



Whatcom County 2000 Final Budget

Volume 1

Whatcom County 2000 Final Budget

Adopted November 23, 1999

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The Government Finance Officers Association of
the United States and Canada (GFOA)
presented an award of
Distinguished Presentation
to Whatcom County for
its annual budget
for the fiscal year
beginning
January 1,
1999.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

**PRESENTED TO
Whatcom County,
Washington**

**For the Fiscal Year Beginning
January 1, 1999**


Cary Brueck
President


Jeffrey L. Esler
Executive Director

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

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

For inquiries regarding this document, contact:

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Photo by Eva Browning

On the cover:
A view of
Mount Baker
from rural
Whatcom County

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**WHATCOM COUNTY
EXECUTIVE'S OFFICE**

County Courthouse

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



Pete Kremen
County Executive

November 23, 1999

Whatcom County Council
County Courthouse
311 Grand Avenue
Bellingham, Washington

RE: The Executive's 2000 Recommended Budget

Distinguished Members of the County Council:

This letter introduces and submits the Executive's Recommended Budget for fiscal year 2000, in accordance with Section 6.10 of the Whatcom County Charter. I am pleased to submit a balanced budget for your review.

Currently, county government remains stable, with all departments functioning within acceptable limits of the 1999 budget, as amended. Departments are providing effective levels of service to our citizens in an efficient manner and we will end the year on target. Following the Council's guidelines, the Executive's Recommended Budget was developed to provide continuation of existing levels of service in an efficient and fiscally responsible manner.

The high quality services provided throughout county government remain at satisfactory levels due to the hard work and dedication of our county employees. Our employees are working diligently to provide the best services possible to the citizens of Whatcom County.

Whatcom County and its cities have been grappling with ever-increasing law and justice system workloads, new statutes and increasing expectations on the part of our citizens. Our county has experienced increases in adult and juvenile crime in the past five years. The jail and juvenile detention facilities are constantly full and straining to meet the demands placed on them.

In 2000, my office, in conjunction with a large and diverse group of citizens and officials, will present for County Council approval and citizen review, a comprehensive law and justice plan. This objective and carefully documented approach will specify the problems and detail the solutions that our communities must follow over the next few years if we are to build a justice system that is fair, efficient and effective. A system that prevents crime, controls the behavior of criminal offenders and ensures that our neighborhoods are safe.

That plan will set the stage for major initiatives that will address crime and the overcrowding issues. This, in turn, will require the very best efforts and wisdom of our administration, the County Council, our employees and, ultimately, our citizens. Although I believe that state and federal resources will assist in funding this plan, it will take a commitment of leadership and additional local resources to fully meet these challenges.

In the coming year, we will also continue our work in accomplishing the goals set forth in the Whatcom County Comprehensive Water Resource Plan and provide the leadership necessary for our region. This plan enables us to achieve the objectives set forth, including protection of Lake Whatcom, compliance with the Endangered Species Act, and groundwater and shellfish protection.

In our continuing efforts to provide quality customer services, our strategic planning process addressed policies and goals for improvement. The Strategic Plan established the following policies:

- Whatcom County shall conduct the public's business in a customer-focused, user-friendly, helpful and effective manner.
- Whatcom County shall be accountable and efficient in the services provided to its citizens.
- Whatcom County shall improve public awareness and understanding of the roles and services of county government.
- Whatcom County shall identify and fund essential and other appropriate county government services.
- Whatcom County shall support a work environment that values productive employees and encourages progressive personnel practices and employee skill development.

- Whatcom County shall, when appropriate, 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.

It is the intent of the Administration to pursue these policies within the confines of budgetary and operational considerations.

For the past several years, the Council and this Administration have done our part to keep property taxes at the lowest possible level. The reality is that Whatcom County has not increased property taxes for the last three years.

Further limiting our revenues are the annexations of prime commercial areas to cities, sales tax credits to manufacturing ventures, reduced timber values and state funding reductions for necessary programs. Meanwhile, our costs of operation continue to increase at a rate of 3 to 4 percent per year. We also bear an increasing burden of additional unfunded mandates from the state and federal government. We continue to see our sales tax revenues remain stagnant.

One bright note is that my negotiation efforts have resulted in a substantial increase in compensation to the County for law enforcement service at Seattle City Light's Newhalem project. The increase in revenue to Whatcom County will mean \$7.8 million over the next 10 years, more than a 100% increase in projected payments.

This budget addresses the limitations imposed by Initiative 695. The initiative required some revisions to our original Year 2000 budgeted expenditures and revenues and the use of a portion of our reserves. Longer term expenditure reductions will be necessary unless other sources of revenue can be obtained. Although revenues are declining, the service expectation of our citizens will still remain. Therefore, leadership, wisdom and decisive action will be necessary to forestall significant service reductions and maintain a balanced budget with an adequate reserve fund.

While the future revenue projections may look dim, this Year 2000 General Fund Budget is balanced at \$48.2 million in ongoing expenditures. Prudent, onetime expenditures of approximately \$2 million are included with this budget recommendation in order to address critical and current needs. \$1 million in current year revenues and \$1 million from our general fund reserves will finance these onetime expenditures.

I would like to take this opportunity to commend members of the Administrative Services staff for bringing the County recognition by the Government Finance Officers Association of the U.S. and Canada. We have received an award for distinguished budget presentation for the second year in a row. My congratulations to them for all their hard work in developing this important document.

I present the Executive's Recommended Budget to the County Council and to the citizens of Whatcom County for the coming year 2000. I feel it adequately addresses a basic level of service while staying within projected revenue and expenditure levels. It also maintains an adequate level of reserves necessary to meet established business practice and future emergency needs.

Sincerely,



Pete Kremen
County Executive

Note: The new budget document has been produced in a landscape format to facilitate its placement on the County's Internet Web Site.

Budget Highlights

Initiative 695 Passes – Criminal Justice Excise Tax Implemented to Mitigate Impact

On November 7, 1999 the voters of the State of Washington passed Initiative 695, rolling back motor vehicle excise taxes. This initiative will reduce Whatcom County's annual general fund revenue by approximately 1.5 million dollars.

Approximately \$600,000 will be lost in criminal justice funding and approximately \$900,000 in public health funding.

To mitigate the loss of this revenue, on November 23, 1999, the Whatcom County Council implemented a one tenth of one percent sales and use tax for criminal justice purposes. This tax, authorized by the Revised Code of Washington 82.14.340, will generate approximately \$900,000 in 2000. In addition, Public Health user fees were increased \$145,165. Planning and Development Services subdivision-related fees were increased by \$90,000. The Executive's Recommended Budget reduced non-criminal justice department expenditures by \$49,393.

Whatcom County Holds Line on Property Taxes

Property taxes for 2000 will be set at the 1999 levy, increased only for the tax on the value of 1999 new construction. Property tax revenue is expected to increase \$440,000 in 2000, principally the result of new construction.

Seattle City Light Contract Settled

The Whatcom County administration negotiated a ten year agreement with Seattle City Light for contributions in support of peace, health, safety and welfare related to Seattle City Light's Newhalem facilities and personnel. The contract will result in \$342,845 of additional revenue to Whatcom County in 2000.

Essential Reserves Maintained

The 2000 budget maintains essential reserves for emergencies, cash flow and self-insurance. The projected 2000 ending fund balance is \$8,735,627.

Staff Increases Kept to a Minimum

Staffing increases have been kept to a bare minimum. In 2000, the net increase in authorized regular employees is 1.2 full time equivalent positions. In addition, 17.5 temporary positions are authorized for special projects (see appendix F).

Managing Records with Microfilm and Imaging

Effectively managing public records is a growing problem. The 2000 budget includes a onetime \$150,000 expenditure for continued efforts to bring current the backlog of county documents that require microfilming. Also in 2000 is a \$100,000 onetime expenditure to expand the countywide electronic imaging system.

Funding Environmentally Friendly Agriculture

Two projects are being funded in 2000 by the Water Resources Fund to improve our county's water quality. The Integrated Pest Management project will help farmers and others implement ecologically-based pest management approaches that rely less on synthetic chemical pest controls. The nutrient management education and research project will design and conduct local research that leads to effective and practical nutrient management practices. These practices can be adopted by local farms to provide adequate protection of the natural resources in our county.

Continuing Teen Adventure

The Teen Adventure Program, a pilot project approved by the council in 1999, was a success. The program is being funded once again in 2000. It provides positive activities to the teens of Whatcom County through advertised classes and additional cooperative classes with other organizations.

Continuing Investment in Technology

In 2000, Whatcom County will continue its investment in technology with \$100,000 to upgrade and enhance our wide area network and computer capabilities.

□ General Information About Whatcom County

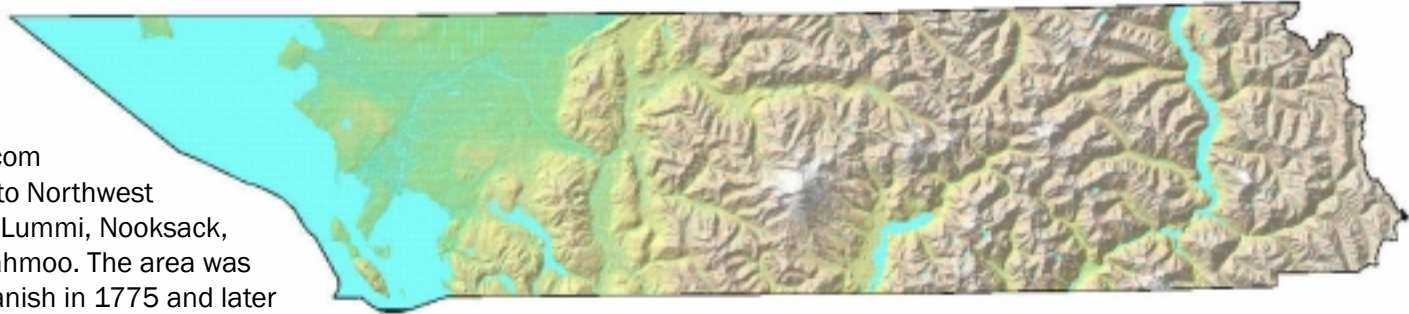
Whatcom County, Washington



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

Whatcom County History

Long before it was “discovered” by Europeans, Whatcom County was home to Northwest Coast Indians, the Lummi, Nooksack, Samish and Semiahmoo. The area was claimed by the Spanish in 1775 and later by Russia, England and the United States.



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

Bellingham Bay was named by Captain George Vancouver of the British Navy during his expedition into the waters of Puget Sound in 1792. Fur trappers and traders were the first non-Indian residents to settle the area and Hudson’s Bay Company set up shop in 1825.

In the early 1850’s, building materials were in heavy demand in California (after the San Francisco fire). Lumber was scarce. Dense stands of Douglas Fir brought California miners Henry Roeder and Russell Peabody to Bellingham Bay. An impressive and strategically located waterfall referred to by the Lummi Indians as “What-Coom,” meaning “noisy, rumbling water,” provided Roeder and Peabody an ideal lumber mill site and a name for the area’s first permanent town. In 1854, rapid settlement prompted the territorial legislature to create the County of Whatcom, which at that time also encompassed all of present-day San Juan, Skagit and Island Counties.

Whatcom County experienced several dramatic economic ups and downs in its early years. When coal was discovered in 1853 another bay town, Sehome, sprang up by the mine shafts and Bellingham Bay Coal Company became the area’s largest employer. Gold fever made a brief, though dramatic imprint on the county. In the summer of 1858, the Fraser River gold rush brought over 75,000 people through Whatcom County.

Roeder and Peabody’s lumber mill burned down in 1873. Five years later, after a number of cave-ins, fires and floods, the mine closed too. Speculators vying to host the Northern Pacific Railroad’s west coast terminal brought the communities on Bellingham Bay rapid prosperity. Educational opportunities grew as well. Northwest Normal School, the predecessor to present day Western Washington University was established in Lynden in 1886. The northwest’s first high school was built in Whatcom County in 1890. The county’s boom ended in 1893. Unyielding mountains sent the transcontinental railroad terminal elsewhere and a national depression pushed the local economy further into hard times. Population on the bay dropped to under fifty.

Resilient, by the turn of the century Whatcom County was growing again. New lumber and shingle mills, salmon canneries, shipyards and agriculture brought stability to the area. By 1903, all of the county’s bay-side towns, Whatcom, Sehome, New Whatcom and Fairhaven had consolidated into the present day county seat, Bellingham.

About the Area

Topography

Whatcom County is the northernmost county in the state of Washington. Whatcom County contains 2,151 square miles that border on British Columbia, Canada to the north, Okanogan County to the east, Skagit County to the south and the Straight of Georgia to the west. Much of the county is mountainous and part of National Forest and National Parks.

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

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

Bellingham is located 90 miles north of Seattle and 23 miles south of the international border. A trip to Point Roberts, the county's most northerly city, 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.

Climate

Temperature Range

Winter	29 to 51 degrees
Spring	34 to 67 degrees
Summer	50 to 72 degrees
Fall	35 to 58 degrees

Annual precipitation	36.17 inches
Annual Snowfall	8.60 inches

Demographic Characteristics

Population (1999 estimated)

Whatcom County	161,300
Bellingham	64,070
Blaine	3,640
Everson	1,840
Ferndale	7,925
Lynden	8,910
Nooksack	890
Sumas	976

Median age 35 to 39 years old

Median household income \$40,637

Standard housing cost (3 bedroom /1800 sf) \$151,800

Average mo. apartment rent (2 bedroom, unfurnished) \$588

Cost of Living Index (Standard)

Housing	140%
Transportation	99.40%
Utilities	62%
Service/Misc.	108.90%
Consumables	103.80%
Total Index vs U.S. average	113.65

About the Area continued

Demographics continued

City Crime rate

Robberies	97
Rapes	45
Homicides	3
Aggravated Assaults	72
Motor Vehicle Thefts	140

Health Care

Hospitals	1
Physicians	270
Citizen to Physician Ratio	555.6/1

Economy/Employment

Major county employers

Western Washington University	Education/Research
Haggens, Inc.	Retail Grocery
Intalco Aluminum Corp.	Metal Production
St. Joseph Hospital	Medical Services
Bellingham School District	Education
Georgia Pacific	Wood Products
County of Whatcom	Government
City of Bellingham	Government
ARCO	Oil Refinery
Tosco BP Refinery	Oil Refinery

Unemployment rate 5.81%

Taxation

There is no state income tax in Washington State.

State Sales Tax	6.5%
Local Sales Tax	1.1 to 1.4%
Total Sales Tax	7.6 to 7.9%

Higher Education

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

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

Western Washington University - One of six state-funded, four-year institutions in Washington State, serving approximately 11,600 students.

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 five counties in the state that have a “county constitution.” This constitution or “charter” gives control of county affairs to the people of the county rather than the state legislature. As a charter county, there are two primary factors that distinguish us from non-charter counties. First, there is a separation between legislative and administrative functions. This is accomplished through an elected nonpartisan

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

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

Strategic Planning

Whatcom County government launched a strategic planning program in 1997. Section 1.51 of the county charter mandates that the executive and legislative branches “engage in long-term strategic planning to establish organizational structure, priorities and performance measurement.” In Whatcom County, “strategic planning” is an ongoing process. Strategic planning goals for 2000 include the following policies:

- ▼ Conduct the public’s business in a customer-focused, user-friendly, helpful and effective manner.
- ▼ Be accountable and efficient in the services provided to citizens.
- ▼ Improve public awareness and understanding of the roles and services of county government.
- ▼ Identify and fund essential and other appropriate county government services.
- ▼ Support a work environment that values productive employees and encourages progressive personnel practices and employee skill development.
- ▼ Work in partnership with cities, tribes, special districts, other governmental entities, agencies, citizens, businesses and other stake holders to jointly facilitate the most effective and efficient governance and means of delivering services.

In 1998, strategic planning produced the following vision and mission statements.

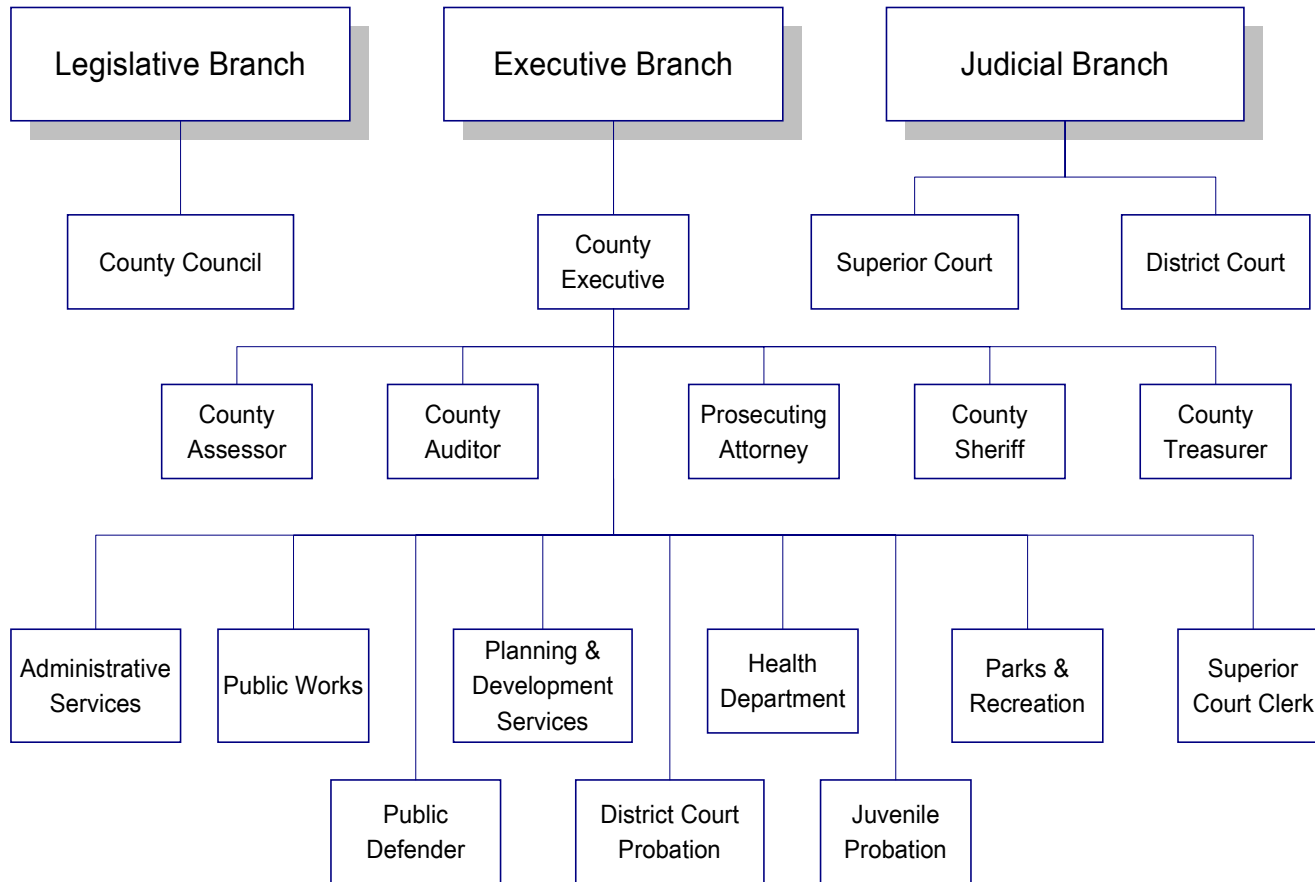
Whatcom County’s Vision Statement

Whatcom County is envisioned as a place where people are able to enjoy an abundant, safe and healthy life. It is a place rich in natural beauty and renewable resources that provide plentiful recreation, life style and economic opportunities. A vibrant economy and diverse community resources provide family wage jobs, affordable housing and exceptional social and educational opportunities. Public services are responsive, transportation is convenient, regulations are user-friendly and justice is prompt and fair. It is a community where citizens and their government work together to preserve the rights of the individual while protecting the essential natural environment in which they live.

Whatcom County’s Mission Statement

Whatcom County government will promote, enrich and enhance the freedoms, opportunities, health and safety of its citizens. We will provide essential and desirable public services in a cost effective and accountable manner. We will conduct the public’s business and treat all members of our diverse community in a courteous and professional manner. We will provide vision, leadership and responsiveness while addressing community issues and conducting the business of the people. We will encourage community involvement in public issues while protecting the rights of the individual and encouraging respect for diversity. We will serve as an active catalyst for individuals and other entities to participate in achieving a positive future for Whatcom County.

Whatcom County Government - Organizational Structure



Whatcom County Government Departments

County government provides an enormous variety of services to its citizens. There are eighteen county departments that exist to provide or support the delivery of these services. For a listing, or “inventory” of county services, refer to Appendix E - Inventory of Services, located at the back of this document. The following is a brief description of each county department.

Administrative Services

Administrative Services is an internal service department that provides a variety of support services (i.e., custodial service, accounts payable, payroll, employee benefits, computer support, etc.) to county departments and agencies. Department divisions are: Facilities Management, Finance, Human Resources and Information Services.

Assessor

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

Auditor

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

Cooperative Extension

In cooperation with Whatcom County, this department is an extension of Washington State University. It provides information and education in the following areas (as well as others): agriculture and natural resources, food safety, community resources, pesticides, farm building and facilities plans, parenting, budgeting and money management, bee safety, nutrition and home horticulture.

County Council

The legislative branch of Whatcom County government, the county council comprises seven elected part-time council members. The council meets regularly on every other Tuesday evening and enacts ordinances and resolutions, sets the county budgets, creates policies and hears appeals. Check the library, newspaper or the council office for schedules and agendas.

District Court

With two elected judges and one appointed commissioner, District Court processes Sheriff, State Patrol, some City of Bellingham, Department of Fisheries, State Park and WWU traffic citations. It also handles small claims, civil claims, name changes and protection orders (as referred by Superior Court).

District Court Probation

This department provides adult probation services for offenders charged with misdemeanors in the District Court and some municipal courts that contract with the county. This office does not supervise offenders convicted of felonies in the Superior Court (these are handled by the state probation office).

Whatcom County Government Departments continued

Executive

An elected official, the County Executive manages the day-to-day functions of administrative departments. The Executive is responsible for quarterly and annual revenue estimation and tracking; recommends the county's annual budgets to the County Council; monitors all departments' expenditures to ensure budget compliance. The Executive appoints members to boards and commissions, responds to citizen concerns, complaints and requests and represents the county at local, regional, state and federal levels. The Executive is also responsible for managing all "non-departmental" services that the county provides.

Health and Human Services Department

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

Juvenile Court Administration

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

Parks and Recreation

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

Planning and Development Services

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

Prosecuting Attorney

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

Public Defender

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

Whatcom County Government Departments continued

Public Works Department

The largest of Whatcom County departments, Public Works' primary objective is to maintain the integrity of the Whatcom County Road System in an efficient, cost effective manner that provides safe travel for the public. This is accomplished through the work of several divisions: Engineering, Equipment Rental and Replacement and Maintenance and Operations. Public Works provides year-round ferry service to Lummi Island, as well as solid waste management and noxious weed control for the county.

Sheriff

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

Superior Court and County Clerk

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

Treasurer

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

Creating the County Budget

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

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

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

Following the strategic planning retreat (usually held in May), the council convenes a "budget retreat" where members formulate objectives for the coming year. With input from the county executive, staff and department managers, the council creates written "budget development guidelines." These guidelines are an essential part of the administration's "budget instructions," released to all departments in mid-July.

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

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

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

Facilities Capital Planning

In conjunction with the budget, the council also reviews and adopts a six-year facilities capital plan. This plan is developed annually by the administration and is reviewed and adopted by the council. (For more information about facilities capital planning, see pages 79 through 100.)

Annual Budget Timeline

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

Strategic Planning	Mid-March
Budget Planning (Budget Retreat)	May/June
Release of Budget Request Instructions	On or before July 15
Department Budget Requests Due	August 4
Departments Meet with Admin.	Mid-August thru Mid-September
Executive's Budget Delivered to Council	October 17
Council Finance Committee Hearings	Month of November
Adoption of Budget by the County Council	November 28
Production of Final Budget Document	December/January

Creating the County Budget continued

Budget Document Serves Several Purposes

The budget document provides a summary of the financial plan for county operations for the fiscal year beginning January 1, 2000 and ending December 31, 2000. This document shows revenue sources and how they will be spent. It also contains goals, objectives, and performance or activity measures of departments and programs. Additionally, the budget document serves as a reference guide for the county's financial policies, fund structure, organizational structure and contains a directory of county services (see Appendix E - "Inventory of Services").

Amending the Budget During the Year

Appropriation and staffing levels can be amended during the course of the budget year through the "supplemental budget" process. This is a mechanism that provides careful review by the executive's office and county council, allowing additional funds or staffing needs to be addressed as new or unanticipated circumstances arise.

The administration reviews the department supplemental budget requests and where possible, works 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" list requires supplemental budget ordinance amendment. If adopted by the council, budget appropriation (and/or staffing) are amended accordingly.

Continuing Appropriations into the Following Year

Generally, budget appropriations lapse at the end of the year. Some circumstances may make it necessary to carry over appropriations into the new year. Continued appropriation is accomplished through departmental request and administrative approval. Departments have until mid-January to request continuation of the prior year's appropriation authority on specific expenditures. The executive reviews and makes a determination on qualifying requests.

Reporting Quarterly Financial Information

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

Financial Management Policies

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

Annual Budget Preparation

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

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

Budget Document

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

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

Budget Copies

Copies of the proposed budget will be made available to citizens and elected officials from the time the budget message is delivered.

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

Service Levels

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

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

Financial Management Policies continued

Capital, Plant and Equipment Maintenance or Replacement

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

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

Budgetary Practices

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

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

One-Time Revenues

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

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

Budgetary Control System

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

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

Appropriation Authority

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

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

Financial Management Policies continued

Quarterly Financial Reports

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

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

Position Control

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

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

Position Vacancies

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

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

Transfers Between Funds

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

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

Financial Management Policies continued

Rainy Day Reserve Fund

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

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

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

Interfund Transfers

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

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

State Surcharges on Fines

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

This is pursuant to the RCW 46.63.110(3).

Senior Services Programs

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

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

Veteran's Relief Fund

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

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

Bids on Construction Work

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

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

Financial Management Policies continued

Continuing Appropriations

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

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

Ferry Funding

User fees for the Lummi Island ferry shall be annually evaluated and set to recover an estimated 55% of projected annual costs of ferry operation.

Service Productivity - Unexpended Appropriation Incentive

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

- The county executive will review and may approve requests for use of savings.
- The source of savings was achieved by increased productivity, rather than decreased services.

- Departments and divisions will use savings for the improvement of future service delivery.
- County council must approve requests for the use of savings with an appropriation ordinance.
- Annual general fund revenue collections must be equal to or greater than the projected budget revenue. The eligible productivity savings will be separately accounted for in a general fund designated reserve account. The eligible productivity savings held in this reserve are separately accounted for by the department or division that generated the savings. Requests for the use of accumulated savings from prior year(s) held in this reserve can be made at any time during the year.

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

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

Basis of Accounting and Budgeting

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 statement on this same basis.

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

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

Whatcom County Fund Structure

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 (i.e., Administrative Services, Public Works Department) and within departments are *cost centers*.

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

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

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

General Fund

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

Special Revenue Funds

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

County Road

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

Election Reserve

A fund to finance elections and election equipment.

Solid Waste Management

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

Veterans' Relief

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

Whatcom County Convention Center

A fund used to promote tourism and overnight visits.

Victim Witness Assistance

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

Community Economic Revitalization Board (CERB)

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

Whatcom County Fund Structure continued

Community Development

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

County Drug Fund

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

Auditor's Operation and Maintenance

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

Whatcom County Emergency Management

A fund created to carry out federal and state mandated programs to prepare the community (emergency services' systems and the public) to respond to emergency disasters beyond the capacity of regular emergency services.

Flood Control Zone District

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

Lynden / Everson Sub Zone

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

Sumas / Nooksack / Everson Sub Zone

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

Acme / Van Zandt Sub Zone

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

Point Roberts Transportation Benefit District

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

Conservation Futures

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

Lake Management District No. 1

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

County Road Improvement District #1

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

Whatcom County Fund Structure continued

County Road Improvement District #2

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

County Road Improvement District Guaranty

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

County Road Improvement District #7

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

Water Resources Fund

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

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The county appropriates current year expenditures and anticipated revenue. The modified accrual basis of accounting is applied.

215 1982 Limited REET/Fair G.O. Bond

A fund to account for redemption of bonds which were issued to provide funds to acquire and construct an exposition building on the fairgrounds and replacement and repair of County roads and drainage facilities.

240 1991 Limited Tax G.O. Bond

A fund to account for redemption of bonds which were issued for the purpose of providing funds for the construction of the addition to the County Courthouse.

241 1993 Limited Tax G.O. Bond

A fund to account for redemption of bonds which were issued for the purpose of providing funds for the construction of the addition to the County Courthouse.

242 1997 Limited Tax G.O. & Refunding Bond

A fund to account for the redemption of bonds which were issued to pay off an interfund loan for the courthouse remodel and refinance the majority of the 1991 bond issue.

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

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

220 L.R.I.D. General Debt

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

243 1998 Limited Tax G O Bond Fund

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

Whatcom County Fund Structure continued

Capital Projects Funds

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

1983 Sewer Construction

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

Real Estate Excise Tax (REET)

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

County Parks Improvement Fund

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

Capital Improvement Fund

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

Internal Service Funds

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

Equipment Rental and Revolving

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

Administrative Services Fund

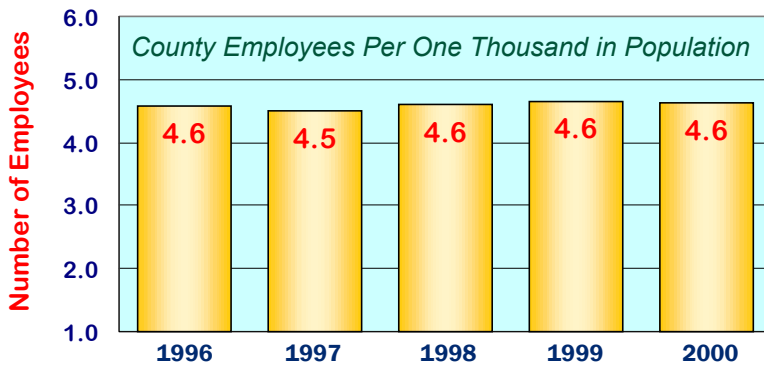
A fund to provide county departments and activities with internal administrative services.

Whatcom County's 2000 Budget At a Glance

In 1990, Whatcom County's population was 128,999. By 2000, the number of citizens in this county is expected to approach 165,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we are required to provide:

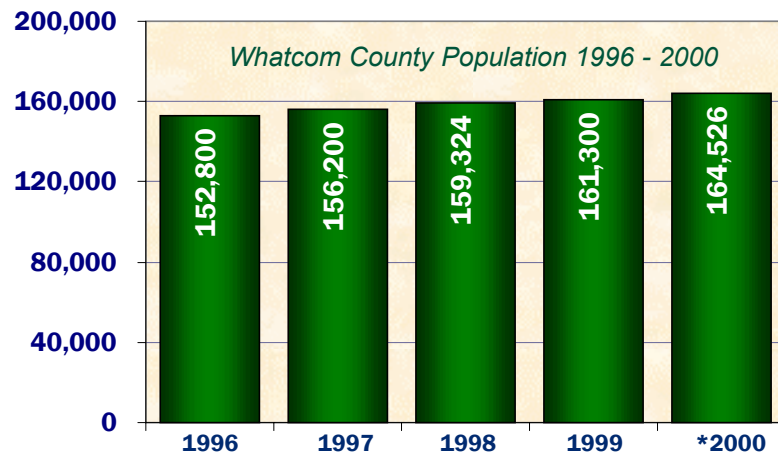
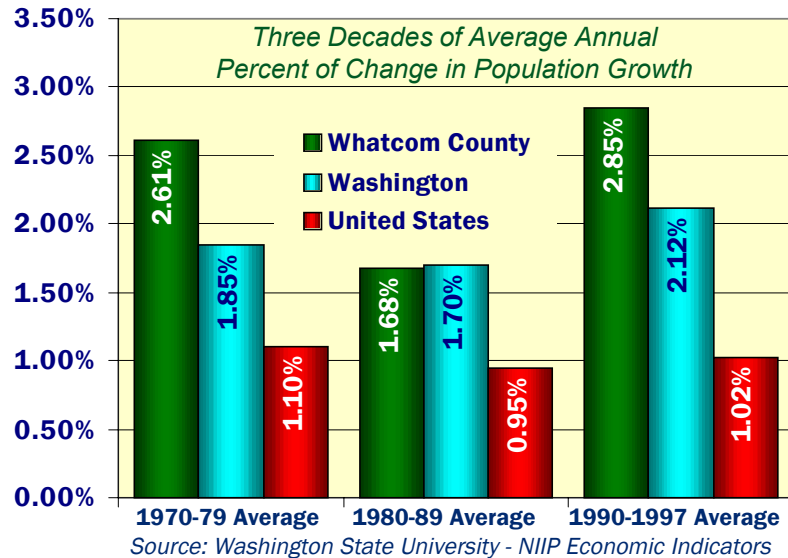
- ▼ Law enforcement
- ▼ District and superior courts
- ▼ Jail
- ▼ Property valuation
- ▼ Tax collection & distribution
- ▼ Elections
- ▼ Document recording
- ▼ Vehicle licencing
- ▼ Public health protection
- ▼ Animal control
- ▼ Ambulance
- ▼ Land use planning
- ▼ Building code enforcement
- ▼ Road construction and maintenance

In addition to mandated services, we also provide services considered essential by the citizenship, such as parks, senior centers and public education programs. For every 1,000 in Whatcom County population, the number of county government employees has remained between 4.5 and 4.6 (see chart below).



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

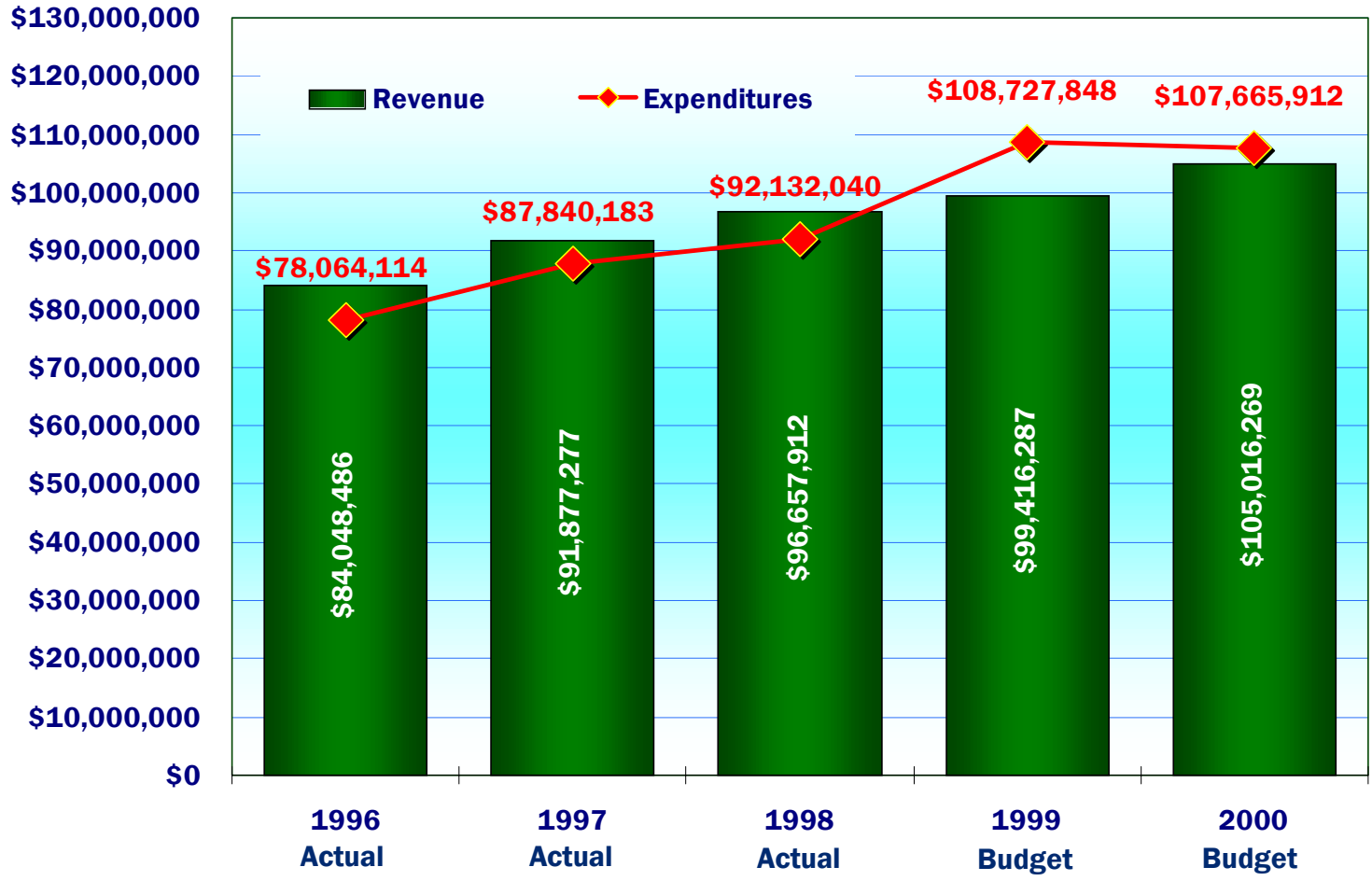
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.



