



Whatcom County 2023-2024 Budget



Satpal Singh Sidhu, County Executive

Volume 1

General Information,
Summaries, Appendix



Whatcom County 2023-2024 Final Budget

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Summaries, Appendix

Whatcom County 2023-2024 Final Budget

County Executive

Satpal Singh Sidhu

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Satpal Singh Sidhu
Whatcom County Executive



October 19, 2022

RE: Introduction to 2023-2024 Biennium Budget – Investing in Community

Dear County Councilmembers and Residents of Whatcom County:

I am pleased to submit my recommended 2023-2024 Biennial Budget. I believe you will find it is responsive to our community's needs and reflective of changes taking place in the world while remaining true to our core purpose and mission. I am grateful to my fellow elected officials, department heads and staff for the incredible work put into developing this budget.

It's worth reflecting how far we've come over the past several years. The previous budget was developed in a time of great uncertainty over revenue projections, economic conditions and the overall well-being of our community. We were cautious in our spending plans, protecting our General Fund and preserving our workforce to ensure continued quality of service. Thankfully, our community, state and country proved resilient. Not only did local revenues continue at a strong and steady pace, but the federal government delivered its largest ever fiscal recovery package and also committed to a significant infrastructure investment. As a result, we've spent much of the past two years not only addressing the pandemic's impacts but also investing in community priorities in new and meaningful ways. You will find in the budget proposal a sustainable framework to continue this good work.

As before, my priorities are focused on community. With leadership from Council, we have already committed American Rescue Plan funds to areas of critical community needs, and for the next biennium this should include:

Child & Family. This budget includes an additional \$4.5M for a competitive grant program to support and expand childcare capacity for Whatcom County families. It also continues two staff added in 2022 to support child and family services.

Homeless Services & Shelter Capital. Close to \$3M from ARPA funds are budgeted for 2023-2024 to support homeless services and specialty shelter capital expenses.

Criminal Justice Backlog. Ensuring the timely delivery of justice is critically important for all those served by our criminal justice system. I am again asking Council to support the staffing costs to alleviate the backlog of cases in our courts, including positions in District and Superior Court, Public Defender, and Prosecuting Attorney's Office.

Broadband Access. We must continue to address the digital divide by supporting projects which provide Internet access to families in rural communities. I hope to see cost-effective and smart solutions from the County broadband team, and I have proposed an allocation of \$4M for this priority. Final project funding decisions will be subject to Council review and approval.

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**WHATCOM COUNTY
EXECUTIVE'S OFFICE****Satpal Singh Sidhu**
County Executive

Crisis Response Systems. Looking beyond initiatives funded by the American Rescue Plan, our single largest new initiative is the Health Department's Response Systems Division launched in April 2022. This division includes the Alternative Response Team, Ground-level Response and Coordinated Engagement (GRACE Program), Law Enforcement Assisted Diversion (LEAD Program), and Co-responder Pilot Program with the Sheriff's Office. Together, these programs represent a coordinated effort to integrate mental and behavioral health providers into our community's response to people in crisis or in need of support. It helps our most vulnerable neighbors and their families find the pathway to stability. The 2023 budget includes \$1M of additional service requests for a total of \$6.2M for these vital services. Whatcom County has secured stable funding for these programs from the City of Bellingham, State Health Care Authority, North Sound Behavioral Health Administrative Services Organization and the Behavioral Health Fund.

I am also asking the County to continue supporting two important initiatives which were first funded in the previous budget cycle:

Whatcom Racial Equity Commission. I am grateful to the Council for approving the ordinance establishing the commission earlier this month. I look forward to seeing the body begin its work and hope that the County and City of Bellingham become funding partners for this initiative. I have included \$200K over the biennium to support the commission.

Water Solutions Table. We anticipate that in 2023 the Washington Department of Ecology will file adjudication proceedings for the Nooksack watershed in Whatcom County Superior Court, starting a legal process that will take years to resolve. I believe it is important for Whatcom County Government to provide leadership and stay engaged with all the parties. The Solutions Table, a parallel collaborative process, has potential to create value for all parties, allowing salmon populations to flourish and sustainable farming practices to continue. I have requested \$250K to support these facilitation efforts and technical studies.

Flood Response & Recovery. Damages from the devastating November 2021 floods continues to impact many families in Whatcom County. People are understandably concerned about future steps to manage the flood waters and reduce the damage to homes, farms and businesses. Our River & Flood team is working collaboratively with all stakeholders to develop strategic solutions to protect Everson, Nooksack and Sumas and designate flood pathways, including in coordination with our counterparts in Canada. We are proposing investments in the 2023 Flood Control Zone District Budget to keep our focus on these outcomes. This includes two new staff positions and increased funds for matching grants to expand the capital program both for damage repairs and for flood hazard reduction projects.

The increased costs included in the 2023 Flood Budget, including the flood response and recovery and natural resources programs, are long-term programs that have contributed to a decline in the Flood Fund balance over time. This trajectory is not sustainable and jeopardizes the ability to maintain the required minimum fund balance of \$5M. To address this decline, I propose increasing the Flood Tax by \$0.03/\$1,000 of assessed value, which will result in an increase in annual revenue of \$1.2M and stabilize the Flood Fund. I am also asking the Council to support several funding requests from the Division of Emergency Management to improve disaster response (namely, swift water rescue capacity, continuation of an EOC manager added in 2022, and adding a financial accountant).

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EXECUTIVE'S OFFICE****Satpal Singh Sidhu**
County Executive

Focusing on community needs includes supporting our professional and dedicated team of public servants who work for the people of Whatcom County. The County continues to respond to unprecedented emergencies (pandemic and floods) and growing demand for services. Many departments are at capacity, struggling to fill vacancies and to maintain levels of service. Earlier this year, the Administration organized a one-day summit with all department heads to discuss the County's core services and prioritize existing and new programs within the established budget allocations. One of the top takeaways from our discussions was that a high-performance workforce is essential for successful county operations. My budget prioritizes workforce retention and recruitment of high-quality candidates together with investments in tools to improve the efficiency, effectiveness and work environment of our workforce.

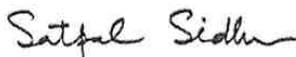
Capital Investments. The County must prepare to make significant capital investments in new facilities. Postponed investments are mounting, future construction costs are increasing and the public is being poorly served by our antiquated facilities, such as the County jail. I am proposing to institute a new Capital Facilities Reserve Fund with an annual General Fund contribution of \$500K and more to be added to this fund from the annual budget lapse. This modest amount represents a down payment on a new Public Health, Safety & Justice Facility and Northwest Annex Redevelopment.

One of the underlying principles of the proposed budget is financial sustainability. Whatcom County has strong financial position today and we plan to maintain this through prudent management of current expenses and careful planning of new investments. In particular, we have created capacity for growth of community services by utilizing and leveraging growth in dedicated fund sources. At the same time, cost increases for such items like fuel, materials and services are unavoidable, and we have prepared the budget with consideration for these inflationary pressures. These rising costs will be offset in part by projected increases in sales tax revenues and a proposed 1% increase in the County's property tax levy. The ending balance for 2024 is expected to be \$19.3M, which exceeds our minimum reserve policy.

Whatcom County has a long history of fiscal discipline and stewardship, a tradition which this budget upholds. At the same time, there are limitations to our ability to forecast future revenues and predict tomorrow's challenges. As we approach changing economic conditions, effectively managing our resources will require thoughtful, measured and timely decision-making, as well as leadership and cooperation from the Council and department heads.

I look forward to our budget discussions in Council Chambers and encourage you to send me any questions that you may have regarding my recommendations.

Sincerely,



Satpal Singh Sidhu
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

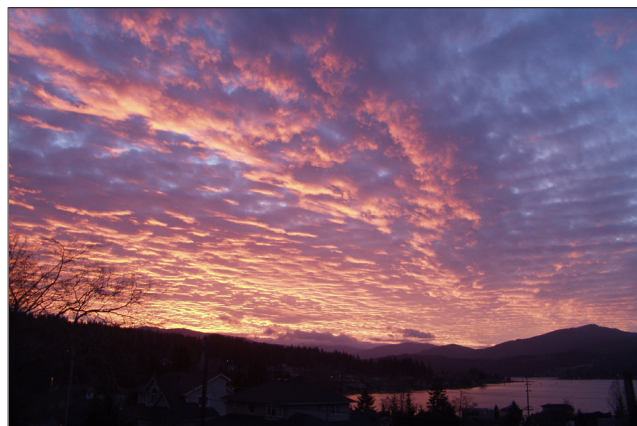
Long before it was discovered by Europeans, Whatcom County was home to Northwest Coast Indians: the Lummi, Nooksack, Samish and Semiahmoo. The area was claimed by the Spanish in 1775 and later by Russia, England, and the United States. Bellingham was named by Captain George Vancouver of the British Navy 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.

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. 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. Non-native 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.



A sunrise over Lake Whatcom.

About the Area

Topography

Whatcom County is the northernmost county in the state of Washington. Whatcom County contains 2,108 square miles that border on British Columbia, Canada to the north, Okanogan County to the east, Skagit County to the south and the Strait of Georgia to the west. Much of the county is mountainous and part of National Forest and National Parks.

Fifty miles east of Bellingham lies the highest peak in the North Cascade mountain range, Mount Baker (10,778 feet), an ice-clad volcano. Providing the state's longest ski season, the volume of snow and ice on Mount Baker is greater than that of all the other Cascade Mountain volcanoes combined, except Mount Rainier.

A deep-water port, Bellingham's Squalicum Harbor is the second largest harbor in Puget Sound.

Bellingham is located 90 miles north of Seattle and 23 miles south of the Canadian border. A trip to Point Roberts, the county's most northerly community, requires a crossing through Canada.



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.



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



Marina at Squalicum Harbor.

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About the Area continued

Climate

Average Temperature Ranges

Winter	32 to 49 degrees
Spring	46 to 62 degrees
Summer	52 to 70 degrees
Fall	37 to 51 degrees

Annual Precipitation 36.29 inches
(Source: U.S. Climate Data for Bellingham, WA)

Population (April 2022)

Bellingham	93,910
Blaine	6,130
Everson	3,060
Ferndale	15,970
Lynden	16,150
Nooksack	1,560
Sumas	1,740
<u>Unincorporated Whatcom County</u>	<u>93,130</u>

Total Whatcom County 231,650

Population density 109.9 per sq mile

Median age 38.8 years old
(Source: WA State Office of Financial Management)

Housing Costs (June 2022)

Median single family home sales price \$488,000
(Source: Sammamish Mortgage, 06/22/22)

Average 1 bedroom apartment rent \$1,069/month
(Source: https://www.rentdata.org)

Taxation

There is no State Income Tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	1.5 to 2.3%
Total Sales Tax	8 to 8.8%

(Source: WA State Department of Revenue)

Economy/Employment

Median household income (2021) \$72,055
(Source: U.S. Census Bureau)

Unemployment rate (September 2022) 4%
(Source: https://esd.wa.gov)

Health Care

Hospitals 1

Cost of Living Index (November 2022)

Bellingham Index (U.S. average is 100) 123.2
(Source: www.bestplaces.net)

Top Ten Employers (December 2020)

St. Joseph Hospital	3,116
Lummi Nation	2,083
Western Washington University	2,060
Bellingham School District	1,606
BP (Cherry Point Refinery)	975
City of Bellingham	917
Matrix Service Inc	870
Ferndale School District	847
Whatcom County	825
Haggen	750

(Source: WWU Center for Economic and Business Research)

Reported Index Crimes (2021)

Arson	36
Assault	1,589
Burglary	1,185
Drug Violation	503
Theft	7,592
Murder	7
Rape	121
Robbery	95

(Source: WA State Office of Financial Management)

Higher Education

Whatcom Community College - Part of the state's community college system, serving nearly 7,154 students annually.

(Source: www.whatcom.edu)

Bellingham Technical College - One of five technical colleges in Washington State, serving over 4,100 students annually.

(Source: www.btc.edu)

Western Washington University - One of six state-funded, four-year institutions in Washington State, serving approximately 15,197 students.

(Source: www.wwu.edu)

Whatcom County Government



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

Home Rule Governs Whatcom County

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

A copy of the Whatcom County Home Rule Charter is available to the public on the Whatcom County website at <http://www.codepublishing.com/WA/WhatcomCounty/>.

Strategic Planning

The Whatcom County Charter, Section 1.51 requires 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

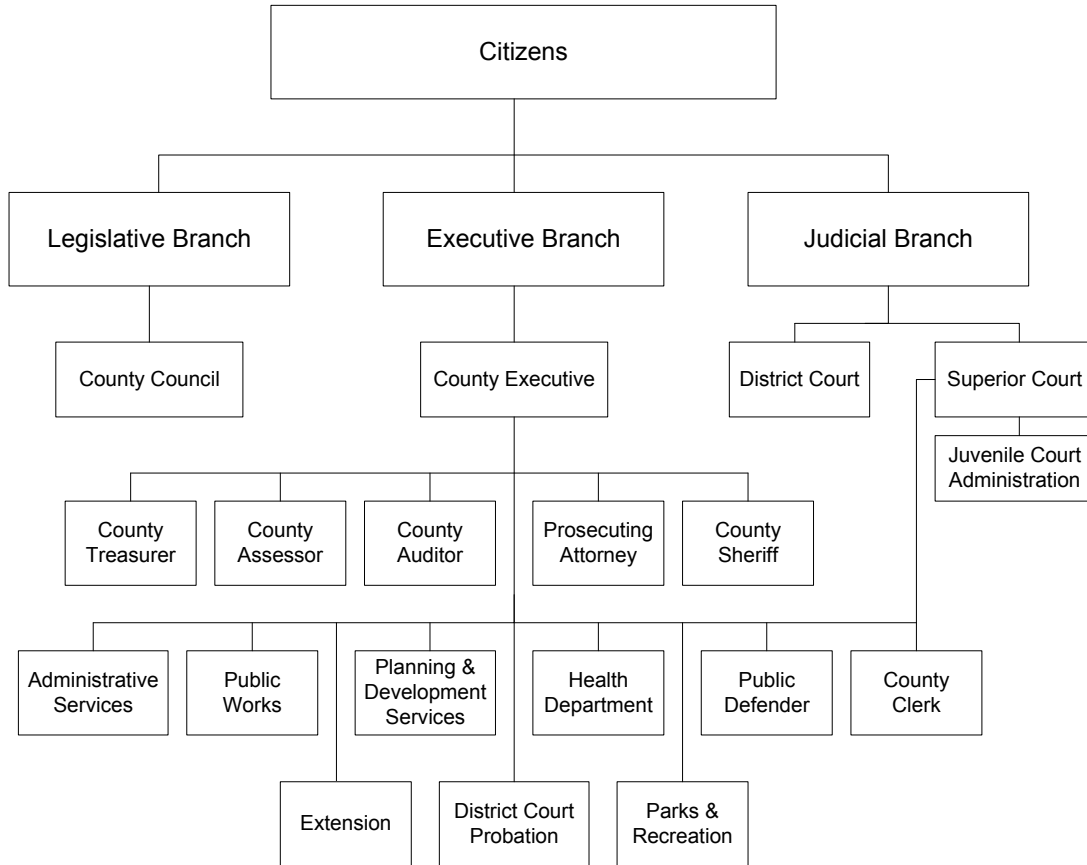
Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide family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

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, forestland, et cetera.

Auditor

An elected official, the County Auditor provides voter registration, conducts elections, records documents, issues marriage licenses, motor vehicle and vessel licenses.

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, county website (www.co.whatcom.wa.us) or the council office for schedules and agendas. The Council also contracts for Hearing Examiner services. The Hearing Examiner serves as a quasi-judicial officer to hear, evaluate, and decide specific land use and development proposals. The Hearing Examiner applies laws and ordinances passed by the County Council. Public hearings are generally held weekly, as needed. Please call for current schedule. Files are available for public review by appointment.

District Court

With two elected judges and one appointed commissioner, District Court processes Sheriff, State Patrol, Department of Fisheries, State Park and WWU traffic citations. It also handles criminal misdemeanor cases, small claims, civil claims, name changes, and protection orders.

District Court - Probation

Provides adult probation services for offenders charged with misdemeanors in the District Court and some municipal courts that contract with the County. Services also include supervision of individuals placed on court ordered deferred prosecution and pre-trial release. This office does not supervise offenders convicted of felonies in the Superior Court (these are handled by the state probation office).

Executive

An elected official, the County Executive manages the day-to-day functions of administrative departments.

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Whatcom County Government Departments continued

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 wide variety of services to the public: restaurant permits and inspections, food worker health permits, investigation of food-borne illness, solid waste and on-site sewage system oversight, water quality reviews, communicable disease screening, response, treatment, investigation, vital records (birth and death certificates, etc.), services to the developmentally disabled and their families, mental health treatment coordination, chemical dependency treatment coordination, substance abuse prevention, assistance to homeless and disadvantaged populations, as well as those facing behavioral health challenges. The Department also conducts ongoing community health improvement assessments to guide future policies and actions.

Parks and Recreation

Whatcom County Parks & Recreation manages or oversees 16,410 acres of land comprised of 73 properties. These include natural areas, parks, gardens, tidelands, beaches, historic buildings, special use areas, and seventy-five miles of recreational trails. Additionally, the department manages or provides funding for eight senior activity centers, a community center and a firearms range.

Planning and Development Services

Composed of three divisions and Administration, including Building Services (processes and issues building and development permits, plan reviews, performs life/safety inspections; includes Fire Marshal's Office), Natural Resources (reviews permits for compliance with county code and development standards, staff are tasked with protection of shorelines, critical areas, and watersheds), Planning (includes Current Planning which processes immediate project development proposals, Long Range Planning addresses comprehensive plans, growth management, rezones and code amendments), and Administration (includes Code Enforcement and GIS functions). Planning and Development also manages the Conservation Easement Program which compensates property owners for the value of their unused development rights and protects the land through placement of permanent conservation easements.

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 and manages the County's child support enforcement unit.

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. In addition, the Office also provides representation in involuntary mental and alcohol commitment cases.

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Whatcom County Government Departments continued

Public Works Department

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. In addition, Public Works provides year-round ferry service to Lummi Island, fleet management, flood control, noxious weed control, and natural resource and stormwater management 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 countywide 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. It also manages the County's public safety radio system.

Sheriff – Bureau of Corrections

The Whatcom County Sheriff's Office (WCSO) Corrections Bureau operates the Whatcom County Jail and the Alternative Corrections program. The jail is a medium security facility responsible for the incarceration of approximately 210 prisoners daily. In addition, Whatcom County operates a minimum-security facility that can house up to an additional 150 prisoners daily. The Corrections Bureau also oversees part of a statewide transport chain that links the various jails and detention facilities north of Seattle. The Corrections Bureau is also responsible for facilitating alternative sentencing programs. Current alternative programs include: electronic home detention, work release, in custody and out of custody work crews.

Superior Court

Whatcom County's four Superior Court judges, four full time court commissioners and various part time and contracted court commissioners hear all cases involving: adult felonies, all juvenile offenses, divorce, child custody, support matters, probate, guardianships, adoptions, property claims in excess of \$35,000, paternity actions, mental incompetency, and abused or neglected children. Superior Court Administration oversees judicial operations, Drug Court, Family Treatment Court, other specialty court programs, pre-trial services and family law facilitation.

Superior Court - County Clerk

The County Clerk serves as the clerk for Superior Court administering the office, systems, and accounts for funds, legal financial obligations, records, custody, delivery of records, and exhibits for this court of record for the State of Washington. The County Clerk also supervises the assigned counsel function, which manages indigence screening, conflict counsel and guardianship contracts.

Superior Court - Juvenile Court Administration

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

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Whatcom County Government Departments continued

guardians ad litem for children in dependency cases.

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 real property; conducts property sales and processes passport applications.

WSU 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, natural resources, food safety, community resources, pesticides, strengthening families, diabetes prevention, bee safety, 4-H, nutrition, and home horticulture.

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 addition, under state law, the Flood Control Zone District and its subzones are considered a separate government from the rest of Whatcom County. The Whatcom County Council is also the Flood Control Zone District's Board of Supervisors. Its budgeting process is governed by RCW 86.15.140 rather than by the Whatcom County Charter. The RCW only provides for an annual budget. Therefore, the second year budget for the District and its subzones will be adopted during the mid-biennium review for the rest of county government in the fall of odd-numbered years.

At the end of June in even-numbered years the administration releases a set of budget instructions for the next biennium to all departments. Departments prepare their budgets during July and turn them in to the administration at the beginning of August.

In August and early September, the Executive's Office 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's Office 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 begins holding work sessions to discuss the Executive's proposed budget with the administration and department directors.

In November, the Council evaluates the budget and makes recommendations and revisions, then schedules 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 as soon as possible in 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 also developed biennially 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:

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Creating the County Budget continued

March through May	Capital planning process and preparation of six-year capital plan.
End of June	Release of Budget Instructions.
Beginning of August.....	Department budget requests due.
Mid-August thru Mid-September.....	Department Heads meet with Executive’s Office.
Mid-October.....	Executive’s Budget delivered to Council.
Late-October thru Mid-November.....	Council work sessions.
Mid to Late November	Council schedules hearing and adopts budget.
As soon as possible in First Budget Year....	Final Budget Document publication.
Fourth Quarter of First Budget Year.....	Mid-Biennium Review and adoption of next annual Flood Control Zone District and subzones budgets.

Budget Document Serves Several Purposes

The budget document provides a summary of the financial plan for county operations for the biennium beginning January 1, 2023 and ending December 31, 2024. This document shows revenue sources and how they will be spent. The budget document also 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 changing funding 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) is 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 for the second year of the biennium. The 2024 Flood Control Zone District and subzones budgets will also be reviewed and adopted by the Council acting as the District’s Board of Supervisors.

Project Budgets

Project budgets are limited to large capital appropriations. Project budgets may be adopted by project

continued on next page

Creating the County Budget continued

phase or for the entire project. Once adopted, project budgets continue until the project is complete, abandoned, or until no expenditures have been made for three years.

Continuing Appropriations into Next Year

Because Whatcom County adopts its biennial budget as two one-year appropriations, budget authority lapses at the end of each year. Some circumstances may make it necessary to carry over appropriations into the new year (such as contracts in progress and project budgets). 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 available to the County Council by the administration by February 15, May 15, August 15, and November 15. These reports provide comparative data, amended projections and other vital financial information for general fund and other fund activity.

Quarterly financial reports are available to the public and on the Whatcom County website at <https://www.whatcomcounty.us/Archive.aspx?AMID=39>.

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 that 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

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 will be available for public inspection on the County's website from the time the budget message is delivered to Council. The budget must be delivered to Council no later than 75 days before year-end. Providing the public with access to 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 that 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.

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

continued on next page

Financial Management Policies continued

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 that 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 that may be unfunded in future years. Use of one-time 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 monies allocated to salaries and wages, personnel benefits and capital outlay can be transferred only with prior approval of the County Executive.

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

continued on next page

Financial Management Policies continued

monitor compliance with the adopted budget. This also satisfies the Home Rule Charter Section 6.41 - Budget Control.

Position Control

Authorized personnel positions cannot be increased during the year except by approval of the County Council. Temporary positions may be assigned additional hours subject to the availability of funds and the consent of the County Executive, but shall not be considered a permanent change in authorized levels.

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. 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/Departments

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

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:

- 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.
- Longer-term loans (more than six months) can be made to other funds, but only with Council approval.
- Any investment income earned as a result of the Rainy Day Reserve Fund shall be credited to general fund general revenues.

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.

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Financial Management Policies continued

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

Revenue Shortfalls

Expenditure authority is granted based on revenue projections contained in each department's budget. If it is evident that a department's revenues will fall short of the budgeted amount in any calendar year, the department head will submit a plan to the County Executive to reduce departmental expenditures sufficient to offset the revenue shortfall within the same calendar year.

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

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 \$1,000 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.

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 55% of projected annual costs of ferry operation.

Pursuant to the Whatcom County Code, Chapter 10.34.030 Ferry Rates - Use of ferry user fee revenues.

Capital Appropriations

Contracts for capital assets for items over \$40,000 must be approved by Council unless specifically adopted in the capital appropriations exhibit to the budget ordinance.

Pursuant to Whatcom County Code, Chapter 3.08.100 Council Approval Required.

Basis of Accounting and Budgeting

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

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

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

The modified accrual basis is a mixture of the cash and accrual basis. To be recognized as a revenue or expenditure, the actual receipt or payout of cash must occur soon enough after a transaction or event has occurred to have an impact on the amount of money currently available to spend. Revenues are recognized in the accounting period in which they become measurable and available. Revenues are available when collected either during the current period or soon enough after year-end to be able to pay year-end liabilities. Major revenues that usually can be accrued at year-end are grants, sales taxes, motor vehicle fuel tax, and interest income. Major revenues that are usually not accrued because they are either not available soon enough to pay year-end liabilities or are not able to be objectively measured include most property taxes, licenses, permits and fines and forfeitures.

Expenditures are recognized in the accounting period in which a measurable liability is incurred. The exception to this is unmatured principal and interest on 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 qualify as expenditures and are either charged against the following year's budget or cancelled. Encumbrances set aside budget authority to cover commitments made for contracts for goods or services that have not been received or performed yet.

Whatcom County Fund Structure

As a means of tracking and accounting for money, the operations of the County are divided into funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are departments (e.g., Administrative Services, Public Works Department) and within departments are cost centers (such as for the Finance Division, a specific grant, or a specific function such as elections).

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 (e.g., salaries and wages, supplies, fuel). 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 or has available in reserves. Whatcom County's largest fund is 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 that 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

Finances the design, construction, and maintenance of county roads.

Election Reserve

Finances elections and election equipment.

Veterans' Relief

Provides financial assistance and services to indigent veterans and their families/survivors.

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Whatcom County Fund Structure continued

Whatcom County Jail

Created to collect 0.1% sales and use tax for the purpose of funding detention facility operations, maintenance, and capital projects.

Low Income Housing Projects

Created to collect an additional recording fee (per document) that provides funding for local low income housing projects.

Homeless Housing

Created to collect additional recording fees (per document) that provide funding for the County's homeless housing plan. Also accounts for homeless housing projects funded by grants.

Stormwater

Established to account for projects and programs which protect water resources, improve water quality, and reduce impacts from stormwater runoff in the unincorporated areas of the County. The fund is currently being funded by transfers from the Flood Control Zone District.

Behavioral Health Program

Created to account for 0.1% sales tax for the purpose of providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs. Also receives grants for the new Health Department's Response System Division programs of LEAD, GRACE, ART and Co-responders.

Parks Special Revenue

Created to account for restricted and committed revenues that will be used to fund maintenance, operations, and parks improvements in accordance with external funding sources and County Council requirements.

Mental Health & Developmental Disabilities

Created to account and track revenues received through Whatcom County property tax levies for people with developmental disabilities or in need of mental health services.

Swift Creek Sediment Management

Created to account and track revenues received through the Washington State Department of Ecology to implement the Swift Creek Sediment Management Plan.

Affordable & Supportive Housing

Created to account for sales tax distributions from the state for the purpose of providing housing and services to persons whose income is at or below sixty percent of median income. 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.

Countywide Emergency Medical Services

Created to collect 0.1% public safety and health sales and use tax for the purpose of funding emergency medical services and criminal justice. Fund also accounts for the EMS tax levy, fees collected, and expenditures made for operation of the county-administered emergency medical services system.

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Whatcom County Fund Structure continued

Lake Whatcom Stormwater Utility

Established to collect stormwater utility fees from county properties that drain into Lake Whatcom. Fees are used to fund water quality improvements required by the Washington State Department of Ecology.

Affordable Housing, Behavioral Health Facilities, and Related Services Program

Established to account for sales tax collected in accordance with RCW 82.14.530 to be used solely for housing, mental and behavioral health facilities, and related services.

Whatcom County Trial Court Improvement

Established to collect funding from the state to fund improvements to superior and district court staffing, programs, facilities, or services.

American Rescue Plan Act

Established to account for federal funding received to combat the COVID-19 pandemic, including public health and economic impacts.

Ferry Fare Capital Surcharge

Created to account for the \$1 per fare capital surcharge to be used exclusively for the construction of a new ferry vessel and improvements to the ferry terminals.

Solid Waste Management

Accounts for solid waste disposal taxes used to provide solid waste services to the residents of Whatcom County.

Whatcom County Convention Center

Accounts for lodging taxes used to promote tourism and overnight visits to Whatcom County.

Victim Witness Assistance

Established to administer victim witness programs. The fund is financed by court ordered fines on domestic assault cases.

County Road Improvement District #1

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

County Road Improvement District #2

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

County Road Improvement District #7

Financed by special assessments to account for operation and maintenance of the Emerald Lake Lighting District.

Whatcom 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.

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Whatcom County Fund Structure continued

Auditor's Operation and Maintenance

Created with a state-mandated 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.

Emergency Management

Created to carry out federal and state mandated programs to prepare the community (emergency services' systems and the public) to respond to incidents and disasters beyond the capacity of regular emergency services. Funding is provided by partner agencies and grants. Also currently accounts for public safety radio system operating costs.

Flood Control Zone District

Created to account for taxes collected and grants received for the water resources program of Whatcom County. The program oversees and coordinates surface-water related activities. It includes the river improvement and flood hazard management programs, stormwater operations, and natural resources protection.

Lynden/Everson Sub Zone

Created as a division of the countywide flood control fund to address flood management in the Lynden/Everson area. The Sub Zone is funded by special assessments on area properties.

Sumas/Nooksack/Everson Sub Zone

Created as a division of the countywide flood control fund to address flood management in the Sumas/Nooksack/Everson area. The Sub Zone is funded by special assessments on area properties.

Acme/Van Zandt Sub Zone

Created as a division of the countywide flood control fund to address flood management in the Acme/Van Zandt area. The Sub Zone is funded by special assessments on area properties.

Samish Watershed Sub Zone

Created as a division of the countywide flood control fund to maintain and regulate the Lake Samish outlet control structure. The Sub Zone is funded by special assessments on area properties.

Birch Bay Watershed and Aquatic Resources Management District

Created in association with the countywide flood control fund for the purpose of advancing water resources management in the Birch Bay Watershed. The District is funded by special assessments on district properties.

Point Roberts Transportation Benefit District

Created to account for retail sales taxes on Point Roberts fuel sales to address the transportation needs of the Point Roberts area.

Conservation Futures

Created to collect 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

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Whatcom County Fund Structure continued

timberland with the goal of conserving property for public use or enjoyment.

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.

2010 Limited Tax G.O. & Refunding Bond

Accounts for repayment of Recovery Zone Development Bonds used to finance the jail and juvenile detention fire alarm and electronic exiting control systems replacement project.

Capital Projects Funds

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

Real Estate Excise Tax I (REET I)

Accounts for the 0.25% 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)

Accounts for an additional 0.25% excise tax on the sale of real property in the unincorporated portion of Whatcom County. Proceeds of this fund have traditionally been restricted to public works projects including planning, acquisition, construction, repair, replacement, or improvement of roads, sidewalks, traffic signals, bridges, water systems, storm water systems, and parks.

Public Utilities Improvement

Accounts for a 0.09% 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.

Other Capital Project Funds

In addition to the funds listed above, specific project funds are set up to account for large capital appropriations as they occur. Capital project budgets may be adopted by project phase or for the entire project. Once adopted, project budgets continue until the project is complete, abandoned, or until no expenditures have been made for three years.

Enterprise Funds

Ferry System

Established to account for revenues and expenditures related to Lummi Island ferry operations. The accrual basis of accounting is used for this fund.

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Whatcom County Fund Structure continued

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

Finances the maintenance and operation of vehicles and equipment used by the Public Works Department, Sheriff's Office, and other departments. This fund also maintains an inventory of road construction materials for the County.

Administrative Services Fund

Provides county departments and activities with internal administrative services, such as accounting, human resources, building maintenance, courthouse security, information technology, and self-insurance.

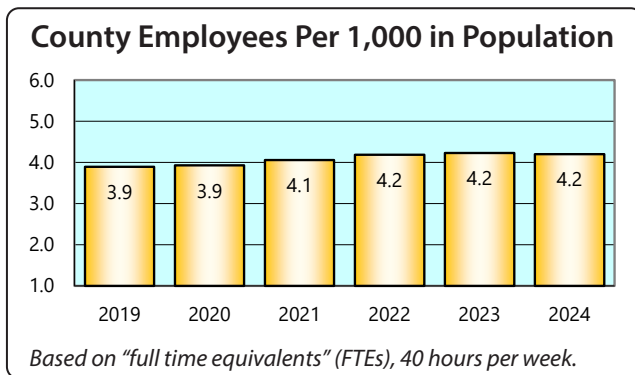


2023-2024 Budget at a Glance

In 2022 Whatcom County’s population was 231,650. By 2024, the number of citizens in this county is expected to be approximately 237,700 based on projected population growth of 1.3% per year. 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
- Natural resource protection

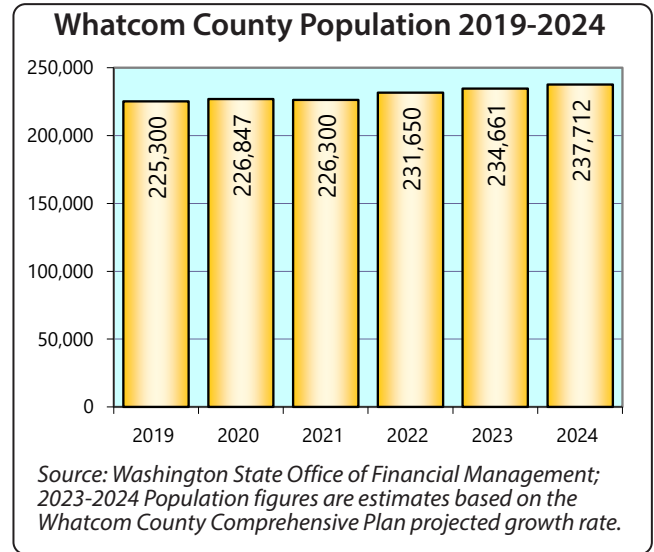
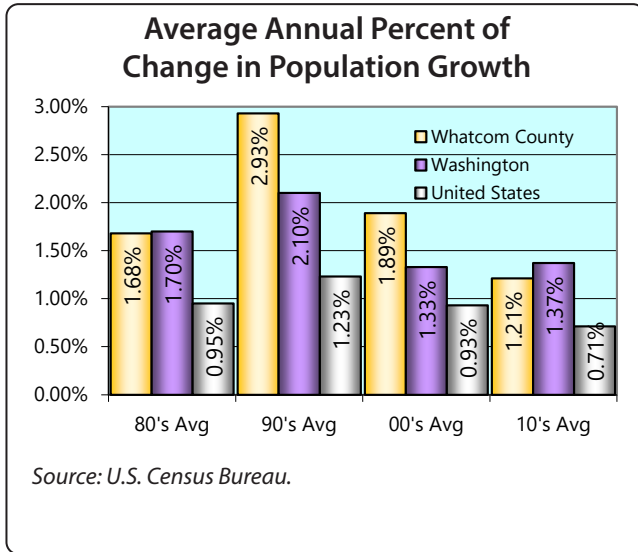
In addition to mandated services, we also provide services considered essential by the citizenship, such as parks, senior centers, and public health programs. For every 1,000 in Whatcom County population, the number of county government employees is 4.2 (see chart below).



