

# Whatcom County

*2005-2006 Final Budget*



Recipient of the 2004  
GFOA Distinguished  
Budget Presentation  
Award

## **Volume 1**

Summaries, General  
Information, Appendices

Pete Kremen  
County Executive

# Whatcom County 2005-2006 Final Budget

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**Volume 1**

General Information  
Summaries, Appendices

# Whatcom County 2005-2006 Final Budget

**County Executive**  
Pete Kremen

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Whatcom County  
Washington**

For the Fiscal Year Beginning

**January 1, 2004**

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, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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On the cover:  
Hale Passage  
Photo by Eva Browning

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**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**

**County Courthouse**

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



January 1, 2005

Citizens of Whatcom County:

I submit the Whatcom County first biennial budget for the biennium beginning January 1, 2005 and ending December 31, 2006. In accordance with the Whatcom County Charter, I proposed a 2005-2006 budget to the County Council on October 15, 2004. On November 9, 2004, the council adopted the 2005-2006 budget in open session with Whatcom County<sup>1</sup> Ordinance Number 2004-056.

The resources in the biennium 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 2005-2006 final budget complies with budget development policies adopted by the County Council for 2005-2006. The Whatcom County budget for 2005 totals \$140,359,388. This is approximately \$2.25 million more than the amended 2004 budget. The 2006 budget is \$119,284,074. This is \$21 million less than the 2005 budget, this reduction is principally the result of smaller capital budgets. We will be adding capital appropriations in 2006 with budget amendments. Many of Whatcom County's union contracts were not settled when the budget was adopted. The 2005 – 2006 budget includes provision for wage increases; it includes an anticipated 10% increase in health insurance costs and provides a two percent increase for the cost of goods and services.

Budgeted revenues for 2005 total \$128,429,529. This is 11 million dollars more than the amended 2004 budget. County revenues are growing as our community grows. Areas of significant increase include: property tax resulting from new construction (approximately \$1 million), Grant revenues (approximately \$1 million), sales tax revenue (approximately \$800,000), real estate excise tax revenue (approximately \$2 million), charges for service (approximately \$1.4 million) and interfund transfers (approximately \$1.4 million). Budgeted revenues for 2006 total \$122,669,611. This is \$5,759,918 less than the 2005 budget. The reduction in budgeted revenues is the result of uncertainty related to forecasting grant revenues in 2006. The revenue budget for grants decreases over \$6 million between

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<sup>1</sup>According to the Whatcom County Code ordinance adoption rules, this ordinance became law on November 19, 2004.

2005 and 2006. As we receive grant commitments for 2006, the revenue will be added to our 2006 budget through budget amendments.

### 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 2005 General Fund balance is \$18 million, which is 27 percent of General Fund expenditures. The 2005-2006 biennial budget uses approximately 10% of our fund balance on one-time expenditures for equipment, software, and needed repairs to our buildings. We anticipate ending the biennium with approximately \$16 million, or 24% of our annual general fund budget.

### Whatcom County's Regional Government is Being Tested

The state and federal governments continue to issue mandates to local governments without providing adequate funding. The increased security at our border with Canada floods our justice system criminals at a time when demands within our own community for law and justice services are growing rapidly. The state funding of local law and justice services is declining. State and federal governments are reducing core services and programs for citizens with mental health disabilities. These citizens will then increase the demand for Whatcom County provided services. City of Bellingham, our partner in providing Emergency Medical Services for 30 years, has given notice that they will no longer deliver that service outside of the Bellingham City limits beginning in 2007. 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 2005 and 2006 our focus will be on reprioritizing existing services and on using current revenues to maximize benefits to the growing community. 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 2005 and 2006 Budget Priorities

#### Replace Existing Emergency Medical Service to Small Cities/Unincorporated Areas

Whatcom County has budgeted \$1.322 million dollars per year to provide effective emergency medical services to our citizens. A working group composed of ten fire district chiefs and commissioners, a representative from each of the small cities, led by county administration, is charged with designing a system to replace the existing Bellingham Fire Department's Medic One system, which will be discontinued effective January 2007.

### Improve Courthouse Security

The 2005-2006 budget includes \$260,000 per year for enhancement to improve courthouse security. The program is designed to improve safety and effectively respond to acts that disrupt courthouse operations.

### Design and Begin Construction of a Temporary Minimum Security Jail Facility

During 2005-2006 Whatcom County will plan to integrate a new temporary minimum security jail facility into the Sheriff's Office Corrections Divisions. This will improve the effectiveness of Whatcom County's criminal justice system, which has been challenged by inadequate jail capacity. The 2005 budget includes funding to complete the design of the facility, an effort that was begun in 2004. The County Council submitted a ballot measure to the public in November of 2004 to implement a one tenth of one percent sales tax to fund jail operations. The ballot measure passed November 6, 2004, too late to be incorporated into this document. Funding for the constructions of this facility will be added in a budget amendment in 2005.

### Increase Law Enforcement Efforts

There has been an increase in the volume and complexity of child abuse and child neglect cases in Whatcom County; therefore, we have included in this budget, an additional Sheriff's detective to focus on child abuse crimes. Also, we are adding additional staff in the Prosecuting Attorney's office and the Public Defender's Office to help these offices process the growing volume of cases. We are adding additional staff to the alternatives to jail program. This will enable us to increase our capacity of the Jail Alternatives Program to accommodate more offenders.

### Streamline Development Permitting

The 2005 – 2006 budget adds additional resources to expedite development and permitting processes. The Planning and Development Services Department will receive additional staff to handle increasing workloads in plan review, permitting, and inspections. An additional planner is being added to focus on wetlands and forestry issues. One hundred and twenty thousand dollars has been set aside to study the availability and quality of water on Lummi Island, so that future development can be properly planned.

### Increase Productivity through Technology

Whatcom County continues to leverage technology. The 2005 –2006 budget includes continued investment in document imaging systems and geographic information systems. In 2004, we began implementation of the Law and Justice Data Integration Project. This project will improve information sharing among law and justice departments. This project receives additional funding in this budget including \$121,000 for laptop computers in Sheriff's vehicles. The budget includes funding for software

to upgrade the county's maintenance management efforts. This software will improve road, parks and facilities maintenance efforts.

### 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.

### Protect Water Quality

Whatcom County will spend \$100,000 annually on programs to improve the water quality in Lake Whatcom. The biennial budget also includes funding for a storm water plan for Birch Bay, and \$85,000 per year for projects focusing on protection of marine environments including Drayton Harbor, Portage Bay, and Birch Bay.

### Maintain Infrastructure

Annually, Whatcom County prepares a six-year capital improvement program as a component of our comprehensive plan. The 2005 budget for road improvements is \$16,587,000. Beginning in 2006, capital projects will be budgeted on a project basis. Budgets will be authorized when projects are approved. Budget authorization will continue until the project is complete.

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

Even in light of the challenges we face, Whatcom County government continues 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.



*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.*

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.



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
Population (2004 estimated)	
Whatcom County	177,300
Bellingham	71,080
Blaine	4,115
Everson	2,055
Ferndale	9,305
Lynden	10,010
Nooksack	910
Sumas	1,079
Population Density	83.5 per sq mile
Median age	35 to 39 years old
Median household income	\$41,300
Standard housing cost (3 bdrm/1800 sf)	\$222,500
Avg mo. apartment rent (2 bdrm, unfurn)	\$588
<b>Cost of Living Index (Standard)</b>	
Housing	140.00%
Transportation	99.40%
Utilities	62.00%
Service/Misc.	108.90%
Consumables	103.80%
Total Index vs U.S. average	113.65%
<b>Reported Index Crimes</b>	
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%
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**Top Ten Employers**

Western Washington University	1,842
St. Joseph Hospital	1,800
Bellingham School District	1,244
City of Bellingham	857
Whatcom County	850
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 1.7%
Total Sales Tax	7.6 to 8.2%

**Higher Education**

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

**Bellingham Technical College** - One of five technical colleges in Washington State, serving approximately 4,300 students.

**Western Washington University** - One of six state-funded, four-year institutions in Washington State, serving approximately 12,000 students.

## Whatcom County Government



*Photograph by Tore Oftness*

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

### Home Rule Governs Whatcom County

**T**here are thirty-nine counties in Washington. By virtue of its "Home Rule Charter" adopted in 1978, Whatcom County is one of only five counties in the state that have a "county constitution." This constitution or "charter" gives control of county affairs to the people of the county rather than the state legislature.

As a charter county, there are two primary factors that distinguish us from non-charter counties. First, there is a separation between legislative and administrative functions. This is

accomplished through an elected nonpartisan seven-member, part-time county council (legislative) and a full-time elected county executive (administrative). The second factor is the right of initiative and referendum provided to county citizens by the charter. The county charter defines duties and responsibilities of the branches, elected officials and departments.

You can obtain a copy of the Whatcom County Home Rule Charter from the Whatcom County Executive's Office or the Whatcom County Council Office.

## Strategic Planning

Whatcom County government launched a strategic planning program in 1997. Section 1.51 of the county charter mandates that the executive and legislative branches “engage in long-term strategic planning to establish organizational structure, priorities and performance measurement.” In Whatcom County, “strategic planning” is an ongoing process. Strategic planning goals 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

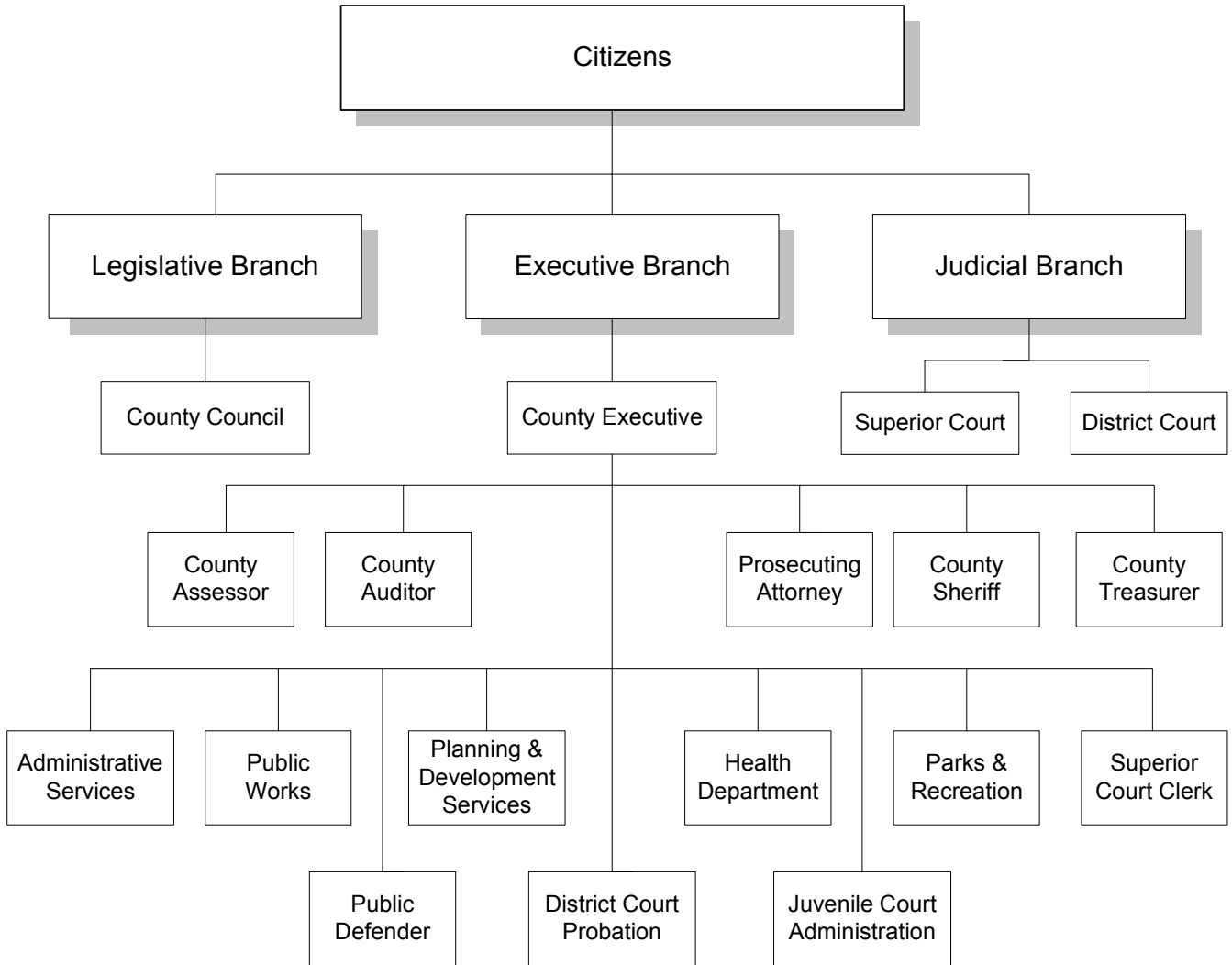
*Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide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

County government provides an enormous variety of services to its citizens. There are eighteen county departments that provide or support the delivery of these services. Lists of department services are located in Volume 2, at the end of each department's section. The following is a brief description of county departments.

### **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 Administration, Facilities Management, Finance, Human Resources, and Information Services.

### **Assessor**

An elected official, the County Assessor determines property values (real and personal), calculates levy rates and certifies tax rolls to the Treasurer. The Assessor's Office maintains inventory, description, ownership, sales and mapping for all real property parcels in Whatcom County. This office also administers and provides information regarding tax exemptions, such as senior citizen/disabled persons, open space, forest land, et cetera.

### **Auditor**

An elected official, the County Auditor provides voter registration, conducts elections, records land documents, issues marriage licenses, motor vehicle and vessel licenses. This office also performs an internal audit function for the organization.

### **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 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, 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). Pursuant to Article 6.05 - Budget Cycle, Whatcom County elected to prepare a biennial budget. Whatcom County has elected to adopt its biennial budget as two one-year appropriations. According to section 6.10 - Presentation and Adoption of Budgets, "At least seventy-five (75) days prior to the end of each budget cycle, 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 budget cycle, the Council shall adopt appropriation, tax and revenue ordinances for the next budget cycle."

Charter section 6.30 - Contents of Budget states, "The expenditures included in the budget for the ensuing budget cycle 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.

In June of even years, the County Council convenes a "budget retreat" where members formulate objectives for the coming biennium. 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 biennium. The administration publishes the completed budget document in January of odd numbered years.

### 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.

### Biennial Budget Timeline

Whatcom County's biennial budget is prepared in even years, according to the following schedule:

Mid March ..... Strategic Planning

## Creating the County Budget continued

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 biennium beginning January 1, 2005 and ending December 31, 2006. 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.

### **Amending the Budget During the Biennium**

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

Half way through the biennium, the administration will review the previous year’s expenses and revenues, and develop supplemental budget recommendations to the County Council.

### **Continuing Appropriations into Next Year**

Because Whatcom County adopts its biennial budget as two one-year appropriations, budget authority lapses at the end of the biennium. 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.

### Biennial Budget Preparation

A complete biennial 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 biennium 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 assurance that its government and elected officials are responsive to the basic needs of the citizens and that its government is operated in an economical and efficient manner.*

## Financial Management Policies continued

### Capital, Plant and Equipment Maintenance or Replacement

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

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

### Budgetary Practices

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

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

### One-time Revenues

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

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

*be eliminated.*

### Budgetary Control System

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

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

### Appropriation Authority

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

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

### Quarterly Financial Reports

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

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

## Financial Management Policies continued

### Position Control

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

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

### Position Vacancies

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

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

### Transfers Between Funds

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

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

### Rainy Day Reserve Fund

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

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

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

### Restricted Funds

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.

## Financial Management Policies continued

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

### **State Surcharges on Fines**

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

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

### **Senior Services Programs**

Any monies appropriated for senior services programs within the Parks and Recreation Fund budget may not be transferred to any other activity or program.

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

### **Veteran's Relief Fund**

The administrators of the Veteran's Relief Fund shall be allotted no more than 8.33% of the total non-capital appropriations each month during the year. Any unencumbered appropriation authority of less than the 8.33% allotment may be carried forward and expended in subsequent months.

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

### **Bids on Construction Work**

Except as the County Council may specifically authorize by exception, all construction work funded for which the estimated cost is over \$25,000 shall be bid out to private contractors.

*This is pursuant to the Whatcom County Code Chapter 3.08, and applicable state laws.*

### **Continuing Appropriations**

Whatcom County shall close its books and allow no further county fund transactions on the previous year, 20 days after the end of the fiscal year. Following that deadline, outstanding obligations of \$500 or more may be paid through continuing appropriation in the following fiscal year, if approved by the County Executive. All unexpended continuing appropriation authority carried over from the previous fiscal year shall lapse by the following December 31.

*This is pursuant to the Whatcom County Code, Chapter 3.02.050 Budgeting - Continuing Appropriations.*

### **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.

## Financial Management Policies continued

### Service Productivity - Unexpended Appropriation Incentive

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

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

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

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

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

## Basis of Accounting and Budgeting

**B**asis of accounting and budgeting refers to revenues and expenditures, related assets and liabilities that are recognized in the accounts and reported in the financial statements.

Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All county funds, except *proprietary* funds (internal and enterprise funds), are budgeted and accounted for during the year on the modified accrual basis of accounting in accordance with Washington State statute and generally accepted accounting principles.

Proprietary funds are accounted for on a normal accrual basis, in accordance with Washington State statute for mandated budget and accounting reporting systems. Proprietary funds use a modified accrual system for budget tracking purposes. The governmental funds are presented in the financial statements on this same basis.

Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Major revenues that are determined to be susceptible to accrual include intergovernmental revenues and interest. Major revenues that are determined not to be susceptible to accrual because they are either not available soon enough to pay liabilities of the current period or are not objectively measurable include ad valorem taxes, licenses, permits and fines and forfeitures.

Expenditures are recognized in the accounting period in which a fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which are recognized when due. Encumbrances are recognized during the year, but outstanding encumbrances at the end of the year do not constitute expenditures and are either charged to an appropriation in the following year or the contractual commitment is cancelled.

## Whatcom County Fund Structure

**A**s a means of tracking and accounting for money, the operations of the county are divided into *funds*. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are departments (i.e., Administrative Services, Public Works Department) and within departments are *cost centers*.

Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public. Within cost centers are *accounts* or *line-items*. These are the basic units of measurement in the budget and make it possible to determine costs of specific programs. The budget document does not provide a line-item level of financial detail. Instead, it groups like items in an easy-to-read summary form. Line item detail is available in the county's computerized financial software system (*JD Edwards*).

As with a personal bank account, funds have to take in at least as much money as they spend and by law, the budget for funds must be balanced. What this means is that a governmental unit cannot plan to spend more than it will take in. Whatcom County has sixty-seven funds with the largest being the "General Fund." Most county services are accounted for in this fund and it is where most revenues are received.

Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The following are the county's fund types and definitions.

### General Fund

Also known as "Current Expense," the General Fund is used to account for resources of Whatcom County which are not required to be accounted for in other funds. Both revenues and expenditures are budgeted in compliance with procedures established in Article 6 of the Whatcom County Home Rule Charter and the Whatcom County Code. The modified accrual basis of accounting is applied.

### Special Revenue Funds

Special Revenue Funds are established in Whatcom County pursuant to state statutes or local ordinances in order to segregate resources which are designated to be used for specified purposes. Both revenues and expenditures are budgeted in compliance with procedures established in Article 6 of the Whatcom County Home Rule Charter. The modified accrual basis of accounting is applied. Following is a list of all special revenue funds included in this budget:

#### County Road

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

#### Election Reserve

A fund to finance elections and election equipment.

#### Solid Waste Management

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

#### Veterans' Relief

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

Whatcom County Fund Structure continued

**Whatcom Co. Convention Center**

A fund used to promote tourism and overnight visits.

**Victim Witness Assistance**

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

**Community Economic Revitalization Board (CERB)**

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

**Community Development**

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

**County Drug Fund**

Money from asset seizures in drug cases is placed into this fund by court order and is 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.

**Lake Management District No. 1**

A fund formed 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

## Whatcom County Fund Structure continued

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**

A fund 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.

### **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.

### **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.

## Whatcom County Fund Structure continued

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

A fund to account for the .25 percent excise tax on the sale of real property in the unincorporated portion of Whatcom County. Proceeds of the tax may only be used to fund capital projects pursuant to the county's approved capital improvement plan.

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

A fund to account for an additional .25 percent excise tax on the sale of real property in the unincorporated portion of Whatcom County. Proceeds of this fund are restricted to public works projects including planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

### **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 a .08 percent sales or use tax to be used to finance public facilities serving economic development purposes. This is not an additional tax, it is deducted from the amount of tax otherwise required to be collected by the state department of revenue.

## **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.

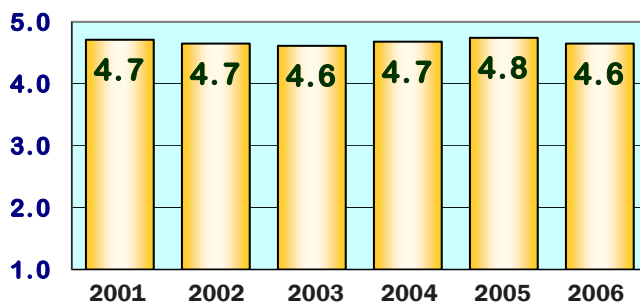
## 2005-2006 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2005 and 2006, the number of citizens in this county is expected to exceed 180,000. 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 4.7 (see chart below).

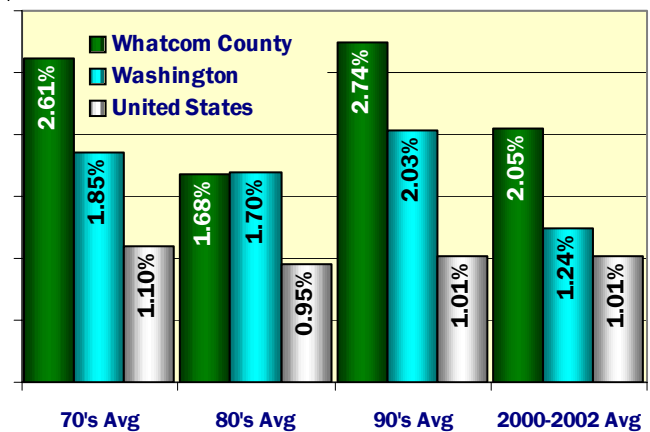
County Employees Per 1,000 in Population



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

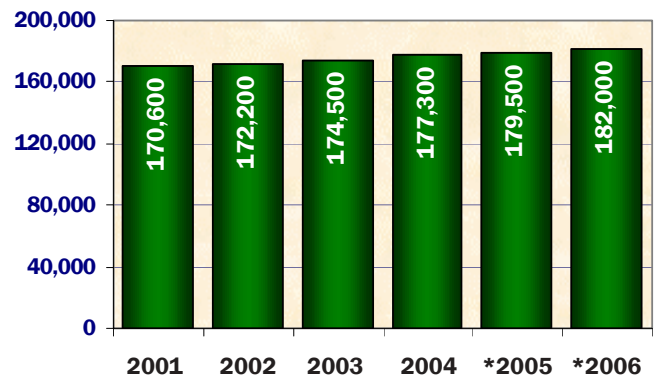
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIIP Economic Indicators

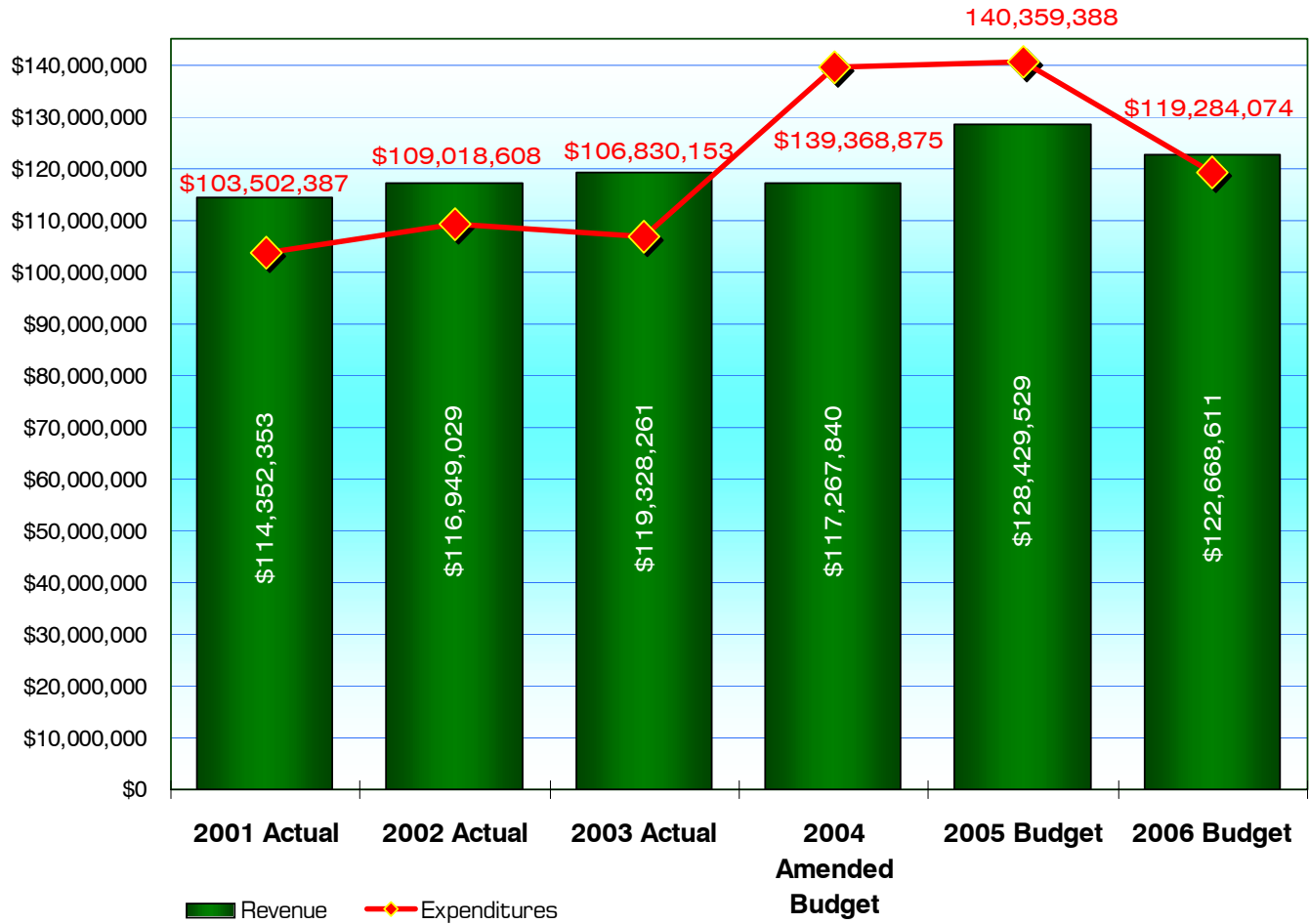
Whatcom County Population 2001-2006



Source: Washington State Office of Financial Management.  
\*2005-2006 Population figures are estimates 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 2001	Actual 2002	Actual 2003	Amended Budget 2004	Budget 2005	Budget 2006
<b>Revenues</b>						
Taxes	47,424,566	49,258,769	51,874,863	51,005,949	55,221,974	57,041,313
Licenses & Permits	1,580,226	1,760,009	2,243,794	2,080,122	2,447,040	2,464,250
Intergovernmental Revenues	21,213,913	20,968,670	19,404,802	23,509,058	25,919,355	18,517,117
Charges For Goods & Svcs	16,476,070	17,584,744	19,263,903	18,317,888	19,729,261	20,037,222
Fines and Forfeits	1,763,991	1,946,964	2,675,697	1,765,725	1,880,483	1,940,080
Miscellaneous Revenue	14,556,414	14,483,675	14,204,541	14,137,027	15,273,886	16,363,999
Other Financing Sources	11,337,173	10,946,198	9,660,661	6,452,071	7,957,530	6,304,630
<b>Total Revenues</b>	<b>114,352,353</b>	<b>116,949,029</b>	<b>119,328,261</b>	<b>117,267,840</b>	<b>128,429,529</b>	<b>122,668,611</b>
<b>Expenditures</b>						
Current:						
General Government	26,921,497	27,510,356	29,832,313	34,379,772	37,184,126	37,833,283
Security of Persons/Property	21,470,121	22,879,744	23,597,879	26,418,684	27,011,065	27,223,982
Physical Environment	4,757,937	6,544,044	5,866,598	8,172,367	6,564,555	5,344,382
Transportation	16,468,089	17,868,099	17,433,044	24,391,401	25,234,947	23,860,796
Economic Environment	1,167,559	1,322,618	1,424,253	2,360,813	2,075,880	2,043,545
Mental & Physical Health	9,078,653	9,194,004	9,180,782	10,073,912	10,178,125	10,317,577
Culture & Recreation	3,417,835	3,363,082	3,639,513	3,703,611	3,715,327	3,736,384
Capital Outlay	8,691,139	7,879,487	6,050,461	21,390,976	20,084,444	2,257,619
Debt Service	2,250,051	2,810,923	2,115,710	3,360,049	2,048,528	2,059,351
Other Financing Uses	9,279,506	9,646,251	7,689,600	5,117,290	6,262,391	4,607,155
<b>Total Expenditures</b>	<b>103,502,387</b>	<b>109,018,608</b>	<b>106,830,153</b>	<b>139,368,875</b>	<b>140,359,388</b>	<b>119,284,074</b>
Excess of Revenue Over (Under)						
Expenditures	10,849,966	7,930,421	12,498,108	(22,101,035)	(11,929,859)	3,384,537