Source: Washington State Office of Financial Management (OFM). *2000 Population projection is based on a 2% growth rate using the 1999 estimated population figure from OFM.

Revenue & Expenditure History

This chart represents all Whatcom County funds combined and shows by year, a comparison of all Whatcom County revenues (bars) and expenditures (line). See facing page for detail.



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

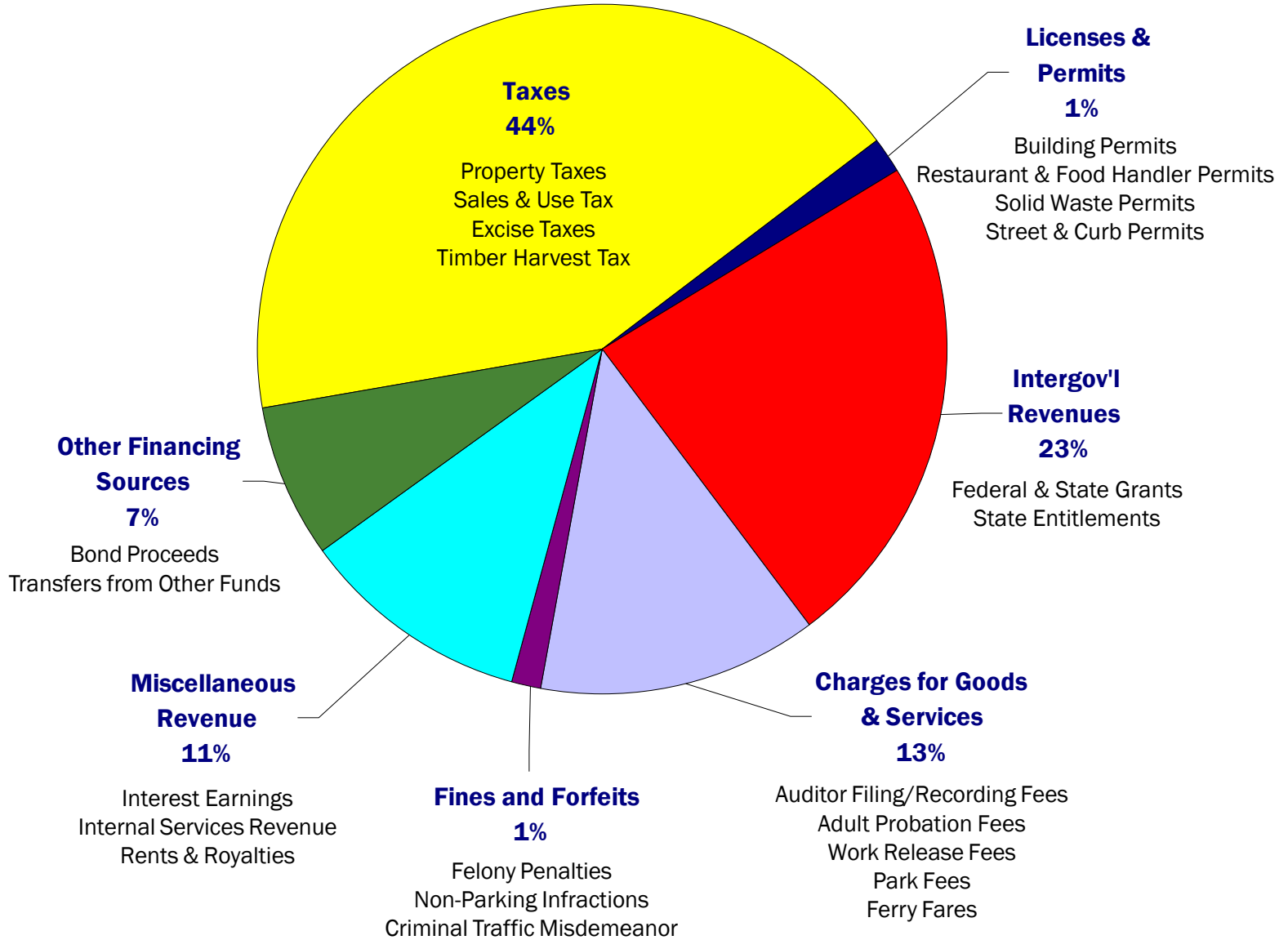
Revenue & Expenditure History Detail

	1996 Actual	1997 Actual	1998 Actual	1999 Budget	2000 Budget
Revenues					
Taxes	35,432,991	38,251,014	39,438,775	41,741,913	44,768,382
Licenses & Permits	1,268,936	1,340,274	1,351,354	1,374,150	1,563,535
Intergovernmental Revenues	17,588,402	18,511,846	19,758,382	22,875,637	24,471,024
Charges for Goods & Services	11,907,467	11,934,484	13,927,937	13,216,325	13,789,064
Fines and Forfeits	1,197,889	1,619,031	1,466,255	1,296,900	1,329,900
Miscellaneous Revenue	9,484,615	10,355,037	11,641,021	11,214,310	11,621,799
Other Financing Sources	7,168,186	9,865,591	9,074,188	7,697,052	7,472,565
Total Revenues	84,048,486	91,877,277	96,657,912	99,416,287	105,016,269
Expenditures					
Current:					
General Government	18,783,968	18,469,785	22,049,173	24,243,030	24,539,247
Security Of Persons & Property	14,135,615	15,058,748	17,003,382	19,593,705	19,713,019
Physical Environment	2,953,425	4,083,023	3,046,299	7,860,330	6,336,793
Transportation	17,381,906	17,484,524	17,284,047	19,127,272	18,885,237
Economic Environment	950,057	1,489,764	1,183,325	1,146,925	1,092,269
Mental & Physical Health	6,702,229	7,130,541	7,730,267	8,490,403	8,833,571
Culture & Recreation	2,661,304	2,726,762	2,911,750	3,111,538	3,345,319
Capital Outlay	6,978,777	13,754,405	13,712,761	15,606,164	16,454,161
Debt Service:					
Principal Retirement	1,308,433	1,161,774	1,596,406	1,672,398	1,294,915
Interest	1,419,060	1,403,439	1,311,498	1,217,338	1,109,816
Operating Transfers Out	4,713,218	5,077,418	4,303,132	6,658,745	6,061,565
Residual Equity Transfers Out (In)	76,122	-	-	-	-
Total Expenditures	78,064,114	87,840,183	92,132,040	108,727,848	107,665,912
Excess of Revenue Over (Under) Expenditures	5,984,372	4,037,094	4,525,872	(9,311,561)	(2,649,643)

These figures are for all Whatcom County funds combined.

Source of County Revenues in 2000

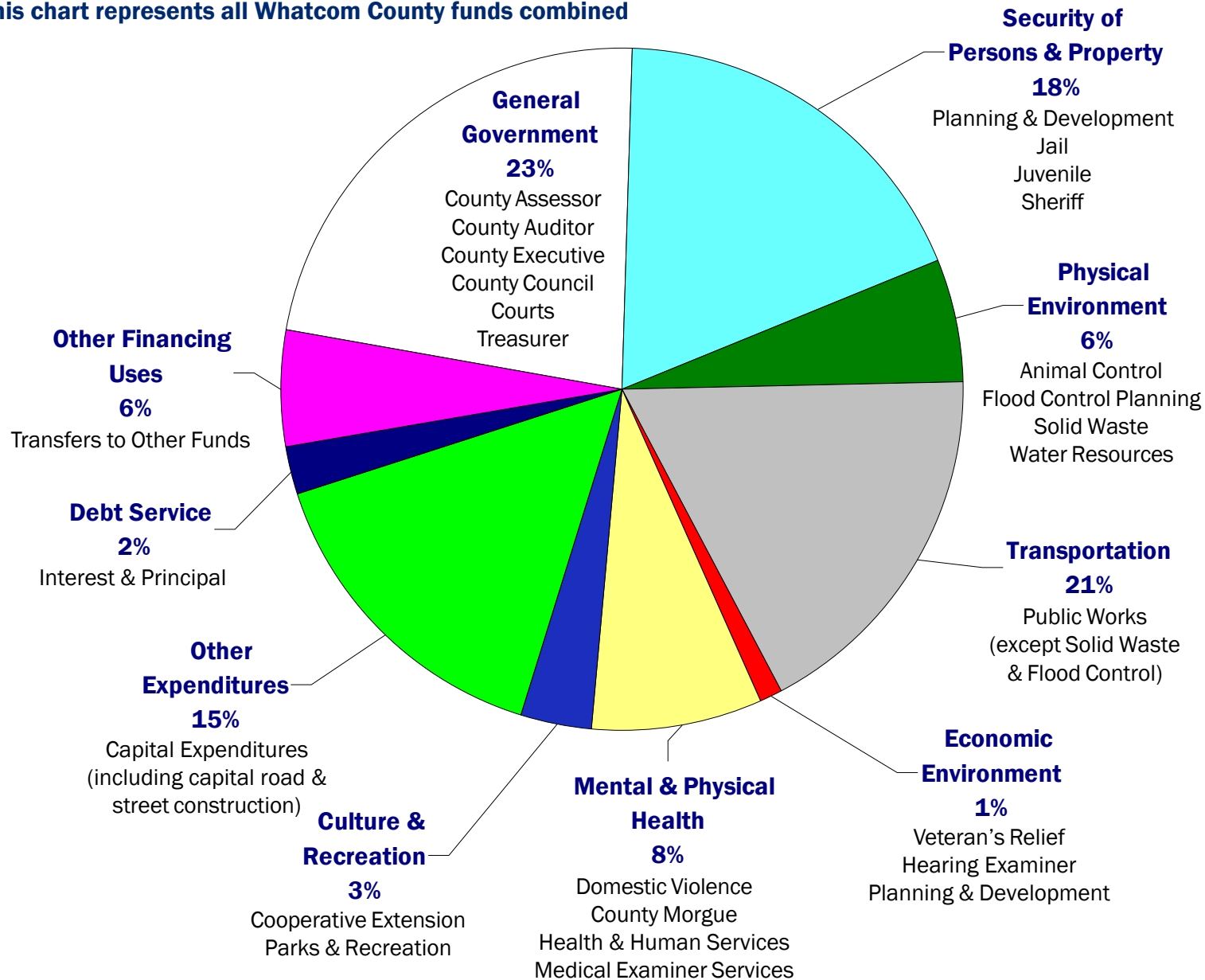
This chart represents all Whatcom County funds combined



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

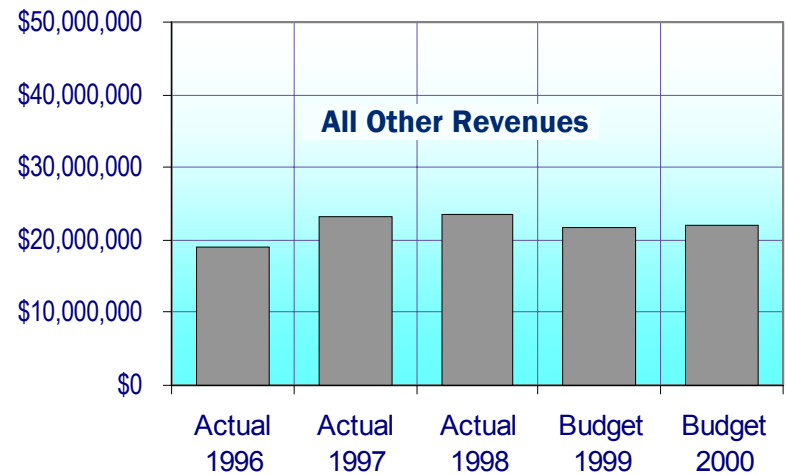
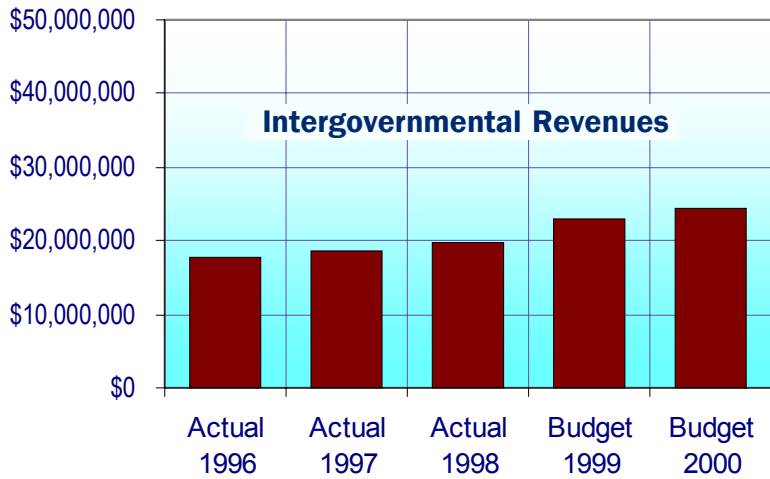
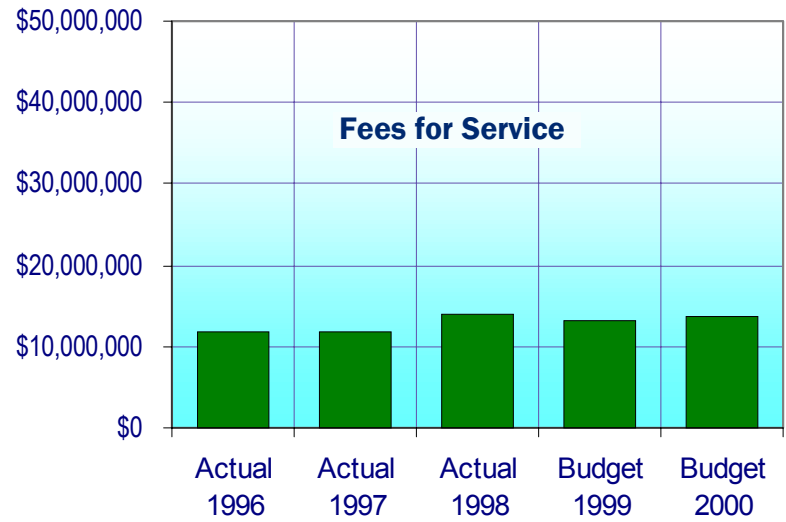
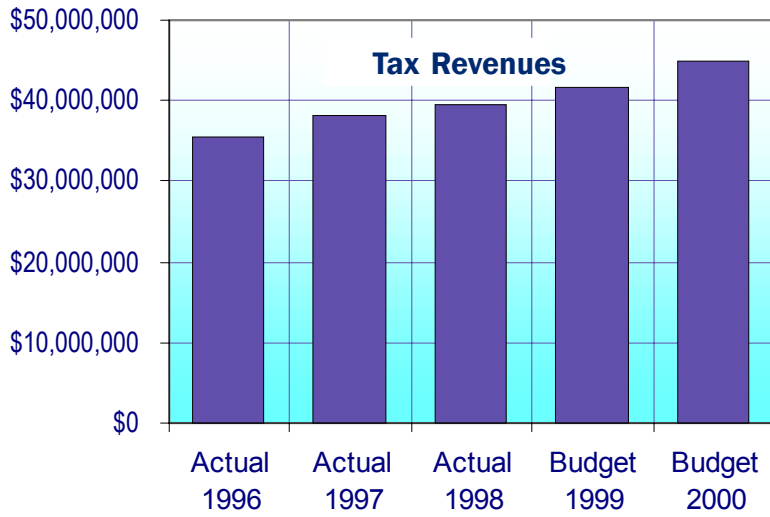
Distribution of County Expenditures in 2000

This chart represents all Whatcom County funds combined



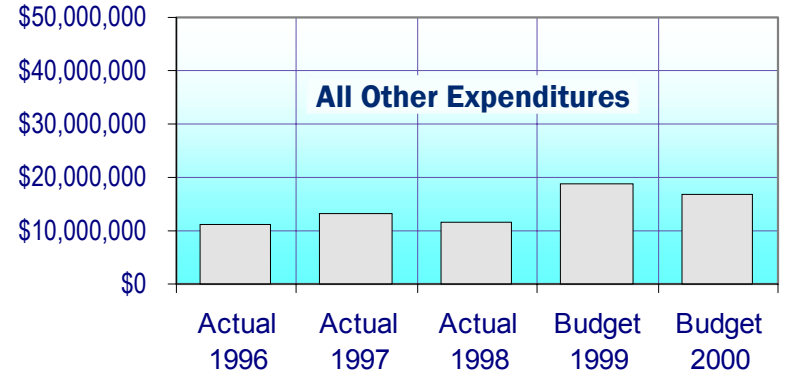
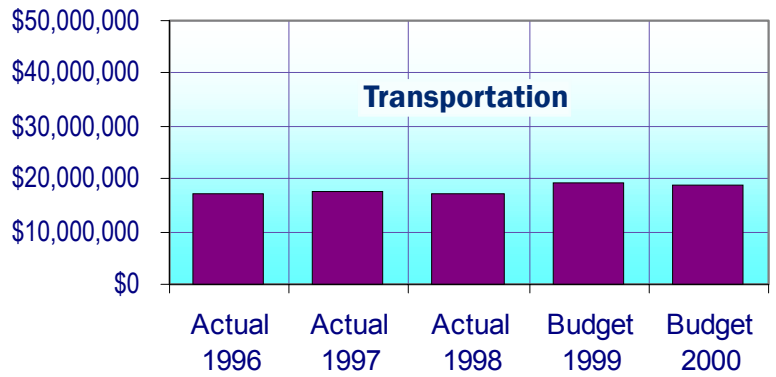
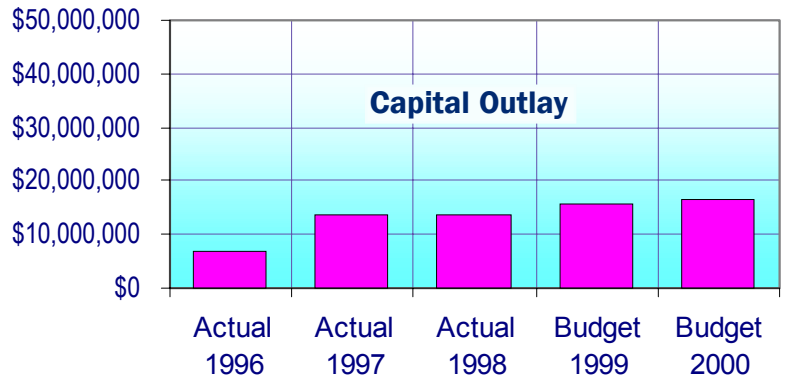
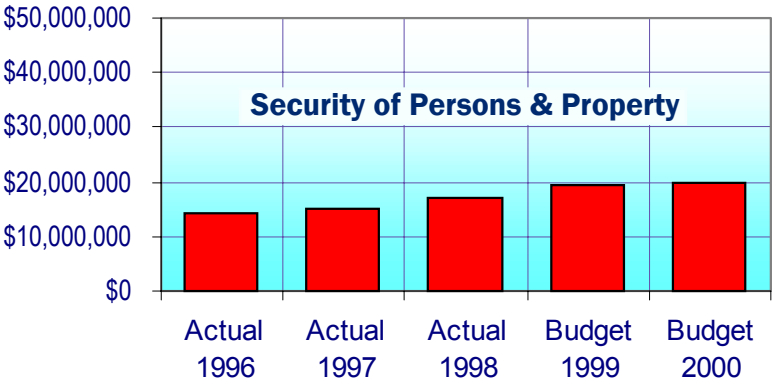
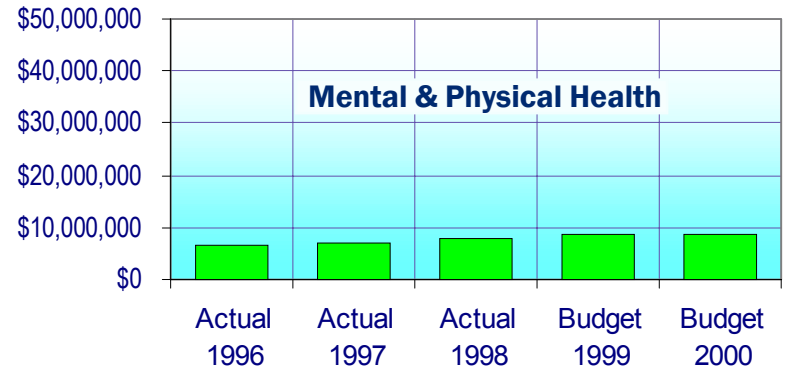
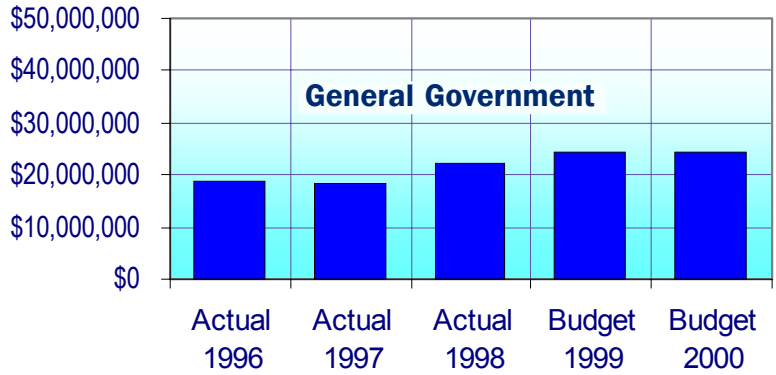
The categories used above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

Revenue History by Type



Charts represent all Whatcom County funds combined.

Expenditure History by Type



Charts represent all Whatcom County funds combined.

Expenditure & Revenue Category Descriptions

Revenues

Taxes – Revenue derived from legislatively authorized charges.

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

Intergovernmental Revenue – Grants, entitlements, shared revenues and payments for goods and services provided by one government to another.

Charges for Goods & Services – Fees and charges for goods and professional or other services rendered.

Fines & Forfeits – Revenue derived from monetary judgements imposed or a penalty by which one loses rights in property.

Miscellaneous Revenue – Revenue derived from sources not otherwise provided for in other revenue accounts.

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

Expenditures

General Government – A major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly includable in another major class.

Security of Persons & Property – A major class of services provided to protect people and property.

Physical Environment – A major class of services provided to achieve a satisfactory living environment for the community and the individual.

Transportation – A major class of services provided by the governmental entity for the safe and adequate flow of vehicles and pedestrians.

Economic Environment – A major class of services provided for the development and improvement in the welfare of the community and individual.

Mental & Physical Health – A major class of services provided for the care, treatment, and control of mental and physical illness.

Culture & Recreation – A major class of services to provide culture and recreation to the community.

Debt Service - A major class of expenditures used to account for principal and interest payment of debt.

Other Expenditures/Expenses – This account collects all expenditures that will be capitalized in a general fixed assets account group and to account for activities which involve improvement of the road/street.

Other Financing Uses – Includes all routine or regular interfund transfers.

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

□ The Whatcom County 2000 Budget in Summary

This section provides a summary of the 2000 budget by program and by fund. Included is information about revenue and expenditure budgets, together with comparative historical statistics and narrative explanations. This section shows the relationship between program expenditures and revenues available to fund programs. Because of its size and diverse nature, the general fund is a major focus of this summary.

■ **General Fund**

The general fund is the largest of Whatcom County funds. It finances most general governmental services including the legislative, executive branch and judicial branches of county government. It also finances law enforcement, health, land use planning, building inspection, property assessment, tax collection, recording and vehicle licensing. The general fund's 2000 budgeted expenditures are \$50,237,925.

■ **Road Fund**

The Whatcom County Road Fund is the second largest county fund. It finances designing, constructing, altering, repairing, improving and maintaining county roads and bridges.

■ **Other Funds**

Other Whatcom County funds have a much narrower focus and are therefore presented in more condensed manner.

General Fund Balance Summary

		<i>Projected 1999</i>	<i>Budget 2000</i>
<i>Ongoing</i>	Ongoing Revenues		
	Budgeted Revenues (Note 1)	46,630,486	49,081,368
	Supplemental Budgets	804,938	
	Total Revenue	\$ 47,435,424	\$ 49,081,368
	Ongoing Expenditures		
Budgeted Expenditures (Note 2)	46,706,979	48,190,841	
Continuing Appropriations	544,536		
Supplemental Budgets	1,922,907		
Total Ongoing Expenditures	\$ 49,174,422	\$ 48,190,841	
	Operating Surplus (Deficit)	(1,738,998)	890,527
<i>One-Time</i>	One Time Expenditures (Note 3)	\$ 1,713,967	\$ 2,047,084

continued on next page

General Fund Balance Summary continued

Fund Balance

	Projected 1999		Budget 2000
Beginning Fund Balance	10,593,299	\$	9,892,184
Operating Surplus (Deficit)	(1,738,998)		890,527
Less One Time Expenditures (Note 3)	(1,713,967)		(2,047,084)
Increase Revenue Projections	751,850		
Budget Lapse 1999 (4%)	2,000,000		
Ending Fund Balance	\$ 9,892,184	\$	8,735,627
Recap of Ending Fund Balance			
Dedicated Misc. Reserve	56,749		56,749
Emergency Reserve	1,000,000		1,000,000
Cash Flow Reserve	3,000,000		3,000,000
Contingency Reserve	204,531		850,000
Unreserved Fund Balance	\$ 5,630,904	\$	3,828,878
TOTAL Fund Balance	\$ 9,892,184	\$	8,735,627

Budget Summary

General Fund Balance Summary Notes

Note 1 - Changes in Revenue

1999 Budgeted Revenues	\$ 46,630,486
Revenue Changes	
Property Tax (New Construction)	\$ 379,475
Interest and Penalty on Tax	\$ 135,000
Sales Tax	\$ 200,000
Gambling Tax	\$ (185,000)
Building Permits	\$ 145,000
Net Increase in Grants	\$ 201,271
Interest Income	\$ 68,850
Federal In Lieu of Taxes	\$ 233,000
Seattle City Light Contract	\$ 342,845
Revenue Sharing Bellingham	\$ 95,348
Prisoner Room & Board	\$ 169,045
Probation Fees	\$ 73,747
Recording Fees	\$ 70,000
Motor Vehicle License Fees	\$ 40,000
Plan Check Fees	\$ 90,000
Building Site Plan Reviews	\$ 85,000
Operating Transfer In	\$ 322,063
Initiative 695	\$ (1,415,000)
Criminal Justice Sales Tax	\$ 906,000
Exempt Land Division Fees	\$ 90,000
Centennial Grant	\$ 55,000
Inmate Booking Fees	\$ 60,000
New Health Contracts	\$ 63,580
Health Program Fees	\$ 81,585
Other Changes	\$ 144,073
2000 Budgeted Revenues	\$ 49,081,368

Note 2 - Changes in Expenditures

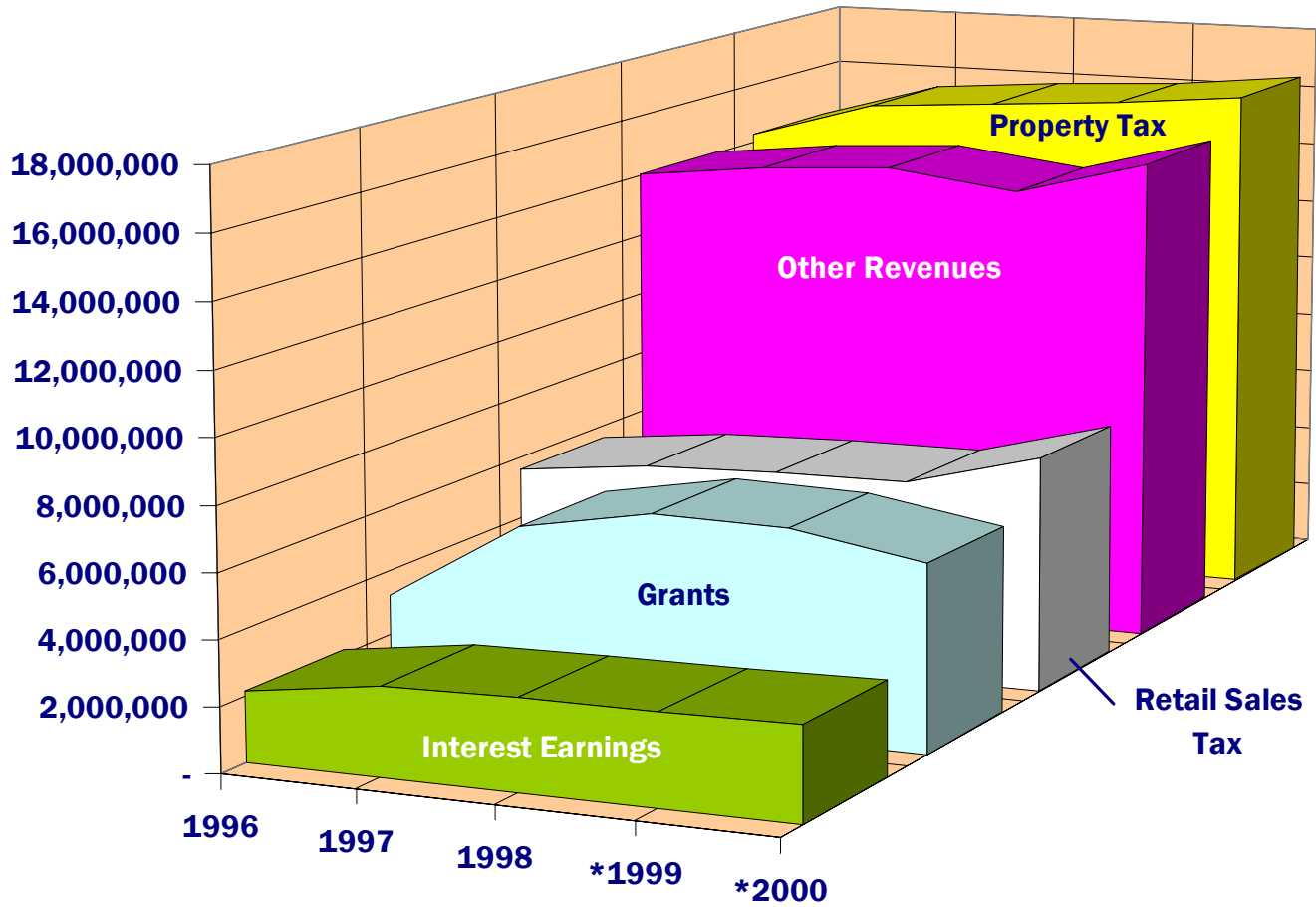
1999 Budgeted Expenditures	46,706,979
Expenditure Changes	
Wage & Benefit Adjustments	\$ 1,239,799
Reduction in Retirement	\$ (521,372)
New Positions added in 1998	\$ 290,453
Exigent System Maint. - Assessor	\$ 5,800
Postage Increase - Auditor	\$ 26,112
Extra Help - Auditor	\$ 7,500
Medical Services Contract - Jail	\$ 27,456
Increase in Grant Fund Areas	\$ 434,271
Workers Comp. Jail, Alternative Corrections	\$ 10,000
Jail Case Manager	\$ 22,000
Plans Examiner I	\$ 41,752
Bloomberg Market Info. - Treasurer	\$ 19,415
Treasury System Software Maint.	\$ 9,000
Reduction 1993 LTGO Bond	\$ (246,697)
Transfer of Water Resources	\$ (250,000)
Increase in Admin Cost Allocation	\$ 184,880
Increase What-Com	\$ 48,500
Increase Tort	\$ 95,497
Increase Medical Examiner	\$ 10,025
Increase State Audit	\$ 10,000
Increase Council of Governments	\$ 14,438
Economic Development	\$ (15,000)
Other Net Increases	\$ 20,033
2000 Budgeted Expenditures	\$ 48,190,841

General Fund Summary Notes continued

Note 3 - One Time Expenditures

Agriculture Research Water Issues - Coop Extension	\$ 65,000	Planning & Development Svcs DS Sub Area Planning	\$ 50,000
Integrated Pest Management - Coop Extension	\$ 75,000	Deputy I Public Defender (12th Attorney)	\$ 51,048
Probation Officer	\$ 27,448	Sheriff Operating Equipment	\$ 7,000
Health Data Management Specialist	\$ 26,136	Treasury Software Customization & Training	\$ 6,000
Jail Work Crew Supervisor	\$ 39,802	Contract Grant Writing Services - Administrative Svcs	\$ 40,000
Jail Work Crew Centennial Grant	\$ 60,825	Planned Retirements	\$ 224,531
Jail Scott Air Packs & Supplies	\$ 8,844	Domestic Violence Commission	\$ 30,000
Jail Clothes Dryer	\$ 7,000	Cable Access Television	\$ 22,500
Jail Medical Supplies	\$ 15,000	PC/LAN Center Air Conditioning - Administrative Svcs	\$ 8,400
Offsite Work Release Contract	\$ 225,000	Automated Parking System - Administrative Svcs	\$ 10,000
Jail Records Specialist	\$ 32,623	Ground Water Monitoring NW Annex - Admin Svcs	\$ 10,950
Jail GED Instructor	\$ 9,300	Public Safety Bldg Electrical Analysis - Admin Svcs	\$ 14,500
Jail Kitchen Repairs and Maintenance	\$ 10,000	Fix Jail Kitchen Hood - Administrative Svcs	\$ 10,000
Jail Replace Dishwasher	\$ 10,000	Replace Courthouse Carpets - Administrative Svcs	\$ 24,400
Juvenile Tools & Equipment	\$ 6,000	Preventative Maintenance Software - Admin Svcs	\$ 16,000
ADA Improvements	\$ 49,430	Other Misc \$5000 or less	\$ 73,249
County Wide Microfilming	\$ 150,000	Computer Help Desk Position - Administrative Svcs	\$ 36,674
Criminal Justice Data Integration	\$ 70,000	Clerical Support For Info Services - Admin Svcs	\$ 20,092
Wide-Area Network Integration	\$ 110,000	PC/LAN Tech - Administrative Svcs	\$ 44,193
County Wide Imaging Project	\$ 100,000	Programmer / Analyst - Administrative Svcs	\$ 49,391
Computer Training	\$ 25,000	COG Grant Research	\$ 22,000
Law & Justice Strategic Plan	\$ 15,000	Starling Program	\$ 10,000
Hovander Park Picnic Shelter Remodel	\$ 10,000	Planning Conferences	\$ 3,000
Wetland Study of Parks Lands	\$ 10,000	EHS Software	\$ 50,000
Planning & Developmt Svcs Microfilm Reader/Printer	\$ 11,500	Accounting Clerk - Jail	\$ 44,248
		Total One Time Expenditures	\$ 2,047,084

General Fund Revenue Sources



*Budget

Note: To more accurately depict comparisons, revenue histories for Combined Treatment Services and Developmental Disabilities (which were consolidated into the General Fund in 1997) have been included in all years on the above chart.

General Fund Revenue Sources Notes

- **Property Tax**

Property tax is the only significant General Fund revenue that displays consistent growth. The 2000 budget is based on a levy of 100 percent of 1999 taxes, plus taxes on \$250 million in new construction. Property tax revenues in 2000 are anticipated to be approximately \$440,000 more than budgeted in 1999.

- **Other Revenue**

“Other Revenue” is expected to be higher in 2000 than 1999. The most significant budgeted increase is in Interlocal Grants and Entitlements, which will be \$490,576 more than 1999. This increase is principally the result of two contracts; one with Seattle City Light for payments in lieu of taxes, which increased \$343,000 over the 1999 budget, and the other is a new revenue sharing agreement with the City of Bellingham covering the annexation of the Bakerview area, which will generate \$95,000 in 2000.

Other increases include Building Permits \$142,000, “Federal In Lieu of Tax” \$233,706, Planning & Development Services Plan Checking and Site Plan Reviews \$175,000, and Prisoner Room and Board \$169,000. Two revenue sources have had some significant decreases. Motor vehicle sales tax for Criminal Justice decreased \$600,000 and gambling tax revenue decreased by \$185,000 in the 2000 budget.

- **Retail Sales Tax**

Whatcom County receives one percentage point of the retail sales tax collected in the unincorporated areas and .15 percentage points of retail sales tax collected in the incorporated areas. Sales tax revenues were up in 1999 due to modest increase in retail sales and Whatcom County’s sales tax auditing efforts. The 2000 budget includes a \$200,000 estimated increase in retail sales tax over the 1999 budget.

New in 2000 is a one tenth of one percent “Criminal Justice” excise tax. Revenue from this tax is allocated to all jurisdictions in Whatcom County. Whatcom County government’s share of the criminal justice excise tax for 2000 is estimated to be \$906,000.

- **Grants**

Grants are monies received from the state and federal government to support various programs. General Fund grants include the Consolidated Juvenile grant received by Juvenile Probation/Detention, Support Enforcement Grant received by the Prosecuting Attorney’s Office, Washington State Department of Health Consolidated Contract, North Sound Regional Support Network Grant and Department of Social and Health Services Developmental Disabilities Grant received by the Health Department.