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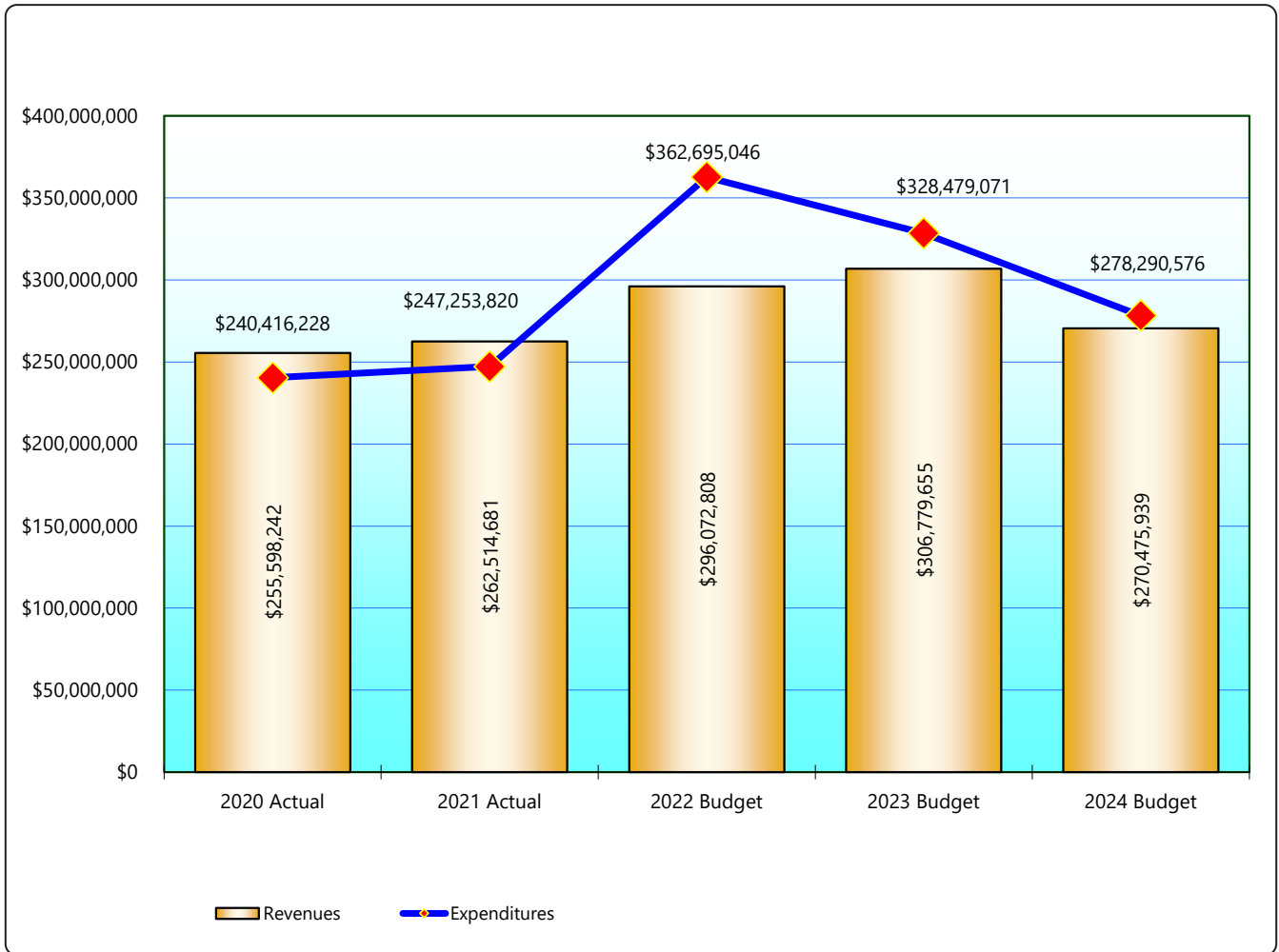
2023-2024 Budget at a Glance continued

Over the last decade, Whatcom County’s overall average annual population growth rate has exceeded that of the country and has been a little less than state growth.



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 following page for detail.



Note: Where revenues fall short of expenditures, the county uses available reserves (fund balance). Furthermore, expenditure authority for continuing appropriations, incomplete contracts, will be rolled forward to the subsequent year after the current year is closed out. In addition, departments usually do not spend out their entire expenditure budget so that actual spending is in line with actual revenues as can be seen from prior year results.

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Revenue & Expenditure History Detail

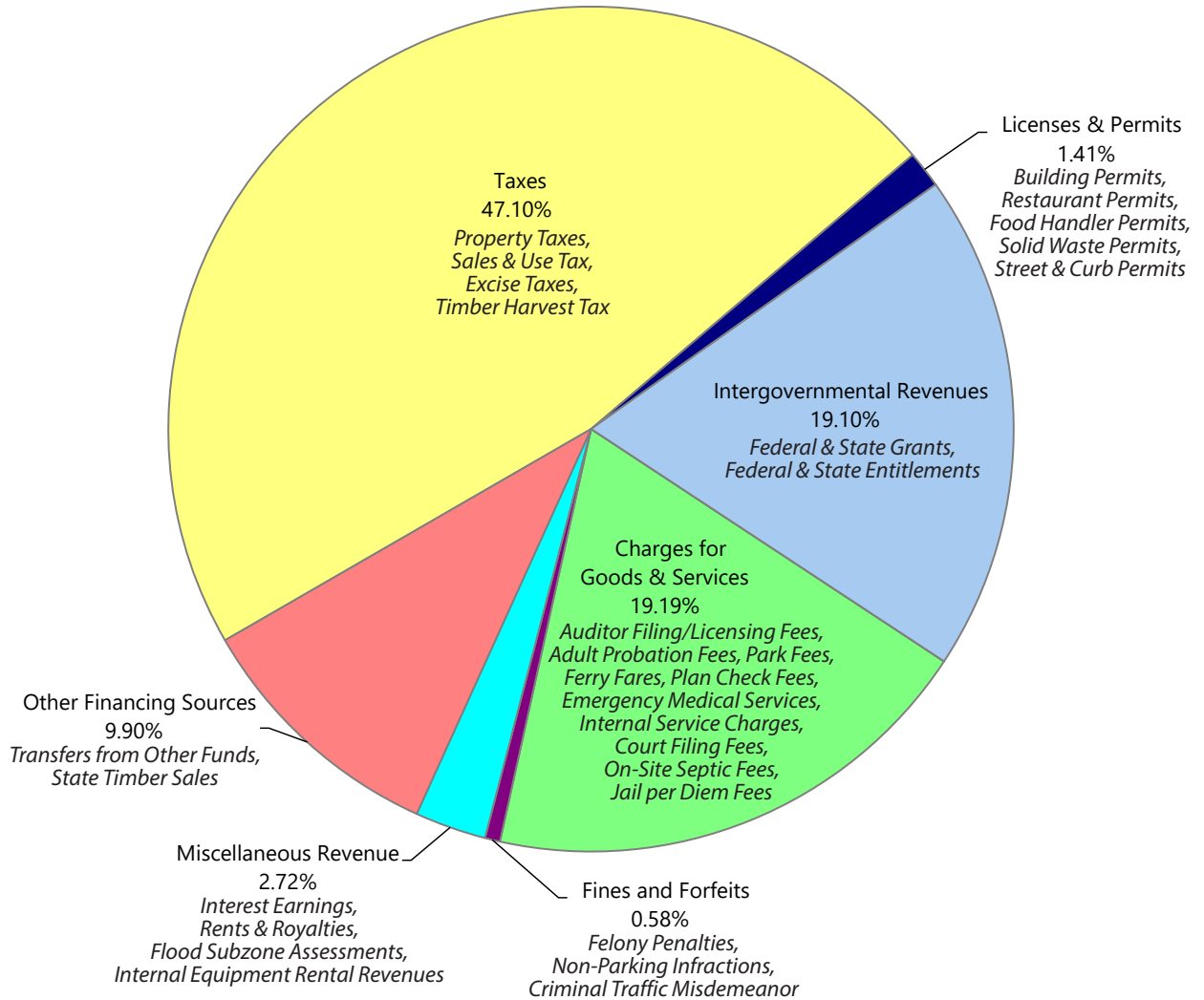
Note: These figures are for all Whatcom County funds combined.

	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Budget 2024
Revenues					
Taxes	110,844,435	122,876,806	119,699,739	137,236,452	134,634,259
Licenses & Permits	3,379,444	3,888,221	3,785,617	4,068,380	4,068,380
Intergovernmental Revenues	55,988,115	50,776,028	83,118,618	71,093,133	39,145,565
Charges for Goods & Svcs	49,896,213	49,075,159	53,767,402	55,095,089	55,676,474
Fines and Forfeits	1,883,490	2,104,373	2,261,500	1,721,700	1,620,200
Miscellaneous Revenue	8,585,119	5,335,439	6,602,100	8,233,290	7,524,435
Other Financing Sources	25,021,426	28,458,655	26,837,832	29,331,611	27,806,626
Total Revenues	255,598,242	262,514,681	296,072,808	306,779,655	270,475,939
Expenditures					
General Government	57,326,180	52,106,806	64,118,811	68,307,116	71,896,697
Public Safety	66,153,370	58,307,337	89,906,475	81,122,715	78,305,805
Transportation	30,454,364	33,188,310	43,543,684	45,673,856	46,031,503
Natural & Economic Environment	10,055,549	12,570,786	47,087,634	30,056,032	8,051,034
Social Services	28,972,945	37,302,194	50,998,200	46,761,901	38,563,131
Culture & Recreation	4,281,324	4,714,445	5,823,683	5,885,570	5,598,282
Capital Outlay	13,413,407	18,150,801	28,738,158	14,870,558	3,546,791
Debt Service	250,537	673,374	239,789	233,025	230,025
Other Financing Uses	29,508,552	30,239,767	32,238,612	35,568,298	26,067,308
Total Expenditures	240,416,228	247,253,820	362,695,046	328,479,071	278,290,576
Excess of Revenue Over (Under) Expenditures	15,182,014	15,260,861	(66,622,238)	(21,699,416)	(7,814,637)

Notes: Regarding negative balances in budget years – For 2023 and 2024, Whatcom County is planning for a 5% lapse in budgeted operating costs in the General Fund and various other percentages in other funds such as Flood and Jail. For 2022, the county expects to use significant amounts of fund balance reserves for emergency medical service, flood response and economic development projects.

Source of County Revenues in 2023-2024

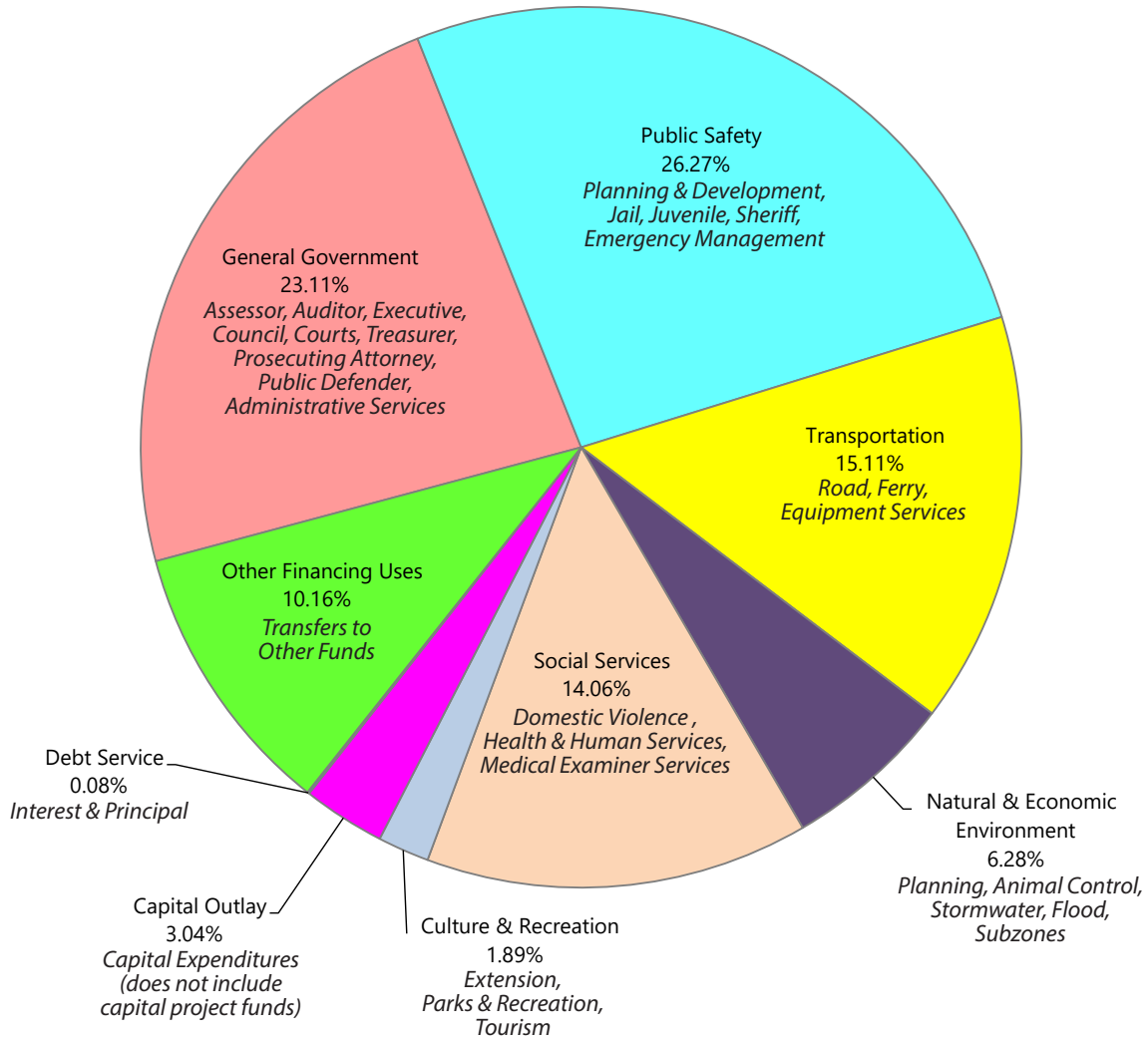
This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 40 for descriptions.

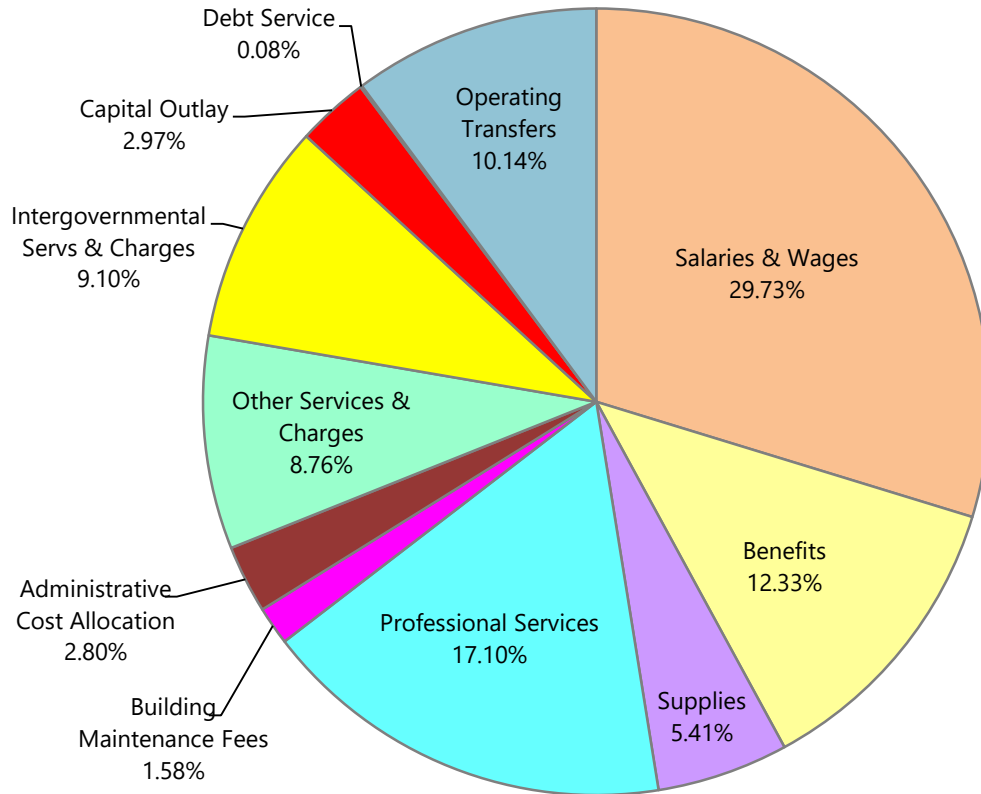
Distribution of County Expenditures in 2023-2024

This chart represents all Whatcom County funds combined.



Note: The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 40 for descriptions.

Expenditures by Category in 2023-2024

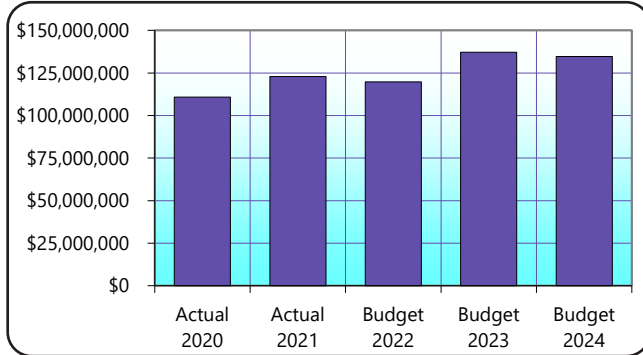


	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Budget 2024
ALL FUNDS					
Salaries & Wages	66,523,523	68,919,095	81,004,168	88,338,970	92,057,537
Benefits	30,612,226	31,309,711	36,780,916	37,341,654	37,467,849
Supplies	11,129,607	12,137,838	15,764,572	16,950,502	15,861,940
Professional Services	29,110,312	37,304,427	71,589,480	67,621,609	36,145,347
Building Maintenance Fees	4,230,538	4,339,176	4,415,745	4,786,947	4,774,094
Administrative Cost Allocation	6,648,016	6,521,409	6,651,839	8,430,444	8,536,237
Other Services & Charges	27,891,608	20,441,760	35,439,230	26,636,007	26,536,147
Intergovernmental Servs & Charges	22,917,663	19,093,825	52,060,098	28,126,057	27,067,301
Capital Outlay	11,593,647	16,273,437	26,520,598	14,445,558	3,546,791
Debt Service	250,537	673,374	239,789	233,025	230,025
Operating Transfers	29,508,552	30,239,767	32,228,612	35,568,298	26,067,308
TOTAL EXPENDITURES	240,416,229	247,253,819	362,695,047	328,479,071	278,290,576

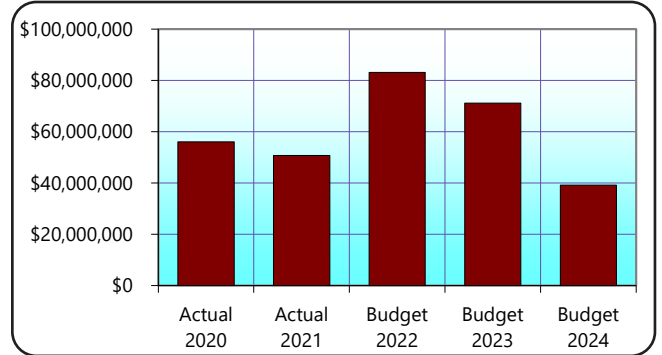
Revenue History by Type

Charts represent all Whatcom County funds combined.

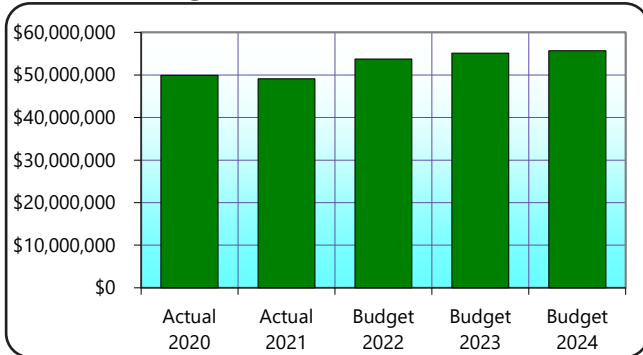
Tax Revenues



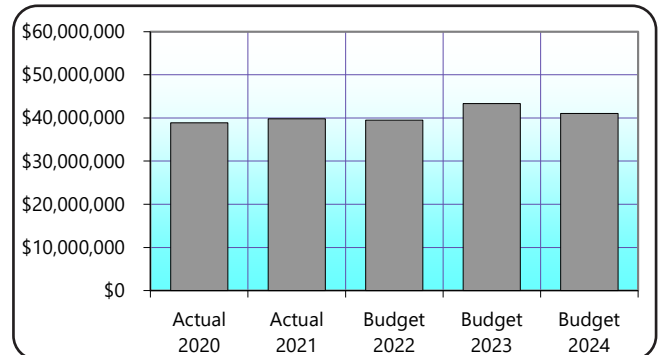
Intergovernmental Revenues



Charges for Goods & Services



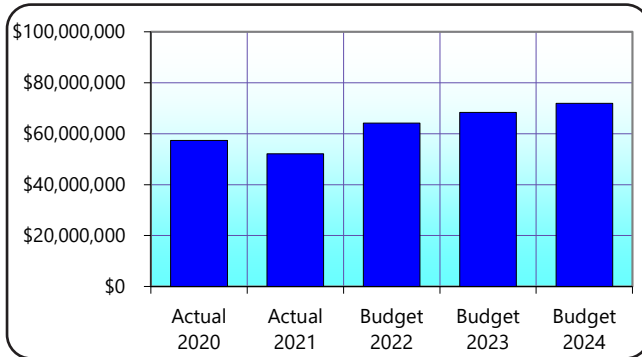
All Other Revenues



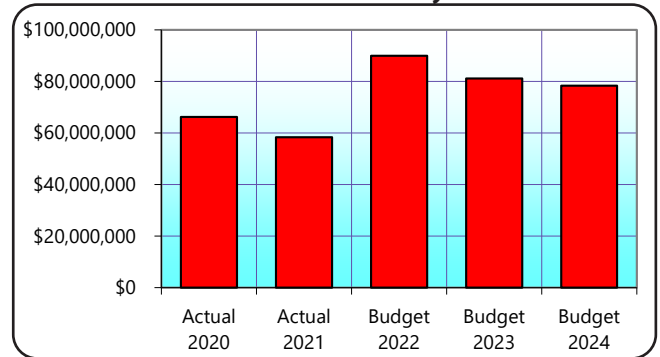
Expenditure History by Type

Charts represent all Whatcom County funds combined.

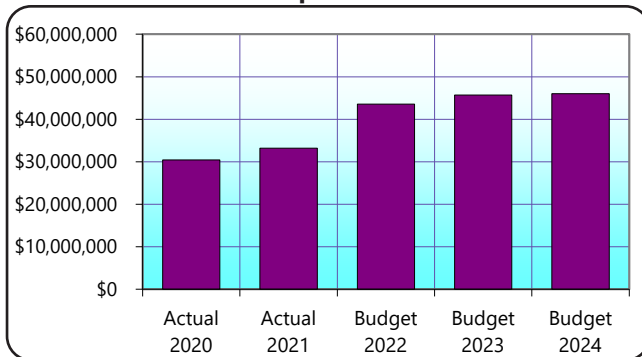
General Government



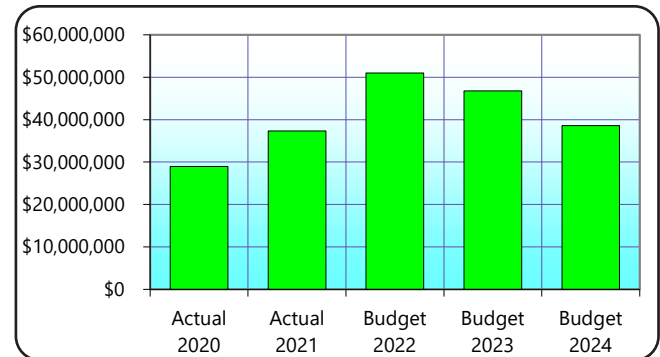
Public Safety



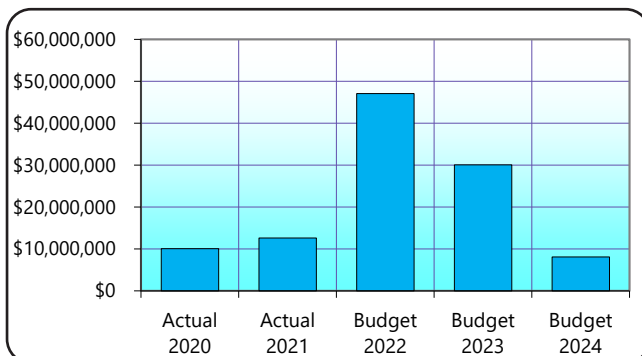
Transportation



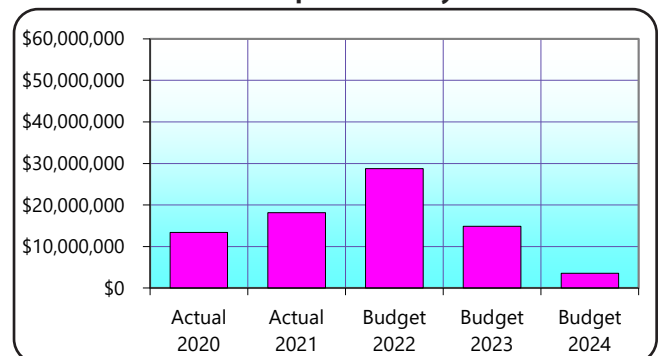
Social Services



Natural & Economic Environment



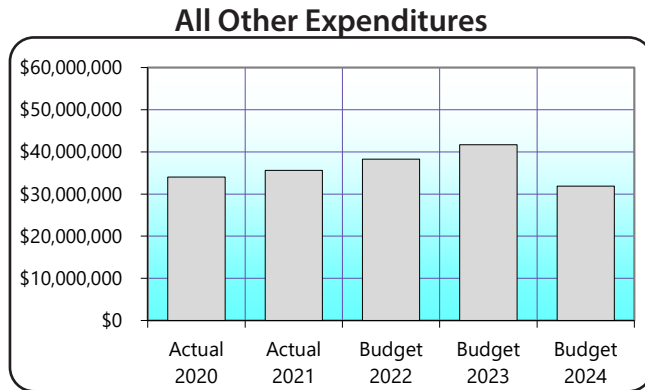
Capital Outlay



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Expenditure History by Type continued

Charts represent all Whatcom County funds combined.



Expenditure & Revenue Descriptions

Revenues

Taxes - Revenue derived from legislatively authorized charges.

Licenses & Permits - Charges for the issuance of licenses and permits.

Intergovernmental Revenue - Grants, entitlements, and shared revenues provided by one government to another.

Charges for Goods & Services - Fees and charges for goods and 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, contributions, and miscellaneous refunds.

Other Financing Sources - Revenue derived from the proceeds of long-term debt, operating and equity transfers and the disposition of fixed assets.

Expenditures

General Government - 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. Also includes public defense, prosecution and probation functions.

Public Safety - Services provided to protect people and property. Includes law enforcement and corrections functions.

Utilities - Solid waste and stormwater utility activities.

Transportation - Services provided by the governmental entity for the safe and adequate flow of vehicles and pedestrians. Includes public works roads and engineering.

Natural and Economic Environment - Services provided to achieve a satisfactory living environment for the community and the individual. Includes flood control, natural resources, planning and development.

Social Services - Services provided for the care, treatment, and control of mental and physical illness. Includes public health, housing programs, developmental disabilities, chemical dependency and mental health services.

Culture & Recreation - Services to provide culture and recreation to the community. Includes parks activities.

Debt Service - Includes expenditures of principal and interest payment of debt.

Capital Outlay - This account collects all expenditures over \$5,000 that will be capitalized in a general fixed assets account group and accounts for activities which involve infrastructure improvements. Examples include equipment, software, facilities, and roads.

Other Financing Uses - Includes all operating and equity interfund transfers.

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

The 2023-2024 Budget in Summary

This section provides a summary of the 2023-2024 budget by department/division 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 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, public defense, prosecution, county civil representation, health, parks, 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 road and bridge infrastructure. It also provides funding for most of the County’s NPDES activities. Projects expected to be completed within one calendar year are budgeted for that year. Projects expected to span more than one calendar year are budgeted for on a project-by-project basis in separate funds and require separate budget ordinances. The one-year road program is adopted by Council at the same time as the biennial budget. Once the road program has been adopted, the budget for construction projects will be added through the supplemental process to take effect the beginning of 2023.

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		
	Amended Budget 2022	Budget 2023	Budget 2024	Amended Budget 2022	Budget 2023	Budget 2024
001 General Fund	107,919,707	109,443,576	110,772,802	113,619,300	117,201,004	121,129,790
108 County Road	28,260,281	28,308,361	28,561,061	45,077,005	31,733,537	31,815,169
118 Jail Fund	17,800,210	17,574,255	18,622,899	19,960,506	19,986,894	20,383,363
130 Countywide Emerg. Medical Svcs.	17,903,729	23,134,754	23,615,661	24,759,475	23,091,531	23,965,184
169 Flood Control Zone District*	16,596,157	21,888,614	-	20,890,485	26,049,686	-
501 Equipment Rental & Revolving	14,231,977	16,187,231	15,019,219	19,162,881	20,369,132	17,002,112
507 Administrative Services	21,480,871	19,599,947	19,900,072	24,098,294	22,953,060	21,623,142
All Other Funds	71,879,875	70,642,917	53,984,225	95,127,103	67,094,227	42,371,816
TOTAL	296,072,807	306,779,655	270,475,939	362,695,049	328,479,071	278,290,576

* According to state law, the Flood Control Zone District can only adopt a one-year budget.

Whatcom County Work Force History - 2020 to 2024

The table on the following page shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2020-2024. Grants and offsetting revenues fund several of these positions. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant. Council approval is needed to continue such positions.

The number of Whatcom County FTEs is expected to increase by 29 positions over the new biennium. Departments will have the following changes in the new biennium:

- Executive/Non-Departmental will close a vacant American Rescue Plan Act Grants Manager position as those duties have been executed by existing staff.
- Health Department will add thirteen positions and close one position in 2023. The Department will close two positions in 2024. The positions being closed are as a result of grant funding ending or duties being reduced. Health Department staffing has grown 59%, or 51.6 FTEs, since the end of 2020.
- Parks will add a Field Operations Supervisor and a Parks Project Manager in 2023.
- Planning & Development Services will add two Planner positions in 2023 and another in 2024.
- Prosecuting Attorney’s Office will decrease by one grant-funded Attorney position.
- Public Works will add five FTEs over the course of the biennium. Two Engineering Technicians, a Stormwater Projects Manager, and a Watershed Planning Restoration/Property Manager in 2023 and an Engineering Services Supervisor in 2024.
- Sheriff’s Office is adding a Financial Accountant and a Community Program Specialist in Division of Emergency Management in 2023. Sheriff will be adding five Deputies in 2023 and another five in 2024.
- Juvenile Division of Superior Court is losing one FTE Volunteer Guardian Ad Litem Coordinator position due to reduced grant funding. An extra help position will now be providing a reduced scope of services.

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Whatcom County Work Force History - 2020 to 2024 continued

“Full Time Equivalent” Positions

Department	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	Change from 2020 to 2024
Administrative Services	69.00	73.00	77.00	77.00	77.00	8.00
Assessor	30.00	30.00	31.00	31.00	31.00	1.00
Auditor	17.00	17.00	17.00	17.00	17.00	-
County Council/Hearing Examiner	11.50	11.50	11.50	11.50	11.50	-
County Executive/Non-Departmental	8.00	9.00	11.00	10.00	10.00	2.00
District Court/District Court Probation	35.00	37.00	37.00	37.00	37.00	2.00
Health Department	87.60	93.60	129.20	141.20	139.20	51.60
Parks & Recreation	26.00	26.00	26.00	28.00	28.00	2.00
Planning & Development Services	47.00	47.00	47.00	49.00	50.00	3.00
Prosecuting Attorney	51.00	53.00	55.00	54.00	54.00	3.00
Public Defender	33.00	43.00	43.00	43.00	43.00	10.00
Public Works	171.00	171.00	177.00	181.00	182.00	11.00
Sheriff/Jail/Emergency Mgmt	207.00	206.00	207.00	214.00	219.00	12.00
Superior Court/Clerk/Juvenile	83.20	86.20	86.20	85.20	85.20	2.00
Treasurer	13.00	13.00	13.00	13.00	13.00	-
WSU Extension	2.00	2.00	2.00	2.00	2.00	-
Total Whatcom County FTE's	891.30	918.30	969.90	993.90	998.90	107.60
Percent Change from Previous Yr	1.64%	3.03%	5.62%	2.47%	0.50%	

Note: Amended 2022 includes changes occurring through Supplemental #12

General Fund Summary

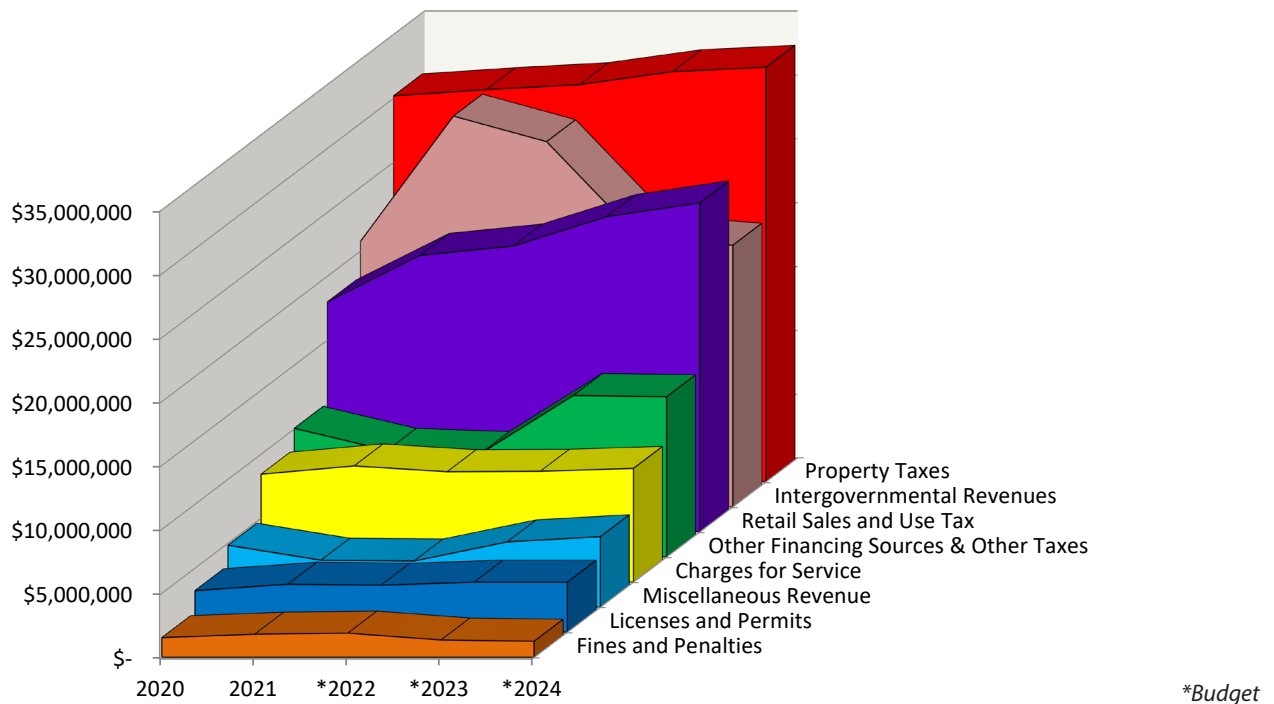
General Fund Summarized Revenues and Expenditures

	2021 Adopted Budget	2022 Adopted Budget	2023 Executive Recommended	2024 Executive Recommended
Revenues				
Taxes	47,185,004	48,350,532	58,223,010	59,653,967
Licenses & Permits	3,674,117	3,675,617	3,912,880	3,912,880
Intergovernmental Revenues	18,319,404	16,608,418	21,014,265	20,476,924
Charges for Service	8,463,790	8,516,746	8,664,764	8,893,365
Fines & Penalties	1,788,300	1,888,300	1,349,000	1,250,000
Miscellaneous Revenue	3,296,230	3,127,054	5,101,304	5,511,768
Other Financing Sources	5,585,629	5,663,272	11,178,353	11,073,898
Total Revenues	88,312,474	87,829,939	109,443,576	110,772,802
Expenditures				
Assessor	3,498,852	3,516,691	4,026,482	4,129,800
Auditor	1,326,551	1,348,960	1,491,588	1,510,777
County Council	1,771,031	1,784,157	1,968,027	2,011,737
County Executive				
County Executive	865,581	873,345	1,052,506	1,071,821
Non-Departmental	11,906,852	13,520,480	21,871,126	24,547,894
Planning and Development	5,756,829	5,826,648	6,709,817	6,834,349
Treasurer	1,621,639	1,641,611	1,726,988	1,759,325
Sheriff	18,231,845	18,628,448	21,571,510	21,867,314
District Court				
District Court	2,769,676	2,801,166	3,126,608	3,173,979
District Court Probation	2,362,655	2,382,341	2,351,782	2,389,828
Prosecuting Attorney	7,466,953	7,163,118	7,461,615	7,673,206
Public Defender	4,686,431	4,763,945	6,339,771	6,575,900
Superior Court				
Superior Court Administraton	3,569,741	3,588,571	4,134,491	4,178,633
County Clerk	2,614,453	2,645,190	2,958,705	3,026,399
Juvenile	5,298,266	5,357,748	5,537,680	5,657,912
Extension	559,874	561,383	697,880	702,954
Parks	4,523,557	4,571,892	5,307,454	5,150,284
Health	15,563,026	15,003,873	18,866,974	18,867,678
Total Expenses	94,393,812	95,979,567	117,201,004	121,129,790
Net	(6,081,338)	(8,149,628)	(7,757,428)	(10,356,988)
Budget Lapse*	4,719,691	4,798,978	5,860,050	6,056,490
Change in Fund Balance	(1,361,647)	(3,350,650)	(1,897,378)	(4,300,498)
Beginning Fund Balance			23,566,745	21,669,367
Change in Fund Balance			(1,897,378)	(4,300,498)
Ending Fund Balance			21,669,367	17,368,869

* The County budgets for a 5% lapse in expenditure spending each year.