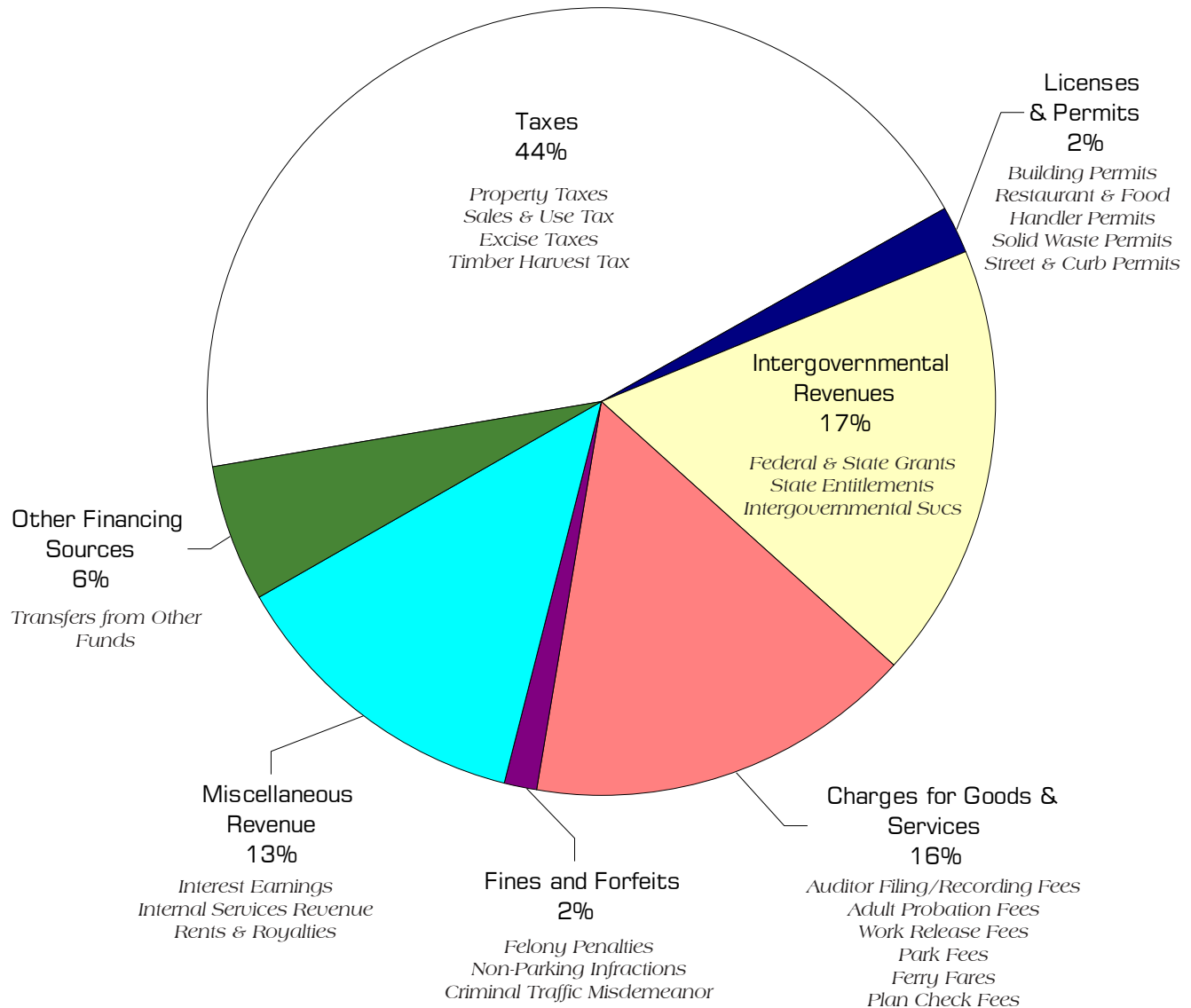
*\*Notes:*

*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.*

*In 2006, Whatcom County will begin project-by-project budgeting for major construction projects as they are adopted by the County Council.*

## Source of County Revenues in 2005/2006

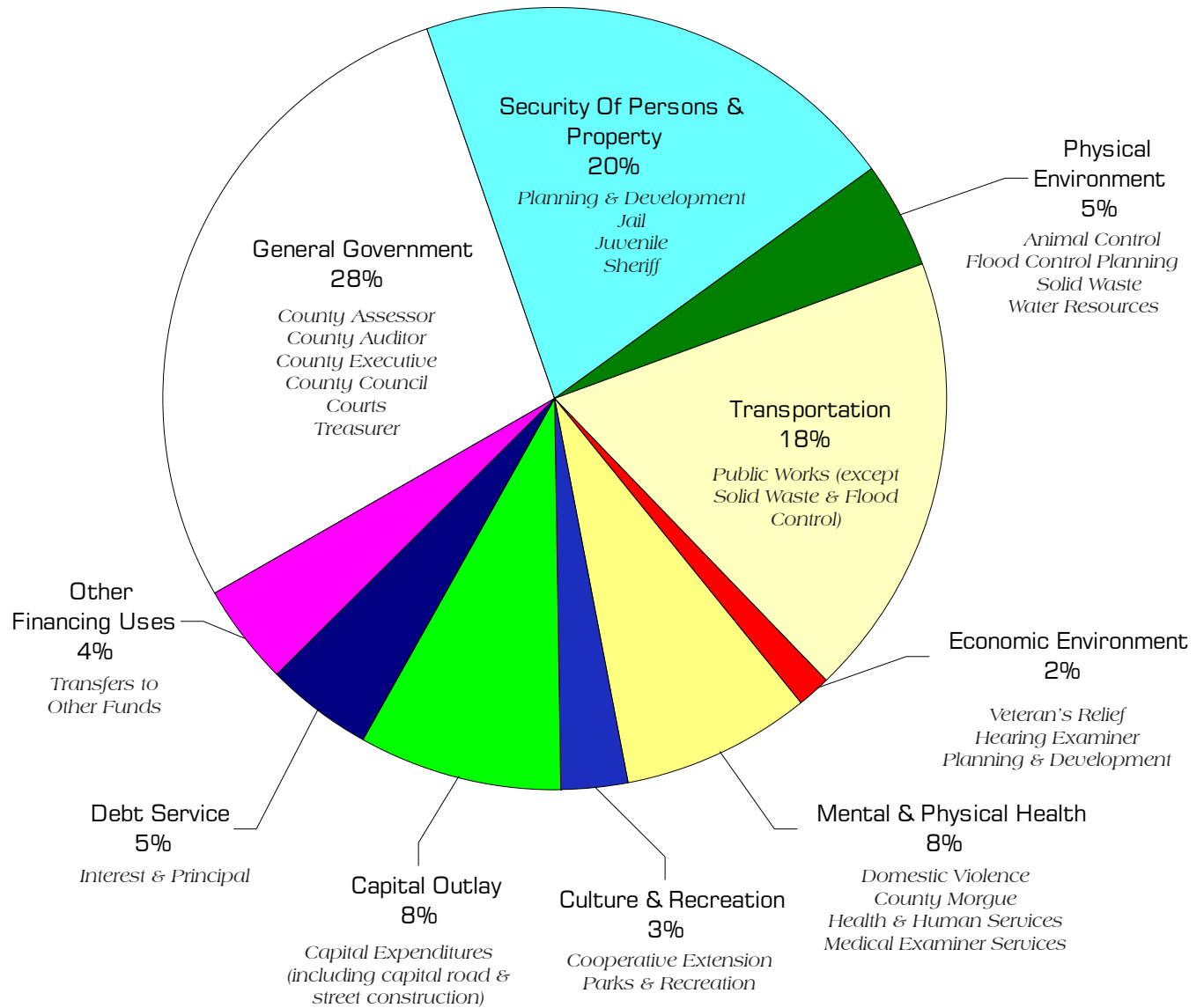
This chart represents all Whatcom County funds combined.



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

# Distribution of County Expenditures in 2005/2006

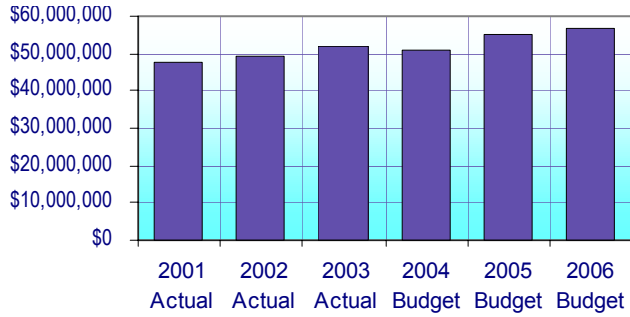
This chart represents all Whatcom County funds combined.



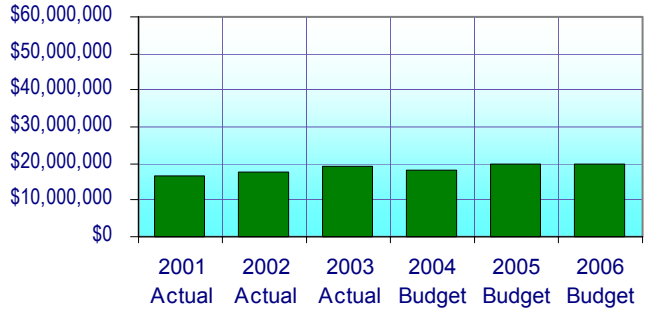
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

# Revenue History by Type

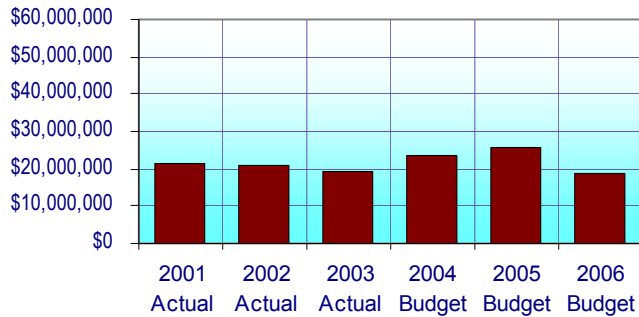
**Tax Revenues**



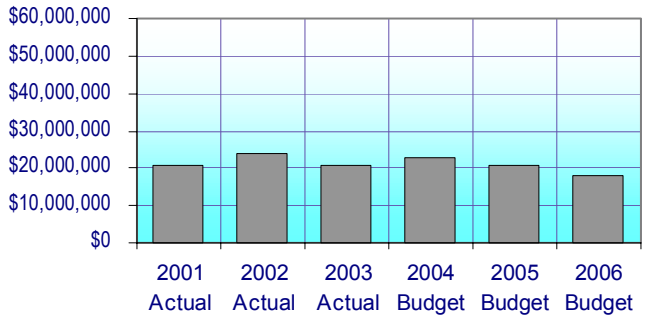
**Fees for Service**



**Intergovernmental Revenues**



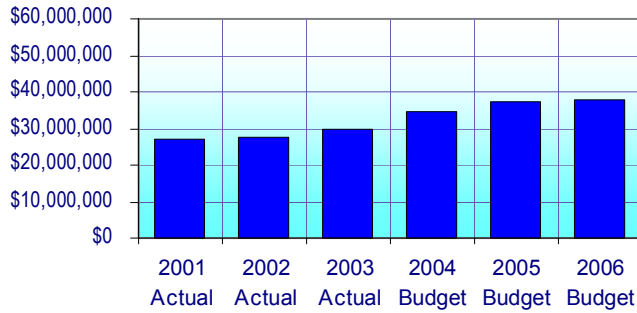
**All Other Revenues**



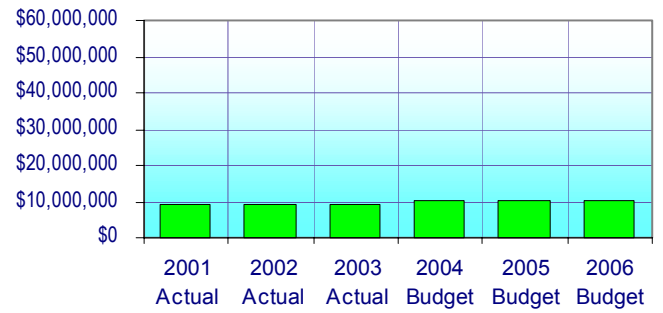
*Charts represent all Whatcom County funds combined.*

# Expenditure History by Type

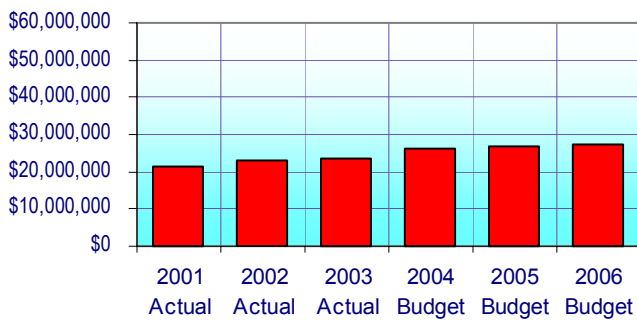
**General Government**



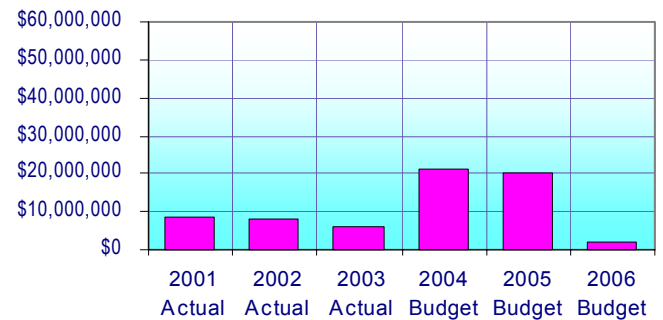
**Mental & Physical Health**



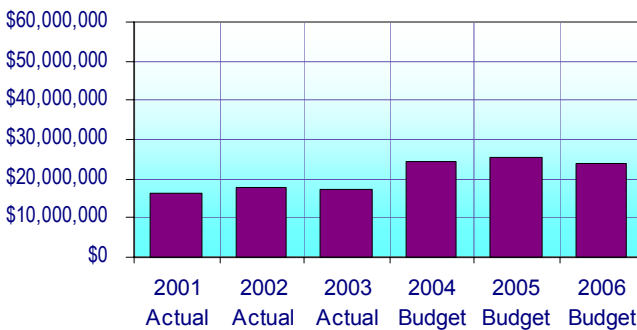
**Security of Persons & Property**



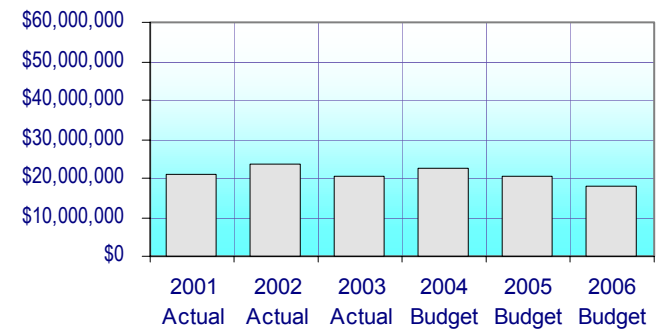
**Capital Outlay**



**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. Examples include interest earnings, rents, royalties, and contributions.

**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.

**Capital Outlay** – 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 2005-2006 Budget in Summary

This section provides a summary of the 2005-2006 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.

#### 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. In 2006 the Road Fund will begin budgeting on a project basis. This will require supplemental budgets as projects are scheduled in the 2006 calendar year.

#### 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			Budgeted Expenditures		
	2004 (Amended)	2005	2006	2004 (Amended)	2005	2006
001 General Fund	58,955,985	62,310,459	63,184,483	62,370,808	66,517,126	66,287,649
108 County Road	21,792,588	26,060,799	20,818,074	31,092,922	32,667,348	17,897,549
140 Solid Waste	1,031,200	1,046,000	1,046,000	1,319,702	1,287,385	1,236,626
169 Flood Control Zone	3,225,463	3,781,065	3,138,977	6,072,331	5,434,139	3,792,908
501 ER&R	8,570,603	8,654,130	8,857,526	9,424,379	9,828,957	7,674,932
507 Admin. Services	13,253,418	15,757,925	14,334,670	15,040,301	16,857,298	15,385,267
All Other Funds	10,438,582	10,819,151	11,288,881	14,048,432	7,767,135	7,009,143
<b>Total Revenues</b>	<b>\$117,267,839</b>	<b>\$128,429,529</b>	<b>\$122,668,611</b>	<b>\$139,368,875</b>	<b>\$140,359,388</b>	<b>\$119,284,074</b>

# General Fund Balance Summary

		Projected 2004	Budget 2005	Budget 2006	
Ongoing	<b>Ongoing Revenues</b>				
	Budgeted Revenues (Note 1)	*	56,670,206	61,713,432	63,103,238
	Supplemental Budgets		1,329,893	-	-
	<b>Total Revenue</b>		<u>\$ 58,000,099</u>	<u>\$ 61,713,432</u>	<u>\$ 63,103,238</u>
	<b>Ongoing Expenditures</b>				
	Budgeted Expenditures (Note 2)		57,046,527	62,241,594	64,777,683
	Continuing Appropriations		229,891	-	-
Supplemental Budgets		2,731,498	-	-	
<b>Total Ongoing Expenditures</b>		<u>\$ 60,007,916</u>	<u>\$ 62,241,594</u>	<u>\$ 64,777,683</u>	
<b>Operating Surplus (Deficit)</b>		<u>(2,007,817)</u>	<u>(528,162)</u>	<u>(1,674,445)</u>	
One-Time	<b>One-time Expenditures - Net (Note 3)</b>	*	<u>\$ 1,407,006</u>	<u>\$ 3,678,505</u>	<u>\$ 1,428,721</u>
Fund Balance	<b>Beginning Fund Balance</b>		\$ 19,493,154	\$ 18,454,667	\$ 16,668,416
	Operating Surplus (Deficit)		(2,007,817)	(528,162)	(1,674,445)
	<b>Less One-time Expenditures (Note 3)</b>	*	(1,407,006)	(3,678,505)	(1,428,721)
	Budget Lapse (4%)		2,376,336	2,420,416	2,518,919
	<b>Ending Fund Balance</b>		<u>\$ 18,454,667</u>	<u>\$ 16,668,416</u>	<u>\$ 16,084,169</u>
	<b>Recap of Ending Fund Balance</b>				
	Dedicated Reserve		358,347	358,347	358,347
	Emergency Reserve		1,000,000	1,000,000	1,000,000
Unreserved Fund Balance		<u>\$ 17,096,320</u>	<u>\$ 15,310,069</u>	<u>\$ 14,725,822</u>	
<b>TOTAL Fund Balance</b>		<u><b>\$ 18,454,667</b></u>	<u><b>\$ 16,668,416</b></u>	<u><b>\$ 16,084,169</b></u>	

\*Ongoing revenues above do not include one-time revenues of \$597,027 and \$81,245 for 2005 and 2006, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "One-time Expenditures - Net" above.

## General Fund Balance Summary Notes

### Note 1 - Changes in Ongoing Revenue

<b>2004 Budgeted Revenues</b>	\$ 56,670,206
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#### 2005 Revenue Changes:

● Property Tax (New Construction)	\$ 972,691
● Sales Tax	\$ 803,089
● Licenses & Permits	\$ 440,230
● Federal in Lieu of Taxes	\$ 75,000
● Interest & Penalty on Tax	\$ 150,000
● State Entitlements	\$ 166,815
● Bellingham Justice Cost Repayment	\$ (500,000)
● Auditor Filing /Recording Fees	\$ 100,000
● Collection Fees Superior Ct	\$ 86,000
● Adult Probation Fees	\$ 195,000
● Plan Check Fees - PDS	\$ 279,400
● Traffic Infractions	\$ 207,000
● State Timber Sales	\$ 206,000
● Prisoner Room and Board	\$ 75,000
● Interest Income	\$ 756,500
● State Grants	\$ 255,147
● Other Net Changes	\$ 715,354
● Program Instructional Fees-Parks	\$ 60,000
<b>2005 Budgeted Revenues</b>	\$ 61,713,432

<b>2005 Budgeted Revenues</b>	\$ 61,713,432
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#### 2006 Revenue Changes:

● Property Tax (New Construction)	\$ 600,000
● Sales Tax	\$ 319,257
● Federal Grants	\$ (158,288)
● State Grants	\$ (258,104)
● Traffic Infractions	\$ 50,000
● Interest & Penalty on Tax	\$ 100,000
● Adult Probation Fees	\$ 50,000
● Interest Income	\$ 575,000
● Other Net Changes	\$ 111,941
<b>2006 Budgeted Revenues</b>	\$ 63,103,238

General Fund Balance Summary Notes continued

Note 2 - Changes in Ongoing Expenditures

<b>2004 Budgeted Expenditures</b>	<b>\$57,046,527</b>
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**2005 Expenditure Changes:**

● Additional Medications-Jail	\$ 101,000
● Increase Visiting Nurse Contract-Jail	\$ 89,705
● Three Deputy Public Defenders	\$ 251,048
● Projected Increase in State Retirement	\$ 494,151
● Prosecuting Attorney & Legal Secretary	\$ 96,457
● Increase in Guardian Ad Litem-Superior Court	\$ 56,000
● Child Abuse Detective-Sheriff	\$ 123,475
● Four Work Crew Supervisor-Jail	\$ 223,661
● Health Promotion Coordinator-Health	\$ 109,911
● Probation Officer-District Ct Probation	\$ 48,378
● Outdoor Rec/Semiahmoo Park Manager	\$ 61,996
● Conflict Contract-Superior Court	\$ 50,000
● Volunteer Services Coordinator-Sheriff	\$ 49,724
● Forestry/Wetlands Planner	\$ 49,335
● Sheriff Patrol Overtime	\$ 45,909
● Transport Officer-Jail	\$ 52,198
● Evidence/I.D. Technician	\$ 52,375
● Increase in Employee Health Cost	\$ 440,723
● Increase in Salary and Wages	\$ 1,986,164
● Increase LEOFF Retiree Health	\$ 72,511
● Increase Administrative Cost Allocation	\$ 220,859
● Other Jail Medical Increases	\$ 26,384
● Increase Contribution to support Geographic Information System	\$ 23,970
● Increase Support of Civil Service Commission	\$ 24,945
● Allowance for increased cost of goods and services	\$ 110,000
● PDS and Auditor staff added thru supp'l budgets in 2004	\$ 210,000
● Other Net Changes	\$ 124,188
<b>2005 Budgeted Expenditures</b>	<b>\$ 62,241,594</b>

<b>2005 Budgeted Expenditures</b>	<b>\$ 62,241,594</b>
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**2006 Expenditure Changes:**

● Increase in Salary and Wages	\$ 1,309,925
● Projected Increase in State Retirement	\$ 510,475
● Increase in Employee Health Cost	\$ 453,564
● Increase Administrative Cost Allocation	\$ 143,767
● Add Social Services Coordinator	\$ 51,295
● Other Net Changes	\$ 67,063
<b>2006 Budgeted Expenditures</b>	<b>\$ 64,777,683</b>

General Fund Balance Summary Notes continued

Note 3 - One-Time Expenditures

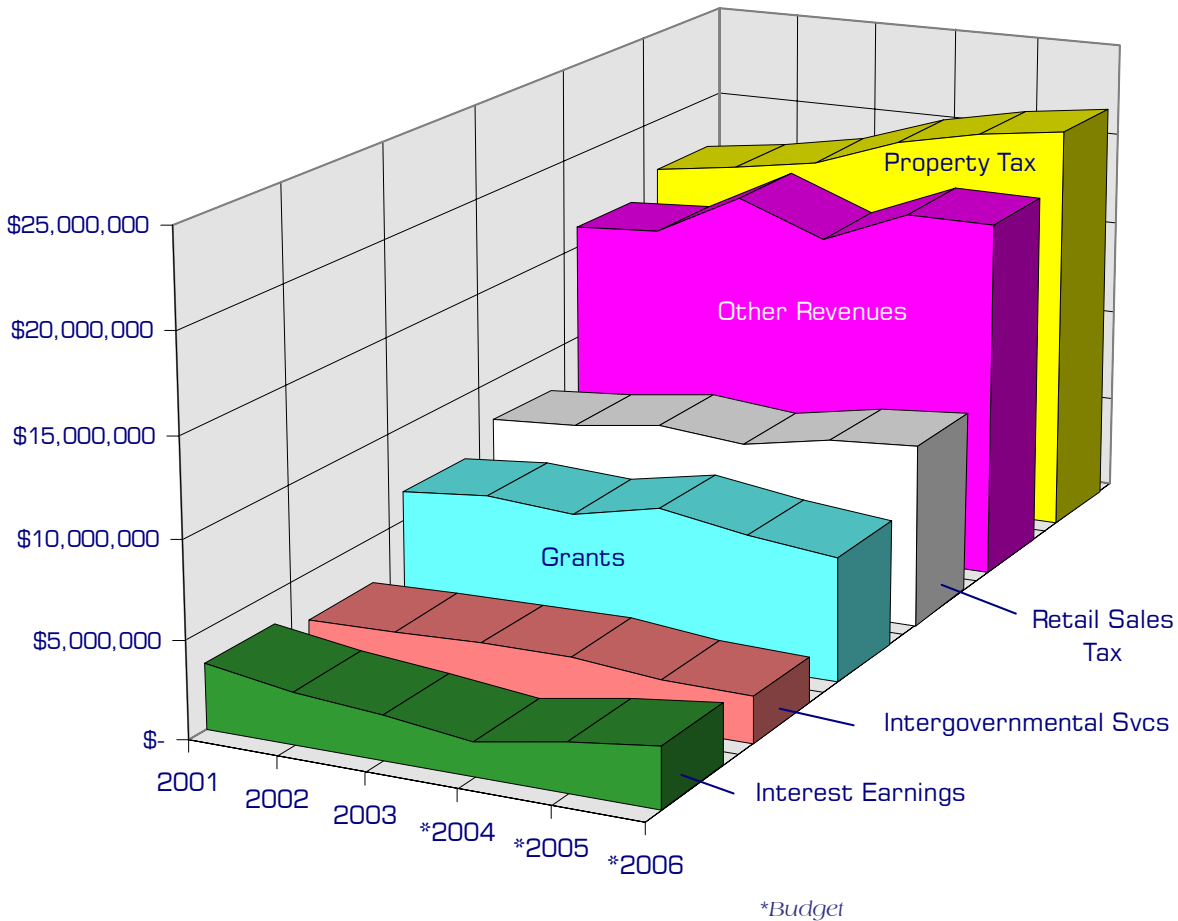
2005

● Transfer for Facility improvements-Admin Serv	1,167,591
● Courthouse Safety and Security Program Improvements	260,000
● Upgrade AS/400 Computer system	204,000
● Marine Resource Project (shellfish protection)	155,000
● Additional Web Resources & Records Staff	128,809
● Laptops in Sheriff's Vehicles-Phase 1	121,630
● Lummi Island Water Study	120,000
● Overtime, Jail Staff	100,000
● Lake Whatcom Water Quality Funding	100,000
● Drug Court, Adult	90,586
● Special Response Team-Sheriff	81,180
● Two District Court Clerk Positions	72,573
● Miscellaneous Jail Repairs	63,000
● Shoreline Master Program Update	58,985
● Inspector/Plans Examiner-PDS	57,452
● Land Use Floater	52,485
● Data Base Administrator-Admin Serv	50,170
● Integrated Pest Management Program	50,000
● Urban Fringe Subarea Update	50,000
● Plans Examiner-PDS	46,135
● Software Specialist I-PDS	44,129
● Clerical Support - Drug Task Force	41,027
● Laser Fiche - Superior Court	37,528
● Maintenance Management System-Parks	33,200
● Finger print equipment upgrade- Jail	24,000
● GIS- Parcel Layer Enterprise Project - One Time	23,995
● Jury Management Software - District Court	23,495
● Sheriff Records Laser Fiche	23,136
● Traffic Motorcycle - Sheriff	22,800
● Live Scan Fingerprint System-Sheriff's Records	22,559
● Laser Fiche - District Court	22,340
● Equipment to process payments by credit card	20,000
● One-time ASR's Under \$20,000	310,700
<b>Total</b>	<b>\$ 3,678,505</b>

2006

● Courthouse Safety and Security Program Improvements	\$ 260,000
● Marine Resource funding - Flood	\$ 155,000
● Web Resources & Records Staff	\$ 137,560
● Transfer to fund Facility Improvements	\$ 110,000
● Overtime Jail Staff	\$ 100,000
● Lake Whatcom Water Quality Funding - Flood	\$ 100,000
● Two District Court Clerks	\$ 76,734
● Data Base Administrator - Admin Svcs	\$ 53,185
● Integrated Pest Management Program	\$ 51,000
● Software Specialist - PDS	\$ 45,535
● Livescan Fingerprinting system - Jail	\$ 45,000
● Clerical Support - Drug Task Force	\$ 44,456
● East County Subarea Update	\$ 40,000
● Laser Fiche - Superior Court	\$ 38,756
● Operating Transfer Election Reserve	\$ 25,403
● Extra Help Agriculture Program	\$ 15,048
● Funding for Jail Repairs	\$ 15,000
● West Nile Virus	\$ 14,935
● Laser Fiche - Public Defender	\$ 14,297
● Seasonal Clerk III - PDS	\$ 13,484
● Clerical Extra Help - Jail	\$ 13,314
● Retention Schedule Project - District Court	\$ 13,104
● Ammunition - Jail	\$ 10,000
● Overtime - PDS Bldg Services	\$ 10,000
● Other One Time ASRs Less Than \$10,000	\$ 26,910
<b>Total</b>	<b>\$ 1,428,721</b>

# General Fund Revenue Sources



## General Fund Revenue Sources Notes

### Property Tax

In 2005, property tax revenues are projected to increase \$973,000. This increase is the result of taxes generated by the estimated \$625 million of new construction. Property tax revenues are estimated to increase \$600,000 in 2006 based on an estimated \$400 million of new construction.

### Other Revenue

“Other Revenue” is expected to grow by approximately \$1,809,543, or 11% in 2005. The largest increases are in building permits (\$286,000), traffic infractions (\$207,000), state timber sales (\$200,000) and probation fees (\$195,000). Other revenues are generally up, particularly revenues related to property

## General Fund Revenue Sources Notes continued

development, including plan check fees and land use reviews. Other revenue in 2006 is projected to be principally the same as in 2005.