- **Interest Earnings**

Interest earnings are the result of the investment of excess cash, not only from the General Fund, but also other county and non-county funds. Interest earnings will vary with interest rates and with the amount of money available for investment. The 2000 budget for “interest earnings” has been increased by \$68,850.

- **Transfers**

Transfers are not shown in the General Fund Revenue Sources graph on the facing page. They are money paid to the General Fund from independent funds. The most significant transfers are \$306,317, which is from the Drug Fund to reimburse Prosecuting Attorney’s and Sheriff’s costs, and \$116,000 from the Administrative Services Fund to pay for Prosecuting Attorney civil section support of self insurance activities. New for 2000 is a \$206,330 transfer from the Water Resources Fund to Cooperative Extension to fund water related projects.

General Fund Revenue Sources Summary

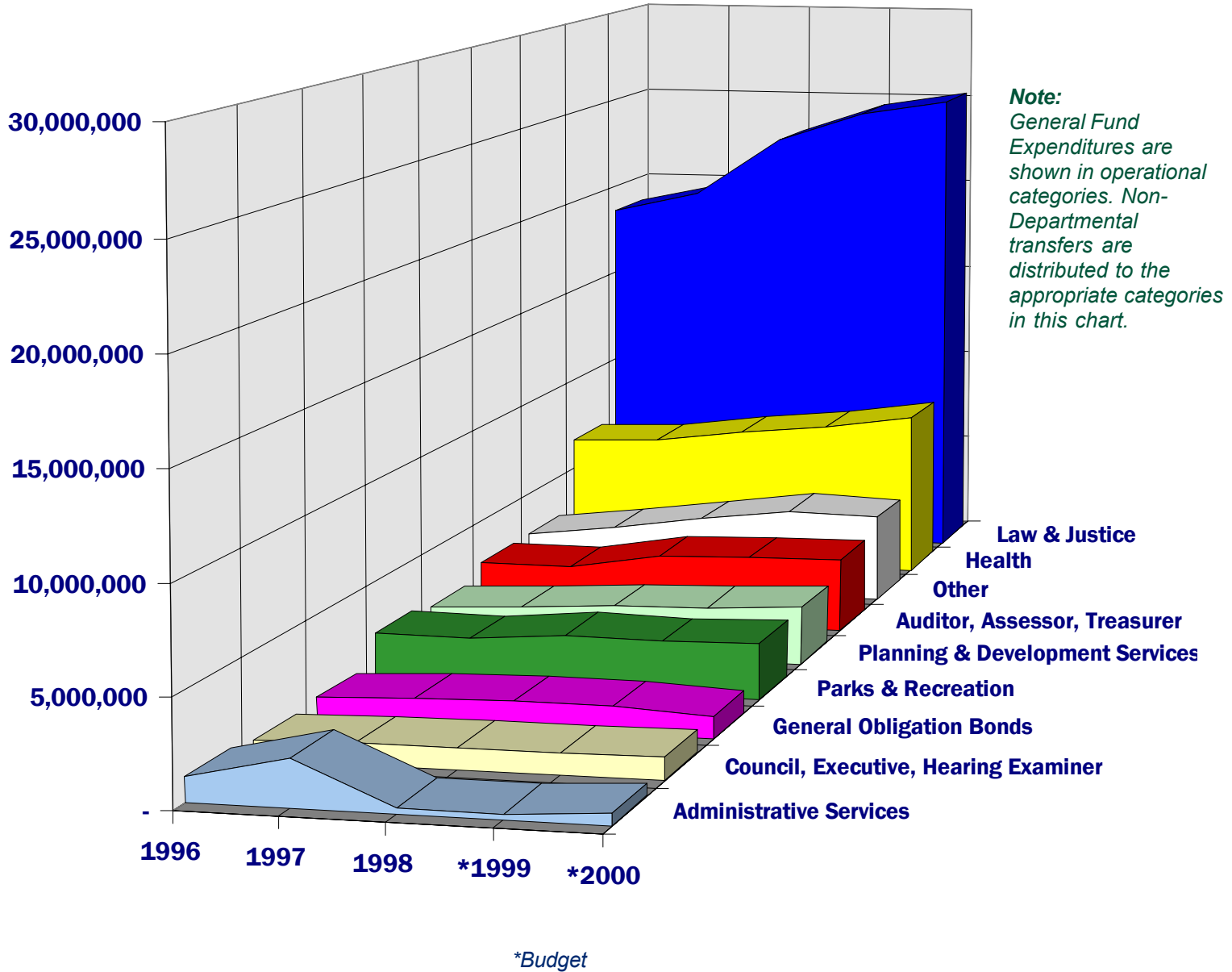
	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Grants					
4333 Federal Grants-Indirect	898,027	1,632,210	1,613,263	1,699,115	1,745,457
4334 State Grants	1,474,175	3,185,951	3,945,507	3,864,335	3,957,767
4335 State Shared Revenues	884,305	959,726	987,826	895,620	81,620
<i>Total Grants</i>	<i>3,256,507</i>	<i>5,777,887</i>	<i>6,546,596</i>	<i>6,459,070</i>	<i>5,784,844</i>
Interest Earnings					
4361 Interest Earnings	2,164,111	2,716,135	2,814,080	2,837,316	2,906,166
Retail Sales & Use Tax					
4313 Retail Sales & Use Tax	5,614,473	6,058,737	6,190,886	6,250,100	7,356,100
Other Revenue					
4312 Timber Harvest Taxes	183,735	140,659	275,137	151,000	151,000
4317 Excise Taxes	692,963	698,755	627,263	562,500	402,500
4319 Interest & Penalty on Tax	1,064,127	1,229,855	1,286,380	1,302,000	1,437,000
4321 Business Licenses & Permits	324,869	314,004	322,084	313,500	341,535
4322 Non-Bus Licenses & Permits	888,492	976,082	985,413	1,005,650	1,182,000
4331 Federal Grants-Direct	-	25,797	111,989	208,473	210,794
4332 Federal Entitlements	153,295	223,913	292,133	-	233,706
4336 State Entitlements	1,306,354	1,285,708	1,397,082	1,413,200	803,200
4337 Interlcl Grant-Entitlement	469,154	394,346	360,040	367,000	857,576
4338 Intergovernmental Svc	2,720,359	2,231,378	2,252,281	2,247,058	2,541,055
4341 General Government	1,378,344	1,662,742	1,764,845	1,750,482	1,891,560
4342 Security-Persons & Property	873,161	686,497	799,927	840,160	852,745
4343 Physical Environment	8,249	6,890	-	63,000	35,000
4345 Economic Environment	723,144	966,419	1,017,946	920,300	1,200,000
4346 Mental and Physical Health	325,997	490,299	427,522	470,851	534,524
4347 Culture and Recreation	225,156	230,383	242,036	248,800	265,004
4349 Other Interfnd Svc Charges	18,347	20,334	133,324	162,071	156,609
4351 Felony Penalties	68,790	83,633	111,088	64,000	68,000
4352 Civil Penalties	3,740	3,550	713	2,000	8,000

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General Fund Revenue Sources Summary continued

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
4353 Nonparking Infractions	489,758	529,401	517,452	522,500	522,500
4354 Parking Infractions	4,256	4,567	3,466	2,000	2,000
4355 Criminal Traffic Misdem	210,695	237,341	222,919	220,000	220,000
4356 Nontraffic Misdemeanor	119,785	114,397	96,019	84,000	84,000
4357 Criminal Costs	77,641	79,082	75,864	71,400	79,400
4362 Rents & Royalties	491,912	509,085	570,394	515,274	541,545
4367 Contribution-Private Source	15,555	17,678	15,953	11,000	11,000
4369 Other Miscellaneous Revenue	163,089	213,353	167,793	228,116	244,065
8110 State Timber Sales	1,018,779	1,126,168	689,471	509,000	509,000
8120 Other Fixed Assets	7,500	-	-	2,000	2,000
<i>Total Other Revenue</i>	<i>14,027,246</i>	<i>14,502,316</i>	<i>14,766,534</i>	<i>14,257,335</i>	<i>15,387,318</i>
Property Taxes					
4311 Property Taxes	14,300,673	15,507,830	15,821,220	16,073,509	16,516,721
Transfers					
8301 Operating Transfer In	536,563	570,908	781,126	753,156	1,130,219
9101 Residual Equity Trnsf In	-	-	2,585,459	-	-
<i>Total Transfers</i>	<i>536,563</i>	<i>570,908</i>	<i>3,366,585</i>	<i>753,156</i>	<i>1,130,219</i>
Total General Fund	39,899,573	45,133,813	49,505,901	46,630,486	49,081,368

General Fund Expenditures



General Fund Expenditures Notes

■ General Fund Expenditure History

During the period from 1996 to 2000, the general fund experienced an annual growth in expenditures of approximately 5.6%. Budgeted expenditures for the general fund in 2000 total \$50,237,925. This is an increase of \$1,816,979, or 3.7% over the 1999 budget.

■ Law & Justice

The largest category of expenditures is for “Law & Justice.” This category includes District, Superior and Juvenile Courts, Public Defender, Prosecuting Attorney, Sheriff and the Jail. “Law & Justice” has grown from 48.5% of the general fund’s 1996 budget to 50% of the general fund’s 2000 budget. “Law and Justice” expenditures have increased at an average rate of 6.3% per year since 1996.

■ Health & Human Services

With 16.9% of general fund budgeted expenditures in 2000, Health & Human Services is the second largest expenditure category. This department’s expenditures have increased at an average rate of 5.3% per year since 1996. This is proportionately less than other expenditure categories. In 1996, 17.1% of general fund actual expenditures were for Health & Human Services.

This department’s 2000 budgeted expenditures total \$8,512,359. Health & Human Services receives a number of state and federal revenues, projected to be \$5 million in 2000. User fees will generate another \$1,011,309 in revenue for the general fund. General county revenues of approximately 2.7 million dollars will fund Health and Human Services’ operating costs.

■ Other

“Other” is made up of miscellaneous non-departmental expenditures ranging from charges for ambulance service (\$994,439) to animal control (\$300,000). Programs included in this category are microfilming, imaging, wide area network implementation, criminal justice data integration and debt service. Several of these programs have been scaled back in 2000. Microfilming was reduced by \$50,000 and imaging was reduced by \$200,000.

■ Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 7.3% of the total 2000 general fund budget. Expenditures have increased \$905,799 since 1996. In 1997, two full-time appraisers were added to the staff of the Assessor’s Office to keep up with property appraisals. In 1999, the Treasurer’s Office added one full-time revenue deputy to audit sales tax revenues.

■ Planning & Development Services

Planning and Development Service’s 2000 budget totals \$2,869,223. It has increased by \$801,555 since 1996. This is an average rate of 6.4% per year. This department collects approximately 1.4 million dollars in building and land use permits and another \$882,475 in plan-check and other fees. Expenditures in this program area fluctuate with building activity. An additional plan examiner was added for 2000, due to increased construction activity.

General Fund Expenditures Notes continued

■ Parks & Recreation

Parks and Recreation's 2000 budget is \$2,793,489. This department's budget has increased by \$394,643 since 1996. This equates to a little less than a 3% annual growth rate.

■ Administrative Services

Administrative Services' expenditures appear to have decreased since 1996; however, 1996 and 1997 were funded by an operating transfer from the general fund. In 1998 an administrative cost allocation was implemented and the cost of Administrative Services is now included in the program areas served. In 2000, an operating transfer of \$568,874 to the Administrative Services Fund is budgeted. This transfer will fund the computer revolving account, several one-time repairs to county facilities, grant writing costs and temporary help for computer related projects.

■ General Obligation Bonds

Payment of principal and interest on the county's general obligation bonds make up 2.1% of the total general fund's 2000 budget of \$1,076,568. The general fund contributes to the repayment of the 1993 general obligation bond issue and the 1997 general obligation bond issue. Both of these were used to fund the courthouse addition and remodelling. In 2000 there will be a reduction of \$246,967 in debt service required on the 1993 general obligation bond.

■ Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2% of the total general fund 2000 budget. Budgeted 2000 expenditures for the three activities are \$1,062,258 and have increased 4% a year since 1996.

General Fund Expenditures Summary

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Law & Justice					
District Court	964,186	910,747	974,830	1,023,474	1,022,042
District Court Probation	667,674	715,581	797,393	816,813	854,141
Jail	3,836,874	4,155,308	4,996,849	5,064,227	5,687,378
Juvenile Probation/Detention	2,414,698	2,671,581	2,903,607	3,434,571	3,319,602
Prosecuting Attorney	2,188,339	2,367,499	2,772,106	2,937,586	3,068,708
Public Defender	1,344,228	1,406,527	1,637,188	1,700,888	1,774,275
Sheriff	5,081,317	5,318,655	6,346,934	6,869,660	6,845,019
Superior Court	2,002,449	2,030,054	2,377,600	2,508,089	2,577,773
Non-Dept'l - Emergency Management	82,489	74,799	74,103	77,509	85,422
<i>Total Law & Justice</i>	18,582,254	19,650,751	22,880,610	24,432,817	25,234,360
Auditor, Assessor, Treasurer					
Assessor	1,370,120	1,421,625	1,770,772	1,702,698	1,765,757
Auditor	645,134	620,772	695,177	735,754	777,373
Operating Transfer - Elections	-	-	88,428	88,428	70,368
Treasurer	768,457	730,586	947,999	1,127,381	1,076,012
<i>Total Auditor, Assessor, Treasurer</i>	2,783,711	2,772,983	3,502,376	3,654,261	3,689,510
Planning & Development Services					
<i>Plan & Dev Svcs Administration</i>	2,067,668	2,256,427	2,524,465	2,650,126	2,869,223
Parks & Recreation					
<i>Parks Department</i>	2,398,846	2,392,697	2,736,921	2,652,765	2,793,489
Administrative Services					
Non-Dept'l - Administrative Services	1,196,941	2,243,361	291,840	275,000	568,874
<i>Total Administrative Services</i>	1,196,941	2,243,361	291,840	275,000	568,874
Health					
<i>Public Health</i>	6,570,675	6,791,028	7,376,957	7,839,644	8,512,359

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General Fund Expenditures Summary continued

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
General Obligation Bonds					
<i>Non-Departmental - GO Bonds</i>	1,033,560	1,225,075	1,319,584	1,320,019	1,076,568
Council, Executive, Hearing Examiner					
County Council	436,342	544,085	523,982	499,387	538,379
County Executive	298,380	340,541	354,059	379,824	389,227
Hearing Examiner	137,314	118,774	124,694	140,952	134,652
<i>Total Council, Executive, Hearing Examiner</i>	872,036	1,003,400	1,002,735	1,020,163	1,062,258
OTHER					
Cooperative Extension					
<i>Cooperative Extension</i>	239,278	208,730	226,327	233,713	440,730
Other General Fund					
Non-Dept'l - Medical Examiner	203,627	281,743	238,986	240,975	251,000
Non-Dept'l - Microfilming	-	-	65,447	200,000	150,000
Non-Dept'l - Imaging	-	-	86,240	300,000	100,000
Non-Dept'l - County Morgue	46,023	50,909	52,476	54,050	66,092
Non-Dept'l - Annual State Audit	71,656	78,000	89,559	80,000	90,000
Non-Dept'l - Wide Area Network	-	-	237,842	150,000	110,000
Non-Dept'l - Criminal Justice Data	-	-	44,808	67,828	70,000
Non-Dept'l - NW Regional Council	60,399	62,011	62,898	67,133	65,312
Non-Dept'l - 911	378,657	415,399	405,616	469,981	518,521
Non-Dept'l - Ambulance Services	803,166	779,332	855,106	994,439	994,439
Non-Dept'l - Animal Control	336,671	282,258	271,350	300,000	300,000
Non-Dept'l - Capital Acquisitions	106,039	118,269	84,846	35,980	49,430
Misc Non-Departmental	341,400	898,117	1,124,107	1,323,052	1,166,760
<i>Total Other General Fund</i>	2,347,638	2,966,038	3,619,281	4,283,438	3,931,554

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General Fund Expenditures Summary continued

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Transfers to Miscellaneous Funds					
Non-Dept'l - Courthouse Expansion	200,177	134,392	-	-	-
Non-Dept'l - Treasurer's O&M	-	-	17,740	-	-
Non-Dept'l - ER & R	-	-	63,500	-	-
Non-Dept'l - Noxious Weed	-	51,176	59,000	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	200,177	185,568	140,240	59,000	59,000
TOTAL GENERAL FUND	38,292,784	41,696,058	45,621,336	48,420,946	50,237,925

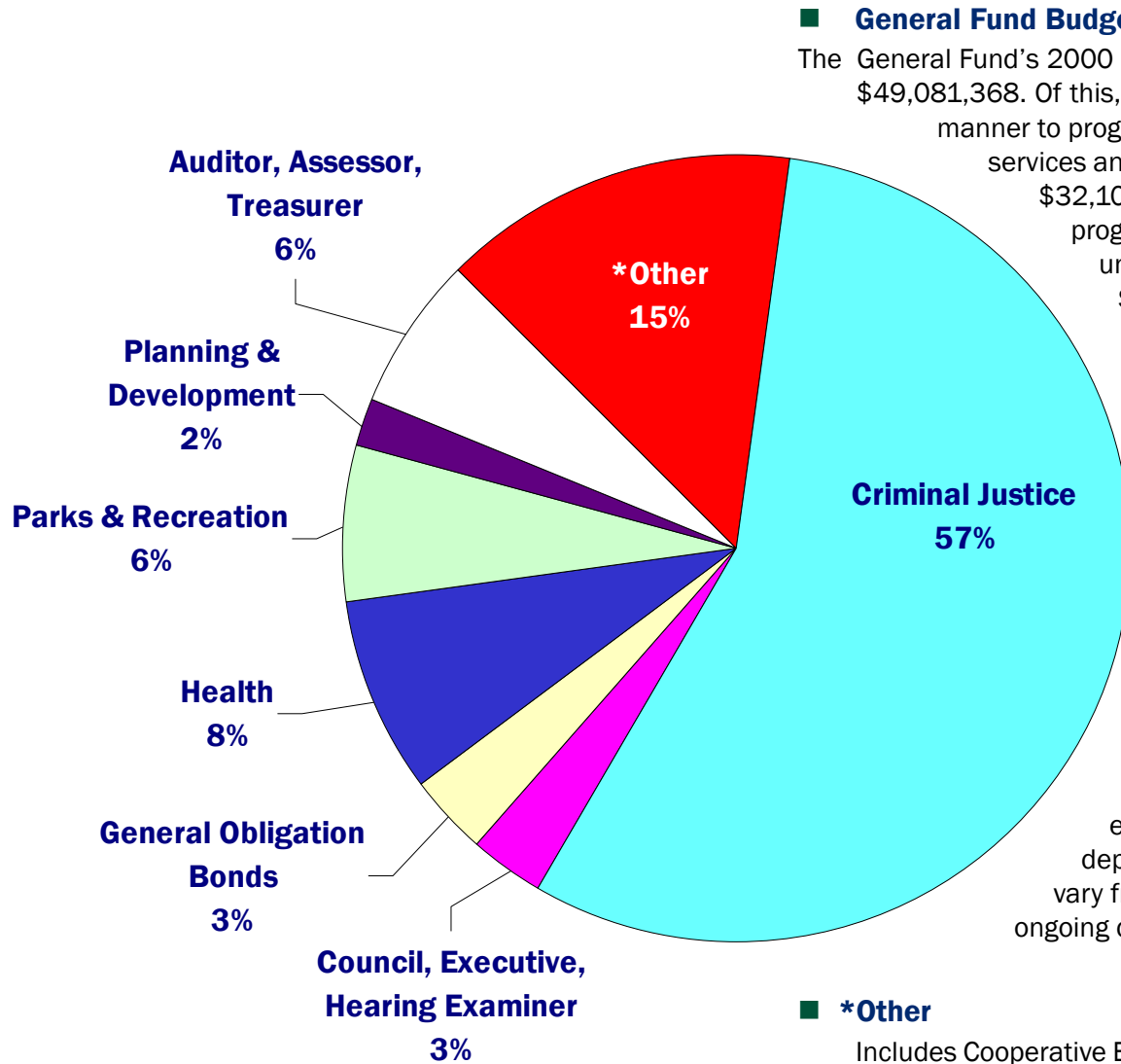
Consolidated Summary - Ongoing Revenues & Expenditures

		Approved Expenditures	Approved Revenues	Operating Surplus (Deficit)
001	General Fund	50,237,925	49,081,368	(1,156,557)
108	County Road	28,071,571	25,947,025	(2,124,546)
109	Election Reserves	789,476	659,980	(129,496)
114	Veterans Relief	130,428	143,480	13,052
117	Water Resources	1,579,315	1,981,303	401,988
140	Solid Waste	1,028,232	1,003,651	(24,581)
141	WC Convention Center	111,000	90,000	(21,000)
142	Victim Witness	101,656	89,406	(12,250)
148	CERB	177,832	177,832	-
151	Community Development	5,000	-	(5,000)
154	Road Improve #1	21,882	21,853	(29)
155	Road Improve #2	1,554	1,520	(34)
159	Road Improve #7	2,187	1,899	(288)
162	Road Improve Guarantee	-	5,000	5,000
165	WC Drug Fund	495,817	330,600	(165,217)
166	Auditor's O&M	32,350	128,000	95,650
167	Emergency Management	245,770	229,269	(16,501)
169	Flood Control Zone	5,496,078	5,253,856	(242,222)
170	Pt. Robert's Fuel Tax	-	20,000	20,000
175	Conservation's Future	75,000	600,000	525,000
180	Lake Management	5,000	1,200	(3,800)
215	1982 Ltd Tax GO Bond	153,000	153,000	-
219	CRID #9 General Debt	177,832	181,416	3,584
220	LRID #10 General Debt	66,500	60,862	(5,638)
240	1991 Ltd Tax GO Bond	543,400	543,400	-
241	1993 Ltd Tax GO Bond	558,238	558,238	-
242	1997 Ltd Tax GO & Refunding Bond	647,913	647,913	-
243	1998 Ltd Tax GO Bond	257,848	257,848	-
325	1983 Sewer Construction	13,005	635	(12,370)
326	REET	672,983	800,000	127,017
329	LRID #10 Construction Fund	8,674	385	(8,289)
330	Parks Improvement	50,000	3,500	(46,500)
332	Capital Improvement Fund	-	1,560,000	1,560,000
501	ER&R	6,511,667	5,552,152	(959,515)
507	Administrative Services	9,263,555	8,774,928	(488,627)
16921	Lynden/ Everson Sub-Zone	5,000	28,176	23,176
16922	Sumas/ Nooksack / Everson Sub-Zone	22,000	65,390	43,390
16923	Acme/ VanZandt Sub-Zone	20,000	10,052	(9,948)
Total		107,579,688	104,965,137	(2,614,551)

Consolidated Summary - Beginning & Ending Fund Balances

	<i>Estimate Beg. Balance</i>	<i>One-Time Expenditures</i>	<i>Operating Surplus (Deficit)</i>	<i>Estimate End Balance</i>
001 General Fund	9,892,184	2,047,084	(1,156,557)	6,688,543
108 County Road	11,745,077	262,425	(2,124,546)	9,358,106
109 Election Reserves	129,496	-	(129,496)	-
114 Veterans Relief	102,121	-	13,052	115,173
117 Water Resources	748,748	154,850	401,988	995,886
140 Solid Waste	1,545,245	6,100	(24,581)	1,514,564
141 WC Convention Center	133,705	-	(21,000)	112,705
142 Victim Witness	74,001	-	(12,250)	61,751
148 CERB	60	-	-	60
151 Community Development	5,333	-	(5,000)	333
154 Road Improvement #1	36,641	-	(29)	36,612
155 Road Improvement #2	2,307	-	(34)	2,273
159 Road Improvement #7	2,406	-	(288)	2,118
162 Road Improvement Guarantee	101,387	-	5,000	106,387
165 WC Drug Fund	444,954	-	(165,217)	279,737
166 Auditor's O&M	233,572	16,300	95,650	312,922
167 Emergency Management	95,781	-	(16,501)	79,280
169 Flood Control Zone	7,012,380	5,200	(242,222)	6,764,958
170 Pt. Robert's Fuel Tax	2,978	-	20,000	22,978
175 Conservation's Future	1,615,704	-	525,000	2,140,704
180 Lake Management	25,878	-	(3,800)	22,078
215 1982 Ltd Tax GO Bond	6,580	-	-	6,580
219 CRID #9 General Debt	3,070	-	3,584	6,654
220 LRID #10 General Debt	29,208	-	(5,638)	23,570
240 1991 Ltd Tax GO Bond	2,566	-	-	2,566
241 1993 Ltd Tax GO Bond	385	-	-	385
242 1997 Ltd Tax GO & Refund Bond	285	-	-	285
243 1998 Ltd Tax GO Bond	644	-	-	644
325 1983 Sewer Construction	12,370	-	(12,370)	-
326 REET	678,066	-	127,017	805,083
329 LRID #10 Construction Fund	8,289	-	(8,289)	-
330 Parks Improvement	78,802	-	(46,500)	32,302
332 Capital Improvement Fund	390,000	-	1,560,000	1,950,000
501 ER&R	11,877,606	281,675	(959,515)	10,636,416
507 Administrative Services	2,001,745	315,520	(488,627)	1,197,598
16921 Lynden/ Everson Sub-Zone	76,578	-	23,176	99,754
16922 Sumas/ Nooksack / Everson Sub-Zone	84,063	-	43,390	127,453
16923 Acme/ VanZandt Sub-Zone	21,926	-	(9,948)	11,978
Total	49,222,141	3,089,154	(2,614,551)	43,518,436

2000 Undedicated General Fund Resources



■ **General Fund Budgeted Revenues**

The General Fund's 2000 budgeted revenues total \$49,081,368. Of this, \$16,979,218 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$32,102,150 is not dedicated to any program area. The General Fund's undedicated resources total \$33,258,707. This amount includes \$32,102,150 of undedicated revenue, together with \$1,156,557 of fund balance that will be used in 2000 to fund one-time expenditures. This graph shows where these undedicated resources are budgeted.

■ **Capital Expenditures**

All capital expenditures are reported in "Other" for purposes of the 2000 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.

■ ***Other**

Includes Cooperative Extension, Medical Examiner, Microfilming, Imaging, County Morgue, Annual State Audit, Wide Area Network Implementation, Criminal Justice Data Integration, NW Regional Council, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Miscellaneous Funds.

Undedicated General Fund Resources Summary

	Budget 2000 Expense	Budget 2000 Revenue	Budget 2000 Capital	Budget 2000 Undedicated
Law & Justice				
District Court	1,022,042	108,710	-	913,332
District Court Probation	854,141	821,500	-	32,641
Jail	5,687,378	1,897,986	32,176	3,757,216
Juvenile Probation/Detention	3,319,602	1,077,880	7,800	2,233,922
Prosecuting Attorney	3,068,708	1,096,236	-	1,972,472
Public Defender	1,774,275	36,440	2,000	1,735,835
Sheriff	6,845,019	1,094,199	79,750	5,671,070
Superior Court	2,577,773	359,695	-	2,218,078
Non-Departmental - Emergency Mgmt	85,422	-	-	85,422
Total Law & Justice	25,234,360	6,492,646	121,726	18,619,988
Auditor, Assessor, Treasurer				
Assessor	1,765,757	14,500	-	1,751,257
Auditor	777,373	1,283,412	-	(506,039)
Non-Departmental - Elections	70,368	-	-	70,368
Treasurer	1,076,012	233,626	-	842,386
Total Auditor, Assessor, Treasurer	3,689,510	1,531,538	-	2,157,972
Planning & Development Services				
Plan & Dev Svcs	2,869,223	2,277,075	16,700	575,448
Health				
Health Department	8,512,359	5,764,016	65,880	2,682,463
Parks & Recreation				
Parks Department	2,793,489	627,245	9,900	2,156,344
General Obligation Bonds				
Non-Departmental - GO Bonds	1,076,568	-	-	1,076,568

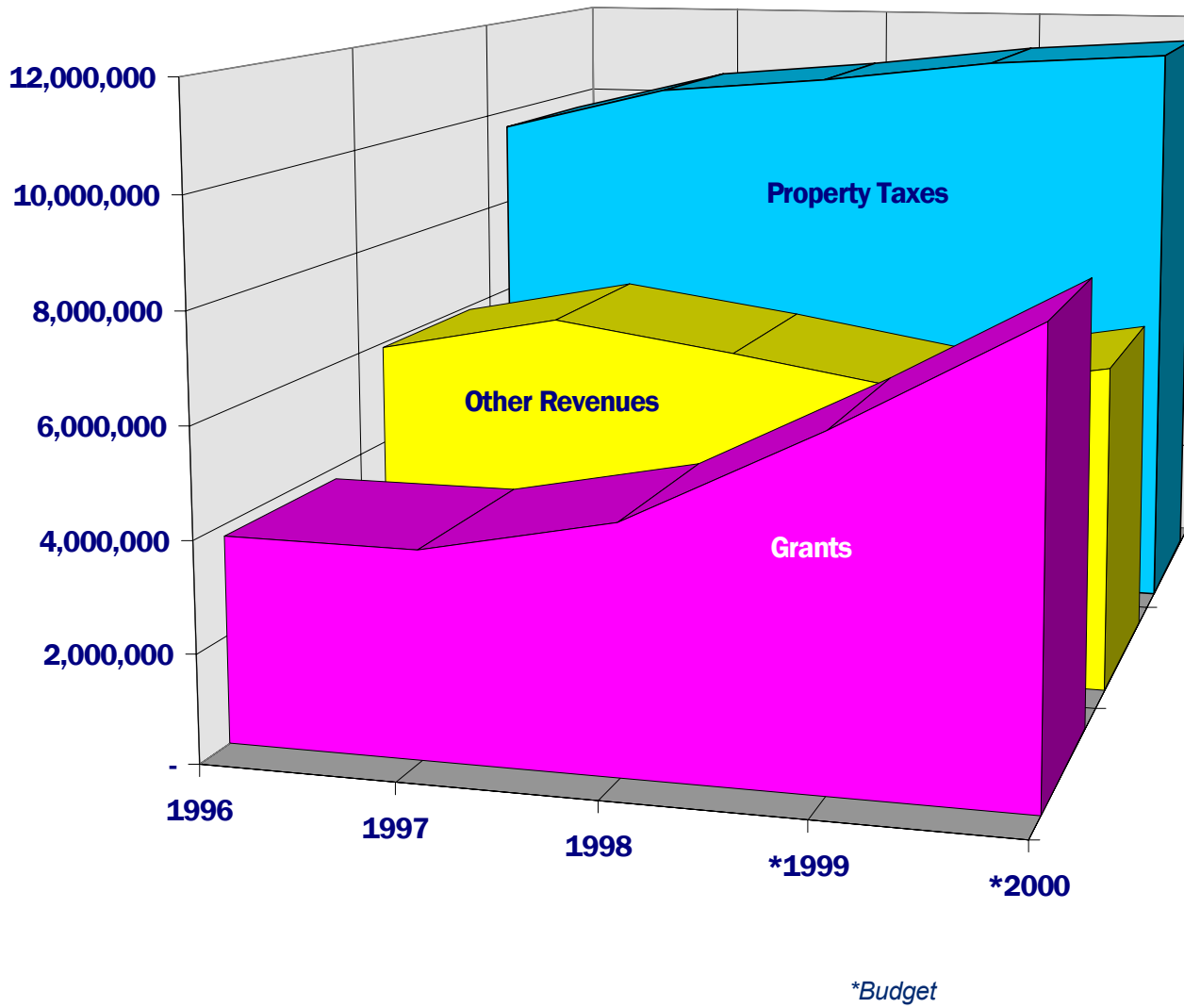
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Undedicated General Fund Resources Summary continued

	Budget 2000 Expense	Budget 2000 Revenue	Budget 2000 Capital	Budget 2000 Undedicated
Council, Executive, Hearing Examiner				
County Council	538,379	7,368	-	531,011
County Executive	389,227	-	-	389,227
Hearing Examiner	134,652	-	-	134,652
<i>Total Council, Executive, Hearing Examiner</i>	1,062,258	7,368	-	1,054,890
OTHER				
Cooperative Extension				
<i>Cooperative Extension</i>	440,730	226,330	-	214,400
Other General Fund				
Non-Departmental - Administrative Services	568,874	-	-	568,874
Non-Departmental - Medical Examiner	251,000	35,000	-	216,000
Non-Departmental - Microfilming	150,000	-	-	150,000
Non-Departmental - Imaging	100,000	-	25,000	75,000
Non-Departmental - County Morgue	66,092	-	-	66,092
Non-Departmental - Annual State Audit	90,000	-	-	90,000
Non-Departmental - Wide Area Network Impl.	110,000	-	85,000	25,000
Non-Departmental - Criminal Justice Data Integration	70,000	-	8,466	61,534
Non-Departmental - NW Regional Council	65,312	-	-	65,312
Non-Departmental - 911	518,521	-	-	518,521
Non-Departmental - Ambulance Services	994,439	-	-	994,439
Non-Departmental - Animal Control	300,000	-	-	300,000
Non-Departmental - Capital Acquisitions	49,430	-	49,430	-
Misc Non-Departmental	1,166,760	3,000	-	1,163,760
<i>Total Other General Fund</i>	4,500,428	38,000	167,896	4,294,532
Transfers to Miscellaneous Funds				
<i>Non-Departmental - Road Fund</i>	59,000	15,000	-	44,000
<i>Capital Acquisitions</i>	-	-	(382,102)	382,102
TOTAL GENERAL FUND	50,237,925	16,979,218	-	33,258,707



Road Fund Revenues



Road Fund Revenue Sources Notes

■ Property Tax

The 2000 road fund budget is based on a levy of 100 percent of 1999 taxes. Property tax revenues in 2000 are anticipated to be approximately \$219,000 greater than 1999 property tax revenues.

■ Other Revenue

“Other Revenue” is expected to be slightly higher in 2000 than 1999. The most significant increase is in “Intergovernmental Services,” which will be \$422,000 greater in the 2000 budget. This increase is attributable to work to be done on Lummi Shore Road. Other increases include “Other Interfund Service Charges” for \$129,522. This is the result of work performed on behalf of the Water Resources Fund. State timber sales have been increased \$100,000 based on prior years experience.

■ Grants

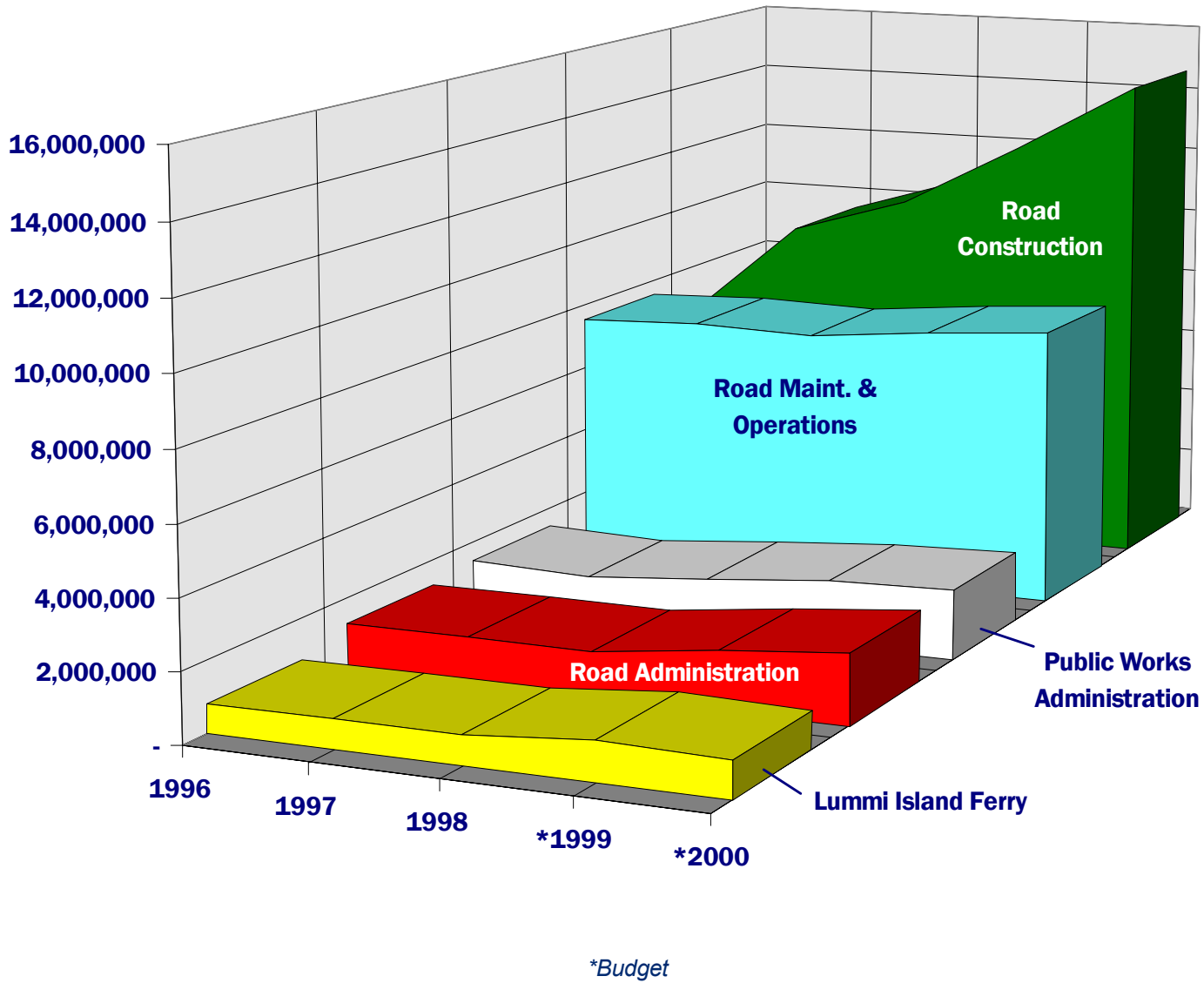
Grants are monies received from the state and federal government to support various programs. The 2000 grant budget has been increased by \$1,964,700. Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Bridge Replacement Grants, Surface Transportation Program (STP) Grants and Federal Aid - Other for the Lummi Shore Road construction project. “State Grants” include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts CAPA grant.

