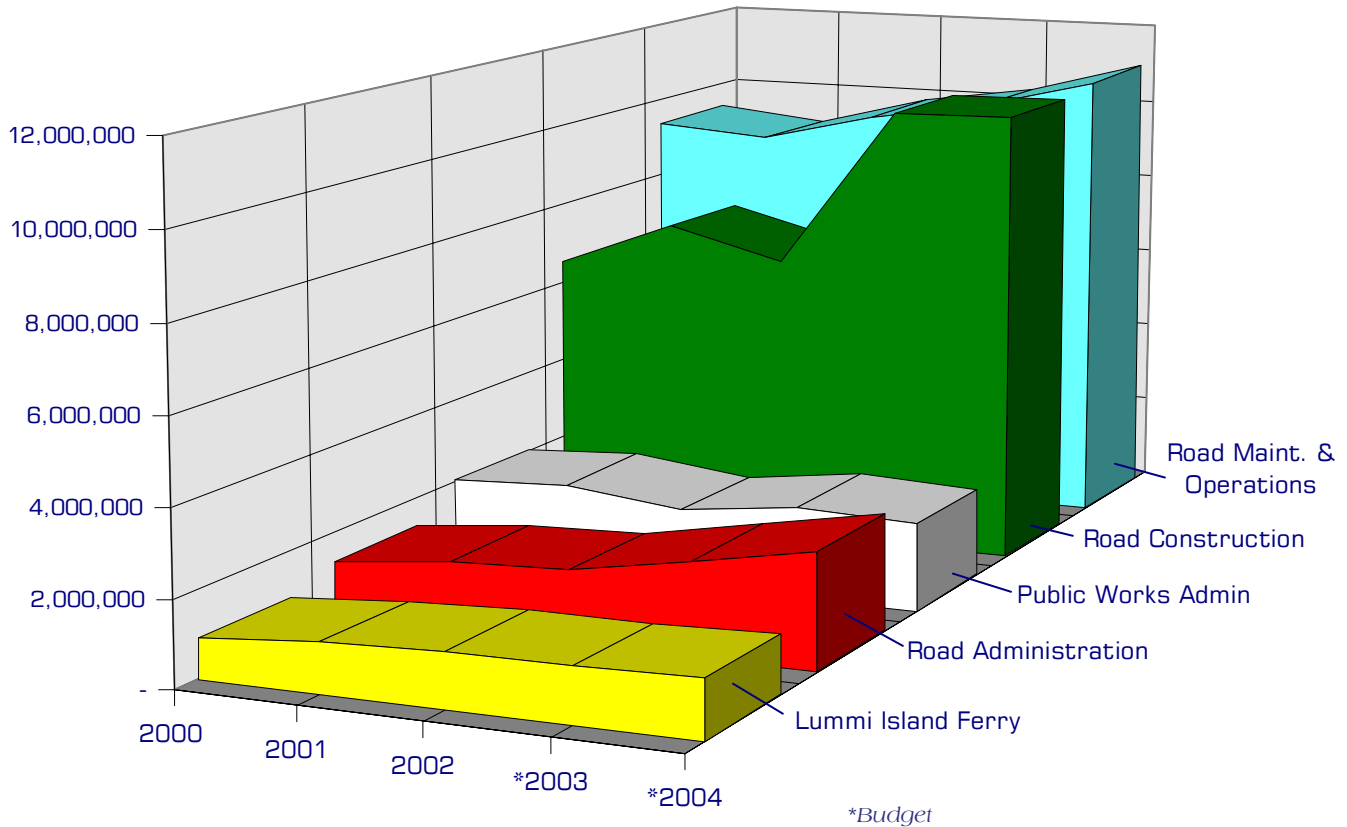
Replacement Grants and Surface Transportation Program (STP). "State Grants" include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation

Accounts (CAPA) grant. The 2004 grant budget increased by \$865,793 and is comparative to 2000 - 2002 levels.

Road Fund Revenue Sources Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Grants</b>					
Federal Grants-Indirect	2,479,785	1,220,774	2,420,472	1,603,000	2,405,000
State Grants	746,676	2,104,110	741,714	559,207	622,500
State Shared Revenues	2,857	2,123	1,666	1,500	2,000
<i>Total Grants</i>	<b>3,229,318</b>	<b>3,327,007</b>	<b>3,163,852</b>	<b>2,163,707</b>	<b>3,029,500</b>
<b>Other Revenue</b>					
Timber Harvest Taxes	178,708	110,507	143,962	200,000	200,000
Excise Taxes	29,502	32,189	28,593	24,000	25,000
Non-Bus Licenses & Permits	37,299	41,887	50,272	40,100	40,100
Federal Entitlements	-	-	222	-	-
State Entitlements	3,208,847	3,276,558	3,361,981	3,483,200	3,469,000
Intergovernmental Svc	816,601	58,506	74,720	65,500	38,500
General Government	23,608	11,342	19,214	20,000	20,000
Security-Persons & Property	105	20,265	35,274	100	1,000
Physical Environment	1,054	1,968	849	100	500
Transportation	502,003	493,122	642,436	511,100	670,100
Economic Environment	68,244	90,840	69,711	234,000	40,000
Other Interfnd Svc Charges	598,895	506,746	488,814	621,339	456,856
Non-Court Fines-Forfeits	-	-	-	-	-
Interest Earnings	6,317	7,472	4,718	5,000	6,000
Rents & Royalties	2,987	12,783	7,366	2,500	5,000
Insurance Prem & Recovery	51,003	-	-	-	-
Contribution-Private Source	-	10,000	-	-	-
Other Miscellaneous Revenue	3,579	2,811	459	4,500	4,000
Disposition of Fixed Assets	-	-	1,000	-	-
State Timber Sales	677,534	1,078,342	736,019	900,000	900,000
Operating Transfer In	60,048	60,055	60,051	60,062	60,032
<i>Total Other Revenue</i>	<b>6,266,334</b>	<b>5,815,393</b>	<b>5,725,661</b>	<b>6,171,501</b>	<b>5,936,088</b>
<b>Property Taxes</b>					
<i>Property Taxes</i>	<b>11,573,847</b>	<b>11,884,771</b>	<b>11,936,218</b>	<b>12,566,000</b>	<b>12,827,000</b>
<b>Total Road Fund</b>	<b>21,069,499</b>	<b>21,027,171</b>	<b>20,825,731</b>	<b>20,901,208</b>	<b>21,792,588</b>

# Road Fund Expenditures



## Road Fund Expenditure Notes

### Road Construction

The cost to design, construct and improve county roads and bridges. The budget is structured to take advantage of any grant opportunities. State and federal grant regulations require all potential road projects be included in the budget. Actual expenditures average seventy-five percent of budgeted amounts.

### Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. For 2004, the budget has increased \$712,000 due to the addition of new equipment and increased pre-leveling and chip sealing programs to address road impacts on water quality.

Road Fund Expenditure Notes continued

**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. New in 2004 will be the cost of stormwater management that was previously included in the Water Resources Fund.

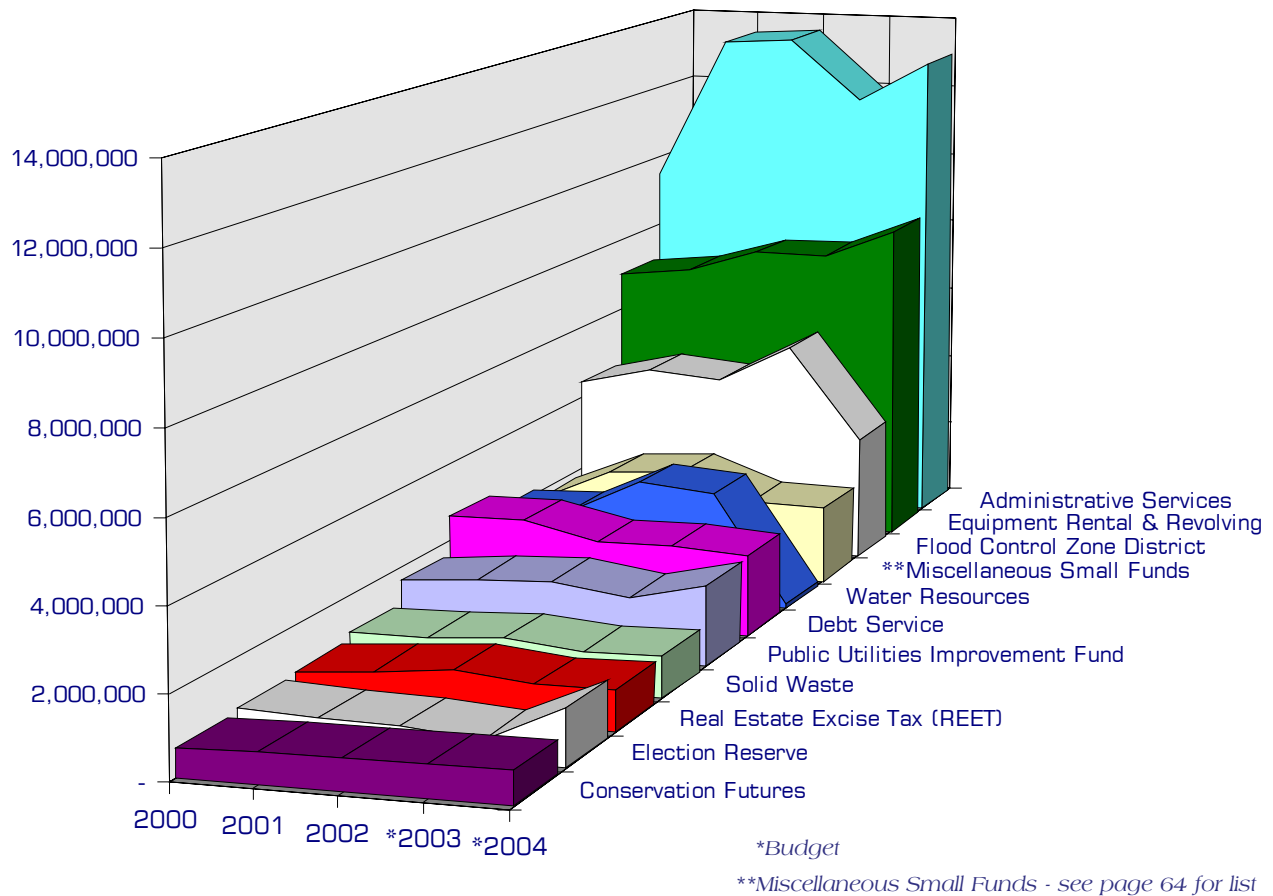
**Lummi Island Ferry**

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

Road Fund Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Public Works Administration</b>	2,038,148	2,193,888	1,841,332	2,187,061	2,084,884
<b>Road Administration</b>	1,329,166	1,610,581	1,689,455	2,201,527	2,711,858
<b>Road Maintenance &amp; Operations</b>	9,376,631	9,112,783	9,823,211	10,268,455	11,015,601
<b>Lummi Island Ferry</b>	909,042	1,145,975	1,235,581	1,253,336	1,320,628
<b>Road Construction</b>	6,509,303	7,614,524	6,898,131	10,776,136	10,814,000
<b>TOTAL ROAD FUND</b>	<b>20,162,290</b>	<b>21,677,751</b>	<b>21,487,710</b>	<b>26,686,515</b>	<b>27,946,971</b>

## Other Funds Revenues



### Other Funds Revenue Sources Notes

#### Administrative Services

The Administrative Services Department is an internal service, organized to centralize finance and accounting, information services, facilities maintenance, human resources and self-insurance. The Administrative Services Fund revenues are derived from charges to user departments. Facilities management charges recover the cost of operating facilities. Self-insurance charges are based on risk analysis associated with departmental activities. The costs

of finance and accounting, information services, and human resources management are distributed based on an administrative cost allocation. The administrative cost allocation and the tort cost allocation did not increase from 2003 to 2004. Transfers from the General Fund to the Administrative Services Fund in 2004 will be less than in 2003 because fewer dollars are budgeted for repairs to county facilities to be funded out of the General Fund. Self insurance charges to other

## Other Funds Revenue Sources Notes continued

funds rose substantially in 2004 due to increases for health insurance and unemployment insurance claims. Whatcom County will also be receiving \$495,000 for a federal grant to integrate data in law and justice agencies.

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

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

**Equipment Rental & Revolving Fund**

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. Revenues are expected to increase over \$800,000 due to \$475,000 from residual equity transfers (from other funds for new equipment purchases), \$300,000 from increased rentals, and \$50,000 for increased service charges.

**Flood Control Zone District**

This fund was created to implement and oversee the river improvement program and flood hazard management program. Beginning in 2004, the Flood District will shift from revenue generation that is based on a flood fee to a property tax based system. This change will result in \$1.5 million less in district revenue from taxes. In addition, intergovernmental revenues and flood control service charges are expected to decrease \$930,000 from 2003 levels, due to a reduction in land buy-out activities.

**Water Resources**

With the completion of the planning phase of WRIA I and its implementation, this fund's activities have been scaled back to Lake Whatcom Management and water resources education only.

**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 money from special assessments on the property in those districts.

**Public Utilities Improvement Fund**

This is a fund to account for the 0.08 percent sales tax set aside for public facilities. The budget increased in 2004 due to better than expected retail sales.

**Solid Waste Fund**

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to remain approximately the same in 2004.

**Election Reserve**

This fund receives \$360,000 of property tax revenue each year to finance elections. In 2004, it will also receive a transfer of \$135,000 from the General Fund to cover county administrative costs and voter registration system software conversions. This fund is budgeted to receive \$251,000 more in election revenue than in 2003. 2004 is expected to have a busy local and national election schedule. Revenue from reimbursement of election costs varies from year to year. Election costs are partially paid by

jurisdictions that have issues on the ballot (schools, fire districts, etc.). The state also pays a portion of election costs, but only for elections held in odd numbered years. In addition, an anticipated federal grant of \$578,500 to convert from punch card balloting has been included.

#### **Miscellaneous Small Funds**

Funds with annual expenditures that are generally less than \$500,000. (See page 64 for a list of miscellaneous small funds.)

#### **Conservation Futures Funds**

The "Conservation Futures" property tax is levied at 6.25 cents per \$1,000 of assessed valuation of real property. Conservation Futures funds are used to acquire rights and interest in open space, farmland and timberland. Revenue levels are expected to remain consistent with 2003.

## Other Funds Revenue Sources Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Administrative Services</b>					
<i>Administrative Services</i>	9,442,570	13,400,963	13,523,168	11,813,475	12,956,924
<b>Equipment Rental &amp; Revolving</b>					
<i>Equipment Rental &amp; Revolving Fund</i>	7,008,496	7,221,904	7,792,975	7,763,819	8,570,603
<b>Flood Control District Fund</b>					
<i>Flood Control District Fund</i>	4,445,244	4,872,472	4,700,087	5,716,133	3,225,463
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	1,081,926	1,073,036	1,181,674	1,012,600	1,031,200
<b>Water Resources</b>					
<i>Water Resources Fund</i>	2,141,070	2,204,398	3,090,306	2,924,000	100,000
<b>Debt Service Funds</b>					
1977 Fair GO Bond	228	27	6	-	-
1981 WC Ltd Tax GO Bond	60	-	-	-	-
1982 WC Ltd Tax GO Bond	399,946	943	-	-	-
LRID #9 Gen Debt Fund	178,697	467,951	116,671	219,560	207,913
LRID #10 Gen Debt Fund	58,924	155,850	90,893	19,909	15,895
1991 Ltd Tax GO Bond	541,192	538,380	160	-	-
1993 Ltd Tax GO Bond	557,738	559,998	560,985	562,105	1,000
1997 Ltd Tax GO Bond	647,413	641,736	1,189,428	1,184,915	1,192,565
1998 Ltd Tax GO Bond	246,624	257,848	253,160	254,473	254,598
2003 Ltd Tax GO Bond	-	-	-	-	428,418
<i>Total Debt Service</i>	2,630,822	2,622,733	2,211,303	2,240,962	2,100,389
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	787,672	699,745	670,354	493,129	1,393,500
<b>Real Estate Excise Tax (REET)</b>					
<i>Real Estate Excise Tax</i>	883,284	1,021,602	1,192,147	1,000,000	1,000,000
<b>Conservation Futures Fund</b>					
<i>Conservation Futures Fund</i>	716,679	761,880	779,272	797,547	808,529
<b>Public Utilities Improvement Fund</b>					
<i>Public Utilities Improvement Fund</i>	1,645,726	1,814,414	1,881,126	1,600,000	2,025,000