**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 2005 budget includes a \$803,089 estimated increase in retail sales tax. This estimate is based on strong sales tax collections in 2004 and it anticipates the current level of construction activity will continue. The 2006 budget includes a \$319,257 estimated increase in retail sales tax. This estimate anticipates a slowing of construction activity.

**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 Administration; 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 are projected to decrease \$583,000 in 2005 and \$414,000 in 2006. The larger decreases are the result of the completion of a project funded by a grant for shoreline planning and the loss of grant funding for drug court.

**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 projections for Interest Earnings increase \$756,000 in 2005 and \$575,000 in 2006. Estimates are based on projected increases in interest rates and continued growth of investment balances.

**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 are: approximately \$420,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; \$126,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities; Approximately \$140,000 per year from the Flood Control Zone District to fund work performed by two jail alternatives work crews. In 2005 there is a \$153,000 budgeted transfer from the Flood Control Zone District to fund a stormwater study in Birch Bay.

## General Fund Revenue Sources Summary

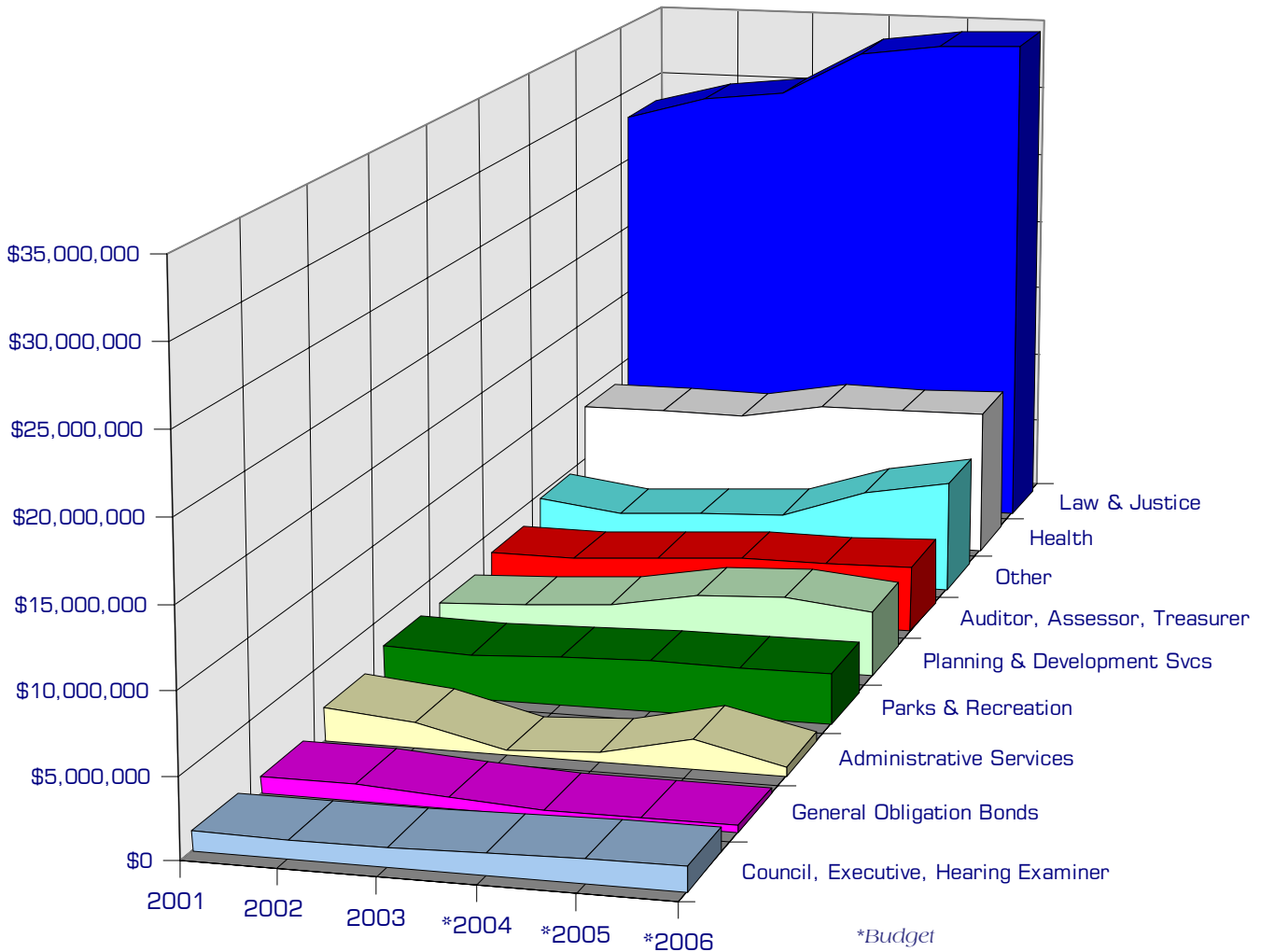
	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Grants</b>						
4331 Federal Grants-Direct	308,539	477,121	398,140	432,873	256,169	147,879
4333 Federal Grants-Indirect	2,441,785	2,332,107	2,239,431	2,453,349	2,145,149	2,095,151
4334 State Grants	3,704,640	4,075,680	3,957,147	4,629,098	4,350,939	4,092,835
4335 State Shared Revenues	52,275	62,990	78,600	61,710	91,710	93,710
<i>Total Grants</i>	6,507,239	6,947,898	6,673,318	7,577,030	6,843,967	6,429,575
<b>Intergovernmental Svcs</b>						
4338 Intergovernmental Svcs	2,632,362	2,712,537	2,834,954	2,854,099	2,409,401	2,363,772
<b>Interest Earnings</b>						
4361 Interest Earnings	3,365,869	2,664,814	2,315,053	1,770,165	2,526,665	3,101,665
<b>Retail Sales &amp; Use Tax</b>						
4313 Retail Sales & Use Tax	7,803,009	8,129,820	8,706,512	8,370,549	9,173,638	9,492,895
<b>Other Revenue</b>						
4312 Timber Harvest Taxes	82,633	111,044	176,252	133,200	133,200	133,200
4317 Excise Taxes	414,306	427,351	485,943	400,900	430,900	441,400
4319 Interest & Penalty on Tax	1,623,984	1,633,308	1,893,154	1,552,000	1,702,000	1,802,000
4321 Business Licenses & Permits	399,461	336,849	392,353	460,735	495,610	507,300
4322 Non-Bus Licenses & Permits	1,138,878	1,372,888	1,800,302	1,579,287	1,905,330	1,910,850
4332 Federal Entitlements	1,001,358	653,579	365,590	577,350	657,147	642,145
4336 State Entitlements	2,291,448	2,153,176	2,071,887	2,007,278	2,238,884	2,288,891
4337 Interlcl Grant-Entitlement	742,018	747,524	767,245	787,576	808,538	830,150
4341 General Government	1,890,513	2,050,432	2,344,998	1,987,245	2,265,034	2,226,856
4342 Security-Persons & Property	1,388,928	1,489,863	1,498,900	1,258,278	1,544,713	1,597,595
4343 Physical Environment	32,117	30,801	32,323	30,000	38,500	38,500
4345 Economic Environment	1,178,084	1,399,966	1,979,476	1,893,978	2,034,900	2,030,200
4346 Mental and Physical Health	380,961	407,189	467,259	548,554	560,659	567,174
4347 Culture and Recreation	297,863	300,544	323,439	311,175	320,960	320,960
4349 Other Interfnd Svc Charges	176,922	192,106	183,898	293,969	231,038	239,177
4351 Felony Penalties	151,215	181,939	177,094	171,000	103,857	91,344
4352 Civil Penalties	4,911	28,764	15,644	4,500	20,000	20,000
4353 Nonparking Infractions	638,616	858,273	968,690	800,000	1,013,350	1,063,350
4354 Parking Infractions	3,180	2,023	1,918	3,500	3,500	3,500
4355 Criminal Traffic Misdem	220,202	261,078	254,037	250,000	225,200	225,200
4356 Nontraffic Misdemeanor	102,596	122,746	110,720	104,700	108,200	108,200
4357 Criminal Costs	64,945	67,629	53,964	62,400	73,876	65,986
4359 Non-Court Fines-Forfeits	-	1,650	-	-	-	-
4362 Rents & Royalties	628,848	652,463	661,010	636,021	644,680	644,680
4367 Contribution-Private Source	145,232	77,757	417,463	351,965	274,039	11,000
4369 Other Miscellaneous Revenue	239,985	266,779	380,560	240,815	250,067	270,454
8110 State Timber Sales	802,300	565,134	820,430	548,000	754,000	754,000
<i>Total Other Revenue</i>	16,041,504	16,392,855	18,644,549	16,994,426	18,838,182	18,834,112

continued on next page

General Fund Revenue Sources Summary continued

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Property Taxes</b>						
<i>4311 Property Taxes</i>	17,266,598	17,869,588	18,621,681	20,200,482	21,173,173	21,773,173
<b>Transfers</b>						
8301 Operating Transfer In	1,283,493	1,558,222	1,479,313	1,189,234	1,345,433	1,189,291
<i>Total Transfers</i>	1,283,493	1,558,222	1,479,313	1,189,234	1,345,433	1,189,291
<b>Total General Fund</b>	<b>54,900,074</b>	<b>56,275,734</b>	<b>59,275,380</b>	<b>58,955,985</b>	<b>62,310,459</b>	<b>63,184,483</b>
<i>Percent Change from Previous Year</i>	5.2%	2.5%	5.3%	-0.5%	5.7%	1.4%

# 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 2001 to 2006, the General Fund is projected to have an annual growth in expenditures of approximately 3%, with the bulk of this increase in Law and Justice expenditures. Total expenditures for the General Fund for 2005 and 2006 are \$66.4 million and \$66.2 million respectively. The budgets for 2005 and 2006 are approximately \$5 million more than the current 2004 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 52% of the General Fund's 2005-2006 budget. Law and Justice expenditures are projected to increase at an average rate of 3.4% per year between 2001 and 2006. The Sheriff and Jail budgets are the fastest growing budgets within Law & Justice with an average growth rate of 3.6%. Almost half of the new ongoing program expenditures are directed to the Sheriff and Jail.

### Health Department

With 15% of the General Fund budgeted expenditures in 2005-2006, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 2% per year since 2001. Its 2005 and 2006 budgeted expenditures total \$9,773,000 and \$9,898,000 respectively. 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 per year will be used to support the

Health Department's operating costs in 2005 and 2006.

### Other

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (\$1,323,000 per year) to animal control (\$388,000 per year). Programs in this category include What-Com 911, Medical Examiner, Extension, and reserves for expected wage settlements with county employee bargaining units.

### Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 6.5% of the total 2005-2006 General Fund budget. Expenditures have increased at an annual rate of 3.4%. In 2005 and 2006 General Fund expenditures for the Assessor, Treasurer & Auditor total \$4,262,705 and \$4,397,128 respectively.

### Planning & Development Services

Planning and Development Services 2005 and 2006 budgets total \$4,839,047 and \$4,336,995 respectively. A number of one-time projects have been budgeted for 2005. Planning and Development Services has an average growth rate of 6.6% per year from 2001 to 2006. This department collects approximately \$4 million dollars in building and land use permits, plan-check fees, and other charges. Expenditures in this program area fluctuate with building activity. In 2005-2006, approximately \$629,000 of the departments' annual operating costs will be paid from discretionary General Fund revenues.

## General Fund Expenditures Notes continued

### **Parks & Recreation**

Parks and Recreation's 2005 and 2006 budgets are \$3,243,811 and \$3,246,496, respectively. This department's budget has increased by \$259,082 since 2001. This equates to a 1.3% annual growth rate.

### **Administrative Services**

These are transfers to the Administrative Services Fund for expenditures that vary based on amount and number of facilities projects budgeted in a given year. Both 2005 and 2006 budgets include transfers to fund the computer replacement revolving account (\$200,000) and the building revolving account (\$100,000), designed to systematically reserve money to replace major components of county facilities.

A number of facilities projects have been planned for 2005. These projects include several roofing projects, replacement of the HVAC systems in two court rooms and remodels of the Health Department's Environmental Health and Human Services Offices.

### **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 2005-2006 budget.

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

County Council, Executive and Hearing Examiner make up 2.1% of the total General Fund budget. Budgeted 2005 and 2006 expenditures for the three activities are \$1,382,529 and \$1,416,053 respectively.

## General Fund Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Law &amp; Justice</b>						
District Court	1,077,033	1,167,461	1,214,422	1,331,884	1,481,532	1,479,894
District Court Probation	873,843	948,063	1,099,065	1,197,443	1,299,482	1,342,164
Jail	6,298,170	6,890,142	6,973,780	7,496,033	7,838,239	7,966,641
Juvenile Administration	3,331,408	3,394,320	3,428,110	3,609,916	3,599,239	3,719,719
Prosecuting Attorney	3,337,239	3,396,985	3,573,704	3,798,332	4,025,594	4,184,554
Public Defender	2,096,149	2,014,952	2,134,316	2,282,608	2,488,327	2,647,661
Sheriff	7,859,631	8,416,337	8,372,475	9,761,764	9,645,221	9,538,742
Superior Court	3,073,430	3,225,783	3,418,045	3,867,224	3,709,678	3,436,183
Non-Dept'l - Law & Justice Activities	128,159	138,099	27,285	40,000	40,000	40,000
Non-Dept'l - Emergency Management	109,352	107,788	102,970	103,301	108,403	106,734
<b>Total Law &amp; Justice</b>	<b>28,184,414</b>	<b>29,699,930</b>	<b>30,344,172</b>	<b>33,488,505</b>	<b>34,235,715</b>	<b>34,462,292</b>
<b>Auditor, Assessor, Treasurer</b>						
Assessor	1,853,251	1,760,234	1,890,779	1,919,078	2,054,428	2,108,599
Auditor	832,254	826,093	938,145	957,238	1,030,042	1,073,219
Operating Transfer - Elections	-	-	-	135,000	-	25,403
Treasurer	904,438	916,926	1,036,649	1,312,908	1,178,235	1,215,310
<b>Total Auditor, Assessor, Treasurer</b>	<b>3,589,943</b>	<b>3,503,253</b>	<b>3,865,573</b>	<b>4,324,224</b>	<b>4,262,705</b>	<b>4,422,531</b>
<b>Planning &amp; Development Services</b>						
<i>Plan &amp; Dev Svcs Administration</i>	2,948,697	3,223,227	3,591,598	4,620,685	4,891,532	4,290,128
<b>Parks &amp; Recreation</b>						
<i>Parks Department</i>	2,987,414	2,890,324	3,131,886	3,250,616	3,239,811	3,246,496
<b>Administrative Services</b>						
Non-Dept'l - Administrative Services	2,169,016	1,626,642	341,000	596,494	1,850,570	600,745
<b>Total Administrative Services</b>	<b>2,169,016</b>	<b>1,626,642</b>	<b>341,000</b>	<b>596,494</b>	<b>1,850,570</b>	<b>600,745</b>
<b>Health</b>						
<i>Public Health</i>	8,802,897	8,839,321	8,829,303	9,772,412	9,773,286	9,898,093
<b>General Obligation Bonds</b>						
<i>Non-Departmental - GO Bonds</i>	1,073,387	1,060,985	685,816	429,418	426,618	429,718
<b>Council, Executive, Hearing Examiner</b>						
County Council	613,978	610,348	623,882	702,416	814,012	822,224
County Executive	415,887	405,788	404,481	422,453	436,446	449,970
Hearing Examiner	120,473	119,395	131,574	156,518	149,071	150,859
<b>Total Council, Exec., Hearing Exam.</b>	<b>1,150,338</b>	<b>1,135,531</b>	<b>1,159,937</b>	<b>1,281,387</b>	<b>1,399,529</b>	<b>1,423,053</b>

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## General Fund Expenditures Summary continued

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>OTHER</b>						
<b>Extension</b>						
<i>Extension</i>	419,685	380,461	407,383	409,140	317,278	325,864
<b>Other General Fund</b>						
Medical Examiner	253,942	261,018	263,581	282,000	289,511	297,897
LEOFF I	-	-	125,439	164,000	215,311	235,948
Microfilming	117,142	96,491	110,583	7,616	-	-
Lake Whatcom Management	-	-	-	100,000	100,000	100,000
911 Dispatch	622,871	607,502	631,271	612,452	655,868	675,000
Ambulance Services	1,080,272	1,317,938	1,275,357	1,322,970	1,322,970	1,322,970
Animal Control	292,209	295,820	310,412	328,250	334,815	341,511
Support to Other Organizations	328,036	324,217	212,979	255,209	296,628	308,387
Misc Non-Departmental	1,532,047	601,127	932,371	1,066,431	2,834,979	3,837,016
<i>Total Other General Fund</i>	4,226,519	3,504,113	3,861,993	4,138,928	6,050,082	7,118,729
<b>Transfers to Miscellaneous Funds</b>						
Non-Dept'l - Noxious Weed	59,000	59,000	59,000	59,000	70,000	70,000
<i>Total Transfers to Misc Funds</i>	59,000	59,000	59,000	59,000	70,000	70,000
<b>TOTAL GENERAL FUND</b>	55,611,310	55,922,787	56,277,661	62,370,809	66,517,126	66,287,649
<i>Percent Change from Previous Year</i>	15.0%	0.6%	0.6%	10.8%	6.6%	-0.3%



## Consolidated Summary

### Ongoing Revenues & Expenditures

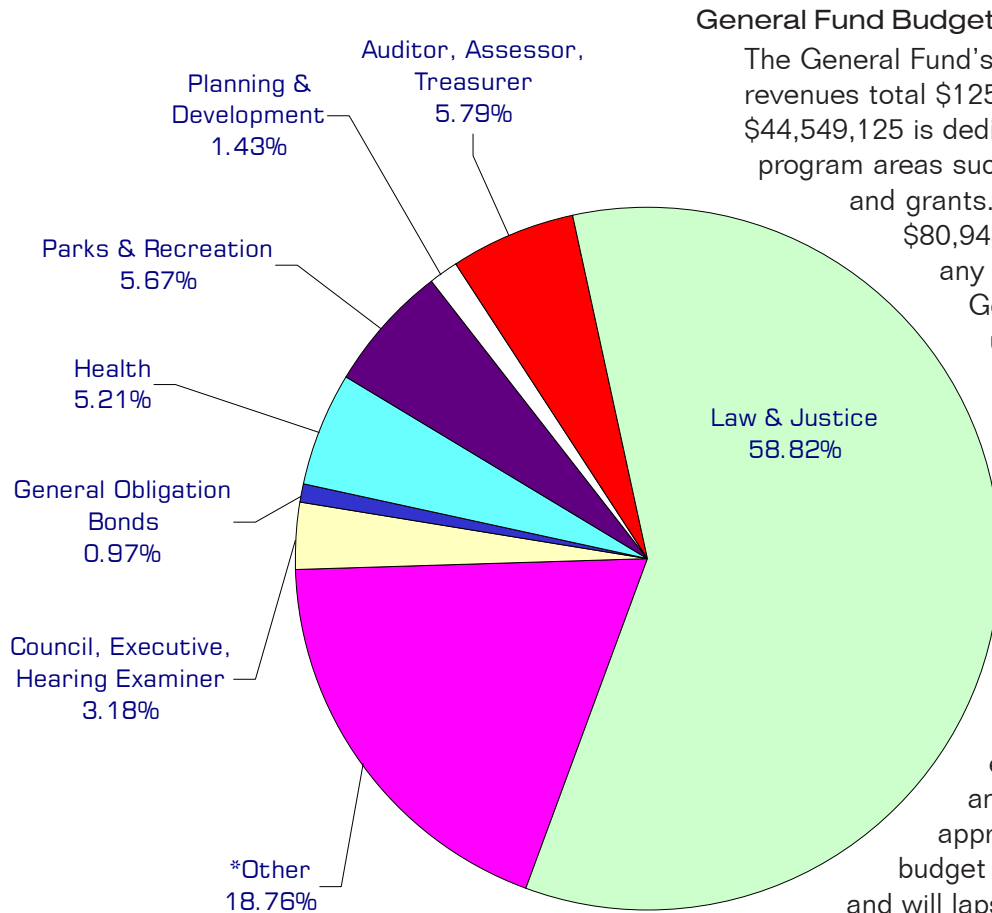
	Approved Ongoing 2005-2006 Expenditures	Approved Ongoing 2005-2006 Revenues	Operating Surplus or (Deficit)
001 General Fund	127,019,277	124,816,670	(2,202,607)
108 County Road	50,305,647	46,878,873	(3,426,774)
109 Election Reserves	1,502,412	1,312,498	(189,914)
114 Veterans Relief	320,055	320,055	-
121 Low-Income Housing Projects	876,700	676,700	(200,000)
140 Solid Waste	2,524,011	2,092,000	(432,011)
141 WC Convention Center	315,168	300,000	(15,168)
142 Victim Witness	250,143	226,517	(23,626)
148 CERB	378,720	378,720	-
151 Community Development	10,000	-	(10,000)
154 Road Improve #1	49,538	44,320	(5,218)
155 Road Improve #2	4,176	3,696	(480)
159 Road Improve #7	5,366	5,252	(114)
162 Road Improve Guarantee	113,735	-	(113,735)
165 WC Drug Fund	1,445,879	680,000	(765,879)
166 Auditor's O&M	215,339	250,800	35,461
167 Emergency Management	741,407	737,867	(3,540)
169 Flood Control Zone	8,764,047	6,410,042	(2,354,005)
170 Pt. Robert's Fuel Tax	174,698	60,000	(114,698)
175 Conservation's Future	150,000	1,751,437	1,601,437
180 Lake Management	12,000	-	(12,000)
219 CRID #9 General Debt	378,720	378,720	-
220 LRID #10 General Debt	-	28,447	28,447
242 1997 Ltd Tax GO & Refunding Bond	2,364,143	2,364,143	-
243 1998 Ltd Tax GO Bond	508,680	508,680	-
244 2003 Ltd Tax GO & Refunding Bond	856,336	856,336	-
324 REET II	-	3,141,772	3,141,772
326 REET I	2,564,143	3,141,772	577,629
330 Parks Improvement	32,500	2,000	(30,500)
332 Public Utilities Improvement	656,207	4,701,521	4,045,314
501 ER&R	17,434,089	17,429,356	(4,733)
507 Administrative Services	30,557,284	28,469,554	(2,087,730)
16921 Lynden/ Everson Sub-Zone	116,000	47,460	(68,540)
16922 Sumas/ Nooksack / Everson Sub-Zone	234,500	137,682	(96,818)
16923 Acme/ VanZandt Sub-Zone	50,000	27,234	(22,766)
<b>Total</b>	<b>250,930,920</b>	<b>248,180,124</b>	<b>(2,750,796)</b>

Consolidated Summary continued

Beginning & Ending Fund Balances

	Estimated Beginning 2005 Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending 2006 Balance
001 General Fund	18,454,667	5,107,226	(2,202,607)	11,144,834
108 County Road	8,893,065	259,250	(3,426,774)	5,207,041
109 Election Reserves	168,711	(21,203)	(189,914)	-
114 Veterans Relief	134,621	-	-	134,621
121 Low-Income Housing Projects	923,190	-	(200,000)	723,190
140 Solid Waste	1,432,710	-	(432,011)	1,000,699
141 WC Convention Center	253,902	-	(15,168)	238,734
142 Victim Witness	94,613	-	(23,626)	70,987
148 CERB	61	-	-	61
151 Community Development	13,566	-	(10,000)	3,566
154 Road Improvement #1	45,165	-	(5,218)	39,947
155 Road Improvement #2	1,083	-	(480)	603
159 Road Improvement #7	1,367	-	(114)	1,253
162 Road Improvement Guarantee	113,735	-	(113,735)	-
165 WC Drug Fund	963,506	-	(765,879)	197,627
166 Auditor's O&M	412,884	14,600	35,461	433,745
167 Emergency Management	46,636	-	(3,540)	43,096
169 Flood Control Zone	8,610,243	(47,000)	(2,354,005)	6,303,238
170 Pt. Robert's Fuel Tax	129,698	-	(114,698)	15,000
175 Conservation's Future	2,096,924	-	1,601,437	3,698,361
180 Lake Management	13,588	-	(12,000)	1,588
219 CRID #9 General Debt	-	-	-	-
220 LRID #10 General Debt	55,650	-	28,447	84,097
242 1997 Ltd Tax GO & Refund Bond	788	-	-	788
243 1998 Ltd Tax GO Bond	1,039	-	-	1,039
244 2003 Ltd Tax GO & Refund Bond	5,083	-	-	5,083
324 REET II	1,400,000	40,000	3,141,772	4,501,772
326 REET I	1,916,408	-	577,629	2,494,037
330 Parks Improvement	37,414	6,914	(30,500)	-
332 Public Utilities Improvement	7,081,268	384,000	4,045,314	10,742,582
501 ER&R	15,606,004	(12,500)	(4,733)	15,613,771
507 Administrative Services	5,908,283	62,240	(2,087,730)	3,758,313
16921 Lynden/ Everson Sub-Zone	190,409	-	(68,540)	121,869
16922 Sumas/ Nooksack / Everson Sub-Zone	367,727	-	(96,818)	270,909
16923 Acme/ VanZandt Sub-Zone	41,756	-	(22,766)	18,990
<b>Total</b>	<b>75,415,764</b>	<b>5,793,527</b>	<b>(2,750,796)</b>	<b>66,871,441</b>

# 2005-2006 Undedicated General Fund Resources



## General Fund Budgeted Revenues

The General Fund's 2005-2006 budgeted revenues total \$125,494,942. Of this, \$44,549,125 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$80,945,817 is not dedicated to any program area. The General Fund's undedicated resources total \$88,148,518. This amount includes \$80,945,817 of undedicated revenue, together with \$7,202,701 of fund balance that may be used in 2005 and 2006 to fund expenditures; however, based on past experience, it is anticipated that approximately \$5 million of budget authority will not be used and will lapse at the end of the biennium. The anticipated actual use of fund balance in 2005 and 2006 is \$2.2 million. This graph shows where these undedicated resources are budgeted.

### \*Other

Includes 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 2005-2006 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 2005-2006 Expense	Budget 2005-2006 Revenue	Budget 2005-2006 Capital	Budget 2005-2006 Undedicated
<b>Law &amp; Justice</b>				
District Court	2,961,426	229,700	45,835	2,685,891
District Court Probation	2,641,646	2,515,038	12,586	114,022
Jail	15,804,880	5,333,168	111,140	10,360,572
Juvenile Probation/Detention	7,318,958	1,303,644	12,698	6,002,616
Prosecuting Attorney	8,210,148	2,499,549	-	5,710,599
Public Defender	5,135,988	38,000	8,937	5,089,051
Sheriff	19,183,963	2,829,535	230,325	16,124,103
Superior Court	7,145,861	1,418,573	-	5,727,288
Non-Departmental - Emergency Mgmt	215,137	-	-	215,137
<i>Total Law &amp; Justice</i>	68,618,007	16,167,207	421,521	52,029,279
<b>Auditor, Assessor, Treasurer</b>				
Assessor	4,163,027	29,000	23,995	4,110,032
Auditor	2,103,261	3,298,705	-	(1,195,444)
Treasurer	2,393,545	188,232	-	2,205,313
<i>Total Auditor, Assessor, Treasurer</i>	8,659,833	3,515,937	23,995	5,119,901
<b>Planning &amp; Development Services</b>				
<i>Plan &amp; Dev Svcs</i>	9,181,660	7,742,600	22,502	1,416,558
<b>Health</b>				
<i>Health Department</i>	19,671,379	15,058,331	2,000	4,611,048
<b>Parks &amp; Recreation</b>				
<i>Parks Department</i>	6,486,307	1,438,383	33,200	5,014,724
<b>General Obligation Bonds</b>				
<i>Non-Departmental - GO Bonds</i>	856,336	-	-	856,336
<b>Council, Executive, Hearing Examiner</b>				
County Council	1,636,236	8,048	-	1,628,188
County Executive	886,416	-	-	886,416
Hearing Examiner	299,930	-	-	299,930
<i>Total Council, Executive, Hearing Examiner</i>	2,822,582	8,048	-	2,814,534

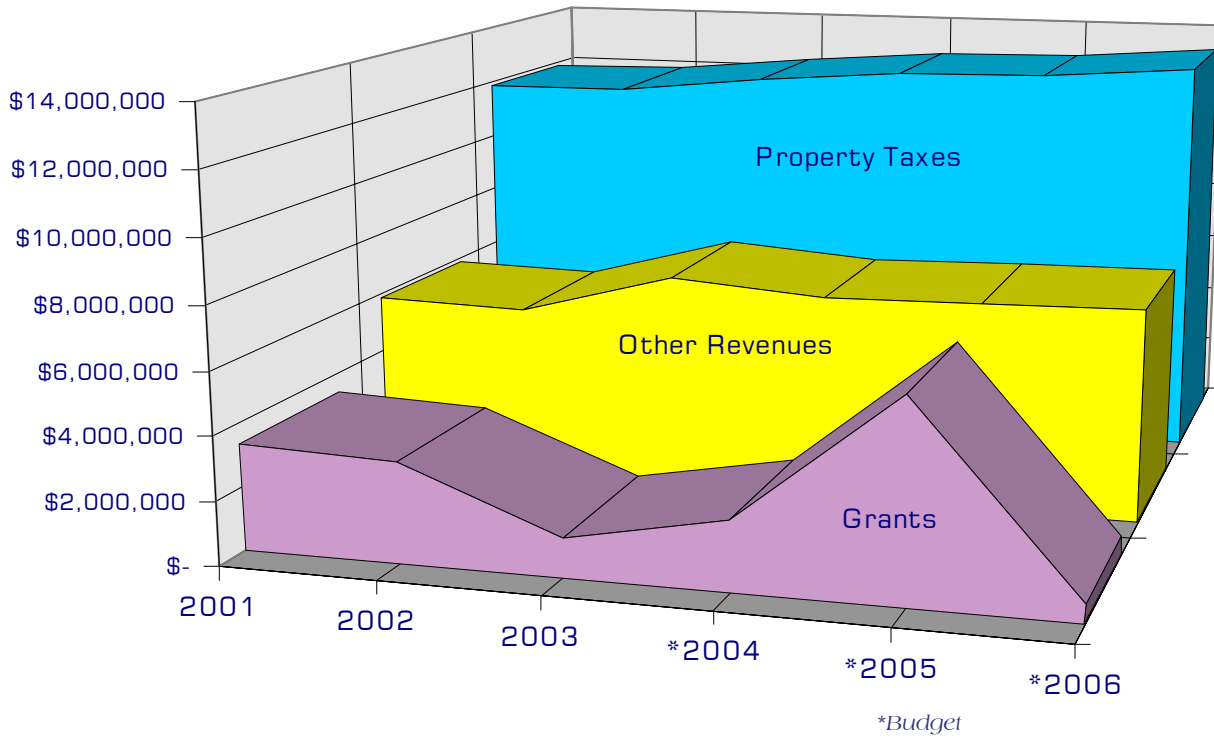
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## Undedicated General Fund Resources Summary continued

	Budget 2005-2006 Expense	Budget 2005-2006 Revenue	Budget 2005-2006 Capital	Budget 2005-2006 Undedicated
<b>OTHER</b>				
<b>Extension</b>				
<i>Extension</i>	643,142	40,000	-	603,142
<b>Other General Fund</b>				
Non-Departmental - Administrative Services	2,451,315	-	-	2,451,315
Non-Departmental - Medical Examiner	587,408	60,000	-	527,408
Non-Departmental - Lake Whatcom Management	200,000	-	-	200,000
Non-Departmental - County Morgue	87,896	-	-	87,896
Non-Departmental - NW Regional Council	167,602	-	-	167,602
Non-Departmental - 911	1,330,868	-	-	1,330,868
Non-Departmental - Ambulance Services	2,645,940	-	-	2,645,940
Non-Departmental - Animal Control	676,326	-	-	676,326
Misc Non-Departmental	7,578,174	322,799	-	7,255,375
<i>Total Other General Fund</i>	15,725,529	382,799	-	15,342,730
<b>Transfers to Miscellaneous Funds</b>				
Non-Departmental - Noxious Weed	140,000	-	-	140,000
<i>Total Transfers to Misc Funds</i>	140,000	-	-	140,000
<i>Capital Acquisitions</i>			(503,218)	503,218
<b>TOTAL GENERAL FUND</b>	<b>132,804,775</b>	<b>44,353,305</b>	<b>-</b>	<b>88,451,470</b>



# Road Fund Revenues



## Road Fund Revenue Sources Notes

### Property Tax

The 2005 and 2006 Road Fund budget is based on a levy of 100 percent of the previous years property taxes. Property tax revenues in 2005 are anticipated to be approximately \$87,000 greater than 2004 property tax revenues. Property tax revenues in 2006 are anticipated to be \$383,000 greater than 2005.