Road Fund Revenue Sources Summary

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Grants					
4333 Federal Grants-Indirect	2,304,368	1,923,759	2,548,057	5,132,000	6,268,000
4334 State Grants	1,402,014	1,844,419	1,932,734	1,143,000	1,982,800
4335 State Shared Revenues	72,765	1,858	1,404	12,500	1,400
<i>Total Grants</i>	<i>3,779,147</i>	<i>3,770,036</i>	<i>4,482,195</i>	<i>6,287,500</i>	<i>8,252,200</i>
Other Revenue					
4312 Timber Harvest Taxes	230,882	181,200	359,765	225,000	200,000
4317 Excise Taxes	19,898	28,219	24,851	20,000	20,000
4322 Non-Bus Licenses & Permits	55,576	50,188	43,857	55,000	40,000
4336 State Entitlements	2,892,364	3,040,306	3,134,526	3,260,600	3,342,000
4338 Intergovernmental Svc	103,338	43,342	40,162	28,000	450,000
4341 General Government	12,617	292,073	11,726	12,400	21,000
4342 Security-Persons & Property	-	-	-	-	-
4344 Transportation	510,158	672,572	580,863	456,000	456,000
4345 Economic Environment	44,748	28,325	45,779	45,000	40,000
4349 Other Interfnd Svc Charges	494,282	450,338	536,704	464,759	594,281
4359 Non-Court Fines-Forfeits	-	-	1,089	-	-
4361 Interest Earnings	113,344	51,139	151,324	3,500	3,500
4362 Rents & Royalties	1,983	3,822	3,772	3,085	3,000
4367 Contribution-Private Source	44,100	61,620	146,814	50,000	50,000
4369 Other Miscellaneous Revenue	15,844	134,096	3,312	2,500	5,000
4395 Disposition of Fixed Assets	21,113	-	102,281	1,000	-
8110 State Timber Sales	1,318,951	1,448,337	901,514	800,000	900,000
8301 Operating Transfer In	61,000	155,050	60,012	140,013	60,044
<i>Total Other Revenue</i>	<i>5,940,198</i>	<i>6,640,627</i>	<i>6,148,351</i>	<i>5,566,857</i>	<i>6,184,825</i>
Property Taxes					
4311 Property Taxes	9,678,447	10,554,697	10,858,674	11,291,000	11,510,000
Total Road Fund	19,397,792	20,965,360	21,489,220	23,145,357	25,947,025



Road Fund Expenditures



Road Fund Expenditure Notes

- **Road Construction**

The cost to design, construct and improve county roads and bridges.

- **Road Maintenance & Operations**

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

- **Public Works Administration**

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department.

- **Road Administration**

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

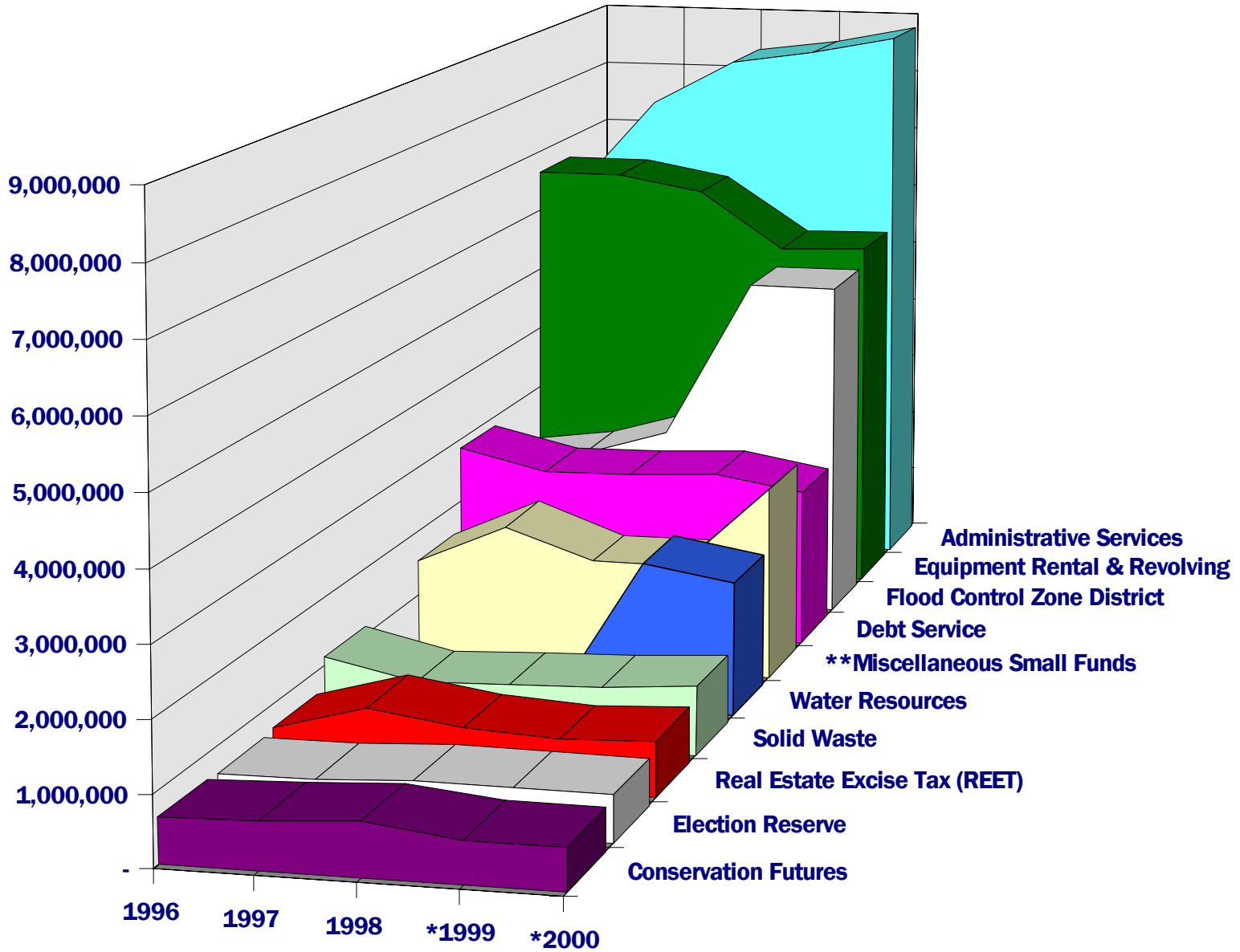
- **Lummi Island Ferry**

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

Road Fund Expenditures Summary

Public Works Administration	1,418,533	1,335,671	1,627,530	1,942,322	2,058,248
Road Administration	1,261,073	1,264,919	1,261,027	1,706,354	2,034,540
Road Maintenance & Operations	7,516,728	7,631,906	7,556,176	7,909,893	8,211,465
Lummi Island Ferry	825,828	848,397	841,766	1,151,969	1,061,318
Road Construction	6,389,338	9,541,305	10,651,692	12,568,696	14,706,000
TOTAL ROAD FUND	17,411,500	20,622,198	21,938,191	25,279,234	28,071,571

Other Funds Revenues



*Budget

**Miscellaneous Small Funds - see page 66 for list

Other Funds Revenue Sources Notes

■ Administrative Services

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

The costs of finance and accounting, information services and human resources management are distributed based on an administrative cost allocation. The administrative cost allocation was increased by \$197,959 in 2000. Tort cost allocation was increased \$174,457 for 2000. An operating transfer of \$568,874 to the Administrative Services Fund is budgeted in 2000. This transfer will fund the computer revolving account, several one-time repairs to county facilities and temporary help for computer related projects.

■ Real Estate Excise Tax (REET) Fund

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

■ Equipment Rental & Revolving Fund

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment.

Materials distributed from central stores are marked up to recover the cost of stores operations. Revenues in 2000 are projected to be the same as in 1999.

■ Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. Revenues are collected from an excise tax based on parcel value. Flood control assessments were cut in half by the County Council in 1996 and then restored by the County Council in 1999.

Other Funds Revenue Sources continued

■ Debt Service Funds

These funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The General Obligation funds are funded mainly through operating transfers from other funds (such as the General Fund and REET Fund). Funds L.R.I.D. #9 and #10 receive monies from special assessments on the property in those districts.

■ Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to increase approximately \$86,288 in 2000 principally as a result of an increase in excise tax collections.

■ Election Reserve

This fund is allocated a portion of General Fund revenues. The 2000 budget will remain the same as the 1999 allocation. Revenue generated from election costs will decrease \$12,377 from 1999. Revenue from reimbursement of election costs vary from year to year. Election costs are partially paid by jurisdictions that have issues on the ballot (schools, fire districts, etc.). The state also pays a portion of election costs, but only for elections held in odd numbered years.

■ Miscellaneous Small Funds

Funds with annual expenditures that are typically less than \$500,000. (See page 66 of this section for a list of miscellaneous small funds.) New this year is the **Capital Improvement Fund**. Whatcom County will receive .08% of retail sales to be used to finance public facilities. The tax is projected to generate 1.5 million dollars in 2000.

■ Conservation Futures Funds

The "Conservation Futures" property tax is levied at 6.25 cents per \$1,000 of assessed valuation of real property. Conservation futures funds are used to acquire rights and interest in open space, farm land and timber land.

Other Funds Revenue Sources continued

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Administrative Services					
<i>Administrative Services</i>	6,039,911	7,569,385	8,300,343	8,503,145	8,774,928
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,647,412	6,652,859	6,402,829	5,509,851	5,552,152
Flood Control District Fund					
<i>Flood Control District Fund</i>	2,200,432	2,374,655	2,777,877	5,255,938	5,253,856
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,133,677	827,593	881,342	917,363	1,003,651
Water Resources					
<i>Water Resources Fund</i>	-	-	-	2,216,319	1,981,303
Debt Service Funds					
<i>Total Debt Service</i>	2,863,407	2,550,352	2,563,120	2,626,660	2,402,677
Election Reserve Fund					
<i>Election Reserve Fund</i>	612,222	625,623	680,689	672,357	659,980
Real Estate Excise Tax (REET)					
<i>Real Estate Excise Tax</i>	661,310	1,023,354	817,223	750,000	800,000
Conservation Futures Fund					
<i>Conservation Futures Fund</i>	642,324	679,863	759,400	600,000	600,000

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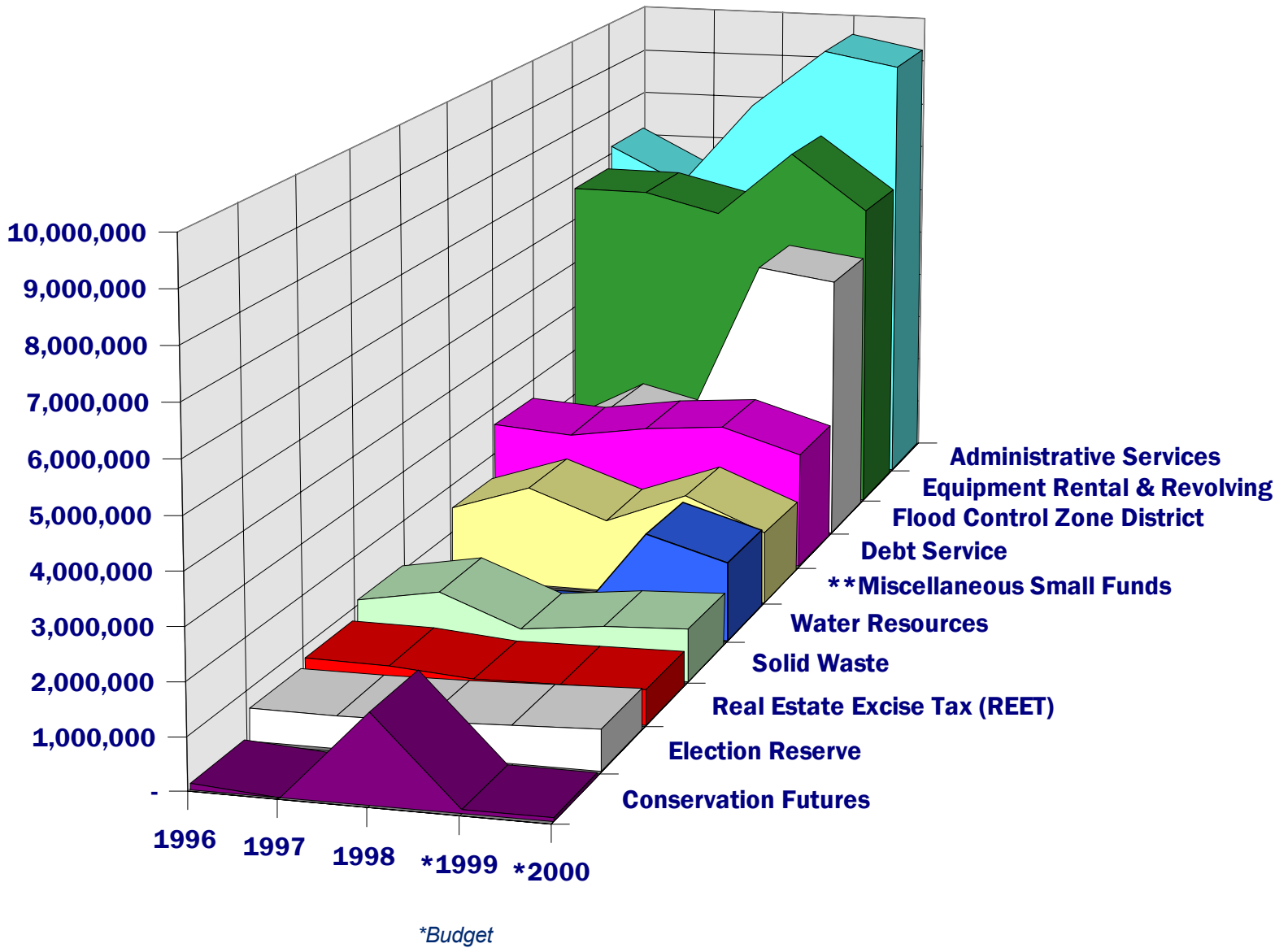
Other Funds Revenue Sources continued

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Miscellaneous Small Funds					
Emergency Management	259,758	206,333	200,526	219,109	229,269
County Parks Improvement Fund	99,226	3,118	17,128	3,500	3,500
Victim/Witness Assistance Fund	39,768	64,926	100,465	83,306	89,406
Whatcom County Drug Fund	192,338	551,022	419,513	315,600	330,600
WC Convention Center Fund	91,973	87,637	91,004	80,000	90,000
CERB Fund	278,906	265,338	398,240	273,738	177,832
Road Improvement District #1	22,821	22,290	22,465	21,785	21,853
Road Improvement District #2	1,558	1,519	1,545	1,520	1,520
Road Improvement District #6	20	-	-	-	-
Road Improvement District #7	1,882	2,086	1,971	1,903	1,899
Road Improvement Guarantee	4,477	5,029	5,388	5,000	5,000
Pt Roberts Fuel Tax	59,654	50,424	31,196	80,000	20,000
Lake Management District #1	1,700	1,645	3,557	1,200	1,200
1983 Sewer Construction Fund	69,850	2,109	590	700	635
LRID #10 Construction Fund	332	372	399	400	385
Auditor's O & M Fund	82,700	82,991	101,592	93,000	128,000
Community Development Fund	15,850	517,193	-	-	-
Courthouse Expansion Fund	200,188	134,392	-	-	-
Capital Improvement Fund	-	-	-	-	1,560,000
River Improvement	-	20,371	-	-	-
Flood Sub-Zones	-	-	146,837	326,000	103,618
Veteran's Relief Fund	116,677	122,422	125,149	144,980	143,480
<i>Total Miscellaneous Small Funds</i>	<i>1,539,678</i>	<i>2,141,217</i>	<i>1,667,565</i>	<i>1,651,741</i>	<i>2,908,197</i>
TOTAL OTHER FUNDS	22,340,373	24,444,901	24,850,388	28,703,374	29,936,744

Note: 1997 onetime bond proceeds of \$2,045,365 in the Courthouse Expansion Fund are not shown here.



Other Funds Expenditures



**Miscellaneous Small Funds - see page 71 for list

Other Funds Expenditures Notes

■ **Administrative Services**

The cost of administrative services which provide centralized finance and accounting, information services, facilities maintenance, human resources and self-insurance functions.

■ **Equipment Rental and Revolving**

The cost to provide timely maintenance and replacement of the county's vehicles and equipment and to operate a central stores for materials used in the road maintenance and flood control programs.

■ **Flood Control Zone District**

This cost to implement and oversee the river improvement program and flood hazard management program.

■ **Debt Service**

Costs for payment of, general long-term debt principal, assessment debt, interest and related costs.

■ **Miscellaneous Small Funds**

Costs for various small funds. See page 71 for list.

■ **Water Resources Fund**

The cost to administer and coordinate water resource related activities in the county.

■ **Solid Waste Management**

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

■ **Real Estate Excise Tax (REET)**

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

■ **Election Reserve**

The cost of providing elections.

■ **Conservation Futures**

Money from this fund comes from a real property tax levy applied to all taxable real property within Whatcom County. Expenditures in this fund are for to acquire rights and interests in open space land, farm and agriculture land, and timber land, with the goal of conserving property for public use or enjoyment.

Other Funds Expenditures Summary

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Administrative Services					
<i>Administrative Services</i>	7,176,021	6,375,459	8,244,844	9,565,571	9,263,555
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,678,484	6,674,859	6,293,661	7,687,302	6,511,667
Flood Control District Fund					
<i>Flood Control District Fund</i>	1,555,698	2,412,663	2,014,572	5,715,802	5,496,078
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,122,105	1,396,859	781,183	952,045	1,028,232
Water Resources					
<i>Water Resources Fund</i>	-	-	-	2,037,727	1,579,315
Debt Service Funds					
<i>Total Debt Service</i>	2,610,650	2,510,411	2,753,726	2,879,386	2,404,731
Election Reserve Fund					
<i>Election Reserve Fund</i>	623,229	630,734	667,002	713,146	789,476
Real Estate Excise Tax					
<i>Real Estate Excise Tax</i>	754,747	750,000	621,562	648,879	672,983
Conservation Futures					
<i>Conservation Futures Fund</i>	112,332	-	1,697,673	75,000	75,000

continued on next page

Other Funds Expenditures Summary continued

	<i>Actual 1996</i>	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>
Miscellaneous Small Funds					
Emergency Management	177,387	179,132	240,425	303,325	245,770
County Parks Improvement Fund	62,056	36,948	24,612	52,000	50,000
Victim/Witness Assistance Fund	62,769	109,538	105,544	91,386	101,656
Whatcom County Drug Fund	278,145	290,774	381,073	494,953	495,817
WC Convention Center Fund	75,536	128,325	104,525	106,525	111,000
CERB Fund	278,906	265,338	398,241	273,738	177,832
Road Improvement District #1	21,353	21,082	20,757	22,117	21,882
Road Improvement District #2	1,572	888	1,447	1,571	1,554
Road Improvement District #7	2,137	2,125	2,084	2,252	2,187
Pt Roberts Fuel Tax	60,000	52,861	-	80,000	-
Lake Management District #1	14	54	89	5,000	5,000
1983 Sewer Construction Fund	209,381	-	-	12,425	13,005
LRID #10 Construction Fund	-	-	-	8,000	8,674
Auditor's O & M Fund	52,510	297,588	24,487	53,630	32,350
Community Development Fund	12,000	508,000	19,000	17,000	5,000
Courthouse Expansion Fund	116,844	51,058	-	-	-
River Improvement	-	-	43,459	-	-
Flood Sub-Zones	-	-	-	430,650	47,000
Veteran's Relief Fund	99,929	102,018	118,962	144,746	130,428
<i>Total Miscellaneous Small Funds</i>	1,510,539	2,045,729	1,484,705	2,099,318	1,449,155
TOTAL OTHER FUNDS	22,143,805	22,796,714	24,558,928	32,374,176	29,270,192

Whatcom County Work Force History - 1996 to 2000

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the last five years. During this period, the county has added a total of 60 FTE’s. This is an overall increase of 8.6%, or an average of 1.6% per year.

Grants and other offsetting revenues fund many of the positions added since 1996. The 2000 budget authorizes 758.59 FTE positions. Of these, 118 are funded in part by external sources and 32 are fully funded by external sources.

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

Department	1996	1997	1998	1999	2000	Change from 1996 to 2000
Administrative Services	47.25	48.25	50.75	50.75	50.75	3.50
Assessor	28.00	30.00	30.00	30.00	30.00	2.00
Auditor	19.50	18.00	18.00	18.00	18.00	(1.50)
Cooperative Extension	7.79	7.79	6.79	7.79	7.79	-
County Council	9.10	9.10	8.50	8.50	8.50	(0.60)
County Executive	4.50	4.50	5.50	5.50	4.50	-
District Court Probation	13.40	13.40	13.40	13.40	13.40	-
District Court	15.00	15.00	15.00	15.00	15.00	-
Health Department	80.78	78.90	78.40	80.40	80.60	(0.18)
Hearing Examiner	2.00	1.00	1.00	1.00	1.00	(1.00)
Jail	45.00	50.00	56.00	58.00	58.00	13.00
Juvenile Court/Detention	41.00	41.00	46.50	47.50	45.25	4.25
Parks & Recreation	30.00	30.00	32.55	33.15	33.55	3.55
Planning & Development Services	41.00	42.00	44.75	44.75	46.75	5.75
Prosecuting Attorney	39.50	42.50	45.50	45.50	45.50	6.00
Public Defender	22.00	22.00	22.00	25.00	25.00	3.00
Sheriff	74.00	75.00	80.00	82.00	82.00	8.00
Superior Court	25.60	25.60	26.62	30.00	30.00	4.40
Public Works	139.00	135.00	139.50	146.00	147.50	8.50
Treasurer	14.50	14.50	14.50	15.50	15.50	1.00
Total Whatcom County FTE's	698.92	703.54	735.26	757.74	758.59	59.67

□ 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 Standard & Poor's bond rating is "A," with a rating outlook for the intermediate to long-term of positive. Our Moody's Investor Service bond rating is "A1." We are committed to maintaining our good credit. We make all debt service payments promptly and maintain adequate reserves to address contingencies.

This section provides a summary of the following:

- ▼ Actual Long Term Debt
- ▼ Debt Capacity Limits
- ▼ General Obligation Bonds
- ▼ Contracts & Capital Leases
- ▼ Special Assessment Debt for Road Improvements
- ▼ Significant Long-Term Debt Transactions in 1999

Debt Capacity Limited by State Law

The amount of long term debt that we can incur is limited by state statute. Washington’s statutory limitation on non-voted general obligation debt for counties is one and one half percent of the assessed value of all taxable property within the county at the time of issuance. Voter approval is required to exceed this limit. An election to authorize debt must have voter turnout of at least 40 percent of the last state general election, and of those voting, 60 percent must vote in favor of issuance.

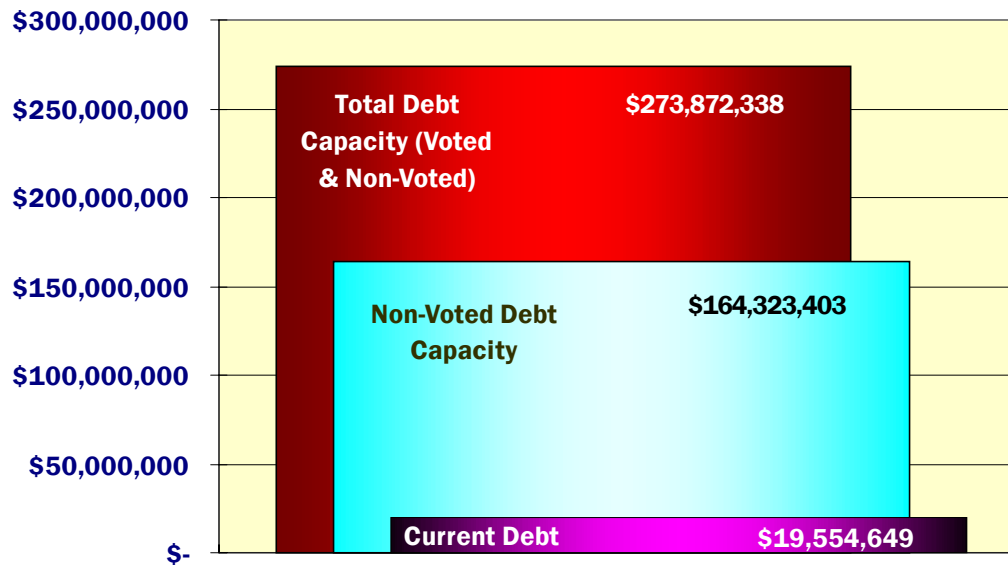
Additionally, the county may enter into leases or conditional sales contracts without a vote of the electors if the total principal component of the leases and contracts, together with other non-voted general obligation indebtedness of the county, does not exceed one and one-half percent of assessed value in the county.

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

The assessed value of all property in the county for the 2000 tax year is \$10,954,893,516. This provides a non-voted general obligation debt capacity of \$164,323,403. Of this borrowing capacity, we have utilized \$19,554,649. There is unused non-voted debt capacity of \$144,768,754 available. Our total voted and non-voted general obligation debt capacity is \$273,872,338, leaving an unused voted and non-voted capacity of \$254,317,689.

The graph below illustrates actual debt, non-voted debt capacity and total (voted and non-voted) debt capacity.

Current Debt and Estimated Debt Capacity



See table on facing page for calculation.

Estimated Legal Debt Capacity Calculation

Assessed Value (2000 Tax Year) \$ 10,954,893,516

Limited Tax General Obligation Debt Capacity (Nonvoted)

1 1/2% of Assessed Value	\$	164,323,403
Less: Outstanding Limited Tax General Obligation Bonds	\$	(19,430,000)
Less: Purchase Agreements	\$	(204,533)
Plus: Cash and Investments in Debt Service Funds	\$	79,884
Remaining Capacity: Limited Tax General Obligation Debt (Nonvoted)	\$	144,768,754

Total General Obligation Debt Capacity (Voted and Nonvoted)

2 1/2% of Assessed Value	\$	273,872,338
Less: Outstanding Unlimited Tax General Obligation Bonds	\$	-
Less: Outstanding Limited Tax General Obligation Bonds	\$	(19,430,000)
Less: Purchase Agreements	\$	(204,533)
Plus: Cash and Investments in Debt Service Funds	\$	79,884
Remaining Capacity: Voted & Nonvoted	\$	254,317,689

General Obligation Bonds

In December 1982, \$1,300,000 in general obligation bonds were issued (interest rate 9.9%) to construct an exposition building at the Northwest Washington Fairgrounds and to repair and restore county roads and drainage facilities. These bonds are paid by the Northwest Washington Fair Fund and the Real Estate Excise Tax Fund. At December 31, 1999, the amount outstanding was \$380,000. Final maturity occurs in 2002.

The county issued general obligation bonds in the amount of \$10,750,000 in 1991 to finance the remodeling of the county courthouse. Interest on these bond issues range from 5.0-7.0% with final maturity in 2011. This bond issue was partially refunded in 1997 and the balance outstanding at December 31, 1999 was \$975,000. These bonds will be repaid from general fund revenues.

In 1993, the county issued \$8,400,000 (interest rate 5.75-6.00%) in general obligation bonds for additional financing of an addition to the Whatcom County courthouse. This debt issue matures in full 2012. As of December 31, 1999, outstanding bonds totaled \$5,150,000. Repayment will be made from general fund revenues.

The county issued general obligation bonds in the amount of \$9,990,000 in 1997 to refinance 1991 issue of bonds for the remodeling of the county courthouse and payoff interfund loans for the remodeling the county courthouse. Interest on these bond issues range from 4.0-5.5.0% with final maturity in 2012. These bonds will be repaid from general fund revenues. The balance outstanding as of December 31, 1999 was \$9,675,000.

In 1998, the county issued \$3,360,000 in general obligation bonds to payoff an interfund loan for the purchase of the Civic Center Building. Interest rate on these bonds range from 3.75%-4.7% with final maturity in 2018. Repayment will be made from general fund revenues. As of December 31, 1999, outstanding bonds totaled \$3,250,000.

Contracts and Capital Leases

In January 1998, we entered into two lease purchase agreements for upgrades to the central computer system. The first obligation of \$71,701 carries an interest rate of 5.64% and requires monthly payments of \$1,375.11 for five years. The second obligation of \$228,572.50 also carries an interest rate of 5.64% with monthly payments of \$4,381.95 for five years.

The balance of the two obligations will be paid in full March of 2003. At December 31, 1999, the balance of the two lease agreements was \$204,533.

Special Assessment Debt for Road Improvements

Debt service requirements for special assessment bonds will be met by the collection of assessments receivable that have been levied against property owners. The assessments are liens against the property and subject to foreclosure.

Road Improvement District #9 (RID 9) debt represents loans from Washington Community Economic Revitalization Board for road, water and sewer improvements to an area within Whatcom County known as Cordata Business Park. In November 1987, the county formed Road Improvement District #9 and levied assessments to service these loans. The special assessment debt balance is payable from assessments receivable until maturity in the year 2006.

On December 31, the outstanding loan balance was \$925,241.

Road Improvement District #10 (RID 10) was created in 1989 to fund improvements to Horton Road which is located in the Cordata development. Road improvement district anticipation notes were issued in 1991 in the amount of \$1,043,674 (interest rate 5.5-7.6%) to fund the construction of this project. This debt is to be secured by assessments on the properties benefited. The balance outstanding as of December 31 was \$215,000.

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

	General Obligation Bonds	Lease Purchase Agreements	Total General Obligation Debt	Special Assessment Debt
2000	2,158,048	69,085	2,227,133	194,130
2001	2,147,958	69,085	2,217,043	194,130
2002	2,156,723	69,085	2,225,808	194,130
2003	1,998,493	17,049	2,015,542	199,130
2004	2,010,343	-	2,010,343	263,755
2005 & beyond	16,714,971	-	16,714,971	450,532
Total Debt Service	27,186,536	224,304	27,410,840	1,495,807
Interest	7,756,536	19,771	7,776,307	355,566
Principal	19,430,000	204,533	19,634,533	1,140,241

In proprietary funds, unamortized debt issue costs and bond discount are recorded as deferred charges. Annual interest expense is increased by amortization of debt costs and discount.

On December 31, 1999, the county had \$79,884 available in debt service funds to service the general bonded debt. In addition, \$65,441 was available to service road improvement district debt.

A road improvement district guaranty fund has been established to set aside a reserve to meet debt service requirements on road improvement district debt in the event that assessment collections are insufficient. This reserve is funded by an assessment against road improvement district funds as they are established. On December 31, 1999, a reserve of \$101,594 was available in the Road Improvement District Guaranty Fund.

Significant Long-Term Debt Transactions During 1999

	Contracts & Capital Leases	General Obligation Debt	Special Assessment Debt	Compensated Absences	Total
January 1	260,358	20,705,000	1,537,639	3,189,588	25,692,585
New Issues	-	-	-	-	-
Retirements	(55,825)	(1,275,000)	(397,398)	40,845	(1,687,378)
December 31	204,533	19,430,000	1,140,241	3,230,433	24,005,207

The compensated absence liability is based upon accrued hours at year-end. The change reported above is shown net.

Whatcom County and Capital Planning

Washington State’s Growth Management Act requires that Whatcom County have a comprehensive plan that includes a “capital facilities element.” Our plan calls for an annual update of the Six-Year Capital Improvement Program. The main purpose of this program is to plan for adequate capital facilities to serve anticipated growth and development in Whatcom County over the next six years. It also provides information to decision makers regarding the costs of constructing capital facilities as the county continues to grow.

Growth Management Act Requirements

Our capital facilities plan includes the following five items, which are required under the Growth Management Act.

- ▼ *An inventory of existing capital facilities owned by public entities, showing the locations and capacities of the capital facilities.* An inventory of existing capital facilities was prepared by Whatcom County with the assistance of a consultant in September 1994, with minor revisions in 1996, under the title “Capital Facility Requirements, 1995-2000 (and to 2014).” This inventory is available to the public at the Whatcom County Council office and at Whatcom County’s Planning and Development Services offices.
- ▼ *A forecast of the future needs for such capital facilities.* The Whatcom County Comprehensive Plan establishes “levels of service” for parks, administrative facilities (i.e. government office space), correction facilities, and transportation. Levels of service are expressed in acres of parkland needed for every 1,000 people in the county, square feet of government office space needed to serve each person in the county, etc. Forecasts of future needs for capital facilities over the six-year planning period are determined by applying the adopted level of service for a given facility to the expected population in the year 2005.

For example, the adopted level of service for developed parkland is 9.6 acres for every 1,000 people living in Whatcom County. The county is expected to grow to about 181,300 people by the year 2005. Therefore, a total of 1,741 acres of parkland would be needed by the year 2005 to maintain the adopted level of service. Since we already have 1,594 acres of developed parkland, about 147 additional acres would be needed six years from now (in 2005) to meet the needs of the growing population.

- ▼ *Proposed locations and capacities of expanded or new capital facilities.* Locations and capacities (i.e. acres or square feet) of proposed new facilities are shown in tables on the following pages.
- ▼ *At least a six-year plan that will finance such capital facilities within projected funding capacities and clearly identifies sources of public money for such purposes.* This Six-Year Capital Improvement Program presents costs and funding sources for proposed capital facilities (all figures are in 1999 dollars).
- ▼ *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.

Whatcom County and Capital Planning continued

County Charter Requirements

In addition to Growth Management Act provisions relating to capital facilities, section 6.30 of the Whatcom County Charter requires the County Executive's Office to include a six-year capital improvement program as part of the budget. (See page 94.)

Whatcom County Comprehensive Law and Justice Plan

This Six-Year Capital Improvement Plan was developed with the knowledge that the Whatcom County Comprehensive Law and Justice Plan is currently being formulated, but will not be completed until next year. Therefore, detailed consideration of plans for law and justice facilities has been deferred until the Comprehensive Law and Justice Plan is finalized.

Six Year Transportation Improvement Road Program

Whatcom County is also required by state law (RCW 36.81.121) to prepare and adopt a six year comprehensive road program each year. This program is prepared and managed by the Public Works Department.

Public Works submits its proposed program to the county council each year for review and adoption after a public hearing. The tables shown on pages 94 through 104 are a condensed form of the current program, adopted by the county in July of 1999. This program is for the years 2000 through 2005. (See pages 96 through 100.)

Draft Six-Year Capital Improvement Plan 2000 - 2005

The following text and tables (pages 81 through 95) are extracted from Exhibit 2 of the Draft Six-Year Capital Improvement Program 2000-2005, Whatcom County Comprehensive Plan, Appendix F (November 1999). Original document chapter headings, map and appendix references are not shown here. Please contact the Whatcom County Planning and Development Services if you would like to obtain a full copy of this plan.

PARKS, TRAILS, AND ACTIVITY CENTERS

Existing Park Facilities

The 1999 inventory of county parks shows a total of 1,594 acres of developed and/or usable parks at various locations throughout the county. This inventory does not include undeveloped parks that are not readily usable by the general public.

Site #	Park Name	Acres
1	Monument Park	8.17
2	Lighthouse Marine Park	21.66
3	Semiahmoo Park	20.27
4	Birch Bay Miscellaneous Properties	.27
5	Sunset Farm Equestrian Center	69.50
6	Bay Horizon Park (portion not devoted to activity center)	48.00
7	Hovander Homestead Park/Tennant Lake Interpretive Center	346.00
8	Northwest Soccer Park & Northwest Baseball/Softball Complex	35.00
9	Alderwood Property	.50
10	Bayview Marine	2.15
11	Teddy Bear Cove	9.50
12	Chuckanut Mountain Property	140.00
13	Pine & Cedar Lakes	157.00
14	Lummi Island Stairway	.01
15	Samish Park	39.00
16	Squires Lake Park	84.00
17	Ted Edwards Park	3.68
18	Lake Whatcom Property North	193.54
19	Park Headquarters	4.75
20	Silver Lake Park	411.00
	Total	1594

Draft Six Year Capital Improvement Program 2000-2005 continued

Future Park Needs

A level of service of 9.6 acres of developed parkland for every 1,000 people in the county was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, an additional 147 acres of developed/usable parkland would be needed by the year 2005 to serve the people of Whatcom County.

