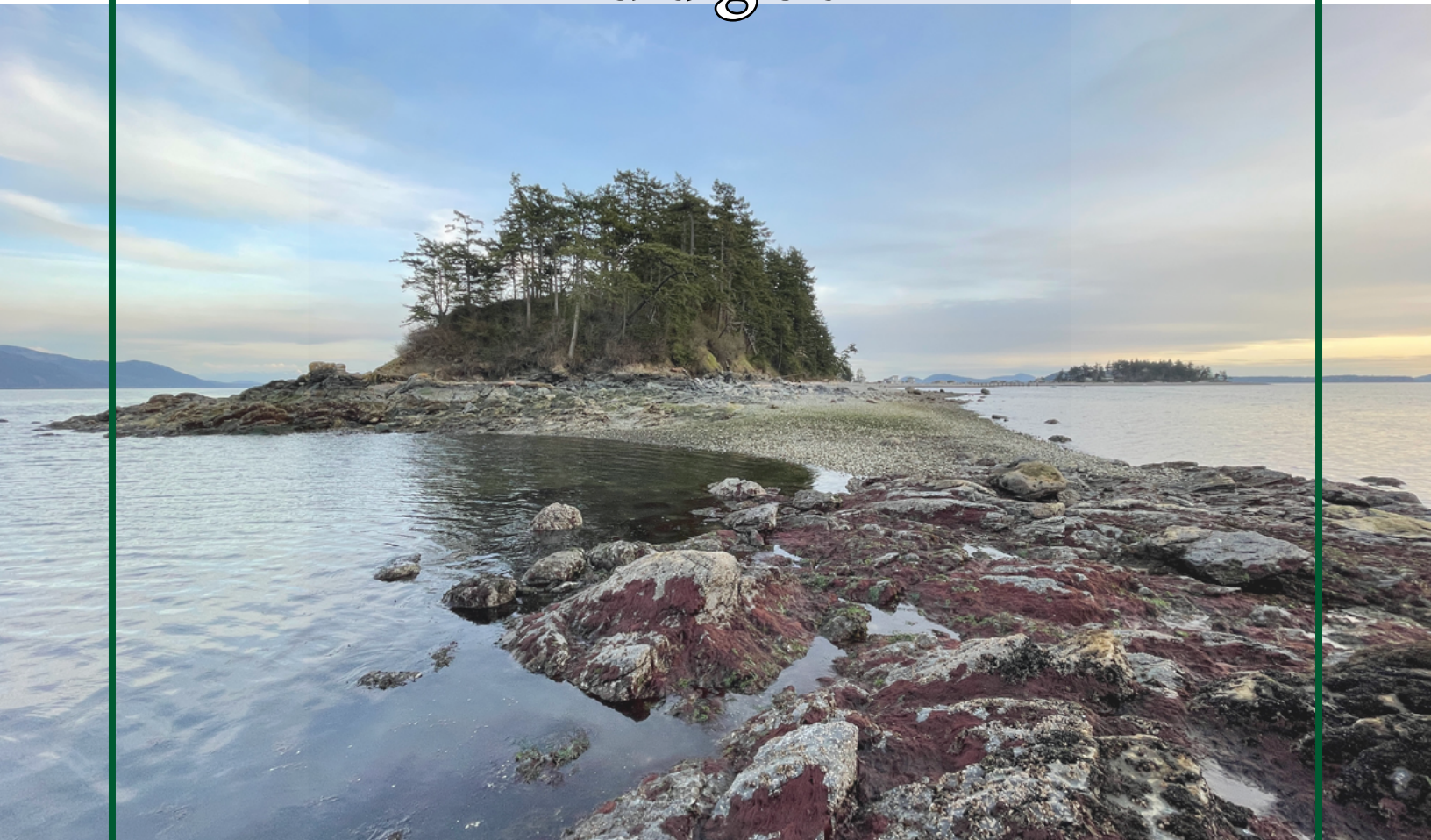




# Whatcom County Executive's 2023-2024 Budget



Satpal Singh Sidhu, County Executive

Volume 1  
Budget Summary





# Whatcom County Executive's 2023-2024 Budget

---

**Volume 1**  
General Information,  
Summaries, Appendix

# Whatcom County Executive's 2023-2024 Budget

## **County Executive**

Satpal Singh Sidhu

## **Prepared by the**

## **Administrative Services Department**

### **Deputy Executive/Director of Administrative Services**

Tyler Schroeder

### **Administrative Coordinator**

Tawni Helms

### **Finance Manager**

Brad Bennett

### **Budget Staff**

Marianne Caldwell

Kristin Fuchs

Kellie McIvor

Jeff Klingensmith

### **Graphic Design**

Monica Walker

### **Cover Photograph**

"Low Tide" by John All

**For inquiries regarding this document contact:**

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

(360) 778-5320, extension 5329



# Table of Contents - Volume 1

## Budget Summary 1

---

The Whatcom County 2023-2024 Budget in Summary (Introduction) .....	1
Summary of Budgeted Revenues and Expenditures by Fund .....	1
Whatcom County Work Force History - 2020 to 2024 .....	2
General Fund Summary .....	4
General Fund Revenues .....	5
General Fund Expenditures .....	10
Undedicated General Fund Resources .....	15
General Fund Revenues Not Assigned to Any Department .....	19
Road Fund Revenues .....	20
Road Fund Expenditures .....	23
Other Funds Revenues .....	26
Other Funds Expenditures .....	29
Other Funds Revenues and Expenditures Notes .....	32
2023 Beginning and Ending Fund Balances .....	37
2024 Beginning and Ending Fund Balances .....	38

## Glossary of Acronyms 39

---

Acronyms .....	39
----------------	----

For Departmental Budgets, see Volume 2



# The 2023-2024 Budget in Summary

This section provides a summary of the 2023-2024 budget by department/division and by fund. Included is information about revenue and expenditure budgets, together with comparative historical statistics and narrative explanations. This section shows the relationship between expenditures and revenues available to fund programs. Because of its size and diverse nature, the General Fund is the primary focus of this summary.