### Other Revenue

“Other Revenue” is expected to be slightly greater in 2005 and 2006 due to an anticipated increase in state entitlements from the motor vehicle fuel tax.

### Grants

Grants are monies received from the state and federal government to support various programs. Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Federal Forest Grants, Bridge Replacement Grants and Surface Transportation Program (STP). “State Grants” include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts (CAPA) grant. The grant budget was increased by four million dollars in 2005 and includes a direct federal grant of \$1,290,040 for

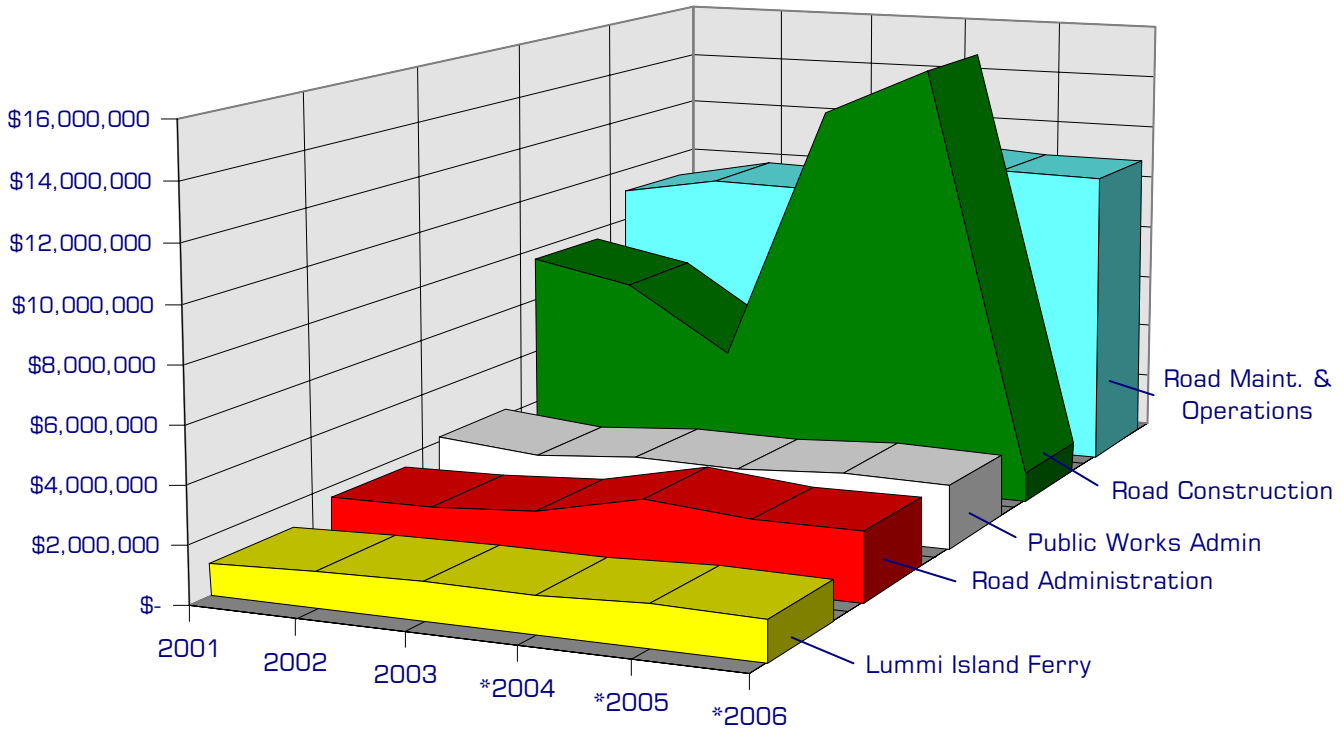
Road Fund Revenue Sources Notes continued

replacement of the Potter Road Bridge. In 2006 grant revenue will be recognized as projects are approved.

Road Fund Revenue Sources Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Grants</b>						
Federal Grants-Direct	-	-	-	-	1,290,040	-
Federal Grants-Indirect	1,220,774	2,420,472	522,513	1,605,000	4,414,000	-
State Grants	2,104,110	741,714	730,358	622,500	614,300	579,300
State Shared Revenues	2,123	1,666	1,093	2,000	1,000	1,000
<i>Total Grants</i>	<b>3,327,007</b>	<b>3,163,852</b>	<b>1,253,964</b>	<b>2,229,500</b>	<b>6,319,340</b>	<b>580,300</b>
<b>Other Revenue</b>						
Timber Harvest Taxes	110,507	143,962	229,431	200,000	200,000	200,000
Excise Taxes	32,189	28,593	27,810	25,000	25,000	25,000
Non-Bus Licenses & Permits	41,887	50,272	51,139	40,100	40,100	40,100
Federal Entitlements	-	222	834,818	800,000	800,000	800,000
State Entitlements	3,276,558	3,361,981	3,381,088	3,469,000	3,545,200	3,651,556
Intergovernmental Svc	58,506	74,720	75,076	38,500	55,000	55,000
General Government	11,342	19,214	8,318	20,000	10,728	10,728
Security-Persons & Property	20,265	35,274	2,376	1,000	1,000	1,000
Physical Environment	1,968	849	1,700	500	1,400	1,400
Transportation	493,122	642,436	628,954	670,100	670,100	670,100
Economic Environment	90,840	69,711	149,352	40,000	40,000	40,000
Other Interfnd Svc Charges	506,746	488,814	554,097	456,856	447,691	454,503
Interest Earnings	7,472	4,718	3,863	6,000	4,000	4,000
Rents & Royalties	12,783	7,366	5,236	5,000	5,000	5,000
Contribution-Private Source	10,000	-	-	-	-	-
Other Miscellaneous Revenue	2,811	459	(19,415)	4,000	4,000	4,000
Disposition of Fixed Assets	-	1,000	-	-	-	-
State Timber Sales	1,078,342	736,019	1,071,473	900,000	900,000	900,000
Operating Transfer In	60,055	60,051	60,070	60,032	78,240	78,387
<i>Total Other Revenue</i>	<b>5,815,393</b>	<b>5,725,661</b>	<b>7,065,386</b>	<b>6,736,088</b>	<b>6,827,459</b>	<b>6,940,774</b>
<b>Property Taxes</b>						
<i>Property Taxes</i>	<b>11,884,771</b>	<b>11,936,218</b>	<b>12,419,107</b>	<b>12,827,000</b>	<b>12,914,000</b>	<b>13,297,000</b>
<b>Total Road Fund</b>						
	<b>21,027,171</b>	<b>20,825,731</b>	<b>20,738,457</b>	<b>21,792,588</b>	<b>26,060,799</b>	<b>20,818,074</b>
<i>Percent Change from Previous Year</i>	-0.2%	-1.0%	-0.4%	5.1%	19.6%	-20.1%

# Road Fund Expenditures



*\*Budget*

## 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. Actual expenditures average seventy-five percent of budgeted amounts. New in 2006, expenditures will be budgeted as projects are approved.

### Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. In 2005 and 2006,

expenditures will be slightly less than budget year 2004. Service levels will be maintained at the current level in order to preserve the Road Fund balance.

### Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department. In 2005, two positions were assigned to the Public Works Administration division from the Road Administration division.

Road Fund Expenditure Notes continued

**Road Administration**

The cost of providing accurate information related to roads, such as surveys, traffic, development and drainage. The cost of improving safety of roads through accident investigation and operation studies, and the cost of maintaining the pavement management system.

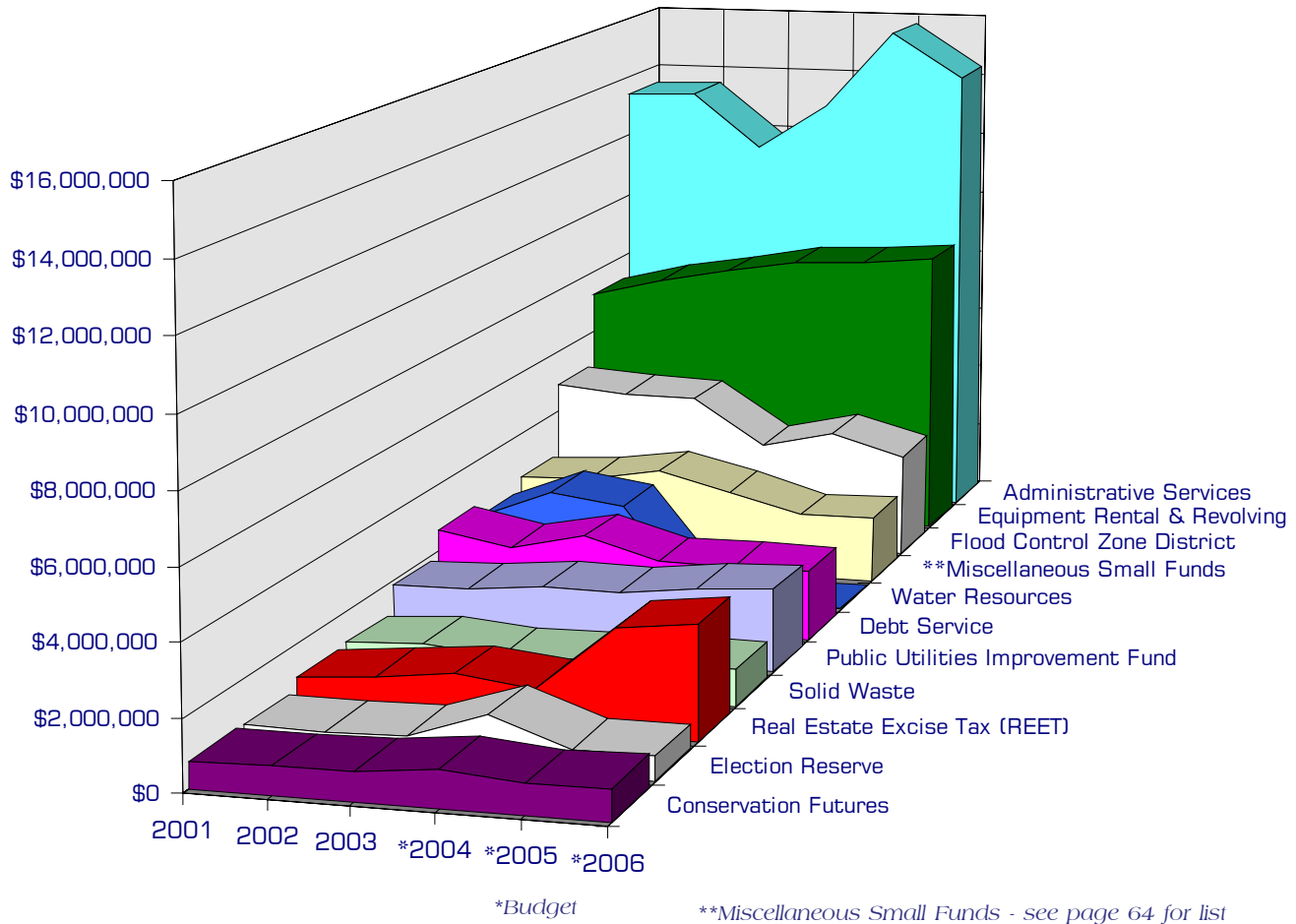
**Lummi Island Ferry**

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

Road Fund Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Public Works Administration</b>	2,193,888	1,841,332	2,126,902	2,084,884	2,320,145	2,247,721
<b>Road Administration</b>	1,610,581	1,689,455	1,878,395	2,738,669	2,385,603	2,393,421
<b>Road Maintenance &amp; Operations</b>	9,112,783	9,823,211	9,733,430	11,100,133	10,867,264	10,806,627
<b>Lummi Island Ferry</b>	1,145,975	1,235,581	1,329,700	1,322,128	1,447,225	1,412,344
<b>Road Construction</b>	7,614,524	6,898,131	4,516,758	13,847,109	15,647,111	1,037,436
<b>TOTAL ROAD FUND</b>	<b>21,677,751</b>	<b>21,487,710</b>	<b>19,585,185</b>	<b>31,092,923</b>	<b>32,667,348</b>	<b>17,897,549</b>
<i>Percent Change from Previous Year</i>	7.5%	-0.9%	-8.9%	58.8%	5.1%	-45.2%

## Other Funds Revenues



## Other Funds Revenue Sources Notes

### Administrative Services

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

insurance charges are based on risk analysis associated with departmental activities. The costs of finance and accounting, information services, and human resources management are distributed based on an administrative cost allocation. The administrative cost allocation was increased 6% in 2005 and 2006. The tort cost allocation increases slightly in 2005 and 2006.

## Other Funds Revenue Sources Notes continued

Transfers from the General Fund to the Administrative Services Fund in 2005 increased \$1.4 million dollars for repairs to county facilities to be funded out of the General Fund. Self insurance charges to other funds rose due to increases for health insurance and workers compensation insurance claims. Whatcom County will also be receiving \$721,000 for a federal grant to integrate data in law and justice agencies.

**Real Estate Excise Tax I and Real Estate Excise Tax II (REET) Fund**

The REET Fund is used 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. A second excise tax (REET II) was imposed in 2004 to be used for financing capital projects.

**Equipment Rental & Revolving Fund**

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. Revenues in 2005 and 2006 are consistent with past years.

**Flood Control Zone District**

This fund was created to implement and oversee the river improvement program and flood hazard management program. The Flood District property tax revenue in 2005 and 2006 is anticipated to be \$2.5 million dollars. Operating

transfers from the General Fund of \$255,000 in 2005 and 2006 will fund the Marine Resources Project and the Lake Whatcom Management Program. Grant revenue for the Flood Hazard Reduction Program and Water Quality Monitoring program increased revenue \$350,000 in 2005.

**Water Resources**

With the completion of the planning phase of WRIA I and its implementation, staff duties of the Water Resource Fund have been reassigned to the Road and Flood Control Fund; therefore transfers from Flood Control to fund those activities are no longer necessary.

**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 increase in 2005 and 2006 is due to higher 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 2005 and 2006.

**Election Reserve**

This fund receives \$360,000 of property tax revenue each year to finance elections. This fund

## Other Funds Revenue Sources Notes continued

is expected to receive approximately \$60,000 less in election revenue than in 2004. 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.

### **Miscellaneous Small Funds**

Funds with annual revenue and/or 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. In 2005 and 2006 revenues are slightly lower than in 2004 due to a one time federal grant of \$240,000 that was received from the Department of Agriculture.

## Other Funds Revenue Sources Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	13,400,963	13,523,168	11,780,498	13,253,418	15,757,925	14,334,670
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	7,221,904	7,792,975	8,173,974	8,570,603	8,654,130	8,857,526
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	4,872,472	4,700,087	4,670,981	3,225,463	3,781,065	3,138,977
<b>Solid Waste Fund</b>						
<i>Solid Waste Fund</i>	1,073,036	1,181,674	989,087	1,031,200	1,046,000	1,046,000
<b>Water Resources Fund</b>						
<i>Water Resources Fund</i>	2,204,398	3,090,306	2,772,728	100,000	-	-
<b>Debt Service Funds</b>						
1977 Fair GO Bond	27	6	1	-	-	-
1982 WC Ltd Tax GO Bond	943	-	-	-	-	-
LRID #9 Gen Debt Fund	467,951	116,671	56,948	207,913	189,360	189,360
LRID #10 Gen Debt Fund	155,850	90,893	3,147	15,895	14,641	13,806
1991 Ltd Tax GO Bond	538,380	160	-	-	-	-
1993 Ltd Tax GO Bond	559,998	560,985	451,365	1,000	-	-
1997 Ltd Tax GO Bond	641,736	1,189,428	1,183,915	1,192,565	1,178,015	1,186,128
1998 Ltd Tax GO Bond	257,848	253,160	254,073	254,598	254,535	254,145
2003 Ltd Tax GO Bond	-	-	748,245	428,418	426,618	429,718
<i>Total Debt Service</i>	2,622,733	2,211,303	2,697,694	2,100,389	2,063,169	2,073,157
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	699,745	670,354	731,722	1,458,500	654,749	683,152
<b>Real Estate Excise Tax I (REET I)</b>						
<i>Real Estate Excise Tax</i>	1,021,602	1,192,147	1,450,981	1,000,000	1,505,172	1,636,600
<b>Real Estate Excise Tax II (REET II)</b>						
<i>Real Estate Excise Tax</i>	-	-	-	164,354	1,505,172	1,636,600
<b>Conservation Futures Fund</b>						
<i>Conservation Futures Fund</i>	761,880	779,272	814,651	1,048,529	862,365	889,072
<b>Public Utilities Improvement Fund</b>						
<i>Public Utilities Improvement Fund</i>	1,814,414	1,881,126	2,055,993	2,025,000	2,293,425	2,408,096

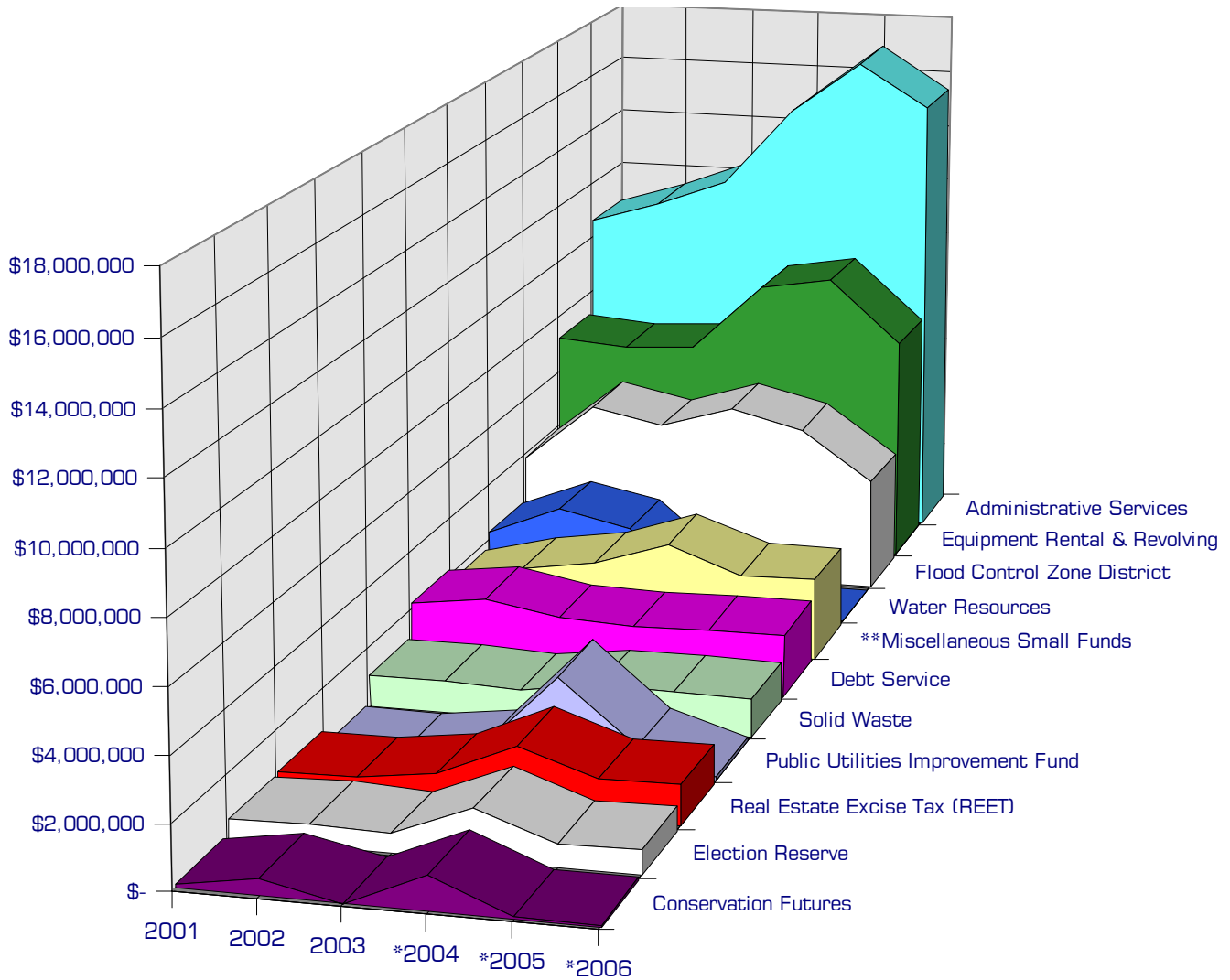
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## Other Funds Revenue Sources Summary continued

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Miscellaneous Small Funds</b>						
Emergency Management	302,600	352,767	294,890	918,983	371,126	366,741
County Parks Improvement Fund	(683)	25,022	2,300	1,000	1,000	-
Victim/Witness Assistance Fund	112,170	123,741	116,089	116,850	112,717	113,800
Whatcom County Drug Fund	587,972	423,533	1,085,716	351,425	330,000	350,000
WC Convention Center Fund	151,331	147,306	162,021	150,000	150,000	150,000
CERB Fund	177,830	312,207	168,318	109,135	189,360	189,360
Road Improvement District #1	22,729	22,661	23,473	22,113	22,160	22,160
Road Improvement District #2	1,532	1,519	1,133	1,133	1,848	1,848
Road Improvement District #7	1,952	1,946	1,886	1,874	2,626	2,626
Road Improvement Guarantee	4,202	74,228	-	-	-	-
Pt Roberts Fuel Tax	23,975	18,751	27,147	20,000	30,000	30,000
Lake Management District #1	1,323	901	-	-	-	-
1983 Sewer Construction Fund	680	36	-	-	-	-
LRID #10 Construction Fund	457	97	-	-	-	-
Auditor's O & M Fund	100,460	146,078	166,780	105,200	125,400	125,400
Community Development Fund	-	10,000	-	-	-	-
WC Investment Pool	109,323	188,851	194,225	177,031	-	-
WC Supplemental Retirement Fund	418,572	50,000	120,000	-	-	-
Low-Income Housing Project Fund	-	179,772	403,418	300,000	335,000	341,700
Flood Sub-Zones	119,131	118,611	121,934	117,437	106,188	106,188
WC Tax Refund Fund	348,526	371,127	12,848	-	-	-
Veteran's Relief Fund	142,022	156,555	151,181	149,659	157,674	162,381
<i>Total Miscellaneous Small Funds</i>	<i>2,626,104</i>	<i>2,725,709</i>	<i>3,053,359</i>	<i>2,541,840</i>	<i>1,935,099</i>	<i>1,962,204</i>
<b>TOTAL OTHER FUNDS</b>	<b>38,319,251</b>	<b>39,748,121</b>	<b>39,191,668</b>	<b>36,519,296</b>	<b>40,058,271</b>	<b>38,666,054</b>
<i>Percent Change from Previous Year</i>	<i>17.6%</i>	<i>3.7%</i>	<i>-1.4%</i>	<i>-6.8%</i>	<i>9.7%</i>	<i>-3.5%</i>



# Other Funds Expenditures



\*Budget

\*\*Miscellaneous Small Funds - see page 69 for list

## 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 2005 budget includes \$721,000 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 2005 budget includes over \$1,000,000 in increases for a gravel crushing contract that occurs once every three years. A decrease of \$880,000 in the 2006 capital purchase line was the result of fewer road equipment purchases and no capital building construction.

### 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 completion of the WRIA plan. The 2006 budgeted expenditures are approximately \$640,000 less than that budgeted in 2005 due to construction contracts being budgeted as they are approved.

### 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

With the completion of the planning phase of WRIA 1 and its implementation, staff duties have been reassigned to the Road and Flood Control Fund.

### 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 2005 the budget includes \$200,000 for design specifications and cost estimates for a minimum security jail and \$200,000 for improvements for a one-stop permitting center in the Planning and Development building, \$214,000 for the City of Bellingham market depot project and \$170,000 for Delta Line Road and Vista Drive improvements.

### Real Estate Excise Tax I and Real Estate Excise Tax II (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. A second excise tax (REET II) was imposed in 2004 to be used for capital improvements.

### Election Reserve

The cost of providing elections. Budget year 2005 and 2006 are expected to be slower election

Other Funds Expenditures Notes continued

years due to less local and national elections. The 2005 and 2006 budgets are approximately \$800,000 less than the 2004 budget which included \$700,000 for new voting equipment.

**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 2005 and 2006.

Other Funds Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	10,642,020	11,382,766	12,335,937	15,040,301	16,857,298	15,385,267
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	7,184,297	6,989,968	7,135,179	9,424,379	9,828,957	7,674,932
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	3,835,521	5,807,501	5,296,972	6,072,331	5,434,139	3,792,908
<b>Solid Waste Fund</b>						
<i>Solid Waste Fund</i>	1,067,357	1,077,779	976,237	1,319,702	1,287,385	1,236,626
<b>Water Resources Fund</b>						
<i>Water Resources Fund</i>	2,251,793	3,249,174	2,731,473	728,820	-	-
<b>Debt Service Funds</b>						
LRID #9 Gen Debt Fund	141,833	348,204	168,318	109,135	189,360	189,360
LRID #10 Gen Debt Fund	62,629	161,079	-	1,000	-	-
1991 Ltd Tax GO Bond	537,961	-	-	-	-	-
1993 Ltd Tax GO Bond	560,043	561,151	451,244	1,000	-	-
1997 Ltd Tax GO Bond	641,564	1,189,332	1,184,219	1,192,565	1,178,015	1,186,128
1998 Ltd Tax GO Bond	257,948	253,413	253,776	254,598	254,535	254,145
2003 Ltd Tax GO Bond	-	-	43,859	428,418	426,618	429,718
<i>Total Debt Service</i>	2,201,978	2,513,179	2,101,416	1,986,716	2,048,528	2,059,351
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	598,146	691,566	607,202	1,577,218	745,653	760,958
<b>Real Estate Excise Tax I</b>						
<i>Real Estate Excise Tax I</i>	665,847	689,428	993,173	2,081,565	1,278,015	1,286,128

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Other Funds Expenditures Summary continued

	Actual 2001	Actual 2002	Actual 2003	Amended Budget 2004	Budget 2005	Budget 2006
<b>Real Estate Excise Tax II</b>						
<i>Real Estate Excise Tax II</i>	-	-	-	164,354	40,000	-
<b>Conservation Futures</b>						
<i>Conservation Futures Fund</i>	135,284	508,258	24,617	1,090,263	75,000	75,000
<b>Public Utilities Improvement Fund</b>						
Public Utilities Improvement Fund	162,283	105,089	404,081	2,906,485	909,023	131,184
<b>Miscellaneous Small Funds</b>						
Emergency Management	258,193	331,340	358,561	952,227	372,013	369,394
County Parks Improvement Fund	33,545	1,472	-	32,500	39,414	-
Victim/Witness Assistance Fund	108,642	125,877	105,775	117,164	124,096	126,047
Whatcom County Drug Fund	487,713	490,785	635,425	709,400	737,472	708,407
WC Convention Center Fund	100,000	131,500	137,999	150,500	161,584	153,584
CERB Fund	177,830	312,207	168,318	109,135	189,360	189,360
Road Improvement District #1	20,953	21,688	22,172	24,761	24,769	24,769
Road Improvement District #2	1,917	1,839	1,258	2,088	2,088	2,088
Road Improvement District #7	2,079	2,152	2,184	2,583	2,683	2,683
Road Improvement Guarantee	72,871	-	-	113,735	113,735	-
Pt Roberts Fuel Tax	-	-	-	-	79,849	94,849
Lake Management District #1	1,455	4,034	4,492	6,000	6,000	6,000
1983 Sewer Construction Fund	13,768	88	-	-	-	-
LRID #10 Construction Fund	-	9,366	-	-	-	-
Auditor's O & M Fund	22,837	29,046	33,031	434,552	119,929	110,010
Community Development Fund	5,000	5,000	5,000	5,000	5,000	5,000
WC Investment Pool	184,818	188,851	192,332	179,239	-	-
WC Supplemental Retirement Fund	68,534	158,916	157,929	-	-	-
Low-Income Housing Projects Fund	-	-	-	300,000	335,000	541,700
WC Tax Refund Fund	-	358,982	-	-	-	-
Civic Center Bldg. Imprv. Fund	-	-	734,432	4,217	-	-
Park Off Road Vehicle Fund	29,165	-	-	-	-	-
Flood Sub-Zones	45,331	35,016	10,357	200,250	200,250	200,250
Veteran's Relief Fund	128,198	119,596	145,755	169,659	157,674	162,381
<i>Total Miscellaneous Small Funds</i>	1,762,849	2,327,755	2,715,020	3,513,010	2,670,916	2,696,522
<b>TOTAL OTHER FUNDS</b>						
	30,507,375	35,342,463	35,321,307	45,905,144	41,174,914	35,098,876
<i>Percent Change from Previous Year</i>	3.8%	15.8%	-0.1%	30.0%	-10.3%	-14.8%

## Whatcom County Work Force History - 2001 to 2006

### “Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the period of 2001 – 2006. Due to a policy change beginning in 2004, positions that were previously considered temporary have been listed in this format as regular FTEs.