Financing for Park Improvement Projects

The total cost of the three proposed park improvement projects is approximately \$430,000 over the six-year planning period. These costs would be paid for through the Nessel Foundation, donations from the Whatcom Parks and Recreation Foundation and general fund.

Proposed Park Improvement Projects

Three park improvement projects are proposed to provide additional developed and/or usable park space to meet the anticipated need by the year 2005. These projects would add 160 acres of developed and/or usable park space in Whatcom County.

PARK IMPROVEMENT PROJECTS, 2000-2005

Site #	Project	Acres	2000 Cost	2001 Cost	2002 Cost	2003 Cost	2004 Cost	2005 Cost	Total Cost	Funding Source
21	Nessel Farm	106	\$100,000	\$75,000	\$75,000	\$30,000	\$10,000	\$10,000	\$300,000	Nessel Foundation
22	Dittrich Park	24	\$15,000	\$15,000	\$15,000	\$15,000	\$12,500	\$27,500	\$100,000	Donations from Whatcom Parks & Recreation Foundation (\$75,000) and General Fund (\$25,000)
23	Cherry Point Industrial Area Access	30	\$5,000	\$10,000	\$10,000	\$5,000	0	0	\$30,000	General Fund
Tot.	N/A	160	\$120,000	\$100,000	\$100,000	\$50,000	\$22,500	\$37,500	\$430,000	N/A

Draft Six Year Capital Improvement Program 2000-2005 continued

Existing Trails

Whatcom County currently has 33.45 miles of trails in various locations throughout the county.

Site #	Trail Name	Miles
1	North Lake Whatcom Trail	3.1
2	Interurban Trail	5.9
3	North Lost Lake Trail	4.6
4	Teddy Bear Cove Trail	.9
5	Pine and Cedar Lakes Trail	3
6	Squires Lake Trails	3.7
7	Samish Park Trails	2
8	Semiahmoo Park Trails	2.4
9	Lighthouse Marine Park Trail	.5
10	Silver Lake Park Trails	3.1
11	Hovander Homestead Park Trails	2.6
12	Tennant Lake Marsh Boardwalk	1.4
13	Northwest Complex Trail	.25
	Total	33.45

Future Trail Needs

A level of service of .75 miles of trails for every 1,000 people in the county was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, an additional 103 miles of trails would be needed by the year 2005 to serve the people of Whatcom County.

Trail Improvement Projects

Four improvement projects are proposed to provide additional trails to meet the anticipated need by the year 2005. These projects would add 103.17 miles of trails in Whatcom County.

Financing for Trail Improvement Projects

The total cost of the four proposed trail improvement projects is approximately \$762,000 over the six-year planning period. These costs would be paid for through Conservation Futures, the general fund, and the Whatcom Land Trust as shown on the following page.

Draft Six Year Capital Improvement Program 2000-2005 continued

TRAIL IMPROVEMENT PROJECTS, 2000-2005

Site #	Project	Acres	2000 Cost	2001 Cost	2002 Cost	2003 Cost	2004 Cost	2005 Cost	Total Cost	Funding Source
14	Bay to Baker Trail	67	\$0	\$125,000	\$150,000	\$100,000	\$100,000	\$25,000	\$500,000	Conservation Futures (\$300,000) and General Fund (\$200,000)
15	Chuckanut Mountain Trails	30	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$15,000	General Fund
16	North Lake Whatcom Trail Extension	0.17	0	\$200,000	0	0	0	0	\$200,000	Conservation Futures
17	Canyon Lake Creek Community Forest Trail	6	\$47,000	0	0	0	0	0	\$47,000	Whatcom Land Trust
Tot.		103.2	\$50,000	\$328,000	\$153,000	\$103,000	\$103,000	\$25,000	\$762,000	

Draft Six Year Capital Improvement Program 2000-2005 continued

Existing Activity Centers

Whatcom County currently operates 11 activity centers that provide a variety of year-round programs for various age groups.

Site #	Activity Center Name
1	Plantation Rifle Range
2	Roeder Home
3	Bellingham Senior Activity Center
4	Blaine Community/Senior Center
5	Everson Senior Center
6	Ferndale Senior Center
7	Lynden Community Center
8	Point Roberts Community Center
9	Sumas Community Center
10	Welcome Valley Senior Center
11	Bay Horizon

Future Activity Center Needs

A level of service of six activity centers for every 100,000 people in the county was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, 10.88 centers would be needed by the year 2005 to serve the people of Whatcom County. Since 11 such centers already exist, no more will be needed within the six-year planning period.

Proposed Activity Center Improvement Projects

No activity center improvement projects are proposed within the six-year planning period.

Financing for Activity Center Improvement Projects

No activity center improvement projects are proposed within the six-year planning period.

Draft Six Year Capital Improvement Program 2000-2005 continued

GOVERNMENT OFFICE SPACE

Existing Office Space that Serves the County-Wide Population

The 1999 inventory of county government office space that serves, at least in some capacity, the population of the entire county is 128,835 square feet at four locations.

EXISTING OFFICE SPACE

Site #	Name	Square Feet
1	County Courthouse (311 Grand Ave.)	107,319
	Administrative Services	11,003
	Assessor	4,800
	Assigned Counsel	605
	Auditor	7,585
	County Council	6,117
	District Court	11,445
	Executive	2,425
	Juvenile	25,977
	Law Library	2,125
	Prosecuting Attorney	8,440
	Public Defender	4,380
	Superior Court	18,147
	Treasurer	4,270
2	509 Girard St.	
	Health & Human Services Dept.	11,836
3	Forest St. Annex (1000 North Forest St.)	7,570
	Cooperative Extension	4,832
	Health and Human Services	2,738
4	3373 Mt. Baker Highway	
	Parks & Recreation	2,110
	Total	128,835

Future Office Needs to Serve the County-Wide Population

A level of service of .71 square feet of office space per capita was adopted in the Whatcom County Comprehensive Plan. Even with projected population growth in Whatcom County over the next six years, the existing office space would be slightly more than needed by the year 2005 to serve the people of Whatcom County. However, it is projected that there would be a deficit of office space starting in the year 2006. Additionally, there are benefits to consolidating county offices instead of having them dispersed in different locations.

Proposed Office Space Improvement Projects Serving the County-Wide Population

Two improvement projects are proposed to provide additional square footage to meet future needs and to consolidate county services. These projects would add 45,050 square feet of office space to serve the entire population of Whatcom County, (only a portion of the 63,000 square foot Northwest Annex expansion would be used for offices serving the county-wide population). If the existing Forest Street Annex (1000 North Forest St.), the county health department building (509 Girard St.), and the parks & recreation building (3373 Mt. Baker Highway) are no longer to be used for county offices, the net increase would be 23,534 square feet.

Financing for Office Space Improvement Projects Serving County-Wide Population

The overall cost of the Northwest Annex expansion is \$5,950,000, but only a portion of this addition would be used for office space that provides services to the county-wide population. These costs would be paid for through bonds as shown in the following table.

Draft Six Year Capital Improvement Program 2000-2005 continued

OFFICE SPACE IMPROVEMENT PROJECTS TO SERVE COUNTY-WIDE, 2000-2005

Site #	Project	Acres	2000 Cost	2001 Cost	2002 Cost	Year 2003 Cost	Year 2004 Cost	2005 Cost	Total Cost	Funding Source
5	County Health Center Building	24,000	\$815,000	\$0	\$0	\$0	\$0	\$0	\$815,000	Bond Proceeds
6	Northwest Annex Expansion: Parks 7,000 s.f; Cooperative Extension 7,100 s.f; Other 6,950 s.f.	21,050	\$0	\$0	\$100,000	\$850,000	\$5,000,000	\$0	\$5,950,000	Bonds
Tot.	N/A	45,050	\$815,000	\$0	\$100,000	\$8,500,000	\$5,000,000	\$0	\$6,765,000	N/A

Existing Office Space Serving Unincorporated Areas

The 1999 inventory of county government office space that serves only the unincorporated areas of Whatcom County (that doesn't serve city residents) is 25,755 square feet at four locations.

Existing Office Space

Site #	Name	Square Feet
1	Northwest Annex (Maintenance & Operations)	28,693
2	Public Safety Building (Facilities Management)	2,394
3	401 Grand Ave. (Facilities Management)	5,000
	Total	36,087

Future Office Needs to Serve Unincorporated Areas

A level of service of .51 square feet of office space per capita was adopted in the Whatcom County Comprehensive Plan. With projected population growth in unincorporated Whatcom County over the next six years, an additional 11,885 square feet of office space would be needed by the year 2005 to serve the people of Whatcom County.

Proposed Office Space Improvement Projects Serving Unincorporated Areas

One improvement project, an addition to Northwest Annex, is proposed to provide additional square footage to meet the anticipated need by the year 2005. This expansion is proposed to be 63,000 square feet. However, only a portion of it, approximately 20,950 square feet, would be devoted to government offices that serve unincorporated areas of the county.

Financing for Office Space Improvement Projects Serving Unincorporated Areas

The total cost of the Northwest Annex expansion project is \$5,950,000. However, only a portion of this addition would be devoted to serving government office space serving unincorporated areas.

Draft Six Year Capital Improvement Program 2000-2005 continued

OFFICE SPACE IMPROVEMENT PROJECTS TO SERVE UNINCORPORATED AREAS, 2000-2005

Site #	Project	Square Feet	Total Costs and Funding Source
5	Northwest Annex Expansion: Public Works - 20,000 s.f. Hearing Examiner - 950 s.f.	20,950	See p. 87 for total costs and funding sources

MAINTENANCE & OPERATIONS

Existing Maintenance and Operations Space

The 1999 inventory of maintenance & operations/facilities management space that serves the county is 36,087 square feet.

Site #	Name	Square Feet
1	Northwest Annex (Maintenance & Operations)	28,693
2	Public Safety Building (Facilities Management)	2,394
3	401 Grand Ave. (Facilities Management)	5,000
	Total	36,087

Future Maintenance and Operations Space Needs

A level of service of .41 square feet per capita was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, no additional space would be needed by the year 2005 to meet the adopted level of service.

Proposed Maintenance and Operations Improvement Projects

No improvement projects are proposed within the six-year planning period.

Financing Maintenance and Operations Improvement Projects

No improvement projects are proposed within the six-year planning period.

SHERIFF'S OFFICE

Existing Sheriff's Office Space

The 1999 inventory of sheriff facility space is 19,002 square feet serving the unincorporated population.

Site #	Name	Square Feet
1	Public Safety Building	9,473
2	401 Grand Ave.	6,353
3	Point Roberts Facility	3,176
	Total	19,002

Future Sheriff's Office Needs

A level of service of .26 square feet of sheriff's office space per capita was adopted in the comprehensive plan. With projected population growth in unincorporated Whatcom County over the next six years, an additional 187 square feet of office space would be needed by the year 2005 to serve the people of Whatcom County.

Proposed Sheriff's Office Improvement Projects

One sheriff's office improvement project is proposed to meet the anticipated need by the year 2005 and beyond. This project would add 12,000 additional square feet of space in the Northwest Annex expansion to house sheriff patrol offices.

Financing for Sheriff's Office Improvement Projects

The total cost of the Northwest Annex expansion project is \$5,950,000. However, only a portion of this addition would be devoted to serving sheriff's office space.

SHERIFF'S OFFICE IMPROVEMENT PROJECTS, 2000-2005

Site #	Project	Square Feet	Total Costs and Funding Source
4	Northwest Annex Expansion	12,000	See p. 87 for total costs and funding sources

Draft Six Year Capital Improvement Program 2000-2005 continued

EMERGENCY MANAGEMENT/EMERGENCY OPERATIONS CENTER (EOC)

Existing Emergency Management/EOC Space

The Emergency Management/ Emergency Operations Center (EOC), which serves the entire population of Whatcom County, presently occupies 1,916 square feet in the basement of the county courthouse.

EXISTING EMERGENCY MANAGEMENT/EOC FACILITIES

Site #	Name	Square Feet
1	County Courthouse (311 Grand Ave)	1,916

Future Emergency Management/EOC Needs

A level of service of .011 square feet of emergency management/EOC space per capita was adopted in the comprehensive plan. With projected population growth, 79 additional square feet would be needed to serve the people of Whatcom County by the year 2005.

This space serves two purposes: as daily office space for emergency management and, during an actual emergency, as an EOC. The deputy director of emergency management/EOC indicated that the existing facility is inadequate to function as an EOC during an emergency, when it may have to accommodate several hundred people in a single day. These people include a combination of elected officials, trained personnel and volunteers, who serve in a variety of capacities during the emergency. The Federal Emergency Management Agency (FEMA) guidelines recommend an emergency facility of 7,000 square feet for a county of 150,000. The deputy director of emergency management/EOC indicated that 7,000 square feet would, in fact, be adequate to serve the anticipated population of Whatcom County in the year 2005.

Proposed Emergency Management/EOC Projects

One improvement project to provide space for emergency management/EOC is proposed to meet the anticipated need by the year 2005 and beyond. This project would allocate 9,000 square feet of space in the Northwest Annex expansion to house emergency management/EOC.

Financing for Emergency Management/EOC Improvement Projects

The total cost of the Northwest Annex expansion project is \$5,950,000. However, only a portion of this addition would be devoted to serving emergency management/EOC.

EMERGENCY MANAGEMENT/EOC IMPROVEMENT PROJECTS, 2000-2005

Site #	Project	Square Feet	Total Costs and Funding Source
2	Northwest Annex Expansion	9,000	See p. 87 for total costs and funding sources

Draft Six Year Capital Improvement Program 2000-2005 continued

JAILS

Existing Jail Facilities

The existing county jail was designed for 148 beds, although it currently has 245 beds due to double bunking. Additionally, the jail is not currently in compliance with the Uniform Building Code for double bunking, although measures are proposed to bring it into compliance. Whatcom County also regularly contracts for 40 work release beds from Security Specialists Plus (SSP) Legal Support Services. Ten additional beds are available at this site, and are used on occasion for an extra fee. The jail is located in the public safety building next to the county courthouse in downtown Bellingham and the SSP facility is located in the Bakerview Road industrial area.

EXISTING JAIL BEDS

Site #	Name	Beds
1	Public Safety Building	245
2	SSP Facility	40
	Total	285

Future Jail Needs

A level of service of 1.42 beds for every 1,000 people in the county was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, a total of 258 beds would be needed by the year 2005 to serve the people of Whatcom County with the adopted level of service.

Proposed Jail Improvement Projects

While the county is currently meeting its adopted level of service for jail beds, there is concern about the space provided to serve the jail population. Because of this, a minimum security corrections facility has been included in the capital improvement program approved under section 6.30 of the county charter for the last two years. The county executive's office is proposing to keep this corrections facility in the current program. However, a location for the facility has not yet been determined.

Financing for Jail Improvement Projects

The total cost of the proposed corrections facility is approximately \$5,500,000. These costs would be paid for through bonds.

JAIL IMPROVEMENT PROJECTS TO SERVE COUNTY-WIDE, 2000-2005

Site #	Project	Beds	2000 Cost	2001 Cost	Year 2002 Cost	2003 Cost	Year 2004 Cost	2005 Cost	Total Cost	Funding Source
n/a	Minimum Security Corrections Facility	400	\$100,000	\$400,000	\$5,000,000	\$0	\$0	\$0	\$5,500,000	Bonds

Draft Six Year Capital Improvement Program 2000-2005 continued

JUVENILE DETENTION

Existing Juvenile Detention Facilities

The 1999 inventory of county juvenile facilities is 30 beds serving the county-wide population. The juvenile detention facility is on the sixth floor of the county courthouse at 311 Grand Avenue.

EXISTING JUVENILE DETENTION BEDS

Site #	Name	Beds
1	County Courthouse – 311 Grand Ave.	30

Future Juvenile Detention Needs

A level of service of .21 beds per 1,000 population was adopted in the Whatcom County Comprehensive Plan. With projected population growth in Whatcom County over the next six years, an additional eight beds would be needed by the year 2005 to meet the needs in Whatcom County at the currently adopted level of service. However, it is recommended that this level of service be lowered until the “Whatcom County Comprehensive Law and Justice Plan” is completed, as this plan will formulate strategies and implementation measures for juvenile facilities. Specifically, it is recommended that the level of service be revised to .165 beds per 1,000 population, so that the county can continue to meet its adopted level of service while the comprehensive law and justice plan is being finalized.

Proposed Juvenile Detention Projects

No improvement projects are currently proposed within the six-year planning period. However, the “Whatcom County Law and Justice Plan,” which is not yet completed, may result in revised recommendations for juvenile detention facilities in the future.

Financing for Juvenile Detention Improvement Projects

No improvement projects are currently proposed within the six-year planning period.

TRANSPORTATION

Existing Roads

The 1999 inventory shows a total of 948.3 miles of maintained county roads.

Future Road Needs

The Whatcom County Comprehensive Plan states that, “A roadway’s “level of service” is a measure of how full of traffic it is. It is the ratio of the actual volume of traffic to the maximum amount of traffic the road could hold. Levels of service range from completely unrestricted flow of traffic (level “A”) to stop-and-go traffic jams (level “F”). At level of service “C” the road is 70% to 80% full. The flow of traffic is generally stable, though individual users are significantly affected by the presence of other vehicles.

The comprehensive plan sets the following levels of service (LOS) for county roads:

- ▼ A volume-to-capacity ratio of 0.75 (LOS of C-minus) during p.m. peak hours for county arterials and collectors located outside of City Urban Growth Areas.
- ▼ A volume-to-capacity ratio of 0.8 (LOS of D) for arterials and collectors within County Unincorporated UGAs.
- ▼ A volume-to-capacity ratio that offers a reasonable transition for roads located within City UGAs.
- ▼ A level of service for roads located within city urban growth areas consistent with those set by the city.
- ▼ A level of service for arterials and collectors that is adequate to accommodate efficient transit service.

The level of service for the county roads can be calculated using a “T-Model.” The last comprehensive run of this model occurred in 1994. The Public Works Department hopes to run the model again next year in order to ascertain current and project future levels of service of county roads. The results of this “T-Model” will assist the county in planning road improvements in the future.

Draft Six Year Capital Improvement Program 2000-2005 continued

While the “T-Model” won’t be run again until next year, there is a need to continuously plan for county road improvements. Whatcom County accomplishes this planning by approving a Six-Year Comprehensive Road Program each year, as required by RCW 36.81.121.

Proposed Road Improvement Projects

The county council adopted the 1999 version of the Six-Year Comprehensive Road Program under Resolution No. 99-035. This six-year plan includes three proposed new road projects and numerous reconstruction projects. The three proposed new road projects are:

- ▼ Slater Road Connector (Northwest Dr. to City Limits)
- ▼ Grandview Road/West Pole Road Connector
- ▼ The Whatcom Connector

While these three possible projects are on the Six-Year Comprehensive Road Program, construction is not anticipated within the six-year planning period (2000-2005). Rather, preliminary engineering to determine project feasibility would be completed within this time frame.

Financing for Road Improvement Projects

The total cost of the projects, including reconstruction projects, on the Six-Year Comprehensive Road Program is \$59,102,000. These costs include \$44,455,000 of county funds, with the remainder being funded by the State and Federal governments. A specific breakdown of these costs and revenue projections for road construction are shown in Whatcom County Resolution 99-035.

Interstate 5

The I-5 Bellingham to Border project is intended to assess the demands on this section of roadway and proximate arterial roads, assess local land use plans, and identify options for improving I-5 infrastructure. These options could include integrating technology and enhancing safety and mobility as areas along this corridor generate greater demand for access and mobility. The product, if funded with matching grants, will

be a long-term access and mobility strategy for the section of I-5 from the City of Bellingham to the Canadian border.

LUMMI FERRY

Existing Ferry Facilities

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

Future Ferry Needs

The Whatcom County Comprehensive Plan sets a level of service of 513 ferry passenger trips annually per capita of Lummi Island population. It is projected that Lummi Island will have a population of approximately 778 people in the year 2005 (compared to the 1990 census population figure of 620). Based upon this population projection, the ferry would be expected to make 399,114 trips annually by the year 2005 to meet the level of service set by the county. In 1998, there were a grand total of 369,133 passenger trips, which included vehicles, trucks & trailers, bikes, motor cycles and pedestrians. Therefore, the ferry would have to provide approximately 29,981 more passenger trips annually by the year 2005 to meet the level of service standard set by the county.

Proposed Ferry Improvement Projects

The Six-Year Comprehensive Road Program includes ferry improvements. The current version of this six-year plan, which was adopted under Whatcom County Resolution No. 99-035, indicates that two proposed improvement projects to the ferry terminal are slated for construction within the six-year planning period. However, these projects will not increase the capacity of the ferry and there are no plans at the current time to enlarge the ferry. Therefore, the equipment rental division manager in the public works department, who oversees operation of the ferry, indicated that the only way the level of service standard set by the county could be maintained over the next six years would be to extend the hours that the ferry runs.

Draft Six Year Capital Improvement Program 2000-2005 continued

Financing for Ferry Improvement Projects

There are no ferry improvement projects proposed within the six-year planning period that would increase the capacity of the ferry. The two projects on the Six-Year Comprehensive Road Program, which involve electrical work, piling work, painting, et cetera, would cost a total of \$650,000. This includes \$220,000 of county funds with the remainder coming from the federal government, as shown on resolution 99-035.

TOTAL COSTS

Six-Year Capital Improvement Program Costs Under the Growth Management Act & Comprehensive Plan, 2000-2005¹

Pursuant to responsibilities set forth in the Growth Management Act and the Comprehensive Plan, the following

projects have been proposed to meet identified needs in the county over the six-year planning period.

Project Name	Year 2000 Cost	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Total Cost for Six Year Period
Nesset Farm	100,000	75,000	75,000	30,000	10,000	10,000	\$300,000
Dittrich Park	15,000	15,000	15,000	15,000	12,500	27,500	\$100,000
Cherry Point Industrial Access	5,000	10,000	10,000	5,000	0	0	\$30,000
Bay to Baker Trail	0	125,000	150,000	100,000	100,000	25,000	\$500,000
Chuckanut Mountain Trails	3,000	3,000	3,000	3,000	3,000	0	\$15,000
North Lake Whatcom Trail Extension	0	200,000	0	0	0	0	\$200,000
Canyon Lake Creek Community Forest Trail	47,000	0	0	0	0	0	\$47,000
County Health Center	815,000	0	0	0	0	0	\$815,000
Northwest Annex Expansion (AKA Consolidated Services Building)	0	0	100,000	850,000	5,000,000	0	\$5,950,000
Totals	985,000	428,000	353,000	1,003,000	5,125,500	62,500	\$7,957,000

1. See Six-Year Comprehensive Road Program for Road and Ferry Costs

Draft Six Year Capital Improvement Program 2000-2005 continued

Six-Year Capital Improvement Program Costs Under the County Charter, 2000-2005¹

Pursuant to responsibilities set forth in section 6.30 of the county charter, the county executive's office has proposed the

following projects to meet identified needs in the county over the six-year planning period.

Project Name	Year 2000 Cost	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Total Cost for Six Year Period
Minimum Security Corrections Facility	100,000	400,000	5,000,000	0	0	0	\$5,500,000
Renovations to Public Safety Building	0	50,000	250,000	0	0	0	\$300,000
Consolidated Services Building	See previous page for yearly cost 2						
Renovations to County Health Center	See previous page for yearly cost 2						
Health Center Parking Improvements	100,000	0	0	0	0	0	\$100,000
401 Grand Avenue Parking Improvements	0	0	0	2,150,000	0	0	\$2,150,000
South Courthouse Parking Improvements	0	2,150,000	0	0	0	0	\$2,150,000
Complete Northwest Annex Renovations	200,000	0	0	0	0	0	\$200,000
Convert Courthouse Boiler Rooms to Storage	50,000	0	0	0	0	0	\$50,000
Upgrade Original Courtrooms in old Courthouse	0	100,000	0	0	0	0	\$100,000
Alterations to Construct one new Courtroom Suite (5th floor)	0	350,000	0	0	0	0	\$350,000
Public Safety Building Roof Replacement	0	150,000	0	0	0	0	\$150,000
Install Earthquake Protection Measures at all Occupied Facilities	50,000	0	0	0	0	0	\$50,000
Totals	500,000	3,200,000	5,250,000	2,150,000	0	0	\$11,100,000

1. See Six-Year Comprehensive Road Program for Road and Ferry Costs

2. The Consolidated Services Building and Renovations to county Health Center appear on both the GMA/Comprehensive Plan-related CIP and the county charter-related CIP

Draft Six Year Capital Improvement Program 2000-2005 continued

Grand Total Costs, 2000-2005¹

Combining the costs associated with planning responsibilities under the Growth Management Act/Comprehensive Plan and those costs associated with planning under Section 6.30 of the

charter yields the following grand totals over the six-year planning period.

Project Name	Year 2000 Cost	Year 2001 Cost	Year 2002 Cost	Year 2003 Cost	Year 2004 Cost	Year 2005 Cost	Total Cost for Six Year Period
GMA/Comp Plan Related CIP Costs	985,000	428,000	353,000	1,003,000	5,125,500	62,500	\$7,957,000
County Charter Related CIP Costs	500,000	3,200,000	5,250,000	2,150,000	0	0	\$11,100,000
Grand Totals	1,485,000	3,628,000	5,603,000	3,153,000	5,125,500	62,500	\$19,057,000

1. See Six-Year Comprehensive Road Program for Road and Ferry Costs.

Six Year Transportation Improvement Program

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2000	2001	2002	2003-2005	
1	Yew Street Road (Bellingham C/L to Spring Valley)	Reconstruction, widening, drainage, shoulders	2,000				2,000
2	Park Road (SR 9 to South Bay Drive)	Reconstruction	2,300				2,300
3	Lake Terrell Road (Slater Road to Mountain View Road)	Reconstruction	2,080				2,080
4	Mountain View Road (Ferndale C/L to Rainbow Road)	Reconstruction	470				470
5	Lummi Shore Road (Hermosa to Cagey Road)	Reconstruction	4,090				4,090
6	Ferry Terminal Improvements (Lummi Island to Gooseberry Point)	Ferry facilities	600				600
7	Ferry Terminal Painting (Gooseberry Point)	Ferry facilities	50				50
8	East Smith Road / Hannegan Road	Signalization	420				420
9	Stein Road Bridge #92 (Dakota Creek)	Replacement	310				310
10	James Street Road / Telegraph Road	Intersection improvements	280				280
11	Grandview Road (Jackson Road to SR 548)	Structural overlay	350				350
12	Lake Whatcom Blvd High Bridge #115	Replace existing structure	107	1,215			1,322
13	Yew Street Road, Phase 2 (Samish Way to Spring Valley)	Reconstruction	150	1,400			1,550
14	Airport Drive (Williamson Way to Bennett Drive)	Widen, curbs/ gutters/ enclosed drainage	40	510			550
15	West Badger Road (Sunrise Road to Markworth Road)	Reconstruction	200	1,700			1,900

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2000	2001	2002	2003-2005	
16	Lake Whatcom Blvd (Cable Street to Strawberry Point Road)	Reconstruction	40	510			550
17	Van Buren Road / Lindsay Road (Hampton Road to SR 546)	Reconstruction	175	1,300			1,475
18	Slater Road / Rural Avenue	Signalization	70	350			420
19	Lummi View Drive (Lummi Shore Road to West 0.6 miles)	Reconstruction	120	2,080			2,200
20	Sunrise Road (Birch Bay Lynden Road to West Badger Road)	Reconstruction	100	100	1,700		1,900
21	Tyee Drive (Benson Road to Roosevelt Road)	Reconstruction	20	130	1,500		1,650
22	Kickerville Road (Rainbow Road to SR 548)	Reconstruction	20	180	1,800		2,000
23	Marine Drive (Kwina Road to Ferndale Road)	Reconstruction	50	100	800		950
24	Potter Road Bridge #148 (South Fork Nooksack)	Replace existing structure	60	40	1,675		1,775
25	Mountain View Road (Lake Terrell Road to Ferndale City Limits)	Reconstruction		150	1,100	1,250	2,500
26	Lake Louise Road (Sudden Valley CG to Austin Street)	Reconstruction			100	1,600	1,700
27	Grandview Road 2 (Koehn Road to Jackson Road)	Reconstruction		20	1,180		1,200
28	Marine Drive (Bennett Drive to Bancroft Road)	Reconstruction				1,800	1,800
29	Lake Whatcom Blvd (Rocky Ridge to Lake Louise Road)	Reconstruction				1,400	1,400
30	North Shore Road (Bellingham City Limits to Urban Area Boundary)	Reconstruction				1,620	1,620

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2000	2001	2002	2003-2005	
31	Lake Louise Road 2 (Lake Whatcom Blvd to Sudden Valley CG)	Reconstruction				2,200	2,200
32	Vista Drive (Ferndale City Limits to SR 548)	Reconstruction				1,800	1,800
33	Lincoln Road (Shintaffer Road to SR 548)	Reconstruction				1,750	1,750
34	Van Wyck Road (Hannegan Road to SR 542)	Reconstruction				2,200	2,200
35	East Axton Road (SR 539 to Hannegan Road)	Reconstruction (development dependent)				1,900	1,900
36	Ferndale Road (Slater Road To Ferndale City Limits)	Reconstruction				1,240	1,240
37	Alderson Road (Birch Bay Drive to SR 548)	Structural overlay				270	270
38	Cable Street (Terrace Avenue to Lake Whatcom Blvd)	Reconstruction				90	90
39	Point Roberts	Misc. shoulder widening				110	110
40	Haxton Way (Kwina Road to Slater Road)	Structural overlay, paved shoulders, floodproofing				120	120
41	Drayton Harbor Road (Harborview Road to SR 548)	Reconstruction				70	70
42	South Pass Road (Goodwin Road to SR 547)	Reconstruction				140	140
43	Harborview Road (Lincoln Road to Drayton Harbor Road)	Reconstruction				100	100
44	Marine Drive 3 (Ferndale Road to Rural Avenue)	Reconstruction				90	90
45	H Street Road (Blaine City Limits to SR 539)	Reconstruction				140	140

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2000	2001	2002	2003-2005	
46	Kwina Road (Haxton Way to Lummi Shore Road)	Reconstruction				80	80
47	Curtis Road / Rural Avenue (Country Lane to Slater Road)	Reconstruction				170	170
48	North Telegraph Road (Sorenson Road to Sumas Road)	Reconstruction				140	140
49	Birch Point Road (Semiahmoo to Birch Bay Village)	Reconstruction				170	170
50	Selder Road (Birch Point Road to Semiahmoo Parkway)	Reconstruction (development dependent)				150	150
51	Portal Way (Brown Road to Blaine City Limits)	Reconstruction				60	60
52	Loomis Trail Road 2 (SR 548 to Kickerville Road)	Reconstruction (development dependent)				60	60
53	West Smith Road (Ferndale City Limits to Northwest Drive)	Widening, Structural overlay, paved shoulders				120	120
54	Kickerville Road 2 (SR 548 to Birch Bay Lynden Road)	Reconstruction				200	200
55	West Lake Samish Drive (Nulle Road to North Lake Samish Drive)	Reconstruction				150	150
56	Semiahmoo Drive (Birch Point Road to Blaine City Limits)	Reconstruction				200	200
57	West Laurel Road (Old Guide Road to SR 539)	Reconstruction				50	50
58	Loomis Trail Road (Bob Hall Road to Berthusen Road)	Structural Overlay, including shoulders				20	20
59	Slater Road Connector (Northwest Drive to Bellingham City Limits)					50	50

Six Year Transportation Improvement Program continued

#	Project	Description	Expenditure Schedule (in thousands)				Total Cost (in thousands)
			2000	2001	2002	2003-2005	
60	Grandview Road / West Pole Road (Grandview Road to West Pole Road)					50	50
61	Whatcom Connector					200	200
62	Railroad Crossings	Signalize crossings			100		100
63	Structural Overlays	various overlays		400	400	1200	2,000
64	Right of Way Acquisition		50	50	50	150	300
65	Specific Site Improvements	As prioritized	100	100	100	300	600
66	Gravel Conversions		100	100	100	300	600
						Grand Total	59,102

General Fund (001)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
001 General Fund					
1 General Fund Revenues					
4311 Property Taxes	14,766,489	15,065,674	15,265,322	15,708,534	2.90%
4312 Timber Harvest Taxes	129,971	254,288	150,000	150,000	0.00%
4313 Retail Sales & Use Tax	6,058,480	6,190,492	6,250,000	7,356,000	17.70%
4317 Excise Taxes	695,603	624,107	562,000	402,000	-28.47%
4319 Interest & Penalty on Tax	1,229,855	1,286,380	1,302,000	1,437,000	10.37%
4332 Federal Entitlements	223,913	292,133	-	233,706	0.00%
4334 State Grants	26,560	27,840	-	-	0.00%
4335 State Shared Revenues	85,590	75,246	80,500	81,500	1.24%
4336 State Entitlements	1,224,965	1,333,978	1,337,000	740,000	-44.65%
4337 Interlcl Grant-Entitlement	394,346	360,040	367,000	805,193	119.40%
4338 Intergovernmental Svc	1,583,070	1,360,179	500,000	500,000	0.00%
4341 General Government	100	-	-	-	0.00%
4349 Other Interfnd Svc Charges	-	113,177	113,174	107,712	-4.83%
4351 Felony Penalties	83,633	111,088	64,000	68,000	6.25%
4353 Nonparking Infractions	529,401	517,452	522,500	522,500	0.00%
4354 Parking Infractions	4,567	3,466	2,000	2,000	0.00%
4355 Criminal Traffic Misdem	237,341	222,919	220,000	220,000	0.00%
4356 Nontraffic Misdemeanor	114,397	96,019	84,000	84,000	0.00%
4357 Criminal Costs	79,082	75,864	71,400	79,400	11.20%
4369 Overages & Shortages	1,129	869	1,100	1,100	0.00%
4361 Interest Earnings	2,635,897	2,697,343	2,709,500	2,738,500	1.07%
4362 Rents & Royalties	194,512	247,931	222,000	247,000	11.26%
4369 Other Miscellaneous Revenue	27,924	13,555	25,000	25,000	0.00%
8110 State Timber Sales	1,040,098	638,107	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	2,000	0.00%
8301 Operating Transfer In	24,927	37,367	25,000	35,000	40.00%
8301 Road Fund-Op Transfer In	43,000	43,000	55,425	56,005	1.05%
9101 Residual Equity Transfer In	-	2,573,459	-	-	0.00%
1 General Fund Revenues	31,434,850	34,261,973	30,430,921	32,102,150	5.49%

General Fund: 10 Assessor / 30 Treasurer

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
10 Assessor					
4341 General Government	11,911	12,045	13,000	14,500	11.54%
8301 Operating Transfer In	-	10,728	-	-	0.00%
10 Assessor	11,911	22,773	13,000	14,500	11.54%
15 Auditor					
4322 Non-Bus Licenses & Permits	10,452	9,787	9,000	10,000	11.11%
4341 Jury Selection	1,074,861	1,167,502	1,121,500	1,246,700	11.16%
4369 Other Miscellaneous Revenue	7,763	8,592	7,900	26,712	238.13%
15 Auditor	1,093,076	1,185,881	1,138,400	1,283,412	12.74%
21 County Council					
4341 General Government	7,457	2,698	4,300	4,800	11.63%
4369 Other Miscellaneous Revenue	2,584	3,386	3,328	2,568	-22.84%
21 County Council	10,041	6,084	7,628	7,368	-3.41%
26 Planning & Development Svcs					
4313 Retail Sales & Use Tax	257	394	100	100	0.00%
4321 Business License & Permit	4,175	2,950	5,000	3,000	-40.00%
4322 Non-Bus Licenses & Permits	877,565	865,319	925,000	1,070,000	15.68%
4334 State Grants	50,436	13,020	-	-	0.00%
4341 General Government	7,167	11,286	6,350	4,800	-24.41%
4342 Security-Persons & Property	17,285	15,041	7,350	7,675	4.42%
4345 Economic Environment	949,344	999,457	904,000	1,182,500	30.81%
4352 Civil Penalties	-	713	2,000	8,000	300.00%
4369 Overages & Shortages	546	4,181	500	1,000	100.00%
26 Planning & Development Svcs	1,906,775	1,912,361	1,850,300	2,277,075	23.07%
30 Treasurer					
4341 General Government	18,546	17,500	18,000	18,000	0.00%
4349 Accounting Services	-	-	30,000	30,000	0.00%
4361 Interest Earnings	72,615	103,970	117,776	157,626	33.84%
4369 Other Miscellaneous Revenue	25,944	29,459	73,000	28,000	-61.64%
30 Treasurer	117,105	150,929	238,776	233,626	-2.16%