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General Fund Revenues



General Fund Revenue Notes

Property Tax

Property taxes for 2023 are budgeted at \$1,011,731 higher than the 2022 amended budget. This includes a statutorily allowed 1% increase, an increased traffic enforcement diversion from the Road Fund property tax levy of \$350,000 each year, plus projected new construction valuations of \$500 million added to the tax rolls. The 2024 budget is \$345,912 higher than 2023 solely from projected new construction valuations.

Intergovernmental Revenues

Intergovernmental revenues are mostly grants received from federal and state governments to support various programs. Ongoing General Fund grants include the Consolidated Juvenile Grant received by Juvenile Administration; Support Enforcement Grant received by the Prosecuting Attorney’s Office, Superior Court Administration, and County Clerk; Washington State Department of Health Consolidated Contract and Department of Social and Health Services Developmental Disabilities Contracts received by the Health Department. This category also includes federal payment in lieu of taxes for U.S. forest lands and an impact payment contract with Seattle City Light related to dams located in Whatcom County. In addition, Whatcom County receives state entitlement distributions such as criminal justice assistance, public health assistance, and marijuana and liquor board excise tax and profit distributions.

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General Fund Revenue Notes continued

Intergovernmental revenues fluctuate throughout the biennium. Grant revenues generally present a decrease in the biennial budget document as many grants expire over the new biennium and new contracts are not in place during the budget process. In reality, some contracts will be continued from 2022 into 2023 through the continuing appropriation process and new contracts are generally added throughout the biennium by utilizing the budget supplemental process. The 2023 budget is \$7.6 million less than the 2022 amended budget mainly due to COVID-19 related grants and an Emergency Rental Assistance grant expiring in 2022.

Retail Sales Tax

Whatcom County receives 1.0% of the retail sales tax collected in the unincorporated areas and 0.15% of retail sales tax collected in the incorporated areas. The county also levies a 0.1% criminal justice sales tax; 10% of the funds collected are received by the county with the other 90% being distributed based on population of the cities and unincorporated areas. The 2023 budget is projected at \$2.3 million more than the 2022 budget. In 2022, the County has enjoyed 11.5% growth in year-to-date retail sales tax over 2021 amounts. This rate of growth is not expected to continue and the 2023 budget is projected at 4% growth over 2022 projections and 2024 at 4.5% over 2023 budget.

Other Financing Sources and Other Taxes

This category includes transfers from other funds, state timber sales, and excise taxes. Excise tax and state timber tax revenues increased due to a change in accounting procedure. All excise taxes and timber revenues are now reported in the General Fund. The General Fund has corresponding increases in expenditures for distribution of these revenue amounts to other county funds and governments. There is no net impact to the General Fund.

Charges for Service

Charges for services include fees for services performed for other governments, other funds and for the public. The 2023 fees for service are expected to stay relatively flat as compared to the 2022 amended budget and present modest increases in 2024. Some Health Department and Planning & Development fees show modest increases; whereas, Auditor's filing fees, adult probation fees and Parks' rifle range fees present decreases.

Miscellaneous Revenue

This category includes interest on delinquent taxes, rents from Parks activities, investment earnings, and small amounts from various other activities. Investment earnings are projected to increase \$1,560,000 over the 2022 amended budget and another \$300,000 between 2023 and 2024. Investment rates are continuing to rise. Interest from delinquent property tax collections is expected to decrease \$200,000 from 2022 to 2023 and another \$100,000 from 2023 to 2024. The Treasurer's Office has been effective in timely notification to landowners with delinquent tax statuses, which has resulted in shorter term delinquencies and; therefore, less interest and penalty collections.

Licenses and Permits

Licenses and permits revenues are expected to increase approximately \$237,000 in the new biennium. This category contains cable franchise fees, building-related permits, restaurant licensing, food handling permits,

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General Fund Revenue Notes continued

marriage licenses, firearms permits, and other miscellaneous license and permit activity. The increase reflects modest increases in food permit, building permit, firearms permits and franchise fee revenues.

Fines and Penalties

Fines and penalties are collected within the court systems as a result of traffic infractions, misdemeanors, and criminal costs. The other major source of penalty revenues is collected in the Treasurer's Office as a result of delinquent taxes. This category is budgeted \$539,300 lower for the 2023 budget as compared to 2022 amended, it decreases another \$99,000 for 2024. Traffic infraction revenues have fallen dramatically since the start of COVID. First was a decline as a result of less driving during the pandemic, then due to state legislative changes concerning use-of-force statutes, as well as vacancies in the Sheriff's traffic unit. These factors have driven revenues downward and the trend has not reversed. In addition, property tax penalty revenues are also declining as a result of successful delinquency prevention efforts on the part of the Treasurer's Office.

General Fund Revenue Summary

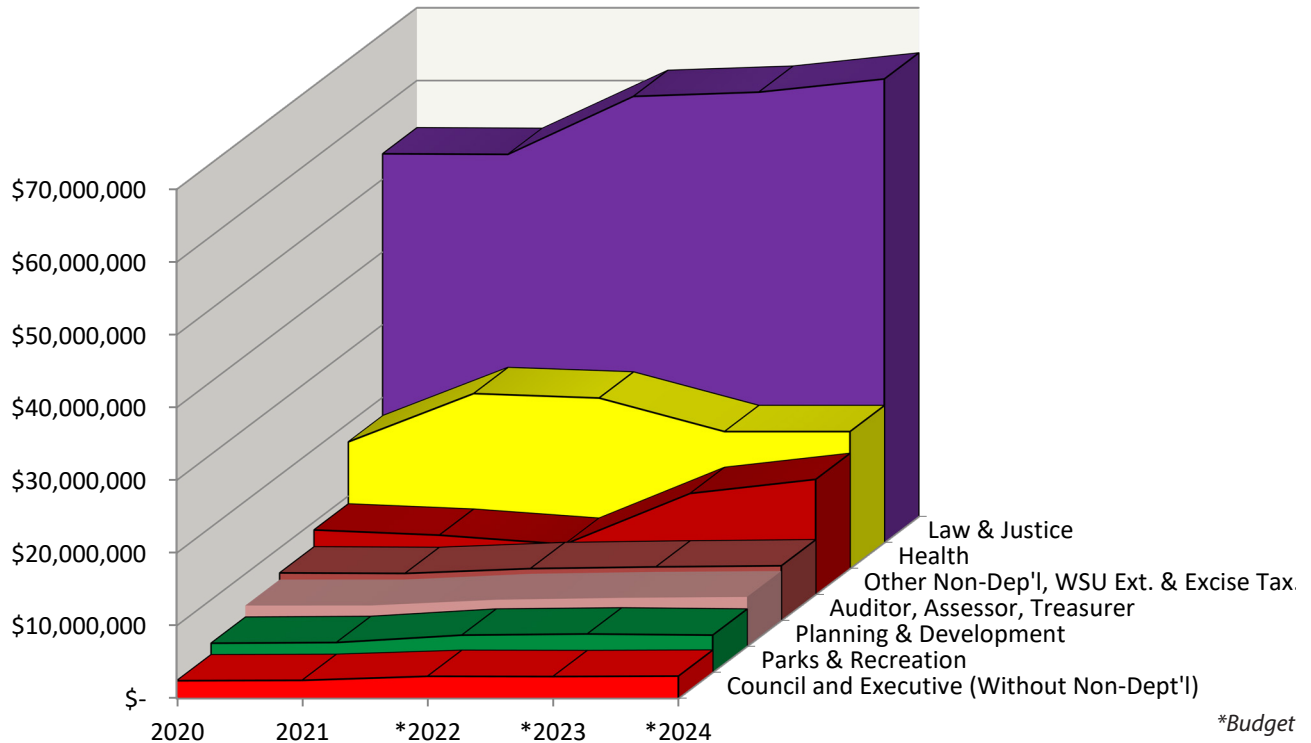
	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Property Taxes					
<i>Property Taxes</i>	30,204,539	30,687,422	31,084,910	32,096,641	32,442,553
Retail Sales and Use Tax					
<i>Retail Sales and Use Tax</i>	17,995,669	21,639,494	22,371,922	24,667,669	25,747,714
Other Taxes					
Business & Occupation Taxes	14,801	33,095	15,000	25,000	30,000
Excise Taxes	1,299,205	1,020,224	328,700	1,433,700	1,433,700
<i>Total Other Taxes</i>	1,314,007	1,053,319	343,700	1,458,700	1,463,700
Licenses and Permits					
Business Licenses & Permits	1,354,772	1,750,649	1,724,365	1,868,500	1,868,500
Non-Business Licenses & Permits	1,893,946	2,004,398	1,951,252	2,044,380	2,044,380
<i>Total Licenses and Permits</i>	3,248,717	3,755,048	3,675,617	3,912,880	3,912,880
Intergovernmental Revenue					
Federal Grants-Direct	584,304	4,453,578	3,743,701	159,354	159,354
Federal Entitlements	2,015,918	3,032,917	2,000,000	2,050,000	2,050,000
Federal Grants-Indirect	6,184,517	8,494,777	8,643,105	2,631,676	2,359,358
State Grants	6,254,959	6,989,934	7,374,612	7,505,345	7,480,483
State Shared Revenues	146,099	1,070,951	136,390	168,390	168,390
State Entitlements	4,408,692	5,267,493	5,440,495	7,245,167	6,975,746
Interlocal Grants-Entitlements	1,175,189	1,266,471	1,240,898	1,254,333	1,283,593
<i>Total Intergovernmental Rev</i>	20,769,677	30,576,122	28,579,201	21,014,265	20,476,924
Charges for Goods and Services					
General Government	4,259,761	4,698,686	4,228,957	4,104,398	4,253,998
Security-Persons & Property	1,020,161	970,705	981,006	849,103	924,103
Economic Environment	2,028,181	2,346,013	2,220,745	2,547,563	2,551,564
Mental & Physical Health	943,616	928,762	941,498	1,003,350	1,003,350
Culture and Recreation	185,398	143,320	259,350	160,350	160,350
<i>Total Charges for Goods & Svcs</i>	8,437,117	9,087,487	8,631,556	8,664,764	8,893,365
Fines and Penalties					
Felony Penalties	32,353	26,186	43,000	26,000	27,000
Civil Penalties	494,472	821,966	851,000	681,000	581,000
Nonparking Infractions	744,113	694,017	726,500	380,000	380,000
Parking Infractions	10,792	16,523	2,500	10,100	10,100
Criminal Traffic Misdemeanors	191,501	191,627	177,000	167,000	167,000
Nontraffic Misdemeanors	21,071	19,702	22,400	22,400	22,400
Criminal Costs	41,296	34,207	65,900	62,500	62,500
<i>Total Fines and Penalties</i>	1,535,599	1,804,229	1,888,300	1,349,000	1,250,000

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General Fund Revenue Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Miscellaneous Revenue					
Interest Earnings	3,937,413	2,491,777	2,645,121	4,048,812	4,271,243
Rents & Royalties	578,162	964,636	846,758	936,678	939,569
Contributions-Private	49,770	43,102	16,025	5,487	5,829
Other Misc Revenues	278,810	169,593	96,997	110,327	295,127
<i>Total Miscellaneous Revenue</i>	4,844,154	3,669,108	3,604,901	5,101,304	5,511,768
Other Financing Sources					
State Timber Sales	3,264,673	1,807,669	370,000	3,295,000	3,295,000
Other Fixed Assets	-	496,962	-	-	-
Proceeds Capital Lease & Insurance	15,097	-	-	-	-
Operating Transfers In	4,899,177	4,861,918	7,245,600	7,883,353	7,778,898
Interfund Transfer In - Debt Service	124,000	124,000	124,000	-	-
Prior Period Adjustments	449,471	-	-	-	-
<i>Total Other Financing Sources</i>	8,752,419	7,290,549	7,739,600	11,178,353	11,073,898
Total General Fund	97,101,898	109,562,778	107,919,707	109,443,576	110,772,802
<i>Percent Change from Previous Year</i>	1.6%	12.8%	-1.5%	1.4%	1.2%

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

Total expenditures for the General Fund for 2023 and 2024 are \$117.2 million and \$121.1 million respectively. The 2023 and 2024 budgets are \$3.6 million and \$7.5 million more respectively than the current 2022 amended budget. The most significant changes are decreases in COVID-related Health expenditures, coupled with newly recorded \$4.2 million of excise tax distributions in accordance with state auditor direction, the addition of several new full-time positions, as well as inclusion of cost of living wage and benefit reserves for unsettled bargaining agreements in Non-Departmental. None of the departmental analyses which follow include increases for cost of living adjustments for wages and benefits.

Law & Justice

The largest category of expenditures is for Law & Justice. This category includes District, Superior, and Juvenile Courts, County Clerk, Public Defender, Prosecuting Attorney, Sheriff, and a transfer that funds a portion of the cost of operating the jail. This category accounts for 52.8% of the General Fund's 2023-2024 budget. This category's expenditures have increased at an average rate of 3.8% per annum from 2016 through 2021

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General Fund Expenditures Notes continued

(excluding transfers to the Jail Improvements Capital Project Fund). Law & Justice expenditures increase approximately \$600,000 between 2022 and 2023 due to the addition of five Sheriff Deputies scheduled to start in June 2023. The 2024 budget increases \$1.8 million over the 2023 budget due to the addition of another five Deputies in June 2024, as well as a \$750,000 increase in the General Fund contribution to jail operations.

Health Department

With 15.8% of the General Fund budgeted expenditures in 2023-2024, the Health Department is the second largest expenditure category. This department's expenditures have more than doubled over the period from 2016 through 2021. The Health Department receives state and federal grant revenues and charges user fees for some of its programs. General county revenues of approximately \$2.9 million and \$3.6 million respectively will be used to support the Health Department's operating costs in 2023 and 2024. The Health Department has been the central agency leading Whatcom County's public health response to the Covid-19 pandemic, which explains its dramatic growth. The Health Department General Fund budget is expected to decrease by \$4.6 million in 2023-2024 biennium with the end of the declaration of emergency regarding the pandemic. The Health Department will be adding four new FTEs funded by grants in the new biennium. These positions include specialists in equity, policy, evaluation and workforce development.

Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Expenditures in this category include payments for animal control, fire district related 911 emergency dispatch, medical examiner and morgue, leave payouts on behalf of terminating employees, racial equity commission, domestic violence commission, the Firewise program, support for other organizations that provide public services, general fund transfers to the administrative services fund, support for emergency management services and other smaller miscellaneous items. Transfers to administrative services primarily fund the administrative cost allocation for Non-Departmental activities and junior taxing districts. They also include support for the county's geographical information system and funding for the computer replacement revolving account. "Other" also includes the ongoing budget for WSU Extension Office. New items since the last biennium include transfers to Flood Control Zone District – Natural Resources to fund climate action activities, contracts to support the Whatcom County Housing Alliance, contracting for a federal lobbyist, and wage and benefit reserves for estimated cost of living settlements over the next two years.

In addition, this category now includes a \$4.2 million per year budget for excise tax distributions so the County can comply with state auditor accounting requirements for excise and timber tax revenues received into the General Fund and disbursed to other funds and governments. There is also offsetting revenue for the same amount.

The entire "Other" category increased by \$7 million from 2022 to 2023 and by another \$1.9 million from 2023 to 2024.

Assessor, Treasurer, and Auditor

The Assessor, Treasurer, and Auditor make up 6.3% of the total 2023-2024 General Fund budget. Expenditures

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General Fund Expenditures Notes continued

have increased at an annual rate of 1.2% from 2016 through 2021, excluding transfers to the election reserve fund. Transfers to the election reserve fund fluctuate based on the number of elections held per year and which entities conduct special elections.

Planning & Development Services

Planning and Development Services make up 5.7% of the total 2023-2024 General Fund budget. Planning and Development Services expenditures increased an average of 1.5% per year from 2016 through 2021. This department will be adding two new planner positions in the new biennium, one in long-range planning and one in natural resources. In 2023-2024, an average of \$2.7 million per year of the department's annual operating costs will be paid from discretionary General Fund revenues.

Parks & Recreation

Parks & Recreation accounts for 4.4% of the General Fund budget. Parks expenditures increased an average of 1.8% per annum from 2016 through 2021. Utilization of county parks and trails has grown significantly since the advent of COVID-19. Parks has several major projects underway including improvements and repairs at Silver Lake Park, the Plantation Rifle Range and Bellingham Senior Center. With many other projects in the planning stages, Parks will be adding a new Projects Manager and Field Operations Supervisor. General county revenues of approximately \$3.7 million per year will be used to support Parks & Recreation's operating costs in 2023 and 2024.

Council and Executive (not including Non-Departmental)

County Council, including Hearing Examiner, and Executive (not including Non-Departmental) make up 2.6% of the total General Fund budget. Expenditures have increased at an annual rate of 3.1% from 2016 through 2021.

General Fund Expenditures Summary

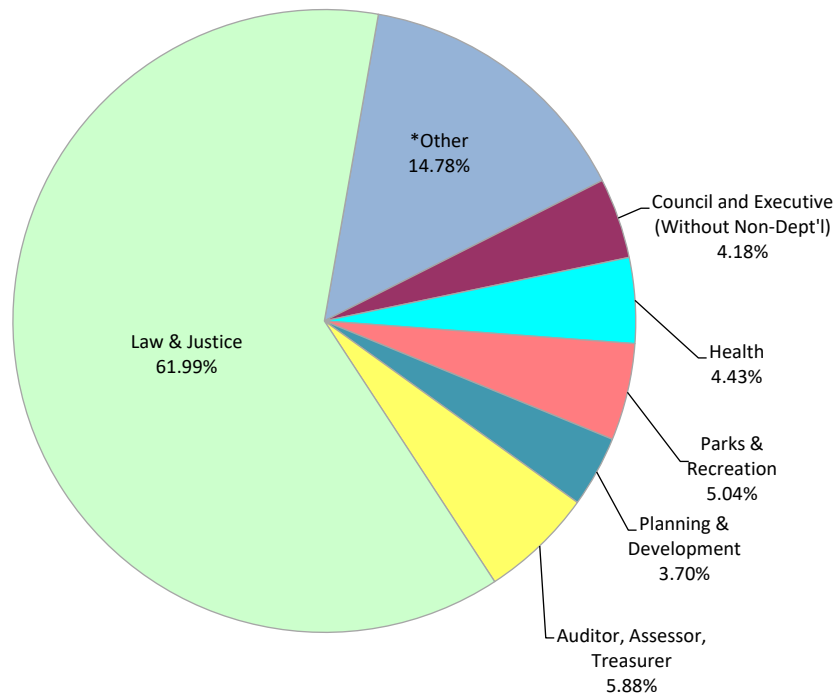
	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Law and Justice					
District Court	4,807,011	4,758,640	5,334,506	5,478,390	5,563,807
Prosecuting Attorney	6,581,330	6,989,197	7,956,353	7,461,615	7,673,206
Public Defender	4,365,956	4,737,102	5,939,559	6,339,771	6,575,900
Sheriff	18,001,501	18,085,182	20,143,648	21,571,510	21,867,314
Superior Court	10,575,211	10,859,041	12,078,002	12,630,876	12,862,944
Law Library	107,732	108,481	133,671	134,599	135,521
Non-Departmental - Jail Operating Transfers	8,018,735	6,817,229	8,317,229	6,817,229	7,567,229
Non-Departmental - Jail Capital Project Transfers	-	-	250,000	-	-
Non-Departmental - LEOFF 1 & Civil Service	226,014	180,604	240,566	241,914	241,914
Non-Departmental - Sheriff's 911 Dispatch	815,801	880,610	995,677	1,296,256	1,296,256
<i>Total Law and Justice</i>	53,499,291	53,416,086	61,389,211	61,972,160	63,784,091
Auditor, Assessor, Treasurer					
Assessor	3,388,513	3,512,650	3,767,706	4,026,482	4,129,800
Auditor	1,367,248	1,311,461	1,432,855	1,491,588	1,510,777
Operating Transfer - Elections	332,000	150,000	150,000	150,000	150,000
Treasurer	1,481,416	1,520,634	1,622,591	1,726,988	1,759,325
Assessor/Treasurer System	-	-	187,550	-	-
<i>Total Auditor, Assessor, Treasurer</i>	6,569,177	6,494,745	7,160,702	7,395,058	7,549,902
Planning and Development Services					
<i>Planning and Development Services</i>	5,650,629	5,656,444	6,445,433	6,709,817	6,834,349
Parks and Recreation					
<i>Parks and Recreation</i>	4,036,083	4,131,188	5,147,416	5,307,454	5,150,284
Health					
<i>Public Health</i>	17,442,358	24,091,571	23,479,466	18,866,974	18,867,678
Council and Executive (Without Non-Departmental)					
County Council	1,642,254	1,664,432	2,042,155	1,968,027	2,011,737
County Executive	807,495	834,565	1,011,882	1,052,506	1,071,821
<i>Total Council and Executive (Without Non-Dept'l)</i>	2,449,749	2,498,997	3,054,037	3,020,533	3,083,558

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General Fund Expenditures Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
OTHER					
WSU Extension					
<i>WSU Extension</i>	480,294	496,061	562,409	697,880	702,954
Excise Tax Distributions					
<i>Excise Tax Distributions</i>	4,084,268	2,570,701	-	4,186,000	4,186,000
Other Non-Departmental					
Medical Examiner & Morgue	659,095	646,398	755,727	946,640	946,919
911 Dispatch - Fire Related	311,847	294,295	294,619	336,736	336,736
Animal Control	398,130	398,130	398,150	466,159	466,159
Emergency Management Support	436,283	1,179,290	809,071	938,888	886,018
Leave Pay Out & Reserve Account	109,926	114,677	400,000	3,497,501	5,668,689
Pass-through Grants to Other Organizations	383,580	654,776	1,739,963	-	-
Housing, Equity, Domestic Violence	59,784	117,001	192,999	290,000	290,000
Association Dues, COG, Federal & State Rep	141,579	140,741	163,000	280,000	280,000
Support to Other Organizations	439,774	315,821	333,742	332,242	332,242
COVID-19 Expenses	604,342	2,201	-	-	-
Transfers to PW - Noxious Weed & Natural Res.	50,000	50,000	197,000	330,117	184,820
Transfers for capital projects	-	500,000	-	530,000	500,000
Administrative Services Projects & Transfers	694,873	617,895	705,317	860,167	852,999
Misc Non-Departmental	55,717	91,375	391,038	236,678	226,392
<i>Total Other Non-Departmental</i>	4,344,930	5,122,600	6,380,626	9,045,128	10,970,974
TOTAL GENERAL FUND	98,556,779	104,478,393	113,619,300	117,201,004	121,129,790
<i>Percent Change from Previous Year</i>	10.8%	6.0%	8.7%	3.2%	3.4%

Undedicated General Fund Resources



General Fund Budgeted Revenues

The General Fund’s 2023-2024 budgeted revenues total \$220,216,378. Of this, \$92,175,327 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$128,041,051 is not dedicated to any program area. The General Fund’s undedicated resources total \$146,155,467. This amount includes the \$128,041,051 of undedicated revenue, together with \$18,114,416 of fund balance that would be used in 2023-2024 if the budget was fully expended. This graph shows where these undedicated resources are budgeted.

Based on past experience it is unlikely that budgets will be fully expended. We anticipate that approximately \$11.9 million (5%) of budget authority will not be used and will lapse at the end of the biennium. This would result in approximately \$6.2 million of fund balance being used by the end of the biennium. According to the Administration’s fund balance policy, the ending fund balance should be no less than 15% of the most recently closed fiscal year’s revenues. The fund balance at the end of the biennium is projected to be 15.85% of 2021 revenues and therefore is within acceptable limits.

Capital Expenditures

All capital expenditures are reported in “Other” for purposes of the 2023-2024 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.

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Undedicated General Fund Resources continued

***Other**

Includes WSU Extension, excise tax distributions, medical examiner and morgue, 911 fire dispatch, animal control, emergency management support, leave pay out and wage settlement reserves, housing alliance, equity and domestic violence commissions support, association dues and legislative representation, support to other organizations, transfers to Administrative Services and Public Works funds, transfers for capital projects, and other smaller miscellaneous Non-Departmental items.

Undedicated General Fund Resources Summary

	Budget 2023-2024 Expense	Budget 2023-2024 Revenue	Budget 2023-2024 Capital	Budget 2023-2024 Undedicated
Law and Justice				
District Court	11,042,197	(3,489,855)	-	7,552,342
Prosecuting Attorney	15,134,821	(3,076,016)	-	12,058,805
Public Defender	12,915,671	(2,802,858)	-	10,112,813
Sheriff	43,438,824	(3,805,632)	(673,412)	38,959,780
Superior Court	25,493,820	(4,259,668)	-	21,234,152
Law Library	270,120	(134,060)	-	136,060
Non-Departmental - Criminal Justice Revenues	-	(16,914,210)	-	(16,914,210)
Non-Departmental - Jail Operating Transfers	14,384,458	-	-	14,384,458
Non-Departmental - LEOFF 1 & Civil Service	483,828	-	-	483,828
Non-Departmental - Sheriff's 911 Dispatch	2,592,512	-	-	2,592,512
<i>Total Law and Justice</i>	125,756,251	(34,482,299)	(673,412)	90,600,540
Auditor, Assessor, Treasurer				
Assessor	8,156,282	(15,000)	-	8,141,282
Auditor	3,002,365	(4,469,796)	-	(1,467,431)
Operating Transfer - Elections	300,000	-	-	300,000
Treasurer	3,486,313	(1,859,800)	-	1,626,513
<i>Total Auditor, Assessor, Treasurer</i>	14,944,960	(6,344,596)	-	8,600,364
Planning and Development Services				
<i>Planning and Development Services</i>	13,544,166	(8,136,327)	-	5,407,839
Parks and Recreation				
<i>Parks and Recreation</i>	10,457,738	(2,828,008)	(259,860)	7,369,870
Health				
<i>Public Health</i>	37,734,652	(31,254,097)	-	6,480,555
Council and Executive (Without Non-Departmental)				
County Council	3,979,764	-	-	3,979,764
County Executive	2,124,327	-	-	2,124,327
<i>Total Council and Executive (Without Non-Dept'l)</i>	6,104,091	-	-	6,104,091

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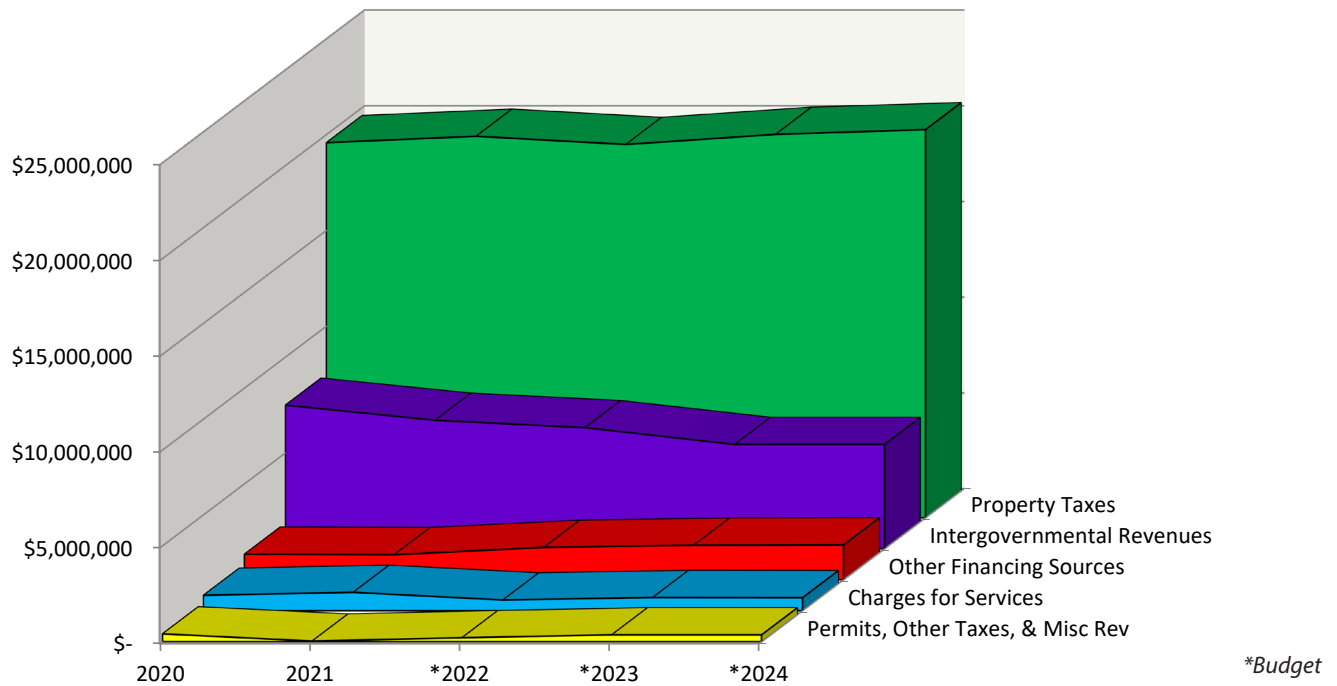
Undedicated General Fund Resources Summary continued

	Budget 2023-2024 Expense	Budget 2023-2024 Revenue	Budget 2023-2024 Capital	Budget 2023-2024 Undedicated
OTHER				
WSU Extension				
<i>WSU Extension</i>	1,400,834	(330,000)	-	1,070,834
Excise Tax Distributions				
<i>Excise Tax Distributions</i>	8,372,000	(8,372,000)	-	-
Other Non-Departmental				
Medical Examiner & Morgue	1,893,559	(150,000)	-	1,743,559
911 Dispatch - Fire Related	673,472	-	-	673,472
Animal Control	932,318	-	-	932,318
Emergency Management Support	1,824,906	-	-	1,824,906
Leave Pay Out & Reserve Account	9,166,190	-	-	9,166,190
Housing, Equity, Domestic Violence	580,000	-	-	580,000
Association Dues, COG, Federal & State Rep	560,000	-	-	560,000
Support to Other Organizations	664,484	-	-	664,484
Transfers to PW - Noxious Weed & Natural Resources	514,937	-	-	514,937
Transfers for capital projects	1,030,000	-	(1,030,000)	
Administrative Services Projects & Transfers	1,713,166	-	-	1,713,166
Misc Non-Departmental	463,070	(278,000)	-	185,070
<i>Total Other Non-Departmental</i>	20,016,102	(428,000)	(1,030,000)	18,558,102
<i>Total Capital Acquisitions (Add to Other)</i>			1,963,272	1,963,272
TOTAL GENERAL FUND	238,330,794	(92,175,327)	-	146,155,467

General Fund Revenues Not Assigned to Any Department

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
LAW & JUSTICE RELATED					
Criminal Justice Sales Tax	2,362,431	2,779,579	2,884,909	3,115,167	3,225,349
Gambling Excise Taxes	14,801	33,095	15,000	25,000	30,000
State Entitlements	2,431,394	2,620,171	2,345,235	3,042,565	3,139,129
District Court Fines and Penalties	987,223	935,909	948,400	621,500	621,500
Superior Court Fines and Penalties	54,291	46,535	88,900	46,500	47,500
State Shared Rev - LE Legislative Action	-	883,361	-	-	-
Public & Health Safety Sales Tax - CJ Share	900,000	900,357	900,000	1,500,000	1,500,000
<i>Total Law & Justice Related</i>	6,750,140	8,199,007	7,182,444	8,350,732	8,563,478
<i>Percent Change from Previous Year</i>	-5.0%	21.5%	-12.4%	16.3%	2.5%
UNDEDICATED GENERAL FUND REVENUES					
Property Taxes	29,397,947	29,880,892	30,278,380	30,940,111	31,286,023
Excise Taxes	383,632	282,869	320,000	325,000	325,000
Retail Sales & Use Tax	15,633,238	18,859,915	19,487,013	21,552,502	22,522,365
Penalties on Taxes	516,809	816,960	811,000	676,000	576,000
Interest on Taxes	1,033,178	1,344,306	1,400,000	1,200,000	1,100,000
Federal In Lieu of Taxes	2,015,918	2,078,845	2,000,000	2,050,000	2,050,000
State Shared Revenues	139,421	140,984	136,200	158,200	158,200
State In Lieu of Taxes	6,737	5,832	8,000	6,000	6,000
Seattle City Light Interlocal	1,152,367	1,179,070	1,206,391	1,234,345	1,262,947
Current Expense Allocation	1,429,837	1,383,383	1,411,055	1,401,815	1,174,543
Interest Earnings	2,510,265	1,609,071	1,203,021	2,763,672	3,086,103
Rents & Franchise Fees	766,922	793,262	758,527	781,527	779,418
Miscellaneous Revenues	316,576	(504,650)	18,000	37,640	37,640
State Timber & Fixed Asset Sales	286,861	652,609	350,000	275,000	275,000
<i>Total Undedicated General Fund Revenues</i>	56,019,534	58,523,348	59,387,587	63,401,812	64,639,239
<i>Percent Change from Previous Year</i>	-1.1%	4.5%	1.5%	13.2%	2.0%
Total General Fund Unassigned	62,769,674	66,722,354	66,570,031	71,752,544	73,202,717
<i>Percent Change from Previous Year</i>	-1.5%	6.3%	-0.2%	7.8%	2.0%

Road Fund Revenues



Road Fund Revenue Notes

Property Tax

The Road Fund property tax revenue budget has been increased by \$527,800 over the 2022 budget. This amount includes the effect of an increased traffic law enforcement diversion of \$350,000 per year of road levy property tax dollars to the Sheriff’s Office in the General Fund. The budget was initially increased by \$877,800. The 2022 budget had been reduced at the beginning of the last biennium in expectation of lower tax collection rates due to the economic impact of Covid-19 on the economy. The economy performed better than expected and tax collection rates did not fall. The 2023 budget reflects back-to-normal tax collection rates, as well as the increased costs of traffic law enforcement. RCW 36.33.220 authorizes the legislative authority of the county to divert any portion of the county road property taxes to provide services in the unincorporated area of the county. Whatcom County diverts road levy property taxes for the purpose of traffic law enforcement. The total amount diverted each year is now increased to \$1,156,530. The last time the diversion was increased was in 2015. Actual road levy increases in 2023 and 2024 are projected new construction additions added to the tax rolls each year.

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Road Fund Revenue Notes continued

Intergovernmental Revenues

Intergovernmental revenues are 82% state entitlements from motor vehicle fuel tax distributions and multimodal transportation funding for road operations and construction. Road is also budgeted to receive \$370,000 per year in federal entitlements from federal forest monies and \$600,000 per year in state CAPA (County Arterial Preservation Account) grant funding. Grants for specific road projects will be budgeted when the annual road program is adopted by Council and added during the supplemental budget process.

Other Financing Sources

The operating transfer-in line item includes state timber sales, excise tax revenues and transfers from other funds. Changes in accounting conventions for timber sales and excise taxes now dictate recording them as an operating transfer rather than in the separate line items under Other Taxes and Other Financing Sources used previously. Transfers from other funds are intradepartmental transfers for administrative services provided to other Public Works divisions.

Charges for Services

This category mainly includes reimbursements from other funds and governmental entities for work performed by road crews and engineers. It also includes some fees charged to the public for plat, zoning and land use permit review services.

Licenses & Permits and Miscellaneous

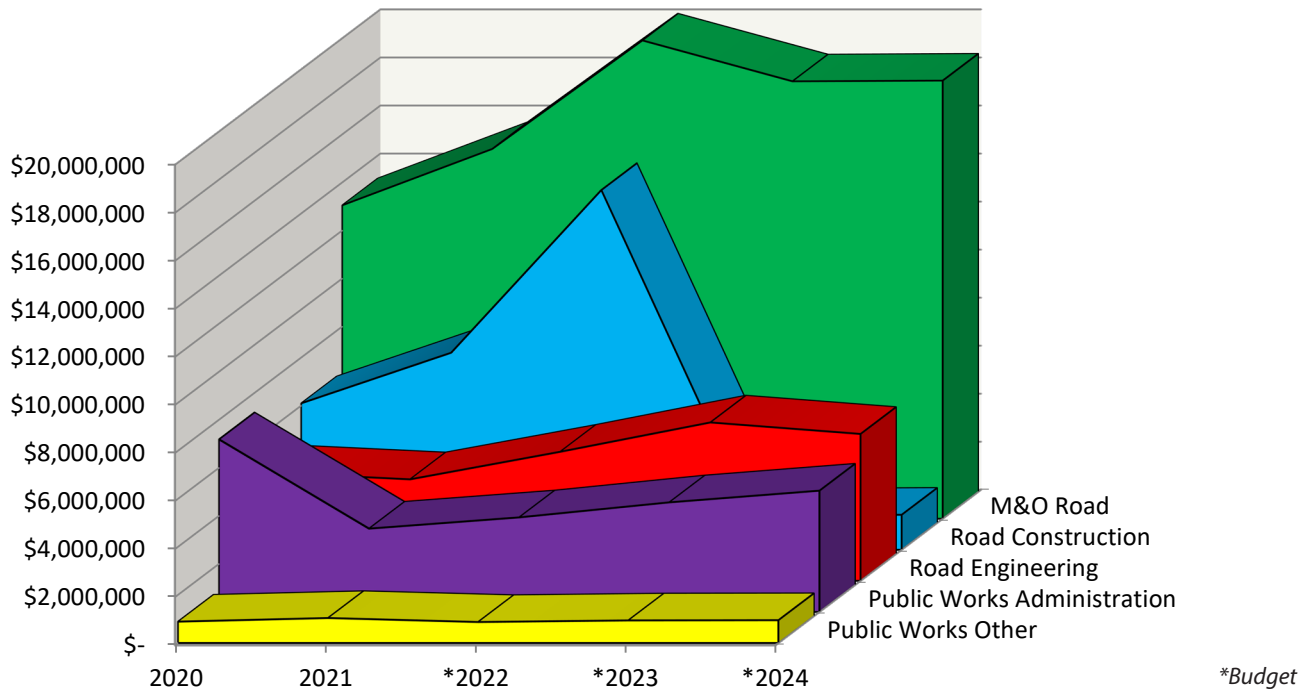
Small amounts of revenue from encroachment permits, space rental to other occupants of the Road Fund owned Civic Center building, etc.