Grants and offsetting revenues fund many of the positions added to this table beginning in 2004. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant.

Department	2001	2002	2003	Amended Budget 2004	Budget 2005	Budget 2006
Administrative Services**	60.25	60.25	60.75	67.45	70.95	69.35
Assessor	30.00	30.00	30.00	30.00	30.00	30.00
Auditor	18.00	18.00	19.00	20.00	22.00	22.00
Cooperative Extension	3.79	2.79	2.79	2.52	2.52	2.52
County Council	9.50	9.50	9.50	9.50	9.50	9.50
County Executive	4.50	4.50	4.50	4.50	4.50	4.50
District Court Probation	17.00	18.00	18.00	18.00	19.00	19.00
District Court	16.00	16.00	16.00	17.00	18.00	18.00
Health Department	83.85	82.50	80.10	80.10	80.50	80.50
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00
Jail	60.00	60.00	60.00	63.00	65.00	65.00
Juvenile Court Administration	49.75	47.00	45.00	45.10	45.80	45.80
Parks & Recreation	33.55	33.55	33.55	33.55	33.55	33.55
Planning & Development Services	47.35	48.35	49.35	57.00	59.00	54.00
Prosecuting Attorney	48.50	47.50	48.60	48.60	50.60	50.60
Public Defender	28.00	28.00	28.00	28.00	31.00	32.00
Public Works	154.00	155.00	153.00	155.00	155.50	155.50
Sheriff	92.00	92.00	92.00	99.80	101.80	101.00
Superior Court	33.00	33.00	33.00	34.70	35.70	32.00
Treasurer	15.50	15.50	15.50	16.00	16.00	16.00
<b>Total Whatcom County FTE's</b>	<b>805.54</b>	<b>802.44</b>	<b>799.64</b>	<b>830.82</b>	<b>851.92</b>	<b>841.82</b>
<i>Percent Change from Previous Yr</i>	6.14%	-0.38%	-0.35%	3.90%	2.54%	-1.19%

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

\*\* Administrative Services’ total reflects additional FTE’s in 2005 and 2006. Two of these positions will collect legal financial obligations for the courts and will be assigned to a Law & Justice department in 2005.

## 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 2005

## 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.

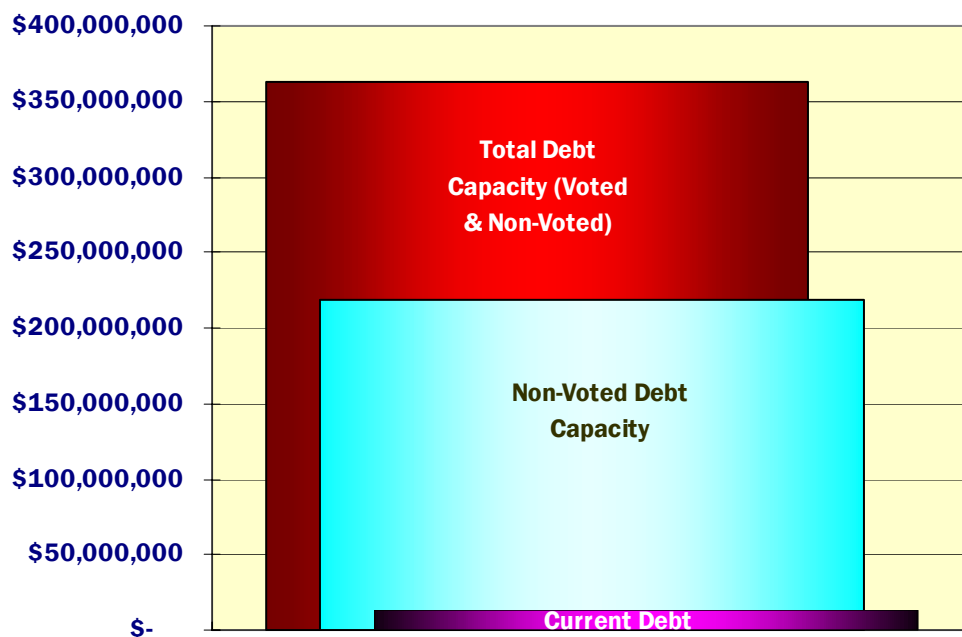
Additionally, Whatcom County may enter into leases or conditional sales contracts without a vote of the electors if the total principal component of the leases and contracts, together with other non-voted general obligation indebtedness of the county, does not exceed one and one-half percent of assessed 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 2005 tax year is \$14,531,776,570. This provides a non-voted general obligation debt capacity of \$217,976,649. Of this borrowing capacity, we have utilized \$12,729,673. There is unused non-voted debt capacity of \$205,246,976 available. Our total voted and non-voted general obligation debt capacity is \$363,294,414, leaving an unused voted and non-voted capacity of \$350,564,741. 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 (2005 Tax Year) \$ 14,531,776,570

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

1 1/2% of Assessed Value	\$	217,976,649
Less: Outstanding Limited Tax General Obligation Bonds	\$	(12,805,000)
Plus: Cash and Investments in Debt Service Funds	\$	75,327
<b>Remaining Capacity: Limited Tax General Obligation Debt (Nonvoted)</b>	<b>\$</b>	<b>205,246,976</b>

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

2 1/2% of Assessed Value	\$	363,294,414
Less: Outstanding Unlimited Tax General Obligation Bonds	\$	-
Less: Outstanding Limited Tax General Obligation Bonds	\$	(12,805,000)
Plus: Cash and Investments in Debt Service Funds	\$	75,327
<b>Remaining Capacity: Voted &amp; Nonvoted</b>	<b>\$</b>	<b>350,564,741</b>

## 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, 2004 was \$7,145,000.

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, 2004, outstanding bonds totaled \$2,615,000.

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, 2004, outstanding bonds totaled \$3,045,000. 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 \$194,482.

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

	<b>General Obligation Bonds</b>	<b>Special Assessment Debt</b>
2005	1,856,167	147,286
2006	1,866,990	69,798
2007	1,864,452	-
2008	1,890,505	-
2009	1,893,618	-
2010 & beyond	6,216,669	-
Total Debt Service	15,588,401	217,084
Interest	2,783,401	22,602
Principal	12,805,000	194,482

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, 2004, the county had \$75,327 available in debt service funds to service

the general bonded debt. In addition, \$76,060 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, 2004, a reserve of \$93,348 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 2005-2010, Whatcom County Comprehensive Plan, Appendix F (November 2004). 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 2006.**

## Six-Year Capital Improvement Program 2005-2010

The Growth Management Act requires that the County's Comprehensive Plan include a "capital facilities plan element" (RCW 36.70A.070(3)). Capital facilities, as defined by the Whatcom County Comprehensive Plan, include:

... all facilities owned by Whatcom County used directly or indirectly to serve the public interest. Those facilities typically have long useful lives, significant costs, and are not mobile. Whatcom County capital facilities include buildings, land, parks, and roads.

The Whatcom County Comprehensive Plan's capital facilities element (Chapter 4) 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 shown below.

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 2010. 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 194,735 people by the year 2010. Therefore, a total of 1,869 acres of

## Six-Year Capital Improvement Program 2005-2010 continued

parkland would be needed by the year 2010 to maintain the adopted level of service. Since we already have 1,620 acres of developed parkland, about 249 additional acres would be needed six years from now (in 2010) 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 2004 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 2004 Final Budget, the County's unused long-term debt capacity is \$182,039,804 (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.

Revenue and expenditure projections for roads and related non-motorized facilities are set forth in the six-year transportation improvement program.

### 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 (Policy 4A-4).

## 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.

Six-Year Capital Improvement Program 2005-2010 continued

Master Facilities Planning

The County administration is currently engaging in a master planning process 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.

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)	10,000
Office space that serves unincorporated areas only	35,950
Sheriff's Office	20,000
Emergency Management/Emergency Operations Center	<u>9,000</u>
<b>Total</b>	<b>74,950</b>

## Six-Year Capital Improvement Plan 2005 - 2010 continued

## PARKS, TRAILS, AND ACTIVITY CENTERS

### PARKS

#### Existing Park Facilities

The 2004 inventory of County parks shows a total of 1620.5 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	147.00
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 Park	33.00
23	Josh VanderYacht Memorial Park	<u>3.00</u>
	<b>Total</b>	<b>1,620.50</b>

Six-Year Capital Improvement Program 2005-2010 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 249 acres of developed/usable parkland would be needed by the year 2010 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 2010 (not including the alternative projects). These projects would add 250 acres of developed and/or usable park space in Whatcom County, as shown below. It should be noted that the County will complete an update to the Comprehensive Park and Recreation Open Space Plan by late 2005 or early 2006. The update of this plan may lead to changes in the park and trail projects in the six-year capital improvement program.

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 Nettet Foundation, grants, and donations from the Whatcom Parks and Recreation Foundation as shown below.

**PARK IMPROVEMENT PROJECTS, 2005-2010**

Site No.	Project	Acres	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Total Cost	Funding Source
24	Nettet Farm	106	\$130,000	\$40,000	\$40,000	\$20,000	\$20,000	\$20,000	\$270,000	Nettet Foundation
25	East Acme Farm	90*	\$5,000	\$25,000	0	0	0	0	\$30,000	Grants
26	Dittrich Park - Lake Samish	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
27	Cherry Point Industrial Area Access	30	0	\$5,000	\$10,000	\$10,000	\$5,000	\$5,000	\$35,000	Grants
Tot		250	\$150,000	\$85,000	\$65,000	\$45,000	\$37,500	\$52,500	\$435,000	

\* The total size of the East Acme Farm site is 262 acres. However, it is anticipated that only 90 acres will be developed as usable park space within the six-year planning period.

## Six-Year Capital Improvement Program 2005-2010 continued

## ALTERNATIVE PROJECTS, 2005-2010

Site No.	Project	Acres	Year 2005	Year 2006	Year 2007	Year 2008	Year 2009	Year 2010	Total Cost	Funding Source
N/A	Overby Farm	65*	\$5,000	\$25,000	0	0	0	0	\$30,000	Land Trust (\$15,000) and Grants (\$15,000)
Tot		65	\$5,000	\$25,000	0	0	0	0	\$30,000	

\* The total size of the Overby Farm 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 52.55 miles of trails in various locations throughout the County. This inventory is shown below.

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	13
16	Stimpson Nature Reserve Trail	3.1
	<b>Total</b>	52.55

Six-Year Capital Improvement Program 2005-2010 continued

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 93.5 miles of trails would be needed by the year 2010 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 2010 (not including the alternative projects). These projects would add 117.67 miles of trails in Whatcom County, as shown below.

Financing for Trail Improvement Projects

The total cost of the six proposed trail improvement projects is approximately \$806,000 over the six-year planning period. These costs would be paid for through Conservation Futures, grants, donations, and the Whatcom Land Trust as shown below.

**TRAIL IMPROVEMENT PROJECTS, 2005-2010**

Site No.	Project	Miles	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Total Cost	Funding Source
17	Bay to Baker Trail	67	\$75,000	\$100,000	\$100,000	\$75,000	\$50,000	\$25,000	\$425,000	Conservation Futures and Grants
18	Chuckanut Mountain Trails	30	\$30,000	\$3,000	\$3,000	\$3,000	0	0	\$39,000	Grants
19	Hertz North Lake Whatcom Trail Extension	0.17	\$65,000	0	0	0	0	0	\$65,000	Grants and Donations
20	South Fork Regional Park Trail	4.5	\$7,000	0	\$12,500	\$12,500	\$12,500	\$12,500	\$57,000	Whatcom Land Trust
21	Olsen Property Trail	6	0	0	\$20,000	0	0	0	\$20,000	Grants
22	Coast Millennium Trail	10*	\$15,000	\$20,000	\$50,000	\$50,000	\$50,000	\$15,000	\$200,000	Conservation Futures and Grants
Tot		117.7	\$192,000	\$123,000	\$185,500	\$140,500	\$112,500	\$52,500	\$806,000	

\* 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.

## Six-Year Capital Improvement Program 2005-2010 continued

## ALTERNATIVE PROJECTS, 2005-2010

Site No.	Project	Miles	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Total Cost	Funding Source
N/A	Nooksack River Water Trail	28.25	\$75,000	0	0	0	0	0	\$75,000	Interagency Committee Grant
Tot.		28.25	\$75,000	0	0	0	0	0	\$75,000	

## ACTIVITY CENTERS

## Existing Activity Centers

Whatcom County currently operates 12 activity centers that provide a variety of year-round programs for various age groups. The activity center inventory is shown on 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, 11.7 centers would be needed by the year 2010 to serve the people of Whatcom County. Since 12 such centers already exist, no more will be needed within the six-year planning period.

Six-Year Capital Improvement Program 2005-2010 continued

**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.

**MAINTENANCE AND OPERATIONS**

**Existing Maintenance and Operations Space**

The 2004 inventory of maintenance & operations/facilities management space that serves the County is 35,431 square feet. This inventory is shown below.

Site No.	Name	Square Feet
1	Central Shop (Maintenance and Operations)	28,693
2	316 Lottie St. (Facilities Management)	4,738
3	401 Grand Ave. (Facilities Management)	<u>2,000</u>
	<b>Total</b>	35,431

**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 2010 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.

**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.

## Six-Year Capital Improvement Program 2005-2010 continued

## GOVERNMENT OFFICE SPACE

## OFFICE SPACE THAT SERVES THE ENTIRE COUNTY

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

The 2004 inventory of County government office space that serves, at least in some capacity, the population of the entire County is 145,150 square feet at six locations. This inventory is shown below.

Site No.	Name	Square feet
1	County Courthouse (311 Grand Ave.)	97,040
	Administrative Services – 11,664 s.f.	
	Assessor – 4,968 s.f.	
	Assigned Counsel – 670 s.f.	
	Auditor – 7,461 s.f.	
	County Council – 6,449 s.f.	
	District Court – 11,923 s.f.	
	Executive – 2,577 s.f.	
	Juvenile – 10,402 s.f.	
	Law Library – 2,125 s.f.	
	Prosecuting Attorney – 9,002 s.f.	
	Public Defender 5,327 s.f.	
	Superior Court – 20,202 s.f.	
Treasurer – 4,270 s.f.		
2	509 Girard St.	10,411
	Health Dept.	
3	Forest St. Annex (1000 North Forest St.)	6,138
	Cooperative Extension – 3,610 s.f.	
	Health Dept – 2,528 s.f.	
4	1500 N. State Street (leased space)	12,281
	Health Dept.	
5	3373 Mt. Baker Highway	2,110
	Parks & Recreation	
6	Civic Center Annex (322 North Commercial)	17,170
	Public Works – 12,586	
	Drug Court - 1,821	
	Juvenile Justice Center – 2,763	
Total		133,871

Six-Year Capital Improvement Program 2005-2010 continued

**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, no additional office space would be needed by the year 2010 to serve the people of Whatcom County. However, there are benefits to consolidating County offices instead of having them dispersed in different locations.

**Proposed Office Space Improvement Projects Serving the County-Wide Population**

Two improvement projects are proposed to provide additional square footage to meet future needs and to consolidate County services. These projects would add 16,000 square feet of office space to serve the entire population of Whatcom County, as shown below.

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, there would be a net decrease in office space.

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

The overall cost of a proposed Consolidated Services Building is \$10,150,000, 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 below.

**OFFICE SPACE IMPROVEMENT PROJECTS TO SERVE COUNTY-WIDE, 2005-2010**

Site No.	Project	square feet	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Total Cost	Funding Source
6	Civic Center Annex - Public Defender	6,000 <sup>1</sup>	\$850,000	0	0	0	0	0	\$850,000	Bonds, General Fund, Public Utilities
N/A	Consolidated Services Building - Parks 4,000 s.f., Cooperative Extension 4,000 s.f., Other 2,000	10,000 <sup>2</sup>	0	\$150,000	\$5,000,000	\$5,000,000	0	0	\$10,150,000	Bonds
Tot.	N/A	16,000	\$850,000	\$150,000	\$5,000,000	\$5,000,000	0	0	\$11,000,000	N/A

1 The overall size of the Civic Center Annex is 24,000 square feet. The proposed office space improvement project would renovate 6,000 square feet that is currently vacant.

2 The overall size of the Consolidated Services Building is planned for approximately 74,950 square feet. However, only 10,000 square feet would be utilized for office space that serves the County-wide population.

Six-Year Capital Improvement Program 2005-2010 continued

**OFFICE SPACE THAT SERVES UNINCORPORATED AREAS**

Existing Office Space Serving Unincorporated Areas

The 2004 inventory of County government office space that serves only the unincorporated areas of Whatcom County (that doesn't serve City residents) is 22,204 square feet at two locations. This inventory is shown below.

**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 – 9,330 s.f.	21,438
2	Public Safety Building Hearing Examiner	766
Total		22,204

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 21,116 square feet of office space would be needed by the year 2010 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 2010. This project would add approximately 35,950 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 \$10,150,000. 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, 2005-2010**

Site No.	Project	Square Feet	Total Costs and Funding Source
N/A	Consolidated Services Building - Public Works 20,000 s.f., Hearing Examiner 950 s.f., Planning & Development Services 15,000 s.f.	35,950 <sup>1</sup>	See p. 16 for total costs and funding sources

<sup>1</sup> The overall size of a Consolidated Services Building is planned for approximately 74,950 square feet. However, only 35,950 square feet would be utilized for office space that serves the unincorporated population of Whatcom County.

Six-Year Capital Improvement Program 2005-2010 continued

**SHERIFF’S OFFICE**

**Existing Sheriff’s Office Space**

The 2004 inventory of Sheriff facility space is 22,535 square feet serving the unincorporated population. This inventory is shown below.

**EXISTING SHERIFF’S FACILITIES**

Site No.	Site Name	Square Feet
1	Public Safety Building	14,682
2	401 Grand Ave.	6,333
3	Cascade Satellite Office – 5373 Guide Meridian (leased space in a business park northwest of the Smith Rd./Guide Intersection)	720
4	Kendall Satellite Office (space utilized at no charge in the Fire District 14 fire station)	<u>800</u>
	<b>Total</b>	<b>22,535</b>

*1 The Sheriff’s Office also has storage facilities at various locations in Whatcom County.  
2 The County has two mobile homes and an old detention facility in Point Roberts but the County does not provide formal office space for the resident deputies stationed there. The resident deputies operate out of their homes or utilize space at the U.S. Customs office at the border.*

**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 2010 to meet the adopted level of service. However, additional office would be needed soon after 2010 to continue to meet the level of service standard.

**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 20,000 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.

## Six-Year Capital Improvement Program 2005-2010 continued

## Financing for Sheriff's Office Improvement Projects

The total cost of a Consolidated Services Building is \$10,150,000. However, only a portion of this addition would be devoted to serving Sheriff's office space.

**SHERIFF'S OFFICE IMPROVEMENT PROJECTS, 2005-2010**

Site No.	Project	Square Feet	Total Costs and Funding Source
N/A	Consolidated Services Building	20,000*	See p. 87 for total costs and funding sources

<sup>1</sup> The overall size of a Consolidated Services Building is planned for approximately 74,950 square feet. However, only 20,000 square feet would be utilized for Sheriff's office space. If, as a result of the County's master facilities planning efforts, it is determined that the Sheriff's Office would be located at a law and justice center, then it would be removed from the proposed location at the consolidated services building.

Six-Year Capital Improvement Program 2005-2010 continued

**EMERGENCY MANAGEMENT/EMERGENCY OPERATIONS CENTER (EOC)**

Existing Emergency Management/EOC Space

The Emergency Management/Emergency Operations Center (EOC), which serves the entire population of Whatcom County, presently occupies 2,458 square feet in the basement of the County Courthouse. This inventory is shown below.

**EXISTING EMERGENCY MANAGEMENT/EOC FACILITIES**

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 2010 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 2010.

**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 2010 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 \$10,150,000. However, only a portion of this addition would be devoted to serving Emergency Management/EOC.

## Six-Year Capital Improvement Program 2005-2010 continued

**EMERGENCY MANAGEMENT/EOC IMPROVEMENT PROJECTS, 2005-2010**

Site No.	Project	Square Feet	Total Costs and Funding Source
N/A	Consolidated Services Building	9,000*	See p. 87 for total costs and funding sources

\* The overall size of a Consolidated Services Building is planned for approximately 74,950 square feet. However, only 9,000 square feet would be utilized for Emergency Management/EOC space.

Six-Year Capital Improvement Program 2005-2010 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 48 work release beds from Security Specialists Plus (SSP) Legal Support Services. Two 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	Name	Beds
1	Public Safety Building	245
2	Security Specialists Plus Facility	48
	Total	293

### 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 277 beds would be needed by the year 2010 to comply with the adopted level of service.

### Proposed Jail Improvement Projects

While the jail is meeting the current adopted level of service, there are serious concerns that this level of service does not reflect the actual need in the community. This need has been documented by recommendations from the Whatcom County Law and Justice Plan Phase II Report (June 2000). In an effort to meet the community need, the County has adopted a two-phase approach. Phase 1 will be the construction of the minimum-security corrections facility designed to hold 155 offenders. A site on Division Street in Bellingham has been selected for the facility, and construction is anticipated to begin in mid-2005, with the facility opening in 2006. Phase 2 will be the siting and construction of a new law and justice center, tentatively scheduled to open with 600 beds. At the time the new law and justice center is open, the offenders at the minimum-security corrections facility would be relocated to the new center. A location for the law and justice center has not been selected, but it is anticipated to come on line no later than 2014.

## Six-Year Capital Improvement Program 2005-2010 continued

## Financing for Jail Improvement Projects

The total cost of the proposed 155 bed minimum-security correction facility (along with a co-located 16 bed mental health triage center) is approximately \$6,500,000. These costs would be paid for through bonds, fund balance (savings), corrections sales tax, grants, federal and state funds, REET I, and the Public Utilities Improvement Fund (rural sales tax).

## JAIL IMPROVEMENT PROJECTS TO SERVE COUNTY-WIDE, 2005-2010

Site No.	Project	Beds	Year 2005 Cost	Year 2006 Cost	Year 2007 Cost	Year 2008 Cost	Year 2009 Cost	Year 2010 Cost	Total Cost	Funding Source
3	Minimum Security Corrections Facility (includes mental health triage center)	155	5,850,000	650,000	0	0	0	0	\$6,500,000	Bonds and fund balance (savings), correction sales tax, grants, Federal/state funds, General Fund, REET I, and Public Utilities Improvement Fund
N/A	Law and Justice Center	600	0	0	0	300,000	300,000	400,000	1,000,000*	REET I, and Public Utilities Improvement Fund

\*The \$1,000,000 for the law and justice center in the last three years of the planning period (2008-10) is for site evaluation, planning and design.

Six-Year Capital Improvement Program 2005-2010 continued

**JUVENILE DETENTION**

**EXISTING JUVENILE DETENTION BEDS**

Site No.	Name	Beds
1	County Courthouse – 311 Grand Ave.	32

**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 2010 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 2010 to meet the adopted level of service. However, the County created a juvenile justice center in 2002 that provides alternative correction measures for juveniles. In the last couple years, the juvenile justice center has kept juvenile populations (that are confined to the detention center) low and has allowed juvenile detention to function adequately within the existing facilities. The success of the justice center should be subject to continuous evaluation to determine its impact on 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 2005-2010 continued

## TRANSPORTATION

## ROADS

## Existing Roads

The 2003 inventory shows a total of 952.06 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 1164.46 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 Urban Growth Areas (UGAs).
- A volume-to-capacity ratio of 0.8 (LOS of D) for arterials and collectors within County Unincorporated UGAs.
- All city UGAs – A volume-to-capacity ratio of less than 0.9 during p.m. peak hours (equivalent to LOS D).
- 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) . . .

## Six-Year Capital Improvement Program 2005-2010 continued

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 . . . .

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.

Future traffic and the level of service for roads can be forecasted using computer-modeling software. In 2004, the Whatcom Council of Governments, with the assistance of a consultant, is utilizing a computer model to project future traffic on County roads. Additionally, the City of Bellingham will be forecasting future traffic and will include in their modeling effort traffic on County arterials within the urban growth area. These modeling efforts will provide updated information that will facilitate transportation planning in Whatcom County.

Whatcom County accomplishes planning for County road improvements by approving a Six-Year Transportation Improvement Program each year, as required by RCW 36.81.121.

### Proposed Road Improvement Projects

The Whatcom County Council adopted the Six-Year Transportation Improvement Program for the Years 2005 through 2010 under Resolution No. 2004-049. This six-year plan includes preliminary planning for five proposed new road projects and numerous reconstruction projects. The five proposed new road projects that may be studied are:

- Grandview Road/West Pole Road Connector
- Whatcom Connector (Yew Street Rd. to Lake Louise Rd).
- Lincoln Road extension (Harborview Road to Blaine Road)
- Lincoln Road/Birch Point connector
- West Illinois/Timson Way (West Illinois to Marine Dr.)

While these five possible projects are on the Six-Year Transportation Improvement Program, construction may not occur 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 Transportation Improvement Program is \$52,877,000. These costs include \$31,036,000 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 2004-049.

## Six-Year Capital Improvement Program 2005-2010 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 968 people in the year 2010 (compared to the 2000 census population figure of 812). Based upon this population projection, the ferry would be expected to carry 496,584 passenger trips annually by the year 2010 to meet the level of service set by the County. In 2003, there were a grand total of 364,589 passenger trips, which included vehicles, trucks & trailers, bikes, motorcycles, and pedestrians. Therefore, the ferry would have to provide about 132,000 more passenger trips annually by the year 2010 to meet the level of service standard set by the County.

Based upon the service delivery methods currently employed, 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 Services Division Manager in the Public Works Department, who oversees operation of the ferry, indicated that there will be improvements planned to the ferry in the next six years that would increase the capacity of the ferry. Those improvements are unknown at this point as is the date the improvements would go into effect. Until public comment and input along with political direction are exercised, the improvements cannot be described. However, the planning will include the level of service (LOS) methodology.

#### Financing for Ferry Improvement Projects

There are no specific ferry improvement projects proposed within the six-year planning period that would increase the capacity of the ferry at this time, although planning efforts are currently underway that may result in proposed improvements.

Six-Year Capital Improvement Program 2005-2010 continued

**TOTAL COSTS**

**TRANSPORTATION**

<i>Transportation Projects<sup>1</sup></i>	2005	2006	2007	2008	2009	2010	<i>Total for the six year period</i>
Total	15,487,000	8,795,000	11,965,000	5,543,334	5,543,333	5,543,333	\$52,877,000

<sup>1</sup> Transportation project costs are from the Six-Year Transportation Improvement Program (TIP) for the Years 2005-2010 (Resolution 2004-049) and include local, state and federal funds. The Six-Year TIP combines expenditures for the last three years of the planning period together. They are broken out here, assuming uniform costs over this three-year period, for the sake of consistency with the format shown below for other capital facilities.