General Fund: 35 Sheriff / 41 Jail

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
35 Sheriff					
4311 Property Taxes	491,535	494,990	496,530	496,530	0.00%
4312 Timber Harvest Taxes	8,485	16,451	-	-	0.00%
4317 Leasehold Excise Tax	1,321	1,136	-	-	0.00%
4321 Business License & Permit	3	83	300	200	-33.33%
4331 Federal Grants-Direct	-	-	348,568	111,600	-67.98%
4333 Federal Grants-Indirect	71,510	60,000	60,000	60,000	0.00%
4334 State Grants	138,097	139,036	131,278	122,969	-6.33%
4335 State Shared Revenues	87	64	-	-	0.00%
4336 State Entitlements	56,849	59,365	72,000	59,000	-18.06%
4338 Intergovernmental Svc	1,488	4,640	-	-	0.00%
4342 Security-Persons & Property	58,663	115,305	165,000	61,200	-62.91%
4361 Interest Earnings	124	256	-	-	0.00%
4362 Rents & Royalties	175	172	-	-	0.00%
4367 Contributions-Private Source	-	100	-	-	0.00%
4369 Other Miscellaneous Revenue	98	(10)	-	-	0.00%
8110 State Timber Sales	68,419	40,356	-	-	0.00%
8301 Operating Transfer In	119,700	119,700	152,353	182,700	19.92%
35 Sheriff	1,016,554	1,051,644	1,426,029	1,094,199	-23.27%
41 Jail					
4331 Federal Grants-Direct	25,797	111,989	-	-	0.00%
4333 Federal Grants-Indirect	35,885	39,133	294,740	35,100	-88.09%
4334 State Grants	-	5,600	10,000	10,000	0.00%
4338 Intergovernmental Svc	223,355	340,172	959,746	1,128,791	17.61%
4341 General Government	185,160	194,544	229,722	241,140	4.97%
4342 Security-Persons & Property	160,391	193,640	185,310	316,370	70.72%
4348 Internal Sales & Services	-	-	5,000	-	-100.00%
4349 Other Interfnd Svc Charges	3,244	3,250	2,000	2,000	0.00%
4369 Other Miscellaneous Revenue	79,387	88,886	92,528	109,585	18.43%
8301 Operating Transfer In	-	-	-	55,000	0.00%
41 Jail	713,219	977,214	1,779,046	1,897,986	6.69%

General Fund: 45 District Court / 66 Public Defender

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
45 District Court					
4341 General Government	118,203	111,038	112,710	108,710	-3.55%
45 District Court	118,203	111,038	112,710	108,710	-3.55%
50 District Court Probation					
4338 Intergovernmental Svc	93,616	107,631	297,753	371,500	24.77%
4342 Security-Persons & Property	411,625	449,470	450,000	450,000	0.00%
50 District Court Probation	505,241	557,101	747,753	821,500	9.86%
60 Juvenile					
4334 State Grants	833,517	1,094,581	1,215,889	1,046,179	-13.96%
4341 Printing and Duplicating	-	3,628	200	201	0.50%
4342 Security-Persons & Property	37,993	26,470	32,500	17,500	-46.15%
8301 Operating Transfer In	-	4,736	-	14,000	0.00%
60 Juvenile	871,510	1,129,415	1,248,589	1,077,880	-13.67%
65 Prosecuting Attorney					
4331 Federal Grants-Direct	-	-	82,821	99,194	19.77%
4333 Federal Grants-Indirect	393,681	371,401	473,529	512,183	8.16%
4334 State Grants	49,686	49,686	74,322	56,232	-24.34%
4341 General Government	44,681	47,059	45,900	46,359	1.00%
4362 Rents & Royalties	-	250	250	250	0.00%
4367 Contribution-Private Source	6,000	6,106	6,000	6,000	0.00%
8301 Operating Transfer In	260,468	364,164	364,565	376,018	3.14%
65 Prosecuting Attorney	754,516	838,666	1,047,387	1,096,236	4.66%
66 Public Defender					
4333 Federal Grants-Indirect	-	-	2,800	-	-100.00%
4334 State Grants	-	-	54,960	36,440	-33.70%
66 Public Defender	-	-	57,760	36,440	-36.91%

General Fund: 70 Superior Court / 106 Parks & Recreation

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
70 Superior Court					
4322 Non-Bus Licenses & Permits	10,452	9,816	10,000	10,000	0.00%
4333 Federal Grants-Indirect	-	-	23,853	-	-100.00%
4334 State Grants	51,436	178,785	360,945	127,295	-64.73%
4341 General Government	189,113	192,646	197,500	202,400	2.48%
4342 Security-Persons & Property	540	-	-	-	0.00%
4345 Economic Environment	10,608	9,553	10,000	10,000	0.00%
4361 Interest Earnings	7,421	12,442	10,000	10,000	0.00%
4369 Other Miscellaneous Revenue	22	78	-	-	0.00%
70 Superior Court	269,592	403,320	612,298	359,695	-41.25%
75 Cooperative Extension					
8301 Operating Transfer In	18,847	19,060	68,500	226,330	230.41%
75 Cooperative Extension	18,847	19,060	68,500	226,330	230.41%
100 Non-Departmental					
4334 State Grants	74,542	418,410	35,000	35,000	0.00%
4338 Intergovernmental Services	-	25,000	-	-	0.00%
4345 Annexation Review Fees	-	100	-	-	0.00%
4369 Other Miscellaneous Revenue	-	3,100	3,000	3,000	0.00%
8301 Road Fund Op Trnsfr In	5,000	-	-	15,000	0.00%
100 Non-Departmental	79,542	446,610	38,000	53,000	39.47%
106 Parks & Recreation					
4334 State Grants	977	50,000	-	-	0.00%
4341 General Government	1,200	1,200	-	-	0.00%
4347 Culture and Recreation	229,883	242,036	248,800	265,004	6.51%
4349 Other Interfnd Svc Charges	16,897	16,897	16,897	16,897	0.00%
4362 Rents & Royalties	314,351	321,994	293,000	294,271	0.43%
4367 Contribution-Private Source	3,400	3,400	-	-	0.00%
4369 Other Miscellaneous Revenue	64,085	15,601	18,200	15,200	-16.48%
8301 Convention Center	31,506	35,354	35,873	35,873	0.00%
9101 Residual Equity Transfer In	-	12,000	-	-	0.00%
106 Parks & Recreation	662,299	698,482	612,770	627,245	2.36%

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

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
153 Health Department					
4311 Property Taxes	249,805	260,557	311,657	311,657	0.00%
4312 Timber Harvest Taxes	2,203	4,399	1,000	1,000	0.00%
4317 Excise Taxes	1,831	2,020	500	500	0.00%
4321 Business License & Permit	309,826	319,051	308,200	338,335	9.78%
4322 Septic Tank Installations	59,008	100,491	61,650	92,000	49.23%
4333 Federal Grants-Indirect	1,125,276	1,142,730	1,191,505	1,138,174	-4.48%
4334 State Grants	1,960,700	1,968,549	2,150,415	2,523,652	17.36%
4335 State Shared Revenues	874,049	912,516	815,120	120	-99.99%
4336 State Entitlements	3,894	3,739	4,200	4,200	0.00%
4337 Interlocal Grant-Entitlement	-	-	52,383	52,383	0.00%
4338 Intergovernmental Svc	329,848	414,659	419,559	540,764	28.89%
4341 General Government	4,342	3,700	5,300	3,950	-25.47%
4343 Sewer Service Charges	-	-	63,000	35,000	-44.44%
4345 Economic Environment	6,466	8,837	6,300	7,500	19.05%
4346 Mental & Physical Health	490,299	427,522	470,851	534,524	13.52%
4361 Interest Earnings	77	68	40	40	0.00%
4362 Rents & Royalties	46	46	24	24	0.00%
4367 Contribution-Private Source	5,178	6,348	5,000	5,000	0.00%
4369 Other Miscellaneous Revenue	4,026	95	3,560	31,900	796.07%
8110 State Timber Sales	17,651	11,008	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	67,460	147,017	126,293	134,293	6.33%
153 Health Department	5,511,985	5,733,352	6,005,557	5,764,016	-4.02%
001 General Fund	45,095,267	49,505,903	47,435,424	49,081,368	3.47%

County Road Fund (108)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
108 County Road Fund					
471 Public Works					
4311 Property Taxes	10,554,697	10,858,674	11,291,000	11,510,000	1.94%
4312 Timber Harvest Taxes	181,200	359,765	225,000	200,000	-11.11%
4317 Excise Taxes	28,219	24,851	20,000	20,000	0.00%
4322 Non-Bus Licenses & Permits	50,188	43,857	55,000	40,000	-27.27%
4333 Federal Grants-Indirect	1,923,759	2,548,057	5,132,000	6,268,000	22.14%
4334 State Grants	1,844,419	1,932,734	1,143,000	1,982,800	73.47%
4335 State Shared Revenues	1,858	1,404	12,500	1,400	-88.80%
4336 State Entitlements	3,040,306	3,134,526	3,260,600	3,342,000	2.50%
4338 Intergovernmental Svc	43,342	40,162	28,000	450,000	1507.14%
4341 General Government	292,073	11,726	12,400	21,000	69.35%
4344 Transportation	672,572	580,863	456,000	456,000	0.00%
4345 Economic Environment	28,325	45,779	45,000	40,000	-11.11%
4349 Other Interfnd Svc Charges	450,338	536,704	464,759	594,281	27.87%
4359 Non-Court Fines-Forfeits		1,089	-	-	0.00%
4361 Interest Earnings	51,139	151,324	3,500	3,500	0.00%
4362 Rents & Royalties	3,822	3,772	3,085	3,000	-2.76%
4367 Contribution-Private Source	61,620	146,814	50,000	50,000	0.00%
4369 Other Miscellaneous Revenue	134,096	3,312	2,500	5,000	100.00%
4395 Disposition of Fixed Assets	-	102,281	1,000	-	-100.00%
8110 State Timber Sales	1,448,337	901,514	800,000	900,000	12.50%
8301 Operating Transfer In	155,050	60,012	140,013	60,044	-57.12%
108 County Road Fund	20,965,360	21,489,220	23,145,357	25,947,025	12.10%

Election Reserve Fund (109) / Water Resources Fund (117)

	Actual 1997	Actual 1998	Budget 1999	Budget 2000	% Change 99 to 2000
109 Election Reserve Fund					
4311 Property Taxes	249,765	357,987	361,129	361,129	0.00%
4312 Timber Harvest Taxes	2,196	6,084	-	-	0.00%
4317 Excise Taxes	1,825	2,793	-	-	0.00%
4335 State Shared Revenues	22	24	-	-	0.00%
4341 General Government	335,802	210,927	222,800	126,600	-43.18%
4361 Interest Earnings	80	91	-	-	0.00%
4362 Rents & Royalties	46	64	-	-	0.00%
4369 Other Miscellaneous Revenue	-	-	-	101,883	0.00%
8110 State Timber Sales	17,687	14,290	-	-	0.00%
8301 Operating Transfer In	-	88,428	88,428	70,368	-20.42%
9101 Residual Equity Trans-In	18,200	-	-	-	0.00%
109 Election Reserve Fund	625,623	680,688	672,357	659,980	-1.84%
114 Veterans Relief Fund					
4311 Property Taxes	112,597	117,248	141,380	141,380	0.00%
4312 Timber Harvest Taxes	991	1,979	1,500	1,500	0.00%
4317 Excise Taxes	824	909	600	600	0.00%
4335 State Shared Revenues	10	8	-	-	0.00%
4361 Interest Earnings	36	31	-	-	0.00%
4362 Rents & Royalties	21	21	-	-	0.00%
8110 State Timber Sales	7,943	4,954	1,500	-	-100.00%
114 Veterans Relief Fund	122,422	125,150	144,980	143,480	-1.03%
117 Water Resources Fund					
4330 Intergovernmental Revenues	74,461	-	-	246,000	0.00%
4334 State Grants	-	-	250,000	-	-100.00%
8301 Operating Transfer In	-	-	1,966,319	1,735,303	-11.75%
117 Water Resources Fund	74,461	-	2,216,319	1,981,303	-10.60%

Solid Waste Fund (140) / Road Improvement Dist #2 (155)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
140 Solid Waste Fund					
4334 State Grants	435,779	234,333	294,263	263,301	-10.52%
4341 General Government	1,801	-	100	100	0.00%
4343 Physical Environment	143,351	615,792	595,000	701,250	17.86%
4361 Interest Earnings	45,900	29,099	25,000	36,000	44.00%
4362 Other LT Rent	1,800	2,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	166,049	118	-	-	0.00%
140 Solid Waste Fund	794,680	881,342	917,363	1,003,651	9.41%
141 WC Convention Center Fund					
4313 Retail Sales & Use Tax	87,637	91,004	80,000	90,000	12.50%
141 WC Convention Center Fund	87,637	91,004	80,000	90,000	12.50%
142 Victim/Witness Assistance Fund					
4341 General Government	48,889	79,501	62,306	68,406	9.79%
4351 Felony Penalties	16,038	20,964	21,000	21,000	0.00%
142 Victim/Witness Assistance Fund	64,927	100,465	83,306	89,406	7.32%
148 CERB Fund					
8301 Operating Transfer In	265,338	398,240	273,738	177,832	-35.04%
148 CERB Fund	265,338	398,240	273,738	177,832	-35.04%
154 Road Improvement Dist #1					
4317 Excise Taxes	21,589	21,759	21,074	21,111	0.18%
4369 Other Miscellaneous Revenue	702	706	711	742	4.36%
154 Road Improvement Dist #1	22,291	22,465	21,785	21,853	0.31%
155 Road Improvement Dist #2					
4317 Excise Taxes	1,401	1,425	1,402	1,402	0.00%
4369 Other Miscellaneous Revenue	118	120	118	118	0.00%
155 Road Improvement Dist #2	1,519	1,545	1,520	1,520	0.00%

Road Improvement District #7 (159) / Emergency Management Fund (167)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
159 Road Improvement Dist #7					
4317 Excise Taxes	1,805	1,712	1,719	1,715	-0.23%
4319 Interest & Penalty on Tax	88	73	-	-	0.00%
4369 Other Miscellaneous Revenue	194	186	184	184	0.00%
159 Road Improvement Dist #7	2,087	1,971	1,903	1,899	-0.21%
162 Road Improvement Guarantee					
4361 Interest Earnings	5,029	5,388	5,000	5,000	0.00%
162 Road Improvement Guarantee	5,029	5,388	5,000	5,000	0.00%
165 Whatcom County Drug Fund					
4349 Other Interfund Svc Charges	-	2,832	5,600	5,600	0.00%
4351 Felony Penalties	97,408	201,330	120,000	150,000	25.00%
4357 Criminal Costs	453,615	215,351	190,000	175,000	-7.89%
165 Whatcom County Drug Fund	551,023	419,513	315,600	330,600	4.75%
166 Auditor's O & M Fund					
4336 State Entitlements	38,005	45,531	43,000	63,000	46.51%
4341 General Government	44,986	56,061	50,000	65,000	30.00%
166 Auditor's O & M Fund	82,991	101,592	93,000	128,000	37.63%
167 Emergency Management Fund					
4334 State Grants	39,138	31,464	40,949	30,721	-24.98%
4338 Intergovernmental Svc	90,639	94,959	100,651	113,126	12.39%
8301 Operating Transfer In	74,799	74,103	77,509	85,422	10.21%
167 Emergency Management Fund	204,576	200,526	219,109	229,269	4.64%

Flood Control Zone District Fund (169) / Lake Management District #1 (180)

	Actual 1997	Actual 1998	Budget 1999	Budget 2000	% Change 99 to 2000
169 Flood Control Zone Dist Fund					
4317 Excise Taxes	1,620,967	1,708,703	3,500,000	3,470,606	-0.84%
4319 Other Penalties	18,280	17,190	-	-	0.00%
4333 Federal Grants-Indirect	406,096	457,437	775,980	525,000	-32.34%
4334 State Grants	150,448	128,190	280,608	362,500	29.18%
4338 Intergovernmental Svc	7,021	69,388	-	380,000	0.00%
4343 Physical Environment	129,604	52,737	399,350	115,750	-71.02%
4361 Interest Earnings	-	347,744	300,000	400,000	33.33%
4369 Other Miscellaneous Revenue	29,953	(3,513)	-	-	0.00%
169 Flood Control Zone Dist Fund	2,362,369	2,777,876	5,255,938	5,253,856	-0.04%
170 Pt Roberts Fuel Tax					
4317 Excise Taxes	50,200	31,196	80,000	20,000	-75.00%
4319 Interest & Penalty on Tax	224	-	-	-	0.00%
170 PT Roberts Fuel Tax	50,424	31,196	80,000	20,000	-75.00%
175 Conservation Futures Fund					
4311 Property Taxes	625,316	651,359	600,000	600,000	0.00%
4312 Timber Harvest Taxes	5,508	10,997	-	-	0.00%
4317 Excise Taxes	4,577	5,049	-	-	0.00%
4334 State Grants	-	63,660	-	-	0.00%
4335 State Shared Revenues	56	43	-	-	0.00%
4361 Interest Earnings	200	170	-	-	0.00%
4362 Rents & Royalties	116	115	-	-	0.00%
4369 Miscellaneous Revenue	-	500	-	-	0.00%
8110 State Timber Sales	44,090	27,507	-	-	0.00%
175 Conservation Futures Fund	679,863	759,400	600,000	600,000	0.00%
180 Lake Management Dist #1					
4361 Interest Earnings	1,238	2,309	1,200	1,200	0.00%
4368 Spec Assessment-Principal	408	1,247	-	-	0.00%
180 Lake Management Dist #1	1,646	3,556	1,200	1,200	0.00%

1977 Fair GO Bond (212) / 1991 Ltd Tax GO Bond (240)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
212 1977 Fair GO Bond					
4311 Property Taxes	21,703	593	-	-	0.00%
4312 Timber Harvest Taxes	191	-	-	-	0.00%
4335 State Shared Revenues	2	-	-	-	0.00%
4361 Interest Earnings	26	21	-	-	0.00%
4362 Rents & Royalties	4	-	-	-	0.00%
8110 State Timber Sales	1,534	233	-	-	0.00%
212 1977 Fair GO Bond	23,460	847	-	-	0.00%
213 1978 Ltd Tax GO Bond Fund					
4361 Interest Earnings	750	250	-	-	0.00%
213 1978 Ltd Tax GO Bond Fund	750	250	-	-	0.00%
215 1982 Ltd Tax GO Bond Fund					
4361 Interest Earnings	69	66	-	-	0.00%
4369 Other Miscellaneous Revenue	36,087	35,205	35,458	35,308	-0.42%
8301 Operating Transfer In	148,716	95,213	118,192	117,692	-0.42%
215 1982 Ltd Tax GO Bond Fund	184,872	130,484	153,650	153,000	-0.42%
219 CRID #9 Gen Debt Fund					
4361 Interest Earnings	94,009	92,873	74,152	66,304	-10.58%
4368 Spec Assessment-Principal	95,148	123,842	110,064	115,112	4.59%
219 CRID #9 Gen Debt Fund	189,157	216,715	184,216	181,416	-1.52%
220 LRID #10 Gen Debt Fund					
4361 Interest Earnings	53,704	57,815	31,132	23,082	-25.86%
4368 Spec Assessment-Principal	92,106	208,465	29,264	29,106	-0.54%
8301 Operating Trnsf In-LRID 10	-	-	8,000	8,674	8.43%
220 LRID #10 Gen Debt Fund	145,810	266,280	68,396	60,862	-11.02%
240 1991 Ltd Tax GO Bond					
4361 Interest Earnings	869	716	-	-	0.00%
8301 Operating Transfer In	747,113	492,925	520,175	543,400	4.46%
240 1991 Ltd Tax GO Bond	747,982	493,641	520,175	543,400	4.46%

1993 Ltd Tax GO Bond (241) / County Parks Improvement Fund (330)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
241 1993 Ltd Tax GO Bond					
4361 Interest Earnings	17	-	-	-	0.00%
8301 Operating Transfer In	803,210	805,038	805,205	558,238	-30.67%
241 1993 Ltd Tax GO Bond	803,227	805,038	805,205	558,238	-30.67%
242 1997 Ltd Tax GO & Refunding Bond					
8210 Proceeds of GO Debt	26,862	-	-	-	0.00%
8301 Operating Transfer In	424,752	643,183	643,518	647,913	0.68%
242 1997 Ltd Tax GO & Refunding Bond	451,614	643,183	643,518	647,913	0.68%
243 1998 Ltd Tax GO Bond					
8210 Proceeds of GO Debt	26,862	6,681	-	-	0.00%
8301 Operating Transfer In	424,752	-	251,500	257,848	2.52%
243 1998 Ltd Tax GO Bond	451,614	6,681	251,500	257,848	2.52%
325 1993 Sewer Construction Fund					
4343 Physical Environment	1,600	-	-	-	0.00%
4361 Interest Earnings	509	590	700	635	-9.29%
325 1993 Sewer Construction Fund	2,109	590	700	635	-9.29%
326 Real Estate Excise Tax Fund					
4317 Excise Taxes	1,023,354	819,263	750,000	800,000	6.67%
4369 Other Miscellaneous	-	(2,039)	-	-	0.00%
326 Real Estate Excise Tax Fund	1,023,354	817,224	750,000	800,000	6.67%
329 LRID #10 Construction Fund					
4361 Interest Earnings	372	399	400	385	-3.75%
329 LRID #10 Construction Fund	372	399	400	385	-3.75%
330 County Parks Improvement Fund					
4334 State Grants	8,426	600	-	-	0.00%
4361 Interest Earnings	(5,308)	5,283	3,500	3,500	0.00%
4369 Other Miscellaneous Revenue	-	11,245	-	-	0.00%
330 County Parks Improvement Fund	3,118	17,128	3,500	3,500	0.00%

Civic Center Bldg Improvement Fund (331) / Equipment Rental & Revolving (501)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
331 Civic Center Bldg. Improv Fund					
8210 Proceeds of GO Debt	-	3,299,074	-	-	0.00%
331 Civic Center Bldg. Improv Fund	-	3,299,074	-	-	0.00%
332 Capital Improvement Fund					
4313 Sales & Use Tax Collection	-	-	-	1,560,000	0.00%
331 Civic Center Bldg. Improv Fund	-	-	-	1,560,000	0.00%
501 Equipment Rental & Revolving					
4348 Internal Sales & Services	3,514,286	3,237,530	2,370,000	2,370,000	0.00%
4362 Other Rents & Use Charges	101	101	196	196	0.00%
4363 Insurance Prem & Recovery	12,640	1,616	10,000	10,000	0.00%
4365 Internal Service-Misc Rev	3,099,423	3,111,057	3,093,147	3,151,947	1.90%
4366 Other Interfnd Misc Rev	9,076	4,915	4,040	3,114	-22.92%
4369 Other Miscellaneous Revenue	6,032	1,424	17,468	16,895	-3.28%
8301 Operating Transfer In	-	-	-	-	0.00%
9101 Residual Equity Transfer In	-	-	15,000	-	-100.00%
9111 Disposal Proceeds	120,709	128,151	-	-	0.00%
9112 Net Book Value	(123,796)	(81,965)	-	-	0.00%
501 Equipment Rental & Revolving	6,638,471	6,402,829	5,509,851	5,552,152	0.77%

Administrative Services Fund (507)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
507 Administrative Service Fund					
4311 Property Taxes	24	439	2,000	2,000	0.00%
4313 Retail Sales & Use Tax	-	2	-	-	0.00%
4334 State Grants	23	-	5,000	-	-100.00%
4338 Intergovernmental Svc	16,686	15,741	16,200	12,000	-25.93%
4341 General Government	216,564	238,509	217,300	255,400	17.53%
4348 Internal Sales & Services	1,440,682	1,496,013	1,486,635	1,493,965	0.49%
4349 Other Interfnd Svc Charges	532,237	2,286,699	2,291,179	2,489,138	8.64%
4361 Interest Earnings	22,101	23,676	20,800	20,800	0.00%
4362 Rents & Royalties	215,944	375,475	388,691	214,066	-44.93%
4365 Internal Service-Misc Rev	2,195,953	2,436,238	2,511,005	2,586,201	2.99%
4369 Other Miscellaneous Revenue	530	2,781	300	300	0.00%
8301 Operating Transfer In	1,790,854	525,989	338,753	668,612	97.37%
5 Administrative Services	6,431,598	7,401,562	7,277,863	7,742,482	6.38%
65 Prosecuting Attorney/Tort Reserve					
4361 Interest Earnings	38,068	40,781	-	-	0.00%
4365 Internal Service-Misc Rev	411,507	858,001	857,989	1,032,446	20.33%
65 Prosecuting Attorney	449,575	898,782	857,989	1,032,446	20.33%
507 Administrative Service Fund	6,881,173	8,300,344	8,135,852	8,774,928	7.86%

Lynden - Everson Sub-Zone (16921) / Acme - Van Zandt Sub-Zone (16923)

	<i>Actual 1997</i>	<i>Actual 1998</i>	<i>Budget 1999</i>	<i>Budget 2000</i>	<i>% Change 99 to 2000</i>
16921 Lynden/ Everson Sub-Zone					
4317 Excise Taxes	-	48,975	120,000	28,176	-76.52%
4319 Other Penalties	-	343	-	-	0.00%
16921 Lynden/ Everson Sub-Zone	-	49,318	120,000	28,176	-76.52%
16922 Sumas/ Nooksack/ Everson Sub-Zone					
4317 Excise Taxes	-	80,450	160,000	65,390	-59.13%
4319 Other Penalties	-	724	-	-	0.00%
16922 Sumas/ Nooksack/ Everson Sub-Zone	-	81,174	160,000	65,390	-59.13%
16923 Acme/ VanZandt Sub-Zone					
4317 Excise Taxes	-	16,050	46,000	10,052	-78.15%
4319 Other Penalties	-	295	-	-	0.00%
16923 Acme/ VanZandt Sub-Zone	-	16,345	46,000	10,052	-78.15%

INTRODUCED BY: Consent
PROPOSED BY: County Executive
DATE: October 26, 1999

ORDINANCE NO. 99-084
AN ORDINANCE IN THE MATTER OF
THE ADOPTION OF THE FINAL BUDGET OF
WHATCOM COUNTY FOR THE YEAR 2000
AND RESTRICTING THE EXPENDITURE OF
CERTAIN FUNDS THEREIN

WHEREAS, pursuant to and in conformity with the provisions of the Whatcom County Home Rule Charter, Section 6.10, relating to the County budget process, the Whatcom County Executive did complete and place on file a Preliminary Budget for Whatcom County for the fiscal year of 2000; and,

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

WHEREAS, several meetings of the Council's Finance and Personnel Committee took place in the ensuing weeks to analyze the amounts set forth for each department in the budget and to make recommendations for changes; and

WHEREAS, the County Council and its Finance and Personnel Committee have analyzed the amounts set forth in the budget in reference to deciding whether the amounts were proper and necessary amounts to be used by the various departments of Whatcom County for the year 2000; and

WHEREAS, notice was published in the County's official newspaper that the Council would have a hearing to further consider the preliminary budget as presented by the Executive and the recommended changes from the Council Finance and Personnel Committee, together with the Committee's proposed restrictions on the expenditure of certain appropriations, and said public hearing took place.

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council:

Section I. Adoption of Budget

The amounts set forth below are adopted as the Whatcom County Budget for the year 2000:

FUND/DEPT.	2000 Appropriation
GENERAL FUND	
Assessor	1,765,757
Auditor	777,373
Council	538,379
Executive	389,227
Planning & Development	2,869,223
Treasurer	1,076,012
Sheriff	6,845,019
Jail	5,687,378
District Court	1,022,042
District Court Probation	854,141
Hearing Examiner	134,652
Juvenile Administration	3,319,602
Prosecuting Attorney	3,068,708
Public Defender	1,774,275
Superior Court/Clerk	2,577,773
Cooperative Extension	440,730
Non-Departmental	5,791,786
Parks and Recreation	2,793,489
Public Health	8,512,359
TOTAL GENERAL FUND	50,237,925

FUND/DEPT.	2000 Appropriation
OTHER FUNDS	
County Road	28,071,571
Election Reserve	789,476
Veteran's Relief	130,428
Whatcom County Convention Center	111,000
Victim/Witness Assistance	101,656
C.E.R.B.	177,832
Community Development	5,000
Flood Control Zone District	5,496,078
Flood Sub-Zones	47,000
Auditor's O & M	32,350
Emergency Management	245,770
Conservation Futures	75,000
Lake Management District #1	5,000
Sewer Fund	13,005
Road Improvement Districts	25,623
Drug Fund	495,817
G.O. Bond Debt Service	2,160,399
RID Debt Service Fund	244,332
R.E.E.T.	672,983
LRID #10 Construction Fund	8,674
Parks Improvement Levy	50,000
Solid Waste Management	1,028,232
Equipment Rental & Revolving	6,511,667
Administrative Services	9,263,555
Water Resources Fund	1,579,315
TOTAL OTHER FUNDS	57,341,763
TOTAL APPROPRIATION	107,579,688

Section II. Provisions Restricting Expenditures

Pursuant to Section 6.60 of the Whatcom County Home Rule Charter, the following provisions restricting the expenditure of certain appropriations are enacted for the 2000 fiscal year. These provisions are an integral part of the official budget of Whatcom County and shall be published therewith, and are adopted as the Whatcom County Budget for the year 2000:

(A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2000 Budget, Exhibit A (although labeled as Exhibit A to this ordinance, it is not attached herewith; rather it is kept on permanent file in the Whatcom County Council Office). Authorized Personnel positions cannot be increased during the year except by approval of the County Council. Positions approved at less than a full-time equivalent may be increased subject to the availability of funds and the consent of the County Executive, but shall not be considered a permanent change in authorized levels. The monies allocated to Salaries and Wages, Personnel Benefits and Capital Outlay can be transferred only with the prior approval of the County Executive.

(B) All construction work funded herein for which the estimated cost is over \$25,000 shall be bid out to private contractors, pursuant to the bid procedures contained in the Whatcom County Code, Chapter 3.08, and applicable state laws, except as the Council may specifically authorize by exception.

(C) Appropriation authority for any budgeted personnel position which becomes vacant during 2000 shall continue unless the Council by motion identifies the position as one in need of review.

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

(E) The administrators of the Veterans' Relief Fund shall be allotted no more than 8.33% of the total non-capital appropriations each month during 2000. Any unencumbered appropriation authority of less than the 8.33% allotment may be carried forward and expended in subsequent months.

(F) Administration of the budget is the responsibility of the County Executive and therefore the County Executive is authorized to manage County budgets by transferring appropriation authority between departments within the General Fund.

(G) It shall be the policy of Whatcom County to levy the state surcharge on all fines (RCW 46.63.110(3)), in addition to all fines set by District Court, rather than deducting the surcharge from the County's share of such fines.

(H) No appropriated funds may be expended for permanent staffing except for those positions specifically identified in Exhibit B, Authorized Positions.

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

(1) The County Treasurer shall be empowered to use the Rainy Day Reserve Fund to manage the cash flow needs of all County Funds by making short-term loans (less than six months) without interest, and without the need to get Council/Executive permissions.

(2) Longer term loans (more than six months) can be made to other funds, but only with County Council approval.

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

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

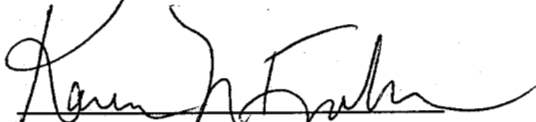
ADOPTED this 23 day of November, 1999.

ATTEST:



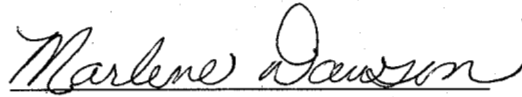
Dana Brown-Davis, Council Clerk

APPROVED as to form:



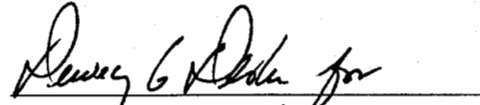
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Marlene Dawson, Chair

Approved Denied



Pete Kremen, Executive

Date: 12/2/99

Exhibit B - Authorized Positions

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
ADMINISTRATIVE SERVICES							
<u>Administration</u>							
Assistant Administrative	1.00		1.00	1.00			1.00
<u>Finance</u>							
Manager Finance	1.00		1.00	1.00			1.00
Supervisor Accounting	1.00		1.00	1.00			1.00
Analyst Budget/ Financial Systems	1.00		1.00	1.00			1.00
Accountant I	3.00		3.00	3.00			3.00
Accountant II	1.00		1.00	1.00			1.00
Payroll Coordinator	1.00		1.00	1.00			1.00
Purchasing Coordinator	1.00		1.00	1.00			1.00
Account Clerk III	1.00		1.00	1.00			1.00
Finance Assistant	1.00		1.00	0.00			0.00
Software Specialist	0.00		0.00	1.00			1.00
<u>Facilities Management</u>							
Manager Facilities	1.00		1.00	1.00			1.00
Specialist Electrical/ Electronic	1.00		1.00	1.00			1.00
Specialist Facilities Maintenance	1.00		1.00	0.00			0.00
Maintenance Electrician	1.00		1.00	1.00			1.00
Carpenter/Repair Maintenance III	1.00		1.00	1.00			1.00
Assistant Facilities Maintenance	0.00		0.00	1.00			1.00
Facilities Assistant	1.00		1.00	1.00			1.00
Technician Facilities Maintenance	1.00		1.00	1.00			1.00
Lead Custodian	1.00		1.00	1.00			1.00
Custodian	9.00		9.00	9.00			9.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
Information Services							
Manager Information Services	1.00		1.00	1.00			1.00
Supervisor Information Services	0.00		0.00	1.00			1.00
Programmer/ Analyst	1.00		1.00	1.00			1.00
Analyst/Prog. - Systems	1.00		1.00	0.00			0.00
Technician I PC/LAN	2.00		2.00	2.00			2.00
Technician III PC/LAN	3.00		3.00	3.00			3.00
Software Specialist II	0.00		0.00	0.50			0.50
Administrator Web Site	0.50		0.50	0.00			0.00
Administrative Clerk	0.50		0.50	0.50			0.50
Clerk Information (Kiosk)	1.00		1.00	1.00			1.00
Supervisor Records Services	1.00		1.00	1.00			1.00
Coordinator Microfilm	1.00		1.00	1.00			1.00
Clerk III (Printer)	1.00		1.00	1.00			1.00
Clerk II (Microfilm)	1.00		1.00	1.00			1.00
Clerk I (Mail)	0.75		0.75	0.75			0.75
Human Resources							
Manager Human Resources	1.00		1.00	1.00			1.00
Associate HR Manager	0.00		0.00	1.00			1.00
Senior HR Representative	2.00		2.00	1.00			1.00
Human Resources Representative II	2.00		2.00	2.00			2.00
Human Resources Representative I	1.00		1.00	1.00			1.00
Human Resources Assistant	1.00		1.00	1.00			1.00
TOTAL ADMINISTRATIVE SERVICES	50.75	0.00	50.75	50.75	0.00	0.00	50.75

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
ASSESSOR							
Assessor	1.00		1.00	1.00			1.00
Assessor Deputy	1.00		1.00	1.00			1.00
Assistant Administrative - Senior	1.00		1.00	1.00			1.00
Supervisor Property Data	1.00		1.00	1.00			1.00
Secretary Administrative	1.00		1.00	1.00			1.00
Clerk Supervising	0.00		0.00	1.00			1.00
Clerk IV	1.00		1.00	0.00			0.00
Clerk III	5.00		5.00	5.00			5.00
Clerk/Receptionist	2.00		2.00	2.00			2.00
Clerk - Personal Property	2.00		2.00	2.00			2.00
Drafter III	1.00		1.00	1.00			1.00
Drafter II	1.00		1.00	1.00			1.00
Appraiser IV	2.00		2.00	2.00			2.00
Appraiser III	1.00		1.00	1.00			1.00
Appraiser II	10.00		10.00	10.00			10.00
TOTAL ASSESSOR	30.00	0.00	30.00	30.00	0.00	0.00	30.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
AUDITOR							
Auditor	1.00		1.00	1.00			1.00
Auditor Chief Deputy	1.00		1.00	1.00			1.00
Auditor Internal	1.00		1.00	1.00			1.00
Accountant I	0.50		0.50	0.50			0.50
Supervisor Public Services Coordinator	1.00		1.00	1.00			1.00
Clerk III	7.50		7.50	7.50			7.50
Elections							
Supervisor Elections	1.00		1.00	1.00			1.00
Secretary Senior	1.00		1.00	1.00			1.00
Clerk Supervising	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
TOTAL AUDITOR	18.00	0.00	18.00	18.00	0.00	0.00	18.00
COOPERATIVE EXTENSION							
Chairman/ Extension Agent	1.00		1.00	1.00			1.00
Agent Extension	3.00		3.00	3.00			3.00
Program Specialist	0.00	1.00	1.00	1.00			1.00
Clerk II	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Coordinator Master Gardener	0.20		0.20	0.20			0.20
Coordinator Master Food Safety Adv.	0.07		0.07	0.07			0.07
Coordinator Master Composter/ Recycler	0.52		0.52	0.52			0.52
TOTAL COOPERATIVE EXTENSION	6.79	1.00	7.79	7.79	0.00	0.00	7.79