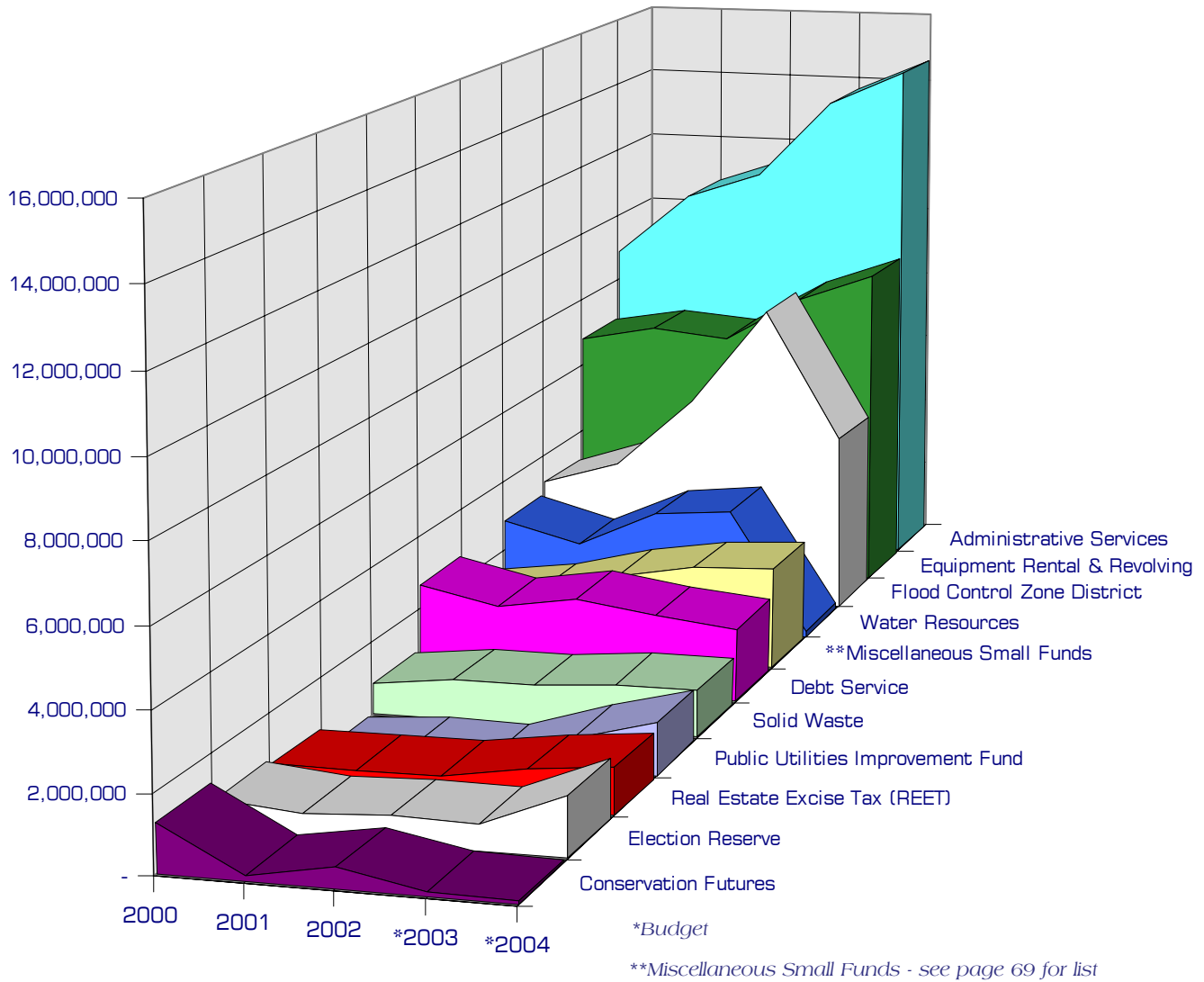
continued on next page

## Other Funds Revenue Sources Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Miscellaneous Small Funds</b>					
Emergency Management	278,972	302,600	352,767	314,875	382,654
County Parks Improvement Fund	3,033	(683)	25,022	1,000	1,000
Victim/Witness Assistance Fund	110,972	112,170	123,741	118,925	116,850
Whatcom County Drug Fund	429,762	587,972	423,533	355,903	351,425
WC Convention Center Fund	130,893	151,331	147,306	115,000	150,000
CERB Fund	177,830	177,830	312,207	203,843	109,135
Road Improvement District #1	23,077	22,729	22,661	22,074	22,113
Road Improvement District #2	1,545	1,532	1,519	1,520	1,133
Road Improvement District #7	1,902	1,952	1,946	1,880	1,874
Road Improvement Guarantee	6,101	4,202	74,228	3,400	-
Pt Roberts Fuel Tax	27,749	23,975	18,751	20,000	20,000
Lake Management District #1	1,530	1,323	901	800	-
1983 Sewer Construction Fund	741	680	36	800	-
LRID #10 Construction Fund	497	457	97	200	-
Auditor's O & M Fund	89,719	100,460	146,078	105,000	105,200
Community Development Fund	23,233	-	10,000	-	-
WC Investment Pool	235,107	109,323	188,851	180,854	177,031
WC Supplemental Retirement Fund	-	418,572	50,000	120,000	-
Low-Income Housing Project Fund	-	-	179,772	200,000	300,000
Sumas River Sub-Flood Control Distr	2,244	-	-	-	-
Flood Sub-Zones	119,860	119,131	118,611	117,437	117,437
WC Tax Refund Fund	-	348,526	371,127	-	-
Veteran's Relief Fund	129,007	142,022	156,555	146,355	149,659
<i>Total Miscellaneous Small Funds</i>	1,793,774	2,626,104	2,725,709	2,029,866	2,005,511
<b>TOTAL OTHER FUNDS</b>	<b>32,577,263</b>	<b>38,319,251</b>	<b>39,748,121</b>	<b>37,391,531</b>	<b>35,217,119</b>



# Other Funds Expenditures



## Other Funds Expenditures Notes

### Administrative Services

The cost of administrative services, centralized finance and accounting, information services, facilities maintenance, human resources, health and self-insurance functions. The 2004 budget includes \$495,000 for a federally grant funded law and justice data integration program, as well as significant increases in health insurance and self-insurance premiums.

### 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. The 2004 budget includes over \$400,000 in increases for a gravel crushing contract that occurs once every three years and increases of \$440,000 for new buildings, additional vehicle and equipment purchases.

### Flood Control Zone District

The cost to implement and oversee the river improvement program and flood hazard management program. In prior years, expenditures in the Flood District included large transfers to the Water Resources fund for Water Resources Inventory Area (WRIA) plan funding. These transfers are no longer necessary due to the pending completion of the WRIA plan.

### 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 69 for list.

### Water Resources Fund

The cost to administer and coordinate water resource related activities in the county. With the exception of Lake Whatcom Management activities, resources of the Water Resources Fund have been redirected to the Road Fund, the Flood District, and the General fund, pending completion of the planning phase of WRIA 1 and its implementation.

### Solid Waste Management

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

### Public Utilities Improvement Fund

Expenditures for various public facility improvement projects. In 2004, the budget includes \$273,000 for improvements to setup a one-stop permitting center in the Planning and Development building; \$550,000 for design, bid specifications, and cost estimates for a minimum security jail, storage building and elections center complex. It also includes \$500,000 for a loan for expansion of Port of Bellingham facilities.

### 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. 2004 is expected to be a busy election year due to several local and national elections. The budget also includes the purchase of new voter registration software and purchase of new voting equipment in the national conversion from punch card balloting.

Other Funds Expenditures Notes continued

**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. No major land purchases are budgeted for this fund in 2004.

Other Funds Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Administrative Services</b>					
<i>Administrative Services</i>	8,846,835	10,642,020	11,382,766	13,639,726	14,607,088
<b>Equipment Rental &amp; Revolving</b>					
<i>Equipment Rental &amp; Revolving Fund</i>	6,799,527	7,184,297	6,989,968	8,268,342	9,067,453
<b>Flood Control District Fund</b>					
<i>Flood Control District Fund</i>	3,160,160	3,835,521	5,807,501	8,540,704	4,923,531
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	857,865	1,067,357	1,077,779	1,258,898	1,255,742
<b>Water Resources</b>					
<i>Water Resources Fund</i>	2,826,887	2,251,793	3,249,174	3,438,198	150,000
<b>Debt Service Funds</b>					
1977 Fair GO Bond	-	-	-	700	-
1982 WC Ltd Tax GO Bond Fund	399,183	-	-	-	-
LRID #9 Gen Debt Fund	177,830	141,833	348,204	203,843	109,135
LRID #10 Gen Debt Fund	66,484	62,629	161,079	1,000	1,000
1991 Ltd Tax GO Bond	543,146	537,961	-	1,000	-
1993 Ltd Tax GO Bond	557,854	560,043	561,151	562,105	1,000
1997 Ltd Tax GO Bond	647,616	641,564	1,189,332	1,184,915	1,192,565
1998 Ltd Tax GO Bond	257,548	257,948	253,413	254,473	254,598
2003 Ltd Tax GO Bond	-	-	-	-	428,418
<i>Total Debt Service</i>	2,649,661	2,201,978	2,513,179	2,208,036	1,986,716

continued on next page

Other Funds Expenditures Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	801,814	598,146	691,566	649,396	1,508,727
<b>Real Estate Excise Tax</b>					
<i>Real Estate Excise Tax</i>	670,133	665,847	689,428	994,012	1,192,565
<b>Conservation Futures</b>					
<i>Conservation Futures Fund</i>	1,274,396	135,284	508,258	105,245	75,000
<b>Public Utilities Improvement Fund</b>					
Public Utilities Improvement Fund	-	162,283	105,089	801,102	1,348,100
<b>Miscellaneous Small Funds</b>					
Emergency Management	276,614	258,193	331,340	382,875	414,604
County Parks Improvement Fund	41,824	33,545	1,472	31,000	32,500
Victim/Witness Assistance Fund	101,543	108,642	125,877	112,798	117,164
Whatcom County Drug Fund	416,969	487,713	490,785	720,860	709,400
WC Convention Center Fund	108,220	100,000	131,500	142,000	114,000
CERB Fund	177,830	177,830	312,207	203,904	109,135
Road Improvement District #1	20,813	20,953	21,688	24,761	24,761
Road Improvement District #2	1,442	1,917	1,839	2,118	2,088
Road Improvement District #7	2,070	2,079	2,152	2,383	2,583
Road Improvement Guarantee	-	72,871	-	117,638	113,735
Lake Management District #1	465	1,455	4,034	5,563	6,000
1983 Sewer Construction Fund	-	13,768	88	-	-
LRID #10 Construction Fund	-	-	9,366	-	-
Auditor's O & M Fund	25,791	22,837	29,046	237,121	280,623
Community Development Fund	5,000	5,000	5,000	5,000	5,000
WC Investment Pool	159,612	184,818	188,851	190,354	179,239
WC Supplemental Retirement Fund	-	68,534	158,916	170,000	-
Low-Income Housing Projects Fund	-	-	-	-	300,000
WC Tax Refund Fund	-	-	358,982	-	-
Civic Center Bldg. Imprv. Fund	-	-	-	37,894	-
Park Off Road Vehicle Fund	-	29,165	-	-	-
Flood Sub-Zones	13,884	45,331	35,016	141,250	200,250
Veteran's Relief Fund	140,405	128,198	119,596	146,355	149,659
<i>Total Miscellaneous Small Funds</i>	1,492,482	1,762,849	2,327,755	2,673,874	2,760,741
<b>TOTAL OTHER FUNDS</b>	<b>29,379,760</b>	<b>30,507,375</b>	<b>35,342,463</b>	<b>42,577,533</b>	<b>38,875,663</b>

## Whatcom County Work Force History - 2000 to 2004

### “Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the period of 2000 – 2004. Due to a policy change beginning in 2004, 12.7 positions, considered temporary, have been listed in this format as regular FTEs.

Grants and offsetting revenues fund many of the positions added to this table in 2004. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant (see Appendix A, page 135).

	2000 Actual	2001 Actual	2002 Actual	2003 Amended Budget	2004 Budget
Administrative Services	52.25	60.25	60.25	60.75	65.95
Assessor	30.00	30.00	30.00	30.00	30.00
Auditor	18.00	18.00	18.00	19.00	19.00
Cooperative Extension	3.79	3.79	2.79	2.79	2.52
County Council	8.50	9.50	9.50	9.50	9.50
County Executive	4.50	4.50	4.50	4.50	4.50
District Court Probation	13.40	17.00	18.00	18.00	18.00
District Court	15.00	16.00	16.00	16.00	17.00
Health Department	81.10	83.85	82.50	80.10	80.10
Hearing Examiner	1.00	1.00	1.00	1.00	1.00
Jail	58.00	60.00	60.00	60.00	63.00
Juvenile Court Administration	46.50	49.75	47.00	45.00	45.00
Parks & Recreation	33.15	33.55	33.55	33.55	33.55
Planning & Development Services	46.75	47.35	48.35	49.35	50.75
Prosecuting Attorney	45.50	48.50	47.50	48.60	48.60
Public Defender	25.00	28.00	28.00	28.00	28.00
Public Works	149.00	154.00	155.00	153.00	155.00
Sheriff	82.00	92.00	92.00	92.00	99.00
Superior Court	30.00	33.00	33.00	33.00	34.70
Treasurer	15.50	15.50	15.50	15.50	16.00
<b>Total Whatcom County FTE's</b>	<b>758.94</b>	<b>805.54</b>	<b>802.44</b>	<b>799.64</b>	<b>821.17</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 2003

## Debt Capacity Limited by State Law

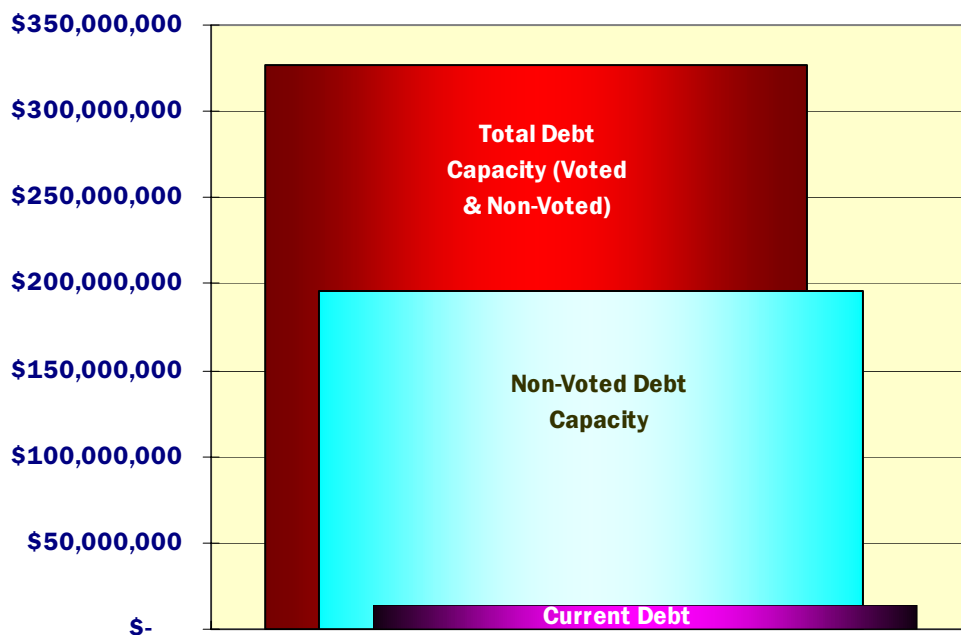
The amount of long term debt that we can incur is limited by state statute. Washington's statutory limitation on non-voted general obligation debt for counties is one and one-half percent of the assessed value of all taxable property within the county at the time of issuance. Voter approval is required 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 2004 tax year is \$13,069,729,631. This provides a non-voted general obligation debt capacity of \$196,045,944. Of this borrowing capacity, we have utilized \$14,006,140. There is unused non-voted debt capacity of \$182,039,804 available. Our total voted and non-voted general obligation debt capacity is \$326,743,241, leaving an unused voted and non-voted capacity of \$312,736,962. 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 (2004 Tax Year)	\$ 13,069,729,631
--------------------------------	-------------------

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

1 1/2% of Assessed Value	\$ 196,045,944
Less: Outstanding Limited Tax General Obligation Bonds	\$ (14,075,000)
Plus: Cash and Investments in Debt Service Funds	\$ 68,860
Remaining Capacity: Limited Tax General Obligation Debt (Nonvoted)	<u>\$ 182,039,804</u>

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

2 1/2% of Assessed Value	\$ 326,743,241
Less: Outstanding Unlimited Tax General Obligation Bonds	\$ -
Less: Outstanding Limited Tax General Obligation Bonds	\$ (14,075,000)
Plus: Cash and Investments in Debt Service Funds	\$ 68,721
Remaining Capacity: Voted & Nonvoted	<u>\$ 312,736,962</u>

## General Obligation Bonds, Contracts & Capital Leases

### General Obligation Bonds

Whatcom County issued general obligation bonds in the amount of \$9,990,000 in 1997 to refinance the 1991 issue of bonds for remodeling of the county courthouse, and to 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, 2003 was \$7,940,000.

In 1998, Whatcom County issued \$3,360,000 in general obligation bonds to payoff an interfund loan for the purchase of the Civic Center Building. Interest rates on these bonds range from 3.75%-4.70%, with final maturity in 2018. Repayment will be made from general fund revenues. As of December 31, 2003, outstanding bonds totaled \$2,750,000.

Whatcom County issued general obligation bonds in the amount of \$3,385,000 (interest rate 2.00%-3.35%) in 2003 to refinance the 1993 issue of bonds for the addition to the Whatcom County courthouse. This debt issue matures in full in 2012. As of December 31, 2003, outstanding bonds totaled \$3,385,000. Repayment will be made from General Fund revenues.

## Special Assessment Debt for Road Improvements

Debt service requirements for special assessment bonds will be met by the collection of receivable assessments 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 the 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 \$282,538.