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Road Fund Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Property Taxes					
<i>Property Taxes</i>	19,583,784	19,918,571	19,489,200	20,017,000	20,263,000
Licenses and Permits					
<i>Licenses and Permits</i>	130,727	133,173	110,000	155,500	155,500
Intergovernmental Revenue					
Federal Entitlements	349,510	312,864	370,000	370,000	370,000
Federal Grants-Indirect	484,094	416,406	905,000	-	-
State Grants	2,643,155	1,652,657	566,343	600,000	600,000
State Shared Revenues	-	-	2,000	-	-
State Entitlements	4,019,290	4,325,902	4,475,576	4,474,942	4,474,942
<i>Total Intergovernmental Rev</i>	7,496,050	6,707,829	6,318,919	5,444,942	5,444,942
Charges for Goods and Services					
General Government	9,143	25,219	2,320	17,320	2,320
Transportation	665,394	808,353	446,000	551,000	551,000
Economic Environment	130,404	123,940	110,000	120,000	125,000
<i>Total Charges for Goods & Svcs</i>	804,941	957,512	558,320	688,320	678,320
Miscellaneous Revenue					
Interest Earnings	106,317	(192,730)	4,000	4,000	4,000
Rents & Royalties	87,473	87,773	87,612	194,011	194,011
Other Misc Revenues	82,325	1,733	2,500	2,500	2,500
<i>Total Miscellaneous Revenue</i>	276,115	(103,224)	94,112	200,511	200,511
Other Financing Sources					
State Timber Sales	754	-	-	-	-
Operating Transfer In	1,658,080	1,303,835	1,689,730	1,802,088	1,818,788
Prior Period Adjustment	(370,362)	-	-	-	-
<i>Total Other Financing Sources</i>	1,333,062	1,303,835	1,689,730	1,802,088	1,818,788
Total Road Fund	29,624,678	28,917,695	28,260,281	28,308,361	28,561,061
<i>Percent Change from Previous Year</i>	-4.5%	-2.4%	-2.3%	0.2%	0.9%

Road Fund Expenditures



Road Fund Expenditure Notes

Road Maintenance & Operations

The cost of preserving and maintaining the right-of-way and each type of roadway, roadway structure, and facility. In recent years, emphasis has been placed on NPDES Phase II requirements which have resulted in substantially higher expenses. M & O also supports the Swift Creek Sediment Management Action Plan with a transfer to the Swift Creek Fund which increases at the rate of CPI-W each year. The 2023 budget will be providing an \$179,400 transfer. In addition, budgets contain a \$500,000 per year contingency amount to be able to respond to extraordinary events such as snow storms and floods. The 2023 budget is \$1.7 million less than the 2022 amended budget as the 2022 budget included \$2 million for emergency road repairs as a result of the November 2021 flood event. The 2023-2024 biennial budget also contains amounts needed to cover cost increases in asphalt, herbicides and traffic paint. Unique to the 2023 budget are transfers in support of a stormwater management solution, as well as a feasibility study to remove underground tanks at the Central Shop (\$209,000).

Road Construction

The cost to design, construct and improve county roads and bridges. Projects expected to be completed within one calendar year will be budgeted in the 2023 budget. Large projects expected to span more than one calendar

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Road Fund Expenditure Notes continued

year are budgeted on a project by project basis in separate funds. The one-year road program is adopted by Council at the same time as the biennial budget. Once the road program has been adopted, the budget for construction projects will be added through the supplemental process to take effect the beginning of 2023. The same process will occur at the mid-biennium for 2024 projects. Currently the 2023-2024 construction budgets only contain undistributed engineering wages and benefits and division administrative costs.

Road Engineering

The cost of providing accurate information related to roads, such as surveys, traffic, development, bridge inspections and drainage. Includes the cost of improving the safety of roads through accident investigation and operation studies; as well as the cost of maintaining the pavement management system. In recent years there has been a significant increase in costs related to meeting NPDES Phase II requirements. The 2023 budget includes \$155,000 for the Lake Whatcom Stormwater Facility Retrofit Plan and \$300,000 for the Point Roberts Comprehensive Stormwater Plan. In addition, the 2023-2024 budget adds two engineering technicians in the Design/Construction unit, one engineering supervisor in the Traffic unit and an ongoing \$150,000 budget for Birch Bay Berm monitoring and mitigation funding.

Public Works Administration

The cost of providing overall management direction, accounting, and support services to all of the Public Works Department. Also includes special programs, safety and training, real estate activities, and a transfer to Administrative Services – Information Technology to support countywide GIS services. Road's transfer of over \$1.7 million per year to fund 45% of Ferry operation costs is also accounted for in Administration. In addition, the 2023-2024 wage and benefit reserves for all Road Fund employees' estimated cost of living increases are included.

Public Works Other

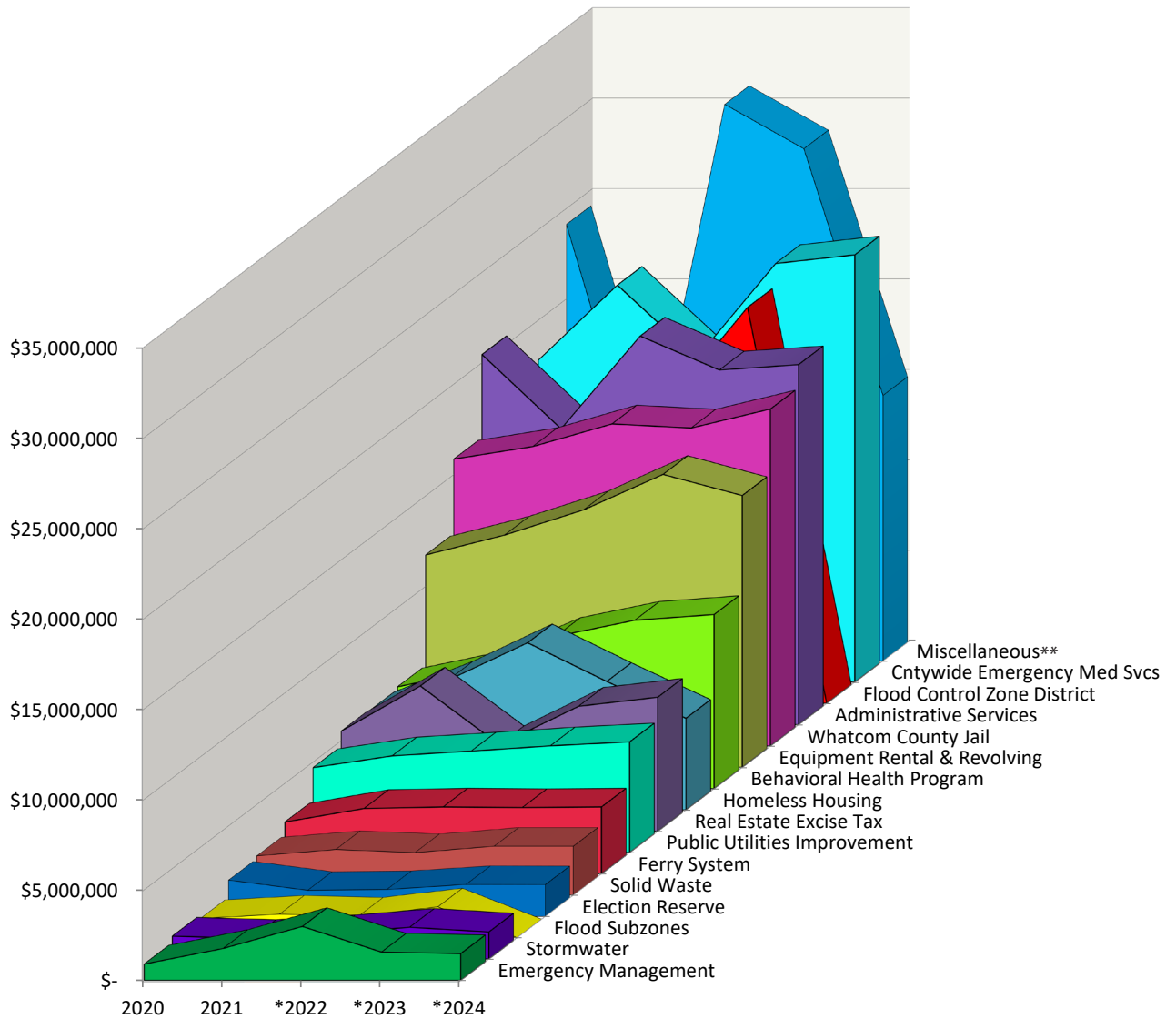
Includes noxious weed identification/removal activities and the costs of reimbursable road services performed for other funds or governmental entities.

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Road Fund Expenditures Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Public Works Administration	7,188,687	3,468,093	3,936,165	4,562,173	5,048,936
Road Engineering	4,525,432	4,226,550	5,374,159	6,595,171	6,117,001
M&O Road	13,046,991	15,394,771	19,914,811	18,211,590	18,242,239
Road Construction	6,095,311	8,204,345	14,978,435	1,424,814	1,456,559
Public Works Other	889,249	1,039,711	873,435	939,789	950,434
TOTAL ROAD FUND	31,745,670	32,333,470	45,077,005	31,733,537	31,815,169
<i>Percent Change from Previous Year</i>	-11.6%	1.9%	39.4%	-29.6%	0.3%

Other Funds Revenues



*Budget

** Miscellaneous Funds - see page 68 for list.

continued on next page

Other Funds Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Flood Control Zone District Fund					
<i>Flood Control Zone District Fund</i>	7,347,593	8,143,843	16,596,157	21,888,614	-
Countywide Emergency Medical Services					
<i>Countywide EMS Fund</i>	17,787,761	21,943,044	17,903,729	23,134,754	23,615,661
Administrative Services Fund					
<i>Administrative Services Fund</i>	20,459,987	16,352,128	21,480,871	19,599,947	19,900,072
Equipment Rental and Revolving Fund					
<i>Equipment Rental and Revolving Fund</i>	11,731,638	12,835,372	14,231,977	16,187,231	15,019,219
Whatcom County Jail Fund					
<i>Whatcom County Jail Fund</i>	15,856,175	16,551,394	17,800,210	17,574,255	18,622,899
Behavioral Health Program Fund					
<i>Behavioral Health Program Fund</i>	5,620,561	6,535,138	8,405,841	9,304,508	9,620,320
Homeless Housing Fund					
<i>Homeless Housing Fund</i>	5,473,756	7,174,719	9,236,635	7,096,562	5,061,562
Real Estate Excise Tax Funds I & II					
<i>Total Real Estate Excise Tax Funds</i>	5,526,276	8,024,127	4,779,098	6,901,886	7,405,722
Ferry System Fund					
<i>Ferry System Fund</i>	2,860,758	3,608,506	3,693,193	3,660,106	3,694,071
Public Utilities Improvement Fund					
<i>Public Utilities Improvement Fund</i>	4,689,129	5,338,749	5,605,443	5,893,653	6,113,455
Solid Waste Fund					
<i>Solid Waste Fund</i>	2,163,601	2,522,255	2,348,663	2,702,059	2,702,059
Election Reserve Fund					
<i>Election Reserve Fund</i>	2,008,530	1,442,964	1,485,747	1,763,094	1,751,267
Flood Subzone Funds					
Lynden/Everson	45,510	43,032	45,460	47,500	-
Sumas/Nooksack	139,274	116,156	135,210	140,000	-
Acme/Van Zandt	27,895	21,521	25,225	26,196	-
Samish Watershed	21,050	18,348	22,570	22,570	-
Birch Bay Watershed	829,571	1,100,767	968,822	1,469,375	-
<i>Total Flood Subzone Funds</i>	1,063,300	1,299,824	1,197,287	1,705,641	-
Stormwater Fund					
<i>Stormwater Fund</i>	1,262,954	1,131,722	1,393,453	1,754,280	1,494,126
Emergency Management Fund					
<i>Emergency Management Fund</i>	897,183	1,760,031	2,977,347	1,558,886	1,474,212

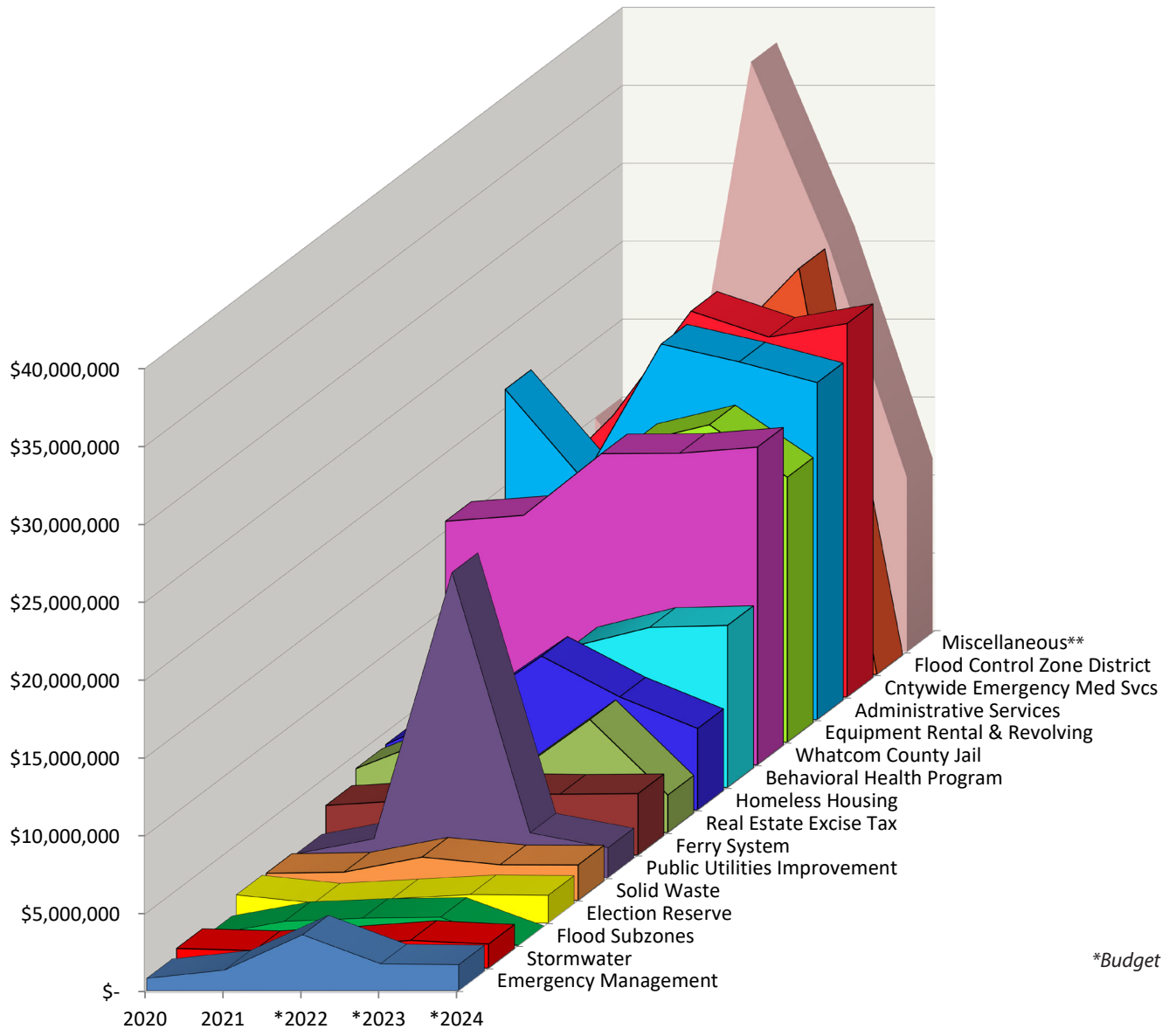
NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2024 budgets will be adopted in November 2023.

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Other Funds Revenue Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Miscellaneous Funds					
Veteran's Relief	426,171	435,834	430,230	496,862	502,414
Low Income Housing Projects	350,589	378,311	250,000	269,000	269,000
Parks Special Revenue	104,424	77,770	88,363	88,363	88,363
Mental Health & Developmental Disabilities	911,556	966,196	934,460	1,103,248	1,115,586
Swift Creek Sediment Management	311,032	313,122	327,496	358,800	393,000
Affordable & Supportive Housing	653,742	749,524	500,000	683,599	683,599
Lake Whatcom Stormwater Utility	432,832	927,017	869,900	935,000	938,000
Affordable Hsg, Behavioral Health Facilities	-	1,204,131	1,181,215	2,654,140	2,773,576
COVID-19 Emergency Response	17,232,067	(88,587)	-	-	-
WC Trial Court Improvement	46,852	45,286	45,000	45,000	45,000
American Rescue Plan Act	-	742,598	22,264,271	17,729,114	3,901,828
Ferry Fare Capital Surcharge	-	86,749	-	150,000	155,000
WC Convention Center	845,056	1,320,806	1,179,284	1,500,000	1,500,000
Victim-Witness	206,219	237,480	249,461	236,801	236,801
Road Improvement District #1	37,324	35,052	35,092	38,292	39,292
Road Improvement District #2	2,404	2,345	2,488	2,488	2,588
Road Improvement District #7	4,387	3,840	3,808	3,508	3,608
Whatcom County Drug Fund	221,762	136,755	215,400	215,400	215,400
Auditor's O&M	226,045	269,999	187,450	176,500	176,500
Pt Roberts Fuel Tax	33,563	(6,899)	60,000	60,000	60,000
Conservation Futures	1,834,957	1,297,495	1,697,475	1,323,102	1,337,851
2010 Ltd Tax GO Bond	240,136	237,956	235,775	233,025	230,025
<i>Total Miscellaneous Funds</i>	24,122,466	9,370,395	30,757,168	28,302,242	14,667,431
TOTAL OTHER FUNDS	128,871,668	124,034,211	159,892,819	169,027,718	131,142,076
<i>Percent Change from Previous Year</i>	15.4%	-3.8%	28.9%	5.7%	-22.4%

Other Funds Expenditures



** Miscellaneous Funds - see page 71 for list.

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Other Funds Expenditures Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Flood Control Zone District Fund					
<i>Flood Control Zone District Fund</i>	7,777,184	9,313,527	20,890,485	26,049,686	-
Countywide Emergency Medical Services					
<i>Countywide EMS Fund</i>	13,119,950	18,059,358	24,759,475	23,091,531	23,965,184
Administrative Services Fund					
<i>Administrative Services Fund</i>	21,194,067	15,400,273	24,098,294	22,953,060	21,623,142
Equipment Rental and Revolving Fund					
<i>Equipment Rental and Revolving Fund</i>	12,559,604	12,719,552	19,162,881	20,369,132	17,002,112
Whatcom County Jail Fund					
<i>Whatcom County Jail Fund</i>	15,625,553	16,002,428	19,960,506	19,986,894	20,383,363
Behavioral Health Program Fund					
<i>Behavioral Health Program Fund</i>	5,525,255	4,602,121	9,019,809	10,266,071	10,397,988
Homeless Housing Fund					
<i>Homeless Housing Fund</i>	4,197,662	6,459,572	9,871,193	7,257,347	5,229,071
Real Estate Excise Tax Funds I & II					
<i>Total Real Estate Excise Tax Funds</i>	4,101,895	6,060,616	3,690,678	7,257,215	2,409,598
Ferry System Fund					
<i>Ferry System Fund</i>	3,194,058	3,499,396	3,980,421	3,911,803	3,946,609
Public Utilities Improvement Fund					
<i>Public Utilities Improvement Fund</i>	1,537,821	2,503,125	19,598,165	2,888,937	1,932,307
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,738,353	1,813,318	2,780,197	2,288,314	2,275,169
Election Reserve Fund					
<i>Election Reserve Fund</i>	1,807,194	1,291,937	1,559,776	1,825,443	1,781,667
Flood Subzone Funds					
Lynden/Everson	64,797	50,364	77,500	114,500	-
Sumas/Nooksack	74,038	52,181	210,625	124,820	-
Acme/Van Zandt	-	686	37,681	37,681	-
Samish Watershed	11,824	16,235	23,495	21,869	-
Birch Bay Watershed	498,021	1,431,908	1,410,166	1,523,789	-
<i>Total Flood Subzone Funds</i>	648,680	1,551,374	1,759,467	1,822,659	-
Stormwater Fund					
<i>Stormwater Fund</i>	1,264,274	1,134,369	1,421,370	1,780,194	1,543,637
Emergency Management Fund					
<i>Emergency Management Fund</i>	793,682	1,326,028	3,590,017	1,732,488	1,672,430

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2024 budgets will be adopted in November 2023.

continued on next page

Other Funds Expenditures Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
Miscellaneous Funds					
Veteran's Relief	289,731	289,277	586,019	528,243	527,601
Low Income Housing Projects	233,486	235,748	382,650	260,000	260,000
Parks Special Revenue	99,982	68,758	270,500	205,000	105,000
Mental Health & Developmental Disabilities	542,367	518,507	761,779	735,815	764,556
Swift Creek Sediment Management	90,923	176,290	740,000	225,300	335,300
Affordable & Supportive Housing	165,088	10,119	500,000	650,000	650,000
Lake Whatcom Stormwater Utility	132,203	357,133	1,106,008	941,915	793,761
Affordable Hsg, Behavioral Health Facilities	-	-	1,181,215	1,289,585	1,304,260
COVID-19 Emergency Response	10,201,937	588,857	-	-	-
WC Trial Court Improvement	29,117	45,059	45,870	105,870	45,870
American Rescue Plan Act	-	801,773	26,587,284	17,729,114	3,901,828
Ferry Fare Capital Surcharge	-	-	30,000	41,266	41,266
WC Convention Center	602,118	555,726	1,564,575	1,456,925	891,150
Victim-Witness	150,503	234,378	257,806	251,000	263,644
Road Improvement District #1	35,165	32,565	35,092	38,292	39,292
Road Improvement District #2	2,206	2,463	2,488	2,488	2,588
Road Improvement District #7	3,462	3,710	3,808	3,508	3,608
Whatcom County Drug Fund	70,904	132,492	224,428	562,000	187,000
Auditor's O&M	127,593	186,312	252,168	252,426	167,426
Pt Roberts Fuel Tax	9,389	4,290	20,000	20,000	20,000
Conservation Futures	2,001,601	4,223,106	3,068,546	531,984	649,165
2010 Ltd Tax GO Bond	240,125	238,402	235,775	233,025	230,025
<i>Total Miscellaneous Funds</i>	15,028,550	8,704,965	37,856,011	26,063,756	11,183,340
TOTAL OTHER FUNDS	110,113,782	110,441,959	203,998,745	179,544,530	125,345,617
<i>Percent Change from Previous Year</i>	9.2%	0.3%	84.7%	-12.0%	-30.2%

Other Funds Revenues and Expenditures Notes

Flood Control Zone District

This fund's purposes are to implement and oversee the river improvement program and flood hazard management program and to protect and preserve water resources. The Flood District property tax revenue in 2023 is anticipated to be about \$6.3 million and grant revenues of \$14.8 million. This includes a banked capacity tax rate increase of approximately \$1.2 million. The District plans to spend about \$11 million for flood hazard reduction projects on Jones Creek, Glacier-Gallup Creeks, and the Lower Nooksack, which includes floodplain land acquisitions. It also expects to spend \$6.25 million on repair and maintenance projects such as levee repair, bank stabilization and other flood damage repair projects. Also proposed is \$1.47 million for flood planning, which incorporates support for the Floodplain Integrated Planning (FLIP) process. The Natural Resource section will be spending \$1,035,078 on watershed management plan implementation which includes the addition of a Watershed Planning Restoration/Property Manager position. Natural Resources will also be spending \$280,017 on climate action planning funded by a transfer from the General Fund. In addition, Flood will be partially funding NPDES Phase II activities in the Road Fund (\$147,000) and will also transfer \$1.5 million to fund Stormwater operating costs and the Lake Whatcom TMDL model update. According to state law (RCW 86.15.140), the Flood Fund and its subzones adopt annual budgets; therefore, a 2024 budget for these funds is not included.

Countywide Emergency Medical Services (EMS) Fund

Used to account for all revenues related to the provision of countywide emergency medical services, mainly advanced life support (ALS). In addition to user fees and Medicaid reimbursements, a 29.5 cents per thousand emergency medical services property tax levy, to be re-approved by voters in Fall 2022 (RCW 84.52.069) for the six-year period of 2023-2028, is recorded in this fund. The fund also accounts for an additional 0.1% City/County Sales Tax passed by voters in 2006 (RCW 82.14.450). Two-thirds of the tax is used to pay for countywide emergency medical services. One-third of the tax is split 60% to the county and 40% to the cities of Whatcom County to be used for criminal justice purposes. The County will transfer \$1.5 million per year from the criminal justice portion of the fund to the General Fund to support operations in the Sheriff's Office and Prosecuting Attorney's Office.

EMS contracts purchase services from the City of Bellingham and Fire District 7 for ALS medic units and pay all medical dispatch costs countywide. In addition, the 2023-2024 budget includes a basic life support (BLS) subsidy to all county fire districts and departments of \$1.5 million each year. Staffing of an emergency medical services manager, 3 support staff, related support costs, countywide electronic patient care reporting software maintenance, medical program director contract, community paramedic program and an ALS/BLS equipment lease are also included.

Administrative Services Fund

The Administrative Services (AS) Department is an internal service fund, organized to centralize finance and accounting, information technology services, facilities maintenance, courthouse security, human resources, and self-insurance. The Administrative Services Fund revenues are derived from charges to user departments.

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Other Funds Revenues and Expenditures Notes continued

Building maintenance fee charges recover the cost of operating facilities. Self-insurance charges (unemployment and workers comp) are based on historical usage and risk analysis associated with departmental activities. Tort insurance charges are based on historical payouts and premium information derived from the Washington Counties Risk Pool. The costs of AS administration, finance and accounting, information technology (IT) services, courthouse security, and human resources management are distributed based on an administrative cost allocation.

The overall change in the Administrative Services expenditure budget between 2022 and 2023 is a \$1.1 million decrease. The budget between 2023 and 2024 is an additional \$1.3 million decrease. The 2023 administrative cost allocation is 26.7%, or \$1,779,845, higher than the 2022 rates. 2024 rates will be 4%, or \$337,572, higher than 2023 rates. The 2021-2022 rates were artificially low due to COVID-19 restrictions on hiring vacant positions and granting additional service requests. In the two years since 2021-2022 rates were developed, three “frozen” positions were added back and cost of living increases were awarded. Significant investments have been made in ongoing information technology upgrades to support remote and hybrid computing. In addition, Administrative Services has since added 2.5 FTEs funded by the administrative cost allocation, wage and benefit reserves for future cost-of-living increases, and significant software maintenance ongoing expenditures. Building maintenance fee rates are increasing 8.5%, or \$373,967, in 2023 over 2022 rates due to wage and benefit increases and increases in supplies, fuel and natural gas. The tort insurance allocation is increasing \$1,350,000, or 71%, due to changes in the re-insurance market causing very large increases in Washington Counties Risk Pool premiums. Other significant changes in Administrative Services are the County is no longer offering self-insured health or dental plans. This results in budget decreases of \$5.3 million in revenues and \$6.1 million of expenditures. Administrative Services will also be funding \$2.7 million of technology infrastructure improvements in 2023 and \$220,000 in 2024 out of existing fund balance apart from administrative or building maintenance fee allocations.

Equipment Rental & Revolving Fund (ER&R)

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. The new biennial budget also includes \$6.4 million in 2023 and \$3 million in 2024 for fleet replacements that will be paid out of fund equity and transfers from other funds.

Whatcom County Jail Fund

Used to account for the additional 0.1% sales tax passed by the voters of Whatcom County to be used for costs associated with detention facilities (RCW 82.14.350). The General Fund will transfer approximately \$6.8 million in 2023 and \$7.6 million in 2024 to the Jail Fund to support Corrections Bureau operating costs. At first glance, Corrections Bureau costs appear to be fairly level between the 2022 amended budget and the 2023 budget. However, the current 2022 amended budget contains \$1.25 million for outsourced jail beds to Snohomish County which will not be happening due to staffing shortages in Snohomish. The 2023-2024 budget contains

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Other Funds Revenues and Expenditures Notes continued

increases for cost of living wage and benefit reserves, significant contract increases in food and medical services, as well as supply cost inflation. One-time expenditures for kitchen equipment replacement, dental equipment and radio replacements will be funded through capital surcharges collected from partner agencies.

Behavioral Health Program Fund

Used to account for the 0.1% behavioral health sales tax adopted by the County Council. This fund provides funding for Adult Drug Court, Family Treatment Court, Behavioral Health Unit in District Court Probation, Mental Health Court, school prevention services, housing, community mental and behavioral health services, and psychiatric services in the Whatcom County Jail. It also provides funding for the newly established Response Systems Division which has added twenty-five behavioral health positions for the following programs: Ground-Level Response and Coordinated Engagement (GRACE), Law Enforcement Assisted Diversion (LEAD), Alternative Response Team (ART) and Co-responder pilot. All programs focus on community-based efforts to find solutions for individuals who are high utilizers of emergency and criminal justice systems.

Homeless Housing Fund

Receives funding from grants and from surcharges added to document recording fees in the Auditor's Office. Housing surcharges of \$70 per recorded document are collected by the auditor, 35.8% is allocated to the state, 1.8% to the Auditor's Office, and 62.4% to the county for ending homelessness. The County contracts with various not-for-profits to provide a Homeless Housing Service Center, emergency shelter, jail re-entry program and various case management services to place homeless individuals and families.

Real Estate Excise Tax I and Real Estate Excise Tax II (REET) Funds

REET Funds are used to account for excise taxes of 0.5% (0.25% for REET I and 0.25% for REET II) imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are used for general government and law and justice capital projects. The proceeds in REET II are used to fund parks and stormwater projects. \$6,423,073 in 2023 and \$2,039,940 in 2024 has been budgeted for capital projects in these two funds. Other projects will be added through the supplemental process throughout the biennium.

Ferry System Fund

This fund accounts for Lummi Island ferry operations. Funding is 55% fare revenue and 45% Road Fund transfers.

Public Utilities Improvement Fund

This is a fund to account for the 0.9% sales tax set aside for public facilities. Expenditures are usually budgeted on a project by project basis as they occur. Funds are generally used to renovate county facilities and provide partial financing of infrastructure projects in other municipalities of Whatcom County. The 2023-2024 budget currently contains funding for a jointly funded (with the Port of Bellingham and City of Bellingham) economic development program as well as an ongoing affordable housing revolving loan program. The budget also contains funding of \$1,675,027 in 2023 and \$1,198,060 in 2024 for additional phases of the Courthouse Exterior repair project as well as other smaller courthouse projects.

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Other Funds Revenues and Expenditures Notes continued

Solid Waste Fund

Funded by state grants and excise privilege taxes levied on tonnage of solid waste collected and billed by haulers and disposal sites. Accounts for the provision of solid waste management related services to county residents. Services include outreach and education programs for waste reduction and recycling, litter control, operation of the Disposal of Toxics facility, and landfill monitoring.

Election Reserve Fund

This fund receives \$360,000 of property tax revenue each year to finance elections. It also receives revenue from reimbursement of election costs. Election costs are partially paid by the state and jurisdictions that have issues on the ballot (schools, fire districts, etc.). General Fund transfers of \$150,000 per year are budgeted in this biennium to subsidize election activities.

Flood Subzone Funds

These are small flood district funds that are funded by resident assessments in each subzone area. The monies are used for flood and stormwater related projects in each district's area. The Birch Bay Watershed and Aquatic Resources Management (BBWARM) District is the largest of the subzones.

Stormwater Fund

The Stormwater Fund does not have a dedicated ongoing funding mechanism in place at this time. It is funded by transfers from the Flood Fund, mainly for operations. The Stormwater fund also receives transfers from BBWARM District and the Lake Whatcom Stormwater Utility Fund to support its Homeowner Incentive Program and a project manager position. Stormwater capital projects are generally funded by REET II in separate capital project funds. Stormwater's major focus at this time is implementing stormwater projects in and around the Lake Whatcom Watershed and supporting BBWARM projects.

Emergency Management Fund

This fund was created to carry out federal and state mandated programs to prepare the community (emergency services' systems and the public) to respond to incidents and disasters beyond the capacity of regular emergency services. Funding is provided by partner agencies and grants. In recent years, this fund has also been used to account for public safety radio communications tower leases and repairs. Those costs are funded entirely by General Fund transfers.

Miscellaneous Funds

Funds with annual expenditures that are generally less than \$1,500,000 or are relatively short-term in duration. New funds added during the 2021-2022 biennium include the Affordable Housing, Behavioral Health Facilities, and Related Services Fund, the Ferry Fare Capital Surcharge Fund and the American Rescue Plan Act Fund. The Affordable Housing, Behavioral Health Facilities, and Related Services Fund was established to support housing and related services for population groups at or below sixty percent of median income in accordance with requirements specified in WA State RCW 82.14.530. It is funded by a one-tenth of one percent sales and

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Other Funds Revenues and Expenditures Notes continued

use tax. The Ferry Fare Surcharge Fund was established to account for capital surcharges added to the Lummi Island Ferry fares for the purpose of replacing the existing Whatcom Chief ferry with a new ferry. In addition, the federal government established the American Rescue Plan Act which included Coronavirus State and Local Recovery Funds. The County's share of these funds, \$44.5 million, are being used to combat the negative effects of COVID-19 on public health and the economy. Funding must be spent or obligated by the end of 2024.

2023 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2023 Balance	Expenditures 2023	Revenues 2023	*Estimated Ending 2023 Balance
001	General Fund*	23,566,745	(111,340,954)	109,443,576	21,669,367
108	County Road	15,425,322	(31,733,537)	28,308,361	12,000,146
109	Election Reserves	1,106,539	(1,825,443)	1,763,094	1,044,190
114	Veterans Relief	1,064,280	(528,243)	496,862	1,032,899
118	Whatcom County Jail*	4,806,545	(19,327,326)	17,574,255	3,053,474
121	Low-Income Housing Projects	351,350	(260,000)	269,000	360,350
122	Homeless Housing	1,803,562	(7,257,347)	7,096,562	1,642,777
123	Stormwater	653,135	(1,780,194)	1,754,280	627,221
124	Behavioral Health Program	9,212,866	(10,266,071)	9,304,508	8,251,303
126	Parks Special Revenue	2,654,594	(205,000)	88,363	2,537,957
127	Mental Health & Developmental Disabilities	1,187,461	(735,815)	1,103,248	1,554,894
128	Swift Creek Sediment Management	570,427	(225,300)	358,800	703,927
129	Affordable & Supportive Housing	1,187,461	(650,000)	683,599	1,221,060
130	Countywide Emergency Medical Services	15,470,869	(23,091,531)	23,134,754	15,514,092
132	Lake Whatcom Stormwater Utility	932,412	(941,915)	935,000	925,497
133	Affordable Housing, Behavioral Health Facilities	2,243,597	(1,289,585)	2,654,140	3,608,152
135	WC Trial Court Improvement	67,978	(105,870)	45,000	7,108
138	American Rescue Plan Act	-	(17,729,114)	17,729,114	-
139	Ferry Fare Capital Surcharge	186,749	(41,266)	150,000	295,483
140	Solid Waste	4,693,021	(2,288,314)	2,702,059	5,106,766
141	WC Convention Center	3,593,784	(1,456,925)	1,500,000	3,636,859
142	Victim Witness	225,522	(251,000)	236,801	211,323
154	Road Improve #1	23,776	(38,292)	38,292	23,776
155	Road Improve #2	6,195	(2,488)	2,488	6,195
159	Road Improve #7	6,606	(3,508)	3,508	6,606
165	WC Drug Fund	1,527,662	(562,000)	215,400	1,181,062
166	Auditor's O&M	593,702	(252,426)	176,500	517,776
167	Emergency Management	615,511	(1,732,488)	1,558,886	441,909
169	Flood Control Zone	6,325,000	(26,049,686)	21,888,614	2,163,928
170	Pt. Roberts' Transportation	1,144,092	(20,000)	60,000	1,184,092
175	Conservation Futures	749,434	(531,984)	1,323,102	1,540,552
245	2010 Ltd Tax GO & Refund Bond	1,582	(233,025)	233,025	1,582
324	REET II	7,025,838	(2,644,142)	3,450,943	7,832,639
326	REET I	7,181,041	(4,613,073)	3,450,943	6,018,911
332	Public Utilities Improvement	33,138,847	(2,888,937)	5,893,653	36,143,563
444	Ferry System	2,179,512	(3,911,803)	3,660,106	1,927,815
501	ER&R	23,411,627	(20,369,132)	16,187,231	19,229,726
507	Administrative Services	8,480,448	(22,953,060)	19,599,947	5,127,335
16921	Lynden/Everson Subzone	157,873	(114,500)	47,500	90,873
16922	Sumas/Nooksack/Everson Subzone	1,576,298	(124,820)	140,000	1,591,478
16923	Acme/Van Zandt Subzone	374,745	(37,681)	26,196	363,260
16924	Samish Watershed Subzone	140,722	(21,869)	22,570	141,423
16925	Birch Bay Subzone	1,145,747	(1,523,789)	1,469,375	1,091,333
	Total	186,810,477	(321,959,453)	306,779,655	171,630,679

* Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse except the General Fund balance has been presented with a 5% lapse and the Jail Fund with a 3% lapse.