**PARKS**

<i>Park Project Name</i>	2005	2006	2007	2008	2009	2010	<i>Total for the six year period</i>
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 – Lake Samish	15,000	15,000	15,000	15,000	12,500	27,500	\$100,000
Cherry Point Industrial Area Access	0	5,000	10,000	10,000	5,000	5,000	\$35,000
Total	150,000	85,000	65,000	45,000	37,500	52,500	\$435,000

**TRAILS**

<i>Trail Project Name</i>	2005	2006	2007	2008	2009	2010	<i>Total for the six year period</i>
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
South Fork Regional Park Trail	7,000	0	12,500	12,500	12,500	12,500	\$57,000
Olsen Property Trail	0	0	20,000	0	0	0	\$20,000
Coast Millennium Trail	15,000	20,000	50,000	50,000	50,000	15,000	\$200,000
Total	192,000	123,000	185,500	140,500	112,500	52,500	\$806,000

## Six-Year Capital Improvement Program 2005-2010 continued

**EXISTING STRUCTURES**

<i>Existing Structure Project Name</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>Total for the six year period</i>
Civic Center Annex	850,000	0	0	0	0	0	\$850,000
Public Safety Building – Electrical Upgrades with New Generator	0	250,000	0	0	0	0	\$250,000
Public Safety Building - Security Controls, Repairs	725,000	725,000	0	0	0	0	\$1,450,000
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	25,000	0	0	0	0	0	\$25,000
Public Safety Building -Exiting Repairs	175,000	175,000	0	0	0	0	\$350,000
Public Safety Building -Painting Interior	0	100,000	0	0	0	0	\$100,000
Central Shop - Miscellaneous Maintenance	60,500	60,500	60,500	0	0	0	\$181,500
Northwest Annex - Renovations (roof)	0	0	0	280,000	0	0	\$280,000
Northwest Annex - HVAC Equipment	0	0	0	150,000	0	0	\$150,000
Northwest Annex - One Stop Shop for Permits	380,000	0	0	0	0	0	\$380,000
Courthouse - Miscellaneous Maintenance	200,000	200,000	200,000	200,000	200,000	200,000	\$1,200,000
Courthouse - Window & Carpet Replacement	150,000	200,000	200,000	200,000	0	0	\$750,000
509 Girard - Renovation/upgrades	400,000	0	0	0	0	0	\$400,000
<b>Total</b>	<b>2,965,500</b>	<b>1,904,500</b>	<b>460,500</b>	<b>830,000</b>	<b>200,000</b>	<b>200,000</b>	<b>\$6,560,500</b>

Six-Year Capital Improvement Program 2005-2010 continued

**PROPOSED NEW STRUCTURES**

<i>New Structure Project Name</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>Total for the six year period</i>
Consolidated Services Building	0	150,000	5,000,000	5,000,000	0	0	\$10,150,000
Minimum Security Corrections Facility (including mental health triage center)	5,850,000	650,000	0	0	0	0	\$6,500,000
Law and Justice Center	0	0	0	300,000	300,000	400,000	\$1,000,000
401 Grand Ave. -Parking & Office Improvements	0	0	0	2,150,000	0	0	\$2,150,000
Total	5,850,000	800,000	5,000,000	7,450,000	300,000	400,000	\$19,800,000

**GRAND TOTALS**

<i>Project Category</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>Total for the six year period</i>
Transportation	15,487,000	8,795,000	11,965,000	5,543,334	5,543,333	5,543,333	\$52,877,000
Parks	150,000	85,000	65,000	45,000	37,500	52,500	\$435,000
Trails	192,000	123,000	185,500	140,500	112,500	52,500	\$806,000
Existing Structures	2,965,500	1,904,500	460,500	830,000	200,000	200,000	\$6,560,500
New Structures	5,850,000	800,000	5,000,000	7,450,000	300,000	400,000	\$19,800,000
GRAND TOTAL	24,644,500	11,707,500	17,676,000	14,008,834	6,193,333	6,248,333	\$80,478,500

## 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)
			2005	2006	2007	2008-2010	
1	Sunrise Road (Birch Bay Lynden Road to West Badger Road)	Reconstruction	2,200				2,200
2	Lake Whatcom Blvd, High Bridge #115	Bridge Replacement	3,500				3,500
3	Mosquito Lake Road, Hutchison Creek Bridge #157	Bridge Replacement	630				630
4	Frost Road, Culvert/Bridge Replacement	Culvert / Bridge Replacement	535				535
5	Lummi View Drive (Lummi Shore Road to West 2.00 miles)	Reconstruction and realignment	500				500
6	Marine Drive (Bennett Drive to Locust Street)	Reconstruction	1,442				1,442
7	Tyee Drive (Benson Road to Roosevelt Road)	Reconstruction and non-motorized enhancements	790				790
8	Potter Road, Bridge #148 (South Fork Nooksack)	Replacement	3,130	1,050			4,180
9	BNSF/Saxon Road Railroad Crossing	Upgrade Crossing with Signal Arms	150				150
10	Hillsdale Road Culvert Replacement	Replacement	270				270
11	Innis Creek Road	Fish Passage & Drainage Upgrade	320				320
12	Mosquito Lake Road Realignment	New Alignment	325				325
13	Yew Street Road, Phase 2	Reconstruction and non-motorized enhancements	150	2,700	1,025		3,875
14	Cable Street (Lakeview Street to Lake Whatcom Blvd)	Reconstruction	60	960			1,020

Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2005	2006	2007	2008-2010	
15	Hannegan Road / SR 544 Intersection	Signalization (cost share with WSDOT)	400	1,600			2,000
16	Slater Road Intersection	Install Turn Lanes	70	300			370
17	Curtis Road / Rural Avenue	Reconstruction and non-motorized enhancements	20	400	1,500	2,000	3,920
18	Hampton Road, Mormon Ditch Bridge # 261	Bridge Replacement	150	200	3,650		4,000
19	Mosquito Lake Road, Middle Fork Bridge #140	Rehabilitation	10	120	3,060		3,190
20	Hannegan Road Intersections	Intersection Safety Improvements including left turn lanes	10	30	510		550
21	Kickerville Road (Rainbow Road to SR 548)	Reconstruction			85	2,405	2,490
22	Lake Louise Road (Sudden Valley Gate 13 to Austin Street)	Reconstruction		20	80	230	330
23	Lincoln Road (Shintaffer Road to SR 548)	Reconstruction and new road	5	5	50	300	360
24	Grandview / Point Whitehorn (Birch Bay Drive to Jackson Road)	Reconstruction	5	5	5	90	105
25	Vista Drive	Reconstruction	20	20	20	750	810
26	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing	10	10	70		90
27	West Illinois / Timson Way	New Roadway	10				10
28	West Badger Road	Reconstruction			200	600	800
29	East / North Lake Samish Drive Intersection	Intersection Improvements				40	40
30	Lincoln Road / Birch Point Connector	New Roadway, Development Dependent	10	10	10	115	145
31	Slater Road Flood Proofing	Flood proofing	30				30
32	Lake Whatcom Blvd.	Reconstruction	10	10	10	70	100

## Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2005	2006	2007	2008-2010	
33	Slater Road, Red River Bridge # 513	Bridge Replacement	5	5	10	205	225
34	North Shore Road	Reconstruction	10	10	10	100	130
35	Smith Road / Northwest Drive Intersection	Intersection Improvements				30	30
36	South Pass Road	Reconstruction				740	740
37	Marine Drive Locust Street to Bancroft Road	Reconstruction	10	10	60		80
38	Lake Whatcom Blvd 2	Reconstruction		10	10	110	130
39	Mountain View Road (Terrell Road to Ferndale City Limits)	Reconstruction				900	900
40	Harborview Road (Lincoln Road to Drayton Harbor Road)	Reconstruction				170	170
41	Marine Drive Kwina Road to Ferndale Road	Reconstruction and non-motorized enhancements				150	150
42	Birch Bay Lynden Road Bertrand Creek Bridge #56	Rehabilitation				80	80
43	Benson Road (Tye Drive to Boundary Bay Road)	Reconstruction				50	50
44	Lake Louise Road 2 (Lake Whatcom Blvd to Sudden Valley Gate 13)	Reconstruction				200	200
45	Van Wyck Road (Hannegan Road to SR 542)	Reconstruction				200	200
46	Ferndale Road (Slater Road to Ferndale City Limits)	Reconstruction, Slater turn lanes				140	140
47	H Street Road	Reconstruction				140	140
48	Kickerville Road 2 SR 548 to Birch Bay Lynden Road	Reconstruction				200	200
49	Birch Bay Drive Sidewalk	Sidewalk				30	30
50	Birch Point Road	Reconstruction				30	30
51	Semiahmoo Drive	Reconstruction				200	200
52	West Lake Samish Drive, Nulle Road to North Lake Samish Drive	Reconstruction, Spot Improvements (development dependent)				150	150

Six-Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2005	2006	2007	2008-2010	
53	Van Buren Road / Lindsay Road, Hampton Road to SR 546	Reconstruction			30	125	155
54	East Smith Road / SR 542 Intersection	Signalization (cost share with WSDOT)				5	
55	Siper Road SR 9 to Hopewell Road	Reconstruction				5	5
56	Grandview Road / West Pole Road Connector					50	50
57	Whatcom Connector, Yew Street Road to Lake Louise Road					200	200
58	East Hemmi Road @ Ten Mile Creek	Reconstruction				40	40
59	Various Bridges Rehabilitaion/Replacement					1,100	1,100
60	Structural Overlays			400	400	1,200	2,000
61	Right of Way Acquisition		20	20	20	60	120
62	Unanticipated Site Improvements		200	200	200	600	1,200
63	Gravel Conversions (various locations)		200	200	200	600	1,200
64	Shoulder Widening and Trails (various locations)		250	250	250	750	1,500
65	Fish Barrier Removals (various locations)		30	250	250	720	1,250
66	Stormwater Quality Improvements (Various Locations)				250	750	1,000
			<u>15.487</u>	<u>8.795</u>	<u>11.965</u>	<u>16.630</u>	<u>52.872</u>

## Effect of New Security Corrections Facility on Operations

A new minimum security corrections facility is expected to require an additional 23 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. Operational cost increase is projected to be \$2 million.

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>001 General Fund</b>						
1 General Fund Revenues						
4311 Property Taxes	16,481,279	16,873,509	17,600,122	19,190,952	20,140,643	20,740,643
4312 Timber Harvest Taxes	76,675	100,805	160,305	125,000	125,000	125,000
4313 Retail Sales & Use Tax	7,803,146	8,129,820	8,706,477	8,370,499	9,173,588	9,492,845
4317 Excise Taxes	410,668	423,137	481,765	399,000	429,000	439,500
4319 Interest & Penalty on Tax	1,623,984	1,633,308	1,893,154	1,552,000	1,702,000	1,802,000
4332 Federal Entitlements	1,001,358	653,579	326,492	550,000	625,000	625,000
4335 State Shared Revenues	52,161	62,872	78,524	61,500	91,500	93,500
4336 State Entitlements	1,394,233	1,186,071	1,073,028	996,770	1,159,884	1,209,891
4337 Intercl Grant-Entitlement	742,018	747,524	767,245	787,576	808,538	830,150
4338 Intergovernmental Svc	503,400	500,000	500,000	500,000	-	-
4341 General Government	500	-	-	-	-	-
4349 Other Interfnd Svc Charges	109,640	109,868	109,868	244,718	214,141	222,280
4351 Felony Penalties	151,215	181,939	177,094	171,000	78,938	78,884
4353 Nonparking Infractions	638,587	858,226	968,593	800,000	1,013,350	1,063,350
4354 Parking Infractions	3,180	2,023	1,918	3,500	3,500	3,500
4355 Criminal Traffic Misdem	220,202	261,078	254,037	250,000	225,200	225,200
4356 Nontraffic Misdemeanor	102,596	122,746	110,720	104,700	108,200	108,200
4357 Criminal Costs	64,945	67,629	53,964	62,400	58,096	58,096
4369 Overages & Shortages	1,486	1,578	2,193	1,250	1,700	1,700
4361 Interest Earnings	3,350,938	2,644,552	2,300,001	1,749,900	2,514,400	3,089,400
4362 Rents & Royalties	309,078	304,327	310,311	304,000	304,000	304,000
4369 Other Miscellaneous Revenue	48,262	68,285	48,490	45,000	50,000	50,000
8110 State Timber Sales	744,170	512,933	745,741	500,000	700,000	700,000
8301 Operating Transfer In	196,862	350,707	179,995	158,000	78,000	78,000
<b>1 General Fund Revenues</b>	<b>36,030,583</b>	<b>35,796,516</b>	<b>36,850,037</b>	<b>36,927,765</b>	<b>39,604,678</b>	<b>41,341,139</b>
10 Assessor						
4341 General Government	11,813	11,172	10,887	14,500	14,500	14,500
<b>10 Assessor</b>	<b>11,813</b>	<b>11,172</b>	<b>10,887</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
15 Auditor						
4322 Non-Bus Licenses & Permits	10,872	10,088	10,832	10,500	10,500	10,500
4341 General Government	1,328,641	1,491,918	1,758,694	1,423,500	1,560,500	1,562,500
4369 Other Miscellaneous Revenue	347	736	781	200	300	300
8301 Operating Transfer In	-	-	19,171	37,864	74,712	79,393
<b>15 Auditor</b>	<b>1,339,860</b>	<b>1,502,742</b>	<b>1,789,478</b>	<b>1,472,064</b>	<b>1,646,012</b>	<b>1,652,693</b>
21 County Council						
4341 General Government	3,406	2,450	1,878	2,124	2,124	2,124
4369 Other Miscellaneous Revenue	1,694	1,470	8,698	1,900	1,900	1,900
<b>21 County Council</b>	<b>5,100</b>	<b>3,920</b>	<b>10,576</b>	<b>4,024</b>	<b>4,024</b>	<b>4,024</b>

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>26 Planning &amp; Development Svcs</b>						
4313 Retail Sales & Use Tax	(137)	-	35	50	50	50
4321 Business License & Permit	17,780	32,462	22,550	34,700	15,000	15,000
4322 Non-Bus Licenses & Permits	1,021,364	1,245,532	1,652,050	1,414,187	1,700,000	1,700,000
4331 Federal Grants-Direct	-	80,000	-	-	-	-
4333 Federal Grants-Indirect	-	-	-	24,000	-	-
4334 State Grants	-	48,521	66,546	498,650	196,000	-
4338 Intergovernmental Services	10,000	19,076	14,347	-	19,000	19,000
4341 General Government	9,302	8,950	15,359	7,560	6,500	6,500
4342 Security-Persons & Property	18,121	21,600	18,746	11,500	14,000	14,000
4345 Economic Environment	1,165,180	1,387,260	1,963,053	1,878,478	2,000,000	1,995,000
4352 Civil Penalties	4,911	28,764	15,644	4,500	20,000	20,000
4367 Contributions-Private Source	74,220	7,000	-	-	-	-
4369 Overages & Shortages	4,820	6,318	8,393	1,000	1,500	1,000
8301 Operating Transfer In	-	119,244	81,800	-	153,000	-
<b>26 Planning &amp; Development Svcs</b>	<b>2,325,561</b>	<b>3,004,727</b>	<b>3,858,523</b>	<b>3,874,625</b>	<b>4,125,050</b>	<b>3,770,550</b>
<b>30 Treasurer</b>						
4341 General Government	15,572	15,245	14,724	13,000	49,000	49,100
4369 Other Miscellaneous Revenue	23,832	36,392	53,636	39,116	34,716	55,416
<b>30 Treasurer</b>	<b>39,404</b>	<b>51,637</b>	<b>68,360</b>	<b>52,116</b>	<b>83,716</b>	<b>104,516</b>
<b>35 Sheriff</b>						
4311 Property Taxes	497,407	695,563	704,842	706,530	706,530	706,530
4312 Timber Harvest Taxes	4,618	8,445	13,059	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,345	1,677	1,583	1,400	1,400	1,400
4321 Business License & Permit	25	-	-	-	-	-
4331 Federal Grants-Direct	127,089	124,372	94,636	7,200	-	-
4333 Federal Grants-Indirect	66,634	61,152	60,000	63,500	60,000	60,000
4334 State Grants	126,173	158,128	175,440	172,225	174,576	156,056
4335 State Shared Revenues	89	97	62	90	90	90
4336 State Entitlements	60,118	65,233	63,778	60,118	63,000	63,000
4338 Intergovernmental Svc	-	-	3,621	95,630	-	-
4342 Security-Persons & Property	330,886	429,466	304,193	149,762	125,567	125,827
4353 Nonparking Infractions	29	47	97	-	-	-
4361 Interest Earnings	314	266	220	225	225	225
4362 Rents & Royalties	318	432	298	250	250	250
4367 Contributions-Private Source	-	-	-	9,271	-	-
4369 Other Miscellaneous Revenue	12,328	885	70,625	-	-	-
8110 State Timber Sales	45,133	43,069	61,280	39,000	45,000	45,000
8301 Operating Transfer In	190,000	197,300	224,560	229,400	236,512	243,607
<b>35 Sheriff</b>	<b>1,462,506</b>	<b>1,786,132</b>	<b>1,778,294</b>	<b>1,541,801</b>	<b>1,420,350</b>	<b>1,409,185</b>

General Fund: 41 Jail / 65 Prosecuting Attorney

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
41 Jail						
4331 Federal Grants-Direct	75,088	117,152	51,517	-	-	-
4332 Federal Forest-Title III	-	-	39,097	27,350	32,147	17,145
4333 Federal Grants-Indirect	48,980	47,661	27,624	8,774	-	-
4334 State Grants	16,000	16,200	3,675	12,800	14,945	15,393
4338 Intergovernmental Svc	1,268,403	1,411,737	1,497,460	1,462,129	1,570,288	1,530,659
4341 General Government	132,635	97,083	110,811	101,169	115,592	119,064
4342 Security-Persons & Property	476,974	483,543	482,213	486,516	584,446	602,068
4349 Other Interfnd Svc Charges	50,385	65,341	57,133	32,354	-	-
4367 Contributions-Alcoa	-	-	3,048	61,175	5,000	5,000
4369 Other Miscellaneous Revenue	130,579	122,711	135,226	115,031	127,153	130,970
8301 Operating Transfer In	94,105	109,712	153,770	206,000	228,528	234,770
<b>41 Jail</b>	<b>2,293,149</b>	<b>2,471,140</b>	<b>2,561,574</b>	<b>2,513,298</b>	<b>2,678,099</b>	<b>2,655,069</b>
45 District Court						
4341 General Government	113,625	121,214	116,647	128,560	114,850	114,850
<b>45 District Court</b>	<b>113,625</b>	<b>121,214</b>	<b>116,647</b>	<b>128,560</b>	<b>114,850</b>	<b>114,850</b>
50 District Court Probation						
4338 Intergovernmental Svc	391,613	367,514	373,270	370,000	390,000	390,000
4342 Security-Persons & Property	550,801	526,179	610,696	560,500	755,700	805,700
4346 Mental & Physical Health fees	-	19,400	60,475	86,819	86,819	86,819
<b>50 District Court Probation</b>	<b>942,414</b>	<b>913,093</b>	<b>1,044,441</b>	<b>1,017,319</b>	<b>1,232,519</b>	<b>1,282,519</b>
60 Juvenile						
4333 Federal Grants - Indirect	-	-	-	36,672	36,672	26,672
4334 State Grants	808,966	721,729	630,319	541,318	532,619	557,681
4341 Printing and Duplicating	4,065	3,125	3,089	3,000	3,000	3,000
4342 Security-Persons & Property	7,725	25,295	75,196	50,000	50,000	50,000
4367 Contributions-Private Source	-	8,510	27,855	5,000	8,000	-
4369 Other Miscellaneous Revenue	-	464	11,546	12,000	12,000	12,000
8301 Operating Transfer In	5,109	8,156	5,558	6,000	6,000	6,000
<b>60 Juvenile</b>	<b>825,865</b>	<b>767,279</b>	<b>753,563</b>	<b>653,990</b>	<b>648,291</b>	<b>655,353</b>
65 Prosecuting Attorney						
4331 Federal Grants-Direct	106,362	113,290	125,485	122,205	141,169	147,879
4333 Federal Grants-Indirect	493,702	566,890	577,422	623,062	611,842	619,061
4334 State Grants	86,545	49,686	78,485	63,774	64,278	64,278
4341 General Government	46,632	48,462	49,114	48,932	49,123	49,123
4362 Rents & Royalties	-	-	-	250	250	250
4367 Contribution-Private Source	11,000	6,000	6,000	6,000	6,000	6,000
8301 Operating Transfer In	391,032	411,086	422,512	353,103	367,978	372,318
<b>65 Prosecuting Attorney</b>	<b>1,135,273</b>	<b>1,195,414</b>	<b>1,259,018</b>	<b>1,217,326</b>	<b>1,240,640</b>	<b>1,258,909</b>

General Fund: 66 Public Defender / 100 Non-Departmental

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
66 Public Defender						
4334 State Grants	34,681	20,000	21,000	19,215	19,000	19,000
4369 Other Miscellaneous Revenue	-	-	3,000	-	-	-
<b>66 Public Defender</b>	<b>34,681</b>	<b>20,000</b>	<b>24,000</b>	<b>19,215</b>	<b>19,000</b>	<b>19,000</b>
70 Superior Court						
4322 Non-Bus Licenses & Permits	10,872	10,088	10,832	8,000	8,000	8,000
4331 Federal Grants-Direct	-	42,307	126,502	242,193	115,000	-
4333 Federal Grants-Indirect	-	263,289	303,052	347,634	233,550	198,813
4334 State Grants	262,568	124,430	42,502	80,177	150,710	80,000
4336 State Entitlements	-	-	27,647	22,118	-	-
4338 Intergovernmental Services	-	1,347	-	-	-	-
4341 General Government	220,925	247,639	259,922	242,000	255,000	255,000
4342 Security-Persons & Property	4,419	3,779	7,857	-	15,000	-
4345 Economic Environment	8,998	9,968	9,258	10,000	25,000	25,000
4361 Interest Earnings	14,526	19,936	14,783	20,000	12,000	12,000
4367 Contribution-Private Source	300	-	-	-	-	-
4369 Other Miscellaneous Revenue	98	658	54	-	-	-
8301 Operating Trans In - Drug Fund	25,000	25,494	25,000	25,500	25,500	-
<b>70 Superior Court</b>	<b>547,706</b>	<b>748,935</b>	<b>827,409</b>	<b>997,622</b>	<b>839,760</b>	<b>578,813</b>
75 Extension						
8301 Operating Transfer In	208,643	169,042	189,596	20,000	20,000	20,000
<b>75 Extension</b>	<b>208,643</b>	<b>169,042</b>	<b>189,596</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
100 Non-Departmental						
4322 Non-Bus Licenses & Permits	-	850	1,275	-	-	-
4331 Federal Grants-Direct	-	-	-	50,000	-	-
4334 State Grants	10,018	-	-	54,000	30,000	30,000
4336 State Entitlements	-	36,480	35,520	-	-	-
4338 Intergovernmental Services	39,720	39,720	-	-	-	-
4341 General Government	-	-	-	-	87,500	43,750
4343 Physical Environment	-	1,005	1,230	-	-	-
4351 Felony Penalties	-	-	-	-	24,919	12,460
4357 Criminal Costs	-	-	-	-	15,780	7,890
4367 Contributions-Alcoa	-	-	92,510	145,500	124,500	-
4369 Other Miscellaneous Revenue	2,750	1,100	19,940	3,000	3,000	3,000
<b>100 Non-Departmental</b>	<b>52,488</b>	<b>79,155</b>	<b>150,475</b>	<b>252,500</b>	<b>285,699</b>	<b>97,100</b>

General Fund: 106 Parks & Recreation / General Fund Total (001)

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
106 Parks & Recreation						
4333 Federal Grants - Indirect	10,202	5,034	-	-	-	-
4334 State Grants	26,363	-	-	50,000	-	-
4338 Shared Govt Costs COB	-	-	6,000	6,000	6,000	-
4347 Culture and Recreation	297,863	300,544	323,439	304,360	320,960	320,960
4349 Other Interfnd Svc Charges	16,897	16,897	16,897	16,897	16,897	16,897
4362 Rents & Royalties	319,359	347,613	350,336	330,190	340,156	340,156
4367 Contribution-Private Source	-	10,000	60,879	68,635	45,391	-
4369 Other Miscellaneous Revenue	11,955	14,857	16,436	13,850	17,798	14,168
8301 Operating Transfer In	10,509	10,877	16,361	19,074	20,910	20,910
<b>106 Parks &amp; Recreation</b>	<b>693,148</b>	<b>705,822</b>	<b>790,348</b>	<b>809,006</b>	<b>768,112</b>	<b>713,091</b>
153 Health Department						
4311 Property Taxes	287,912	300,516	316,717	303,000	326,000	326,000
4312 Timber Harvest Taxes	1,340	1,795	2,888	1,000	1,000	1,000
4317 Excise Taxes	2,293	2,537	2,595	500	500	500
4321 Business License & Permit	381,656	304,387	369,803	426,035	480,610	492,300
4322 Septic Tank Installations	95,770	106,330	125,313	146,600	186,830	192,350
4333 Federal Grants-Indirect	1,822,267	1,388,081	1,271,333	1,166,352	1,145,029	1,132,549
4334 State Grants	2,333,326	2,936,986	2,939,180	3,374,704	3,419,867	3,421,483
4335 State Shared Revenues	26	21	14	120	120	120
4336 State Entitlements	837,098	865,392	871,915	860,063	883,000	883,000
4338 Intergovernmental Svc	419,227	373,143	440,256	330,340	364,113	364,113
4341 General Government	3,397	3,175	3,873	2,900	7,345	7,345
4343 Sewer Service Charges	32,117	29,796	31,093	30,000	38,500	38,500
4345 Economic Environment	3,906	2,738	7,165	5,500	9,900	10,200
4346 Mental & Physical Health	380,961	387,789	406,784	461,735	473,840	480,355
4359 Non-Court Fines-Forfeits	-	1,650	-	-	-	-
4361 Interest Earnings	91	60	49	40	40	40
4362 Rents & Royalties	92	91	66	24	24	24
4367 Contribution-Private Source	59,712	46,247	227,172	42,396	85,148	-
4369 Other Miscellaneous Revenue	1,835	11,324	1,543	-	-	-
8110 State Timber Sales	12,997	9,132	13,409	9,000	9,000	9,000
8301 CE TB Op Trnsfr In	162,233	156,604	160,990	134,293	134,293	134,293
<b>153 Health Department</b>	<b>6,838,256</b>	<b>6,927,794</b>	<b>7,192,158</b>	<b>7,294,602</b>	<b>7,565,159</b>	<b>7,493,172</b>
<b>001 General Fund</b>	<b>54,900,075</b>	<b>56,275,734</b>	<b>59,275,384</b>	<b>58,810,333</b>	<b>62,310,459</b>	<b>63,184,483</b>

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>108 County Road Fund</b>						
471 Public Works						
4311 Property Taxes	11,884,771	11,936,218	12,419,107	12,827,000	12,914,000	13,297,000
4312 Timber Harvest Taxes	110,507	143,962	229,431	200,000	200,000	200,000
4317 Excise Taxes	32,189	28,593	27,810	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	41,887	50,272	51,139	40,100	40,100	40,100
4331 Federal Grants-Direct	-	-	-	-	1,290,040	-
4332 Federal Entitlements	-	222	834,818	-	800,000	800,000
4333 Federal Grants-Indirect	1,220,774	2,420,472	522,513	2,405,000	4,414,000	-
4334 State Grants	2,104,110	741,714	730,358	622,500	614,300	579,300
4335 State Shared Revenues	2,123	1,666	1,093	2,000	1,000	1,000
4336 State Entitlements	3,276,558	3,361,981	3,381,088	3,469,000	3,545,200	3,651,556
4338 Intergovernmental Svc	58,506	74,720	75,075	38,500	55,000	55,000
4341 General Government	11,342	19,214	8,318	20,000	10,728	10,728
4342 Security-Persons & Property	20,265	35,274	2,376	1,000	1,000	1,000
4343 Physical Environment	1,968	849	1,700	500	1,400	1,400
4344 Transportation	493,122	642,436	628,954	670,100	670,100	670,100
4345 Economic Environment	90,840	69,711	149,352	40,000	40,000	40,000
4349 Other Interfnd Svc Charges	506,746	488,814	554,097	456,856	447,691	454,503
4361 Interest Earnings	7,472	4,718	3,863	6,000	4,000	4,000
4362 Rents & Royalties	12,783	7,366	5,236	5,000	5,000	5,000
4367 Contribution-Private Source	10,000	-	-	-	-	-
4369 Other Miscellaneous Revenue	2,811	459	(19,414)	4,000	4,000	4,000
4395 Disposition of Fixed Assets	-	1,000	-	-	-	-
8110 State Timber Sales	1,078,342	736,019	1,071,473	900,000	900,000	900,000
8301 Operating Transfer In	60,055	60,051	60,070	60,032	78,240	78,387
<b>108 County Road Fund</b>	<b>21,027,171</b>	<b>20,825,731</b>	<b>20,738,457</b>	<b>21,792,588</b>	<b>26,060,799</b>	<b>20,818,074</b>
<b>109 Election Reserve Fund</b>						
4311 Property Taxes	360,883	357,921	363,408	360,000	360,000	360,000
4312 Timber Harvest Taxes	1,677	2,133	3,306	-	2,000	2,000
4317 Excise Taxes	2,868	3,015	2,971	-	-	-
4333 Federal Grants - Indirect	-	-	-	643,500	-	-
4335 State Shared Revenues	32	25	16	-	-	-
4341 General Government	317,752	296,226	346,449	320,000	280,749	283,749
4361 Interest Earnings	113	70	56	-	-	-
4362 Rents & Royalties	115	109	75	-	-	-
8110 State Timber Sales	16,304	10,857	15,441	-	12,000	12,000
8301 Operating Transfer In	-	-	-	135,000	-	25,403
<b>109 Election Reserve Fund</b>	<b>699,744</b>	<b>670,356</b>	<b>731,722</b>	<b>1,458,500</b>	<b>654,749</b>	<b>683,152</b>