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

	<b>General Obligation Bonds</b>	<b>Special Assessment Debt</b>
2004	1,872,580	147,286
2005	1,856,168	147,286
2006	1,866,990	18,885
2007	1,864,452	-
2008	1,890,505	-
2009 & beyond	8,110,286	-
Total Debt Service	17,460,981	313,457
Interest	3,385,981	30,919
Principal	14,075,000	282,538

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, 2003, the county had \$68,860 available in debt service funds to service the general bonded debt. In addition, \$68,282 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, 2003, a reserve of \$113,735 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. **The Comprehensive Plan 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

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

year 2008 to maintain the adopted level of service. Since we already have 1,611 acres of 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.

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

Six-Year Capital Improvement Program 2003-2008 continued

usable park space within the six-year planning period.

**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

### 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.

### Financing for 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. Commercial) 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
	<b>Total</b>	<b>29,650</b>

### 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
	<b>Total</b>	<b>27,939*</b>

*\*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

### Existing Emergency Management/EOC Space (EOC)

The Emergency Management/Emergency Operations Center, 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 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.

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

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.

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

### Lummi Ferry

#### Existing Ferry Facilities

Whatcom County currently has one ferry vessel serving Lummi Island. The ferry runs between Lummi Island and Gooseberry Point on a daily basis.

#### Future Ferry Needs

The 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 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
<b>Totals</b>	<b>3,470,750</b>	<b>7,055,750</b>	<b>12,986,750</b>	<b>2,916,750</b>	<b>274,500</b>	<b>92,500</b>	<b>\$26,797,000</b>

\* See next page for information regarding the operating impacts of this project.

## Effect of New Security Corrections Facility on Operations

A new minimum/medium security corrections facility is expected to require an additional eleven full-time employees to operate. The current alternative corrections administrative facility at 401 Grand Avenue in Bellingham would no longer be needed. This project is contingent upon voter approval of a 1/10th of one percent increase in sales and use taxes to cover construction and operations costs. The tax increase is expected to generate approximately \$2.6 million.

## 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 2003. This program is for the years 2003 through 2009.

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2004	2005	2006	2007-2009	
1	Sunrise Road (Birch Bay Lynden Road to West Badger Road)	Reconstruction	2,780				2,780
2	Lake Whatcom Blvd, Austin Creek Bridge #116	Bridge Replacement	1,785				1,785
3	Lake Whatcom Blvd, High Bridge #115	Bridge Replacement	1,215				1,215
4	Mosquito Lake Road, Hutchison Creek Bridge #157	Bridge Replacement	750				750
5	Frost Road, Culvert/Bridge Replacement	Culvert / Bridge Replacement	589				589
6	Lakeway Drive / Terrace Ave N (Bellingham C/L to Lakeview Street)	Structural Overlay	320				320
7	Lummi View Drive (Lummi Shore Road to West 2.00 miles)	Reconstruction and realignment	100				100
8	Marine Drive (Bennett Drive to Locust Street)	Reconstruction	90	2,352			2,442
9	Yew Street Road, Phase 2 (Samish Way to Kingsmill)	Reconstruction	100	3,600			3,700
10	Tyee Drive (Benson Road to Roosevelt Road)	Reconstruction and non-motorized enhancements	45	1,045			1,090
11	Potter Road, Bridge #148 and #149 (South Fork Nooksack)	Replacement	95	2,085			2,180
12	Cable Street (Lakeview Street to Lake Whatcom Blvd)	Reconstruction		40	840		880
13	Kickerville Road (Rainbow Road to SR 548)	Reconstruction		85	2,405		2,490
14	Lake Louise Road (Sudden Valley Gate 13 to Austin Street)	Reconstruction		100	175	75	350
15	Vista Drive (Ferndale City Limits to SR 548)	Reconstruction	20	20	20	2,350	2,410
16	West Badger Road (Sunrise Road to Markworth Road)	Reconstruction		200	2,200		2,400

## Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2004	2005	2006	2007-2009	
17	East / North Lake Samish Drive Intersection	Intersection Improvement				40	40
18	Lincoln Road (Shintaffer Road to SR 548)	Reconstruction and new road		60	1,710		1,770
19	Mosquito Lake Road, Middle Fork Bridge #140 (South Fork Nooksack)	Rehabilitation		100	70	3,020	3,190
20	Lincoln Road/Birch Point Connector (Lincoln Road to Birch Point)	New Roadway, development dependent	10	10	10	1,615	1,645
21	Lake Whatcom Blvd (Rocky Ridge to Lake Louise Road)	Reconstruction	10	10	10	70	100
22	Grandview / Point Whitehorn (Birch Bay Drive to Jackson Road)	Reconstruction	40	40	10	1,620	1,710
23	Slater Road, Red River Bridge #513	Bridge Replacement	5	10	10	200	225
24	North Shore Road (Bellingham City Limits to Y Road)	Reconstruction	25	25		70	120
25	Curtis Road/ Rural Avenue (Country Lane to Slater Road)	Reconstruction			170		170
26	West Smith road/Northwest Drive Intersection	Intersection Improvements				30	30
27	South Pass Road (Goodwin Road to SR 547)	Reconstruction				740	740
28	Hannegan Road Intersections	Intersection Safety Improvements including left turn lanes	10	30	10	300	350
29	Marine Drive (Locust Street to Bancroft Road)	Reconstruction	10	10	60	800	880
30	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing	10	50	30		90
31	Lake Whatcom Blvd 2 (Cable Street to Strawberry Point Road)	Reconstruction	20	30			50
32	Mountain View Road (Terrell Road to Ferndale City Limits)	Reconstruction		50	100	1,000	1,150
33	Harborview Road (Lincoln Road to Drayton Harbor Road)	Reconstruction				170	170
34	Marine Drive (Kwina Road to Ferndale Road)	Reconstruction				150	150

Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2004	2005	2006	2007-2009	
35	Birch Bay Lynden Road, Bertrand Creek Bridge #56	Rehabilitation				80	80
36	Benson Road (Tye Drive to Boundary Bay Road)	Reconstruction				50	50
37	Lake Louise Road 2 (Lake Whatcom Blvd to Sudden Valley Gate 13)	Reconstruction				200	200
38	Van Wyck Road (Hannegan Road to SR 542)	Reconstruction				200	200
39	Ferndale Road (Slater Road to Ferndale City Limits)	Reconstruction, Slater turn lanes				140	140
40	H Street Road (Blaine City Limits to SR 539)	Reconstruction				140	140
41	Kickerville Road 2 (SR 548 to Bay Lynden Road)	Reconstruction				200	200
42	Birch Bay Drive Sidewalk (Alderson Road to Harborview Road)	Sidewalk			10	20	30
43	Birch Point Road (Semiahmoo Drive to Birch Bay Village)	Reconstruction			10	20	30
44	Semiahmoo Drive (Birch Point Road to Blaine City Limits)	Reconstruction				200	200
45	West Lake Samish Drive (Nulle Road to North Lake Samish Drive)	Reconstruction, spot improvements, (development dependent)				150	150
46	Van Buren Road / Lindsay Road (Hampton Road to SR 546)	Reconstruction		20	30	125	175
47	Grandview Road / West Pole Road Connector (Grandview Road to West Pole Road)					50	50
48	Whatcom Connector (Yew Street Road to Lake Louise Road)					200	200
49	Hannegan Road / SR 544 Intersection	Signalization (cost share with WSDOT)	50				50
50	7Mosquito Lake Road, Potter Creek By-Pass (Potter Creek Bridge to 0.20 miles South)					20	20
51	East Hemmi Road @ Ten Mile Creek	Reconstruction				40	40
52	Railroad Crossings (various locations)	Signalize Crossings	195				195

## Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2004	2005	2006	2007-2009	
53	Various Bridge Rehabilitation / Replacement	As prioritized				1,100	1,100
54	Structural Overlays (various locations)					1,200	1,200
55	Right of Way Acquisition		50	50	50	150	300
56	Unanticipated Site Improvements	As Prioritized	200	200	200	600	1,200
57	Gravel Conversions (various locations)		200	200	200	600	1,200
58	Shoulder Widening and Trails (various locations)		250	250	250	750	1,500
59	Fish Barrier Removals (various locations)		270	500	500	1,500	2,770

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

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>1 General Fund Revenues</b>					
4311 Property Taxes	16,481,279	16,873,509	17,324,847	19,190,952	10.77%
4312 Timber Harvest Taxes	76,675	100,805	125,000	125,000	0.00%
4313 Retail Sales & Use Tax	7,803,146	8,129,820	7,468,000	8,370,499	12.08%
4317 Excise Taxes	410,668	423,137	388,000	399,000	2.84%
4319 Interest & Penalty on Tax	1,623,984	1,633,308	1,552,000	1,552,000	0.00%
4332 Federal Entitlements	1,001,358	653,579	275,000	550,000	100.00%
4335 State Shared Revenues	52,161	62,872	56,500	61,500	8.85%
4336 State Entitlements	1,394,233	1,186,071	949,700	996,770	4.96%
4337 Intercl Grant-Entitlement	742,018	747,524	777,245	787,576	1.33%
4338 Intergovernmental Svc	503,400	500,000	500,000	500,000	0.00%
4341 General Government	500	-	-	-	0.00%
4349 Other Interfnd Svc Charges	109,640	109,868	109,868	244,718	122.74%
4351 Felony Penalties	151,215	181,939	157,000	171,000	8.92%
4353 Nonparking Infractions	638,587	858,226	712,000	800,000	12.36%
4354 Parking Infractions	3,180	2,023	3,500	3,500	0.00%
4355 Criminal Traffic Misdem	220,202	261,078	250,000	250,000	0.00%
4356 Nontraffic Misdemeanor	102,596	122,746	104,700	104,700	0.00%
4357 Criminal Costs	64,945	67,629	80,900	62,400	-22.87%
4369 Overages & Shortages	1,486	1,578	1,250	1,250	0.00%
4361 Interest Earnings	3,350,938	2,644,552	2,641,500	1,749,900	-33.75%
4362 Rents & Royalties	309,078	304,327	302,700	304,000	0.43%
4369 Other Miscellaneous Revenue	48,262	68,285	30,000	45,000	50.00%
8110 State Timber Sales	744,170	512,933	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	-	-100.00%
8301 Operating Transfer In	196,862	350,707	78,000	158,000	102.56%
<b>1 General Fund Revenues</b>	<b>36,030,583</b>	<b>35,796,516</b>	<b>34,389,710</b>	<b>36,927,765</b>	<b>7.38%</b>
<b>10 Assessor</b>					
4341 General Government	11,813	11,172	14,500	14,500	0.00%
<b>10 Assessor</b>	<b>11,813</b>	<b>11,172</b>	<b>14,500</b>	<b>14,500</b>	<b>0.00%</b>
<b>15 Auditor</b>					
4322 Non-Bus Licenses & Permits	10,872	10,088	10,500	10,500	0.00%
4341 General Government	1,328,641	1,491,918	1,323,200	1,423,500	7.58%
4369 Other Miscellaneous Revenue	347	736	200	200	0.00%
8301 Operating Transfer In	-	-	19,171	37,864	97.51%
<b>15 Auditor</b>	<b>1,339,860</b>	<b>1,502,742</b>	<b>1,353,071</b>	<b>1,472,064</b>	<b>8.79%</b>
<b>21 County Council</b>					
4341 General Government	3,406	2,450	2,124	2,124	0.00%
4369 Other Miscellaneous Revenue	1,694	1,470	1,900	1,900	0.00%
<b>21 County Council</b>	<b>5,100</b>	<b>3,920</b>	<b>4,024</b>	<b>4,024</b>	<b>0.00%</b>

## General Fund: 26 Planning &amp; Development Svcs / 35 Sheriff

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
26 Planning & Development Svcs					
4313 Retail Sales & Use Tax	(137)	-	50	50	0.00%
4321 Business License & Permit	17,780	32,462	28,000	34,700	23.93%
4322 Non-Bus Licenses & Permits	1,021,364	1,245,532	1,245,374	1,300,000	4.39%
4331 Federal Grants-Direct	-	80,000	-	-	0.00%
4333 Federal Grants-Indirect	-	-	24,000	-	-100.00%
4334 State Grants	-	48,521	12,938	-	-100.00%
4338 Intergovernmental Services	10,000	19,076	-	-	0.00%
4341 General Government	9,302	8,950	7,560	7,560	0.00%
4342 Security-Persons & Property	18,121	21,600	9,500	11,500	21.05%
4345 Economic Environment	1,165,180	1,387,260	1,563,102	1,647,300	5.39%
4352 Civil Penalties	4,911	28,764	4,500	4,500	0.00%
4367 Contributions-Private Source	74,220	7,000	-	-	0.00%
4369 Overages & Shortages	4,820	6,318	1,000	1,000	0.00%
8301 Operating Transfer In	-	119,244	113,669	-	-100.00%
<b>26 Planning &amp; Development Svcs</b>	<b>2,325,561</b>	<b>3,004,727</b>	<b>3,009,693</b>	<b>3,006,610</b>	<b>-0.10%</b>
30 Treasurer					
4341 General Government	15,572	15,245	16,000	13,000	-18.75%
4349 Accounting Services	-	-	30,000	-	-100.00%
4369 Other Miscellaneous Revenue	23,832	36,392	37,000	39,116	5.72%
<b>30 Treasurer</b>	<b>39,404</b>	<b>51,637</b>	<b>83,000</b>	<b>52,116</b>	<b>-37.21%</b>
35 Sheriff					
4311 Property Taxes	497,407	695,563	706,530	706,530	0.00%
4312 Timber Harvest Taxes	4,618	8,445	-	7,200	0.00%
4317 Leasehold Excise Tax	1,345	1,677	-	1,400	0.00%
4321 Business License & Permit	25	-	200	-	-100.00%
4331 Federal Grants-Direct	127,089	124,372	30,990	-	-100.00%
4333 Federal Grants-Indirect	66,634	61,152	60,000	60,000	0.00%
4334 State Grants	126,173	158,128	143,802	154,150	7.20%
4335 State Shared Revenues	89	97	-	90	0.00%
4336 State Entitlements	60,118	65,233	60,118	60,118	0.00%
4338 Intergovernmental Svc	-	-	5,630	5,630	0.00%
4342 Security-Persons & Property	330,886	429,466	390,854	118,982	-69.56%
4353 Nonparking Infractions	29	47	-	-	0.00%
4361 Interest Earnings	314	266	-	225	0.00%
4362 Rents & Royalties	318	432	-	250	0.00%
4369 Other Miscellaneous Revenue	12,328	885	-	-	0.00%
8110 State Timber Sales	45,133	43,069	28,000	39,000	39.29%
8301 Operating Transfer In	190,000	197,300	221,090	229,400	3.76%
<b>35 Sheriff</b>	<b>1,462,506</b>	<b>1,786,132</b>	<b>1,647,214</b>	<b>1,382,975</b>	<b>-16.04%</b>

General Fund: 41 Jail / 65 Prosecuting Attorney

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
41 Jail					
4331 Federal Grants-Direct	75,088	117,152	-	-	0.00%
4332 Federal Forest-Title III	-	-	79,817	27,350	-65.73%
4333 Federal Grants-Indirect	48,980	47,661	44,981	35,446	-21.20%
4334 State Grants	16,000	16,200	18,600	12,800	-31.18%
4338 Intergovernmental Svc	1,268,403	1,411,737	1,372,537	1,462,129	6.53%
4341 General Government	132,635	97,083	127,236	101,169	-20.49%
4342 Security-Persons & Property	476,974	483,543	441,174	486,516	10.28%
4349 Other Interfnd Svc Charges	50,385	65,341	50,378	32,354	-35.78%
4367 Contributions-Alcoa	-	-	61,175	61,175	0.00%
4369 Other Miscellaneous Revenue	130,579	122,711	121,103	115,031	-5.01%
8301 Operating Transfer In	94,105	109,712	172,420	181,000	4.98%
<b>41 Jail</b>	<b>2,293,149</b>	<b>2,471,140</b>	<b>2,489,421</b>	<b>2,514,970</b>	<b>1.03%</b>
45 District Court					
4338 Intergovernmental Svc	-	-	5,000	-	-100.00%
4341 General Government	113,625	121,214	128,560	128,560	0.00%
<b>45 District Court</b>	<b>113,625</b>	<b>121,214</b>	<b>133,560</b>	<b>128,560</b>	<b>-3.74%</b>
50 District Court Probation					
4338 Intergovernmental Svc	391,613	367,514	385,000	370,000	-3.90%
4342 Security-Persons & Property	550,801	526,179	550,000	560,500	1.91%
4346 Mental & Physical Health fees	-	19,400	81,900	86,819	6.01%
<b>50 District Court Probation</b>	<b>942,414</b>	<b>913,093</b>	<b>1,016,900</b>	<b>1,017,319</b>	<b>0.04%</b>
60 Juvenile					
4333 Federal Grants - Indirect	-	-	-	10,000	0.00%
4334 State Grants	808,966	721,729	630,119	541,318	-14.09%
4341 Printing and Duplicating	4,065	3,125	3,000	3,000	0.00%
4342 Security-Persons & Property	7,725	25,295	15,000	50,000	233.33%
4367 Contributions-Private Source	-	8,510	28,670	5,000	-82.56%
4369 Other Miscellaneous Revenue	-	464	-	12,000	0.00%
8301 Operating Transfer In	5,109	8,156	6,000	6,000	0.00%
<b>60 Juvenile</b>	<b>825,865</b>	<b>767,279</b>	<b>682,789</b>	<b>627,318</b>	<b>-8.12%</b>
65 Prosecuting Attorney					
4331 Federal Grants-Direct	106,362	113,290	122,205	122,205	0.00%
4333 Federal Grants-Indirect	493,702	566,890	550,494	623,062	13.18%
4334 State Grants	86,545	49,686	60,786	63,774	4.92%
4341 General Government	46,632	48,462	48,932	48,932	0.00%
4362 Rents & Royalties	-	-	250	250	0.00%
4367 Contribution-Private Source	11,000	6,000	6,000	6,000	0.00%
8301 Operating Transfer In	391,032	411,086	426,547	353,103	-17.22%
<b>65 Prosecuting Attorney</b>	<b>1,135,273</b>	<b>1,195,414</b>	<b>1,215,214</b>	<b>1,217,326</b>	<b>0.17%</b>