2024 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2024 Balance	Expenditures 2024	Revenues 2024	*Estimated Ending 2024 Balance
001	General Fund	21,669,367	(115,073,301)	110,772,802	17,368,869
108	County Road	12,000,146	(31,815,169)	28,561,061	8,746,038
109	Election Reserves	1,044,190	(1,781,667)	1,751,267	1,013,790
114	Veterans Relief	1,032,899	(527,601)	502,414	1,007,712
118	Whatcom County Jail	3,053,474	(19,710,712)	18,622,899	1,965,660
121	Low-Income Housing Projects	360,350	(260,000)	269,000	369,350
122	Homeless Housing	1,642,777	(5,229,071)	5,061,562	1,475,268
123	Stormwater	627,221	(1,543,637)	1,494,126	577,710
124	Behavioral Health Program	8,251,303	(10,397,988)	9,620,320	7,473,635
126	Parks Special Revenue	2,537,957	(105,000)	88,363	2,521,320
127	Mental Health & Developmental Disabilities	1,554,894	(764,556)	1,115,586	1,905,924
128	Swift Creek Sediment Management	703,927	(335,300)	393,000	761,627
129	Affordable & Supportive Housing	1,221,060	(650,000)	683,599	1,254,659
130	Countywide Emergency Medical Services	15,514,092	(23,965,184)	23,615,661	15,164,569
132	Lake Whatcom Stormwater Utility	925,497	(793,761)	938,000	1,069,736
133	Affordable Housing, Behavioral Health Facilities	3,608,152	(1,304,260)	2,773,576	5,077,468
135	WC Trial Court Improvement	7,108	(45,870)	45,000	6,238
138	American Rescue Plan Act	-	(3,901,828)	3,901,828	-
139	Ferry Fare Capital Surcharge	295,483	(41,266)	155,000	409,217
140	Solid Waste	5,106,766	(2,275,169)	2,702,059	5,533,656
141	WC Convention Center	3,636,859	(891,150)	1,500,000	4,245,709
142	Victim Witness	211,323	(263,644)	236,801	184,480
154	Road Improve #1	23,776	(39,292)	39,292	23,776
155	Road Improve #2	6,195	(2,588)	2,588	6,195
159	Road Improve #7	6,606	(3,608)	3,608	6,606
165	WC Drug Fund	1,181,062	(187,000)	215,400	1,209,462
166	Auditor's O&M	517,776	(167,426)	176,500	526,850
167	Emergency Management	441,909	(1,672,430)	1,474,212	243,691
169	Flood Control Zone**	2,163,928	-	-	2,163,928
170	Pt. Roberts' Transportation**	1,184,092	(20,000)	60,000	1,224,092
175	Conservation Futures	1,540,552	(649,165)	1,337,851	2,229,238
245	2010 Ltd Tax GO & Refund Bond	1,582	(230,025)	230,025	1,582
324	REET II	7,832,639	(129,658)	3,702,861	11,405,842
326	REET I	6,018,911	(2,279,940)	3,702,861	7,441,832
332	Public Utilities Improvement Fund	36,143,563	(1,932,307)	6,113,455	40,324,711
444	Ferry System	1,927,815	(3,946,609)	3,694,071	1,675,277
501	ER&R	19,229,726	(17,002,112)	15,019,219	17,246,833
507	Administrative Services	5,127,335	(21,623,142)	19,900,072	3,404,265
16921	Lynden/Everson Subzone**	90,873	-	-	90,873
16922	Sumas/Nooksack/Everson Subzone**	1,591,478	-	-	1,591,478
16923	Acme/Van Zandt Subzone**	363,260	-	-	363,260
16924	Samish Watershed Subzone**	141,423	-	-	141,423
16925	Birch Bay Subzone**	1,091,333	-	-	1,091,333
	Total	171,630,679	(271,561,436)	270,475,939	170,545,182

* Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse except the General Fund balance has been presented with a 5% lapse and the Jail Fund with a 3% lapse.

** According to state law, the Flood Control Zone Districts, Subzones and Pt Roberts Transportation District can only adopt one-year budgets.

Project Budgets

Project budgets are used for significant capital projects that will likely span budget periods. Project budgets are adopted by ordinance and continue for the life of the project. Project budgets lapse when a project is completed, abandoned or when no project expenditure or encumbrance has been made for three years (Whatcom County Code Section 6.80).

Administrative Services - Information Technology

Criminal Justice Integrated Case Management Systems, Amendment #1

This is an amendment to the current case management systems replacement project underway with the Prosecuting Attorney’s Office, Public Defender and Juvenile Administration.

Project Budget	Original Project Budget	Amendment #1 Request	Total Amended Project Budget Request
Professional Services	-	30,000	30,000
Equipment	600,000	-	600,000
Total	600,000	30,000	630,000

Project Funding	Original Project Budget	Amendment #1 Request	Total Amended Project Budget Request
General Fund Transfer	600,000	30,000	630,000
Total	600,000	30,000	630,000

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Project Budgets continued

Administrative Services - Information Technology continued

Finance System Software Project, Amendment #1

This is an amendment to the project budget to replace the outdated J.D. Edwards World financial system software which has been used by the County since 1994. The first phase of working with consultants on needs, choosing a software package and an implementation consultant has been completed. The core upgrade will occur by the end of 2023.

Project Budget	Original Project Budget	Amendment #1 Request	Total Amended Project Budget Request
Professional Services	125,000	1,604,000	1,729,000
Computer - Capital Outlays	1,625,000	-	1,625,000
Total	1,750,000	1,604,000	3,354,000

Project Funding	Original Project Budget	Amendment #1 Request	Total Amended Project Budget Request
Admin Services Fund Transfer	-	1,604,000	1,604,000
General Fund Transfer	1,750,000	-	1,750,000
Total	1,750,000	1,604,000	3,354,000

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Project Budgets continued

Administrative Services - Facilities

Courthouse Building Envelope Project, Amendment #5

This is an amendment to the existing project budget. This work involves an extensive repair project to protect the Courthouse from water intrusion. Repairs have been progressing in annual phases, the 2023 and 2024 phases include replacing remaining roofs, roof-top mechanical equipment and failed glazing on the 1993 east addition.

Project Budget	Prior Amended Project Budget	2023-2024 Amendment #5 Request	Total Amended Project Budget
Direct Billing Rate	50,000	200,000	250,000
Professional Services	860,000	913,000	1,773,000
Repairs & Maintenance	6,767,809	6,202,100	12,969,909
Total	7,677,809	7,315,100	14,992,909

Project Funding	Prior Amended Project Budget	2023-2024 Amendment #5 Request	Total Amended Project Budget
REET I	5,303,713	4,608,513	9,912,226
Public Utilities Impr. Fund	2,374,096	2,706,587	5,080,683
Total	7,677,809	7,315,100	14,992,909

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Project Budgets continued

Administrative Services - Facilities continued

Courthouse Improvement Fund, Amendment #3

This is an amendment to the existing project budget which provides for ongoing repair and maintenance projects for the Courthouse. This amendment proposes two such maintenance projects for the 2023-2024 biennium, including replacement of copy supply and cast-iron waste water lines, as well as, replacement of compact florescent lighting fixtures with LED.

Project Budget	Prior Amended Project Budget	Amendment #3 Request	Total Amended Project Budget
Direct Billing Rate	20,000	25,000	45,000
Tools & Equipment	26,815	-	26,815
Repairs & Maintenance	160,000	425,000	585,000
Buildings & Structures	785,092	-	785,092
Other Improvements	180,000	-	180,000
Total	1,171,907	450,000	1,621,907

Project Funding	Prior Amended Project Budget	Amendment #3 Request	Total Amended Project Budget
REET I	829,216	283,500	1,112,716
Public Utilities Impr Fund	342,691	166,500	509,191
Total	1,171,907	450,000	1,621,907

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Project Budgets continued

Parks & Recreation

Silver Lake Park Improvements, Amendment #4

This is an amendment to the current Silver Lake Park improvement project. This request continues the improvement efforts underway at Maple Creek Campground and includes a new shower and restroom building at Cedar Campground and Cabins area.

Project Budget	Prior Amended Project Budget	Amendment #4 Request	Total Amended Project Budget Request
Direct Billing Rate	151,250	80,000	231,250
Printing	4,400	-	4,400
Professional Services	453,300	-	453,300
Advertising	3,250	-	3,250
Repairs and Maintenance	880,000	-	880,000
Buildings & Structures	1,686,500	1,970,000	3,656,500
Other Improvements	3,209,400	-	3,209,400
Total	6,388,100	2,050,000	8,438,100

Project Funding	Prior Amended Project Budget	Amendment #4 Request	Total Amended Project Budget Request
REET II Transfer	6,388,100	2,050,000	8,438,100
Total	6,388,100	2,050,000	8,438,100

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Project Budgets continued

Parks & Recreation continued

Plantation Rifle Range Lead Reclamation & Capital Improvements

This is a multi-year lead reclamation project for Plantation Rifle Range. This initial request will provide for the lead reclamation efforts and to hire a team to assess the range for capital improvement needs. Once lead reclamation is complete, modifications will be necessary to improve lead shot containment, to control and direct stormwater runoff, and to make other improvements.

Project Budget	Initial Project Budget Request
Direct Billing Rate	97,000
Other Improvements	558,000
Total	655,000

Project Funding	Initial Project Budget Request
REET I Transfer	655,000
Total	655,000

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Project Budgets continued

Parks & Recreation continued

Bellingham Senior Center HVAC Replacement Project

This project proposes to provide a new HVAC system of integrated air handling control to manage heating, cooling, and air quality and circulation throughout the building. The facility currently has multiple furnaces of varying age, and there is no air conditioning and no circulations sytem to manage year-round air quality.

Project Budget	Initial Project Budget Request
Direct Billing Rate	45,000
Other Improvements	821,000
Total	866,000

Project Funding	Initial Project Budget Request
REET I Transfer	866,000
Total	866,000



Whatcom County and Long Term Debt

Whatcom County borrows money to finance large capital projects, such as buildings and road improvements, by issuing bonds. We pay off these financial obligations over time. Our Moody's Investor Service issuer rating is *Aa2*. We are committed to maintaining our good credit. We make all debt service payments promptly and maintain adequate reserves to address contingencies.

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.

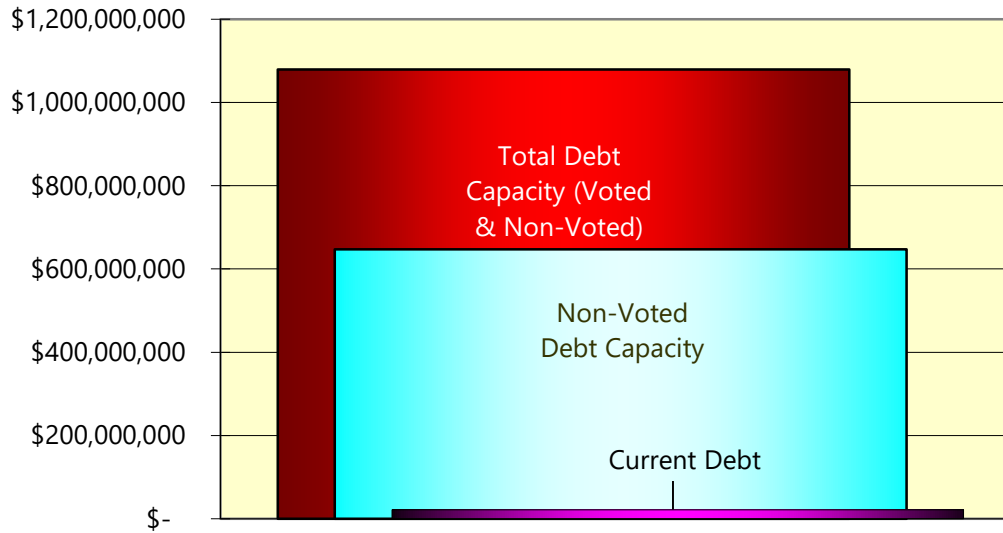
The combination of voted and non-voted general obligation debt for county purposes, including leases and contracts, may not exceed two and one-half percent of the assessed value of all taxable property within the county.

The following information reflects the latest audited statistics. The assessed value of all property in the county for 2021 was \$43,157,475,969. This provides a non-voted general obligation debt capacity of \$647,362,140. Of this borrowing capacity, we have utilized \$21,466,382. There is unused non-voted debt capacity of \$625,895,758 available. Our total voted and non-voted general obligation debt capacity is \$1,078,936,899, leaving an unused voted and non-voted capacity of \$1,057,470,517. The graph on the following page illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

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Debt Capacity Limited by State Law continued

Current Debt and Estimated Debt Capacity



Estimated Legal Debt Capacity Calculation

Assessed Value	\$43,157,475,969
Limited Tax General Obligation Debt Capacity (Non-voted)	
1 1/2% of Assessed Value	\$647,362,140
Less: Outstanding debt applicable to limit	\$21,466,382
Remaining Capacity: Limited Tax General Obligation Debt (Non-voted)	<u>\$625,895,758</u>
Total General Obligation Debt Capacity (Voted and Non-voted)	
2 1/2% of Assessed Value	\$1,078,936,899
Less: Outstanding debt applicable to limit	\$21,466,382
Remaining Capacity: Voted & Non-voted	<u>\$1,057,470,517</u>

General Obligation Bonds

Whatcom County issued two general obligation bonds totaling \$6,135,000 in 2010. The first, series 2010A, totaled \$4,310,000. Series 2010A bonds are non-taxable general obligation bonds bearing interest at rates between 2% and 4%. The second, series 2010B, totaled \$1,825,000. Series 2010B bonds are general obligation recovery zone bonds which are taxable bonds and bear interest at rates between 5% and 5.25%. Whatcom County receives an approximate subsidy of 42% from the Federal Government for interest paid on recovery zone bonds. A portion of the bond proceeds, \$3,000,000, was used to replace the control systems in the jail and juvenile detention center. The balance of the bond issue was used to refinance outstanding bonds issued in 1997 and 1998 at lower interest rates. As of December 31, 2022, outstanding bonds totaled \$1,395,000. The remaining bond balance relates to the jail control system project and will be repaid from the Whatcom County Jail Fund.

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

Year Ending	General Obligation Bonds		
	Principal	Net Interest	Total
2023	160,000	41,691	201,691
2024	165,000	37,086	202,086
2025	165,000	32,337	197,337
2026	170,000	27,351	197,351
2027	175,000	22,213	197,213
2028	180,000	16,924	196,924
2029	185,000	11,484	196,484
2030	195,000	5,894	200,894
Total	1,395,000	194,979	1,589,979

Whatcom County and Capital Planning

The following text and tables are extracted from the Six-Year Capital Improvement Program for Whatcom County Facilities 2023-2028, Whatcom County Comprehensive Plan, Appendix F. Original document chapter headings, map and appendix references are not shown here. Please contact 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 2024. The Growth Management Act requires that the County's Comprehensive Plan include a "capital facilities plan element" (RCW 36.70A.070(3)).

Six-Year Capital Improvement Program 2023-2028

The Growth Management Act requires that the County's Comprehensive Plan include a "capital facilities plan element" (RCW 36.70A.070(3)). The Whatcom County Comprehensive Plan calls for the County to develop and update the Six-Year Capital Improvement Program (CIP) for County projects every two years. The main purpose of the Capital Improvement Program is to identify priority capital improvement projects and estimated costs, outline a schedule for project completion, and designate funding sources for these projects based on a review of existing and projected population and revenue conditions for the six year planning period.

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 County 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 numerical "level of service" standards for County parks and trails and contains policies relating to other County facilities. Capital facility needs are forecasted over the six-year planning period by applying the adopted level of service standards to the expected population in the year 2028 and by considering other relevant factors.

- C. *Proposed locations and capacities of expanded or new capital facilities.*

General locations and capacities of proposed County facilities are indicated in this document (as applicable).

- 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 County capital facilities (all figures are in 2022 dollars). There are a variety of funding sources that the County may utilize to pay for capital facilities, including real estate excise taxes (REET), sales tax, the

continued on next page

Six-Year Capital Improvement Program 2023-2028 Continued

Public Utilities Improvement Fund (also known as the Rural Sales Tax Fund, Economic Development Investment Fund or EDI Fund), Road Fund, state grants, federal grants and a variety of other sources.

- 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).

Charter Provisions and the County Budget

In addition to Growth Management Act provisions relating to capital facilities, Section 6.30 of the County Charter also requires the County to include a six-year capital improvement program as part of the budget. Appropriations for 2023-2024 capital projects may be included in the biennial budget or may be adopted through the supplemental budget process. Ultimate funding for capital improvement projects is subject to County Council authorization in the adopted budget. Costs identified for 2025-2028 are included for planning purposes and review of potential future needs, but not for budget authorization at this time.

Parks, Trails, and Activity Centers

Parks

The 2022 inventory of County parks and open space areas is over 16,200 acres. This inventory is shown in Table 1 below.

Table 1. Existing Parks

Site No.	Park Name and Location	Acres
1	Alderwood Park, 3479 Willowwood Rd.	1.9
2	Bay Horizon Park, 7467 Gemini St.	68.2
3	Birch Bay Beach Park, 7930 Birch Bay Dr.	13.7
4	Birch Bay Conservancy Area, 7000 Point Whitehorn Rd.	45.0
5	Birch Bay Tidelands	151.0
6	Boulevard Park, 471 Bayview Dr.	1.4
7	Broadway Beach Access, 7497 Birch Bay Dr.	0.1
8	Cagey Road, 3130 Haxton Way	20.0
9	Camp 2 RR ROW, 3775 Camp 2 Rd.	2.3
10	Canyon Lake Community Forest, 8300 Mt. Baker Hwy.	2,266.0
11	Chuckanut Mountain Park, 745 Old Samish Rd.	987.9
12	Cottonwood Beach Access, 8191 Birch Bay Dr.	5.1
13	Deming Eagle Homestead Park, 5615 Truck Rd.	33.0
14	Dittrich Park, 319 E Lake Samish Dr.	25.2
15	Drayton Harbor Tidelands	0.3
16	Euclid Park, 1570 Euclid Ave.	2.2
17	Galbraith Mountain Access, 800 Birch Falls Dr.	20.0
18	Glacier Cemetery	0.5
19	Halverson Park, 5075 Anderson Rd.	5.6

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Six-Year Capital Improvement Program 2023-2028 Continued

Site No.	Park Name and Location	Acres
20	Haynie Road, 2876 Haynie Rd.	1.9
21	Hegg, 3845 Blue Canyon Rd.	3.5
22	Hovander Homestead Park and Tennant Lake, 5299 Nielsen Rd.	333.4
23	Jackson Rd. Beach Access, 7465 Birch Bay Dr.	0.2
24	Jensen Family Forest Park, 8051 Stein Rd.	21.5
25	Josh VanderYacht Park, 4106 Valley Highway	2.0
26	Kickerville Road, 4110 Bay Rd.	2.6
27	Lake Whatcom Park, 3220 North Shore Rd.	4,853.0
28	Lighthouse Marine Park, 811 Marine Dr. in Point Roberts	20.5
29	Lily Point Marine Park, 2315 APA Rd. in Point Roberts	262.1
30	Little Squalicum Park, 640 Marine Dr.	12.7
31	Lookout Mountain Forest Preserve, 2537 Lake Louise Rd.	4,682.8
32	Lummi Island Beach Access, 2198 N. Nugent Rd.	0.2
33	Maple Beach Tidelands	100.9
34	Maple Creek Park, 7842 Silver Lake Rd.	73.1
35	Maple Falls Community Park, 7470 Second St.	4.2
36	Monument Park, 25 Marine Dr. in Point Roberts	6.9
37	Nugent's Corner River Access, 3685 Mt. Baker Highway	14.2
38	Ostrom Conservation Site, 4304 South Pass Rd.	38.6
39	Phillips 66 Soccer Park, 5238 Northwest Dr.	36.6
40	Point Whitehorn Marine Reserve, 6770 Koehn Rd.	54.1
41	Redwood Park, 3310 Redwood Ave.	0.3
42	Samish Park, 673 N. Lake Samish Dr.	30.6
43	Samish Way, 5170 Samish Way	1.4
44	Semiahmoo Park, 9261 Semiahmoo Parkway	291.9
45	Silver Lake Park, 9006 Silver Lake Rd.	413.4
46	South Fork Park, 1530 Mosquito Lake Rd.	603.0
47	South Lake Whatcom Park, 4144 S Bay Dr.	79.5
48	South Pass East, 4900 South Pass Rd.	0.5
49	South Pass West, 4190 South Pass Rd.	0.4
50	Squires Lake Park, 2510 Nulle Rd.	90.1
51	Stimpson Family Nature Reserve, 2076 Lake Louise Rd.	400.4
52	Sunnyside Landing, 2870 Northshore Rd.	6.3
53	Sunset Beach, 2580 West Shore Dr. on Lummi Island	7.0
54	Sunset Farm Park, 7977 Blaine Rd.	69.5
55	Ted Edwards Park, 4150 Oriental Ave.	3.5
56	Teddy Bear Cove Park, 1467 Chuckanut Dr.	11.2
57	Terrell Creek Access, 7417 Jackson Rd.	0.5
58	Terrell Creek Heron Rookery, 7065 Jackson Rd.	15.0
59	Terrell Creek Point, 7685 Birch Bay Dr.	6.7
60	Turner-Jaeger, 1975 Lake Louise Rd.	3.8
59	Terrell Creek Point, 7685 Birch Bay Dr.	7.6
60	Turner-Jaeger, 1975 Lake Louise Rd.	4.7
61	Welcome Bridge River Access, 5585 Mosquito Lake Rd.	0.6
Total		16,210.0

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Six-Year Capital Improvement Program 2023-2028 Continued

Pursuant to RCW 36.87.130, there are also public access properties on right-of-way ends that intersect shorelines. Whatcom County also holds public access easements for recreational purposes on certain lands owned by the City of Lynden, Whatcom Land Trust and the Lummi Island Heritage Trust.

Future 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. The County’s existing parks will meet the adopted level of service over the six-year planning period. However, the County is proposing park improvement projects to increase quality of existing park facilities and develop the Birch Bay Community Park to meet the longer term needs of a growing population.

Proposed Improvement Projects

Park improvement projects, totaling approximately \$16.8 million, are proposed over the six-year planning period (see Table 4). Prioritize funding for restroom facilities at the Birch Bay Beach Park.

Trails

Whatcom County currently has over 75 miles of trails in various locations throughout the County. This inventory is shown in Table 2 below.

Table 2. Existing Trails

Site No.	Trail Name and Location	Miles
1	Bay Horizon/Bay Crest Trail	0.75
2	Bay to Baker Maple Falls-Glacier	4.00
3	Birch Bay Drive and Pedestrian Facility	1.58
4	Canyon Lake Community Forest	7.01
5	Chuckanut Mountain / Pine & Cedar Lakes	16.60
6	Deming Homestead Eagle Park, Truck Rd.	0.30
7	Hovander Homestead Park	3.20
8	Interurban, Chuckanut area	3.15
9	Jensen Family Forest Park, Stein Rd. and Birch Bay Lynden Rd.	0.67
10	Lake Whatcom Park	8.50
11	Lily Point, Point Roberts	2.00
12	Lookout Mountain Forest Preserve	6.80
13	Maple Creek Park, 7842 Silver Lake Rd., Maple Falls	1.28
14	Monument Park, 25 Marine Dr. in Point Roberts	0.35
15	Phillips 66 Soccer Park Trail (Used to be Northwest Soccer Park), Smith Rd. and Northwest Dr.	0.38
16	Ostrom Conservation Site, 4304 South Pass Rd.	0.56
17	Point Whitehorn Marine Reserve, 6770 Koehn Rd, Birch Bay	0.81
18	Samish Park, 673 N. Lake Samish	1.38
19	Semiahmoo Park	0.63
20	Silver Lake Park, 9006 Silver Lake Rd.	5.28
21	South Fork Park	2.30
22	Squires Lake, 2510 Nulle Rd.	2.88
23	Stimpson Family Nature Reserve, 2076 Lake Louise Rd.	4.02

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Six-Year Capital Improvement Program 2023-2028 Continued

Site No.	Trail Name and Location	Miles
24	Sunset Farm, 7977 Blaine Rd.	0.56
25	Teddy Bear Cove	0.33
Total		75.32

Future Needs

A level of service of 0.60 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, about 74 additional miles of trails would be needed by the year 2028 to serve the people of Whatcom County.

Proposed Improvement Projects

Trail improvement projects and associated facilities, totaling approximately \$7.4 million dollars, are proposed over the six-year planning period (see Table 4). These projects would add up to 25.6 trail miles (the South Fork Park trails project would add 5.5 miles, the Lake Whatcom trails project would add up to 20 miles, and a Silver Lake project would add 0.15 miles).

While there is a shortfall in trail miles provided by the County, there are other trails that are owned/maintained by a variety of agencies or jurisdictions that provide recreational opportunities for Whatcom County residents and visitors.

Activity Centers

There are currently 13 activity centers that provide a variety of year-round programs for various age groups. The activity center inventory is shown in Table 3 below.

Table 3. Existing Activity Centers

Site No.	Activity Center Name and Location
1	Bay Horizon, 7511 Gemini Street
2	Bellingham Senior Activity Center, 315 Halleck Street
3	Blaine Community Senior Center, 763 G Street
4	East Whatcom Regional Resource Center, 8251 Kendall Rd.
5	Everson Senior Center, 111 W. Main Street
6	Ferndale Senior Center, 1999 Cherry Street
7	Lynden Senior Center, 401 Grover Street
8	Plantation Rifle Range, 5102 Samish Way
9	Point Roberts Senior Center, 1487 Gulf Road
10	Roeder Home, 2600 Sunset Dr.
11	Sumas Senior Center, 461 2nd Street
12	Van Zandt Community Hall, 4106 Valley Highway
13	Welcome Senior Center, 5103 Mosquito Lake Rd.

Note: The Blaine, Everson, Lynden and Sumas Centers are owned by these respective cities. The Point Roberts Center is owned by the Point Roberts Park District. Whatcom County provides and/or contracts for senior activities and recreational programming at these centers.

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for activity centers. Rather, Comprehensive Plan Policy 4F-5 states:

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Six-Year Capital Improvement Program 2023-2028 Continued

Continue to provide and support activity centers, including senior centers, to serve the growing population of Whatcom County by the following methods, as needed, which are listed in priority order: (1) implementing programming changes, (2) adding space to existing centers, and/or (3) establishing new centers.

Proposed Improvement Projects

Four activity center projects are proposed. These projects will cost about \$2.3 million within the six-year planning period (see Table 4).

Six-Year Capital Improvement Program

The park, trail, and activity center projects planned over the next six years are shown below.

Table 4. Park, Trail, and Activity Center Projects

	Funding Source	2023	2024	2025	2026	2027	2028	Total Cost	
1	Plantation Range Lead Reclamation & Stormwater	1	655,000	-	-	-	-	655,000	
2	Silver Lake Shower & Restroom Buildings	1	1,850,000	200,000	1,000,000	1,150,000	-	4,200,000	
3	Silver Lake Park - Lodge Roof Replacement	1	231,000	-	-	-	-	231,000	
4	Hovander Barn Paintworks	1	147,400	-	-	-	-	147,400	
5	Lookout Mountain - Road System Storm Damage Repairs	1, 2, 3, 4	560,000	-	-	-	-	560,000	
6	Silver Lake Residence Demolition	1	61,800	-	-	-	-	61,800	
7	Hovander Residence Demolition	1	55,500	-	-	-	-	55,500	
8	Bellingham Senior Center HVAC Replace & Upgrade	1, 5	94,000	772,000	-	-	-	866,000	
9	Aiston Preserve Access Improvements	1	-	50,000	-	-	-	50,000	
10	Lookout Mtn Forest Preserve Parking Improvements	1	-	124,100	-	-	-	124,100	
11	Bay Horizon Hostel Demolition	1	-	493,000	-	-	-	493,000	
12	Silver Lake Cabin & Lodge Renovations	1	-	121,242	62,458	-	-	183,700	
13	Hovander Picnic Shelters	1	-	66,700	374,050	-	-	440,750	
14	Parks Headquarters Parking & Pedestrian Improvements	1	-	77,300	295,100	-	-	372,400	
15	Hovander - Flood Repair & Mitigation Improvements	1	-	80,000	182,000	-	-	262,000	
16	Tennant Lk Interpretive Ctr Remodel & Flood Mitigation	1, 2	-	67,000	437,500	-	-	504,500	
17	South Fork Park Bridges & Connector Trail	1	-	-	132,500	149,200	306,800	273,800	862,300
18	Lily Point Marine Park Parking Improvements	1	-	-	254,900	-	-	254,900	
19	Lake Whatcom Trail Development	1	-	-	392,150	264,500	241,500	189,750	1,087,900

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Six-Year Capital Improvement Program 2023-2028 Continued

	Funding Source	2023	2024	2025	2026	2027	2028	Total Cost
20 Lake Whatcom Park Trailhead	1	-	-	500,000	3,339,000	-	-	3,839,000
21 Nessel Farm Improvements	5	-	-	152,500	845,000	-	-	997,500
22 Hovander Park Access Improvements	1	-	-	250,000	225,000	1,925,000	-	2,400,000
23 Hertz Trail Capital Maintenance	1	-	-	-	353,500	-	-	353,500
24 Ferndale Senior Center HVAC Replace & Upgrade	1				335,000			335,000
25 Maple Falls Park Trailhead	1					200,000	825,000	1,025,000
26 Samish Park Parking/Vehicular Circulation Improvements	1					75,000	250,000	325,000
27 South Fork Park Loop Trail Improvements	1						276,600	276,600
28 Birch Bay Beach Park Development	1, 3, 5, 6, 7			260,000	5,105,000			5,365,000
29 Parks Construction Supervisor	1	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Total		3,704,700	2,101,342	4,343,158	11,816,200	2,798,300	1,865,150	26,628,850

Funding Source

- 1. Real Estate Excise Tax (REET)
- 2. Federal Emergency Management Agency (FEMA)
- 3. Parks Special Revenue Fund
- 4. Conservation Futures Funds
- 5. Donations
- 6. Lodging Tax (Hotel-Motel Tax)
- 7. Grants

Existing Maintenance and Operations Space

The 2022 inventory of maintenance & operations/facilities management space is 70,681 square feet. This inventory is shown below.

Table 5. Existing Space

Site No.	Facility Name	Square Feet
1	Central Shop, 901 W. Smith Rd. (Maintenance and Operations)	35,773
2	3720 Williamson Way (Facilities Management)	31,248
3	Minimum Security Correction Facility - 2030 Division St. (Facilities Management Storage)	3,660
	Total	70,681

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for maintenance and operations. The County will budget for improvements to such facilities as needed.

Proposed Improvement Projects

Improvement and maintenance projects on existing buildings and sites over the six-year planning period total over \$2.6 million as shown on the following page.

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Six-Year Capital Improvement Program 2023-2028 Continued

Table 6. Proposed Government Building and Site Improvement Projects

	Funding Source	2023	2024	2025	2026	2027	2028	Total Cost
1	Central Shop Stormwater Project (Central Shop)	500,000	500,000	-	-	-	-	1,000,000
2	Road Oil Tank Removal (Central Shop)	270,000	-	-	-	-	-	270,000
3	Road Salt Storage (Central Shop)	150,000	-	-	-	-	-	150,000
4	Truck Shed Structural Repair (Central Shop)	160,000	-	-	-	-	-	160,000
5	Underground Fuel Tank Removal (Central Shop)	250,000	50,000	10,000	-	-	-	310,000
6	Vactor Building (Central Shop)	546,509	-	-	-	-	-	546,509
7	Water Line Extension/Anti-Ice Prep (Central Shop)	185,000	-	-	-	-	-	185,000
Total		2,061,509	550,000	10,000	-	-	-	2,621,509

Funding Source

1. Road Fund

General Government Buildings and Sites

Existing Office Space

The 2022 inventory of County government office space is 301,375 square feet at nine locations. This inventory is shown below.

Table 7. Existing County Government Office Space

Site No.	Facility Name	Square Feet
1	Civic Center Annex (322 North Commercial)	30,000
2	Central Plaza Building (215 N. Commercial)	10,307
3	County Courthouse (311 Grand Avenue)	178,476
4	Lottie St. Annex (316 Lottie St.)	2,533
5	509 Girard St.	13,189
6	3373 Mt. Baker Highway	2,110
7	1500 N. State St.	20,045
8	Northwest Annex (5280 Northwest Dr.)	20,265
9	Crisis Stabilization Center (2026 Division St.)	24,450
Total		301,375

Note: The County also rents 4,820 of building space at 600 Dupont St.

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for general government buildings. The County will budget for improvements to such facilities as needed.

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Six-Year Capital Improvement Program 2023-2028 Continued

Proposed Improvement Projects

Improvement and maintenance projects on existing buildings and sites over the six-year planning period total over \$67 million as shown below.

Table 8. Proposed Government Building and Site Improvement Projects

	Funding Source	2023	2024	2025	2026	2027	2028	Total Cost
1 Misc. Courthouse Maintenance Projects	1, 2	450,000	-	-	-	-	-	450,000
2 Elevator Replacements (multiple locations)	4, 5, 7	410,000	460,000	510,000	560,000	-	-	1,940,000
3 NW Annex Campus	3, 5, 8	26,950,000	550,000	-	-	-	-	27,500,000
4 Courthouse Exterior Project	1, 2	4,077,100	3,238,000	4,536,000	2,463,000	-	-	14,314,100
5 Prox Lock Control Panel Replacement (multiple locations)	5	178,000	-	-	-	-	-	178,000
6 Way Station Improvements - State Street	5, 6, 9	9,281,000	-	-	-	-	-	9,281,000
7 Girard Street Improvements	1, 2	-	-	-	100,000	1,000,000	9,000,000	10,100,000
8 Interior Painting, Carpets, Asphalt Repairs, ADA (multiple locations)	1	205,000	205,000	205,000	205,000	205,000	205,000	1,230,000
9 County Building Maintenance	1, 2	100,000	100,000	100,000	100,000	100,000	100,000	600,000
10 Alternative Response Treatment Facility	6, 10	926,000	700,000	-	-	-	-	1,626,000
11 Construction Coordinator Wages/Benefits	1	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Total		42,587,100	5,263,000	5,361,000	3,438,000	1,315,000	9,315,000	67,279,100

Funding Source

- | | |
|--|-------------------------------------|
| 1. Real Estate Excise Tax (REET I) | 6. Grants |
| 2. Economic Development Initiative (EDI) | 7. General Fund |
| 3. Debt | 8. Reserve Funds |
| 4. Road Fund | 9. Donations |
| 5. Project Based Budget | 10. Behavioral Health Programs Fund |

Sheriff's Office

Existing Sheriff's Office Space

The 2022 inventory of Sheriff's office space is 22,902 square feet. This inventory is shown below.

Table 9. Existing Sheriff's Facilities

Site No.	Facility Name	Square Feet
1	Public Safety Building (311 Grand Ave)	15,102
2	Minimum Security Correction Facility (2030 Division St.)	6,000
3	Laurel Substation (194 W. Laurel Rd.)	1,800
	Total	22,902

Notes: The Sheriff's Office also has storage facilities at various locations in Whatcom County. The County has two mobile homes and an old detention facility in Point Roberts. The resident deputies operate out of their homes or utilize space at the U.S. Customs office at the border. Deputies are able to utilize an office at the Kendall Fire Hall when working in the area.

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Six-Year Capital Improvement Program 2023-2028 Continued

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for Sheriff’s Office facilities. Rather, Comprehensive Plan Policy 4D-2 is to:

Maintain Sheriff’s Office adult corrections facilities and headquarters to provide a safe environment for the community, staff and inmates. . . Existing facilities may be expanded, remodeled, and/or new facilities developed in response to changing need.

Proposed Improvement Projects

A new Sheriff’s Office and a new public safety radio system are planned within the next six years. The comprehensive radio system update will include infrastructure (such as towers), radio systems in buildings, radios in vehicles, and hand-held radios. These improvements will cost approximately \$22 million, as shown on the following page.