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
COUNTY COUNCIL							
Clerk of the Council	1.00		1.00	1.00			1.00
Clerk Deputy	1.00		1.00	1.00			1.00
Clerk Confidential	1.00		1.00	1.00			1.00
Council Members	3.50		3.50	3.50			3.50
Secretary Senior	1.00		1.00	1.00			1.00
Clerk Administrative	1.00		1.00	1.00			1.00
TOTAL COUNTY COUNCIL	8.50	0.00	8.50	8.50	0.00	0.00	8.50
COUNTY EXECUTIVE							
Executive	1.00		1.00	1.00			1.00
Deputy Administrator	1.00		1.00	1.00			1.00
Assistant Executive	1.00		1.00	1.00			1.00
Administrative Secretary	1.00		1.00	1.00			1.00
Clerk Administrative	0.50		0.50	0.50			0.50
Non-Departmental							
Watershed Program Analyst	1.00		1.00	0.00			0.00
TOTAL COUNTY EXECUTIVE	5.50	0.00	5.50	4.50	0.00	0.00	4.50
DISTRICT COURT PROBATION							
Director	1.00		1.00	1.00			1.00
Probation Officer II	8.00		8.00	8.00			8.00
Probation Officer I	0.40		0.40	0.40			0.40
Aide Administrative	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
TOTAL DISTRICT COURT PROBATION	13.40	0.00	13.40	13.40	0.00	0.00	13.40

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
DISTRICT COURT							
Judge	2.00		2.00	2.00			2.00
Commissioner District Court	1.00		1.00	1.00			1.00
Administrator District Court	1.00		1.00	1.00			1.00
Coordinator Jury	1.00		1.00	1.00			1.00
Accountant I	1.00		1.00	0.00			0.00
Clerk Supervising	2.00		2.00	2.00			2.00
Account Clerk II	1.00		1.00	2.00			2.00
Account Clerk IV	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
Court Clerk	3.00		3.00	3.00			3.00
TOTAL DISTRICT COURT	15.00	0.00	15.00	15.00	0.00	0.00	15.00
HEALTH							
Officer Health	0.60		0.60		0.60		0.60
Director Health Department	1.00		1.00		1.00		1.00
Manager Community Health & Wellness	1.00		1.00		1.00		1.00
Manager Environmental Health	1.00		1.00		1.00		1.00
Manager Human Services	1.00		1.00			1.00	1.00
Manager Maternity Case	0.80		0.80		0.80		0.80
Office Administrator	1.00		1.00		1.00		1.00
Supervisor Public Hlth Nurse	3.00		3.00		3.00		3.00
Supervisor Enviro Hlth	2.00		2.00		2.00		2.00
Supervisor Nutrition	1.00		1.00		1.00		1.00
Assistant Administrative	1.00		1.00		1.00		1.00
Assistant Medical	2.50		2.50		2.50		2.50
Coordinator Financial Services	1.00		1.00		1.00		1.00
Coordinator Technical Services	1.00		1.00		1.00		1.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
Coordinator Program	2.00		2.00		2.00		2.00
Clerk/Typist II	17.55		17.55	1.00	16.55		17.55
Clerk/Typist III	2.00		2.00	1.00	1.00		2.00
Clerk/Typist IV	1.00		1.00		1.00		1.00
Educator Public Health	1.00		1.00	1.00			1.00
Nurse Practitioner	1.20		1.20		1.20		1.20
Nurse Registered	1.00		1.00		1.00		1.00
Nurse Public Health	11.25		11.25		11.25		11.25
Worker Registered Social	1.60		1.60		1.60		1.60
Specialist II Enviro Hlth	6.00	1.00	7.00		5.00		5.00
Specialist I Enviro Hlth	3.00		3.00		5.00	1.00	6.00
Specialist I Enviro Hlth Water	1.00		1.00		1.00		1.00
Technician II Enviro Health	1.00		1.00		0.00		0.00
Nutritionist	2.40		2.40		2.40		2.40
Account Clerk I	3.00		3.00		3.00		3.00
Clerk Typist II, Relief	0.00		0.00			0.20	0.20
WIC Certifier	3.00		3.00		3.00		3.00
Specialist Develop.Disabilities Program	0.50		0.50			0.50	0.50
Specialist Mental Health Program	0.50		0.50			0.50	0.50
Specialist Substance Abuse Program	0.50		0.50			0.50	0.50
Specialist I Substance Abuse	1.00		1.00		1.00		1.00
Prevention Coordinator	1.00		1.00			1.00	1.00
TOTAL HEALTH	79.40	1.00	80.40	3.00	72.90	4.70	80.60
HEARING EXAMINER							
Coordinator	1.00		1.00	1.00			1.00
TOTAL HEARING EXAMINER	1.00	0.00	1.00	1.00	0.00	0.00	1.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
JAIL							
<u>Courthouse Jail</u>							
Corrections Officer - Chief	1.00		1.00	1.00			1.00
Corrections Lieutenant	1.00		1.00	1.00			1.00
Corrections Sergeant	6.00		6.00	6.00			6.00
Corrections Officer	34.00	1.00	35.00	35.00			35.00
Coordinator Administrative	1.00		1.00	1.00			1.00
Cook	2.00		2.00	2.00			2.00
Manager Food Service	1.00		1.00	1.00			1.00
Specialist Records (Civil)	2.00		2.00	2.00			2.00
Account Clerk (Civil)	1.00		1.00	1.00			1.00
<u>Alternative Corrections</u>							
Corrections Sergeant	1.00		1.00	1.00			1.00
Corrections Officer	4.00		4.00	4.00			4.00
Specialist Records (Civil)	1.00		1.00	1.00			1.00
Crew Work Coordinator	0.00		0.00	2.00			2.00
Crew Supervisor	1.00	1.00	2.00	0.00			0.00
TOTAL JAIL	56.00	2.00	58.00	58.00	0.00	0.00	58.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
JUVENILE SERVICES							
Director	1.00		1.00	0.00			0.00
Administrator Juvenile Services	0.00		0.00	1.00			1.00
Assistant Director	1.00		1.00	1.00			1.00
Assistant Administrative	1.00		1.00	0.00			0.00
Assistant Administrative II	0.00		0.00	1.00			1.00
Case Aide/ Monitor	1.00		1.00	0.65		0.35	1.00
Clerk/Receptionist	1.00		1.00	1.00			1.00
Clerk Account IV	0.00		0.00	1.00			1.00
Clerk	1.00		1.00	0.00			0.00
Clerk III	0.00		0.00	1.00			1.00
Community/ Court Liason	1.00		1.00	0.00			0.00
Coordinator	1.00		1.00	2.00			2.00
Coordinator Accounting/Victim Asst.	1.00		1.00	0.00			0.00
Secretary III - Legal	2.00		2.00	2.50		0.50	3.00
Secretary II - Legal	2.00		2.00	1.00			1.00
Secretary I - Legal	1.00		1.00	0.50			0.50
Probation Officer III	1.00		1.00	0.95		0.55	1.50
Probation Officer II	7.00		7.00	6.50		1.00	7.50
Probation Officer I	5.00		5.00	2.00		1.00	3.00
Specialist Education/ Vocational	0.75		0.75	0.34		0.41	0.75
Instructor/Student Monitor Vocational	0.75		0.75	0.00			0.00
Supervisor Detention	1.00		1.00	0.00			0.00
Manager Detention	0.00		0.00	1.00			1.00
Juvenile Detention Officer III	4.00		4.00	4.00			4.00
Juvenile Detention Officer II	9.00		9.00	7.00			7.00
Juvenile Detention Officer I	4.00		4.00	6.00			6.00
Coordinator-Outside Worker	0.00		0.00	1.00			1.00
Work Crew	1.00		1.00	0.00			0.00
TOTAL JUVENILE SERVICES	47.50	0.00	47.50	41.44	0.00	3.81	45.25

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
PARKS & RECREATION							
<u>Administration</u>							
Director	1.00		1.00	1.00			1.00
Accountant II	1.00		1.00	1.00			1.00
Coordinator	0.00		0.00	2.00			2.00
Coordinator Purchasing	1.00		1.00	0.00			0.00
Secretary Administrative	1.00		1.00	1.00			1.00
<u>Cultural Arts Program</u>							
Coordinator Recreation & Arts	1.00		1.00	1.00			1.00
<u>Senior Citizen's Program</u>							
Manager Rec & Senior Svs	1.00		1.00	1.00			1.00
Manager IV Senior Center	2.00		2.00	0.00			0.00
Manager III Senior Center	1.00		1.00	2.00			2.00
Manager II Senior Center	0.00		0.00	1.00			1.00
Secretary Division	1.00		1.00	1.00			1.00
Maintenance Worker I	1.00		1.00	1.00			1.00
Coordinator Facilities	1.00		1.00	1.00			1.00
<u>Park Facilities</u>							
Manager Park Operations	1.00		1.00	1.00			1.00
Manager III Park	4.00		4.00	4.00			4.00
Manager II Park	3.00		3.00	3.00			3.00
Horticulturist	1.00		1.00	1.00			1.00
Supervisor III Maint/Constr	1.00		1.00	1.00			1.00
Coordinator Outside Maintenance	2.00		2.00	2.00			2.00
Operator Lead - Equipment	1.00		1.00	0.00			0.00
Operator Maint/Constr Equipment	1.00		1.00	2.00			2.00
Repair/Maint III	1.00		1.00	1.00			1.00
Carpenter Repair/Maint III	1.00		1.00	1.00			1.00
Maintenance Worker III	1.00		1.00	1.00			1.00
Maintenance Worker I	1.75		1.75	1.75			1.75
Clerk II	0.80		0.80	0.80			0.80

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
<u>Outdoor Recreation</u>							
Coordinator Outdoor	1.00		1.00	1.00			1.00
Coordinator Program		0.60	0.60	0.00			0.00
TOTAL PARKS & RECREATION	32.55	0.60	33.15	33.55	0.00	0.00	33.55
PLANNING & DEVELOP. SVCS.							
<u>Administration</u>							
Director	1.00		1.00	1.00			1.00
Administrative Aide	1.00		1.00	1.00			1.00
Specialist Senior GIS	0.00		0.00	1.00			1.00
Specialist II GIS	0.00		0.00	1.00			1.00
<u>Planning</u>							
Manager Division	1.00		1.00	1.00			1.00
Resources Planner	0.00		0.00	1.00			1.00
Water Resources Planner	1.00		1.00	0.00			0.00
Planner Senior	2.00		2.00	2.00			2.00
Planner I	1.00		1.00	1.00			1.00
Planner II	2.00		2.00	0.00			0.00
Technician Planning	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
Secretary Administrative	1.00		1.00	1.00			1.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
<u>Building Services</u>							
Manager Division	1.00		1.00	1.00			1.00
Inspector III Public Svs	1.00		1.00	1.00			1.00
Inspector II Public Svs	3.00		3.00	3.00			3.00
Inspector I Public Svs	0.00		0.00	1.00			1.00
Inspector II Public Svs-Fire	1.00		1.00	0.00			0.00
Marshall Deputy Fire	1.00		1.00	1.00			1.00
Examiner IV Plans	1.00		1.00	2.00			2.00
Examiner II Plans	1.00		1.00	0.00			0.00
Examiner I Plans	0.00		0.00	1.00			1.00
Permit Coordinator	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	4.00			4.00
<u>Land Use</u>							
Manager Division	1.00		1.00	1.00			1.00
Specialist Natural Resources - Senior	1.00		0.00	0.00			0.00
Specialist Natural Resources	1.00		1.00	1.00			1.00
Specialist Senior Land Use	3.00		3.00	4.00			4.00
Specialist II Land Use	3.00		3.00	4.00			4.00
Specialist I Land Use	3.00		3.00	3.00			3.00
Technician Land Use	1.00		1.00	1.00			1.00
Technician Records	1.00		1.00	0.00			0.00
Software Specialist I	0.00		0.00	1.00			1.00
Inspector Development	1.00		1.00	1.00			1.00
Clerk Permit/Land Use	2.00		2.00	2.00			2.00
Clerk III	3.75		3.75	1.75			1.75
TOTAL PLANNING & DEVELOPMENT SERVICES	44.75	0.00	44.75	46.75	0.00	0.00	46.75

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
PROSECUTING ATTORNEY							
Attorney Prosecuting	1.00		1.00		1.00		1.00
Deputy Chief Criminal	1.00		1.00	1.00			1.00
Deputy Chief Civil	1.00		1.00	1.00			1.00
Deputy Senior Civil	4.00		4.00	3.00			3.00
Deputy PA Assistant Chief	1.00		1.00	0.00			0.00
Deputy Pros Crim Asst Chief	0.00		0.00	1.00			1.00
Deputy Senior	8.00		8.00	8.00		1.00	9.00
Deputy II	1.00		1.00			1.00	1.00
Deputy I	3.00		3.00	2.00			2.00
Secretary III Legal	7.00		7.00	5.00		3.00	8.00
Secretary II Legal	2.00		2.00	3.00			3.00
Secretary I Legal	3.00		3.00	0.00			0.00
Secretary Administrative	1.00		1.00	1.00			1.00
Secretary Confidential	1.00		1.00	1.00			1.00
Secretary II	2.00		2.00		2.00		2.00
Investigator	1.00		1.00			1.00	1.00
Assistant Administrative Legal	1.00		1.00	1.00			1.00
Administrator Office	1.00		1.00	1.00			1.00
Coordinator Domestic Relations	2.00		2.00			2.00	2.00
<u>Victim Witness</u>							
Coordinator Victim Witness	1.00		1.00	1.00			1.00
Secretary III Legal	1.00		1.00	1.00			1.00
Specialist Sexual Assault	1.00		1.00	1.00			1.00
Specialist Domestic Violence	1.00		1.00		1.00		1.00
<u>HTDA Funding</u>							
Deputy II	0.00		0.00			1.00	1.00
Secretary II Legal	0.00		0.00			1.00	1.00
<u>Law Library</u>							
Librarian	0.50		0.50		0.50		0.50
TOTAL PROSECUTING ATTORNEY	45.50	0.00	45.50	31.00	4.50	10.00	45.50

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
PUBLIC DEFENDER							
Public Defender	1.00		1.00	1.00			1.00
Deputy Chief	1.00		1.00	1.00			1.00
Deputy Senior	5.00		5.00	2.00			2.00
Deputy II	1.00		1.00	2.00			2.00
Deputy I	3.00		3.00	5.00			5.00
Administrator Office	1.00		1.00	1.00			1.00
Investigator - Senior	1.00		0.00	1.00			1.00
Investigator	3.00		3.00	3.00			3.00
Secretary III - Legal	5.00		5.00	4.00			4.00
Secretary II - Legal	0.00		0.00	1.00			1.00
Secretary II	2.00		2.00	2.00			2.00
Coordinator Social Services	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
TOTAL PUBLIC DEFENDER	25.00	0.00	25.00	25.00	0.00	0.00	25.00
PUBLIC WORKS							
<u>Administration/Accounting</u>							
Director	1.00		1.00	1.00			1.00
Director Assistant	0.00		0.00	1.00			1.00
Director Assistant/Administration	1.00		1.00	0.00			0.00
Administrator Office	0.00		0.00	1.00			1.00
Accountant I	2.50		2.50	2.50			2.50
Account Clerk III	1.00		1.00	1.00			1.00
Account Clerk II	1.00		1.00	1.00			1.00
Secretary Administrative	1.00		1.00	1.00			1.00
Specialist Safety/Training	1.00		1.00	1.00			1.00
Clerk II	1.50		1.50	1.50			1.50
Accountant Senior	1.00		1.00	0.00			0.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
<u>Engineering Administration</u>							
Director Assistant/Deputy County Eng	1.00		1.00	0.00			0.00
Director Assistant	0.00		0.00	1.00			1.00
Engineer Design	1.00		1.00	0.00			0.00
Engineer	0.00		0.00	1.00			1.00
Manager Office	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
Assistant Records	1.00		1.00	1.00			1.00
<u>Engineering/Design/Const/Survey</u>							
Manager Engineer. Svcs.	1.00		1.00		1.00		1.00
Engineer Design Senior	0.50		0.50		0.50		0.50
Engineer	3.50		3.50		4.50		4.50
Technician Eng IV	4.00		4.00		3.00		3.00
Technician Eng III	3.00		3.00		4.00		4.00
Technician Eng II	3.00		3.00		2.00		2.00
<u>Engineering Traffic & Development</u>							
Manager Traffic & Dev. Engineer	1.00		1.00	1.00			1.00
Engineer	1.00		1.00	1.00			1.00
Engineer Senior				1.00			1.00
Engineer II	1.00		1.00	0.00			0.00
Technician Eng IV	4.00		4.00	4.00			4.00
Technician Eng III	1.00		1.00	1.00			1.00
Technician Eng II	3.00		3.00	3.00			3.00
Coordinator	0.00		0.00	1.00			1.00
Technician Eng I Road Addressing	1.00		1.00	0.00			0.00

Exhibit B - Authorized Positions continued

	1999	1999 (\$)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
<u>Engineering River & Flood</u>							
Engineer Special Projects Manager	1.00		1.00		1.00		1.00
Engineer	1.00		1.00		1.00		1.00
Technician Eng III	1.00		1.00		1.00		1.00
Clerk IV	1.00		1.00		1.00		1.00
<u>Maintenance & Operations</u>							
Assistant Director/Operations	1.00		1.00	1.00			1.00
Superintendent Assistant	1.00		1.00	1.00			1.00
Leader Road Crew	5.00		5.00	5.00			5.00
Leader Senior Sign	1.00		1.00	1.00			1.00
Technician Sign	0.00		0.00	2.00			2.00
SW II/Technician Sign	2.00		2.00	0.00			0.00
Operator Heavy Equip.	9.00		9.00	9.00			9.00
Service Worker III	24.00		24.00	24.00			24.00
Service Worker II	13.00		13.00	13.00			13.00
Service Worker I	6.00		6.00	6.00			6.00
Secretary Administrative	1.00		1.00	1.00			1.00
Clerk III	2.00		2.00	2.00			2.00
Coordinator Outside Worker	0.00		0.00	1.00			1.00
SW II Coordinator Outside Maint.	1.00		1.00	0.00			0.00
<u>Weed Board</u>							
Coordinator Weed Control	0.50		0.50	1.00			1.00
Inspector Weed Compliance	1.00		1.00	1.00			1.00
<u>Ferry</u>							
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

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
Solid Waste							
Division Secretary	1.00		1.00		1.00		1.00
Solid Waste Specialist	1.00		1.00		1.00		1.00
Equipment Rental							
Manager ER & R	1.00		1.00	1.00			1.00
Leader Shop Crew	1.00		1.00	1.00			1.00
Mechanic Head	0.00		0.00	1.00			1.00
Mechanic Heavy Duty	6.00		6.00	5.00			5.00
Mechanic III	2.00		2.00	2.00			2.00
Mechanic II	1.00		1.00	1.00			1.00
Agent Assistant Purchasing	1.00		1.00	1.00			1.00
Assistant Purchasing	3.00		3.00	3.00			3.00
Clerk II	0.50		0.50	0.50			0.50
Water Resources							
Manager Water Resource		1.00	1.00		1.00		1.00
Division Secretary		1.00	1.00		1.00		1.00
Program Specialist	0.00		0.00		1.00		1.00
Planner II	0.00		0.00		1.00		1.00
Planner Resources	0.00		0.00		1.00		1.00
Watershed Planner		1.00	1.00				0.00
Coordinator ESA		1.00	1.00				0.00
TOTAL PUBLIC WORKS	142.00	4.00	146.00	121.50	26.00	0.00	147.50

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
SHERIFF							
<u>Sheriff Administration</u>							
Sheriff	1.00		1.00	1.00			1.00
Undersheriff	1.00		1.00	1.00			1.00
Deputy Chief Criminal	1.00		1.00	1.00			1.00
Deputy Civil	1.00		1.00	0.00			0.00
Deputy Chief Civil	0.00		0.00	1.00			1.00
Lieutenant	1.00		1.00	1.00			1.00
Assistant Administrative	1.00		1.00	1.00			1.00
Accountant	1.00		1.00	1.00			1.00
Coordinator Administrative	3.00		3.00	3.00			3.00
<u>Investigations</u>							
Lieutenant	1.00		1.00	1.00			1.00
Sergeant	2.00		2.00	1.00		1.00	2.00
Deputy	5.00	1.00	6.00	4.00		2.00	6.00
Manager Records/ ID	1.00		1.00	1.00			1.00
Technician ID	3.00		3.00	3.00			3.00
Clerical/Warrants	1.00		1.00	0.00			0.00
Secretary Civil	3.00		3.00	4.00			4.00
<u>Patrol</u>							
Sergeant	6.00		6.00	5.00		1.00	6.00
Deputy	46.00		46.00	37.00	3.00	6.00	46.00
<u>Emergency Management</u>							
Deputy Director	1.00		1.00	1.00			1.00
Program Specialist	1.00		1.00	1.00			1.00
Coordinator Administrative	1.00		1.00	1.00			1.00
TOTAL SHERIFF	81.00	1.00	82.00	69.00	3.00	10.00	82.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
<u>Superior Court</u>							
Judges	3.00		3.00		3.00		3.00
Administrator Court	1.00		1.00	1.00			1.00
Commissioners Court	2.62	0.38	3.00		3.00		3.00
Reporters Court	3.00		3.00	3.00			3.00
<u>Assigned Counsel</u>							
Coordinator Assigned Counsel	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
<u>Superior Court Clerk</u>							
Clerk Chief Deputy	1.00		1.00	1.00			1.00
Clerk Senior Court	1.00		1.00	1.00			1.00
Clerk Calendar	1.00		1.00		1.00		1.00
Clerk Appeals/Court	1.00		1.00	1.00			1.00
Clerk Court	10.00		10.00	6.00	2.00	1.00	9.00
Relief Court Clerk	0.00		0.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk III	1.00		1.00	1.00			1.00
Accountant I	1.00		1.00	1.00			1.00
<u>Family Court Services</u>							
Facilitator Family Law Court	1.00		1.00			1.00	1.00
TOTAL SUPERIOR COURT/CLERK	29.62	0.38	30.00	19.00	9.00	2.00	30.00

Exhibit B - Authorized Positions continued

	1999	1999 (S)	Adjusted 1999	County Funded 2000	Partially County Funded 2000	Externally Funded 2000	2000
TREASURER							
Treasurer	1.00		1.00		1.00		1.00
Deputy Chief - Treasurer	1.00		1.00	1.00			1.00
Deputy II Revenue	1.00		1.00	2.00			2.00
Deputy I Revenue	2.00		2.00	2.00			2.00
Deputy I Sales Tax	1.00		1.00	0.00			0.00
Administrator Cash Management	1.00		1.00		1.00		1.00
Accountant II	1.00		1.00	1.00			1.00
Officer Investment	1.00		1.00		1.00		1.00
Manager Office	1.00		1.00	1.00			1.00
Clerk IV	1.00		1.00	1.00			1.00
Clerk/Receptionist	2.00		2.00	2.00			2.00
Clerk I	0.50		0.50	0.50			0.50
Cashier - Head	1.00		1.00	1.00			1.00
Cashier /Clerk III	1.00		1.00	1.00			1.00
TOTAL TREASURER	15.50	0.00	15.50	12.50	3.00	0.00	15.50
COUNTY TOTAL STAFFING	747.76	9.98	757.74	609.68	118.40	30.51	758.59

Budget Development Guidelines

On June 22, 1999, the executive and county council met to discuss and establish general policies for the development of the 2000 fiscal budget for all county government operations. The following represents the policy direction for county departments to follow in developing budget requests for the 2000 budget:

1. **Service Levels** – Departmental budget submissions should be developed to maintain acceptable levels of service to the public. Every attempt should be made to maintain current levels of service without additional personnel resources. If additional personnel resources are deemed necessary by the department head, such requests shall be submitted through the normal additional service request process. Such additional service requests must be accompanied with supporting information, and, where applicable, “benchmark” standards that demonstrate the need for the additional resources.
2. **Public Service Departments Open from 8:30 A.M. to 5:00 P.M.** – Departments providing walk-in counter services to the public must provide continuous counter coverage between the hours of 8:30 A.M. and 5:00 P.M.
3. **Consolidation of Functions and Services** – The Administration is requested to work with departments wherever possible to develop proposals, plans and/or pilot projects to explore operational consolidations that facilitate greater and more efficient public access to county services. Such activities should involve the cross training of certain employees and explore consolidation of similar or compatible functions.
4. **Revenues** – The Administration and all departments shall make every reasonable effort to collect all revenues due the County. Departments are directed to conduct a review of all charges to ensure appropriate level, application and inclusion in the Unified Fee Schedule. The Administration and department heads are encouraged to develop proposals to increase revenues wherever possible for Council consideration. The Council desires the submission of proposals for the development of a centralized grant writing and/or coordination process or office for its consideration.
5. **Efficiencies** – The Administration and all departments shall make every effort to conserve public funds and resources and to develop and pursue every reasonable efficiency strategy.
6. **Tax Considerations** – The Council will determine the level of the property tax levy for the 2000 budget year during the budget review and approval process. The property tax levy will include the establishment of the levy amount, plus an amount equal to new construction.
7. **Ending Fund Balance and Reserves** – The 2000 General Fund Budget shall be developed to maintain a cash reserve level of at least 8.3 percent of the projected general fund budgeted expenditures. Fund balance in excess of this limitation may be used to: 1) fund one-time capital purchases and one-time program expenditures; 2) make provision to year 2000 supplemental budgets; and 3) maintain 1999 service levels in the 2000 budget.

Budget Development Guidelines continued

- 8. Strategic Planning** – The Administration and the departments shall develop budget recommendations consistent with goals developed during the 1999 strategic planning process for 2000. Sufficient funding shall be provided in the budget to enable the continuation of the strategic planning process. All departments shall review and work toward the fulfillment of the County’s Strategic Plan for 2000. All departments shall likewise ensure that budget mandated items established in the Comprehensive Plan are included in departmental program and budget proposals.
- 9. Inventory of Services and Performance Measures** – The Council desires that the Administration and all departments continue to refine and maintain accurate departmental inventory of service descriptions. The Council further desires that every effort be made to research and establish realistic, reliable and measurable performance benchmarks for all applicable departmental service operations.
- 10. Position Control** – It is the desire of the Council that the Executive’s Recommended Budget for the year 2000 maintain the county funded workforce at the 1999 level, except where increases are necessary to provide additional services or service enhancements. The Council will consider the addition of positions that are supported by additional funding from external funding sources, through specific revenue enhancement programs or through internal cost saving efforts. The continuation of positions supported by external sources shall be contingent on the continuation of such funding and will be subject to Council review.
- 11. Cooperative Business Operations** – The Council desires that the Administration continue to review opportunities to contract for the delivery of public services with the private sector in the public interest. It is also encouraged to explore cooperative partnership with governmental and private entities that provide appropriate services in an efficient and cost effective manner.

2000 Bond Fund Expenditures

<i>Fund</i>	<i>Cost Center</i>	<i>2000 Budget</i>
215	215000 1982 WC Ltd Tax GO Bond	\$153,000
219	219000 CRID #9 General Debt	\$177,832
220	220000 LRID #10 General Debt	\$66,500
240	240000 1991 Ltd Tax GO Bond	\$543,400
241	241000 1993 Ltd Tax GO Bond	\$558,238
242	242000 1997 Ltd Tax GO & Refunding Bond	\$647,913
243	243000 1998 Ltd Tax GO Bond	\$257,848
Total		<u>\$2,404,731</u>



Beginning & Ending Fund Balances

<i>Fund</i>	<i>Description</i>	<i>Estimated Beginning 2000 Balance</i>	<i>Approved Expenditures 2000</i>	<i>Approved Revenues 2000</i>	<i>Estimated Ending 2000 Balance</i>
001	Current Expense	(9,892,184)	50,237,925	(49,081,368)	(8,735,627)
108	County Road	(11,745,077)	28,071,571	(25,947,025)	(9,620,531)
109	Election Reserves	(129,496)	789,476	(659,980)	-
114	Veterans Relief	(102,121)	130,428	(143,480)	(115,173)
117	Water Resources	(748,748)	1,579,315	(1,981,303)	(1,150,736)
140	Solid Waste	(1,545,245)	1,028,232	(1,003,651)	(1,520,664)
141	WC Convention Center	(133,705)	111,000	(90,000)	(112,705)
142	Victim Witness	(74,001)	101,656	(89,406)	(61,751)
148	CERB	(60)	177,832	(177,832)	(60)
151	Community Development	(5,333)	5,000	-	(333)
154	Road Improve #1	(36,641)	21,882	(21,853)	(36,612)
155	Road Improve #2	(2,307)	1,554	(1,520)	(2,273)
159	Road Improve #7	(2,406)	2,187	(1,899)	(2,118)
162	Road Improve Guarantee	(101,387)	-	(5,000)	(106,387)
165	WC Drug Fund	(444,954)	495,817	(330,600)	(279,737)
166	Auditor's O&M	(233,572)	32,350	(128,000)	(329,222)
167	Emergency Management	(95,781)	245,770	(229,269)	(79,280)
169	Flood Control Zone	(7,012,380)	5,496,078	(5,253,856)	(6,770,158)
170	Pt. Robert's Fuel Tax	(2,978)	-	(20,000)	(22,978)
175	Conservation's Future	(1,615,704)	75,000	(600,000)	(2,140,704)
180	Lake Management	(25,878)	5,000	(1,200)	(22,078)
215	1982 Ltd Tax GO Bond	(6,580)	153,000	(153,000)	(6,580)
219	CRID #9 Gen Debt	(3,070)	177,832	(181,416)	(6,654)
220	LRID #10 Gen Debt	(29,208)	66,500	(60,862)	(23,570)
240	1991 Ltd Tax GO Bond	(2,566)	543,400	(543,400)	(2,566)
241	1993 Ltd Tax GO Bond	(385)	558,238	(558,238)	(385)
242	1997 Ltd Tax GO & Refund Bond	(285)	647,913	(647,913)	(285)
243	1998 Ltd Tax GO Bond	(644)	257,848	(257,848)	(644)
325	1983 Sewer Const.	(12,370)	13,005	(635)	-

continued on next page

Beginning & Ending Fund Balances continued

<i>Fund</i>	<i>Description</i>	<i>Estimated Beginning 2000 Balance</i>	<i>Approved Expenditures 2000</i>	<i>Approved Revenues 2000</i>	<i>Estimated Ending 2000 Balance</i>
326	REET	(678,066)	672,983	(800,000)	(805,083)
329	LRID #10 Construction Fund	(8,289)	8,674	(385)	-
330	Parks Improvement	(78,802)	50,000	(3,500)	(32,302)
332	Capital Improvement Fund	(390,000)	-	(1,560,000)	(1,950,000)
501	ER&R	(11,877,606)	6,511,667	(5,552,152)	(10,918,091)
507	Administrative Services	(2,001,745)	9,263,555	(8,774,928)	(1,513,118)
16921	Lynden/Everson Sub-Zone	(76,578)	5,000	(28,176)	(99,754)
16922	Sumas/Nooksack/Everson Sub Zone	(84,063)	22,000	(65,390)	(127,453)
16923	Acme/Van Zandt Sub-Zone	(21,926)	20,000	(10,052)	(11,978)
	Total	(49,222,141)	107,579,688	(104,965,137)	(46,607,590)

General Fund Expenditures by Department

<i>Department</i>	<i>Description</i>	<i>2000 Budget</i>
010	Assessor	1,765,757
015	Auditor	777,373
021	County Council	538,379
024	County Executive	389,227
026	Planning & Development Svcs	2,869,223
030	Treasurer	1,076,012
035	Sheriff	6,845,019
041	Jail	5,687,378
045	District Court	1,022,042
050	District Court Probation	854,141
055	Hearing Examiner	134,652
060	Juvenile	3,319,602
065	Prosecuting Attorney	3,068,708
066	Public Defender	1,774,275
070	Superior Court	2,577,773
075	Cooperative Extension	440,730
100	Non - Departmental	5,791,786
106	Park	2,793,489
153	Public Health	8,512,359
	Total General Fund	50,237,925

Non-Departmental General Fund Expenditures

Cost Center	Description	2000 Budget
2100	Medical Examiner	251,000
4010	Microfilming	150,000
4015	Imaging	100,000
4017	Law & Justice Strategic	15,000
4025	Indigent Burial	15,000
4035	County Morgue	66,092
4040	Strategic Planning	3,000
4045	Cable Television	23,700
4050	Domestic Viloence	45,000
4055	Starling Program	10,000
4060	Public Health/Home Health	10,000
4065	Forestry Forum	500
4070	Annual State Audit	90,000
4075	Leave Pay Out	300,000
4085	Employee Recognition	3,000
4090	Association Dues	51,646
4095	Wide Area Network Impl.	110,000
4100	Criminal Justice Data Inte	70,000
4110	Computer Training Center	25,000
4120	Civil Service Commission	6,000
4130	Horticultural Inspections	10,000
4135	Pest Board	5,000
4160	LEOFF Board	4,045
4240	Northwest Regional Council	65,312
4250	Emergency Communications	518,521
4270	Ambulance Services	994,439
4290	Air Pollution Control	25,244
4300	Animal Control	300,000
4440	Senior Support/ RSVP	30,000
4450	Planning / Com Dev	66,431
4520	Boundry Review Board	10,201
4530	Transfers to Other Funds	1,860,232
4540	Capital Acquistions	49,430
4900	Misc Non - Departmental	507,993
	Total Non - Departmental	<u>5,791,786</u>

Inventory of Services

Administrative Services - Facilities Management	
Facilities Management	Provide management of all aspects of property and asset management and project administration including planning, acquisition, design, construction, maintenance, custodial, grounds, security, parking and other related services for approximately 400,000 sq
Administrative Services - Finance	
Accounts Payable	Review, document, generate and distribute the organization's accounts payable warrants.
Administration - ADS Finance	Administrative functions, office operations
Asset Management	Tracks and accounts for all county capital and attractive assets from acquisition to final disposal. Monitors the organization for compliance with county polices and state laws.
Budget Development	Prepares, publishes and distributes the county's annual budget. Provides analytical support to Executive's Office.
District Accounting/ Disbursements	Issues warrants for payment of claims against diking, ditch, drainage and irrigation districts.
District Accounting/ Payroll	Issues paychecks for special purpose districts and performs related disbursement activities, tax reporting and recordkeeping.
General Ledger & Annual Financial Report	Maintain general ledger, internal accounting controls and prepare year-end financial statement.
Payroll	Issues paychecks in compliance with union agreements, county policy and state law and performs related disbursement activities, tax reporting and recordkeeping.
Purchasing	Issues purchase orders, coordinates bids, RFP's and furniture orders. Monitors the organization's purchasing activities to ensure compliance with county policies and state law.
Quarterly Financial Reports	Compiles and distributes a Whatcom County financial report four times a year.
Administrative Services - Human Resources	
Classification & Compensation	Administer compensation system to recruit, motivate, and retain employees with those skills and attributes which support the county's mission and strategic plan.
Employee & Labor Relations	Administer personnel policies; negotiate 8 collective bargaining agreements covering 83% of county employees; investigate complaints; resolve grievances; assure good employee relations.
Employee Services	Coordinate benefit programs (health & welfare, paid and unpaid leave, workers' compensation, unemployment), conduct new employee orientations, exit interviews, and promote employee training and development.
Employment & Recruitment	Coordinate the employment process to ensure selection of best suited candidates for vacancies and compliance with all applicable laws.
Health & Safety	Promote a safe and healthy workplace through accident and hazard investigations, training and wellness programs.
Human Resources Information	Enhance and upgrade use of computer and other technology to make operations more efficient and cost effective and to make Human Resources information more readily accessible.
Management Services	Provide consistent information and recommendations to supervisors on labor, employment, performance, benefits and other issues through individual and group consultation and training.
Strategic Planning & Budgeting	Assure that resources, systems and strategies for the management of Whatcom County's ~775 employees focus on priority organizational goals.

Inventory of Services continued

Administrative Services - Information Services	
ADA Compliance	Make all programs and facilities compliant with ADA by removing any barriers to disabled citizens.
Computer Support	AS/400, local and wide area networks and personal computer hardware/software support.
Courier Service	Daily pickup and delivery of packages, mail and supplies from the Courthouse mailbox area to State St. Health, Forest St. Annex, Northwest Annex, Central Shop and Girard St. Health.
Information Kiosk	Provide information to individuals who call the County's main telephone number as well as assist walk-up customers.
Mailing Services	Collect, weigh, meter, sort and bundle all outgoing county mail and send by most cost effective means, process all UPS and FedEx outgoing letters/packages and bill departments for usage.
Microfilming	Prepping, filming, film processing, editing, indexing and film duplicating of various county records for the purposes of meeting state storage and preservation requirements.
Paper Sales	Paper is stocked in the Print Shop so departments have immediate access to copy and computer paper when it is needed.
Printing Services	Printing services; designing and ordering county envelopes and business cards; coordinating print orders requiring vendor services.
Records Management	A centralized County Records Management Program provides efficient records management services to comply with state and federal laws regarding storage, protection and disposal of all county records.
Telecommunication Support	Troubleshoot and repair telephone system problems, including voice mail. Coordinate services with local telephone companies.
Assessor	
Assessor - Public Assistance	Provide assistance to public inquiries by phone and at office counter. Also provide outreach program of public educational seminar presentations to interested groups on property tax related topics.
Assessor's Database Management	Maintains an accurate property ownership/taxpayer, parcel inventory data, taxing district boundary definitions, land use definition, assessed valuation data and mapping for all properties and accounts.
Flood Control Assessment	Administrative support to the Whatcom County Flood Control District Special Assessment Roll, including verification, audit control, data entry and report.
New Construction Valuation	Inspects and determines value of new construction.
Office Operation	Administrative overhead
Personal Property Valuation	Businesses must report their equipment and asset listings annually. These are valued at 100% assessed value to market value relationships.
Real Property Revaluation	Physically inspects and revalues real property parcels on a continuous systematic cycle, at least once every four years to re-establish a 100% assessed value to market value relationship.
Taxroll Processing	Process assessment roll to certification as a Property Tax receivable collection roll for the Treasurer's billing, collection and distribution. Reports and audit verification are required by statute and accurate calculations and distributions must be pro
Valuation Defense	Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.