General Fund: 66 Public Defender / 106 Parks & Recreation

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
66 Public Defender					
4334 State Grants	34,681	20,000	21,537	19,215	-10.78%
<b>66 Public Defender</b>	<b>34,681</b>	<b>20,000</b>	<b>21,537</b>	<b>19,215</b>	<b>-10.78%</b>
70 Superior Court					
4322 Non-Bus Licenses & Permits	10,872	10,088	8,000	8,000	0.00%
4331 Federal Grants-Direct	-	42,307	272,297	242,193	-11.06%
4333 Federal Grants-Indirect	-	263,289	302,568	347,634	14.89%
4334 State Grants	262,568	124,430	43,000	80,177	86.46%
4336 State Entitlements	-	-	-	22,118	0.00%
4338 Intergovernmental Services	-	1,347	-	-	0.00%
4341 General Government	220,925	247,639	306,000	242,000	-20.92%
4342 Security-Persons & Property	4,419	3,779	-	-	0.00%
4345 Economic Environment	8,998	9,968	10,000	10,000	0.00%
4361 Interest Earnings	14,526	19,936	20,000	20,000	0.00%
4367 Contribution-Private Source	300	-	-	-	0.00%
4369 Other Miscellaneous Revenue	98	658	-	-	0.00%
8301 Operating Transfer In - Drug Fund	25,000	25,494	25,000	25,500	2.00%
<b>70 Superior Court</b>	<b>547,706</b>	<b>748,935</b>	<b>986,865</b>	<b>997,622</b>	<b>1.09%</b>
75 Cooperative Extension					
8301 Operating Transfer In	208,643	169,042	175,000	20,000	-88.57%
<b>75 Cooperative Extension</b>	<b>208,643</b>	<b>169,042</b>	<b>175,000</b>	<b>20,000</b>	<b>-88.57%</b>
100 Non-Departmental					
4322 Non-Bus Licenses & Permits	-	850	-	-	0.00%
4334 State Grants	10,018	-	30,000	30,000	0.00%
4336 State Entitlements	-	36,480	-	-	0.00%
4338 Intergovernmental Services	39,720	39,720	38,000	-	-100.00%
4343 Physical Environment	-	1,005	-	-	0.00%
4367 Contributions-Alcoa	-	-	84,500	145,500	72.19%
4369 Other Miscellaneous Revenue	2,750	1,100	3,000	3,000	0.00%
<b>100 Non-Departmental</b>	<b>52,488</b>	<b>79,155</b>	<b>155,500</b>	<b>178,500</b>	<b>14.79%</b>
106 Parks & Recreation					
4333 Federal Grants - Indirect	10,202	5,034	-	-	0.00%
4334 State Grants	26,363	-	-	-	0.00%
4338 Shared Govt Costs COB	-	-	6,000	6,000	0.00%
4347 Culture and Recreation	297,863	300,544	293,800	304,360	3.59%
4349 Other Interfnd Svc Charges	16,897	16,897	16,897	16,897	0.00%
4362 Rents & Royalties	319,359	347,613	326,000	321,790	-1.29%
4367 Contribution-Private Source	-	10,000	53,000	68,635	29.50%
4369 Other Miscellaneous Revenue	11,955	14,857	10,200	13,850	35.78%
8301 Operating Transfer In	10,509	10,877	16,965	19,074	12.43%
<b>106 Parks &amp; Recreation</b>	<b>693,148</b>	<b>705,822</b>	<b>722,862</b>	<b>750,606</b>	<b>3.84%</b>

General Fund: 153 Health Department / General Fund Total (001)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
153 Health Department					
4311 Property Taxes	287,912	300,516	303,000	303,000	0.00%
4312 Timber Harvest Taxes	1,340	1,795	1,000	1,000	0.00%
4317 Excise Taxes	2,293	2,537	500	500	0.00%
4321 Business License & Permit	381,656	304,387	367,615	426,035	15.89%
4322 Septic Tank Installations	95,770	106,330	112,800	146,600	29.96%
4333 Federal Grants-Indirect	1,822,267	1,388,081	1,153,350	1,166,352	1.13%
4334 State Grants	2,333,326	2,936,986	3,296,760	3,374,704	2.36%
4335 State Shared Revenues	26	21	120	120	0.00%
4336 State Entitlements	837,098	865,392	442,200	860,063	94.50%
4338 Intergovernmental Svc	419,227	373,143	384,733	330,340	-14.14%
4341 General Government	3,397	3,175	2,900	2,900	0.00%
4343 Sewer Service Charges	32,117	29,796	27,400	30,000	9.49%
4345 Economic Environment	3,906	2,738	4,200	5,500	30.95%
4346 Mental & Physical Health	380,961	387,789	433,600	461,735	6.49%
4359 Non-Court Fines-Forfeits	-	1,650	-	-	0.00%
4361 Interest Earnings	91	60	40	40	0.00%
4362 Rents & Royalties	92	91	24	24	0.00%
4367 Contribution-Private Source	59,712	46,247	228,326	42,396	-81.43%
4369 Other Miscellaneous Revenue	1,835	11,324	1,000	-	-100.00%
8110 State Timber Sales	12,997	9,132	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	162,233	156,604	134,293	134,293	0.00%
153 Health Department	6,838,256	6,927,794	6,902,861	7,294,602	5.68%
001 General Fund	54,900,075	56,275,734	55,003,721	57,626,092	4.77%

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

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>108 County Road Fund</b>					
471 Public Works					
4311 Property Taxes	11,884,771	11,936,218	12,566,000	12,827,000	2.08%
4312 Timber Harvest Taxes	110,507	143,962	200,000	200,000	0.00%
4317 Excise Taxes	32,189	28,593	24,000	25,000	4.17%
4322 Non-Bus Licenses & Permits	41,887	50,272	40,100	40,100	0.00%
4332 Federal Entitlements	-	222	-	-	0.00%
4333 Federal Grants-Indirect	1,220,774	2,420,472	1,603,000	2,405,000	50.03%
4334 State Grants	2,104,110	741,714	559,207	622,500	11.32%
4335 State Shared Revenues	2,123	1,666	1,500	2,000	33.33%
4336 State Entitlements	3,276,558	3,361,981	3,483,200	3,469,000	-0.41%
4338 Intergovernmental Svc	58,506	74,720	65,500	38,500	-41.22%
4341 General Government	11,342	19,214	20,000	20,000	0.00%
4342 Security-Persons & Property	20,265	35,274	100	1,000	900.00%
4343 Physical Environment	1,968	849	100	500	400.00%
4344 Transportation	493,122	642,436	511,100	670,100	31.11%
4345 Economic Environment	90,840	69,711	234,000	40,000	-82.91%
4349 Other Interfnd Svc Charges	506,746	488,814	621,339	456,856	-26.47%
4361 Interest Earnings	7,472	4,718	5,000	6,000	20.00%
4362 Rents & Royalties	12,783	7,366	2,500	5,000	100.00%
4367 Contribution-Private Source	10,000	-	-	-	0.00%
4369 Other Miscellaneous Revenue	2,811	459	4,500	4,000	-11.11%
4395 Disposition of Fixed Assets	-	1,000	-	-	0.00%
8110 State Timber Sales	1,078,342	736,019	900,000	900,000	0.00%
8301 Operating Transfer In	60,055	60,051	60,062	60,032	-0.05%
<b>108 County Road Fund</b>	<b>21,027,171</b>	<b>20,825,731</b>	<b>20,901,208</b>	<b>21,792,588</b>	<b>4.26%</b>
<b>109 Election Reserve Fund</b>					
4311 Property Taxes	360,883	357,921	361,129	360,000	-0.31%
4312 Timber Harvest Taxes	1,677	2,133	-	-	0.00%
4317 Excise Taxes	2,868	3,015	-	-	0.00%
4333 Federal Grants - Indirect	-	-	-	578,500	0.00%
4335 State Shared Revenues	32	25	-	-	0.00%
4341 General Government	317,752	296,226	77,000	320,000	315.58%
4361 Interest Earnings	113	70	-	-	0.00%
4362 Rents & Royalties	115	109	-	-	0.00%
8110 State Timber Sales	16,304	10,857	-	-	0.00%
8301 Operating Transfer In	-	-	55,000	135,000	145.45%
<b>109 Election Reserve Fund</b>	<b>699,744</b>	<b>670,356</b>	<b>493,129</b>	<b>1,393,500</b>	<b>182.58%</b>

Veterans Relief Fund (114) / WC Convention Center Fund (141)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>114 Veterans Relief Fund</b>					
4311 Property Taxes	129,560	135,198	141,555	143,859	1.63%
4312 Timber Harvest Taxes	603	807	800	800	0.00%
4317 Excise Taxes	1,032	1,141	1,000	1,000	0.00%
4334 State Grants	4,760	15,223	-	-	0.00%
4335 State Shared Revenues	12	9	-	-	0.00%
4361 Interest Earnings	41	26	-	-	0.00%
4362 Rents & Royalties	41	41	-	-	0.00%
4369 Other Miscellaneous Revenue	125	-	-	-	0.00%
8110 State Timber Sales	5,849	4,108	3,000	4,000	33.33%
<b>114 Veterans Relief Fund</b>	<b>142,023</b>	<b>156,553</b>	<b>146,355</b>	<b>149,659</b>	<b>2.26%</b>
<b>115 WC Tax Refund Fund</b>					
4311 Property Taxes	-	358,935	-	-	0.00%
4312 Timber Harvest Taxes	-	1,337	-	-	0.00%
4317 Excise Taxes	-	719	-	-	0.00%
4335 State Shared Revenue	-	23	-	-	0.00%
4361 Interest Earnings	-	55	-	-	0.00%
4362 Rents & Royalties	-	100	-	-	0.00%
8110 State Timber Sales	-	9,958	-	-	0.00%
8216 Other Note Proceeds	348,526	-	-	-	0.00%
<b>115 WC Tax Refund Fund</b>	<b>348,526</b>	<b>371,127</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>117 Water Resources Fund</b>					
4333 Federal Grants - Indirect	138,466	62,272	315,000	-	-100.00%
4334 State Grants	153,200	54,338	80,000	-	-100.00%
8301 Operating Transfer In	1,912,731	2,973,697	2,529,000	100,000	-96.05%
<b>117 Water Resources Fund</b>	<b>2,204,397</b>	<b>3,090,307</b>	<b>2,924,000</b>	<b>100,000</b>	<b>-96.58%</b>
<b>121 Low-Income Housing Projects Fund</b>					
4341 General Government	-	179,772	200,000	300,000	50.00%
<b>121 Low-Income Housing Projects Fund</b>	<b>-</b>	<b>179,772</b>	<b>200,000</b>	<b>300,000</b>	<b>50.00%</b>
<b>140 Solid Waste Fund</b>					
4334 State Grants	272,853	390,720	273,500	280,100	2.41%
4341 General Government	45	45	100	100	0.00%
4343 Physical Environment	738,719	752,466	736,000	748,000	1.63%
4361 Interest Earnings	53,234	35,444	-	-	0.00%
4362 Other Long-term Rent	3,000	3,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	5,185	-	-	-	0.00%
<b>140 Solid Waste Fund</b>	<b>1,073,036</b>	<b>1,181,675</b>	<b>1,012,600</b>	<b>1,031,200</b>	<b>1.84%</b>
<b>141 WC Convention Center Fund</b>					
4313 Retail Sales & Use Tax	151,331	147,306	115,000	150,000	30.43%
<b>141 WC Convention Center Fund</b>	<b>151,331</b>	<b>147,306</b>	<b>115,000</b>	<b>150,000</b>	<b>30.43%</b>

## Victim/Witness Assistance Fund (142) / Auditor's O &amp; M Fund (166)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>142 Victim/Witness Assistance Fund</b>					
4341 General Government	88,080	97,800	94,825	92,750	-2.19%
4351 Felony Penalties	24,091	25,941	24,100	24,100	0.00%
<b>142 Victim/Witness Assistance Fund</b>	<b>112,171</b>	<b>123,741</b>	<b>118,925</b>	<b>116,850</b>	<b>-1.74%</b>
<b>148 CERB Fund</b>					
8301 Operating Transfer In	177,830	312,207	203,843	109,135	-46.46%
<b>148 CERB Fund</b>	<b>177,830</b>	<b>312,207</b>	<b>203,843</b>	<b>109,135</b>	<b>-46.46%</b>
<b>151 Community Development Fund</b>					
4369 Other Miscellaneous Revenue	-	10,000	-	-	0.00%
<b>151 Community Development Fund</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>154 Road Improvement Dist #1</b>					
4317 Excise Taxes	21,977	21,916	21,313	21,352	0.18%
4369 Other Miscellaneous Revenue	753	746	761	761	0.00%
<b>154 Road Improvement Dist #1</b>	<b>22,730</b>	<b>22,662</b>	<b>22,074</b>	<b>22,113</b>	<b>0.18%</b>
<b>155 Road Improvement Dist #2</b>					
4317 Excise Taxes	1,414	1,401	1,402	1,045	-25.46%
4369 Other Miscellaneous Revenue	118	118	118	88	-25.42%
<b>155 Road Improvement Dist #2</b>	<b>1,532</b>	<b>1,519</b>	<b>1,520</b>	<b>1,133</b>	<b>-25.46%</b>
<b>159 Road Improvement Dist #7</b>					
4317 Excise Taxes	1,730	1,718	1,697	1,692	-0.29%
4319 Interest & Penalty on Tax	39	41	-	-	0.00%
4369 Other Miscellaneous Revenue	184	188	183	182	-0.55%
<b>159 Road Improvement Dist #7</b>	<b>1,953</b>	<b>1,947</b>	<b>1,880</b>	<b>1,874</b>	<b>-0.32%</b>
<b>162 Road Improvement Guarantee</b>					
4361 Interest Earnings	4,202	1,357	3,400	-	-100.00%
8301 Operating Transfer In	-	72,871	-	-	0.00%
<b>162 Road Improvement Guarantee</b>	<b>4,202</b>	<b>74,228</b>	<b>3,400</b>	<b>-</b>	<b>-100.00%</b>
<b>165 Whatcom County Drug Fund</b>					
4349 Other Interfund Svc Charges	-	-	5,903	5,900	-0.05%
4351 Felony Penalties	115,554	165,084	140,000	170,525	21.80%
4357 Criminal Costs	438,682	231,837	210,000	175,000	-16.67%
4361 Interest Earnings	33,736	26,612	-	-	0.00%
<b>165 Whatcom County Drug Fund</b>	<b>587,972</b>	<b>423,533</b>	<b>355,903</b>	<b>351,425</b>	<b>-1.26%</b>
<b>166 Auditor's O &amp; M Fund</b>					
4336 State Entitlements	44,699	60,911	45,000	45,000	0.00%
4341 General Government	55,761	85,168	60,000	60,200	0.33%
<b>166 Auditor's O &amp; M Fund</b>	<b>100,460</b>	<b>146,079</b>	<b>105,000</b>	<b>105,200</b>	<b>0.19%</b>