Table 10. Proposed Sheriff’s Office Improvement Projects

	Funding Source	2023	2024	2025	2026	2027	2028	Total Cost
1 Sheriff’s Office Relocation	1, 2	-	-	-	1,500,000	13,500,000	-	15,000,000
2 Public Safety Radio System	3, 4, 5, 6	1,674,808	2,007,500	1,782,000	1,028,500	275,000	275,000	7,042,808
Total		1,674,808	2,007,500	1,782,000	2,528,500	13,775,000	275,000	22,042,808

Funding Source

- | | |
|---|---|
| 1. Real Estate Excise Tax (REET I) | 5. Fire Distrcts/Departments |
| 2. Debt | 6. Countywide Emergency Medical Services (EMS) Fund |
| 3. Grants | |
| 4. Economic Development Investment (EDI) Fund | |

Emergency Management

Existing Emergency Management Space

The 2022 inventory of Sheriff’s Office, Division of Emergency Management space is 24,000 square feet, located at the Whatcom Unified Emergency Coordination Center (WUECC). Rented by and shared between both Whatcom County and the City of Bellingham, the WUECC is comprised of 2,000 square feet of office space and an additional 22,000 square feet of support facilities (used for meetings, training, exercises, and during emergencies). The WUECC serves as the Emergency Operations Center for both the County and the City.

Table 11. Existing Emergency Management/EOC Facilities

Site No.	Facility Name	Square Feet
1	Whatcom Unified Emergency Coordination Center (3888 Sound Way, Bellingham)	24,000
	Total	24,000

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for emergency management facilities. Rather, Comprehensive Plan Policy 4D-4 is to:

continued on next page

Six-Year Capital Improvement Program 2023-2028 Continued

Maintain adequate facilities for daily emergency management activities and, during an emergency or disaster, for the emergency operations center. The facilities will provide sufficient space for activities relating to emergency/disaster planning, mitigation, response and recovery. Existing facilities may be expanded, remodeled, and/ or new facilities developed in response to changing need.

The County will budget for improvements to such facilities as needed.

Proposed Improvement Projects

There are no emergency management capital improvement projects planned over the next six years.

Adult Corrections

Existing Jail Facilities

The County’s Main Jail was designed and originally built to hold 148 beds, although with some limited remodeling and the use of double bunking, the operational capacity of the main jail should be for the use of 212 beds. Whatcom County completed construction of a 150 bed minimum security correction facility on Division St. in 2006. The Main Jail is located in the Public Safety Building next to the County Courthouse in downtown Bellingham and the Minimum Security Correction Facility is located in the Bakerview Rd. industrial area.

Table 12. Existing Jail Beds

Site No.	Facility Name	Jail Beds
1	Public Safety Building (311 Grand Ave.)	212
2	Minimum Security Correction Facility (2030 Division St.)	150
Total		362

Note: As the result of the COVID-19 pandemic, the jail is operating at a reduced capacity to provide for social distancing until such time as the pandemic is declared under control by the Washington State Department of Health. Due to the mix of offenders, a firm population cap has not been set, but is anticipated to remain at approximately 150 offenders at the Downtown Jail.

Future Needs

There continues to be serious concerns among law and justice officials related to jail facility needs in the community. That need has been documented over the years, with the most recent being the Building Assessment Studies and Cost Estimates for Capital Improvements at the Jail (Public Safety Building) (Sept. 2017).

The Whatcom County Comprehensive Plan does not contain a level of service standard for jail facilities. Rather, Comprehensive Plan Policy 4D-2 is to:

Maintain Sheriff’s Office adult corrections facilities and headquarters to provide a safe environment for the community, staff and inmates. The number of jail beds in adult corrections facilities will be determined after review of multiple factors, including projected population growth, State sentencing laws, alternative programs, treatment diversion programs, early release programs, the need to separate violent inmates, the need to separate inmates by gender, the need to separate inmates by other classification considerations, average length

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Six-Year Capital Improvement Program 2023-2028 Continued

of stay, peak inmate populations and available funding. Existing facilities may be expanded, remodeled, and/ or new facilities developed in response to changing need.

Proposed Improvement Projects

The adult corrections projects planned over the next six years are shown below. These improvements will cost approximately \$151 million, as shown below.

Table 13. Adult Corrections Projects

	Funding Source	2023	2024	2025	2026	2027	2028	Total Cost	
1	Public Health, Safety, and Justice Facilities	1,2	10,000,000	110,000,000	30,000,000			150,000,000	
2	Corrections Facilities Ongoing Maint. Projects	3, 4	200,000	200,000	200,000	200,000	200,000	1,200,000	
Total			200,000	10,200,000	110,200,000	30,200,000	200,000	200,000	151,200,000

Funding Source

1. Debt
2. New Sales Tax

3. Jail Fund
4. General Fund

Juvenile Detention

Existing Juvenile Detention Facilities

The 2022 inventory of County juvenile detention facilities includes 32 beds serving the countywide population. The juvenile detention facility is located on the sixth floor of the County Courthouse at 311 Grand Avenue.

Table 14. Existing Juvenile Detention Beds

Site No.	Facility Name	Beds
1	County Courthouse (311 Grand Ave.)	32
Total		32

Future Needs

The Whatcom County Comprehensive Plan does not contain a level of service standard for juvenile detention facilities. Rather, Comprehensive Plan Policy 4D-3 is to:

Maintain juvenile detention facilities and alternative corrections programs to provide safe and secure methods to provide accountability and support for minors who break the law. Existing facilities may be expanded, remodeled, and/or new facilities developed in response to changing need.

The County will budget for improvements to such facilities as needed.

Proposed Improvement Projects

There are no juvenile detention capital improvement projects planned in the six-year planning period.

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Six-Year Capital Improvement Program 2023-2028 Continued

Transportation

Existing Roads

The 2021 inventory shows a total of 935 miles of County roads.

Future Needs

The Whatcom County Comprehensive Plan sets level of service (LOS) standards for County roads. Future traffic and the level of service for roads can be forecasted using computer-modeling software. The Whatcom Council of Governments forecasts future traffic utilizing a computer transportation model. This modeling effort will inform 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 Improvement Projects

The Whatcom County Six-Year Transportation Improvement Program includes preliminary planning for one proposed new road project:

- Lincoln Road extension (between Harborview Road and Blaine Road).

While this project is on the Six-Year Transportation Improvement Program, construction is not anticipated within the six-year planning period. Rather, preliminary engineering to determine project feasibility may be initiated within this time frame. The Transportation Improvement Program includes two road projects over \$5 million:

- North Lake Samish Rd. Bridge Replacement (\$10.6 million); and
- East Smith Rd / Hannegan Rd intersection improvements (\$5.4 million).

The Six-Year Transportation Improvement Program contains a variety of other projects, including flood damage repair, bridge replacements, intersection improvements, road reconstruction, and fish passage projects.

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 Needs

Whatcom County Comprehensive Plan Policy 6A-1 establishes the following LOS standard for the ferry:

Public Works shall establish a performance metric to monitor service performance of the Lummi Island ferry system. This will include a week long count at least every quarter in both sailing directions. This count will include percent capacity, on-time performance, and the number of vehicles left in the queue. The count shall be compared to the desired level of service of no more than two sailing waits during average weekday peak periods.

The Special Programs Manager for the County Public Works Department confirmed that the ferry service

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Six-Year Capital Improvement Program 2023-2028 Continued

currently meets the LOS standard.

Whatcom County accomplishes planning for the ferry by approving a Fourteen-Year Ferry Capital Program, as required by RCW 36.54.015.

Proposed Improvement Projects

The Six-Year Transportation Improvement Program includes replacement of the Whatcom Chief ferry (\$49.4 million) and terminal modifications. It also includes engineering for relocation of the ferry terminal.

Total Transportation Costs

Transportation projects, including road and ferry projects, total approximately \$114 million over the six-year planning period. This includes almost \$50 million in local funds, with the remainder coming from the State and Federal governments.

Stormwater Facilities

Existing Stormwater Management Facilities

The Public Works Department is responsible for design, engineering, and construction of county-owned stormwater facilities. Many stormwater facilities are road-related stormwater conveyance systems such as culverts and ditches on and adjacent to county roads. Others are off right-of-way facilities that control storm flows and improve water quality.

In response to increasing federal and state mandates to manage stormwater and the public’s desire to improve stewardship of sensitive watersheds, Whatcom County established a Stormwater Division in 2005. The Stormwater Division is responsible for planning, designing, engineering, and construction of stormwater facilities. Inventories of existing stormwater facilities are maintained by the Public Works Department. The Engineering Services Division maintains an inventory of all road-related facilities. The Stormwater Division maintains an inventory of public and private stormwater facilities in the area covered by the County’s NPDES Phase II permit for Municipal Separate Storm Sewer Systems. This inventory includes ditches, culverts, catch basins, vaults, ponds, and swales. Completed Stormwater Construction Projects since the Stormwater Division was created in 2005 are listed below.

Table 15. Completed Stormwater Construction Projects Since 2005

Existing Site No.	Watershed	Facility Name	Year Completed
1	Lake Whatcom	Geneva Stormwater Retrofits	2006
2	Lake Whatcom	Cable Street Reconstruction & Stormwater Improvements	2007
3	Lake Whatcom	Lahti Drive Stormwater Improvements	2010
4	Lake Whatcom	Silver Beach Creek Improvements - Brownsville Drive to E. 16th Place	2011
5	Lake Whatcom	Silver Beach Creek Improvements - West Tributary	2012
6	Lake Whatcom	Coronado-Fremont Stormwater Improvements	2014
7	Lake Whatcom	Cedar Hills-Euclid Stormwater Improvements	2016
8	Lake Whatcom	Agate Bay Improvements-Phase 1 & 2	2018-2019
9	Lake Whatcom	Northshore/Edgewater Stormwater Improvements	2020
10	Lake Whatcom	Silver Beach Creek Phase 1-Woodlake	2021

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Six-Year Capital Improvement Program 2023-2028 Continued



Figure 1. Lake Whatcom Cedar Hills-Euclid Stormwater Improvements

Whatcom County Public Works regularly seeks and is awarded grant money that contributes to the design and construction of these stormwater projects that improve water quality through treatment systems and stream stabilization.

Future Needs

An increasing emphasis on the protection of sensitive watersheds has resulted in the adoption of comprehensive stormwater plans, including plans for Lake Whatcom and Birch Bay. The adopted plans identify work towards planning, design, engineering, and construction of capital projects intended to address stormwater issues.

Proposed Improvement Projects

Stormwater improvement projects totaling approximately \$14.7 million are proposed over the six-year planning period as shown below. These costs would be paid by Real Estate Excise Tax (REET), Lake Whatcom Stormwater Utility, grants, Road fund, funding from the Birch Bay Watershed and Aquatic Resources Management District (BBWARM), Flood fund, and Federal Emergency Management Agency (FEMA) funds.

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Six-Year Capital Improvement Program 2023-2028 Continued

Table 16. Stormwater Projects

	Funding Source	2023	2024	2025	2026	2027	2028	Total Cost
1 Academy Stormwater Facility Phase 2-Eval & Improvements	1, 2, 6	330,000	-	-	-	-	-	330,000
2 Geneva Bioretention Project	1, 2, 3	977,250	132,000	132,000	17,000	-	-	1,258,250
3 Eagleridge Stormwater Facility	1, 2	10,000	115,000	350,000	-	-	-	475,000
4 Austin Ct Filter Vault	1, 2	95,000	-	320,000	-	-	-	415,000
5 Silver Beach Creek Phase 2 - Erosion Control	2	80,000	600,000	-	-	-	-	680,000
6 Viewhaven Lane Water Quality & Conveyance Impr.	1, 2	10,000	115,000	-	350,000	-	-	475,000
7 Strawberry Pt/ Lake Whatcom Blvd Water Quality Facility	1, 2	-	-	115,000	140,000	655,000	-	910,000
8 Geneva St/Lake Louise Culvert Replacement	1, 4	-	-	-	80,000	-	200,000	280,000
9 Lake Whatcom Boulevard Media Filter Drain	2	-	-	-	125,000	80,000	630,000	835,000
10 Sudden Valley - Stormwater Improvements Phase 2	1, 2	-	-	-	10,000	180,000	-	190,000
11 Lake Whatcom Boulevard Water Quality Vault	2	-	-	-	-	-	115,000	115,000
12 Charel Terrace Stormwater Outfall Repair	1, 5, 7	415,000	-	-	-	-	-	415,000
13 Holeman Ave Stormwater Improvements	1, 5	35,000	950,000	-	-	-	-	985,000
14 Semiahmoo Dr South & Outfall Improvements	1, 4, 5, 7	250,000	1,200,000	-	-	-	-	1,450,000
15 Normar Place Stormwater Improvements	1, 5	150,000	40,000	500,000	-	-	-	690,000
16 Lora Ln Drainage & Tide Gate	1, 4, 5	-	80,000	150,000	1,200,000	-	-	1,430,000
17 Birch Pt Rd & Outfall Impr.	5	-	50,000	150,000	500,000	-	-	700,000
18 Richmond Park Stormwater Improvements	1, 5	-	-	180,000	200,000	1,050,000	1,000,000	2,430,000
19 Wooldridge Ave & Sunset Dr Stormwater Improvements	5	-	-	-	-	50,000	100,000	150,000
20 Hillsdale Stormwater Improvements Phase I	5	-	-	-	-	-	50,000	50,000
21 Shallow Shore Culvert Relocation	1	470,000	-	-	-	-	-	470,000
Total		2,822,250	3,282,000	1,897,000	2,622,000	2,015,000	2,095,000	14,733,250

Funding Source

- 1. Real Estate Excise Tax (REET)
- 2. Lake Whatcom Stormwater Utility
- 3. Grants
- 4. Road Fund

- 5. Birch Bay Watershed and Aquatic Resources Mangement District (BBWARM)
- 6. Flood Fund
- 7. Federal Emergency Management Agency (FEMA)

Note: Projects 1-11 are within the Lake Whatcom Watershed. Projects 12-20 are within the Birch Bay Watershed.

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Six-Year Capital Improvement Program 2023-2028 Continued

Total Costs

Total Costs for the six-year planning period are shown below.

Table 17. Total Costs for the Six-Year Planning Period

	Total Costs 2023-2028	Percent of Total Costs
Parks, Trails, and Activity Centers	26,628,850	6.69%
Maintenance and Operations	2,621,509	0.66%
General Government Buildings and Sites	67,279,100	16.90%
Sheriff's Office	22,042,808	5.54%
Emergency Management	-	0.00%
Adult Corrections	151,200,000	37.98%
Juvenile Detention	-	0.00%
Transportation	113,592,000	28.53%
Stormwater Facilities	14,733,250	3.70%
Total	398,097,517	100.00%

The County plans to undertake capital improvement projects costing approximately \$398 million between 2023 and 2028, which will be financed with a combination of local, state, federal, and other funding sources.

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Six-Year Transportation Improvement Program 2023-2028

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 2022. This program is for the years 2023 through 2028.

Finance Distribution by the Year - Project Costs in Thousands of Dollars

Project No.	Project Name	Description	Total 2023-2028	2023	2024	2025	2026	2027	2028
Road Capital Construction									
R1	Drayton Harbor Road	Repair of Nov 2021 roadway & slope failure	1,650	300	1,350	-	-	-	-
R2	Manley Road	Fill slope failure situated above I-5	610	610	-	-	-	-	-
R3	Sunset Avenue	Repair of Nov 2021 roadway & slope failure	825	125	700	-	-	-	-
R4	Beach Avenue & Island Drive (Lummi Is)	Repair road & slope failure on Beach Ave; repair road failure on Island Dr. Nov 2021 events	975	175	800	-	-	-	-
R5	Birch Bay Drive & Pedestrian Facility	Pedestrian & non-motorized enhancements	100	100	-	-	-	-	-
R6	East Smith Road & Hannegan Road	Intersection improvements	5,350	4,750	600	-	-	-	-
R7	Samish Way & Galbraith Lane	Pedestrian crosswalk coordination with the City of Bellingham parking lot dev.	110	110	-	-	-	-	-
R8	Marshall Hill Road Slide Rpr/ Culvert Rplc	Replace culvert & repair slide damage	1,335	60	1,275	-	-	-	-
R9	Birch Bay Lynden Rd. & Blaine Rd.	Intersection improvements	4,500	450	4,050	-	-	-	-
R10	Smith Road & Northwest Drive	Intersection improvements	15	5	5	5	-	-	-
R11	Chief Martin Road, Cagey Road to Kwina Road	Pavement rehabilitation	10	10	-	-	-	-	-
R12	Slater Road & Northwest Drive	Intersection improvements with WSDOT as lead agency	15	5	5	5	-	-	-
R13	Birch Bay Drive Crosswalk	New crosswalk from berm to Parks facility	485	485	-	-	-	-	-
R14	Lummi Nation Transportation Projects	Various locations on Reservation	1,655	1,655	-	-	-	-	-
R15	Point Roberts Transportation Improvements	Project locations to be determined in 2022/2023	150	150	-	-	-	-	-
R16	Innis Creek Road	Raise roadway	5	5	-	-	-	-	-
R17	Birch Bay Drive, Jackson Rd to Shintaffer Rd	Pavement rehabilitation	2,285	2,285	-	-	-	-	-
R18	Marine Drive II, Alderwood Ave to Brdg No. 172	Reconstruction & bicycle/ pedestrian facilities	4,550	-	250	650	3,650	-	-
R19	Turkington Road/Jones Creek	Road grade modification and creek channelization R&F lead	300	300	-	-	-	-	-

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Six-Year Transportation Improvement Program 2023-2028 Continued

Project No.	Project Name	Description	Total 2023-2028	2023	2024	2025	2026	2027	2028
Road Capital Construction continued									
R20	Truck Road	2020 Flood damage repair / R&F lead	70	70	-	-	-	-	-
R21	Abbott Road/Levee Improvements	Levee improvements / R&F lead	10	10	-	-	-	-	-
R22	Ferndale Road/Levee Improvements	Levee improvements / R&F lead	10	10	-	-	-	-	-
R23	Lake Louise, Austin St to Lake Whatcom Blvd.	Pavement rehabilitation	2,795	30	2,765	-	-	-	-
R24	Austin Street, Lake Louise to Cable	Pavement rehabilitation w/ ADA improvements	910	25	885	-	-	-	-
R25	Northwest Drive, Slater Rd. to Axton Rd.	Pavement rehabilitation	70	-	10	60	-	-	-
R26	Axton Road, City of Ferndale to SR 539	Pavement rehabilitation	5	-	-	5	-	-	-
R27	Hampton Road, City of Lynden UAB to Van Buren	Pavement rehabilitation	2,400	5	10	2,385	-	-	-
R28	Everson Goshen Road, Smith Rd. to Pole Rd	Pavement rehabilitation	25	-	-	-	5	20	-
R29	Lakeway Drive/Terrace, COB to Cable	Pavement rehabilitation	15	-	-	-	5	10	-
R30	Lakeway Drive Corridor Improvements	Safety and multimodal improvements	10	5	5	-	-	-	-
R31	Lincoln Road II, Harborview Rd to Blaine Rd	Reconstruction & new road, non-motorized enhancement; WSDOT intersection SR 548	10	5	5	-	-	-	-
R32	Slater Road, Lake Terrell Rd to Haxton Wy	Pavement rehabilitation	15	-	-	-	-	5	10
R33	Small Area Paving	Various locations	650	650	-	-	-	-	-
R34	Birch Bay Lynden Rd, Rathbone to Lynden	Pavement rehabilitation	1,015	5	10	1,000	-	-	-
R35	Northshore Road, Bellingham City Limits to Y Rd	Roadway surface, spot safety and stormwater improvements	10	-	-	-	5	5	-
R36	South Pass Road	2020 Flood damage repair	455	40	415	-	-	-	-
R37	Everson Goshen Road & E. Smith Road	Intersection improvements	10	-	-	5	5	-	-
R38	Birch Bay Drive / Lora Lane Culvert Replc	Replace large culvert under Birch Bay Dr at Lora Ln	30	30	-	-	-	-	-
R39	Birch Bay Lynden Rd / Kickerville Rd	Intersection improvements	1,325	5	5	165	1,150	-	-
R40	Corridor Intersection Alts Analysis (6 ea)	Intersection analysis for improvements	360	5	355	-	-	-	-
R41	Corridor Intersection Alts Analysis (3 ea)	Intersection analysis for improvements	185	5	180	-	-	-	-
R42	Deer Trail Slide Damage Repair	Repair 2021 slide damage	130	130	-	-	-	-	-
R43	Portal Way, BirchBayLynden Rd to Blaine C/L	Reconstruction	15	5	10	-	-	-	-

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Six-Year Transportation Improvement Program 2023-2028 Continued

Project No.	Project Name	Description	Total 2023-2028	2023	2024	2025	2026	2027	2028
Bridge and Fish Passage Capital Construction									
B1	Marine Drive/Little Squalicum Bridge No.1	Rehabilitation	20	-	-	-	20	-	-
B2	Birch Bay Lynden Rd/California Creek	Culvert replacement	590	420	170	-	-	-	-
B3	Jackson Road/Terrell Creek/ Bridge No. 81	Replacement	700	400	300	-	-	-	-
B4	Mosquito Lk Rd/Porter Crk/ Bridge No. 141	Replacement	5	-	-	-	-	5	-
B5	North Lake Samish Road/ Bridge No. 107	Replacement	10,623	7,935	2,688	-	-	-	-
B6	Goshen Road/Anderson Crk/ Bridge No. 248	Replacement	3,590	240	3,350	-	-	-	-
B7	Martin Rd/Anderson Crk/ Bridge No. 250	Replacement	5	-	-	-	-	5	-
B8	Loomis Trail Rd/Bertrand Crk Trib Brdg No. 497	Scour mitigation	5	-	-	-	5	-	-
B9	Flynn Road/Fishtrap Creek Bridge No. 51	Replacement	5	-	-	-	5	-	-
B10	Salakanum Wy/Anderson Crk Brdg No. 509	Replacement	5	-	-	-	5	-	-
B11	North Fork Road/Kenney Crk	Fish passage	3,550	3,550	-	-	-	-	-
B12	Deal Road	Fish passage	95	95	-	-	-	-	-
B13	Fox Road/California Creek	Fish passage	525	255	160	110	-	-	-
B14	Nulle Road/Friday Creek Bridge No. 106	Rehabilitation	700	700	-	-	-	-	-
Ferry Capital Construction									
F1	Replacement of Whatcom Chief & Terminal	New ferry and terminal modifications	49,429	1,436	12,780	19,305	11,176	4,732	-
F2	Relocation of Gooseberry Terminal		150	50	50	50	-	-	-
Yearly Capital Construction									
Y1	Various Bridges Rehabilitation/ Replacement	As prioritized	1,800	300	300	300	300	300	300
Y2	Right of Way Acquisition	Various locations	150	50	20	20	20	20	20
Y3	Unanticipated Site Improvements	As prioritized	1,800	300	300	300	300	300	300
Y4	Unanticipated Stormwater Quality Improvements	Various locations	720	120	120	120	120	120	120
Y5	Unanticipated Non-motorized Transportation Improv	Various locations	270	170	20	20	20	20	20
Y6	Fish Passage Project	Various locations	300	50	50	50	50	50	50
Y7	Swift Creek Transportation Impacts	Various projects related to Sumas Mtn/Swift Creek Slide	400	100	60	60	60	60	60
Y8	Railroad Crossing Improvements	Various locations	300	200	20	20	20	20	20
Y9	Beam Guardrail Replacements and Upgrades	Various locations	1,200	350	50	350	50	350	50
Y10	ADA Barrier Removal	ADA transition plan priorities - multiple locations	1,200	200	200	200	200	200	200
Total			113,592	29,536	34,328	25,185	17,171	6,222	1,150

2023-2024 Whatcom County Final Budget Ordinance

PROPOSED BY: County Executive

DATE: November 9, 2022

ORDINANCE NO. 2022-070

IN THE MATTER OF THE ADOPTION OF THE FINAL BUDGET OF WHATCOM COUNTY FOR THE BIENNIUM 2023-2024

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 2023-2024; and,

WHEREAS, following the completion of the Preliminary Budget, which was presented to the Council on October 18, 2022, a notice was published in the County's official newspaper; and,

WHEREAS, several meetings of the Council's Committee of the Whole 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 has 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 2023-2024; 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's Committee of the Whole, together with the Council's proposed restrictions on the expenditure of certain appropriations, and said public hearing took place.

2023-2024 Whatcom County Final Budget Ordinance Continued

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 2023-2024:

FUND/DEPT.

GENERAL FUND	2023 Appropriation	2024 Appropriation
Assessor	4,026,482	4,129,800
Auditor	1,491,588	1,510,777
Council	1,968,027	2,011,737
Executive		
Executive	1,052,506	1,071,821
Non-Departmental	21,871,126	24,547,894
Planning & Development	6,709,817	6,834,349
Treasurer	1,726,988	1,759,325
Sheriff	21,571,510	21,867,314
District Court		
District Court	3,126,608	3,173,979
District Court Probation	2,351,782	2,389,828
Prosecuting Attorney	7,461,615	7,673,206
Public Defender	6,339,771	6,575,900
Superior Court		
Superior Court Administration	4,134,491	4,178,633
County Clerk	2,958,705	3,026,399
Juvenile Administration	5,537,680	5,657,912
Extension	697,880	702,954
Parks and Recreation	5,307,454	5,150,284
Public Health	18,866,974	18,867,678
TOTAL GENERAL FUND	117,201,004	121,129,790

2023-2024 Whatcom County Final Budget Ordinance Continued

FUND/DEPT - Continued

Fund No.	OTHER FUNDS	2023 Appropriation	2024 Appropriation
108	County Road	31,733,537	31,815,169
109	Election Reserves	1,825,443	1,781,667
114	Veterans Relief	528,243	527,601
118	Whatcom County Jail	19,986,894	20,383,363
121	Low-Income Housing Projects	260,000	260,000
122	Homeless Housing	7,257,347	5,229,071
123	Stormwater	1,780,194	1,543,637
124	Behavioral Health Programs	10,266,071	10,397,988
126	Parks Special Revenue	205,000	105,000
127	Mental Health & Developmental Disability	735,815	764,556
128	Swift Creek Sediment Management	225,300	335,300
129	Affordable & Supportive Housing	650,000	650,000
130	Countywide Emergency Medical Srves	23,091,531	23,965,184
132	Lake Whatcom Stormwater Utility	941,915	793,761
133	Affordable Hsg, Beh Hlth Fac, Rltd Srvc	1,289,585	1,304,260
135	WC Trial Court Improvement	105,870	45,870
138	American Rescue Plan Act	17,729,114	3,901,828
139	Ferry Fare Capital Surcharge	41,266	41,266
140	Solid Waste	2,288,314	2,275,169
141	WC Convention Center	1,456,925	891,150
142	Victim Witness	251,000	263,644
154	Road Improve #1	38,292	39,292
155	Road Improve #2	2,488	2,588
159	Road Improve #7	3,508	3,608
165	WC Drug Fund	562,000	187,000
166	Auditor's O&M	252,426	167,426
167	Emergency Management	1,732,488	1,672,430
175	Conservation Futures	531,984	649,165
245	2010 Ltd Tax GO & Refund Bond	233,025	230,025
324	REET II	2,644,142	129,658
326	REET I	4,613,073	2,279,940
332	Public Utilities Improvement	2,888,937	1,932,307
444	Ferry System	3,911,803	3,946,609
501	ER&R	20,369,132	17,002,112
507	Administrative Services	22,953,060	21,623,142
	Total Other Funds	183,385,722	157,140,786

2023-2024 Whatcom County Final Budget Ordinance Continued

Section II. Provisions Restricting Expenditures, Authorizing Actions, and Setting Expectations.

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 2023-2024 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 2023-2024 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 2023-2024 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 positions are listed in attached Exhibit C. 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) For purposes of purchasing and award, all assets, projects, and improvements included in capital appropriations shall be considered adopted by a capital budget appropriation ordinance and shall be administered pursuant to WCC Chapter 3.08.100 A.(2) and A.(3) using the process prescribed for capital budget appropriation ordinance. Capital items included in this budget ordinance are listed in the attached Exhibit B Capital Appropriations. Capital appropriations adopted in this ordinance lapse at the end of the fiscal year except as provided in WCC 3.02.050 Budgeting – Continuing appropriation. Contracts for good and services on individual items or projects listed in Exhibit B may be exceeded by up to 10% provided capital expenditures in total do not exceed capital appropriation adopted for each department of the general fund or for each fund for other county funds. The Public Works Director may make substitutions for individually listed vehicles and equipment provided the vehicles and equipment substituted meet established replacement criteria and are similar purpose type and size as the original asset identified in Exhibit B.

(C) Appropriation authority for any budgeted personnel position that becomes vacant during 2023-2024 shall continue unless the Council by motion identifies the position as one in need of review.

(D) Administration of the budget is the responsibility of the County Executive and therefore the County Executive is authorized to manage County budgets. To improve efficiency and flexibility for managers of multiple departments, the County Executive is authorized to transfer appropriation authority within the following groups of departments:

- District Court – District Court Probation
- Superior Court, County Clerk, and Juvenile Court Administration

The County Executive may transfer appropriation authority between other departments within the General Fund only if authorized by the County Council. The Council will receive a quarterly report of all transfers.

(E) \$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:

2023-2024 Whatcom County Final Budget Ordinance Continued

(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.

(F) The County Treasurer shall be empowered to use the Road Fund to manage the cash flow needs of all County Road Project Funds by making short-term loans (up to two years) without interest, and without the need to obtain Council/Executive permissions.

(G) Expenditure authority granted in this ordinance is based on revenue projections contained in Exhibit A. If it is evident that a department's revenues will fall short of the department's budgeted revenues in any calendar year, the department head will submit a plan to the County Executive to reduce departmental expenditures sufficient to offset the revenue shortfall within the same calendar year.

(H) Grant and restricted revenue shall be used first to pay for all eligible expenditures before any unrestricted General Fund general revenue is used as local funding for eligible expenditures.

(I) The one dollar surcharge authorized in RCW 36.22.170 (1)(a) may be used to fund Auditor recording fees charged to other General Fund departments and not funded by another revenue source.


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

ADOPTED this 22nd day of November, 2022.

ATTEST:


Dana Brown-Davis, Clerk of Council


WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Todd Donovan, Chair of Council

APPROVED as to form:

Approved () Denied


Approved by email/C Quinn/M Caldwell
Civil Deputy Prosecutor


Satpal Sidhu, County Executive

Date: 11-29-2022

2023-2024 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2023-2024 Budget

Department	Fund	ASR Base Budget	Capital Description	Budget Year	Cost
General Government Equipment and Software					
AS Facilities	Admin Services	6487	Generator at Williamson Way	2023	\$ 125,000
AS Facilities	Admin Services	6490	Energy Management Software Migration	2023	\$ 236,000
AS Info Services	Admin Services	6653	Lifecycle Replacement: Network & Tele Switches	2023	\$ 550,000
AS Info Services	Admin Services	6654	Lifecycle Replacement: Network Firewall	2023	\$ 220,000
AS Info Services	Admin Services	6660	Lifecycle Replacement: Enterprise Storage System	2023	\$ 100,000
AS Info Services	Admin Services	6706	Enterprise GIS Software and Data Upgrade	2023	\$ 80,000
AS Info Services	Trial Court Imprvmnt	6711	Computer Equipment for CMS for District Court	2023	\$ 60,000
Sheriff - Operations	Drug Fund	6514	Ballistic Protective Armored Vehicle	2023	\$ 350,000
Sheriff - Operations	General Fund	6532	Two Rescue Boats for River and Flood Response	2023	\$ 90,000
Sheriff - Corrections	Jail Fund	6465	Kitchen Equipment	2023	\$ 142,840
Sheriff - Corrections	Jail Fund	6466	Dental Equipment	2023	\$ 80,000
Sheriff - Corrections	Jail Fund	6471	Radio Replacement	2023	\$ 215,858
Sheriff - Corrections	Jail Fund	6465	Kitchen Equipment	2024	\$ 117,291
AS Info Services	Various	6703	Regional Pictometry Imagery Flight	2024	\$ 200,000
AS Info Services	Admin Services	6659	Lifecycle Replacement: Enterprise Backup System	2024	\$ 220,000
Total					<u>\$ 2,661,989</u>
General Government Facilities Improvements					
Facilities	REET I	Base Bgt	Interior Painting	2023	\$ 50,000
Facilities	REET I	Base Bgt	Carpet Replacement	2023	\$ 65,000
Facilities	REET I	Base Bgt	Asphalt Patching/Sidewalk Repairs	2023	\$ 50,000
Facilities	REET I	Base Bgt	ADA Compliance	2023	\$ 40,000
Facilities	REET I	Base Bgt	Interior Painting	2024	\$ 50,000
Facilities	REET I	Base Bgt	Carpet Replacement	2024	\$ 65,000
Facilities	REET I	Base Bgt	Asphalt Patching/Sidewalk Repairs	2024	\$ 50,000
Facilities	REET I	Base Bgt	ADA Compliance	2024	\$ 40,000
Total					<u>\$ 410,000</u>

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2023-2024 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2023-2024 Budget

Department	Fund	ASR		Capital Description	Budget Year	Budget	
		Base Budget				Year	Cost
Health Department Facilities Improvements							
Health	Solid Waste	6867		Disposal of Toxics Floor Painting	2023	\$	40,000
Total						\$	<u>40,000</u>
Parks Improvements							
Parks	REET II	6924		Silver Lake Roof Replacement Project	2023	\$	231,000
Parks	REET II	6925		Hovander Barn Paintworks	2023	\$	147,400
Parks	REET II	6926		Silver Lake Park Residence Demolition	2023	\$	61,800
Parks	REET II	6928		Hovander Residence Demolition	2023	\$	55,500
Parks	REET II	6929		Aiston Preserve Access Improvements	2024	\$	50,000
Total						\$	<u>545,700</u>
Public Works Maintenance & Operations							
Public Works	Road	6794		Survey Total Stations	2023	\$	50,000
Total						\$	<u>50,000</u>

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2023-2024 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2023-2024 Budget