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>114 Veterans Relief Fund</b>						
4311 Property Taxes	129,560	135,198	142,522	143,859	151,826	156,478
4312 Timber Harvest Taxes	603	807	1,299	800	751	579
4317 Excise Taxes	1,032	1,141	1,168	1,000	1,172	1,197
4334 State Grants	4,760	15,223	-	-	-	-
4335 State Shared Revenues	12	9	6	-	-	-
4361 Interest Earnings	41	26	22	-	-	-
4362 Rents & Royalties	41	41	30	-	-	-
4369 Other Miscellaneous Revenue	125	-	100	-	-	-
8110 State Timber Sales	5,849	4,108	6,034	4,000	3,925	4,127
<b>114 Veterans Relief Fund</b>	<b>142,023</b>	<b>156,553</b>	<b>151,181</b>	<b>149,659</b>	<b>157,674</b>	<b>162,381</b>
<b>115 WC Tax Refund Fund</b>						
4311 Property Taxes	-	358,935	10,545	-	-	-
4312 Timber Harvest Taxes	-	1,337	-	-	-	-
4317 Excise Taxes	-	719	-	-	-	-
4335 State Shared Revenue	-	23	-	-	-	-
4361 Interest Earnings	-	55	5	-	-	-
4362 Rents & Royalties	-	100	-	-	-	-
8110 State Timber Sales	-	9,958	2,297	-	-	-
8216 Other Note Proceeds	348,526	-	-	-	-	-
<b>115 WC Tax Refund Fund</b>	<b>348,526</b>	<b>371,127</b>	<b>12,847</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>117 Water Resources Fund</b>						
4333 Federal Grants - Indirect	138,466	62,272	177,223	-	-	-
4334 State Grants	153,200	54,338	14,636	-	-	-
8301 Operating Transfer In	1,912,731	2,973,697	2,580,870	100,000	-	-
<b>117 Water Resources Fund</b>	<b>2,204,397</b>	<b>3,090,307</b>	<b>2,772,729</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>121 Low-Income Housing Projects Fund</b>						
4341 General Government	-	179,772	403,418	300,000	335,000	341,700
<b>121 Low-Inc. Housing Projects Fund</b>	<b>-</b>	<b>179,772</b>	<b>403,418</b>	<b>300,000</b>	<b>335,000</b>	<b>341,700</b>
<b>140 Solid Waste Fund</b>						
4334 State Grants	272,853	390,720	195,050	280,100	264,200	264,200
4341 General Government	45	45	-	100	-	-
4343 Physical Environment	738,719	752,466	791,336	748,000	780,000	780,000
4361 Interest Earnings	53,234	35,444	-	-	-	-
4362 Other Long-term Rent	3,000	3,000	2,700	3,000	1,800	1,800
4369 Other Miscellaneous Revenue	5,185	-	-	-	-	-
<b>140 Solid Waste Fund</b>	<b>1,073,036</b>	<b>1,181,675</b>	<b>989,086</b>	<b>1,031,200</b>	<b>1,046,000</b>	<b>1,046,000</b>
<b>141 WC Convention Center Fund</b>						
4313 Retail Sales & Use Tax	151,331	147,306	162,021	150,000	150,000	150,000
<b>141 WC Convention Center Fund</b>	<b>151,331</b>	<b>147,306</b>	<b>162,021</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>142 Victim/Witness Assistance Fund</b>						
4333 Federal Grants - Indirect	-	-	-	-	10,717	9,000
4341 General Government	88,080	97,800	91,207	92,750	77,000	79,800
4351 Felony Penalties	24,091	25,941	24,882	24,100	25,000	25,000
<b>142 Victim/Witness Assistance Fund</b>	<b>112,171</b>	<b>123,741</b>	<b>116,089</b>	<b>116,850</b>	<b>112,717</b>	<b>113,800</b>
<b>148 CERB Fund</b>						
8301 Operating Transfer In	177,830	312,207	168,318	109,135	189,360	189,360
<b>148 CERB Fund</b>	<b>177,830</b>	<b>312,207</b>	<b>168,318</b>	<b>109,135</b>	<b>189,360</b>	<b>189,360</b>
<b>151 Community Development Fund</b>						
4369 Other Miscellaneous Revenue	-	10,000	-	-	-	-
<b>151 Community Development Fund</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>154 Road Improvement Dist #1</b>						
4317 Excise Taxes	21,977	21,916	22,670	21,352	21,391	21,391
4369 Other Miscellaneous Revenue	753	746	803	761	769	769
<b>154 Road Improvement Dist #1</b>	<b>22,730</b>	<b>22,662</b>	<b>23,473</b>	<b>22,113</b>	<b>22,160</b>	<b>22,160</b>
<b>155 Road Improvement Dist #2</b>						
4317 Excise Taxes	1,414	1,401	1,045	1,045	1,760	1,760
4369 Other Miscellaneous Revenue	118	118	88	88	88	88
<b>155 Road Improvement Dist #2</b>	<b>1,532</b>	<b>1,519</b>	<b>1,133</b>	<b>1,133</b>	<b>1,848</b>	<b>1,848</b>
<b>159 Road Improvement Dist #7</b>						
4317 Excise Taxes	1,730	1,718	1,670	1,692	2,444	2,444
4319 Interest & Penalty on Tax	39	41	38	-	-	-
4369 Other Miscellaneous Revenue	184	188	179	182	182	182
<b>159 Road Improvement Dist #7</b>	<b>1,953</b>	<b>1,947</b>	<b>1,887</b>	<b>1,874</b>	<b>2,626</b>	<b>2,626</b>
<b>162 Road Improvement Guarantee</b>						
4361 Interest Earnings	4,202	1,357	-	-	-	-
8301 Operating Transfer In	-	72,871	-	-	-	-
<b>162 Road Improvement Guarantee</b>	<b>4,202</b>	<b>74,228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>165 Whatcom County Drug Fund</b>						
4349 Other Interfund Svc Charges	-	-	-	5,900	25,000	15,000
4351 Felony Penalties	115,554	165,084	175,349	170,525	120,000	150,000
4357 Criminal Costs	438,682	231,837	893,400	175,000	185,000	185,000
4361 Interest Earnings	33,736	26,612	16,966	-	-	-
<b>165 Whatcom County Drug Fund</b>	<b>587,972</b>	<b>423,533</b>	<b>1,085,715</b>	<b>351,425</b>	<b>330,000</b>	<b>350,000</b>
<b>166 Auditor's O &amp; M Fund</b>						
4336 State Entitlements	44,699	60,911	75,090	45,000	55,000	55,000
4341 General Government	55,761	85,168	91,689	60,200	70,400	70,400
<b>166 Auditor's O &amp; M Fund</b>	<b>100,460</b>	<b>146,079</b>	<b>166,779</b>	<b>105,200</b>	<b>125,400</b>	<b>125,400</b>

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>167 Emergency Management Fund</b>						
4333 Federal Grants - Indirect	-	-	-	424,060	110,174	110,721
4334 State Grants	42,638	45,682	47,624	150,072	-	-
4338 Intergovernmental Svc	148,845	173,272	140,320	140,603	147,549	144,286
4369 Other Miscellaneous Revenue	1,765	6,025	3,976	7,639	5,000	5,000
8301 Operating Transfer In	109,352	127,788	102,970	103,301	108,403	106,734
<b>167 Emergency Management Fund</b>	<b>302,600</b>	<b>352,767</b>	<b>294,890</b>	<b>825,675</b>	<b>371,126</b>	<b>366,741</b>
<b>169 Flood Control Zone Dist Fund</b>						
4311 Property Taxes	-	-	-	2,500,000	2,500,000	2,500,000
4317 Excise Taxes	3,801,558	3,955,849	4,128,336	-	-	-
4319 Other Penalties	23,904	29,544	33,404	-	-	-
4331 Federal Grants-Direct	86,815	71,185	-	-	-	-
4333 Federal Grants-Indirect	259,554	7,921	288,626	352,325	470,188	182,475
4334 State Grants	171,139	227,461	197,414	193,638	308,875	26,000
4338 Intergovernmental Svc	53,338	44,090	10,357	132,250	160,000	90,000
4341 Sales of Publications	11	209	195	-	-	-
4343 Physical Environment	681	58,626	-	47,250	87,000	85,500
4361 Interest Earnings	475,172	316,676	-	-	-	-
4362 Housing Rentals & Leases	-	-	150	-	-	-
4369 Other Miscellaneous Revenue	300	(11,475)	12,500	-	2	2
8301 Operating Transfer In	-	-	-	-	255,000	255,000
<b>169 Flood Control Zone Dist Fund</b>	<b>4,872,472</b>	<b>4,700,086</b>	<b>4,670,982</b>	<b>3,225,463</b>	<b>3,781,065</b>	<b>3,138,977</b>
<b>170 Pt Roberts Fuel Tax</b>						
4317 Excise Taxes	23,724	18,375	26,783	20,000	30,000	30,000
4319 Interest & Penalty on Tax	252	376	363	-	-	-
<b>170 Pt. Roberts Fuel Tax</b>	<b>23,976</b>	<b>18,751</b>	<b>27,146</b>	<b>20,000</b>	<b>30,000</b>	<b>30,000</b>
<b>175 Conservation Futures Fund</b>						
4311 Property Taxes	719,786	737,814	768,472	785,279	826,045	851,381
4312 Timber Harvest Taxes	3,351	4,404	7,002	3,000	4,092	3,125
4317 Excise Taxes	5,731	6,225	6,293	-	6,625	6,806
4331 Federal Grants-Direct	-	-	-	240,000	-	-
4335 State Shared Revenues	64	51	33	50	48	46
4361 Interest Earnings	226	144	117	-	115	115
4362 Rents & Royalties	230	224	159	200	226	251
4369 Miscellaneous Revenue	-	8,000	-	-	-	-
8110 State Timber Sales	32,493	22,411	32,574	20,000	25,214	27,348
<b>175 Conservation Futures Fund</b>	<b>761,881</b>	<b>779,273</b>	<b>814,650</b>	<b>1,048,529</b>	<b>862,365</b>	<b>889,072</b>
<b>180 Lake Management Dist #1</b>						
4361 Interest Earnings	1,323	901	-	-	-	-
<b>180 Lake Management Dist #1</b>	<b>1,323</b>	<b>901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>212 1977 Fair GO Bond</b>						
4311 Property Taxes	4	-	1	-	-	-
4361 Interest Earnings	23	6	-	-	-	-
<b>212 1977 Fair GO Bond</b>	<b>27</b>	<b>6</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>215 1982 Ltd Tax GO Bond Fund</b>						
4361 Interest Earnings	943	-	-	-	-	-
<b>215 1982 Ltd Tax GO Bond Fund</b>	<b>943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>219 CRID #9 Gen Debt Fund</b>						
4361 Interest Earnings	67,216	24,744	13,388	14,976	9,324	4,815
4368 Spec Assessment-Principal	400,735	91,926	43,560	79,202	66,301	70,810
8301 Operating Transfer In	-	-	-	113,735	113,735	113,735
<b>219 CRID #9 Gen Debt Fund</b>	<b>467,951</b>	<b>116,670</b>	<b>56,948</b>	<b>207,913</b>	<b>189,360</b>	<b>189,360</b>
<b>220 LRID #10 Gen Debt Fund</b>						
4361 Interest Earnings	29,087	13,607	1,046	5,122	4,589	3,754
4368 Spec Assessment-Principal	89,889	67,920	2,101	10,773	10,052	10,052
8301 Operating Trnsf In-LRID 10	36,874	9,366	-	-	-	-
<b>220 LRID #10 Gen Debt Fund</b>	<b>155,850</b>	<b>90,893</b>	<b>3,147</b>	<b>15,895</b>	<b>14,641</b>	<b>13,806</b>
<b>240 1991 Ltd Tax GO Bond</b>						
4361 Interest Earnings	880	160	-	-	-	-
8301 Operating Transfer In	537,500	-	-	-	-	-
<b>240 1991 Ltd Tax GO Bond</b>	<b>538,380</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>241 1993 Ltd Tax GO Bond</b>						
8301 Operating Transfer In	559,998	560,985	451,365	1,000	-	-
<b>241 1993 Ltd Tax GO Bond</b>	<b>559,998</b>	<b>560,985</b>	<b>451,365</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>						
8301 Operating Transfer In	641,736	1,189,428	1,183,915	1,192,565	1,178,015	1,186,128
<b>242 1997 Ltd Tax GO &amp; Rfndg Bond</b>	<b>641,736</b>	<b>1,189,428</b>	<b>1,183,915</b>	<b>1,192,565</b>	<b>1,178,015</b>	<b>1,186,128</b>
<b>243 1998 Ltd Tax GO Bond</b>						
8301 Operating Transfer In	257,848	253,160	254,073	254,598	254,535	254,145
<b>243 1998 Ltd Tax GO Bond</b>	<b>257,848</b>	<b>253,160</b>	<b>254,073</b>	<b>254,598</b>	<b>254,535</b>	<b>254,145</b>
<b>244 2003 Ltd Tax GO &amp; Refunding Bond</b>						
8212 Proceeds Refunding Debt	-	-	4,536	-	-	-
8301 Operating Transfer In	-	-	43,709	428,418	426,618	429,718
9101 Residual Equity Transfer In	-	-	700,000	-	-	-
<b>244 2003 Ltd Tax GO &amp; Rfndg Bond</b>	<b>-</b>	<b>-</b>	<b>748,245</b>	<b>428,418</b>	<b>426,618</b>	<b>429,718</b>

Real Estate Excise Tax II (324) / WC Supp'l Retirement Fund (503)

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>324 Real Estate Excise Tax II Fund</b>						
4317 Interest Earnings	-	-	-	164,354	1,505,172	1,636,600
<b>324 Real Estate Excise Tax II Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,354</b>	<b>1,505,172</b>	<b>1,636,600</b>
<b>325 1983 Sewer Construction Fund</b>						
4361 Interest Earnings	680	36	-	-	-	-
<b>325 1983 Sewer Construction Fund</b>	<b>680</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>326 Real Estate Excise Tax I Fund</b>						
4317 Excise Taxes	1,021,602	1,192,147	1,450,996	1,000,000	1,505,172	1,636,600
4369 Other Miscellaneous	-	-	(16)	-	-	-
<b>326 Real Estate Excise Tax I Fund</b>	<b>1,021,602</b>	<b>1,192,147</b>	<b>1,450,980</b>	<b>1,000,000</b>	<b>1,505,172</b>	<b>1,636,600</b>
<b>329 LRID #10 Construction Fund</b>						
4361 Interest Earnings	457	97	-	-	-	-
<b>329 LRID #10 Construction Fund</b>	<b>457</b>	<b>97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>330 County Parks Improvement Fund</b>						
4361 Interest Earnings	1,597	622	850	1,000	1,000	-
4369 Other Miscellaneous Revenue	(2,279)	24,400	1,450	-	-	-
<b>330 County Parks Improvement Fund</b>	<b>(682)</b>	<b>25,022</b>	<b>2,300</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>332 Public Utilities Improvement Fund</b>						
4313 Sales & Use Tax Collection	1,814,414	1,881,126	2,055,993	2,025,000	2,293,425	2,408,096
<b>332 Public Utilities Improvmt Fund</b>	<b>1,814,414</b>	<b>1,881,126</b>	<b>2,055,993</b>	<b>2,025,000</b>	<b>2,293,425</b>	<b>2,408,096</b>
<b>501 Equipment Rental &amp; Revolving</b>						
4348 Internal Sales & Services	3,858,922	3,767,024	3,944,379	3,927,200	4,228,700	4,306,700
4362 Other Rents & Use Charges	101	101	101	101	1	1
4363 Insurance Prem & Recovery	27,718	34,041	45,277	30,000	35,000	35,000
4365 Internal Service-Misc Rev	3,302,858	3,970,454	4,130,100	4,138,202	4,310,529	4,510,225
4366 Other Interfnd Misc Rev	2,134	1,097	-	-	-	-
4369 Other Miscellaneous Revenue	(237)	5,151	321	100	100	100
9101 Residual Equity Transfer In	-	-	-	475,000	79,800	5,500
9111 Disposal Proceeds	57,908	146,521	74,927	-	-	-
9112 Net Book Value	(27,499)	(131,414)	(21,130)	-	-	-
<b>501 Equipment Rental &amp; Revolving</b>	<b>7,221,905</b>	<b>7,792,975</b>	<b>8,173,975</b>	<b>8,570,603</b>	<b>8,654,130</b>	<b>8,857,526</b>
<b>503 Whatcom County Supplemental Retirement Fund</b>						
8301 Operating Transfer In	418,572	50,000	120,000	-	-	-
<b>503 Whatcom County Supplemental Retirement Fund</b>	<b>418,572</b>	<b>50,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Admin Services Fund (507) / Acme/Van Zandt Sub-Zone (16923)

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
<b>507 Administrative Services Fund</b>						
Administrative Services Department						
4311 Property Taxes	-	825	2,731	2,000	2,000	2,000
4331 Federal Grants - Direct	-	-	-	494,991	721,127	-
4333 Federal Grants - Indirect	-	-	468	-	-	-
4338 Intergovernmental Svc	1,000	-	-	-	-	-
4341 General Government	291,954	254,944	231,815	258,016	258,016	258,016
4348 Internal Sales & Services	1,759,363	2,108,639	2,187,236	2,179,458	2,288,148	2,288,151
4349 Other Interfnd Svc Charges	2,789,258	2,757,184	2,878,357	2,867,358	3,157,525	3,345,013
4359 Non-Court Fines-Forfeits	-	-	-	-	2,500	2,500
4361 Interest Earnings	24,618	18,725	13,781	-	-	-
4362 Rents & Royalties	62,469	88,534	86,656	82,040	58,800	58,800
4363 Insurance Prem & Recovery	-	191,855	137,947	70,278	70,278	70,278
4365 Internal Service-Misc Rev	4,064,205	4,515,660	4,604,331	5,007,725	5,784,937	6,207,839
4369 Other Miscellaneous Revenue	285,637	78,024	42,269	441,546	107,185	140,427
8301 Operating Transfer In	3,026,962	2,414,829	509,476	796,911	2,233,252	887,489
Administrative Services Dept	12,305,466	12,429,219	10,695,067	12,200,323	14,683,768	13,260,513
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	42,403	32,254	23,737	-	-	-
4365 Internal Service-Misc Rev	1,053,095	1,061,695	1,061,695	1,053,095	1,074,157	1,074,157
Prosecuting Atty/Tort Reserve	1,095,498	1,093,949	1,085,432	1,053,095	1,074,157	1,074,157
<b>507 Administrative Services Fund</b>	<b>13,400,964</b>	<b>13,523,168</b>	<b>11,780,499</b>	<b>13,253,418</b>	<b>15,757,925</b>	<b>14,334,670</b>
<b>16921 Lynden/ Everson Sub-Zone</b>						
4317 Excise Taxes	31,991	32,241	32,633	32,000	23,730	23,730
4319 Other Penalties	446	319	445	-	-	-
16921 Lynden/ Everson Sub-Zone	32,437	32,560	33,078	32,000	23,730	23,730
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>						
4317 Excise Taxes	71,105	70,948	73,277	71,820	68,841	68,841
4319 Other Penalties	1,373	1,260	1,304	-	-	-
16922 Sumas/ Nooksack/ Everson Sub-Zone	72,478	72,208	74,581	71,820	68,841	68,841
<b>16923 Acme/ VanZandt Sub-Zone</b>						
4317 Excise Taxes	13,852	13,576	13,889	13,617	13,617	13,617
4319 Other Penalties	364	267	386	-	-	-
16923 Acme/ VanZandt Sub-Zone	14,216	13,843	14,275	13,617	13,617	13,617

INTRODUCED BY: Consent  
PROPOSED BY: County Executive  
DATE: October 26, 2004

**ORDINANCE NO. 2004-059**  
**AN ORDINANCE IN THE MATTER OF**  
**THE ADOPTION OF THE FINAL BUDGET OF**  
**WHATCOM COUNTY FOR THE BIENNIUM 2005-2006**  
**AND RESTRICTING THE EXPENDITURE OF**  
**CERTAIN FUNDS THEREIN**

**WHEREAS**, the Whatcom County Council adopted for fiscal year 2005-2006 a biennial budget process; and

**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 biennium 2005-2006; and,

**WHEREAS**, following the completion of the Preliminary Budget, which was presented to the Council on October 15, 2004, 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 biennium 2005-2006; 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 biennium 2005-2006:

GENERAL FUND	2005 Appropriation	2006 Appropriation
Assessor	2,054,428	2,108,599
Auditor	1,030,042	1,073,219
Council	814,012	822,224
Executive	436,446	449,970
Planning & Development	4,891,532	4,290,128
Treasurer	1,178,235	1,215,310
Sheriff	9,645,221	9,538,742
Jail	7,838,239	7,966,641
District Court	1,481,532	1,479,894
District Court Probation	1,299,482	1,342,164
Hearing Examiner	149,071	150,859
Juvenile Administration	3,599,239	3,719,719
Prosecuting Attorney	4,025,594	4,184,554
Public Defender	2,488,327	2,647,661
Superior Court/Clerk	3,709,678	3,436,183
Extension	317,278	325,864
Non-Departmental	8,545,673	8,391,329
Parks and Recreation	3,239,811	3,246,496
Public Health	<u>9,773,286</u>	<u>9,898,093</u>
<b>TOTAL GENERAL FUND</b>	<b><u>66,517,126</u></b>	<b><u>66,287,649</u></b>

<b>Fund No.</b>	<b>OTHER FUNDS</b>	<b>2005 Appropriation</b>	<b>2006 Appropriation</b>
108	County Road	32,667,348	17,897,549
109	Election Reserves	745,653	760,958
114	Veterans Relief Fund	157,674	162,381
121	Low-Income Housing Projects	335,000	541,700
140	Solid Waste	1,287,385	1,236,626
141	WC Convention Center	161,584	153,584
142	Victim Witness	124,096	126,047
148	CERB	189,360	189,360
151	Community Development	5,000	5,000
154	Road Improve #1	24,769	24,769
155	Road Improve #2	2,088	2,088
159	Road Improve #7	2,683	2,683
162	Road Improvement Guarantee	113,735	0
165	WC Drug Fund	737,472	708,407
166	Auditor's O&M	119,929	110,010
167	Emergency Management	372,013	369,394
169	Flood Control Zone	5,434,139	3,792,908
170	Pt. Robert's Fuel Tax	79,849	94,849
175	Conservation's Future	75,000	75,000
180	Lake Management	6,000	6,000
219	LRID #9 Gen Debt	189,360	189,360
220	LRID #10 Gen Debt	0	0
242	1997 Ltd Tax GO & Refund Bond	1,178,015	1,186,128
243	1998 Ltd Tax GO Bond	254,535	254,145
244	2003 Ltd Tax GO & Refund Bond	426,618	429,718
324	REET II	40,000	0
326	REET	1,278,015	1,286,128
330	Parks Improvement	39,414	0
332	Public Utilities Improvement Fund	909,023	131,184
501	ER&R	9,828,957	7,674,932
507	Administrative Services	16,857,298	15,385,267
16921	Lynden/Everson Sub-Zone	58,000	58,000
16922	Sumas/Nooksack/Everson Sub Zone	117,250	117,250
16923	Acme/Van Zandt Sub-Zone	25,000	25,000
	Total Other Funds	<u>73,842,262</u>	<u>52,996,425</u>
	<b>TOTAL APPROPRIATION</b>	<u><b>140,359,388</b></u>	<u><b>119,284,074</b></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 2005-2006 biennium. 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 2005-2006 biennium:

- (A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2005-2006 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 biennium 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 2005-2006 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 annual appropriations each month during 2005 and 2006. 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, scrivener, or mathematical changes necessary to correct inadvertent errors that may have occurred.


ADOPTED this 9th day of November, 2004.

ATTEST



Dana Brown-Davis, Council Clerk

APPROVED as to form:

  
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

  
Dan McShane, Chair

Approved  Denied

  
Pete Kremen, Executive

Date: 11-15-04

## Exhibit B - Authorized Positions

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<b>ADMINISTRATIVE SERVICES</b>						
<b>Administration</b>						
Administrative Assistant	1.00		1.00	1.00		1.00
Grant Assistant	0.50		0.50	0.50		0.50
GIS Administrator	1.00		1.00	1.00		1.00
Programmer	1.00		1.00		1.00	1.00
Project Coordinator	0.60		0.60		0.60	0.60
Design & Construction Manager	0.00	1.00	1.00	1.00		1.00
Design & Construction Assistant	0.00	0.50	0.50	0.50		0.50
Collections Officer	0.00		0.00	1.00		1.00
Collections Data Entry Clerk	0.00		0.00	1.00		1.00
<b>Finance</b>						
Finance Manager	1.00		1.00	1.00		1.00
Associate Manager	1.00		1.00	1.00		1.00
Senior Budget Analyst	1.60	(0.60)	1.00	1.00		1.00
Budget Analyst	0.00	0.60	0.60	0.60		0.60
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)	0.00	0.00		0.00
Payroll Supervisor	0.00	1.00	1.00	1.00		1.00
Payroll Benefits Coordinator	1.00		1.00	1.00		1.00
Senior Purchasing Coordinator	1.00		1.00	1.00		1.00
Account Clerk IV	1.00		1.00	1.00		1.00
Administrative Assistant	1.00		1.00	1.00		1.00
<b>Facilities Management</b>						
Facilities Supervisor	1.00		1.00	1.00		1.00
Facilities Assistant	1.00		1.00	1.00		1.00
Facilities Technical Specialist	3.00		3.00	3.00		3.00
Facilities Maintenance Lead	1.00		1.00	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
Custodial Coordinator	1.00		1.00	1.00		1.00
Custodian	10.00		10.00	10.00		10.00

Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<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	1.00		1.00	1.00		1.00
IS Database Administrator	1.00		1.00	2.00		2.00
PC/LAN Technician I	1.00		1.00	1.00		1.00
PC/LAN Technician II	2.00		2.00	2.00		2.00
PC/LAN Technician III	3.00		3.00	3.00		3.00
Communication Specialist	1.00		1.00	1.00		1.00
Web Administrator	1.00		1.00	1.00		1.00
Web Technician	0.00	0.75	0.75	0.75		0.75
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	3.00		3.00	0.00		0.00
Clerk III	1.00		1.00	1.00		1.00
Clerk II	1.00		1.00	4.00		4.00
Mail Clerk	0.75	(0.75)	0.00	0.00		0.00
<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 Clerk	0.00		0.00	0.50		0.50
Human Resources Assistant	1.00		1.00	1.00		1.00
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>65.95</b>	<b>1.50</b>	<b>67.45</b>	<b>69.35</b>	<b>1.60</b>	<b>70.95</b>

## Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<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	2.00		2.00	2.00		2.00
Appraiser II	7.00	1.00	8.00	8.00		8.00
Appraiser I	1.00	(1.00)	0.00	0.00		0.00
<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>30.00</b>
<b>AUDITOR</b>						
Auditor	1.00		1.00	1.00		1.00
Chief Deputy	1.00		1.00	1.00		1.00
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	8.00		8.00	8.00		8.00
Clerk IV	1.00		1.00	1.00		1.00
Clerk II	0.00	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
Clerk II	0.00		0.00	2.00		2.00
<b>TOTAL AUDITOR</b>	<b>19.00</b>	<b>1.00</b>	<b>20.00</b>	<b>22.00</b>	<b>0.00</b>	<b>22.00</b>

Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<b>COOPERATIVE EXTENSION</b>						
Clerk IV	2.00		2.00	2.00		2.00
Master Composter/ Recycler Coordinator	0.52		0.52	0.52		0.52
<b>TOTAL COOPERATIVE EXTENSION</b>	<b>2.52</b>	<b>0.00</b>	<b>2.52</b>	<b>2.52</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>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>4.50</b>
<b>DISTRICT COURT</b>						
Judge	2.00		2.00	2.00		2.00
District Court Commissioner	1.00		1.00	1.00		1.00
Chief Deputy Clerk	1.00		1.00	1.00		1.00
Jury Coordinator	1.00		1.00	1.00		1.00
Supervising Clerk	1.00		1.00	1.00		1.00
Coordinator	1.00		1.00	1.00		1.00
Account Clerk I	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	1.00		1.00	1.00		1.00
Calendar Coordinator	1.00		1.00	1.00		1.00
Court Clerk	5.00		5.00	5.00		5.00
<b>TOTAL DISTRICT COURT</b>	<b>17.00</b>	<b>0.00</b>	<b>17.00</b>	<b>18.00</b>	<b>0.00</b>	<b>18.00</b>

## Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<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	7.00		7.00	7.00		7.00
Probation Officer I	3.00		3.00	4.00		4.00
Administrative Assistant	1.00		1.00	1.00		1.00
Substance Abuse Specialist	1.00		1.00	1.00		1.00
Clerk III	4.00		4.00	4.00		4.00
<b>TOTAL DISTRICT COURT PROBATION</b>	<b>18.00</b>	<b>0.00</b>	<b>18.00</b>	<b>19.00</b>	<b>0.00</b>	<b>19.00</b>
<b>HEALTH</b>						
Health Officer	0.60		0.60	0.60		0.60
Health Department 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)	0.00	0.00		0.00
Disease Control & Emerg. Response Mgr	0.00	1.00	1.00	1.00		1.00
Maternity Case Manager	0.80		0.80	0.80		0.80
Human Services Supervisor	0.00	0.50	0.50		0.50	0.50
Public Health Nurse Supervisor	3.00	(1.00)	2.00	2.00		2.00
Environmental Health Supervisor	2.00	1.00	3.00	3.00		3.00
Nutrition (WIC) Supervisor	1.00		1.00	1.00		1.00
Administrative Assistant II	1.00	(1.00)	0.00	0.00		0.00
Business Services Supervisor	0.00	1.00	1.00	1.00		1.00
Medical Assistant	2.00	(1.00)	1.00	1.00		1.00
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
Assessment Coordinator	0.00	1.00	1.00	1.00		1.00
Health Promotion Coordinator	0.00		0.00		1.00	1.00
Office Coordinator	0.00	1.00	1.00	1.00		1.00
Clerk/Typist II	10.00		10.00	10.00		10.00
Clerk/Typist III	2.00		2.00	2.00		2.00
Clerk/Typist IV	1.00		1.00	1.00		1.00
Clerk/Typist Lead	1.00	(1.00)	0.00	0.00		0.00

Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
Clerk Typist II, Relief	4.00	(1.00)	3.00	3.00		3.00
Nurse Practitioner	1.10	(0.40)	0.70	0.10		0.10
Public Health Nurse	13.90	0.90	14.80	14.10	0.70	14.80
Registered Social Worker	0.70		0.70	0.70		0.70
Environmental Health Specialist II	10.00	2.00	12.00	12.00		12.00
Environmental Health Specialist I	4.00	(2.00)	2.00	1.00	1.00	2.00
Nutritionist	2.00		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	(0.50)	2.00		2.00	2.00
Prevention Coordinator	3.00		3.00	2.00	1.00	3.00
<b>TOTAL HEALTH</b>	<b>80.10</b>	<b>(0.50)</b>	<b>79.60</b>	<b>72.80</b>	<b>7.20</b>	<b>80.00</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>1.00</b>
<b>JAIL</b>						
<b><u>Courthouse Jail</u></b>						
Chief Corrections Officer	1.00		1.00	1.00		1.00
Lieutenant	2.00		2.00	2.00		2.00
Corrections Sergeant	6.00		6.00	6.00		6.00
Corrections Officer	37.00		37.00	38.00		38.00
Administrative Coordinator	1.00		1.00	1.00		1.00
Receptionist/Clerk	3.00	(1.00)	2.00	2.00		2.00
Records Specialist	0.00	1.00	1.00	1.00		1.00
Account Clerk	1.00		1.00	1.00		1.00
<b><u>Alternative Corrections</u></b>						
Corrections Sergeant	1.00		1.00	1.00		1.00
Corrections Officer	4.00		4.00	4.00		4.00
Account Clerk	1.00		1.00	1.00		1.00
Lead Work Crew Coordinator	0.00	1.00	1.00	1.00		1.00
Work Crew Coordinator	6.00	(1.00)	5.00	6.00		6.00
<b>TOTAL JAIL</b>	<b>63.00</b>	<b>0.00</b>	<b>63.00</b>	<b>65.00</b>	<b>0.00</b>	<b>65.00</b>

## Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<b>JUVENILE COURT ADMINISTRATION</b>						
Juvenile Court Administrator	1.00		1.00	1.00		1.00
Community Programs Supervisor	1.00		1.00	1.00		1.00
Community Justice Technician	1.00	(0.40)	0.60	0.60		0.60
Administrative Assistant	1.00		1.00	1.00		1.00
Assistant Administrator	1.00		1.00	1.00		1.00
Case Aide Monitor	1.00		1.00	1.00		1.00
Clerk/Receptionist	1.00		1.00	1.00		1.00
Accounting Technician	0.00	1.00	1.00	1.00		1.00
Account Clerk IV	1.00	(1.00)	0.00	0.00		0.00
Account Clerk III	1.00		1.00	1.00		1.00
Clerk IV	1.00	(1.00)	0.00	0.00		0.00
Legal Secretary III	4.00	(1.00)	3.00	3.00		3.00
Legal Secretary II	1.00		1.00	1.00		1.00
Legal Secretary I	0.00	1.00	1.00	1.00		1.00
Probation Officer III	1.00		1.00	1.00		1.00
Probation Officer II	11.00	(2.00)	9.00	7.00	2.00	9.00
Probation Officer I	0.00	2.00	2.00	1.00	1.00	2.00
Detention Supervisor	1.00		1.00	1.00		1.00
Juvenile Detention Officer III	4.00		4.00	4.00		4.00
Juvenile Detention Officer II	8.00	(5.00)	3.00	3.00		3.00
Juvenile Detention Officer I	3.00	5.00	8.00	8.00		8.00
Nurse Practitioner	0.00		0.00	0.70		0.70
Licensed Practical Nurse	0.00	0.50	0.50	0.50		0.50
Day Reporting Coordinator	0.00	1.00	1.00	1.00		1.00
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>45.00</b>	<b>0.10</b>	<b>45.10</b>	<b>42.80</b>	<b>3.00</b>	<b>45.80</b>
<b>PARKS &amp; RECREATION</b>						
<b><u>Administration</u></b>						
Director	1.00		1.00	1.00		1.00
Accountant I	1.00		1.00	1.00		1.00
Coordinator	1.00		1.00	1.00		1.00
Administrative Assistant	1.00		1.00	1.00		1.00
Clerk/Receptionist	0.80		0.80	0.80		0.80

Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<b>Cultural Arts Program</b>						
Recreation & Arts Coordinator	1.00		1.00	1.00		1.00
<b>Senior Citizen's Program</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>Park Facilities</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	0.75		0.75	0.75		0.75
Maintenance Worker I	1.00		1.00	1.00		1.00
<b>Outdoor Recreation</b>						
Parks Manager/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>33.55</b>
<b>PLANNING &amp; DEVELOP. SVCS.</b>						
<b>Administration</b>						
Director	1.00		1.00	1.00		1.00
Administrative Assistant II	1.00		1.00	1.00		1.00
Special Projects Manager	0.00	1.00	1.00	1.00		1.00
Software Specialist II	1.00		1.00	1.00		1.00
Software Specialist I	0.00		0.00	1.00		1.00
Records Technician	1.00		1.00	0.00		0.00

## Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<b>Planning</b>						
Senior GIS Specialist	1.00		1.00	1.00		1.00
GIS Specialist II	1.00	1.00	2.00	2.00		2.00
Division Manager	1.00		1.00	1.00		1.00
Senior Planner	4.00		4.00	4.00		4.00
Planner II	2.00		2.00	2.00		2.00
Planner I	1.00	2.00	3.00	3.00		3.00
Permit / Land Use Clerk	1.00		1.00	1.00		1.00
Administrative Secretary	1.00		1.00	1.00		1.00
<b>Building Services</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	3.00		3.00	3.00		3.00
Deputy Fire Marshal	1.00		1.00	1.00		1.00
Burn Permit Inspector	1.00		1.00	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)	0.00	0.00		0.00
Plans Examiner I	0.00	2.00	2.00	2.00		2.00
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	(2.00)	1.00	1.00		1.00
Permit Technician	0.00	2.00	2.00	2.00		2.00
<b>Land Use</b>						
Division Manager	1.00		1.00	1.00		1.00
Senior Planner	4.00		4.00	4.00		4.00
Planner II	6.00		6.00	6.00		6.00
Planner I	3.00	1.00	4.00	4.00		4.00
Planning Technician	1.00		1.00	1.00		1.00
Permit/Natural Resource Clerk	1.00		1.00	1.00		1.00
Clerk III	0.75	0.25	1.00	1.00		1.00
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>50.75</b>	<b>6.25</b>	<b>57.00</b>	<b>57.00</b>	<b>0.00</b>	<b>57.00</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

Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
Assistant Chief Criminal Deputy	1.00		1.00	1.00		1.00
Senior Deputy	11.00	0.10	11.10	9.10	2.00	11.10
Deputy II	2.60	(0.60)	2.00	2.00		2.00
Deputy I	0.00	1.00	1.00	2.00		2.00
Coordinator	2.00	(1.00)	1.00	1.00		1.00
Legal Secretary III	6.00	(1.00)	5.00	4.00	1.00	5.00
Legal Secretary II	2.50	0.50	3.00	3.00	1.00	4.00
Legal Secretary I	2.00	1.00	3.00	3.00		3.00
Confidential Secretary	1.00		1.00	1.00		1.00
Clerk III	2.00		2.00	2.00		2.00
Investigator	1.00		1.00		1.00	1.00
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
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>48.60</b>	<b>0.00</b>	<b>48.60</b>	<b>40.60</b>	<b>10.00</b>	<b>50.60</b>
<b>PUBLIC DEFENDER</b>						
Public Defender	1.00		1.00	1.00		1.00
Chief Deputy	1.00		1.00	1.00		1.00
Senior Deputy	7.00	1.00	8.00	8.00		8.00
Deputy II	3.00		3.00	4.00		4.00
Deputy I	1.00	(1.00)	0.00	2.00		2.00
Office Administrator	1.00		1.00	1.00		1.00
Senior Investigator	1.00		1.00	1.00		1.00
Investigator	3.00		3.00	3.00		3.00
Legal Secretary III	6.00		6.00	6.00		6.00
Clerk/Receptionist	3.00		3.00	3.00		3.00
Social Services Coordinator	1.00		1.00	2.00		2.00
<b>TOTAL PUBLIC DEFENDER</b>	<b>28.00</b>	<b>0.00</b>	<b>28.00</b>	<b>32.00</b>	<b>0.00</b>	<b>32.00</b>

## Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<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)	0.00	0.00		0.00
Accounting Supervisor	0.00	1.00	1.00	1.00		1.00
Financial Accountant	1.50	(1.00)	0.50	0.50		0.50
Accounting Technician	1.00	1.00	2.00	2.00		2.00
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	0.00	1.00	1.00	1.00		1.00
Senior Planner	1.00	(1.00)	0.00	0.00		0.00
Administrative Secretary	1.00		1.00	1.00		1.00
Clerk IV	1.00		1.00	1.00		1.00
Clerk III	1.00		1.00	1.00		1.00
Records Assistant	1.00		1.00	1.00		1.00
<b><u>Engineering/Design/Const/Survey</u></b>						
Engineering Manager	1.00		1.00	1.00		1.00
Engineer	4.00		4.00	4.00		4.00
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	3.00		3.00	3.00		3.00
<b><u>Engineering Traffic &amp; Development</u></b>						
Engineering Manager	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	4.00		4.00	4.00		4.00
Coordinator	0.00	1.00	1.00	1.00		1.00
<b><u>Engineering River &amp; Flood</u></b>						
Engineering Manager	1.00		1.00	1.00		1.00
Engineer	2.00	(1.00)	1.00	1.00		1.00
Senior Engineer	1.00		1.00	1.00		1.00
Senior Planner	0.00	1.00	1.00	1.00		1.00

Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
Engineering Technician IV	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	1.00		1.00	1.00		1.00
Senior Engineer	0.00	1.00	1.00	1.00		1.00
Engineer	1.00		1.00	1.00		1.00
Engineering Tech IV	1.00	(1.00)	0.00	0.00		0.00
Coordinator	1.00	(1.00)	0.00	0.00		0.00
Senior Planner	1.00		1.00	1.00		1.00
<b>Maintenance &amp; Operations</b>						
Assistant County Road Engineer	1.00	(1.00)	0.00	0.00		0.00
M&O Superintendent	0.00	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
Service Worker II	12.00		12.00	12.00		12.00
Service Worker I	6.00		6.00	6.00		6.00
Administrative Secretary	1.00		1.00	1.00		1.00
Clerk III	2.00		2.00	2.00		2.00
<b>Weed Board</b>						
Weed Control Coordinator	0.50		0.50	1.00		1.00
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	2.00		2.00	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

## Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<b><u>Equipment Rental</u></b>						
ER&R Manager	1.00		1.00	1.00		1.00
Shop Crew Leader	1.00		1.00	1.00		1.00
Heavy Duty Mechanic	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><u>Water Resources</u></b>						
Water Resource Manager	1.00		1.00	1.00		1.00
Division Secretary	1.00		1.00	1.00		1.00
DSS Administrator	1.00		1.00	1.00		1.00
Clerk II	1.00		1.00	1.00		1.00
Senior Planner	5.00		5.00	5.00		5.00
<b>TOTAL PUBLIC WORKS</b>	<b>155.00</b>	<b>0.00</b>	<b>155.00</b>	<b>155.50</b>	<b>0.00</b>	<b>155.50</b>
<b><u>SHERIFF</u></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	1.00		1.00	1.00		1.00
Senior Administrative Assistant	1.00		1.00	1.00		1.00
Accountant	1.00		1.00	1.00		1.00
Administrative Coordinator	2.00	0.80	2.80	2.00	0.80	2.80
Receptionist/Clerk	1.00		1.00	1.00		1.00
Records Specialist	1.00		1.00	1.00		1.00
<b><u>Investigations</u></b>						
Lieutenant	1.00		1.00	1.00		1.00
Sergeant	2.00		2.00	2.00		2.00
Deputy	8.00		8.00	9.00		9.00
DTF Clerk	1.00		1.00	1.00		1.00
Records/ID Manager	1.00		1.00	1.00		1.00
Evidence/ID Technician	0.00		0.00	1.00		1.00
ID Technician	2.00		2.00	2.00		2.00

Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
Records Specialist	5.00		5.00	5.00		5.00
<b><u>Patrol</u></b>						
Sergeant	7.00		7.00	7.00		7.00
Deputy	54.00		54.00	54.00		54.00
<b><u>Emergency Management</u></b>						
Deputy Director	1.00		1.00	1.00		1.00
Program Specialist	3.00		3.00	2.00	1.00	3.00
Administrative Coordinator	1.00		1.00	1.00		1.00
<b>TOTAL SHERIFF</b>	<b>99.00</b>	<b>0.80</b>	<b>99.80</b>	<b>100.00</b>	<b>1.80</b>	<b>101.80</b>
<b><u>SUPERIOR COURT/CLERK</u></b>						
<b><u>Superior Court</u></b>						
Judge	3.00		3.00	3.00		3.00
Superior Court Administrator	1.00		1.00	1.00		1.00
Superior Court Commissioner	3.00		3.00	3.00		3.00
Court Reporter	3.00		3.00	3.00		3.00
<b><u>Assigned Counsel</u></b>						
Assigned Counsel Coordinator	1.00		1.00	1.00		1.00
Clerk III	1.50		1.50	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	7.50		7.50	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	2.00		2.00	2.00		2.00
Clerk II	0.00		0.00	1.00		1.00
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 II-Trainee	1.00		1.00	1.00		1.00
UA Monitor	0.70		0.70	0.70		0.70
<b>TOTAL SUPERIOR COURT/CLERK</b>	<b>34.70</b>	<b>0.00</b>	<b>34.70</b>	<b>33.20</b>	<b>2.50</b>	<b>35.70</b>

## Exhibit B - Authorized Positions continued

	2004	2004 Suppl's & Adjustmts	Adjusted 2004	County Funded 2005- 2006	Grant Funded 2005- 2006	Total 2005- 2006
<b>TREASURER</b>						
Treasurer	1.00		1.00	1.00		1.00
Chief Deputy	1.00		1.00	1.00		1.00
Revenue Specialist	1.00		1.00	1.00		1.00
Revenue Deputy III	1.00		1.00	1.00		1.00
Revenue Deputy II	1.00		1.00	1.00		1.00
Revenue Deputy I	1.00		1.00	1.00		1.00
Cash Management Administrator	1.00		1.00	1.00		1.00
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	2.00		2.00	2.00		2.00
Clerk III	3.00		3.00	3.00		3.00
Head Cashier	1.00		1.00	1.00		1.00
<b>TOTAL TREASURER</b>	<b>16.00</b>	<b>0.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>	<b>16.00</b>
<b>COUNTY TOTAL STAFFING</b>	<b>821.17</b>	<b>9.15</b>	<b>830.32</b>	<b>824.32</b>	<b>26.10</b>	<b>850.42</b>

## Budget Development Guidelines

The following represents the policy direction for county departments to follow in developing budget requests for the 2005-2006 budget:

1. **Service Levels** – The Council recognizes that projected 2005/2006 revenues will likely fall short of funding base level budgets in 2005/2006. 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 or an increase in revenue.
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 will carefully analyze the social and economic impacts in the elimination of positions previously supported by discontinued grants and external sources of funding. Should the negative impacts of the loss of these positions be deemed too great, the Council will explore all funding options to maintain existing services.
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.
6. **Efficiencies** – The Council encourages the Administration and all departments to make every reasonable effort to reduce costs, conserve energy, and carefully utilize public resources while providing the best possible service to the public.

Budget Development Guidelines continued

- 7. Ending Fund Balance and Reserves** – The Council requests the Administration to develop the 2005/2006 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 onetime capital purchases and onetime program expenditures;
  - b) Make provision for year 2005/2006 supplemental budgets; and
  - c) Maintain 2004 service levels in the 2005/2006 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.

## 2005-2006 Bond Fund Expenditures

Fund	Cost Center	2005 Budget	2006 Budget
<b>219</b>	219000 CRID #9 General Debt	\$189,360	\$189,360
<b>242</b>	242000 1997 Ltd Tax GO & Refunding Bond	\$1,178,015	\$1,186,128
<b>243</b>	243000 1998 Ltd Tax GO Bond	\$254,535	\$254,145
<b>244</b>	244000 2003 Ltd Tax GO Bond	\$426,618	\$429,718
<b>Total</b>		<b>\$2,048,528</b>	<b>\$2,059,351</b>

## 2005-2006 General Fund Expenditures

### Department Expenditures

Department	2005 Budget	2006 Budget
Assessor	\$ 2,054,428	\$ 2,108,599
Auditor	\$ 1,030,042	\$ 1,073,219
County Council	\$ 814,012	\$ 822,224
County Executive	\$ 436,446	\$ 449,970
Planning & Develop Svcs	\$ 4,891,532	\$ 4,290,128
Treasurer	\$ 1,178,235	\$ 1,215,310
Sheriff	\$ 9,645,221	\$ 9,538,742
Jail	\$ 7,838,239	\$ 7,966,641
District Court	\$ 1,481,532	\$ 1,479,894
District Court Probation	\$ 1,299,482	\$ 1,342,164
Hearing Examiner	\$ 149,071	\$ 150,859
Juvenile	\$ 3,599,239	\$ 3,719,719
Prosecuting Attorney	\$ 4,025,594	\$ 4,184,554
Public Defender	\$ 2,488,327	\$ 2,647,661
Superior Court	\$ 3,709,678	\$ 3,436,183
Cooperative Extension	\$ 317,278	\$ 325,864
Non - Departmental	\$ 8,545,673	\$ 8,391,329
Park	\$ 3,239,811	\$ 3,246,496
Public Health	\$ 9,773,286	\$ 9,898,093
<b>Total General Fund</b>	<b>\$ 66,517,126</b>	<b>\$ 66,287,649</b>

### Non-Departmental Expenditures

Cost Center		2005 Budget	2006 Budget
2100	Medical Examiner	\$ 289,511	\$ 297,897
2945	LEOFF I Medical	\$ 215,311	\$ 235,948
4017	Law and Justice Council	\$ 10,000	\$ 10,000
4022	Lake Whatcom Management	\$ 100,000	\$ 100,000
4025	Indigent Burial	\$ 15,000	\$ 15,000
4035	County Morgue	\$ 43,535	\$ 44,361
4040	Strategic Planning	\$ 4,000	\$ 4,000
4050	Domestic Violence	\$ 59,500	\$ 59,500
4055	Starling Program	\$ 15,000	\$ 15,000
4060	Public Health/Home Health	\$ 10,000	\$ 10,000
4070	Annual State Audit	\$ 120,000	\$ 120,000
4075	Leave Pay Out	\$ 300,000	\$ 300,000
4085	Employee Recognition	\$ 3,000	\$ 3,000
4090	Association Dues	\$ 59,500	\$ 61,750
4100	Criminal Justice Data Int.	\$ 30,000	\$ 30,000
4105	Sister County Project	\$ 5,000	\$ 5,000
4115	Water Conservation Board	\$ 6,000	\$ 6,000
4120	Civil Service Commission	\$ 24,945	\$ 25,456
4130	Horticultural Inspections	\$ 10,440	\$ 10,440
4135	Pest Board	\$ 5,000	\$ 5,000
4140	Economic Development	\$ 20,000	\$ 20,000
4150	Courthouse Security	\$ 260,000	\$ 260,000
4160	LEOFF Board	\$ 2,300	\$ 2,300
4240	Northwest Regional Council	\$ 79,302	\$ 88,300
4250	Emergency Communications	\$ 655,868	\$ 675,000
4270	Ambulance Services	\$ 1,322,970	\$ 1,322,970
4290	Air Pollution Control	\$ 27,229	\$ 28,500
4300	Animal Control	\$ 334,815	\$ 341,511
4440	Senior Support / RSVP	\$ 35,000	\$ 35,000
4450	Planning / Com Dev	\$ 53,781	\$ 54,600
4455	Readiness to Learn	\$ 5,000	\$ -
4456	Music & Art	\$ 17,000	\$ 17,000
4490	Marine Resources	\$ 155,000	\$ 155,000
4515	Homeless Shelter/Lydia PI	\$ 10,000	\$ 10,000
4520	Boundary Review Board	\$ 10,081	\$ 10,081
4530	Transfers to Other Funds	\$ 2,455,591	\$ 1,232,600
4900	Misc Non - Departmental	\$ 1,775,994	\$ 2,780,115
	<b>Total Non - Departmental</b>	<b>\$ 8,545,673</b>	<b>\$ 8,391,329</b>

## 2005 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2005 Balance	Expenditures 2005	Revenues 2005	Estimated Ending 2005 Balance
001	General Fund	(18,454,667)	66,517,126	(62,310,459)	(14,248,000)
108	County Road	(8,893,065)	32,667,348	(26,060,799)	(2,286,516)
109	Election Reserves	(168,711)	745,653	(654,749)	(77,807)
114	Veterans Relief	(134,621)	157,674	(157,674)	(134,621)
121	Low-Income Housing Projects	(923,190)	335,000	(335,000)	(923,190)
140	Solid Waste	(1,432,710)	1,287,385	(1,046,000)	(1,191,325)
141	WC Convention Center	(253,902)	161,584	(150,000)	(242,318)
142	Victim Witness	(94,613)	124,096	(112,717)	(83,234)
148	CERB	(61)	189,360	(189,360)	(61)
151	Community Development	(13,566)	5,000	-	(8,566)
154	Road Improve #1	(45,165)	24,769	(22,160)	(42,556)
155	Road Improve #2	(1,083)	2,088	(1,848)	(843)
159	Road Improve #7	(1,367)	2,683	(2,626)	(1,310)
162	Road Improve Guarantee	(113,735)	113,735	-	-
165	WC Drug Fund	(963,506)	737,472	(330,000)	(556,034)
166	Auditor's O&M	(412,884)	119,929	(125,400)	(418,355)
167	Emergency Management	(46,636)	372,013	(371,126)	(45,749)
169	Flood Control Zone	(8,610,243)	5,434,139	(3,781,065)	(6,957,169)
170	Pt. Robert's Fuel Tax	(129,698)	79,849	(30,000)	(79,849)
175	Conservation's Future	(2,096,924)	75,000	(862,365)	(2,884,289)
180	Lake Management	(13,588)	6,000	-	(7,588)
219	CRID #9 Gen Debt	-	189,360	(189,360)	-
220	LRID #10 Gen Debt	(55,650)	-	(14,641)	(70,291)
242	1997 Ltd Tax GO & Refund Bond	(788)	1,178,015	(1,178,015)	(788)
243	1998 Ltd Tax GO Bond	(1,039)	254,535	(254,535)	(1,039)
244	2003 Ltd Tax GO & Refund Bond	(5,083)	426,618	(426,618)	(5,083)
324	REET II	(1,400,000)	40,000	(1,505,172)	(2,865,172)
326	REET	(1,916,408)	1,278,015	(1,505,172)	(2,143,565)
330	Parks Improvement	(37,414)	39,414	(1,000)	1,000
332	Public Utilities Improvement Fund	(7,081,268)	909,023	(2,293,425)	(8,465,670)
501	ER&R	(15,606,004)	9,828,957	(8,654,130)	(14,431,177)
507	Administrative Services	(5,908,283)	16,857,298	(15,757,925)	(4,808,910)
16921	Lynden/Everson Sub-Zone	(190,409)	58,000	(23,730)	(156,139)
16922	Sumas/Nooksack/Everson Sub-Zone	(367,727)	117,250	(68,841)	(319,318)
16923	Acme/Van Zandt Sub-Zone	(41,756)	25,000	(13,617)	(30,373)
	Total	<u>(75,415,764)</u>	<u>140,359,388</u>	<u>(128,429,529)</u>	<u>(63,485,905)</u>

## 2006 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2006 Balance	Expenditures 2006	Revenues 2006	Estimated Ending 2006 Balance
001	General Fund	(14,248,000)	66,287,649	(63,184,483)	(11,144,834)
108	County Road	(2,286,516)	17,897,549	(20,818,074)	(5,207,041)
109	Election Reserves	(77,807)	760,958	(683,152)	(1)
114	Veterans Relief	(134,621)	162,381	(162,381)	(134,621)
121	Low-Income Housing Projects	(923,190)	541,700	(341,700)	(723,190)
140	Solid Waste	(1,191,325)	1,236,626	(1,046,000)	(1,000,699)
141	WC Convention Center	(242,318)	153,584	(150,000)	(238,734)
142	Victim Witness	(83,234)	126,047	(113,800)	(70,987)
148	CERB	(61)	189,360	(189,360)	(61)
151	Community Development	(8,566)	5,000	-	(3,566)
154	Road Improve #1	(42,556)	24,769	(22,160)	(39,947)
155	Road Improve #2	(843)	2,088	(1,848)	(603)
159	Road Improve #7	(1,310)	2,683	(2,626)	(1,253)
162	Road Improve Guarantee	-	-	-	-
165	WC Drug Fund	(556,034)	708,407	(350,000)	(197,627)
166	Auditor's O&M	(418,355)	110,010	(125,400)	(433,745)
167	Emergency Management	(45,749)	369,394	(366,741)	(43,096)
169	Flood Control Zone	(6,957,169)	3,792,908	(3,138,977)	(6,303,238)
170	Pt. Robert's Fuel Tax	(79,849)	94,849	(30,000)	(15,000)
175	Conservation's Future	(2,884,289)	75,000	(889,072)	(3,698,361)
180	Lake Management	(7,588)	6,000	-	(1,588)
219	CRID #9 Gen Debt	-	189,360	(189,360)	-
220	LRID #10 Gen Debt	(70,291)	-	(13,806)	(84,097)
242	1997 Ltd Tax GO & Refund Bond	(788)	1,186,128	(1,186,128)	(788)
243	1998 Ltd Tax GO Bond	(1,039)	254,145	(254,145)	(1,039)
244	2003 Ltd Tax GO & Refund Bond	(5,083)	429,718	(429,718)	(5,083)
324	REET II	(2,865,172)	-	(1,636,600)	(4,501,772)
326	REET	(2,143,565)	1,286,128	(1,636,600)	(2,494,037)
330	Parks Improvement	1,000	-	(1,000)	-
332	Public Utilities Improvement Fund	(8,465,670)	131,184	(2,408,096)	(10,742,582)
501	ER&R	(14,431,177)	7,674,932	(8,857,526)	(15,613,771)
507	Administrative Services	(4,808,910)	15,385,267	(14,334,670)	(3,758,313)
16921	Lynden/Everson Sub-Zone	(156,139)	58,000	(23,730)	(121,869)
16922	Sumas/Nooksack/Everson Sub-Zone	(319,318)	117,250	(68,841)	(270,909)
16923	Acme/Van Zandt Sub-Zone	(30,373)	25,000	(13,617)	(18,990)
	Total	(63,485,905)	119,284,074	(122,669,611)	(66,871,442)

## Acronyms

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

## Acronyms continued

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

## Acronyms continued

<b>HR</b>	Human Resources (a division of Administrative Services)
<b>HVAC</b>	Heating Ventilation and Air Conditioning
<b>ICWC</b>	In Custody Work Crew
<b>IFPTE</b>	International Federation of Professional and Technical Engineers
<b>IPM</b>	Integrated Pest Management
<b>IS</b>	Information Services (a division of Administrative Services)
<b>J&amp;S</b>	Judgment & Sentencing document
<b>JAIBG</b>	Juvenile Accountability Incentive Block Grant
<b>JIS</b>	Judicial Information System
<b>JRA</b>	Juvenile Rehabilitation Administration
<b>LEOFF</b>	Law Enforcement Officers and Fire Fighters
<b>LEPC</b>	Local Emergency Planning Committee
<b>LLEB</b>	Local Law Enforcement Block Grant
<b>LOS</b>	Levels of Service
<b>LRID</b>	Local Road Improvement District
<b>MIS</b>	Management Information Systems
<b>NACO</b>	National Association of County Officials
<b>NEP</b>	Needle Exchange Program
<b>NFIP</b>	National Flood Insurance Program
<b>NPDES</b>	National Pollution Discharge Elimination System
<b>NSMHA</b>	North Sound Mental Health Association
<b>NWAPA</b>	Northwest Air Pollution Authority
<b>NWRC</b>	Northwest Regional Council
<b>O&amp;M</b>	Operations & Maintenance
<b>OFM</b>	Office of Financial Management (Washington State)
<b>PA</b>	Prosecuting Attorney
<b>PAWS</b>	Public Agricultural Weather System
<b>PC/LAN</b>	Personal Computers/Local Area Network
<b>PDR</b>	Purchase Development Rights
<b>PHIMS</b>	Public Health Issue Management System
<b>PWS</b>	Public Water System
<b>RCW</b>	Revised Code of Washington
<b>REET I</b>	Real Estate Excise Tax I

## Acronyms continued

<b>REET II</b>	Real Estate Excise Tax II
<b>RFP</b>	Request for Proposal
<b>RFQ</b>	Request for Qualifications
<b>SARA</b>	Superfund Amendments and Reauthorization Act
<b>SEPA</b>	State Environmental Policy Act
<b>SMA</b>	Shoreline Management Act
<b>SSODA</b>	Special Sex Offender Disposition Alternative
<b>SSP</b>	Security Specialists Plus
<b>STD</b>	Sexually Transmitted Disease
<b>STOP</b>	Services Training Officers Prosecutors
<b>STP</b>	Surface Transportation Program
<b>TAP</b>	Teen Adventure Program
<b>TB</b>	Tuberculosis
<b>TDR</b>	Transfer Development Rights
<b>TPA</b>	Third Party Administrator
<b>TR&amp;R</b>	Technology Repair & Replacement
<b>TRO</b>	Temporary Restraining Orders
<b>UGA</b>	Urban Growth Area
<b>US</b>	United States
<b>VOA</b>	Volunteers of America
<b>WAC</b>	Washington Administrative Code
<b>WACO</b>	Washington Association of County Officials
<b>WAN</b>	Wide Area Network
<b>WC</b>	Whatcom County
<b>WCIP</b>	Whatcom County Investment Pool
<b>WERS</b>	Whatcom Emergency Radio System
<b>WIC</b>	Women, Infant and Children Program
<b>WRIA</b>	Water Resource Inventory Area
<b>WSAC</b>	Washington State Association of Counties
<b>WSDOE</b>	Washington State Department of Ecology
<b>WSDOH</b>	Washington State Department of Health
<b>WWU</b>	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.

**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 that have monetary value.

**Biennial Budget** - A budget applicable to two fiscal years.

**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 county 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.

**Internal Service Fund** - A fund used to account for

## Terms continued

the financing of goods or services provided by one department or agency to other departments or agencies of a government, 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 found 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.