Emergency Management Fund (167) / Lake Management Dist #1 (180)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>167 Emergency Management Fund</b>					
4334 State Grants	42,638	45,682	66,585	131,111	96.91%
4338 Intergovernmental Svc	148,845	173,272	140,320	140,603	0.20%
4369 Other Miscellaneous Revenue	1,765	6,025	5,000	7,639	52.78%
8301 Operating Transfer In	109,352	127,788	102,970	103,301	0.32%
<b>167 Emergency Management Fund</b>	<b>302,600</b>	<b>352,767</b>	<b>314,875</b>	<b>382,654</b>	<b>21.53%</b>
<b>169 Flood Control Zone Dist Fund</b>					
4311 Property Taxes	-	-	-	2,500,000	0.00%
4317 Excise Taxes	3,801,558	3,955,849	4,058,433	-	-100.00%
4319 Other Penalties	23,904	29,544	-	-	0.00%
4331 Federal Grants-Direct	86,815	71,185	60,000	-	-100.00%
4333 Federal Grants-Indirect	259,554	7,921	750,000	352,325	-53.02%
4334 State Grants	171,139	227,461	360,500	193,638	-46.29%
4338 Intergovernmental Svc	53,338	44,090	287,500	132,250	-54.00%
4341 Sales of Publications	11	209	-	-	0.00%
4343 Physical Environment	681	58,626	199,700	47,250	-76.34%
4361 Interest Earnings	475,172	316,676	-	-	0.00%
4369 Other Miscellaneous Revenue	300	(11,475)	-	-	0.00%
<b>169 Flood Control Zone Dist Fund</b>	<b>4,872,472</b>	<b>4,700,086</b>	<b>5,716,133</b>	<b>3,225,463</b>	<b>-43.57%</b>
<b>170 Pt Roberts Fuel Tax</b>					
4317 Excise Taxes	23,724	18,375	20,000	20,000	0.00%
4319 Interest & Penalty on Tax	252	376	-	-	0.00%
<b>170 Pt. Roberts Fuel Tax</b>	<b>23,976</b>	<b>18,751</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>
<b>175 Conservation Futures Fund</b>					
4311 Property Taxes	719,786	737,814	780,797	785,279	0.57%
4312 Timber Harvest Taxes	3,351	4,404	1,500	3,000	100.00%
4317 Excise Taxes	5,731	6,225	-	-	0.00%
4335 State Shared Revenues	64	51	50	50	0.00%
4361 Interest Earnings	226	144	-	-	0.00%
4362 Rents & Royalties	230	224	200	200	0.00%
4369 Miscellaneous Revenue	-	8,000	-	-	0.00%
8110 State Timber Sales	32,493	22,411	15,000	20,000	33.33%
<b>175 Conservation Futures Fund</b>	<b>761,881</b>	<b>779,273</b>	<b>797,547</b>	<b>808,529</b>	<b>1.38%</b>
<b>180 Lake Management Dist #1</b>					
4361 Interest Earnings	1,323	901	800	-	-100.00%
<b>180 Lake Management Dist #1</b>	<b>1,323</b>	<b>901</b>	<b>800</b>	<b>-</b>	<b>-100.00%</b>

## 1977 Fair GO Bond (212) / 2003 Ltd Tax GO &amp; Refunding Bond (244)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>212 1977 Fair GO Bond</b>					
4311 Property Taxes	4	-	-	-	0.00%
4361 Interest Earnings	23	6	-	-	0.00%
8110 State Timber Sales	-	-	-	-	0.00%
<b>212 1977 Fair GO Bond</b>	<b>27</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>215 1982 Ltd Tax GO Bond Fund</b>					
4361 Interest Earnings	943	-	-	-	0.00%
4369 Other Miscellaneous Revenue	-	-	-	-	0.00%
8301 Operating Transfer In	-	-	-	-	0.00%
<b>215 1982 Ltd Tax GO Bond Fund</b>	<b>943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>219 CRID #9 Gen Debt Fund</b>					
4361 Interest Earnings	67,216	24,744	21,665	14,976	-30.87%
4368 Spec Assessment-Principal	400,735	91,926	80,257	79,202	-1.31%
8301 Operating Transfer In	-	-	117,638	113,735	-3.32%
<b>219 CRID #9 Gen Debt Fund</b>	<b>467,951</b>	<b>116,670</b>	<b>219,560</b>	<b>207,913</b>	<b>-5.30%</b>
<b>220 LRID #10 Gen Debt Fund</b>					
4361 Interest Earnings	29,087	13,607	6,573	5,122	-22.08%
4368 Spec Assessment-Principal	89,889	67,920	13,336	10,773	-19.22%
8301 Operating Trnsf In-LRID 10	36,874	9,366	-	-	0.00%
<b>220 LRID #10 Gen Debt Fund</b>	<b>155,850</b>	<b>90,893</b>	<b>19,909</b>	<b>15,895</b>	<b>-20.16%</b>
<b>240 1991 Ltd Tax GO Bond</b>					
4361 Interest Earnings	880	160	-	-	0.00%
8301 Operating Transfer In	537,500	-	-	-	0.00%
<b>240 1991 Ltd Tax GO Bond</b>	<b>538,380</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>241 1993 Ltd Tax GO Bond</b>					
8301 Operating Transfer In	559,998	560,985	562,105	1,000	-99.82%
<b>241 1993 Ltd Tax GO Bond</b>	<b>559,998</b>	<b>560,985</b>	<b>562,105</b>	<b>1,000</b>	<b>-99.82%</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>					
8301 Operating Transfer In	641,736	1,189,428	1,184,915	1,192,565	0.65%
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>	<b>641,736</b>	<b>1,189,428</b>	<b>1,184,915</b>	<b>1,192,565</b>	<b>0.65%</b>
<b>243 1998 Ltd Tax GO Bond</b>					
8301 Operating Transfer In	257,848	253,160	254,473	254,598	0.05%
<b>243 1998 Ltd Tax GO Bond</b>	<b>257,848</b>	<b>253,160</b>	<b>254,473</b>	<b>254,598</b>	<b>0.05%</b>
<b>244 2003 Ltd Tax GO &amp; Refunding Bond</b>					
8301 Operating Transfer In	-	-	-	428,418	0.00%
<b>244 2003 Ltd Tax GO &amp; Refunding Bond</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>428,418</b>	<b>0.00%</b>

1983 Sewer Const (325) / WC Supplemental Retirement Fund (503)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>325 1983 Sewer Construction Fund</b>					
4361 Interest Earnings	680	36	800	-	-100.00%
<b>325 1983 Sewer Construction Fund</b>	<b>680</b>	<b>36</b>	<b>800</b>	<b>-</b>	<b>-100.00%</b>
<b>326 Real Estate Excise Tax Fund</b>					
4317 Excise Taxes	1,021,602	1,192,147	1,000,000	1,000,000	0.00%
<b>326 Real Estate Excise Tax Fund</b>	<b>1,021,602</b>	<b>1,192,147</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0.00%</b>
<b>329 LRID #10 Construction Fund</b>					
4361 Interest Earnings	457	97	200	-	-100.00%
<b>329 LRID #10 Construction Fund</b>	<b>457</b>	<b>97</b>	<b>200</b>	<b>-</b>	<b>-100.00%</b>
<b>330 County Parks Improvement Fund</b>					
4361 Interest Earnings	1,597	622	1,000	1,000	0.00%
4369 Other Miscellaneous Revenue	(2,279)	24,400	-	-	0.00%
<b>330 County Parks Improvement Fund</b>	<b>(682)</b>	<b>25,022</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	1,814,414	1,881,126	1,600,000	2,025,000	26.56%
<b>332 Public Utilities Improvement Fund</b>	<b>1,814,414</b>	<b>1,881,126</b>	<b>1,600,000</b>	<b>2,025,000</b>	<b>26.56%</b>
<b>402 Whatcom County Investment Pool</b>					
4361 Interest Earnings	109,145	188,851	180,854	177,031	-2.11%
4369 Other Miscellaneous Revenue	178	-	-	-	0.00%
<b>402 Whatcom County Investment Pool</b>	<b>109,323</b>	<b>188,851</b>	<b>180,854</b>	<b>177,031</b>	<b>-2.11%</b>
<b>501 Equipment Rental &amp; Revolving</b>					
4348 Internal Sales & Services	3,858,922	3,767,024	3,871,000	3,927,200	1.45%
4362 Other Rents & Use Charges	101	101	101	101	0.00%
4363 Insurance Prem & Recovery	27,718	34,041	20,000	30,000	50.00%
4365 Internal Service-Misc Rev	3,302,858	3,970,454	3,841,118	4,138,202	7.73%
4366 Other Interfnd Misc Rev	2,134	1,097	-	-	0.00%
4369 Other Miscellaneous Revenue	(237)	5,151	100	100	0.00%
9101 Residual Equity Transfer In	-	-	31,500	475,000	1407.94%
9111 Disposal Proceeds	57,908	146,521	-	-	0.00%
9112 Net Book Value	(27,499)	(131,414)	-	-	0.00%
<b>501 Equipment Rental &amp; Revolving</b>	<b>7,221,905</b>	<b>7,792,975</b>	<b>7,763,819</b>	<b>8,570,603</b>	<b>10.39%</b>
<b>503 Whatcom County Supplemental Retirement Fund</b>					
8301 Operating Transfer In	418,572	50,000	120,000	-	-100.00%
<b>503 Whatcom County Supplemental Retirement</b>	<b>418,572</b>	<b>50,000</b>	<b>120,000</b>	<b>-</b>	<b>-100.00%</b>

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

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
<b>507 Administrative Services Fund</b>					
Administrative Services Department					
4311 Property Taxes	-	825	2,000	2,000	0.00%
4331 Federal Grants - Direct	-	-	-	494,991	0.00%
4338 Intergovernmental Svc	1,000	-	-	-	0.00%
4341 General Government	291,954	254,944	258,016	258,016	0.00%
4348 Internal Sales & Services	1,759,363	2,108,639	2,210,782	2,179,458	-1.42%
4349 Other Interfnd Svc Charges	2,789,258	2,757,184	2,870,917	2,867,358	-0.12%
4361 Interest Earnings	24,618	18,725	-	-	0.00%
4362 Rents & Royalties	62,469	88,534	50,800	82,040	61.50%
4363 Insurance Prem & Recovery	-	191,855	-	70,278	0.00%
4365 Internal Service-Misc Rev	4,064,205	4,515,660	4,349,063	5,007,725	15.14%
4369 Other Miscellaneous Revenue	285,637	78,024	-	441,546	0.00%
8301 Operating Transfer In	3,026,962	2,414,829	1,018,802	500,417	-50.88%
<b>Administrative Services Department</b>	<b>12,305,466</b>	<b>12,429,219</b>	<b>10,760,380</b>	<b>11,903,829</b>	<b>10.63%</b>
Prosecuting Attorney/Tort Reserve					
4361 Interest Earnings	42,403	32,254	-	-	0.00%
4365 Internal Service-Misc Rev	1,053,095	1,061,695	1,053,095	1,053,095	0.00%
<b>Prosecuting Attorney/Tort Reserve</b>	<b>1,095,498</b>	<b>1,093,949</b>	<b>1,053,095</b>	<b>1,053,095</b>	<b>0.00%</b>
<b>507 Administrative Services Fund</b>	<b>13,400,964</b>	<b>13,523,168</b>	<b>11,813,475</b>	<b>12,956,924</b>	<b>9.68%</b>
<b>16921 Lynden/ Everson Sub-Zone</b>					
4317 Excise Taxes	31,991	32,241	32,000	32,000	0.00%
4319 Other Penalties	446	319	-	-	0.00%
<b>16921 Lynden/ Everson Sub-Zone</b>	<b>32,437</b>	<b>32,560</b>	<b>32,000</b>	<b>32,000</b>	<b>0.00%</b>
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>					
4317 Excise Taxes	71,105	70,948	71,820	71,820	0.00%
4319 Other Penalties	1,373	1,260	-	-	0.00%
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>	<b>72,478</b>	<b>72,208</b>	<b>71,820</b>	<b>71,820</b>	<b>0.00%</b>
<b>16923 Acme/ VanZandt Sub-Zone</b>					
4317 Excise Taxes	13,852	13,576	13,617	13,617	0.00%
4319 Other Penalties	364	267	-	-	0.00%
<b>16923 Acme/ VanZandt Sub-Zone</b>	<b>14,216</b>	<b>13,843</b>	<b>13,617</b>	<b>13,617</b>	<b>0.00%</b>

INTRODUCED BY: Consent  
PROPOSED BY: County Executive  
DATE: October 21, 2003

**ORDINANCE NO. 2003-056**  
**AN ORDINANCE IN THE MATTER OF**  
**THE ADOPTION OF THE FINAL BUDGET OF**  
**WHATCOM COUNTY FOR THE YEAR 2004**  
**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 2004; and,

**WHEREAS**, following the completion of the Preliminary Budget, which was presented to the Council on October 17, 2003, 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 2004; 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 2004:

<b>FUND/DEPT.</b>	<b>2004 Appropriation</b>
<b>GENERAL FUND</b>	
Assessor	1,919,078
Auditor	957,238
Council	702,416
Executive	422,453
Planning & Development	3,710,698
Treasurer	1,247,283
Sheriff	9,022,298
Jail	7,045,986
District Court	1,331,884
District Court Probation	1,197,443
Hearing Examiner	156,518
Juvenile Administration	3,565,668
Prosecuting Attorney	3,790,016
Public Defender	2,218,950
Superior Court/Clerk	3,646,709
Cooperative Extension	409,140
Non-Departmental	5,193,275
Parks and Recreation	3,132,026
Public Health	<u>9,740,340</u>
<b>TOTAL GENERAL FUND</b>	<b><u>59,409,419</u></b>
<b>OTHER FUNDS</b>	
108 County Road	27,946,971
109 Election Reserves	1,508,727
114 Veterans Relief Fund	149,659
117 Water Resources	150,000
121 Low-Income Housing Projects	300,000
140 Solid Waste	1,255,742

141	WC Convention Center	114,000
142	Victim Witness	117,164
148	CERB	109,135
151	Community Development	5,000
154	Road Improve #1	24,761
155	Road Improve #2	2,088
159	Road Improve #7	2,583
162	Road Improvement Guarantee	113,735
165	WC Drug Fund	709,400
166	Auditor's O&M	280,623
167	Emergency Management	414,604
169	Flood Control Zone	4,923,531
175	Conservation's Future	75,000
180	Lake Management	6,000
219	LRID #9 Gen Debt	109,135
220	LRID #10 Gen Debt	1,000
241	1993 Ltd Tax GO Bond	1,000
242	1997 Ltd Tax GO & Refund Bond	1,192,565
243	1998 Ltd Tax GO Bond	254,598
244	2003 Ltd Tax GO & Refund Bond	428,418
326	REET	1,192,565
330	Parks Improvement	32,500
332	Public Utilities Improvement Fund	1,348,100
402	Whatcom County Investment Pool	179,239
501	ER&R	9,067,453
507	Administrative Services	14,607,088
16921	Lynden/Everson Sub-Zone	58,000
16922	Sumas/Nooksack/Everson Sub Zone	117,250
16923	Acme/Van Zandt Sub-Zone	25,000
	Total Other Funds	<u>66,822,634</u>
TOTAL APPROPRIATION		<u>126,232,053</u>

## 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 2004 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 2004:

(A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2004 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 2004 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 2004. 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.

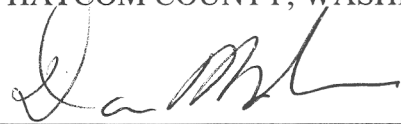
**BE IT FURTHER ORDAINED**, to authorize the County Council staff to make such clerical, scriveners, or mathematical changes necessary to correct inadvertent errors that may have occurred.

ADOPTED this 5 day of November, 2003.

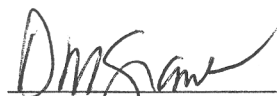
ATTEST:

  
 Dana Brown-Davis, Council Clerk

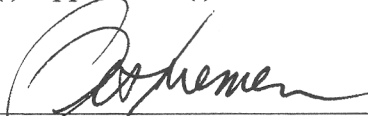
WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

  
 Dan McShane, Chair

APPROVED as to form:

  
 Civil Deputy Prosecutor

Approved  Denied

  
 Pete Kremen, Executive

Date: 11-17-03

## Exhibit B - Authorized Positions

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
<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
Geographical Information Analyst	1.00		1.00	1.00			1.00
Programmer	0.00	1.00	1.00			1.00	1.00
Project Coordinator	0.00	0.60	0.60			0.60	0.60
<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	1.60		1.60	1.60			1.60
Financial Accountant	4.00		4.00	4.00			4.00
Accountant II	1.00		1.00	1.00			1.00
Payroll Coordinator	1.00		1.00	1.00			1.00
Payroll Benefits Coordinator	0.40	0.60	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	2.00		2.00	2.00			2.00
Facilities Maintenance Lead	0.00		0.00	1.00			1.00
Facilities Maintenance Specialist	1.00		1.00	1.00			1.00
Facilities Maintenance Technician	1.00		1.00	1.00			1.00
Preventive Maintenance Specialist	0.00		0.00	1.00			1.00
Custodial Coordinator	1.00		1.00	1.00			1.00
Custodian	11.00		11.00	10.00			10.00
<b>Information Services</b>							
Information Services Manager	1.00		1.00	1.00			1.00
Information Services Supervisor	1.00		1.00	1.00			1.00
Senior Programmer/ Analyst	1.00		1.00	1.00			1.00
Programmer	2.00	-1.00	1.00	1.00			1.00
IS Database Administrator	1.00		1.00	1.00			1.00
PC/LAN Technician I	1.00	1.00	2.00	1.00			1.00
PC/LAN Technician II	1.00		1.00	2.00			2.00
PC/LAN Technician III	3.00		3.00	3.00			3.00