Dept/Div	Fund	Description of Assets to be Purchased	Budget Year	Cost	Assets Being Replaced	Year	Replaced Equip #
Equipment Rental and Revolving Fund Vehicle & Equip Replacement and Additions							
Assessor	ER&R	Passenger Vehicle- hybrid	2023	\$ 48,000	Toyota Prius hybrid sedan	2005	28
Auditor	ER&R	Van (ASR 6446)	2023	\$ 70,000			NEW
Corrections	ER&R	Bus- Prisoner Vans	2023	\$ 540,000	Braun Transport 7400	2008	900
Corrections	ER&R	Bus- Prisoner Vans	2023	\$ 75,000	Ford E350 1 ton van	2006	8025
AS-Facilities	ER&R	Van	2023	\$ 68,000	Ford Aerostar van	1993	47
Health	ER&R	Passenger Vehicle- hybrid	2023	\$ 48,000	Toyota Prius hybrid sedan	2005	59
Health	ER&R	Passenger Vehicle- hybrid	2023	\$ 48,000	Toyota Prius hybrid sedan	2004	84
Health	ER&R	Passenger Vehicle- hybrid (ASR 6981)	2023	\$ 37,500			NEW
Health	ER&R	Passenger Vehicle- hybrid (ASR 6981)	2023	\$ 37,500			NEW
Health	ER&R	Passenger Vehicle- hybrid (ASR 6981)	2023	\$ 37,500			NEW
Engineering	ER&R	1/2 ton 4x4 pickup	2023	\$ 62,500	Ford F150 1/2 ton crewcab 4x4 pickup	2007	170
Flood	ER&R	Utility Terrain Vehicle (ASR 6817)	2023	\$ 25,000			NEW
Equipment Rental and Revolv	ER&R	ER&R Shop Tools	2023	\$ 10,000	Bear Gas Analyzer Series 200	1993	712
Equipment Rental and Revolv	ER&R	ER&R Shop Tools	2023	\$ 8,000	Floor Scrubber	2010	769
Equipment Rental and Revolv	ER&R	ER&R Shop Tools	2023	\$ 10,000	Bosch ESI HD Diagnostic Tool	2015	771
Road-M&O	ER&R	Loader-mounted Snow Blower Attachment	2023	\$ 154,000	Snow plow	1994	580
Road-M&O	ER&R	1/2 ton 4x4 pickup	2023	\$ 62,500	Dodge Ram 1500 1/2 ton crewcab 4x4 pickup	2014	100
Road-M&O	ER&R	1/2 ton 4x4 pickup	2023	\$ 62,500	Dodge Ram 1500 1/2 ton crewcab 4x4 pickup	2015	123
Road-M&O	ER&R	Roadside Mowing Tractor	2023	\$ 310,000	New Holland TS110A tractor	2006	326
Road-M&O	ER&R	Roadside Mowing Mower	2023	\$ -	Diamond flail mower	2006	526
Road-M&O	ER&R	Roadside Mowing Tractor	2023	\$ 310,000	John Deere 6430 Tractor	2012	345
Road-M&O	ER&R	Roadside Mowing Mower	2023	\$ -	Alamo flail mower	2012	545
Road-M&O	ER&R	Roadside Mowing Tractor	2023	\$ 310,000	John Deere 6430 Tractor	2012	346
Road-M&O	ER&R	Roadside Mowing Mower	2023	\$ -	Alamo flail mower	2012	546
Road-M&O	ER&R	Excavator (See ASR 2023-6774)	2023	\$ 280,000	Kobelco 760B excavator	2005	305
Road-M&O	ER&R	1.5 Yard Wheel Loader	2023	\$ 180,000	Fermec 760B backhoe	2000	323
Road-M&O	ER&R	Loader	2023	\$ 240,000	Cat Loader	2003	335
Road-M&O	ER&R	Loader	2023	\$ 335,000	Komatsu WA430 loader	2007	336
Road-M&O	ER&R	Dump Trucks(10-12 yard)	2023	\$ 450,000	Kenworth Blade Truck	2002	228
Road-M&O	ER&R	Air Compressor and Welders	2023	\$ 40,000	Sullair-Comp	2003	453
Road-M&O	ER&R	Sander	2023	\$ 38,500	Hiway E20500 sander	2003	454
Road-M&O	ER&R	Tracked Excavator (See ASR 2023-6775)	2023	\$ 265,000	Gradall XL3100	2009	352
Road-M&O	ER&R	Water Tank- 3000 gallon	2023	\$ 50,000	Norstar 3000 gallon water tank	2001	368
Road-M&O	ER&R	Hydro mulcher	2023	\$ 90,000	Bowie hydromulcher 800/1100	2002	369
Road-M&O	ER&R	Compactor (See ASR 2023-6776)	2023	\$ 115,000	Sheeps foot compactor	1962	442
Road-M&O	ER&R	Side Cast Sweeper (See ASR 2023-6783)	2023	\$ 250,000	Cat 953 track loader	1989	504
Planning & Development	ER&R	1/4 ton 4x4 pickup	2023	\$ 48,000	Toyota Tacoma 1/4 ton crewcab 4x4 pickup	2014	19
Planning & Development	ER&R	SUV- 4x4	2023	\$ 52,000	Ford Escape 4x4 SUV	2007	13
Planning & Development	ER&R	PDS Fire Inspector Vehicle (See SBR 3309)	2023	\$ 75,000	Crew Cab 4x4 2500		NEW
Parks	ER&R	Backhoe	2023	\$ 170,000	New Holland B95 backhoe	2006	815
Parks	ER&R	Roller (ASR 6978)	2023	\$ 4,260	Acquire from surplus Beuthling B400 roller		NEW
Parks	ER&R	Single Axle Dump Truck (ASR 6978)	2023	\$ 60,000	Acquire from surplus single axle 4wd dump truck		NEW
Parks	ER&R	Mower (ASR 6979)	2023	\$ 15,700	New Zero-turn mower, 24hp, 60" cutting deck		NEW
Parks	ER&R	Tracked Excavator (ASR 6979)	2023	\$ 82,900	New 12,000lb 42hp tracked excavator with mower		NEW
Parks	ER&R	1/4 ton 4x4 pickup (ASR 6980)	2023	\$ 46,000			NEW
Parks	ER&R	1/2 ton 4x4 pickup (ASR 6980)	2023	\$ 51,000			NEW

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2023-2024 Whatcom County Final Budget Ordinance Continued

Exhibit B
Capital Appropriations
2023-2024 Budget

Dept/Div	Fund	Description of Assets to be Purchased	Budget Year	Cost	Assets Being Replaced	Year	Replaced Equip #
Equipment Rental and Revolving Fund Vehicle & Equip Replacement and Additions							
Sheriff	ER&R	1 ton 4x4 Pickup	2023	\$ 62,000	Chevy Silverado 3500 1 ton crewcab 4x4 pickup	2014	6014
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	Crown Vic.	2011	6221
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	PUV-AWD	2014	6223
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	Tahoe 4X4	2015	6229
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	Tahoe 4X4	2015	6231
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	Tahoe 4X4	2015	6233
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	Tahoe 4X4	2015	6234
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	PUV-AWD	2015	6237
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 59,000	PUV-AWD	2015	6238
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2023	\$ 68,000	PUV-AWD		NEW
ER&R	ER&R	Make Ready Intrafund Capital	2023	\$ 250,000			
Total				\$ 6,396,360			
Road-M&O	ER&R	1/2 ton 4x4 pickup	2024	\$ 88,000	Ford F250 1/2 ton crewcab 4x4 pickup	2015	202
Road-M&O	ER&R	Hot Box Patch Truck	2024	\$ 280,000	Freightliner M2106 w/ Propatch	2006	282
Road-M&O	ER&R	Herbicide Truck	2024	\$ 130,000	Chevrolet Tilt Cab	2004	356
Road-M&O	ER&R	Rollers	2024	\$ 42,000	Buethling Double Drum Roller	2004	448
Road-M&O	ER&R	General Purpose & Water Truck	2024	\$ 275,000	International 6 Wheel Dump Truck	2004	290
Road-M&O	ER&R	Lowboy Truck	2024	\$ 240,000	Kenworth T800 Lowboy Truck	2007	201
Road-M&O	ER&R	Motor Graders	2024	\$ 461,000	Volvo G946 Motor Grader	2008	312
Road-M&O	ER&R	Trailers	2024	\$ 45,000	Tandem Axle Tilt Trailer	2007	428
Parks	ER&R	Work Trucks(Up to 2,300 lbs. GVW)	2024	\$ 68,000	Ford F350 Supercab & Chassis	2008	886
Parks	ER&R	Tractors	2024	\$ 120,000	John Deere 3720 Tractor Mower	2013	804
Parks	ER&R	Small Dozer	2024	\$ 250,000	Cat Tractor	1990	801
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 62,000	PUV-AWD	2015	6239
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 62,000	PUV-AWD	2015	6240
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 62,000	PUV-AWD	2015	6241
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 62,000	PUV-AWD	2015	6242
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 62,000	PUV-AWD	2015	6243
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 68,000	PUV-AWD		NEW
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 62,000	Tahoe 4X4	2015	6245
Sheriff	ER&R	Sheriff Patrol Vehicle	2024	\$ 62,000	Tahoe 4X4	2015	6246
ER&R	ER&R	Make Ready Intrafund Capital	2024	\$ 250,000			
Total				\$ 3,023,000			

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
ADMINISTRATIVE SERVICES							
Administration							
Director - Administrative Services	0.50		0.50		0.50		0.50
Administrative Services Coordinator	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.50		0.50		0.50		0.50
	2.00	0.00	2.00	0.00	2.00	0.00	2.00
Finance							
Finance Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00	1.00	2.00		2.00		2.00
Budget Analyst	2.00	1.00	3.00		3.00		3.00
Accountant	1.00		1.00		1.00		1.00
Financial Accountant	3.00		3.00		3.00		3.00
Office Coordinator	1.00		1.00		1.00		1.00
Grant Compliance Specialist	1.00		1.00		1.00		1.00
Payroll Supervisor	1.00		1.00		1.00		1.00
Payroll Benefits Specialist	1.00		1.00		1.00		1.00
Purchasing Coordinator	1.00	1.00	2.00		2.00		2.00
	13.00	3.00	16.00	0.00	16.00	0.00	16.00
Facilities Management							
Project & Operations Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Administrative Assistant	0.00	1.00	1.00		1.00		1.00
Facilities Assistant	1.00	(1.00)	0.00		0.00		0.00
Special Projects Manager	1.00		1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Clerk IV	1.00	(1.00)	0.00		0.00		0.00
Facilities Technical Specialist	4.00		4.00		4.00		4.00
Facilities Maintenance Lead	1.00		1.00		1.00		1.00
Facilities Maintenance Technician	4.00		4.00		4.00		4.00
Facilities Technical Apprentice	1.00		1.00		1.00		1.00
Custodial Coordinator	1.00		1.00		1.00		1.00
Custodian	9.00		9.00		9.00		9.00
	26.00	0.00	26.00	0.00	26.00	0.00	26.00
Information Technology							
Information Technology Manager	1.00		1.00		1.00		1.00
Administrative Assistant	1.00		1.00		1.00		1.00
Associate Manager	1.00	(1.00)	0.00		0.00		0.00
Network Engineer	1.00		1.00		1.00		1.00
Active Directory Administrator	1.00		1.00		1.00		1.00
Systems Supervisor	0.00	1.00	1.00		1.00		1.00
Systems Administrator	6.00		6.00		6.00		6.00
Systems Support Specialist	2.00		2.00		2.00		2.00
Systems Analyst	2.00	(1.00)	1.00		1.00		1.00
Applications Supervisor	1.00		1.00		1.00		1.00
Applications Administrator	3.00	1.00	4.00		4.00		4.00
Applications Support Specialist	1.00		1.00		1.00		1.00
GIS Administrator	2.00		2.00		2.00		2.00

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
GIS Supervisor	1.00		1.00		1.00		1.00
Public Records Officer	0.00	1.00	1.00		1.00		1.00
Records & Project Administrator	1.00	(1.00)	0.00		0.00		0.00
Coordinator	1.00		1.00		1.00		1.00
	25.00	0.00	25.00	0.00	25.00	0.00	25.00
Human Resources							
Human Resources Manager	1.00		1.00		1.00		1.00
Associate Manager	1.00		1.00		1.00		1.00
Human Resources Representative	5.00		5.00		5.00		5.00
Office Coordinator	1.00		1.00		1.00		1.00
	8.00	0.00	8.00	0.00	8.00	0.00	8.00
TOTAL ADMINISTRATIVE SERVICES	74.00	3.00	77.00	0.00	77.00	0.00	77.00
ASSESSOR							
Assessor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Chief Appraiser	0.00	1.00	1.00		1.00		1.00
Administrative Specialist	0.00		0.00	1.00	1.00		1.00
Administrative Assistant	1.00		1.00	(1.00)	0.00		0.00
Property Data Supervisor	1.00		1.00		1.00		1.00
Property Services Manager	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Program Technician	1.00		1.00		1.00		1.00
Clerk	4.00		4.00	2.00	6.00		6.00
Clerk/Receptionist	2.00		2.00	(2.00)	0.00		0.00
Personal Property Clerk	2.00		2.00		2.00		2.00
GIS Specialist	1.00		1.00		1.00		1.00
Drafter/GIS Technician	1.00		1.00		1.00		1.00
Appraiser	13.00		13.00		13.00		13.00
TOTAL ASSESSOR	30.00	1.00	31.00	0.00	31.00	0.00	31.00
AUDITOR							
Auditor	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Licensing Supervisor	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Accounting Technician	0.00		0.00	1.00	1.00		1.00
Clerk	7.50		7.50	(1.00)	6.50		6.50
	11.50	0.00	11.50	0.00	11.50	0.00	11.50
Elections							
Elections Supervisor	1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	2.50		2.50		2.50		2.50
	5.50	0.00	5.50	0.00	5.50	0.00	5.50
TOTAL AUDITOR	17.00	0.00	17.00	0.00	17.00	0.00	17.00
COUNTY COUNCIL							
Council							
Clerk of the Council	1.00		1.00		1.00		1.00
Legislative Analyst	1.00		1.00		1.00		1.00

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Council Member	3.50		3.50		3.50		3.50
Legislative Clerk	2.00		2.00		2.00		2.00
Legislative Coordinator	4.00		4.00		4.00		4.00
TOTAL COUNTY COUNCIL	11.50	0.00	11.50	0.00	11.50	0.00	11.50
COUNTY EXECUTIVE							
County Executive	1.00		1.00		1.00		1.00
Director of Administrative Services	0.50		0.50		0.50		0.50
Special Programs Manager	1.00		1.00		1.00		1.00
Executive Asst/Communications Coord.	1.00		1.00		1.00		1.00
Community Outreach Facilitator	1.00		1.00		1.00		1.00
Executive Secretary	1.00		1.00		1.00		1.00
Admin Secretary/Grant Coordinator	0.50		0.50		0.50		0.50
	6.00	0.00	6.00	0.00	6.00	0.00	6.00
Executive - Non Departmental							
American Rescue Plan Act							
Grants Manager	1.00		1.00	(1.00)	0.00	0.00	0.00
Emergency Medical Services							
Emergency Medical Services Manager	1.00		1.00		1.00		1.00
Program Specialist	1.00		1.00		1.00		1.00
Systems Analyst	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
	4.00	0.00	4.00	0.00	4.00	0.00	4.00
TOTAL COUNTY EXECUTIVE	11.00	0.00	11.00	(1.00)	10.00	0.00	10.00
DISTRICT COURT							
District Court							
Judge	2.00		2.00		2.00		2.00
District Court Commissioner	1.00		1.00		1.00		1.00
District Court Administrator	0.50		0.50		0.50		0.50
Deputy District Court Administrator	1.00		1.00		1.00		1.00
Jury Coordinator	1.00		1.00		1.00		1.00
Coordinator	2.00		2.00		2.00		2.00
Financial Accountant	1.00		1.00		1.00		1.00
Clerk	3.00		3.00		3.00		3.00
Clerk/Receptionist	2.00		2.00		2.00		2.00
Calendar Coordinator	2.00		2.00		2.00		2.00
Senior Court Clerk	1.00		1.00		1.00		1.00
Court Clerk	5.00		5.00		5.00		5.00
	21.50	0.00	21.50	0.00	21.50	0.00	21.50
District Court Probation							
District Court Probation Administrator	0.50		0.50		0.50		0.50
Probation Manager	1.00		1.00		1.00		1.00
Lead Probation Officer	1.00		1.00		1.00		1.00
Probation Officer	10.00		10.00		10.00		10.00
Senior Clerk	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
	15.50	0.00	15.50	0.00	15.50	0.00	15.50
TOTAL DISTRICT COURT	37.00	0.00	37.00	0.00	37.00	0.00	37.00
HEALTH							

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Health Administration							
Health Department Director	1.00		1.00		1.00		1.00
Health Officer	1.20		1.20		1.20		1.20
Assistant Director	1.00		1.00		1.00		1.00
Office Coordinator	1.00		1.00		1.00		1.00
Contract Coordinator	1.00		1.00		1.00		1.00
Communications Coordinator	0.00		0.00	1.00	1.00		1.00
Community Health Outreach Worker	0.00		0.00	1.00	1.00	(1.00)	0.00
Community Health Specialist	0.00		0.00	1.00	1.00		1.00
Accounting Supervisor	1.00		1.00		1.00		1.00
Accountant	1.00	1.00	2.00		2.00		2.00
Accounting Technician	3.00	(1.00)	2.00	1.00	3.00		3.00
Account Clerk	1.00		1.00		1.00		1.00
Health Info & Assessment Supervisor	1.00		1.00		1.00		1.00
Data Applications Specialist	0.00		0.00	1.00	1.00		1.00
Data Technician	0.00	1.00	1.00		1.00		1.00
Pub. Health Informatics Specialist	1.00		1.00		1.00		1.00
Program Specialist	5.00	2.00	7.00	4.00	11.00		11.00
Administrative Supervisor	1.00		1.00		1.00		1.00
Clerk	7.00		7.00	2.00	9.00		9.00
Coordinator	2.00		2.00		2.00		2.00
	28.20	3.00	31.20	11.00	42.20	(1.00)	41.20
Community Services (formerly Human Services & Community Health)							
Human Services Manager	1.00		1.00		1.00		1.00
Human Services Supervisor	2.00	(1.00)	1.00		1.00		1.00
Program Specialist	11.00	(1.00)	10.00		10.00		10.00
Mental Health Court Program Manager	1.00	(1.00)	0.00		0.00		0.00
Child & Family Programs Manager	1.00		1.00		1.00		1.00
Community Health Specialist	7.00	(1.00)	6.00		6.00		6.00
Community Health Manager	1.00		1.00		1.00		1.00
Public Health Nurse Supervisor	1.00		1.00		1.00		1.00
Public Health Nurse	4.00		4.00		4.00		4.00
Community Nutrition Specialist	1.00		1.00		1.00		1.00
	30.00	(4.00)	26.00	0.00	26.00	0.00	26.00
Environmental Health							
Environmental Health Services Manager	1.00		1.00		1.00		1.00
Environmental Health Supervisor	3.00		3.00		3.00		3.00
Environmental Health Specialist	18.50	(0.50)	18.00		18.00		18.00
	22.50	(0.50)	22.00	0.00	22.00	0.00	22.00
Communicable Disease & Epidemiology							
Communicable Disease & Epidemiology Mgr	1.00		1.00		1.00		1.00
Public Health Nurse Supervisor	2.00		2.00		2.00		2.00
Public Health Nurse	15.00		15.00		15.00		15.00
Special Projects Manager	1.00		1.00	(1.00)	0.00		0.00
Coordinator	0.00		0.00	1.00	1.00	(1.00)	0.00
Program Specialist	2.00	(2.00)	0.00		0.00		0.00
Data Technician	1.00	(1.00)	0.00		0.00		0.00
Community Health Specialist	0.00	1.00	1.00		1.00		1.00

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Environmental Health Specialist	0.50	0.50	1.00		1.00		1.00
	22.50	(1.50)	21.00	0.00	21.00	(1.00)	20.00
Response System Division							
Response System Manager	0.00	1.00	1.00		1.00		1.00
Special Programs Manager	0.00	1.00	1.00		1.00		1.00
Mental Health Court Program Manager	0.00	1.00	1.00		1.00		1.00
Human Services Supervisor	0.00	1.00	1.00		1.00		1.00
Response Systems Supervisor	0.00	3.00	3.00		3.00		3.00
Behavioral Health Specialists	0.00	18.00	18.00		18.00		18.00
Community Health Outreach Worker	0.00		0.00	1.00	1.00		1.00
Program Specialist	0.00	1.00	1.00		1.00		1.00
Public Health Nurse	0.00	2.00	2.00		2.00		2.00
Clerk	0.00	1.00	1.00		1.00		1.00
	0.00	29.00	29.00	1.00	30.00	0.00	30.00
TOTAL HEALTH	103.20	26.00	129.20	12.00	141.20	(2.00)	139.20
PARKS & RECREATION							
Administration							
Director	1.00		1.00		1.00		1.00
Administrative Supervisor	1.00		1.00		1.00		1.00
Accountant	1.00		1.00		1.00		1.00
Clerk	2.00		2.00		2.00		2.00
	5.00	0.00	5.00	0.00	5.00	0.00	5.00
Park Facilities							
Park Operations Manager	1.00		1.00		1.00		1.00
Regional Park Supervisor	2.00	1.00	3.00		3.00		3.00
Park Ranger	4.00		4.00		4.00		4.00
Conservation & Park Steward	1.00	(1.00)	0.00		0.00		0.00
Park Attendant	3.00		3.00		3.00		3.00
Sr. Design & Development Supervisor	1.00	(1.00)	0.00		0.00		0.00
Park Design & Development Manager	0.00	1.00	1.00		1.00		1.00
Project Manager	0.00		0.00	1.00	1.00		1.00
Field Operations Supervisor	0.00		0.00	1.00	1.00		1.00
Maintenance/Construction Supervisor	1.00		1.00		1.00		1.00
Outside Maintenance Coordinator	2.00		2.00		2.00		2.00
Repair Maintenance	5.00		5.00		5.00		5.00
Maintenance Worker	1.00		1.00		1.00		1.00
	21.00	0.00	21.00	2.00	23.00	0.00	23.00
TOTAL PARKS & RECREATION	26.00	0.00	26.00	2.00	28.00	0.00	28.00
PLANNING & DEVELOPMENT							
Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Administrative Manager	0.00		0.00	1.00	1.00		1.00
Operations Supervisor	1.00		1.00	(1.00)	0.00		0.00
Clerk/Receptionist	1.00		1.00	(1.00)	0.00		0.00
Division Manager	2.00		2.00		2.00		2.00
GIS Specialist	1.00		1.00		1.00		1.00
Planner	25.00		25.00	2.00	27.00	1.00	28.00
Coordinator	2.00		2.00	1.00	3.00		3.00

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Clerk	1.00		1.00		1.00		1.00
Public Service Inspector	4.00		4.00		4.00		4.00
Fire Inspector	3.00		3.00		3.00		3.00
Plans Examiner	3.00		3.00		3.00		3.00
Permit Center Specialist	1.00		1.00		1.00		1.00
Planning Technician	1.00		1.00		1.00		1.00
TOTAL PLANNING & DEVELOPMENT	47.00	0.00	47.00	2.00	49.00	1.00	50.00
PROSECUTING ATTORNEY							
Prosecuting Attorney	1.00		1.00		1.00		1.00
Chief Criminal Deputy	1.00		1.00		1.00		1.00
Chief Civil Deputy	1.00		1.00		1.00		1.00
Administrative Manager	1.00		1.00		1.00		1.00
Assistant Chief Criminal Deputy	1.00		1.00		1.00		1.00
Deputy	23.00		23.00	(1.00)	22.00		22.00
Coordinator	1.00		1.00		1.00		1.00
Legal Assistant	12.00	(1.00)	11.00		11.00		11.00
Discovery Specialist	0.00	1.00	1.00		1.00		1.00
Records Assistant	0.00	1.00	1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Investigator Supervisor	0.00	1.00	1.00		1.00		1.00
Lead Victim Witness Coordinator	1.00		1.00		1.00		1.00
Victim Witness Coordinator	4.00		4.00		4.00		4.00
Confidential Secretary	1.00		1.00		1.00		1.00
Paralegal	3.00		3.00		3.00		3.00
Domestic Relations Coordinator	2.00		2.00		2.00		2.00
TOTAL PROSECUTING ATTORNEY	53.00	2.00	55.00	(1.00)	54.00	0.00	54.00
PUBLIC DEFENDER							
Public Defender	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Assistant Chief Deputy	0.00	1.00	1.00		1.00		1.00
Deputy	21.00	(1.00)	20.00		20.00		20.00
Office Administrator	1.00		1.00		1.00		1.00
Investigations Supervisor	1.00		1.00		1.00		1.00
Investigator	5.00		5.00		5.00		5.00
Behavioral Health Specialist	2.00		2.00		2.00		2.00
Legal Assistant	7.00		7.00		7.00		7.00
Administrative Secretary	1.00	(1.00)	0.00		0.00		0.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Clerk	1.00		1.00		1.00		1.00
Clerk/Receptionist	2.00		2.00		2.00		2.00
TOTAL PUBLIC DEFENDER	43.00	0.00	43.00	0.00	43.00	0.00	43.00
PUBLIC WORKS							
Administration/Accounting							
Director	1.00		1.00		1.00		1.00
Assistant Director	1.00		1.00		1.00		1.00
Financial Services Manager	1.00		1.00		1.00		1.00
Accounting Supervisor	0.00	1.00	1.00		1.00		1.00
Financial Accountant	1.00		1.00		1.00		1.00

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Accountant	0.00	1.00	1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00	(1.00)	0.00		0.00		0.00
Administrative Specialist	1.00		1.00		1.00		1.00
Safety/Training Specialist	1.00	(1.00)	0.00		0.00		0.00
Safety & Training Coordinator	0.00	1.00	1.00		1.00		1.00
Clerk/Receptionist	1.00		1.00		1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00
Special Programs Manager	1.00		1.00		1.00		1.00
	12.00	1.00	13.00	0.00	13.00	0.00	13.00
Engineering							
County Engineer	1.00		1.00		1.00		1.00
Administrative Secretary	1.00	1.00	2.00		2.00		2.00
Clerk	2.00	(1.00)	1.00		1.00		1.00
Records Assistant	1.00		1.00		1.00		1.00
Engineering Manager	4.00		4.00		4.00		4.00
Engineering Supervisor	0.00	1.00	1.00		1.00	1.00	2.00
Engineer	7.00		7.00		7.00		7.00
Planner	3.00		3.00		3.00		3.00
Coordinator	1.00	(1.00)	0.00		0.00		0.00
Survey Technician	2.00		2.00		2.00		2.00
Senior Professional Land Surveyor	1.00	(1.00)	0.00		0.00		0.00
Engineering Technician	13.00	1.00	14.00	2.00	16.00		16.00
	36.00	0.00	36.00	2.00	38.00	1.00	39.00
NPDES							
Natural Resource Specialist	1.00		1.00		1.00		1.00
Engineering Technician	2.00		2.00		2.00		2.00
Planner	1.00		1.00		1.00		1.00
	4.00	0.00	4.00	0.00	4.00	0.00	4.00
Flood Control							
Engineering Manager	1.00		1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00		1.00
Engineering Supervisor	0.00	1.00	1.00		1.00		1.00
Engineer	3.00		3.00		3.00		3.00
Engineering Technician	2.00		2.00		2.00		2.00
Planner	0.00	1.00	1.00		1.00		1.00
	7.00	2.00	9.00	0.00	9.00	0.00	9.00
Flood - Natural Resources							
Natural Resources Program Manager	1.00		1.00		1.00		1.00
Special Programs Manager	0.00	2.00	2.00		2.00		2.00
Clerk	1.00		1.00		1.00		1.00
Program Specialist	2.00		2.00		2.00		2.00
Planner	6.00	(1.00)	5.00	1.00	6.00		6.00
	10.00	1.00	11.00	1.00	12.00	0.00	12.00
Maintenance & Operations							
M&O Superintendent	1.00		1.00		1.00		1.00
Assistant Superintendent/M & O	2.00		2.00		2.00		2.00
Safety & Training Specialist	1.00		1.00		1.00		1.00

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Road Crew Leader	7.00		7.00		7.00		7.00
Sign Leader	1.00		1.00		1.00		1.00
Heavy Equipment Operator	8.00		8.00		8.00		8.00
Senior Road Maintenance Worker	21.00		21.00		21.00		21.00
Sr Road Maintenance Worker - Sign Crew	3.00		3.00		3.00		3.00
Sr Road Maintenance Worker - Basket Truck	1.00		1.00		1.00		1.00
Road Maintenance Worker	20.00		20.00		20.00		20.00
Engineering Technician	1.00		1.00		1.00		1.00
Clerk	2.50		2.50		2.50		2.50
Administrative Assistant	1.00		1.00		1.00		1.00
	69.50	0.00	69.50	0.00	69.50	0.00	69.50
Noxious Weed							
Weed Control Coordinator	1.00		1.00		1.00		1.00
Weed Compliance Inspector	1.00		1.00		1.00		1.00
	2.00	0.00	2.00	0.00	2.00	0.00	2.00
Ferry							
Coordinator	1.00		1.00		1.00		1.00
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 Deckhand	3.00		3.00		3.00		3.00
	13.00	0.00	13.00	0.00	13.00	0.00	13.00
Stormwater & BBWARM							
Stormwater Program Manager	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Engineer	2.00		2.00		2.00		2.00
Project Manager	0.00		0.00	1.00	1.00		1.00
Program Specialist (BBWARM)	1.00		1.00		1.00		1.00
	5.00	0.00	5.00	1.00	6.00	0.00	6.00
Equipment Services							
Assistant Superintendent ER&R	0.00	1.00	1.00		1.00		1.00
Equipment Services Manager	1.00	(1.00)	0.00		0.00		0.00
Shop Crew Leader	1.00		1.00		1.00		1.00
Heavy Duty Mechanic	8.00		8.00		8.00		8.00
Purchasing Coordinator	1.00		1.00		1.00		1.00
Purchasing Assistant	2.00		2.00		2.00		2.00
Shop Service Writer	1.00		1.00		1.00		1.00
Clerk	0.50		0.50		0.50		0.50
	14.50	0.00	14.50	0.00	14.50	0.00	14.50
TOTAL PUBLIC WORKS	173.00	4.00	177.00	4.00	181.00	1.00	182.00
SHERIFF							
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
Inspector	0.50		0.50		0.50		0.50

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Lieutenant	3.00		3.00		3.00		3.00
Public Safety Communications Manager	1.00		1.00		1.00		1.00
Program Specialist	0.00	1.00	1.00		1.00		1.00
Crime Analyst	1.00		1.00		1.00		1.00
Community Programs Coordinator	1.00	(1.00)	0.00		0.00		0.00
Senior Administrative Assistant	1.00		1.00		1.00		1.00
Financial Accountant	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Records/ID Administrator	1.00		1.00		1.00		1.00
ID Technician	6.00		6.00		6.00		6.00
Coordinator	1.00		1.00		1.00		1.00
Division Secretary	0.00	1.00	1.00		1.00		1.00
Clerk	7.00	(1.00)	6.00		6.00		6.00
Sergeant	10.00		10.00		10.00		10.00
Deputy	72.00		72.00	5.00	77.00	5.00	82.00
	110.50	0.00	110.50	5.00	115.50	5.00	120.50
Bureau of Corrections							
Chief of Corrections	1.00		1.00		1.00		1.00
Inspector	0.50		0.50		0.50		0.50
Lieutenant	2.00		2.00		2.00		2.00
Corrections Sergeant	10.00		10.00		10.00		10.00
Corrections Deputy	65.00		65.00		65.00		65.00
Clerk	2.00		2.00		2.00		2.00
Coordinator	1.00		1.00		1.00		1.00
Division Secretary	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Outside Maintenance Coordinator	6.00		6.00		6.00		6.00
	90.50	0.00	90.50	0.00	90.50	0.00	90.50
Emergency Management							
Deputy Director	1.00		1.00		1.00		1.00
Program Specialist	2.00	1.00	3.00	1.00	4.00		4.00
Financial Accountant	0.00		0.00	1.00	1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
Clerk	1.00		1.00		1.00		1.00
	5.00	1.00	6.00	2.00	8.00	0.00	8.00
TOTAL SHERIFF	206.00	1.00	207.00	7.00	214.00	5.00	219.00
SUPERIOR COURT							
Superior Court Administration							
Judge	4.00		4.00		4.00		4.00
Director of Superior Court Admin.	1.00		1.00		1.00		1.00
Superior Court Commissioner	4.00		4.00		4.00		4.00
Court Reporter	3.00		3.00		3.00		3.00
Judicial Assistant	5.00		5.00		5.00		5.00
Pretrial Services Manager	1.00		1.00		1.00		1.00
Pretrial Services Officer	1.00		1.00		1.00		1.00
Court Facilitator	1.00		1.00		1.00		1.00
Therapeutic Court Coordinator	1.00		1.00		1.00		1.00

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2023-2024 Whatcom County Final Budget Ordinance Continued

EXHIBIT C - POSITION CONTROL CHANGES							
	Mid-Biennium 2022 Totals	Additional 2022 Changes	Amended 2022	2023 Changes	2023 Totals	2024 Changes	2024 Totals
Substance Abuse Specialist	2.70		2.70		2.70		2.70
	23.70	0.00	23.70	0.00	23.70	0.00	23.70
County Clerk							
Asst SC Administrator/Chief Deputy Clerk	1.00		1.00		1.00		1.00
Coordinator	0.00	1.00	1.00		1.00		1.00
Financial Accountant	1.00	(1.00)	0.00		0.00		0.00
Accounting Technician	0.00		0.00	1.00	1.00		1.00
Court Clerk	12.50		12.50		12.50		12.50
Specialty Court Clerk	8.00		8.00	(1.00)	7.00		7.00
Senior Court Clerk	1.00		1.00		1.00		1.00
Court Services Coordinator	1.00		1.00		1.00		1.00
	24.50	0.00	24.50	0.00	24.50	0.00	24.50
Juvenile Court Administration							
Juvenile Court Administrator	0.00		0.00		0.00	1.00	1.00
Juvenile Court Services Manager	0.00		0.00	1.00	1.00	(1.00)	0.00
Administrative Supervisor	1.00		1.00		1.00		1.00
Assistant Administrator	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Account Clerk	1.00		1.00		1.00		1.00
Legal Secretary	3.00		3.00		3.00		3.00
Probation Officer	8.00		8.00	(1.00)	7.00		7.00
Detention Manager	1.00		1.00		1.00		1.00
Juvenile Detention Officer	14.00		14.00		14.00		14.00
Volunteer Guardian Ad Litem Coordinator	3.00		3.00	(1.00)	2.00		2.00
Dependency Guardian Ad Litem	2.00		2.00		2.00		2.00
Lead Dependency Guardian Ad Litem	1.00		1.00		1.00		1.00
Parent Ally Coordinator	1.00		1.00		1.00		1.00
Community Programs Coordinator	1.00		1.00		1.00		1.00
	38.00	0.00	38.00	(1.00)	37.00	0.00	37.00
TOTAL SUPERIOR COURT	86.20	0.00	86.20	(1.00)	85.20	0.00	85.20
TREASURER							
Treasurer	1.00		1.00		1.00		1.00
Chief Deputy	1.00		1.00		1.00		1.00
Tax Specialist	1.00		1.00		1.00		1.00
Revenue Deputy	3.00	2.00	5.00	1.00	6.00		6.00
Operations/Accounting Specialist	1.00		1.00		1.00		1.00
Investment Officer	1.00		1.00		1.00		1.00
Tax Services Manager	1.00		1.00		1.00		1.00
Accounting Technician	1.00		1.00		1.00		1.00
Clerk	2.00	(2.00)	0.00		0.00		0.00
Head Cashier	1.00		1.00	(1.00)	0.00		0.00
	13.00	0.00	13.00	0.00	13.00	0.00	13.00
TOTAL TREASURER	13.00	0.00	13.00	0.00	13.00	0.00	13.00
WSU EXTENSION							
Clerk	1.00		1.00		1.00		1.00
Coordinator	1.00		1.00		1.00		1.00
	2.00	0.00	2.00	0.00	2.00	0.00	2.00
TOTAL WSU EXTENSION	2.00	0.00	2.00	0.00	2.00	0.00	2.00
COUNTY TOTAL STAFFING	932.90	37.00	969.90	24.00	993.90	5.00	998.90

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2023 Flood Control Zone District Budget Resolution

PROPOSED BY: Public Works

INTRODUCTION DATE: 11/09/2022

RESOLUTION NO. 2022-048

(A Resolution of the Whatcom County Flood Control
Zone District Board of Supervisors)

ADOPTING THE 2023 BUDGET FOR THE WHATCOM COUNTY FLOOD CONTROL ZONE DISTRICT AND SUBZONES

WHEREAS, RCW 86.15.140 requires that the Board of Supervisors of each flood control zone district and subzone adopt an annual budget for the zone; and

WHEREAS, the statute further requires that the zone or subzone budget be divided into four appropriation items: overhead and administration; maintenance and operation; construction and improvements; and bond retirement and interest; and

WHEREAS, under the appropriation item for construction and improvements, the Board is required to list each flood control improvement or storm water control improvement planned for the budget year and the estimated expenditure for each during the next year; and

WHEREAS, the budget may only be adopted after a public hearing for which proper notice has been given; and

WHEREAS, Fund No. 169 is managed by the County on behalf of the Whatcom County Flood Control Zone District for purposes of funding flood control, storm water management, and other water resources work by the County that are consistent with the powers of the District under RCW 86.15 and RCW 39.34.190; and

WHEREAS, funds obtained by the County through grants or cooperative agreements for flood control and other water resources work are also managed through Fund No. 169; and

WHEREAS, the 2023 budget proposed by the County Executive for the Whatcom County Flood Control Zone District includes proposed expenditures out of Fund 169 to pay for flood control, storm water management, and other water resources work consistent with the powers of the District under RCW 86.15 and RCW 39.34.190;

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2023 Flood Control Zone District Budget Resolution Continued

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors as follows:

Section I. Approval of the Budget

The Board hereby adopts the 2023 budget for the Flood Control Zone District Fund No. 169 in the amounts presented below and further described Exhibit A of this resolution:

OVERALL BUDGET SUMMARY

Budget Code	Program	RCW Appropriation Item	2023 Budget	
			Revenues	Expenditures
169100	Administration	Overhead & administration	\$6,472,000	\$1,297,083
169119	Natural Resources Administration	Overhead & administration	-	792,921
169120	AIS Administration	Overhead & administration	-	-
169121	Water Planning Administration	Overhead & administration	5,887	298,465
169122	Climate Action	Overhead & administration	130,017	130,017
169100	Stormwater Administration (Transfer)	Overhead & administration	-	855,400
169102	Flood Response	Maintenance & operations	-	110,000
169104	Flood Planning	Maintenance & operations	1,132,000	1,470,000
169106	Technical Assistance	Maintenance & operations	-	75,000
169108	NFIP and CRS	Maintenance & operations	12,000	127,000
169110	Early Warning	Maintenance & operations	4,413	174,800
169119	Natural Resources Operations	Maintenance & operations	393,228	1,526,012
169120	AIS Operations	Maintenance & operations	20,000	212,691
169121	Water Planning Operations	Maintenance & operations	181,613	736,613
169122	Climate Action	Maintenance & operations	150,000	150,000
169100	Stormwater Lake Whatcom Operations (Transfer)	Maintenance & operations	-	657,400
169700	Stormwater NPDES Phase II	Maintenance & operations	-	172,000
169100	Stormwater Lake Whatcom Capital (Transfer)	Construction & improvements	-	-
169112	Repair and Maintenance	Construction & improvements	5,026,827	6,251,204
169114	Flood Hazard Reduction	Construction & improvements	8,360,630	11,013,080
Total 2023 FCZD Budget			\$21,888,615	\$26,049,686
			\$(4,161,071)	

Code	Program		Revenues	Expenditures
16923	Acme/VanZandt Subzone	Overhead & administration	-	\$1,500
16925	Birch Bay Subzone	Overhead & administration	887,500	303,339
16921	Lynden/Everson Subzone	Maintenance & operations	47,500	42,500
16922	Sumas/Nooksack/Everson Subzone	Maintenance & operations	140,000	21,000
16923	Acme/VanZandt Subzone	Maintenance & operations	26,196	6,181
16924	Samish Watershed Subzone	Maintenance & operations	22,570	21,869
16925	Birch Bay Subzone	Maintenance & operations	-	309,450
16921	Lynden/Everson Subzone	Construction & improvements	-	72,000
16922	Sumas/Nooksack/Everson Subzone	Construction & improvements	-	103,820
16923	Acme/VanZandt Subzone	Construction & improvements	-	30,000
16925	Birch Bay Subzone	Construction & improvements	851,875	911,000
Total of 2023 FCZD Sub-Zone Budgets			\$1,705,641	\$1,822,659
			\$(117,018)	

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2023 Flood Control Zone District Budget Resolution Continued

Section II. Provisions Restricting Expenditures, Authorizing Actions, and Setting Expectations.