Inventory of Services continued

Auditor	
Document Recording	The County Auditor is the official recorder of property and other records within the county. Deeds, mortgages and other property contracts are recorded in this office and an official copy is maintained for public research and historical purposes.
Elections	Register voters and conduct elections held within the county.
Internal Audit	Evaluate, make recommendations and report on county operations.
Licensing	License and process title transfers for vehicles and vessels; monitor licensing subagents.
Marriage Licenses	Issue, record and maintain marriage licenses as public records.
Cooperative Extension	
4-H/ Youth Development	Organizes and supports 4-H educational activities that teach life skills to 4-H members and other school age youth through direct education and through volunteers.
Ag & Natural Resources - Environment	Provides factual information and community capacity building to appreciate, protect, and conserve our natural resources through local efforts.
Ag & Natural Resources - Horticulture	Provides educational technical assistance to growers of all economic crops grown in the county. This assistance includes pest, disease, and cultural problem diagnosis and control recommendations.
Ag & Natural Resources - Nutrient Management	Provides education and technical assistance to dairy producers to help them protect the environment and remain economically viable production units.
Family Living Education	Helps families and individuals acquire knowledge and learn skills to become more self-reliant in today's changing world.
Council	
Administrative Overhead	Administrative functions for Council, Board of Equalization and Hearing Examiner.
Appeals, Hearing Examiner	Processing appeals of any final decision of the Whatcom County Hearing Examiner. The applicant, any party of record, or any county department may appeal the Hearing Examiner's decisions.
Board of Equalization	This service provides the taxpayer with an appeal for process to challenging the Assessor's determination of real property value.
Boards & Commissions, Administration of	Ensures fully staffed Whatcom County Boards and Commissions. Also ensures all members are appointed in an appropriate and legal manner.
Council Accounting	Council, Hearing Examiner, and Board of Equalization budget preparation, accounts payable, payroll, expenditure authority, monitoring of all fiscal operations, voucher journal processing, and billing for services.
Council Meeting & Special Event Scheduling	Scheduling items for Council review and action, proper notification, agenda packet preparation and distribution, attendance/ recording of meetings, all after meeting processing of minutes and necessary paperwork.
Council Member Correspondence Processing; Records Retention	Drafting, processing, and distribution of Council member correspondence, documentation, incoming mail, outgoing mail, and archiving.
Legal & Public Notices (Council)	Drafting and processing of legal notices; alerting the public to proposed and or adopted legislation and proposed public hearings.
Ordinance & Resolution Processing	Provides documented evidence of the laws and policies created for Whatcom County by the legislative body of county government and a reference for all county elected officials, employees, and citizens.
Ordinances & Resolutions, Drafting of	Council Clerk and staff conduct research and draft ordinances and resolutions to assist Council members, citizens and other county departments in setting policy and law for Whatcom County.
Public/ Council Reception	Assists Council members, Council Clerk, other departments, and citizens in meeting deadlines and reaching various goals. Provides all front line support for the Council's office.
Road Vacations	Provide processing assistance to petitioners requesting the vacation of county roads or portions thereof.

Inventory of Services continued

District Court	
Criminal & gross misdemeanor (DUI, Criminal Traffic)	Trials, probation, collection of fines and fees, jury coordination, criminal orders for protection, warrants for arrest.
District Court Civil Cases	Small Claims Trials & Post Judgment Filings; Civil Trials & Post Judgment Hearings & Filings; Name Change Orders; Civil Orders for Protection, Domestic & Anti Harassment
District Court Infractions	Contested hearings and collection of penalties.
District Court Probation	
Deferred Prosecution (Probation)	Supervise compliance with conditions of deferred prosecution. Make recommendations to the courts when changes in conditions are needed. Assist offenders with problems. Coordinate treatment requirements with community resources. Bring offenders before the
Pre Trial Probation	Supervise conditions of release pending trial date. These cases are usually intensive supervision requiring contact once a week.
Probation Supervision	Conduct pre-sentencing and post-sentencing background investigations, including sentencing recommendations to the court regarding jail terms, alternatives to incarceration, and conditions of release and provide ongoing supervision and assessment of offend
Probation, City Contracts	Probation and deferred prosecution services are provided by contract. The primary users are the municipal courts of Sumas, Lynden, Everson-Nooksack and Bellingham.
Executive	
Administration of County Departments	Administration and supervision of county departments to assure coordinated delivery of services to the citizens of Whatcom County at acceptable levels and through appropriate methods.
Budget Administration	Oversee annual development of budgets for all county operations. Ensure that the County Council is presented with balanced budgets that meet established policies regarding the funding of public services through county government.
County Contracts & Agreements	Ensure that all contracts and agreements are properly formulated, negotiated, approved and administered so that the intent of said agreements may be properly and fully realized.
Financial Administration	Provide for proper administration and oversight of all financial matters and aspects of county government at all levels of county organization.
Personnel Administration	Ensure that all aspects of the county's personnel policies are properly drafted, distributed and applied within the workforce of county government. Administer and oversee all department head administrative personnel in selection, hiring supervision and w
Public Service, Executive	Ensure appropriate response to a wide variety of requests, expressions of concern and complaints from persons, organizations and other governments regarding all facets of the county's operations.
Executive - Non-Departmental	
ADA Compliance	Make all programs and facilities compliant with ADA by removing any barriers to disabled citizens.
Air Pollution Control	The Northwest Air Pollution Authority is responsible for prevention, abatement and control of air pollution within its jurisdiction. RCW 70.94 authorizes the Authority to levy assessments on a per capita basis on all jurisdictions within its boundaries.
Ambulance Services	Whatcom County contracts with the City of Bellingham to provide ambulance services to the residents of unincorporated Whatcom County.
Animal Control	Animal housing and control services, and enforcement of related ordinances is provided by contract for unincorporated areas of Whatcom County.

Inventory of Services continued

Executive - Non-Departmental continued	
Annual State Audit	As mandated by state law, the county submits to an annual audit for compliance with professional governmental accounting standards and finance-related legal requirements. Payment for services is to the State Auditor.
Boundary Review Board	All corporate boundary changes such as incorporations, annexations or extension of services proposed by cities or special purpose districts are reviewed by the Board which considers the effects of such actions on area residents.
Civil Service Commission	Pursuant to RCW 41.14, the Commission is required to oversee the administration of the civil service for the Sheriff's Office. The county must pay for the services provided by the Civil Service Commission.
Council of Governments	The Whatcom County Council of Governments is an intergovernmental agency supported by the jurisdictions it includes. It was formed to coordinate planning and community development within the county.
County Morgue	The county pays for the lease, utilities, and operating supplies for the morgue, for use by the medical examiner to perform autopsy services.
Domestic Violence	Whatcom County contracts with Womenscare Shelter to provide temporary shelter and assistance to women in violent domestic situations.
Economic Development	A portion of the county budget is allocated to support economic development and job creation. The county contracts with the Fourth Corner Economic Development Group for this activity.
Emergency Communication - 911	A county-wide emergency communication system is operated by the City of Bellingham with the support of all jurisdictions within the county. The county pays proportionately for the services provided to residents of the unincorporated area.
Horticulture Inspection	The county contracts with the State Department of Agriculture for horticulture inspection services in support of the agriculture industry in Whatcom County.
Indigent Burial	Provide payment of burial costs for people who die without resources to cover this expense.
Lake Whatcom Management Plan	Funding to begin implementation of Lake Whatcom Management Committee plans to preserve and protect the Lake Whatcom watershed.
LEOFF Board	RCW 41.26.110 requires a board to act on all claims for disability to be paid by the Law Enforcement Officers' and Fire Fighters' (LEOFF) retirement system plan.
Medical Examiner	Provides medical examiner services to the county.
Northwest Regional Council	The Northwest Regional Council (NWRC) is an intergovernmental agency which provides certain specific law enforcement-related support regionwide (i.e. radio repeater sites, etc.), and services for the aging. Costs are shared by 4 counties.
Public Health/Home Health	Whatcom County has an agreement with the Visiting Nurse/NWRC for reimbursement to compensate uncompensated Home Health Care Services and Nursing Services for the Well Adult Clinic.
Senior Support	The county provides support for the Whatcom Volunteer Center (formerly RSVP) which places seniors who wish to volunteer their services in county offices and agencies.
Health - Administration	
Community Health Assessment	Regular and systematic process of collecting, analyzing and making available information on the health of a community, including statistics on health status and community health needs, and the conduct of epidemiological and other studies of health problems.
Vital Records	The Vital Records program is responsible for the registration of all deaths occurring in Whatcom County, the issuance of burial permits, and the issuance of certified death certificates for Whatcom County deaths.

Inventory of Services continued

Health - Environmental Health	
Chemical/ Physical Hazards	Public health response to chemical releases and public exposure to toxic substances.
Drinking Water	Ensures safe drinking water for public through approval of water sources, public water supplies, well construction and investigation of disease and complaints.
Food Protection	Prevention of food borne disease through inspection of food services and education of food workers. Investigation of food borne illness and complaints.
Living Environment Program	Drowning prevention, injury prevention and investigation of exposures to diseases like rabies, Hanta Virus and Lyme Disease and investigation of complaints.
On-Site Sewage Control	Permitting and inspection of on-site sewage systems.
Solid Waste Monitoring	Regulation of solid waste management and disposal practices through public education and enforcement.
Health - Human Services	
Community Prevention	The Human Services Division provides direct service and subcontracts prevention programs. All prevention activities must incorporate the risk and protective factor model.
Developmental Disabilities Administration	Contracted employment training, day program and early intervention services for people with Developmental Disabilities.
Developmental Disabilities Community Access	There are three components of the Community Access program: Volunteer employment, Leisure Program, and Senior or retirement program.
Developmental Disabilities Early Childhood Services	Provide services for children age, birth to three and their families.
Developmental Disabilities Group Supported Employment	Provides community based employment in work-group or enclave settings.
Developmental Disabilities Individual Employment	Assists people with developmental disabilities to acquire and retain remunerated individual community based jobs.
Developmental Disabilities Pre-Vocational Services	Contracted vendors provide work skill training and employment in specialized work environments.
Developmental Disabilities Professional Services	Contracted professional services.
General Fund Services	Contracted mental health services include supportive living, transitional housing, elder services, Jail Case Management, children's services, Psychosocial Activity Center, Elder Gatekeeper Services, and meals.
Housing Authority Outreach	Provides substance abuse outreach to individuals and families living in Housing Authority projects.
Mental Health	Contract for County funded mental health service. Coordinate County mental health planning, monitoring and quality of service oversight.
Substance Abuse Crisis Services	A subcontract with the local hospital provides comprehensive crisis intervention services, including detoxification, case management, and involuntary commitment.
Substance Abuse Evaluations	Chemical dependency diagnostic evaluations
Substance Abuse Treatment	Whatcom County provides a comprehensive continuum of substance abuse services through subcontracts with local private and non-profit treatment providers.
Traffic Safety	Direct traffic safety education and prevention services. Prevention activities focus on impaired driving, speeding, bicycle and pedestrian safety, and correct seatbelt and child car seat usage.

Inventory of Services continued

Health - Personal Health	
Bloodborne Diseases	Health promotion activities to decrease the behaviors that place individuals at risk for developing HIV/AIDS and protects the health of persons who are HIV positive by assuring access to appropriate services.
Child Health	Family centered, coordinated and comprehensive services for children with special health care needs, child care consultation, home and office visits to families referred by CPS, car seat training and semi-annual community-wide car seat inspection clinics
Communicable Disease	Case investigation, contact notification, and surveillance for certain reportable communicable disease. Education and consultation to the health care community, and the general public. Leadership in outbreak control.
Immunization Program	Administration of vaccine to target populations; distribution and oversight of state-supplied vaccines; education and consultation to health care providers and the community; response to vaccine preventable disease outbreaks. Adult immunization awareness.
Maternal & Infant	Comprehensive health promotion and support services for women, children and families.
Public Health Nutrition	This program provides supplemental foods, nutrition education and community referrals are provided to participants on a monthly basis. Services include assessment and intervention for children with special health care needs who have feeding problems
Sexually Transmitted Disease	STD diagnosis and treatment; Patient and Community education; Consult and Technical assistance; Health Prevention and Promotion
Special Projects	The Special Projects cost center is one which we hope to increase activity. Generally this will address efforts to decrease incidence and impact of chronic disease.
Travel Clinic	Provide nursing consultation to travelers on health issues pertinent to the country they will visit. Administer vaccines to prevent diseases endemic to the area of travel.
Tuberculosis Program	Screening, diagnosis, treatment, and prevention of tuberculosis; consultation and education of health care providers and the public; surveillance; and contact follow-up.
Youth Tobacco Prevention Program	In addition to the compliance checks, presentations are given in schools educating students on the hazards of smoking.
Hearing Examiner	
Office Operation, Public Hearings, Decision Processing	The Hearing Examiner, on behalf of the County Council, considers the applications of regulatory enactments to land use developers, and property owners seeking land use and shoreline permits.
Juvenile Administration	
Community Supervision (Probation)	Juvenile offenders placed on community supervision for a set period are given a risk assessment. If they score as moderate to high risk, they are assigned to a probation officer.
Court Services / Intake	Provides Court related information requested by the judge, prosecutor, and public defender as well as keeping the client informed of all hearings.

Inventory of Services continued

Juvenile Detention	
Parole Detention / Diagnostics	Custody & care (pre/post diagnostic report writing) of youth held in detention who are under JRA Parole Supervision or pending transportation to the institutions.
Juvenile Detention	Juvenile Detention is a safe and secure environment for youth who have been arrested pending a court appearance or who have been sentenced to serve time after a court appearance.
Juvenile Detention Medical & Health Services	Juvenile offenders who have medical needs while in the County's detention facilities are provided mental and applicable health services.
Juvenile Detention Mental Health	Emergency mental health services on an on-call basis 24 hours/day. Contracted mental health professionals provide counseling & consultation at the direction of the detention manager.
Juvenile Probation	
Diversion	Eligible minor & first offenders are referred to Northwest Youth Services & offered a diversion agreement instead of prosecution in court.
Administration - Juvenile	Project administration, supervision of CJS staff, liaison between the county and state, policy and procedures development, program development, maintenance of records and reports, contracting for services.
Becca Bill Grant	The Becca Bill programs fall into 3 categories, At-Risk Youth; Children in need of Services (CHINS); and Truancy, which provide for Court intervention for youth that are out of control.
Chemical Dependency Dispositional Alternative (CDDA)	E3SHB 3900 requires the evaluation of chemically dependent youth for consideration for a dispositional alternative. This allows judges to order treatment instead of confinement.
Community Commitment Program	Assessment, case planning, coordination with the community, accountability, skill development, training, education, structured transition back to the community.
Community Justice Accountability Act (CJAA)	Provides Functional Family Therapy services to moderate-to-high risk offenders and their families. Therapists intervene to change and reduce negative behaviors.
Community Justice Building	To establish programs and resources in our communities to reduce the incidents of juvenile crime through mediation and conflict resolution training.
Community Work Crew	Provides youthful offenders the opportunity to engage in meaningful work service project that benefit the community, hold them accountable, satisfy court ordered sanctions and reduce the detention population.
Consolidated Juvenile Services	Frequent contact with offenders and parents, coordinated case planning, certified sex offender treatment, community involvement, accountability, skill building, planned reintegration.
Education Unit	Provides educational and/or vocational assessment and case planning through Whatcom Co & schools for juvenile offenders aimed at competency skill development & reintegration.
Intensive Supervision Unit (ISU)	Case management, monitoring, and intervention services for the most serious offenders in Whatcom County.
Special Sex Offender Dispositional Alternative - SSODA	All first-time adjudicated sex offenders are evaluated for risk to the community and suitability for community based treatment.
Victim Restoration Project	The Victim Restoration Project provides advocacy services to victims of juvenile crime including court process information, victim impact statements, restitution claim processing, restitution collection and general support.

Inventory of Services continued

Parks & Recreation	
Cultural Arts and Outdoor Recreation Programs	Provide cultural arts and indoor/outdoor recreation classes to the citizens of Whatcom County.
Parks	Provide maintenance and operations of 9 developed parks, trails additional properties owned by the department, maintenance of 3 senior activity centers, and coordinate and organize community events.
Senior Services	Recreation, education and human services for the elderly and other members of the community living in Whatcom County.
Planning & Development Services - Building Services	
Building Inspections	Provides enforcement of mandated codes. Provides inspections during different phases of constructions, assist in resolving construction related issues in the field.
Fire Inspection Services	Provides fire code on-site inspections, including new construction, fire alarm & sprinkler system installations, fire extinguisher placements, emergency exiting, storage and handling of hazardous materials, plan review for fire code. Partners with Sheriff
Permit Coordination	Permit services include development permit intake, permit routing and tracking, permit issuance and research at request of public or staff and cashiering.
Plan Review	Provides structural and non-structural review of residential and commercial plans.
Zoning Code Counter Review	Review, make recommendations regarding approval of permits authorized under the zoning code. Provides zoning information to public.
Planning & Development Services - Land Use	
Critical Areas Review & Surface Mines	Review and approval of development activity within or near regulated critical areas. Review and approval of regulated surface mines.
Land Clearing / Fill & Grading Review	Reviews for approval of grading and clearing permits to ensure that these activities are undertaken utilizing best management practices and in accordance with sound engineering practices.
Land Use Code Compliance	The services provided are education and enforcement of land use, development and building regulations. The enforcement program is compliance base. This provides a means to address complaints generated by citizens, property owners and taxpayers and ensure
Records Management - Planning & Development	Provides specialized software support and maintenance for permit tracking system.
SEPA Review	Provides review of threshold determination on all projects, public and private subject to Whatcom County jurisdiction and which do not qualify for a SEPA exemption. Provides supervision of writing of Environmental Impact Statements.
Shoreline Program	Review and permitting for all development proposals within 200 feet of the ordinary high water mark of regulated shorelines.
Subdivision Review	Review and approval/ recommendation of short plat/ long plat applications and other permits and approvals authorized by Title 21.
Zoning Code Administration	Review, make recommendations regarding approval of permits authorized under the zoning code. Review and approve building permits for compliance with zoning code. Provide information to the public and include pre-application review, consultation and cu

Inventory of Services continued

Planning & Development Services - Planning	
Development Codes, Review and Update of	Review and update of Planning and Development Codes related to zoning, subdivisions and environmental regulations to reflect changing state and federal laws, practices and technology.
Forest Practice Act Applications	Monitor, track and comment on Forest Practice Applications.
Geographic Information System	Provides access to parcel-based land use and ownership, administrative zoning, fire, school and public utility boundaries; environmental wetland, shoreline, floodplain, geo-hazard and wildlife areas; provides base map elements such as roads and city limit
Grant Writing and Management	Obtain funding for county projects from state and federal sources.
Open Space Taxation Application Processing	Processing of citizen applications for open space taxation.
Public Information - Planning Services	Provides day to day response to inquiries from the public, elected and appointed officials and other local, state and federal agencies regarding planning and zoning projects, laws, procedures and background information compiled in support of comprehensive
Water Resource Program	Provide public education and planning regarding county water resources and related issues.
Zoning, Rezoning & Comp Plan Amendment Processing	Processes citizen applications, Council and Planning Commission requests for changes to zoning maps and text.
Prosecuting Attorney	
Administration, Prosecuting Attorney	Administrative functions.
Civil Practice, Prosecuting Attorney	Provide legal counsel and representation to all county departments, the Executive's Office and the County Council.
Criminal Prosecution	Represent the State of Washington in the prosecution of crimes. Assist authorities in determining probable cause, obtaining search warrants, interpretation and application of the law, and case investigation issues.
Paternity / Support Enforcement Unit	Represents the interest of the child in legal actions brought under RCW 26.26 to establish paternity or enforce the payment of child support.
Victim/ Witness Unit	Provides information, assistance and advocacy to victims in order to facilitate prosecution efforts.
Law Library	
Interlibrary Loan/ Resource Sharing	Provides access to legal research resources unavailable in this library and elsewhere in Whatcom County.
Law Library	Provides effective access to legal research materials to support the legal research needs of the courts, the bar, county administration, and the public in Whatcom County.
Public Defender	
Public Defender	Provides criminal defense for indigents in Whatcom County, and representation for parents in dependency cases and for individuals undergoing involuntary mental health and alcohol commitment proceedings.
Public Works - Administration	
Administration / Accounting - Public Works	Provides centralized accounting functions necessary for the department. Administration provides the safety, training, claims functions in addition to personnel, central filing and various reporting activities

Inventory of Services continued

Public Works - Engineering	
Administration - Engineering	Operation of the office of the County Engineer.
Administration - Flood Control	Oversees flood emergencies, flood control projects, coordinates with other agencies.
Comprehensive Flood Hazard Management Plan	The Comprehensive Flood Hazard Management Plan (CFHMP) provides an understanding of flood causes and behaviors, evaluation of available flood hazard management options and strategies for achieving consistent long term flood hazard reduction.
Comprehensive Flood Hazard Management Plan Implementation	Implements flood projects and programs as designated by the Comprehensive Flood Hazard Management Plan (CFHMP) and ongoing studies.
Early Flood Warning	Maintains flood warning equipment and provides warning information to the public.
Encroachment Permits	Provides initial right of way determination for applicability and safety of permit, reception and processing of application and fee, issuing of permit and coordination of inspection.
Flood Control Technical Assistance	Provides flood control technical assistance in planning, design, prioritization, funding research, permitting, construction and supervision.
Flood Damage Reduction	Plans, designs, oversees flood control projects for the protection of public and private property.
Flood Response and Damage Recovery	Coordinates local, state and federal response to floods.
National Flood Insurance Program - FEMA	Implements the National Flood Insurance Program.
Oversize and Overweight Permits	Provides reception, assistance with applications, safety review of proposed routes, certification of licensing, regulation of hours of operation and traffic control for overweight or oversized vehicles.
Public Information - Public Works	Respond in person, on the phone and in writing to the staff and public concerning all areas of responsibility for Public Works.
Records Management & Archiving	Provides record for all matters concerning public roads, highways, bridges, ditches, or other surveys, complete with the original papers, documents, petitions, surveys, repairs and other papers.
Road Restrictions and Road Closures	Determines, announces, notifies and monitors road closures and restrictions necessary for protecting the safety of the public or to prevent significant damage to road or facilities.
Road Vacations	Processes and reports on applications for vacation or abandonment of all county roads or parts thereof.
Public Works - Engineering Design/Const	
Bridge Inspection	Assures the safety of the traveling public through regular inspection of all county bridges.
Road Construction	Prioritizes, designs and administers the construction of roads and bridges, including necessary acquisition of right-of-way.
Public Works - Engineering Traffic/Devel	
Address & Road Naming	Provides address for properties and road names in the county.
Pavement Management	Reviews county roads for condition and funding.
Surface Drainage Review	Provides assistance in coordinating and managing district meetings, operations, assessments and finances; obtains environmental and hydraulic permit approvals and assists public and county government in resolving drainage problems.
Traffic Mitigation	Reviews proposed developments and construction projects within county public right of way.

Inventory of Services continued

Public Works - ER&R	
Central Stores	Provides professional and competitive procurement of goods and services and maintain material inventories for various Whatcom County departments.
Equipment Maintenance	Provides all maintenance for county road department equipment and other departments maintenance needs in professional, competitive and safe manner.
Equipment Rental	Provides procurement, equipment & vehicle maintenance, disposal, fueling, parts and training.
Facilities	Provides building, storage and parking space to county agencies, including the buildings at 316 Lottie and the Central Shop and various parcels of land.
Pits & Quarries	Provides chip seal rock, sand and other materials needed by the county road department in the performance of their duties.
Public Works - Ferry & Docks	
Ferry & Docks	Provides passenger and vehicle transportation from the mainland to Lummi Island 365 days per year. It is the only means of transportation to reach county roads on Lummi Island.
Public Works - Maintenance & Operations	
Roadway Maintenance	Provides all necessary labor, equipment and materials, either public or private, to maintain and prevent deterioration of county roads.
Public Works - Noxious Weed	
Noxious Weed Management	Provides information to the public regarding the management and spread of exotic pest plants (noxious weeds) and their impacts on the environment and economy.
Public Works - Solid Waste	
Administration - Solid Waste	Provides staff for oversight of Solid Waste programs.
DOE - Litter Program	Dept of Ecology Litter Control Grant
General Recycling Programs - WC	Whatcom County sponsored Recycling Programs
Hazardous Waste Management - CPG	Provides education and recycling opportunities to separate hazardous and moderate-risk waste products from general waste.
Landfill Closure Monitoring	Monitors closed landfill sites
Litter Control - WC	Litter Control in Whatcom County
Waste Reduction & Recycling - CPG	Provides education and recycling opportunities for general waste and yard waste.
Sheriff - Administration	
Sheriff - Civil Division	Provides service of court papers.

Inventory of Services continued

Sheriff - Emergency Management	
Alert & Warning	This service involves the issuance of warnings to selected areas or to the public. These warnings may involve weather, flood, hazardous materials or evacuation instructions.
Chemical Inventory	Maintenance of the chemical inventory in Whatcom County, 10 billion pounds of hazardous materials at 100 facilities. The DEM provides this information to the public on request.
DEM Administration	Administrative management and planning of all day-to-day and long term operations of the DEM.
Disaster & Emergency Exercises	Exercises familiarize responders, assess plans or test specific functions. They are a key element in building response teams and developing coordinated disaster/emergency plans.
Disaster Planning	This service applies the four functions (planning, response, recovery and mitigation) of Emergency Management to the hazard vulnerabilities threatening Whatcom County.
Disaster/ Emergency Recovery	This service is incident specific; involving damage assessment, recovery efforts, promulgation of emergency proclamations, initiating requests assistance and coordination of assistance.
Disaster/ Emergency Response	The DEM serves as the coordination and resource agency for large emergencies or disasters; and may activate the Emergency Operations Center or respond to an incident.
Emergency Management Database	The DEM maintains critical emergency resource databases on: volunteers, facilities, materials and equipment. The DEM also maintains typical business databases, with failsafe redundancies.
Emergency Operations Center, Maintenance & Operations	During a disaster, the EOC becomes the hub of: information gathering and dissemination; strategic decision making; resource allocation; and incident coordination.
Hazard Identification & Vulnerability Analysis	A Hazard Identification and Vulnerability Analysis (HIVA) is a prelude to emergency management planning and it involves identifying the risks and the impact of those risks.
Hazardous Materials Planning	Developing general and specific hazardous materials response plans and Standard Operating Procedures for Whatcom County.
Hazardous Materials Response	The DEM staff are certified hazardous materials technicians and may provide tactical response in a hazardous material incident. The DEM may activate the Emergency Operations Center.
Local Emergency Planning Committee	The DEM facilitates the Local Emergency Planning Committee and provides the mechanism to achieve the Community Right-to-Know provisions of SARA Title III.
Public Education	Public education is provided on various risks in Whatcom County and preparedness for those risks.
Responder Training	The DEM acts as a clearing house for a variety of responder training opportunities. The DEM conducts training when it is needed due to a change in procedures, personnel, or equipment.
Sheriff - Operations	
Investigations Division	Handles the vast majority of major case investigations that require numerous hours of follow-up contacts and documentation prior to criminal charging or criminal trials.
Sheriff - Criminal Division	Provides Whatcom County law enforcement response to calls via personal contact, telephone or dispatch from 911 center.

Inventory of Services continued

Jail	
Administrative Functions	This function includes all tasks associate with the day to day administration of a county department.
Cooperative Transport - Jail	A Whatcom County Jail van, staffed by a Corrections Officer, picks up and delivers inmates at county jails between Bellingham and Seattle daily. This a small segment of the Cooperative Network which serves Idaho, Oregon and Washington.
Drug Testing - Jail	Randomly screens work release, work program offenders and offenders on probation for drug or alcohol use to assure their compliance with program rules.
Electronic Home Monitoring (Jail)	Program participants, outfitted with an anklet which interacts with a unit connected to his/her phone, allows corrections staff to monitor inmates' movement while out of jail custody. Program also allows the jail to place some inmates on in-home custody,
Inmate Commissary	Through their commissary purchases, jail inmates are supplied with a variety of goods such as toiletries, medications, packaged drinks, candy, clothing and stationary.
Inmate Medical	Through contracted professional health care services, provides a full range of medical, dental and psychiatric care to jail inmates.
Juvenile Meals - Jail	Provides three nutritionally balanced meals per day to inmates of the Whatcom County Juvenile Detention facility.
Prisoner Housing	Booking, Inmate Services, Bail/Fine Receipt, Release/Transfer, Court Escorts, Transportation, Surveillance, Meals, Laundry, Correspondence, Education Programs, Library, Recreation, Religious Services, Mail, Visiting.
Telephone Service, Inmate	Provides telephone communication for inmates in jail. The system is able to gather statistical information, as well as block outgoing calls, such as those to victims and witnesses.
Work Release	Through Work Release, offenders are allowed to work at their regular jobs to provide family support and pay bills. When they are not working, offenders remain in the work release facility.
Superior Court	
Appeals	Criminal and civil appeals to Court of Appeals and Supreme Court, appeals from District and Municipal Courts and administrative agencies.
Archiving Records Management	The microfilming, preservation of and transfer of approximately 400,000 pages of case files annually, under direction of the Secretary of State.
Assigned Counsel	Provide indigency screening, Superior/ District Court's criminal actions, parents in dependencies, alleged incompetents, juveniles, GAL applicants and conflict counsel.
Becca Cases (Truancy/CHINS/At-Risk)	Youthful offender programs, to modify incipient criminal behaviors.
Calendar Scheduling	Scheduling of approximately 20,000 hearings and trials per year.
Civil Cases	Index and file documents, temporary orders, preliminary hearings, trials, supplemental examinations, garnishments and foreclosures, trust accounting and respond to phone and mail research requests.
Court Computer Management	Management of 30+ PC's and printers; involving the automation of business practices and interactivity with other law and justice agencies; liaison between local and state IS offices.
Court Interpretation	Arrange for in-court foreign language and American Sign Language interpreter services, maintain library of certified and qualified interpreters and coordinate services with other offices and agencies.
Criminal Cases	Services include indexing and filing documents, probable cause determinations, first appearances, preliminary hearings, trials, sentencing, issuing warrants of arrest, certifying and mailing J&S's weekly, responding to research requests, taking finger pri

Inventory of Services continued

Superior Court continued	
Dispute Resolution Center	Provide family law dispute resolution services and small claims dispute resolution.
Domestic Relations	Index and file documents; respond to phone and mail research requests, temporary orders, preliminary hearings, trials, support, custody and visitation modification, contempt actions, copying tapes of proceedings and preparing monthly DSHS report.
Domestic Violence	Provide protection order processing for both Superior and District Courts, domestic violence and antiharassments and training satellite processors at Crisis Center.
Domestic Violence Data Entry	Parties information entry in statewide database of protection orders.
Drug Court	Intensive case management and monitoring of long-term drug users, involving treatment and reward and punishment.
Exhibit Management	Catalog and monitor release of exhibits, transfer to Archives, monitor for hazards, coordinate destruction and/or return.
Family Law Courthouse Facilitator	Provide assistance with domestic relations matters for those without attorneys. Clerk is required to provide assistance and the use of a Facilitator is optional.
Guardians ad Litem	Provide court ordered independent investigations regarding alleged incompetents, abused children and children whose parents are in dispute.
Judgments	Index and file documents, respond to research requests. Provide official index of all debts reduced to enforceable judgment, entry required within 24 hours and partial and full satisfaction of judgments.
Jury Administration	Summons 24,000 jurors per year. (80% for Superior Court, 20% District Court)
Juvenile Dependency	Provide indexing and filing of documents, and research requests. Attorney General-filed cases of reabused or neglected children, 6-month reviews until 18; hearings and trials.
Juvenile Offenders	Provide indexing and filing of documents, respond to research requests, first appearances, hearings, trials, probation violations, trancies and children at risk/ in need of supervision.
Mandatory Arbitration	Provide arbitration for certain civil cases with limited amounts in dispute. Maintain strike-list of 47 arbitrators.
Mandatory Mediation	In domestic relations cases certain matters MUST be mediated before the parties may come to court. These matters include property, custody and visitation.
Mental Commitments	Provide indexing and filing of documents, respond to research requests. Hearings and trials at hospital courtroom.
Paternity & Adoptions	Index and file documents, respond to research requests, generate notices; hearings, trials, monitor sealed and unsealed portions of files.
Probate & Guardianship	Index and file documents; respond to phone and mail research requests; estate settlement; guardianship monitoring; hearings; trials; issuing Form K's; Letters Testamentary/ Administration.
Public Education	Provide for public education.
Restitution and Probation Accounting	Provide accounting services to receipt \$250,000 monthly, bank deposits, restitution disbursements, manage investment accounts for minors, coordinate multi-register operations with Juvenile Probation, payroll, accounts payable and accounts receivable.
Settlement Conferences	The requirement that parties must attend a settlement conference presided over by a judicial officer, with the intent that parties may be induced to settle cases based on predicted trial outcomes.
Teen Court	Alternative to criminal case, where youthful offender is tried by peers, with peers acting as attorneys, court staff and jury.

Inventory of Services continued

Treasurer	
Investments and Cash Management	Provide portfolio management, safekeeping, policy development and reporting.
Real, Personal & Special Assessment Tax Collection	Billing, collection, receipting and distribution of all property taxes and special assessments for all taxing districts.
Tax Collection of Excise, Gambling, Gas, 911 Taxes	Tax collection and review of all property transfer documents and enforcement of state and county rules are provided.
Taxes & Bonds Accounting	Record all revenue for all taxing districts and report all financial transactions for junior taxing districts, including warrant and bond payment activities and banking activities.

Temporary Positions for Special Projects

1999 One-Time Positions Continuing in 2000		
ADS - Information Services	Microfilmers	4.00
ADS - Information Services	Wide Area Network - Lan Tech	1.00
ADS - Information Services	Criminal Justice Data Integration Programmer	1.00
ADS - Information Services	Help Desk	1.00
Sheriff - Jail	Jail Records Specialist	1.00
Sheriff - Jail	Work Crew Supervisor	1.00
Juvenile	Work Crew Supervisor	1.00
Public Defender	Deputy I	1.00
Planning & Development Services	Land Use Specialist* (funded by fees) *Added in Nov 1999	1.00
	Subtotal	12.00

New One-Time Positions in 2000		
ADS - Finance	Account Clerk / Jail Billing	1.00
ADS - Information Services	Clerical Support	0.50
ADS - Information Services	Lan Tech - PW funded	1.00
ADS - Information Services	Programmer	1.00
District Court Probation	Probation Officer	0.60
Health & Human Services	Data Management Specialist	1.00
Parks & Recreation	TAPS Coordinator	0.40
	Subtotal	5.50

	Grand Total	17.50
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Accounting Period / Budgetary Control

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

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

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be used.

Assessed Valuation - A valuation set upon real assets or other property by a government as a basis for levying taxes.

Assessment - The process of making the official valuation of property for purposes of taxation.

Assets - Resources owned or held by a government which have monetary value.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance or resolution and revenue and borrowing measures will be necessary to put the budget into effect.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts - Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Budget / Fiscal Year

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Continuing Appropriations - An appropriation which, once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Deficit - The excess of expenditures over revenues during an accounting period.

Double Entry - A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Encumbrance - Commitments for unperformed contracts for goods or services.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures - Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Whatcom County's fiscal year begins on January 1 and ends on December 31.

Fixed Assets / Interfund Transfers

Fixed Assets - Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The fund equity of governmental funds and trust funds.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) -. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board - The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Interfund Transfers - Interfund transfers are a type of interfund transaction. There are two types of interfund transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Residual Equity Transfers - These transfers are the nonrecurring or non-routine transfers of equity between funds.

Operating Transfers - All other interfund transfers are operating transfers. These transactions are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

Intergovernmental Revenues / Unencumbered Appropriation

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 of agency to other departments or agencies of a governments, or to other governments, on a cost reimbursement basis.

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Proprietary Fund Types - Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Revenues - (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Unencumbered Appropriation - That portion of an appropriation not yet expended or encumbered.