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
Communication Specialist	1.00		1.00	1.00			1.00
Help Desk Technician	1.00	-1.00	0.00				0.00
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
Microfilm Clerks*	0.00		0.00	3.00			3.00
Clerk III	1.00		1.00	1.00			1.00
Clerk II	1.00		1.00	1.00			1.00
Mail Clerk	0.75		0.75	0.75			0.75
<b>Human Resources</b>							
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>60.75</b>	<b>1.20</b>	<b>61.95</b>	<b>64.35</b>	<b>0.00</b>	<b>1.60</b>	<b>65.95</b>
<b>ASSESSOR</b>							
Assessor	1.00		1.00	1.00			1.00
Chief Deputy	1.00		1.00	1.00			1.00
Senior Administrative Assistant	1.00		1.00	1.00			1.00
Property Data Supervisor	1.00		1.00	1.00			1.00
Office Coordinator	1.00		1.00	1.00			1.00
Office Manager	1.00		1.00	1.00			1.00
Clerk III	5.00		5.00	5.00			5.00
Clerk/Receptionist	2.00		2.00	2.00			2.00
Personal Property Clerk	2.00		2.00	2.00			2.00
Drafter III	1.00		1.00	1.00			1.00
Drafter I	1.00		1.00	1.00			1.00
Appraiser V	2.00		2.00	2.00			2.00
Appraiser IV	1.00		1.00	1.00			1.00
Appraiser III	0.00		0.00	2.00			2.00
Appraiser II	9.00		9.00	7.00			7.00
Appraiser I	1.00		1.00	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>

## Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
<b>AUDITOR</b>							
Auditor	1.00		1.00	1.00			1.00
Chief Deputy	1.00		1.00	1.00			1.00
Internal Auditor	1.00		1.00	1.00			1.00
Records/Licensing Supervisor	1.00		1.00	1.00			1.00
Coordinator	1.00		1.00	1.00			1.00
Clerk III	7.00	1.00	8.00	8.00			8.00
Clerk IV	1.00		1.00	1.00			1.00
<b>Elections</b>							
Elections Supervisor	1.00		1.00	1.00			1.00
Office Coordinator	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>1.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19.00</b>
<b>COOPERATIVE EXTENSION</b>							
Clerk IV	2.00		2.00	2.00			2.00
Master Gardener Coordinator	0.20		0.20				0.00
Master Food Safety Adv. Coordinator	0.07		0.07				0.00
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>2.52</b>	<b>0.00</b>	<b>0.00</b>	<b>2.52</b>
<b>COUNTY COUNCIL</b>							
Clerk of the Council	1.00		1.00	1.00			1.00
Deputy Clerk	1.00		1.00	1.00			1.00
Confidential Clerk	1.00		1.00	1.00			1.00
Council Member	3.50		3.50	3.50			3.50
Senior Secretary	1.00		1.00	1.00			1.00
Administrative Clerk	1.00		1.00	1.00			1.00
Confidential Clerk/Receptionist	1.00		1.00	1.00			1.00
<b>TOTAL COUNTY COUNCIL</b>	<b>9.50</b>	<b>0.00</b>	<b>9.50</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00</b>	<b>9.50</b>
<b>COUNTY EXECUTIVE</b>							
Executive	1.00		1.00	1.00			1.00
Deputy Administrator	1.00		1.00	1.00			1.00
Executive Assistant	1.00		1.00	1.00			1.00
Administrative Secretary	1.50		1.50	1.50			1.50
<b>TOTAL COUNTY EXECUTIVE</b>	<b>4.50</b>	<b>0.00</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00</b>	<b>0.00</b>	<b>4.50</b>

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
<b>DISTRICT COURT</b>							
Judge	2.00		2.00	2.00			2.00
District Court Commissioner	1.00		1.00	1.00			1.00
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	5.00			5.00
<b>TOTAL DISTRICT COURT</b>	<b>16.00</b>	<b>0.00</b>	<b>16.00</b>	<b>17.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17.00</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	8.00		8.00	6.00	1.00		7.00
Probation Officer I	2.00		2.00	2.00	1.00		3.00
Administrative Assistant	1.00		1.00	1.00			1.00
Substance Abuse Specialist	1.00		1.00			1.00	1.00
Clerk IV	1.00		1.00				0.00
Clerk III	3.00		3.00	3.00	1.00		4.00
<b>TOTAL DISTRICT COURT PROBATION</b>	<b>18.00</b>	<b>0.00</b>	<b>18.00</b>	<b>14.00</b>	<b>3.00</b>	<b>1.00</b>	<b>18.00</b>
<b>HEALTH</b>							
Health Officer	0.60		0.60	0.60			0.60
Health & Human Services Director	1.00		1.00	1.00			1.00
Assistant Director	1.00		1.00	1.00			1.00
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		2.00		2.00
Nutrition (WIC) Supervisor	1.00		1.00		1.00		1.00

## Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
Administrative Assistant II	1.00		1.00	1.00			1.00
Medical Assistant	2.50	-0.50	2.00		2.00		2.00
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	12.00	-2.00	10.00	3.00	7.00		10.00
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	3.00	1.00		4.00
Nurse Practitioner	1.10		1.10		1.10		1.10
Registered Nurse	1.00	-1.00	0.00				0.00
Public Health Nurse	11.90	2.00	13.90		12.00	1.90	13.90
Registered Social Worker	2.10	-1.40	0.70		0.70		0.70
Environmental Health Specialist II	9.00		9.00	7.00	3.00		10.00
Environmental Health Specialist I	4.00		4.00		4.00		4.00
Environmental Health Specialist I - Water	0.00		0.00				0.00
Nutritionist	2.20	-0.20	2.00		2.00		2.00
Account Clerk I	1.50		1.50	1.50			1.50
Account Clerk II	1.00		1.00	1.00			1.00
WIC Certifier	3.00		3.00		3.00		3.00
Data Applications Specialist	1.00		1.00		1.00		1.00
Program Specialist	2.50		2.50			2.50	2.50
Prevention Coordinator	3.00		3.00		1.00	2.00	3.00
<b>TOTAL HEALTH</b>	<b>82.20</b>	<b>-3.10</b>	<b>79.10</b>	<b>25.10</b>	<b>46.60</b>	<b>8.40</b>	<b>80.10</b>
<b>HEARING EXAMINER</b>							
Coordinator	1.00		1.00	1.00			1.00
<b>TOTAL HEARING EXAMINER</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>
<b>JAIL</b>							
<b>Courthouse Jail</b>							
Chief Corrections Officer	1.00		1.00	1.00			1.00
Lieutenant	2.00		2.00	2.00			2.00
Corrections Sergeant	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
Receptionist/Clerk	3.00		3.00	3.00			3.00

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
Account Clerk	1.00		1.00	1.00			1.00
<b>Alternative Corrections</b>							
Corrections Sergeant	1.00		1.00	1.00			1.00
Corrections Officer	4.00		4.00	4.00			4.00
Account Clerk	1.00		1.00	1.00			1.00
Work Crew Coordinator*	3.00		3.00	6.00			6.00
<b>TOTAL JAIL</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>	<b>63.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63.00</b>
<b>JUVENILE COURT ADMINISTRATION</b>							
Juvenile Court Administrator	1.00		1.00		1.00		1.00
Court Services/Detention Manager	1.00		1.00				0.00
Community Programs Supervisor	0.00		0.00			1.00	1.00
Community Justice Technician	1.00		1.00	1.00			1.00
Administrative Assistant	1.00		1.00	1.00			1.00
Assistant Administrator	1.00		1.00	1.00			1.00
Case Aide Monitor	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
Account Clerk III	0.00		0.00	1.00			1.00
Clerk IV	0.00		0.00	1.00			1.00
Clerk III	1.00		1.00				0.00
Coordinator	1.00		1.00				0.00
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	1.00		1.00				0.00
Probation Officer III	1.00		1.00	1.00			1.00
Probation Officer II	6.00		6.00	7.00		4.00	11.00
Probation Officer I	5.00		5.00				0.00
Education/Vocational Specialist	1.00	-1.00	0.00				0.00
Detention Manager	1.00		1.00				0.00
Detention Supervisor	0.00		0.00	1.00			1.00
Juvenile Detention Officer III	4.00		4.00	4.00			4.00
Juvenile Detention Officer II	10.00		10.00	8.00			8.00
Juvenile Detention Officer I	2.00	-1.00	1.00	3.00			3.00
Service Learning Coordinator	1.00		1.00	1.00			1.00
Program Specialist	1.00		1.00		1.00		1.00
<b>TOTAL JUVENILE COURT ADMIN.</b>	<b>47.00</b>	<b>-2.00</b>	<b>45.00</b>	<b>36.00</b>	<b>4.00</b>	<b>5.00</b>	<b>45.00</b>

## Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
<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 Assistant	1.00		1.00	1.00			1.00
Clerk/Receptionist	0.80		0.80	0.80			0.80
<b><u>Cultural Arts Program</u></b>							
Recreation & Arts Coordinator	1.00		1.00	1.00			1.00
<b><u>Senior Citizen's Program</u></b>							
Recreation & Senior Services Manager	1.00		1.00	1.00			1.00
Senior Center Manager III	2.00		2.00	2.00			2.00
Senior Center Manager II	1.00		1.00	1.00			1.00
Division Secretary	1.00		1.00	1.00			1.00
Maintenance Worker I	1.00		1.00	1.00			1.00
Facilities Coordinator	1.00		1.00	1.00			1.00
<b><u>Park Facilities</u></b>							
Park Operations Manager	1.00		1.00	1.00			1.00
Park Manager III	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 Op	2.00		2.00	2.00			2.00
Repair/Maintenance 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	0.75			0.75
Maintenance Worker II	0.75		0.75				0.00
Maintenance Worker I	1.00		1.00	1.00			1.00
<b><u>Outdoor Recreation</u></b>							
Outdoor Coordinator	1.00		1.00	1.00			1.00
Coordinator	1.00		1.00	1.00			1.00
<b>TOTAL PARKS &amp; RECREATION</b>	<b>33.55</b>	<b>0.00</b>	<b>33.55</b>	<b>33.55</b>	<b>0.00</b>	<b>0.00</b>	<b>33.55</b>

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
<b>PLANNING &amp; DEVELOP. SVCS.</b>							
<b><u>Administration</u></b>							
Director	1.00		1.00	1.00			1.00
Administrative Assistant II	1.00		1.00	1.00			1.00
Software Specialist II	1.00		1.00	1.00			1.00
Records Technician*	0.00		0.00	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	3.00	1.00	4.00	4.00			4.00
Planner II	1.00		1.00	2.00			2.00
Planner I	2.00		2.00	1.00			1.00
Permit / Land Use Clerk	1.00		1.00	1.00			1.00
Administrative Secretary	1.00		1.00	1.00			1.00
TDR/PDR Acquisition Coordinator	1.00	-1.00	0.00				0.00
<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	3.00			3.00
Public Service Inspector I	1.00		1.00				0.00
Deputy Fire Marshal	1.00		1.00	1.00			1.00
Burn Permit Inspector*	0.60		0.60	1.00			1.00
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
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><u>Land Use</u></b>							
Division Manager	1.00		1.00	1.00			1.00
Natural Resources Specialist II	1.00	-1.00	0.00				0.00
Natural Resources Specialist I	1.00	-1.00	0.00				0.00
Senior Land Use Specialist	4.00	-4.00	0.00				0.00
Land Use Specialist II	4.00	-4.00	0.00				0.00
Land Use Specialist I	3.00	-3.00	0.00				0.00

## Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
Land Use Technician	1.00	-1.00	0.00				0.00
Senior Planner	0.00	4.00	4.00	4.00			4.00
Planner II	0.00	6.00	6.00	6.00			6.00
Planner I	0.00	3.00	3.00	3.00			3.00
Planning Technician	0.00	1.00	1.00	1.00			1.00
Permit/Natural Resource Clerk	0.00		0.00	1.00			1.00
Clerk III	1.75		1.75	0.75			0.75
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>49.35</b>	<b>0.00</b>	<b>49.35</b>	<b>50.75</b>	<b>0.00</b>	<b>0.00</b>	<b>50.75</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	9.00		2.00	11.00
Deputy II	2.00	0.60	2.60	2.60			2.60
Deputy I	2.00		2.00				0.00
Coordinator	2.00		2.00	2.00			2.00
Legal Secretary III	6.00		6.00	5.00	1.00		6.00
Legal Secretary II	4.00	0.50	4.50	1.50		1.00	2.50
Legal Secretary I	0.00		0.00	2.00			2.00
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
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 Case Specialist	1.00		1.00	1.00			1.00
Domestic Violence Case Specialist	1.00		1.00		1.00		1.00
<b>HIDTA 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

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
TOTAL PROSECUTING ATTORNEY	47.50	1.10	48.60	35.10	3.50	10.00	48.60
<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	5.00		5.00	7.00			7.00
Deputy II	4.00		4.00	3.00			3.00
Deputy I	2.00		2.00	1.00			1.00
Office Administrator	1.00		1.00	1.00			1.00
Senior Investigator	1.00		1.00	1.00			1.00
Investigator	3.00		3.00	3.00			3.00
Legal Secretary III	6.00		6.00	6.00			6.00
Clerk/Receptionist	3.00		3.00	3.00			3.00
Social Services Coordinator	1.00		1.00	1.00			1.00
TOTAL PUBLIC DEFENDER	28.00	0.00	28.00	28.00	0.00	0.00	28.00
<b>PUBLIC WORKS</b>							
<b><u>Administration/Accounting/Safety</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	0.00				0.00
Resources Planner	1.00	-1.00	0.00				0.00
Senior Planner	0.00	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

## Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
<b>Engineering/Design/Const/Survey</b>							
Engineering Manager	1.00		1.00		1.00		1.00
Senior Engineer	3.00	-3.00	0.00				0.00
Engineer - Road Design	0.00	2.00	2.00		2.00		2.00
Engineer	3.00	-1.00	2.00		2.00		2.00
Engineering Technician IV	2.00		2.00		2.00		2.00
Engineering Technician III	4.00		4.00		4.00		4.00
Engineering Technician II	2.00		2.00		3.00		3.00
Engineering Technician I	1.00		1.00				0.00
<b>Engineering Traffic &amp; Development</b>							
Engineering Manager	2.00	-1.00	1.00		1.00		1.00
Engineer	1.00		1.00		1.00		1.00
Engineering Technician IV	3.00		3.00		3.00		3.00
Engineering Technician III	3.00	1.00	4.00		4.00		4.00
Coordinator	1.00	-1.00	0.00				0.00
<b>Engineering River &amp; Flood</b>							
Engineering Manager	1.00		1.00	1.00			1.00
Engineer	2.00		2.00	2.00			2.00
Senior Engineer	1.00		1.00		1.00		1.00
Engineering Technician IV	2.00	-1.00	1.00		1.00		1.00
Engineering Technician III	1.00		1.00		1.00		1.00
Clerk IV	1.00		1.00		1.00		1.00
<b>Engineering Special Projects</b>							
Engineering Manager	0.00	1.00	1.00	1.00			1.00
Engineer - Stormwater Design	0.00	1.00	1.00	1.00			1.00
Engineering Tech IV	0.00	1.00	1.00	1.00			1.00
Coordinator	0.00	1.00	1.00	1.00			1.00
Senior Planner	0.00	1.00	1.00	1.00			1.00
<b>Maintenance &amp; Operations</b>							
Assistant County Road Engineer	1.00		1.00	1.00			1.00
Assistant Superintendent/M & O	2.00		2.00	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	2.00		2.00	2.00			2.00
Heavy Equipment Operator	7.00		7.00	7.00			7.00
Service Worker III	24.00		24.00	24.00			24.00

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
Service Worker II	14.00		14.00	12.00			12.00
Service Worker I	4.00		4.00	6.00			6.00
Administrative Secretary	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
<b>Weed Board</b>							
Weed Control Coordinator	0.50		0.50	0.50			0.50
Weed Compliance Inspector	1.00		1.00	1.00			1.00
<b>Ferry</b>							
Senior Master	1.00		1.00		1.00		1.00
Master	1.00		1.00		1.00		1.00
Master Engineer	1.00		1.00		1.00		1.00
Purser/ Deckhand	3.00		3.00		3.00		3.00
Deckhand	3.00		3.00		3.00		3.00
Regular Relief Deckhands	0.00		0.00		2.00		2.00
<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	8.00		8.00	8.00			8.00
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	0.00				0.00
Data Administrator	1.00		1.00	1.00			1.00
Clerk II	1.00		1.00	1.00			1.00
Senior Planner	0.00	5.00	5.00	5.00			5.00
Planner II	1.00	-1.00	0.00	0.00			0.00
Resources Planner	3.00	-3.00	0.00				0.00
<b>TOTAL PUBLIC WORKS</b>	<b>154.00</b>	<b>-1.00</b>	<b>153.00</b>	<b>117.00</b>	<b>38.00</b>	<b>0.00</b>	<b>155.00</b>

## Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
<b>SHERIFF</b>							
<b><u>Sheriff Administration</u></b>							
Sheriff	1.00		1.00	1.00			1.00
Undersheriff	1.00		1.00	1.00			1.00
Chief Criminal Deputy	1.00		1.00	1.00			1.00
Chief Civil Deputy	1.00		1.00	1.00			1.00
Lieutenant	1.00		1.00	1.00			1.00
Crime Analyst	1.00		1.00	1.00			1.00
Volunteer Services Coordinator	0.00		0.00	1.00			1.00
Senior Administrative Assistant	1.00		1.00	1.00			1.00
Accountant	1.00		1.00	1.00			1.00
Administrative Coordinator	2.00		2.00	2.00			2.00
Receptionist/Clerk	1.00		1.00	1.00			1.00
Records Specialist	0.00		0.00	1.00			1.00
<b><u>Investigations</u></b>							
Lieutenant	1.00		1.00	1.00			1.00
Sergeant	2.00		2.00	1.00		1.00	2.00
Deputy	6.00		6.00	6.00		2.00	8.00
DTF Clerk*	0.00		0.00	1.00			1.00
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	51.00	3.00		54.00
<b><u>Emergency Management</u></b>							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	2.00	1.00	3.00		2.00	1.00	3.00
Administrative Coordinator	1.00		1.00		1.00		1.00
TOTAL SHERIFF	92.00	1.00	93.00	87.00	7.00	5.00	99.00
<b>SUPERIOR COURT/CLERK</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	2.00	1.00		3.00

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
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	1.50			1.50
<b><u>Superior Court Clerk</u></b>							
Chief Deputy Clerk	1.00		1.00	1.00			1.00
Senior Court Clerk	1.00		1.00	1.00			1.00
Calendar Clerk	1.00		1.00	1.00			1.00
Appeals Court Clerk	1.00		1.00	1.00			1.00
Court Clerk	8.50		8.50	7.00		0.50	7.50
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	2.00			2.00
Accountant I	1.00		1.00	1.00			1.00
<b><u>Family Court Services</u></b>							
Court Facilitator	2.00		2.00		2.00		2.00
<b><u>Drug Court</u></b>							
Drug Court Coordinator	1.00		1.00			1.00	1.00
Substance Abuse Specialist II	1.00		1.00			1.00	1.00
Substance Abuse Specialist I*	0.00		0.00			1.00	1.00
Urinalysis Monitor*	0.00		0.00			0.70	0.70
<b>TOTAL SUPERIOR COURT/CLERK</b>	<b>33.00</b>	<b>0.00</b>	<b>33.00</b>	<b>24.50</b>	<b>6.00</b>	<b>4.20</b>	<b>34.70</b>
<b><u>TREASURER</u></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
Operations/Accounting Specialist	1.00		1.00	1.00			1.00
Investment Officer	1.00		1.00		1.00		1.00
Tax Supervisor	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	2.00			2.00
Clerk III	2.00		2.00	3.00			3.00
Clerk I	0.50		0.50	0.00			0.00

Exhibit B - Authorized Positions continued

	2003	2003 Suppl's	Adjusted 2003	County Funded 2004	Partially County Funded 2004	Externally Funded 2004	2004
Head Cashier	1.00		1.00	1.00			1.00
Cashier /Clerk III	1.00		1.00	0.00			0.00
TOTAL TREASURER	15.50	0.00	15.50	12.00	4.00	0.00	16.00
COUNTY TOTAL STAFFING	802.64	-1.80	800.84	673.87	112.10	35.20	821.17

\* In 2004, temporaries receiving benefits are included in the authorized positions list.

## Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2004 budget:

1. **Service Levels** – The Council recognizes that projected 2004 revenues will likely fall short of funding 2004 base level budgets in 2004. 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, in conjunction with departments, 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, where appropriate, consolidate or integrate similar or compatible functions to improve operational efficiency and public access to county services.
5. **Revenues** - The Council encourages the Administration to review fees and propose fee changes wherever appropriate. 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. The Council encourages the administration to review all existing Whatcom County taxes, levies, and fees, and to propose increasing, decreasing, or maintaining these revenues to fund general fund expenditures, while supporting policies for ending fund balances and reserves.

## Budget Development Guidelines continued

- 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.
- 7. Ending Fund Balance and Reserves** – The Council requests the Administration to develop the 2004 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 2004 supplemental budgets; and
  - c) Maintain 2003 service levels in the 2004 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.

## 2004 Bond Fund Expenditures

Fund	Cost Center	2004 Budget
<b>219</b>	219000 CRID #9 General Debt	\$109,135
<b>220</b>	220000 LRID #10 General Debt	\$1,000
<b>241</b>	241000 1993 Ltd Tax GO Bond	\$1,000
<b>242</b>	242000 1997 Ltd Tax GO & Refunding Bond	\$1,192,565
<b>243</b>	243000 1998 Ltd Tax GO Bond	\$254,598
<b>244</b>	244000 2003 Ltd Tax GO Bond	\$428,418
	<b>Total</b>	<b><u><u>\$1,986,716</u></u></b>

## 2004 General Fund Expenditures

### Department Expenditures

Assessor	\$	1,919,078
Auditor	\$	957,238
County Council	\$	702,416
County Executive	\$	422,453
Planning & Development Svcs	\$	3,710,698
Treasurer	\$	1,247,283
Sheriff	\$	9,022,298
Jail	\$	7,045,986
District Court	\$	1,331,884
District Court Probation	\$	1,197,443
Hearing Examiner	\$	156,518
Juvenile	\$	3,565,668
Prosecuting Attorney	\$	3,790,016
Public Defender	\$	2,218,950
Superior Court	\$	3,646,709
Cooperative Extension	\$	409,140
Non - Departmental	\$	5,193,275
Park	\$	3,132,026
Public Health	\$	9,740,340
<b>Total General Fund</b>	<b>\$</b>	<b>59,409,419</b>

### Non-Departmental Expenditures

2100	Medical Examiner	\$	282,000
4015	Imaging	\$	45,000
4017	Law and Justice Council	\$	10,000
4021	GIS Support	\$	10,000
4022	Lake Whatcom Management	\$	100,000
4025	Indigent Burial	\$	15,000
4035	County Morgue	\$	43,000
4040	Strategic Planning	\$	4,000
4050	Domestic Violence	\$	59,500
4055	Starling Program	\$	15,000
4060	Public Health/Home Health	\$	10,000
4070	Annual State Audit	\$	120,000
4075	Leave Pay Out	\$	300,000
4085	Employee Recognition	\$	3,000
4090	Association Dues	\$	57,455
4100	Criminal Justice Data Int.	\$	30,000
4105	Sister County Project	\$	5,000
4115	Water Conservation Board	\$	6,000
4120	Civil Service Commission	\$	1,500
4125	Chamber Business Svc Ctr	\$	7,500
4130	Horticultural Inspections	\$	10,440
4135	Pest Board	\$	5,000
4140	Economic Development	\$	15,000
4160	LEOFF Board	\$	2,000
4240	Northwest Regional Council	\$	68,673
4250	Emergency Communications	\$	612,452
4270	Ambulance Services	\$	1,322,970
4290	Air Pollution Control	\$	26,852
4300	Animal Control	\$	328,250
4440	Senior Support / RSVP	\$	35,000
4450	Planning / Com Dev	\$	51,711
4451	Transportation Planning	\$	20,500
4455	Readiness to Learn	\$	8,000
4456	Music & Art	\$	15,000
4515	Homeless Shelter/Lydia Pl	\$	10,000
4520	Boundary Review Board	\$	10,081
4530	Transfers to Other Funds	\$	1,026,719
4900	Misc Non - Departmental	\$	500,672
	<b>Total Non - Departmental</b>	<b>\$</b>	<b>5,193,275</b>

## 2004 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2004 Balance	Expenditures 2004	Revenues 2004	Estimated Ending 2004 Balance
001	General Fund	(15,023,627)	59,409,419	(57,626,092)	(13,240,300)
108	County Road	(8,707,793)	27,946,971	(21,792,588)	(2,553,410)
109	Election Reserves	(141,642)	1,508,727	(1,393,500)	(26,415)
114	Veterans Relief	(139,050)	149,659	(149,659)	(139,050)
117	Water Resources	(310,127)	150,000	(100,000)	(260,127)
121	Low-Income Housing Projects	(583,197)	300,000	(300,000)	(583,197)
140	Solid Waste	(1,336,733)	1,255,742	(1,031,200)	(1,112,191)
141	WC Convention Center	(235,881)	114,000	(150,000)	(271,881)
142	Victim Witness	(91,375)	117,164	(116,850)	(91,061)
148	CERB	-	109,135	(109,135)	-
151	Community Development	(18,566)	5,000	-	(13,566)
154	Road Improve #1	(43,805)	24,761	(22,113)	(41,157)
155	Road Improve #2	(1,562)	2,088	(1,133)	(607)
159	Road Improve #7	(1,669)	2,583	(1,874)	(960)
162	Road Improve Guarantee	(113,735)	113,735	-	-
165	WC Drug Fund	(441,655)	709,400	(351,425)	(83,680)
166	Auditor's O&M	(369,838)	280,623	(105,200)	(194,415)
167	Emergency Management	(81,928)	414,604	(382,654)	(49,978)
169	Flood Control Zone	(7,941,542)	4,923,531	(3,225,463)	(6,243,474)
170	Pt. Robert's Fuel Tax	(90,551)	-	(20,000)	(110,551)
175	Conservation's Future	(2,822,144)	75,000	(808,529)	(3,555,673)
180	Lake Management	(19,081)	6,000	-	(13,081)
219	CRID #9 Gen Debt	(14,956)	109,135	(207,913)	(113,734)
220	LRID #10 Gen Debt	(63,716)	1,000	(15,895)	(78,611)
241	1993 Ltd Tax GO Bond	(64)	1,000	(1,000)	(64)
242	1997 Ltd Tax GO & Refund Bond	(92)	1,192,565	(1,192,565)	(92)
243	1998 Ltd Tax GO Bond	(46)	254,598	(254,598)	(46)
244	2003 Ltd Tax GO & Refund Bond	-	428,418	(428,418)	-
326	REET	(2,271,153)	1,192,565	(1,000,000)	(2,078,588)
330	Parks Improvement	(34,415)	32,500	(1,000)	(2,915)
332	Public Utilities Improvement Fund	(6,504,357)	1,348,100	(2,025,000)	(7,181,257)
402	Whatcom County Investment Pool	-	179,239	(177,031)	2,208
501	ER&R	(14,731,813)	9,067,453	(8,570,603)	(14,234,963)
503	Whatcom County Supplemental Retirement	(191,122)	-	-	(191,122)
507	Administrative Services	(5,981,442)	14,607,088	(12,956,924)	(4,331,278)
16921	Lynden/Everson Sub-Zone	(180,851)	58,000	(32,000)	(154,851)
16922	Sumas/Nooksack/Everson Sub-Zone	(331,342)	117,250	(71,820)	(285,912)
16923	Acme/Van Zandt Sub-Zone	(28,027)	25,000	(13,617)	(16,644)
	Total	(68,848,897)	126,232,053	(114,635,799)	(57,252,643)



# Inventory of Services

## Administrative Services

### Administration

Administration Support Services	Provide support for the AS Director, in the administration of the department as well as his 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.
GIS Administration	Administration/Coordination of GIS Services for Whatcom County.
Grants Coordination	Coordinate County government grant efforts.
Identify Grant Funding	Identify potential funding sources 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 450,000 square feet of buildings and associated parking and grounds.
-----------------------	---

### Finance

Accounts Payable	Review, document, generate and distribute the organization's accounts payable warrants.
Administrative and Other - AS Finance	Administrative functions: Office operations and special projects such as public information pamphlets, multi-media presentation design, etc.
Asset Management	Tracks and accounts for all county capital and attractive assets from acquisition to final disposal. Monitors the organization for compliance with county polices and state laws.
Budget Development	Prepares, publishes and distributes the county's annual budget. Provides analytical support to Executive's Office.
District Accounting/ Disbursements	Issues warrants for payment of claims against diking, ditch, drainage and irrigation districts.
District Accounting/ Payroll	Issues paychecks for special purpose districts and performs related disbursement activities, tax reporting and recordkeeping.
General Ledger & Annual Financial Report	Maintain general ledger, internal accounting controls and prepare year-end financial statement.
Jail Accounting	Processes jail billings to other agencies for jail usage, account reconciliations, and other accounting functions.

## Inventory Services continued

Payroll	Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.
Public Works Accounting	To provide accounting services for Public Works ER&R division.
Purchasing	Issues purchase orders, coordinates bids, RFP's and furniture orders. Monitors the organization's purchasing activities to ensure compliance with county policies and state law.
Quarterly Financial Reports	Compiles and distributes a Whatcom County financial report four times a year.
<b>Human Resources</b>	
Classification & Compensation	Administer compensation and classification system to recruit, motivate, evaluate, and retain employees with those skills and attributes which support the County's mission and strategic plan for services.
Employee & Labor Relations	Administer personnel policies; negotiate and administer eight 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 with qualifications and experience to meet the County's needs and for compliance with applicable laws.
Human Resources Information	Optimize of computer and other technology to make operations more efficient and cost effective and to make Human Resources information more readily accessible.
Management Services	Provide consistent information and recommendations to management on labor, employment, performance, benefits, leaves and other personnel 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, retirement), conduct new employee orientations, exit interviews, and promote employee training and development.
<b>Information Services</b>	
Computer Support	AS/400, local and wide area networks and personal computer hardware/software support.

Inventory of Services continued

Internet and Internal Intranet Development Services	Plan, develop, coordinate and administer public internet website and internal employee intranet to provide County information online 24/7.
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	Providing in-house printing services; designing and ordering County envelopes and business cards; and, coordinating print orders requiring 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.
<b>Assessor</b>	
Assessor - Public Assistance	Provide assistance to public inquiries by phone and at office counter. Also provide outreach program of public educational seminar presentations to interested groups on property tax related topics.
Assessor's Database Management	Maintains an accurate property ownership/taxpayer, parcel inventory data, taxing district boundary definitions, land use definition, assessed valuation data and mapping for all properties and accounts.
Flood Control Assessment	Administrative support to the Whatcom County Flood Control District Special Assessment Roll, including verification, audit control, data entry and report.
New Construction Valuation	Inspects and determines value of new construction.

## Inventory of Services continued

Personal Property Valuation	Businesses must report their equipment and asset listings annually. These are valued at 100% assessed value to market value relationships.
Real Property Revaluation	Physically inspects and revalues real property parcels on a continuous systematic cycle, at least once every four years to re-establish a 100% assessed value to market value relationship.
Taxroll Processing	Process assessment roll to certification as a Property Tax receivable collection roll for the Treasurer's billing, collection and distribution. Reports and audit verification are required by statute and accurate calculations and distributions must be provided.
Valuation Defense	Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.
<b>Auditor</b>	
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 purposes.
Marriage Licenses	Issue, record and maintain marriage licenses as public records.
Licensing	License and process title transfers for vehicles and vessels; monitor licensing subagents.
Elections	Register voters and conduct elections held within the county.
<b>Cooperative Extension</b>	
4-H/ Youth Development	4-H/Youth Development programs apply research-based methods to develop healthy youth and families in our community.
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.
Family Living Education	Helps parents, families and individuals acquire knowledge and learn life skills to become more responsible and resourceful 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**

Accounting and Payroll Services	Council, hearing examiner, and board of equalization accounting and payroll services.
Administrative Overhead	Administrative overhead for council and board of equalization.
Appeals	Process appeals to the council of final hearing examiner decisions and preparation of the official record for appeals of council decisions to Superior Court or other appropriate body.
Board & Commission Appointments	Ensures that vacant positions on Whatcom County boards, commissions, and committees are filled annually and upon resignation of members.
Correspondence and Document Processing and Retention	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 in accordance with state and county law.
Meeting Elements	Council staff members schedule, attend, and record all council-related meetings, prepare and distribute council agendas and packets, transcribe official minutes, update the council's web page, and provide all necessary follow-up action.
Ordinance & Resolution Processing & Codification	Council staff members draft, process, and codify ordinances and resolutions in accordance with local and state law.
Reception	Provides all front line support for the council office.
Road Vacations	Assist in processing of requests for the vacation of county roads or portions thereof.
Board of Equalization	Provides the taxpayer with an appeal 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 courts when changes in the conditions are necessary. Coordinate with service providers in the community.
----------------------------------	--

## Inventory of Services 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 offenses.
Probation, City Contracts	Municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham contract for probation, deferred prosecution and pre trial services.
<b>Executive</b>	
Administration of County Departments	Administration and supervision of county departments to assure coordinated delivery of services to the citizens of Whatcom County at acceptable levels and through appropriate methods.
Budget Administration	Oversee annual development of budgets for all county operations. Ensure that the County Council is presented with balanced budgets that meet established policies regarding the funding of public services through county government. The Executive is responsible for ensuring that yearly budgets are properly administered in conformance with legal mandates and the policy direction of the Council.
County Contracts & Agreements	Ensure that all contracts and agreements are properly formulated, negotiated, approved and administered so that the intent of said agreements may be properly and fully realized.
Executive Support Services	Provide support for the Executive, in the administration of the department as well as his role of County Executive, by providing coordination and communication between divisions and the public.
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	Administer and oversee all department head administrative personnel in selection, hiring supervision and where necessary, separation.
Public Service	Provide direct service to the public. Ensure appropriate response to a wide variety of requests, expressions of concern and complaints from persons, organizations and other governments regarding all facets of the county's operations.
<b>Health</b>	
<b>Administration</b>	
Community Health Assessment	Regular and systematic process of collecting, analyzing and making available information on the health of a community, including statistics on health status and community health needs, and the conduct of epidemiological and other studies of health problems.

Inventory of Services 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.
<b>Community Health</b>	
Maternal & Child	Comprehensive health promotion and support services for pregnant women 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 and technical assistance to health care providers, exams for child sexual assault victims.
Blood borne Diseases- HIV/AIDS	Health promotion activities to decrease high risk behaviors and referrals to 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 under six.
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.
Communicable Disease Investigation/Surveillance	Case investigation, contact notification, and surveillance for notifiable conditions. Education and consultation to the health care providers, and general public.
<b>Environmental Health</b>	
Emergency and Bioterrorism Response Planning	Public health emergency preparedness, response and recovery.
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, West Nile Virus and Lyme Disease, investigation of complaints.