For purposes of purchasing and award, projects listed in the attached Exhibit (B) FCZD Construction and Improvements Work Plan shall be administered pursuant to WCC Chapter 3.08.100 A.(2) and A.(3) using the process prescribed for capital budget appropriations. Contracts for goods and services on individual items or projects listed in Exhibit (B) may be exceeded by up to 10%, provided expenditures in total do not exceed the total appropriation for the FCZD construction and improvement Work Plan.


APPROVED this 22nd day of November, 2022.

ATTEST:




Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY FLOOD CONTROL ZONE
DISTRICT BOARD OF SUPERVISORS
WHATCOM COUNTY, WASHINGTON



Todd Donovan, Chair of Board of Supervisors

APPROVED AS TO FORM:

Approved by email/C Quinn/ R Rydel
Christopher Quinn
Senior Civil Deputy Prosecuting Attorney

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

Flood Control Zone District Proposed 2023 Budget

OVERALL BUDGET SUMMARY

Budget Code	Program	Approved 2022 Budget		Supplemented 2022 Budget		2022 Year End Projection		Proposed 2023 Budget	
		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
169100	Administration	\$ 5,210,000	\$ 1,081,709	\$ 5,210,000	\$ 1,081,709	\$ 5,169,922	\$ 854,838	\$ 6,472,000	\$ 1,297,083
169100	Transfers - To Stormwater		\$ 1,075,811		\$ 1,075,811		\$ 1,313,870		\$ 1,512,800
169102	Flood Response		\$ 110,000		\$ 110,000		\$ 110,000		\$ 110,000
169104	Flood Planning	\$ 70,000	\$ 940,000	\$ 595,200	\$ 1,668,486	\$ 660,160	\$ 1,319,986	\$ 1,132,000	\$ 1,470,000
169106	Technical Assistance		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000
169108	NFIP and CRS	\$ 12,000	\$ 127,000	\$ 12,000	\$ 127,000	\$ 12,000	\$ 115,000	\$ 12,000	\$ 127,000
169110	Early Warning	\$ 4,413	\$ 133,000	\$ 4,413	\$ 133,000	\$ 4,413	\$ 214,000	\$ 4,413	\$ 174,800
169112	Repair and Maintenance	\$ 715,000	\$ 1,692,439	\$ 3,655,997	\$ 4,972,450	\$ 1,529,353	\$ 2,258,748	\$ 5,026,827	\$ 6,251,204
169114	Flood Hazard Reduction	\$ 3,169,846	\$ 4,437,456	\$ 5,997,127	\$ 7,718,690	\$ 3,197,553	\$ 4,420,572	\$ 8,360,630	\$ 11,013,080
169119	Natural Resources	\$ 744,139	\$ 2,277,659	\$ 761,139	\$ 2,436,487	\$ 761,139	\$ 2,365,487	\$ 393,228	\$ 2,318,933
169120	Aquatic Invasive Species		\$ 164,944		\$ 192,944		\$ 192,944	\$ 20,000	\$ 212,691
169121	Water Planning	\$ 175,000	\$ 548,914	\$ 319,380	\$ 1,229,590	\$ 300,000	\$ 919,750	\$ 187,500	\$ 1,035,078
169122	Climate Action Planning		\$ 230,000		\$ 230,000	\$ 170,000	\$ 170,000	\$ 280,017	\$ 280,017
169700	NPDES		\$ 160,320		\$ 160,320		\$ 80,000		\$ 172,000
	TOTAL	\$ 10,100,398	\$ 12,824,252	\$ 16,785,256	\$ 21,211,487	\$ 11,804,540	\$ 14,410,194	\$ 21,888,615	\$ 26,049,686
	(DECREASE)INCREASE IN FUND BALANCE	\$ (2,723,854)		\$ (4,426,231)		\$ (2,605,654)		\$ (4,161,071)	

Notes:

Assumes no fall flood in 2022; 2023 budget includes funding for flood response and new repair

Program Manager Projected 2022 Lapse: 30% Rev Lapse 32% Exp Lapse

Starting Balance	6,914,680	1/1/2022	Starting - Beginning 2022	\$ 6,914,680
Projected Net Annual Activity	<u>(613,803)</u>		Budgeted Activity 2022	\$ (2,605,654)
Projected Balance	6,300,877	1/1/2023	Unprojected Lapse Calc all except 112&11	\$ 1,778,101
2023 Proposed Budget Net Annual Activity	<u>(4,161,071)</u>		Outstanding SBR's not yet budgeted	\$ -
Budget proposed fund balance after ASRs at year end	2,139,806		FEMA Revenue from 2021 recovery	\$ 213,750
Add back expense lapse of 23% (with related grant income reduction)	<u>2,912,313</u>		EOY 2022 Fund Balance - With Lapse	\$ 6,300,877
Projected fund balance with lapse considered	5,052,118	1/1/2024		

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

Flood Control Zone District
2023 Natural Resources Budget
Work Plan and Supporting Documentation

DETAIL FOR FCZD PROGRAM AREAS

FLOOD MAINTENANCE AND OPERATIONS			
Flood Response (169102)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 10,000	
Sand and sandbags		\$ 35,000	Includes pre-deployed and sand bags for training
Preparedness training		\$ 5,000	Road and M&O employees and equipment
Sector observers during response		\$ 40,000	Road employees wages and benefits for 1 significant flood event
Construction contracts		\$ 20,000	During and immediately following response (may supplement with 112 Emerg. New Projects)
TOTAL	\$ -	\$ 110,000	Budget based on 2021 flood with cost & wage increases
NET IMPACT TO FUND BALANCE	\$ (110,000)		2022 YE projection assumes small fall flood
FLOOD PLANNING			
Flood Planning (169104)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
Lower Nooksack			
Wage and Benefits		\$ 130,000	
CFHMP refinement/update			
PH Facilitation		\$ 80,000	6630 2021 BA inc 37,550 CA for CollinsW; need 2022 BA to cover est balance (35000) and amendment
PH Hydraulic modeling/alternatives analyses			Included below
PH FLIP process support/Engineering design/Plan	\$ 1,000,000	\$ 1,000,000	6630 2022 YE = CA+500k Amendment; 2023 assumes DOE offsetting revenue of \$1M
PH SBR-3683 FLIP Funding SBR			2022 Supplement goes with 718003 work above
PH Sediment management		\$ 70,000	7210 likely to get under contract in 2022; 3 yr (2022,2023,2024)
PH Reach 1 Sediment	\$ -	\$ -	7210 Removed in 2023. Refocused upstream
PH FLIP support for ag (AWB, farmer stipends, tribes)	\$ 80,000	\$ 100,000	7210 Pass through funding for ag consultant, farmers stipends and tribes- revenues from FbD
PH Instream flow study for DBM	\$ 52,000	\$ 65,000	6630 Revenues from '19-21 FbD ag integration task
PH High water mark survey		\$ 25,000	6630
TOTAL	\$ 1,132,000	\$ 1,470,000	
NET IMPACT TO FUND BALANCE	\$ (338,000)		
TECHNICAL ASSISTANCE			
Technical Assistance (169106)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 75,000	
		\$ -	
TOTAL	\$ -	\$ 75,000	
NET IMPACT TO FUND BALANCE	\$ (75,000)		
NATIONAL FLOOD INSURANCE PRGM			
National Flood Insurance Prgm (169108)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 100,000	
FEMA Floodplain mapping	\$ -	\$ 12,000	Assumes LNR mapping in 2023 - expenditures for public meeting notice
Permit reviews	\$ 12,000	\$ -	Flood permit fees
Public education/CRS activities	\$ -	\$ 15,000	CRS mailings
TOTAL	\$ 12,000	\$ 127,000	
NET IMPACT TO FUND BALANCE	\$ (115,000)		

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

Flood Control Zone District
2023 Natural Resources Budget
Work Plan and Supporting Documentation

Early Warning System (169110)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 1,000	
Nooksack River gages - USGS	\$ -	\$ 146,800	2023: Added gauges and increased 3% COLA
Everson MainSt stage gage _ USGS	\$ 4,413	\$ -	Canadians reimburse cost to maintain gage; AVZ pays for Jones gage directly
Emergency access to SNOTEL	\$ -	\$ 5,000	
Equipment for gage upgrades/repairs	\$ -	\$ 12,000	Equip at NF gage may need replacing
Repairs and maintenance	\$ -	\$ 10,000	
TOTAL	\$ 4,413	\$ 174,800	
NET IMPACT TO FUND BALANCE	\$ (170,387)		
FLOOD CONSTRUCTION AND IMPROVEMENTS			
Repair and Maintenance (169112)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 260,000	
Misc			
Supplemental for UTV		\$ 20,000	
Construction Projects			
PH Emergency/new projects as needed	\$ 50,000	\$ 350,000	Assumed costs for responding to flood/new repairs (assumes no fall 2021 flood)
PH Miscellaneous repair projects	\$ -	\$ 50,000	Placeholder for small projects; fall 2019 flood assumed
PH/DJ Marine Drive Levee Repair 2020 damage (720004)	\$ 1,007,000	\$ 1,000,000	Interim measures in 22, construction in 2023 (FEMA)
PH/CS Truck Road 2020 Damage (720008)	\$ 2,535,327	\$ 2,608,765	Rev are 90% FEMA 5% State 2.5% Roads; rev inc wages
PH/CS Everson Overflow Pipeline Bank Stabilization (720009)	\$ 1,220,750	\$ 1,225,000	design in 2022; FEMA reimburses 95%; 2022 amendment Assumes 2023 construction in case not able to do in 2022
PH/CS SBR-3686 Everson Overflow Pipeline	\$ -	\$ -	
?PH? SBR-3709 Supp to increase FEMA to 90%			cost -share is 95% not 90% - not sure how to redistribute
PH Bertrand Creek Levee Stabilization (721002)	\$ -	\$ -	Delayed due to 2021 flood
PH/CS Jones Creek Revetment Repair (722004)	\$ 95,000	\$ 85,000	90% FEMA 5% State cost-share. ?Subzone to Cost Share 2.5%?
PH/CS Hudson Rd Bridge No. 132 Repair (XXXXXX)	\$ 118,750	\$ 110,000	90% FEMA 5% State cost-share. ?Roads to Cost Share 2.5%? Assumes no bridge replacement requirement, and RF does work, not M&O
PH SBR-3684 Timon		\$ 270,000	Anticipating 2023 activity instead of 2022
PH SBR-3685 Upper Hampton		\$ 115,000	Anticipating 2023 activity instead of 2022
Mitigation Planning/Implementation			
Jail crew	\$ -	\$ 117,439	Jail crew labor for FCZD and SWIF projects; available to diking or subzones
Reveg planning/coordination	\$ -	\$ 30,000	New 2-year contract in 2023
Reveg/misc supplies	\$ -	\$ 10,000	Increased to cover plant replacement costs for Deming and other past projects as needed
TOTAL	\$ 5,026,827	\$ 6,251,204	
NET IMPACT TO FUND BALANCE	\$ (1,224,377)		
Flood Hazard Reduction (169114)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 372,500	
Misc	\$ -		
PH SBR-3681 Buyout Program	\$ 1,950,000	\$ 1,950,000	USGS gage upgrades, storage study, appraisals in 2022; buyout in 2023
Swift Creek			
Bank stabilization/channel excavation	\$ -	\$ 125,580	300k commitment per year; 150k Roads; remainder cost-shared 70/30 b/w FCZD and SNE Subzone Subject to CPI-W Increases

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

Flood Control Zone District
2023 Natural Resources Budget
Work Plan and Supporting Documentation

Lower Nooksack River				
PH	Marietta property acquisition & demo New properties	\$ -	\$ 50,000	Included in other acquisition line item for 2023
PH	Leases for agriculture	\$ 3,780	\$ -	River Rd and Emmerson Rd properties
PH	Walton Property Management	\$ 16,800	\$ -	Revenues are from lease
PH	Floodplain acquisition	\$ 1,280,000	\$ 1,600,000	Revenues from FbD grant; 22 exp for pre-acquisition costs; 2023 is remaining grant task balance
DG/RR	Ferndale Levee Improvement Project (719008)	\$ 220,000	\$ 275,000	2022 BA will CA into 2023; 2023 budgeted amt is for Amendment to 60%
GDJ/PH	Lynden Levee Improvement Project (in conjunction with USACE rehab project) (718005)	\$ -	\$ -	22 BA for planting and O&M plan in 2022; actual work included flood repairs; rev are from FbD and FEMA
DG/RR	Abbott Levee Improvement (SWIF) (718010)	\$ -	\$ -	Assumes Roads pays 50%; Amended in 2022 for phase 2. Will CA into 2023
PH/CS	Cougar Creek Early Action Project Design (720010)	\$ 52,000	\$ 65,000	Assume an amendment for bidding/construction support executed next yr. Assume FbD will also fund this at 80%?
PH/DJ	Other FbD Early Action Projects (TBD)	\$ 128,000	\$ 160,000	22 is for appraisals and side channel; 23 Balance of task budget in 2019-21 FbD grant; projects TBD
South Fork Fish Camp Project (72100x)				
PH/DJ	Phase 1 design/construction	\$ -	\$ -	Pass-through FbD funding to Nooksack Tribe for integrated fish-flood project; Tribe to provide grant match (not included in WRIP)
Dahlberg Wetland Mitigation Site (719006)				
PH/CS	Wetland plan development	\$ -	\$ 15,000	2022 cost for data collection and RFP; 2023 is data collection
Jones Creek Deflection Berm (712004)				
PH/CS	Berm and bridge design	\$ 7,500	\$ 25,000	2022BA inc CA and \$75k supplement; design not under grant but rev are 30% from Roads
PH/CS	Land/easement acquisition	\$ 4,000	\$ 5,000	Assumes Bassir in 2022 and Franklin in 23
PJ/CS	Construction	\$ 3,918,550	\$ 5,295,000	Grant revenues \$30,000 reimbursement from Acme Water Dist. Roads will fund the local share of the road realignment work. Assume reallocation of FbD 21-23 1.5M
PH/CS	SBR-3687 Budget Supplemental - Property Acq.	\$ -	\$ -	Integrated into specific items above
High Creek Sediment Management				
PH/CS	Sediment trap maintenance (720005)	\$ -	\$ 100,000	FEMA funded in 2022; 22 BA inc supplement
Glacier-Gallup Creek Alluvial Fan Restoration (718007)				
PH/DJ	Outreach	\$ 20,000	\$ 25,000	2022 BA and will CA into 23; rev are FbD
PH/DJ	Preliminary design	\$ 760,000	\$ 950,000	22 BA is CA+amendment+Drayton; 23 BA for construction for interim
	TOTAL	\$ 8,360,630	\$ 11,013,080	
	NET IMPACT TO FUND BALANCE	\$ (2,652,450)		

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

Flood Control Zone District
2023 Natural Resources Budget
Work Plan and Supporting Documentation

Natural Resources (169119)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
NATURAL RESOURCES ADMINISTRATION			
Staff		\$ 457,105	Includes salary for 3.5 FTEs and overtime.
Office and operating		\$ 335,816	
TOTAL	\$ -	\$ 792,921	
NET IMPACT TO FUND BALANCE	\$ (792,921)		
NATURAL RESOURCES OPERATIONS			
Salmon Recovery			
Staff		\$ 133,331	1 FTE
Restoration effectiveness monitoring, adaptive management, and stewardship		\$ 65,344	WCC crew restoration activities
Maintaining existing restoration projects*		\$ 98,016	WCC crew contract for maintaining
New restoration projects*		\$ 30,000	Contracted services for activities supporting planting, fencing, culvert replacement, etc.
Marine Resources Committee			
Staff	\$ 148,728	\$ 167,672	0.95 FTE + \$1,100 for intern
MRC restoration projects	\$ 98,000	\$ 102,000	MRC projects
Water Quality/Pollution Identification & Correction			
Program Coordination		\$ 140,081	Program Coordinator (1 FTE)
Water Quality Monitoring	\$ -	\$ 259,760	Sampling personnel, lab contract, one
Data Management	\$ 30,000	\$ 30,000	WCD Data Manager
Technical Assistance	\$ 65,000	\$ 65,000	WCD Farm Planners
Community Outreach	\$ 19,100	\$ 192,955	Outreach staff, WCD staff, supplies
Incentives	\$ 32,400	\$ 54,400	OSS and small farm cost share
Compliance		\$ 99,263	PDS Staff
Coordination and Planning			
Lake Whatcom Homeowner Incentive Program		\$ 63,191	Staff time only (0.5 FTE); contracted
WSU Extension outreach services		\$ 25,000	
TOTAL	\$ 393,228	\$ 1,526,013	
NET IMPACT TO FUND BALANCE	\$ (1,132,785)		
TOTAL FOR COST CENTER	\$ 393,228	\$ 2,318,933	
		\$ 1,925,705	
*Integrated Salmon Recovery/Flood Hazard Reduction capital and planning projects appear under Cost Center 169114 and 169104.			
Aquatic Invasive Species (169120)			
AIS ADMINISTRATION			
Staff	\$ -	\$ -	
Office and operating		\$ -	Misc. Expenses
TOTAL	\$ -	\$ -	
NET IMPACT TO FUND BALANCE	\$ -		
AIS OPERATIONS			
Coordination and Planning			
Interlocal Agreement (COB)	\$ -	\$ 162,691	Contribution to City for AIS Program; includes COB program cost increase
Enforcement	\$ 20,000	\$ 40,000	Interdepartmental Agreement with WCSO
AIS online education program website maintenance	\$ -	\$ 10,000	Contracted services for online
TOTAL	\$ 20,000	\$ 212,691	
NET IMPACT TO FUND BALANCE	\$ (192,691)		
TOTAL FOR COST CENTER	\$ 20,000	\$ 212,691	
		\$ 192,691	

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

Flood Control Zone District
2023 Natural Resources Budget
Work Plan and Supporting Documentation

Water Planning (169121)	Proposed 2023 Budget		Assumptions/Notes
	Revenues	Expenditures	
WATER PLANNING ADMINISTRATION			
Staff	\$ 5,887	\$ 136,707	Watershed Planner + LIO Labor
Program Specialist		\$ 161,208	Property/Restoration Manager
Office and operating		\$ 550	
TOTAL	\$ 5,887	\$ 298,465	
NET IMPACT TO FUND BALANCE	\$ (292,578)		
WATER PLANNING OPERATIONS			
Coordination and Planning			
Drainage-Based Management		\$ 50,000	Drainage-Based Management
Watershed Planning Administrative Support		\$ 30,000	Watershed Planning Administrative Support
Whatcom Groundwater Model		\$ 100,000	Whatcom Groundwater Model
LIO administration	\$ 119,113	\$ 119,113	Administration of LIO process
Stream Gauging		\$ 125,000	USGS Stream Monitoring/AESI GW Monitoring Contracts
Water Settlement Initiative	\$ 62,500	\$ 282,500	Collaborative Process to Resolve Water Issues
Domestic Water Use Efficiency Program		\$ 30,000	Domestic Water Use Efficiency Program
TOTAL	\$ 181,613	\$ 736,613	
NET IMPACT TO FUND BALANCE	\$ (555,000)		
TOTAL FOR COST CENTER	\$ 187,500	\$ 1,035,078	
		\$ 847,578	
Climate Action (169122)			
CLIMATE ACTION ADMINISTRATION			
Staff	\$ 120,017	\$ 120,017	
Office and operating	\$ 10,000	\$ 10,000	Misc. Expenses
TOTAL	\$ 130,017	\$ 130,017	
NET IMPACT TO FUND BALANCE	\$ -		
CLIMATE ACTION OPERATIONS			
Coordination and Planning			
Climate Vulnerability Assessment	\$ -	\$ -	Climate Vulnerability Assessment
	\$ 150,000	\$ 150,000	
	\$ -	\$ -	
TOTAL	\$ 150,000	\$ 150,000	
NET IMPACT TO FUND BALANCE	\$ -		
TOTAL FOR COST CENTER	\$ 280,017	\$ 280,017	
		\$ -	
	\$ 3,846,719		
	\$ 880,745		
	\$ (2,965,974)		
		\$ 3,846,719	Total with ASRs
		\$ (307,738)	8% lapse on expenses with ASRs
		\$ 3,538,981	Estimated 2023 Expenditures

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

**Lynden/Everson Subzone
2023 Budget
and Fund Balance Projections**

Fund balance as of December 31, 2021	\$172,090	(+)	(-)	Notes
2022 Estimated Revenues:				
Assessment			\$45,000	
Interest earnings/penalties			\$2,500	
2022 Estimated Expenditures:				
Levee vegetation maintenance				\$25,000 brushing, spraying and hydroseeding
Mole control/misc				\$0 ACOE deficiency
Alternative corrections crew labor				\$10,000 misc levee and mitigation
Address new ACOE deficiencies				\$0 new problems placeholder
ACOE Culvert Inspections				\$0 video/photos
Cost-share/repairs as needed				\$20,000 New damage
Coordination				\$5,000 staff time
	Total		\$47,500	\$60,000
	Projected December 2022 fund balance		\$159,590	
 2023 Revenues - Proposed Budget				
Assessment			\$45,000	
Interest earnings			\$2,500	
2023 Expenditures - Proposed Budget				
Levee vegetation maintenance				\$30,000 brushing, spraying and hydroseeding
Mole control/misc				\$2,500 ACOE deficiency
Alternative corrections crew labor				\$10,000 misc levee and mitigation maintenance
Address new ACOE deficiencies				\$6,000 new problems placeholder
ACOE Culvert Inspections				\$6,000 video/photos
Cost-share/repairs as needed				\$50,000 Timon & Upper Hampton 30% Share
Coordination				\$10,000 staff time
	Total		\$47,500	\$114,500
	Projected December 2023 fund balance		\$92,590	

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

**Sumas/Nooksack/Everson Subzone
2023 Budget
and Fund Balance Projections**

		(+)	(-)	Notes
Fund balance as of December 31, 2021	\$1,539,280			
2022 Estimated Revenues:				
Assessment		\$125,000		
Interest earnings		\$15,000		
2022 Estimated Expenditures:				
Levee vegetation maintenance				\$5,000 brushing, spraying and hydroseed
Pump station electric charges				\$2,500 PSE
Mitigation monitoring and maintenance				\$1,000 supplies
Alternative corrections crew labor				\$5,000 misc maintenance
Coordination, TA & Project Mgmt.				\$5,000 staff costs
Transfer to Swift Creek project fund				\$49,125 150k Road fund, 105K FCZD fund also transferred for \$300k/yr subject to CPI-Urban Seattle
Cost-share/repairs as needed (new damage)				\$35,000 30% of \$500,000 project
Total		\$140,000	\$102,625	
Projected December 2022 fund balance	\$1,576,655			
2023 Revenues - Proposed Budget				
Assessment		\$125,000		
Interest earnings		\$15,000		
2023 Expenditures - Proposed Budget				
Levee vegetation maintenance				\$6,000 brushing, spraying and hydroseed
Pump station electric charges				\$3,000 PSE
Mitigation monitoring and maintenance				\$2,000 supplies
Alternative corrections crew labor				\$5,000 misc maintenance
Coordination, TA & Project Mgmt.				\$5,000 staff costs
Transfer to Swift Creek project fund				\$53,820 150k Road fund, 105K FCZD fund also transferred for \$300k/yr subject to CPI-Urban Seattle
Cost-share/repairs as needed (new damage)				\$50,000 30% of \$500,000 project
Total		\$140,000	\$124,820	
Projected December 2023 fund balance	\$1,591,835			

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

**Acme/Van Zandt Subzone
2023 Budget
and Fund Balance Projections**

Fund balance as of December 31, 2021	\$386,230	(+)	(-)	Notes
2022 Estimated Revenues:				
Assessment		\$24,196		
Interest earnings		\$2,000		
2022 Estimated Expenditures:				
Cost-share/repairs as needed			\$30,000	30% of 100k project
M&O for Jones Creek stage/prec gage (9 month operation)			\$6,181	9 month operation with telemetry
Admin support for meetings/minutes			\$1,500	
	Total	\$26,196	\$37,681	
Projected December 2022 fund balance	\$374,745			
 2023 Revenues - Proposed Budget				
Assessment		\$24,196		
Interest earnings		\$2,000		
2023 Expenditures - Proposed Budget				
Cost-share/repairs as needed			\$30,000	30% of 100k project
M&O for Jones Creek stage/prec gage (9 month operation)			\$6,181	9 month operation with telemetry
Admin support for meetings/minutes			\$1,500	
	Total	\$26,196	\$37,681	
Projected December 2023 fund balance	\$363,260			

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

**Samish Watershed Subzone
2023 Proposed Budget
and Fund Balance Projections**

Fund balance as of December 31, 2021	\$144,169	(+)	(-)	Subtotal	Notes
2022 Estimated Revenues:				\$22,555	
Assessment		\$21,820			2X June actual
Interest earnings		\$735			2X June actual
2022 Estimated Expenditures:				\$21,400	
Natural resource staff salaries, wages, benefits			\$6,750		
Office & operating supplies			\$500		Weir timber replacement, new neoprene baffles, etc.
Repair & maintain weir & channel - contract services			\$7,900		2021-2022 LOA amount plus 3.5% cost increase for 2022-2023 LOA + \$2000 for beaver trapping
Repairs & Maintenance - interfund			\$6,250		Assumes M&O rental rates don't inflate appreciably
Permits			\$0		Permits current thru spring 2024
Total			\$22,555	\$21,400	
Projected Fund Balance December 31, 2022	\$145,324				
2023 Revenues - Proposed Budget				\$22,570	
Assessment		\$21,820			Assumes 2023 similar to 2022
Interest earnings		\$750			Assumes 2023 similar to 2022
2023 Expenditures - Proposed Budget				\$21,869	
Natural resource staff salaries, wages, benefits			\$6,750		Increased 3.5% over 2022
Office & operating supplies			\$1,500		Weir timber replacement, new neoprene baffles, etc.
Repair & maintain weir & channel - contract services			\$6,400		2021-2022 LOA amount plus 3.5% cost increase for 2022-2023 LOA + \$2000 for beaver trapping
Repairs & Maintenance - interfund			\$6,469		Increased 3.5% over 2022
Permits			\$750		Permits current thru spring 2024; reapply fall 2023
Total			\$22,570	\$21,869	
Projected December 2023 fund balance	\$146,025				

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit A

Birch Bay Subzone
2023
Capital Budget

Capital Improvement Projects

Object Code	Project/Program	2023	Notes
9259020001	Semiahmoo Drive Stormwater Improvements		
6630	PROFESSIONAL SERVICES	200,000	Design, archaeology, bid support
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	50,000	Construction contract, ROW
6699	OTHER SERVICES INTERFUND		Construction staking, as-built survey, permitting assistance, engineering oversight
7199	OTHER MISC INTERFUND		Permit expense
9259019002	Charel Terrace Bank Stabilization Study		
6630	PROFESSIONAL SERVICES	40,000	Herrera design contract. Received \$110k from FEMA, requires 12.5% match
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	375,000	Construction contract, ROW
6699	OTHER SERVICES INTERFUND		Construction staking, as-built survey, permitting assistance, engineering oversight
7199	OTHER MISC INTERFUND		Permit expense
9259020002	Holeman Avenue Stormwater Improvements		
6630	PROFESSIONAL SERVICES	35,000	Design, archaeology, bid support
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS		Construction contract, ROW
6699	OTHER SERVICES INTERFUND		Construction staking, as-built survey, permitting assistance, engineering oversight
7199	OTHER MISC INTERFUND		Permit expense
9259021001	Normar Place Stormwater Improvements		
6630	PROFESSIONAL SERVICES	150,000	Design, archaeology, bid support
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS		Construction contract, ROW
6699	OTHER SERVICES INTERFUND		Construction staking, as-built survey, permitting assistance, engineering oversight
7199	OTHER MISC INTERFUND		Permit expense
169250	Birch Point Road & Outfall Improvements		
6630	PROFESSIONAL SERVICES		Design, archaeology, bid support
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS		Construction contract, ROW
6699	OTHER SERVICES INTERFUND		Construction staking, as-built survey, permitting assistance, engineering oversight
7199	OTHER MISC INTERFUND		Permit expense
Total Expenditures		850,000	
Object Code Totals			
6630	PROFESSIONAL SERVICES	425,000	
6699	OTHER SERVICES INTERFUND	0	
7199	OTHER MISC INTERFUND	0	
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	425,000	
Total Expenditures		850,000	

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2023 Flood Control Zone District Budget Resolution Continued

Exhibit B

Whatcom County Flood Control Zone District
Flood Capital Program
2023

Department	Fund	Database ID No.	Project Title	Year	Cost	Fund #	Cost Center
Flood Capital Program							
Public Works	Flood Fund	20-002	Everson Overflow Pipeline Bank Stabilization	2023	\$ 1,285,000	169	720009
Public Works	Flood Fund	20-001	Marine Drive Levee 2020 Damage Repair	2023	\$ 1,060,000	169	720004
Public Works	Flood Fund	20-003	Truck Road Flood Damage	2023	\$ 2,667,600	169	720008
Public Works	Flood Fund	07-105	Jones Creek Debris Flow Protection	2023	\$ 5,430,000	169	712004
Public Works	Flood Fund	22-001	Hudson Rd Bridge No. 132 Repair	2023	\$ 125,000	169	722006
Public Works	Flood Fund	22-002	Timon Levee USACE Rehab	2023	\$ 270,000	169	722001
Public Works	Flood Fund	22-004	Upper Hampton USACE Levee Rehab	2023	\$ 115,000	169	722008
Public Works	Flood Fund	22-003	Jones Creek Revetment Repair	2023	\$ 100,500	169	722004
Public Works	Flood Fund	16-008	Cougar Creek Early Action Project	2023	\$ 75,500	169	720010
Public Works	Flood Fund	16-007	Abbott Levee Protection and Improvement	2023	\$ 50,000	169	718010
Public Works	Flood Fund	07-104	Ferndale Levee Improvement	2023	\$ 325,000	169	719008
Public Works	Flood Fund	18-006	Glacier-Gallup Alluvial Fan Restoration	2023	\$ 1,045,000	169	718007
Public Works	Flood Fund	07-002	Floodplain Acquisition	2023	\$ 1,600,000	169	169114
Public Works	Flood Fund	07-002	Marietta Acquisition	2023	\$ 55,000	169	709026
Public Works	Flood Fund	22-005	High Creek Sediment Trap	2023	\$ 115,000	169	720005
Total					\$ 14,318,600		
Public Works	BBWARM	20-011	Charel Terrace Stormwater Outfall Improvements	2023	\$ 415,000	16925	9259019002
Public Works	BBWARM	18-009	Semiahmoo Drive Drainage Improvements	2023	\$ 250,000	16925	9259020001
Public Works	BBWARM	19-004	Normar Place Stormwater Improvements	2023	\$ 150,000	16925	9259021001
Total					\$ 815,000		

2024 Flood Control Zone District Budget Resolution

The resolution for the 2024 Flood Control Zone District will not be formally adopted until November 2023.

2023-2024 Point Roberts Transportation Benefit Resolution

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PROPOSED BY: Public Works
INTRODUCTION DATE: 11/09/2022

*A Resolution by the Governing Body of the
Point Roberts Transportation Benefit District*
RESOLUTION NO. 2022-047

**A RESOLUTION ADOPTING THE FINAL 2023-2024 BUDGET OF THE POINT ROBERTS
TRANSPORTATION BENEFIT DISTRICT**

WHEREAS, pursuant to RCW 36.73.020, the Whatcom County Council established the Point Roberts Benefit District by Ordinance 91-043; and

WHEREAS, the operations of the District are governed by the Whatcom County Council acting ex officio and independently; and

WHEREAS, pursuant to RCW 42.30, the District is subject to the Open Public Meeting Act; and

WHEREAS, the District intends to approve its 2023-2024 budget in an Open Public Meeting; and

WHEREAS, the District's operations plan calls for spending \$20,000 each year on roadside maintenance contracts;

NOW, THEREFORE, BE IT RESOLVED by the legislative body of the Point Roberts Transportation Benefit District that the funding for the Point Roberts Transportation Benefit District Budget is approved with a biennium budget of \$20,000 per year.

APPROVED this 22nd day of November, 2022.

ATTEST:


Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY, WASHINGTON


Todd Donovan, Chair of the Council

APPROVED AS TO FORM:

Approved by email/C Quinn/R Rydel
Christopher Quinn
Senior Deputy Prosecuting Attorney
Civil Division



Acronyms

ALS	Advanced Life Support
ARPA	American Rescue Plan Act
ART	Alternative Response Team
AS	Administrative Services
ASR	Additional Service Request
BARS	Budgeting, Accounting & Reporting System
BLS	Basic Life Support
CAPA	County Arterial Preservation Accounts
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CD/MH	Chemical Dependency/Mental Health (see also MH/CD)
CDL	Commercial Drivers License
CERT	Community Emergency Response Team
CHINS	Children in Need of Services
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
CMS	Case Management Systems
COG	Council of Governments
CRAB	County Road Administration Board
CRP	County Road Project
DEM	Division of Emergency Management
DOE	Department of Ecology
DSHS	Department of Social and Health Services
DUI	Driving Under the Influence
EDI	Economic Development Investments
EHD	Electronic Home Detention/ Monitoring
ER&R	Equipment Rental & Revolving
FFT	Family Functional Therapy
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GIS	Geographical Information Systems
GO Bond	General Obligation Bond
GRACE	Ground-Level Response and Coordinated Engagement
HB	House Bill
HIDTA	High Intensity Drug Trafficking Areas
HVAC	Heating, Ventilation, and Air Conditioning

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Acronyms continued

IT	Information Technology (a division of Administrative Services)
JIS	Judicial Information System
LEAD	Law Enforcement Assisted Diversion
LEOFF	Law Enforcement Officers and Fire Fighters
MH/CD	See CD/MH
NACO	National Association of County Officials
NPDES	National Pollution Discharge Elimination System
NWCAA	Northwest Clean Air Agency
NWRC	Northwest Regional Council
O&M	Operations & Maintenance
OSS	On Site Sewage
PA	Prosecuting Attorney
PDS	Planning & Development Services
PIC	Pollution Identification & Correction
PW	Public Works
RCW	Revised Code of Washington
REET I	Real Estate Excise Tax I
REET II	Real Estate Excise Tax II
RFP	Request for Proposal
RID	Road Improvement District
SEPA	State Environmental Policy Act
SO	Sheriff's Office
STP	Surface Transportation Program
TB	Tuberculosis
TMDL	Total Maximum Daily Load
TR&R	Technology Repair & Replacement
US	United States
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WC	Whatcom County
WCHD	Whatcom County Health Department
WCSO	Whatcom County Sheriff's Office
WSAC	Washington State Association of Counties
WSU	Washington State University
WWU	Western Washington University

Terms

Accounting Period - A period at the end of which and for which financial statements are prepared.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

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 Lapse - The difference between the total amount of expenditures authorized versus the amount actually spent. If you have a budget of \$100 and spend only \$95, the budget lapse is \$5 or 5%.

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.

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-

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Terms continued

- 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.
- Capital Outlay** - expenditures over \$5,000 that will be capitalized in a general fixed asset account group or accounted for as an infrastructure improvement. Examples include equipment, software, facilities, and roads.
- Cash Basis** - A basis of accounting under which transactions are recognized only when cash is received or disbursed.
- Continuing Appropriations** - An appropriation that, 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 that 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 that 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 that 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 that are intended to be held or used for a long term, such as land, buildings, improvements, machinery, and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.
- Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
- Fund Balance** - The difference between the assets and the liabilities of governmental funds and trust funds.
- General Fund** - The fund used to account for all

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Terms continued

financial resources except those required to be accounted for in another fund such as a special revenue, debt service or proprietary-type fund. This fund is also known as the “Current Expense Fund”.

Generally Accepted Accounting Principles - 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 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 that 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

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Terms continued

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.

Prior Period Adjustment - Correction of an accounting error from a prior period.

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.