## Inventory of Services continued

On-Site Sewage Control	Permitting and inspection of on-site sewage systems.
Solid Waste Monitoring	Regulation of solid waste management and disposal practices through public education and enforcement.
Chemical/ Physical Hazards	Public health response to chemical releases, public exposure to toxic substances and investigations of contaminated sites.
<b>Human Services</b>	
Mental Health Services Administration	Local contractors provide an array of mental health services that are not provided by the NSMHA. Coordinates in the administration, planning, and quality assurance of NSMHA-funded services in Whatcom County.
Developmental Disabilities Services Administration	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
Substance Abuse Treatment Services Administration	Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.
Substance Abuse Crisis Services Administration	Local contractors provide comprehensive crisis intervention services, including social detoxification, outreach & engagement, case management, and involuntary commitment services.
Substance Abuse Prevention Program	The Substance Abuse Prevention Program provides services directly and through "best practice" service contracts. All prevention activities work to reduce the risks and increase protective factors in program participants.
Tobacco Prevention Program	Program activities reduce youth access to tobacco, increase resources for quitting, reduce second hand smoke, and increase local capacity to prevent the use of tobacco products.
<b>Hearing Examiner</b>	
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.
<b>Jail</b>	
Administrative Functions	This service includes all function associated with the day to day administration of the County Jail and Jail Alternative Center.
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, over the counter medications, snacks, packaged drinks, candy, clothing and stationery.

Inventory of Services continued

Northwest Cooperative Transport	Transport prisoners between various jails from Bellingham to King County.
Prisoner Housing	Booking, Inmate Services, Bail/Fine Receipt, Release/Transfer, Court Escorts, Transportation, Surveillance, Laundry, Correspondence, Education Programs, Library, Recreation, Religious Services, Mail, Visiting.
Telephone Service, Inmate	Provides telephone communication for inmates in jail.
Pt. Roberts Holding Facility	The facility is currently being used as a storage shed.
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.
One day offender program	A work/educational program for first time misdemeanor offenders.
Work Release	While on Work Release, offenders are allowed to work at their regular jobs to provide family support and pay bills. When they are not at work, offenders are housed in the contracted work release facility.
Electronic Home Monitoring (Jail)	Program participants are outfitted with a monitoring unit that allows corrections staff to monitor inmates' movement. This allows the jail to have some degree of supervision over selected inmates who can satisfy court requirements without spending time in the main jail.
Inmate Medical	This service provides basic medical, dental and psychiatric care to jail inmates primarily through the use of contracted health care professionals.

**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), Family Functional Therapy (FFT) and Coordination of Services to youth and their families.

## Inventory of Services continued

<b>Detention</b>	
Parole Detention/Diagnostics	Custody & care of youth held in detention who are under JRA Parole Supervision or pending transportation to the institutions. Pre/post diagnostic report writing on youth committed to JRA.
Juvenile Detention	Juvenile Detention is a safe and secure environment for youth who have been arrested pending a Court appearance or who have been sentenced to serve time after a Court appearance.
Juvenile Detention Medical & Health Services	Juvenile offenders who have medical needs while in the County's detention facilities are provided medical and applicable health services.
<b>Probation</b>	
Community Justice Programs	Community Justice Programs provide community based alternatives to detention and case management support for probation officers.
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 - 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.
<b>Non-Departmental</b>	
Medical Examiner	Contract for services to provide medical examiner services to the county.
Law & Justice Support	Provide clerical support to Whatcom County Law and Justice Council.
Geographic Information Systems (GIS) Support	Support of the Whatcom County GIS Administrator and GIS operations.
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.

Inventory of Services continued

Domestic Violence/Womencare Shelter	Whatcom County provides assistance to Womencare Shelter and the Domestic Violence Commission.
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 expense.
Association Dues	Dues paid to participate in government associations, i.e., WSAC, WACO, CEA and NACO.
Support Services for Data Integration	Development work for the Data Integration Project and evaluation.
Sister County Project	Develop sister county relationship with Ganghwa County in Korea.
Water Conservancy Board	Provides 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.
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 plan.

## Inventory of Services continued

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 four 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.
Transportation Planning/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.
Readiness to Learn	Support to the Ferndale School District for the Readiness to Learn Program.
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.
Homeless Shelter/Lydia Place	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.

Inventory of Services continued

Law & Justice Evaluation	Accurate analysis and evaluation of the progress and impact of the various Law and Justice projects that have been funded to enhance the delivery of the County's law and justice services.
Misc Non-Departmental (Executive Contingency Fund)	Executive Contingency Fund provides for emergency funding at discretion of County Executive.
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.

**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**

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.
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, including manufactured structures.

## Inventory of Services continued

SEPA Reviews	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.
Data/Records	Specialized database development, software support and maintenance of system for permit tracking, recording inspection results 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. Arson investigation.
Inspections/ Life Safety	Field inspection and enforcement of mandated zoning and life safety codes.
Comprehensive Plan Revisions	Processes applications, Council and Planning Commission requests for changes to the Comprehensive Plan, map and text, Sub area Plans, Economic Development and Capital Facilities Plan.
<b>Prosecuting Attorney</b>	
Administration	Managerial and administrative functions.
Civil Practice	Provide legal counsel and representation to all county departments, the Executive's Office and the County Council.
Criminal Prosecution/Felony	Represents the State of Washington in the prosecution of adults and remanded juveniles who commit felony offenses. Assists authorities in determining probable cause, obtaining search warrants, interpretation and application of the law, and on case investigation issues.
Criminal Prosecution/Juvenile	Represent the interests of the State of Washington in the adjudication of juvenile offenders who commit felony or misdemeanor criminal acts, excluding criminal traffic misdemeanors committed by offenders over the age of sixteen.

Inventory of Services continued

Criminal Prosecution/Misdemeanor & Criminal Traffic	Represent the State of Washington in the prosecution of misdemeanor and criminal traffic offenses committed by adults and in criminal traffic matters committed by juveniles who are over the age of sixteen.
Paternity / Support Enforcement Unit	Represent the interest of the child and state in legal actions brought under RCW 26, to establish paternity and/or enforce the payment of child support in an effort to reduce public assistance expenditures.
Victim/ Witness Unit	Provide information, assistance and advocacy to victims or witnesses in order to facilitate prosecution efforts.
<b>Law Library</b>	
Interlibrary Loan/ Resource Sharing	Provides access to legal research resources unavailable in this library and elsewhere in Whatcom County.
Law Library	Provides effective access to legal research materials to support the legal research needs of the courts, the bar, county administration, and the public in Whatcom County.
<b>Public Defender</b>	
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.
<b>Public Works Administration</b>	
Administration / Accounting	Public Works Administration provides centralized accounting in addition to personnel, central filing, and various reporting support activities necessary for the department.
Safety and Training	Centralized safety, training, and claims management for the Public Works Department.
<b>Engineering Admin</b>	
Engineering Administration	Operation of Office of the County Engineer
Records Management and Archiving	File and maintain legal records for all matters concerning public roads, highways, bridges, ditches, or other surveys, complete with the original papers, documents, petitions, surveys, repairs, and other papers.
<b>Engineering Design/Const</b>	
Bridge Inspection	Monitor the functional and structural integrity of county bridges through regular inspection of all county bridges. Perform same duties for municipalities if interlocals/contracts exist.
Road Construction	Design & construction of roads and bridges, including acquisition of needed right-of-way and permits. Serve as Certification Acceptance (CA) Agency for small cities and other county department on federally funded projects.

## Inventory of Services continued

<b>Engineering Development</b>	
Addressing and Road Naming	Process road name and address assignments for properties roadways in the county.
Development Review and Mitigation	Review proposed developments and construction projects affecting existing and future county public right of ways and transportation systems.
<b>Engineering Environmental &amp; Special Procjects</b>	
Environmental and Special Projects	Support county road construction and maintenance activities through resolution of complex environmental, hydraulic, geotechnical, and regulatory issues.
<b>Engineering Traffic</b>	
Encroachment Permits	To determine applicability of WCC title 12.16 for the use of county right of way.
Pavement Management	Reviews county roads for condition and funding.
Traffic / Transportation Analysis	Reviews county right of way for transportation efficiency and safety.
<b>Equipment Services</b>	
Equipment Rental and Maintenance	Provides acquisition of 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 322 N. Commercial Street and the Central Shop facility at 901 W. Smith Road along with various parcels of land.
<b>Ferry &amp; Docks</b>	
Ferry & Docks	Provides passenger and vehicle transportation from the mainland to Lummi Island 365 days per year. It is the only means of transportation to reach county roads on Lummi Island.
<b>Flood Control Zone District</b>	
Administration	Administrative and accounting support for the Flood Control Zone District.
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.

Inventory of Services continued

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.
<b>Maintenance &amp; Operations</b>	
Maintenance & Operations Administration	Provide progressive, outcome based, customer centered, efficiency oriented management and support services of Maintenance and Operations activities, both public and private, emphasizing use of training and technology.
Roadway Maintenance	Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through road surface and roadway structure management.
Structures Maintenance	Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through management of bridges and other roadway related structures.
Surface Drainage Management	Maintain the County road system by preventing, reducing or restoring deterioration of the roadway infrastructure through management of stormwater drainage systems.
Traffic Operations	Maintain the safety of 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.
<b>Noxious Weed</b>	
Noxious Weed Management	Provides information to the public regarding the management and spread of exotic pest plants (noxious weeds) and their impacts on the environment and economy.
<b>Solid Waste</b>	
Administration	Administrative and accounting support for the County's Solid Waste program.
Landfill Closure Monitoring	Monitors closed landfill sites.
General Recycling Programs	Provides education and recycling opportunities for general waste and yard waste.

## Inventory of Services continued

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.
<b>Water Resources</b>	
Implementation of the WRIA Watershed Management Plan.	Implementation of County activities identified in the WRIA Watershed Management Plan.
Marine Resources	Preservation and restoration of Marine habitat in Whatcom County and shellfish protection and response to shellfish closures.
Salmon Recovery/ESA	County response to Endangered Species Act and salmon recovery.
Stormwater Management	Stormwater services in accordance with EPA NPDES Phase II requirements.
Water Resource Administration	Administrative support for the Water Resource Division.
<b>Sheriff</b>	
<b>Administration</b>	
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.
<b>Emergency Management</b>	
Alert & Warning	This service involves the issuance of warnings to selected geographic areas. These warnings may include weather, flood, hazardous materials or evacuation instructions.
Chemical Inventory	Maintenance of the chemical inventory in Whatcom County, 10 billion pounds of hazardous materials at 100 facilities. The DEM provides this information to the public on request.
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.
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.

Inventory of Services continued

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.
Emergency Management Database	The DEM maintains critical emergency resource databases on: volunteers, facilities, materials and equipment. The DEM also maintains typical business databases, with failsafe redundancies.
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.
Homeland Security	To ensure that adequate planning, training and response capability is available to meet the threat of terrorism in Whatcom County.
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.
<b>Operations</b>	
Investigations Division	Handles the vast majority of major case investigations that require numerous hours of follow-up contacts and documentation prior to criminal charging or criminal trials.
Sheriff - Patrol	Provides Whatcom County law enforcement response to calls via personal contact, telephone or dispatch from 911 center.
<b>Superior Court</b>	
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.

## Inventory of Services continued

Court Computer Management	Management of 30+ PC's and printers, involving the automation of business practices and interactivity with other law and justice agencies; liaison between local and state IS offices.
Court Interpretation	Arrange for in-court foreign language and American Sign Language interpreter services, maintain library of certified and qualified interpreters and coordinate services with other offices and agencies.
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.
Teen Court	Alternative to criminal case, where youthful offender is tried by peers, with peers acting as attorneys, court staff and jury.
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.

Inventory of Services continued

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.
Collections	Contractual commercial collections for delinquent payment of adult criminal and juvenile legal financial obligations.
Counter/Phone Reception Customer Service	Full service customer service and phone reception, with on-line research ability.
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 of arrest warrants and bench warrants.
Judgments	Index and file documents, respond to research requests. Provide official index of all debts reduced to enforceable judgment, entry required within 24 hours and partial and full satisfaction of judgments.
Juvenile Dependency	Provide indexing and filing of documents, and research requests. Attorney General-filed cases of reabused or neglected children, 6-month reviews until 18; hearings and trials.
Juvenile Offenders	Provide indexing and filing of documents, respond to research requests, first appearances, hearings, trials and probation violations.

## Inventory of Services continued

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.
Specialized/Confidential Record Tracking	Limited access topics received/indexed/filed confidentially: including one-party wiretap consents, special inquiry proceedings and search warrants.
Time-Pay, Criminal Legal Financial Obligations	Contractual commercial installment payment services for criminal defendants ordered to pay financial obligations.
Web Posting -Domestic Violence Orders	Scan/post to web domestic violence protection orders.
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.
<b>Treasurer</b>	
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.

## Acronyms

ABCD	Access to Baby and Child Dentistry
ADA	Americans with Disabilities Act
ADS	Administrative Services (has been superceded, see also AS)
AED	Automated External Defibrillators
AH	Anti-Harassment
ART	Aggression Replacement Training
ARY	At-Risk Youth
AS	Administrative Services (current acronym, see also ADS)
AS/400	Central computer (mainframe) used by Whatcom County government
BMP	Best Management Practices
BR&R	Building Repair & Replacement
CAPA	County Arterial Preservation Accounts
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CDL	Clandestine Drug Lab
CE	Current Expense Fund (aka General Fund)
CEA	County Executives of America
CEDS	Community Economic Development Strategy
CERB	Community Economic Revitalization Board
CERT	Community Emergency Response Team
CHINS	Children in Need of Services
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
COG	Council of Governments
CPG	Comprehensive Procurement Guideline
CRAB	County Road Administration Board
CRID	County Road Improvement District
CRP	County Road Project
CTR	Commute Trip Reduction
CZM	Coastal Zone Management
DCD	Department of Community Development
DEA	Drug Enforcement Agency
DEM	Department of Emergency Management
DNR	Department of Natural Resources

## Acronyms continued

DOE	Department of Ecology
DOT	Department of Transportation
DSHS	Department of Social and Health Services
DTF	Drug Task Force
DUI	Driving Under the Influence
DV	Domestic Violence
DWLS	Driving While License Suspended
EDA	Economic Development Act
EDC	Economic Development Council
EDI	Economic Development Investments
EHD	Electronic Home Detention/Monitoring
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ER&R	Equipment Rental & Revolving
ESA	Endangered Species Act
FCZD	Flood Control Zone District
FEMA	Federal Emergency Management Agency
FFT	Family Functional Therapy
FTA	Failure to Appear
FTE	Full-time Equivalent
GAL	Guardian Ad Litem
GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GMA	Growth Management Act
GO Bond	General Obligation Bond
GPS	Global Positioning System
HAVA	Help America Vote Act
HD	Health Department
HHW	Household Hazardous Waste
HIDTA	High Intensity Drug Trafficking Areas
HIVA	Hazard Identification and Vulnerability Analysis
HR	Human Resources (a division of Administrative Services)
HVAC	Heating Ventilation and Air Conditioning
IFPTE	International Federation of Professional and Technical Engineers

Acronyms continued

IPM	Integrated Pest Management
IS	Information Services (a division of Administrative Services)
J&S	Judgment & Sentencing document
JAIBG	Juvenile Accountability Incentive Block Grant
JIS	Judicial Information System
JRA	Juvenile Rehabilitation Administration
LEOFF	Law Enforcement Officers and Fire Fighters
LEPC	Local Emergency Planning Committee
LLEB	Local Law Enforcement Block Grant
LOS	Levels of Service
LRID	Local Road Improvement District
MIS	Management Information Systems
NACO	National Association of County Officials
NEP	Needle Exchange Program
NFIP	National Flood Insurance Program
NPDES	National Pollution Discharge Elimination System
NSMHA	North Sound Mental Health Association
NWAPA	Northwest Air Pollution Authority
NWRC	Northwest Regional Council
O&M	Operations & Maintenance
PA	Prosecuting Attorney
PAWS	Public Agricultural Weather System
PC/LAN	Personal Computers/Local Area Network
PDR	Purchase Development Rights
PWS	Public Water System
RCW	Revised Code of Washington
REET	Real Estate Excise Tax
RFP	Request for Proposal
SARA	Superfund Amendments and Reauthorization Act
SEPA	State Environmental Policy Act
SMA	Shoreline Management Act
SSODA	Special Sex Offender Disposition Alternative
SSP	Security Specialists Plus
STD	Sexually Transmitted Disease

## Acronyms continued

STOP	Services Training Officers Prosecutors
STP	Surface Transportation Program
TAP	Teen Adventure Program
TB	Tuberculosis
TDR	Transfer Development Rights
TPA	Third Party Administrator
TR&R	Technology Repair & Replacement
TRO	Temporary Restraining Orders
UGA	Urban Growth Area
VOA	Volunteers of America
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WAN	Wide Area Network
WC	Whatcom County
WCIP	Whatcom County Investment Pool
WERS	Whatcom Emergency Radio System
WIC	Women, Infant and Children Program
WRIA	Water Resource Inventory Area
WSAC	Washington State Association of Counties
WSDOE	Washington State Department of Ecology
WSDOH	Washington State Department of Health
WWU	Western Washington University

## 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.

## 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.

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.

## 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.