## Funds

### General Fund

The General Fund is the largest of Whatcom County funds. It finances most general governmental services including the legislative, executive and judicial branches of county government. It also finances law enforcement, public defense, prosecution, county civil representation, health, parks, land use planning, building inspection, property assessment, tax collection, recording, and vehicle licensing.

### Road Fund

The Whatcom County Road Fund is the second largest county fund. It finances designing, constructing, altering, repairing, improving, and maintaining county road and bridge infrastructure. It also provides funding for most of the County’s NPDES activities. Projects expected to be completed within one calendar year are budgeted for that year. Projects expected to span more than one calendar year are budgeted for on a project-by-project basis in separate funds and require separate budget ordinances. The one-year road program is adopted by Council at the same time as the biennial budget. Once the road program has been adopted, the budget for construction projects will be added through the supplemental process to take effect the beginning of 2023.

### Other Funds

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

## Summary of Budgeted Revenues and Expenditures by Fund

	Budgeted Revenue			Budgeted Expenditures		
	Amended Budget 2022	Budget 2023	Budget 2024	Amended Budget 2022	Budget 2023	Budget 2024
001 General Fund	107,919,707	109,279,865	110,614,680	113,619,300	116,317,225	119,638,856
108 County Road	28,260,281	28,658,361	28,911,061	45,077,005	31,733,537	31,815,169
118 Jail Fund	17,800,210	17,574,255	18,622,899	19,960,506	19,901,010	20,297,519
130 Countywide Emerg. Medical Svcs.	17,903,729	23,134,754	23,615,661	24,759,475	23,091,531	23,965,184
169 Flood Control Zone District*	16,596,157	21,888,614	-	20,890,485	26,049,686	-
501 Equipment Rental & Revolving	14,231,977	15,777,231	14,679,219	19,162,881	19,959,132	16,697,112
507 Administrative Services	21,480,871	19,599,947	19,900,072	24,098,294	22,953,060	21,623,142
All Other Funds	71,879,875	70,637,390	53,980,372	95,127,103	66,961,226	42,233,134
<b>TOTAL</b>	<b>296,072,807</b>	<b>306,550,417</b>	<b>270,323,964</b>	<b>362,695,049</b>	<b>326,966,407</b>	<b>276,270,116</b>

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

## Whatcom County Work Force History - 2020 to 2024

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

The number of Whatcom County FTEs is expected to increase by 19 positions over the new biennium. Departments will have the following changes in the new biennium:

- Executive/Non-Departmental will close a vacant American Rescue Plan Act Grants Manager position as those duties have been executed by existing staff.
- Health Department will add thirteen FTEs in 2023 and then close two positions in 2024 as grant funding for those positions end. Health Department staffing has grown 60%, or 52.6 FTEs, since the end of 2020.
- Parks will add a Field Operations Supervisor and a Parks Project Manager in 2023.
- Planning & Development Services will add two Planner positions in 2023.
- Public Works will add five FTEs over the course of the biennium. Two Engineering Technicians, a Stormwater Projects Manager, and a Watershed Planning Restoration/Property Manager in 2023 and an Engineering Services Supervisor in 2024.
- Sheriff’s Office is adding a Financial Accountant position in Division of Emergency Management in 2023.
- Juvenile Division of Superior Court is losing one FTE Volunteer Guardian Ad Litem Coordinator position due to reduced grant funding. An extra help position will now be providing a reduced scope of services.

*continued on next page*

**“Full Time Equivalent” Positions**

Department	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	Change from 2020 to 2024
Administrative Services	69.00	73.00	77.00	77.00	77.00	8.00
Assessor	30.00	30.00	31.00	31.00	31.00	1.00
Auditor	17.00	17.00	17.00	17.00	17.00	-
County Council/Hearing Examiner	11.50	11.50	11.50	11.50	11.50	-
County Executive/Non-Departmental	8.00	9.00	11.00	10.00	10.00	2.00
District Court/District Court Probation	35.00	37.00	37.00	37.00	37.00	2.00
Health Department	87.60	93.60	129.20	142.20	140.20	52.60
Parks & Recreation	26.00	26.00	26.00	28.00	28.00	2.00
Planning & Development Services	47.00	47.00	47.00	49.00	49.00	2.00
Prosecuting Attorney	51.00	53.00	55.00	55.00	55.00	4.00
Public Defender	33.00	43.00	43.00	43.00	43.00	10.00
Public Works	171.00	171.00	177.00	181.00	182.00	11.00
Sheriff/Jail/Emergency Mgmt	207.00	206.00	207.00	208.00	208.00	1.00
Superior Court/Clerk/Juvenile	83.20	86.20	86.20	85.20	85.20	2.00
Treasurer	13.00	13.00	13.00	13.00	13.00	-
WSU Extension	2.00	2.00	2.00	2.00	2.00	-
<b>Total Whatcom County FTE's</b>	<b>891.30</b>	<b>918.30</b>	<b>969.90</b>	<b>989.90</b>	<b>988.90</b>	<b>97.60</b>
Percent Change from Previous Yr	1.64%	3.03%	5.62%	2.06%	-0.10%	

*Note: Amended 2022 includes changes occurring through Supplemental #12*

# General Fund Summary

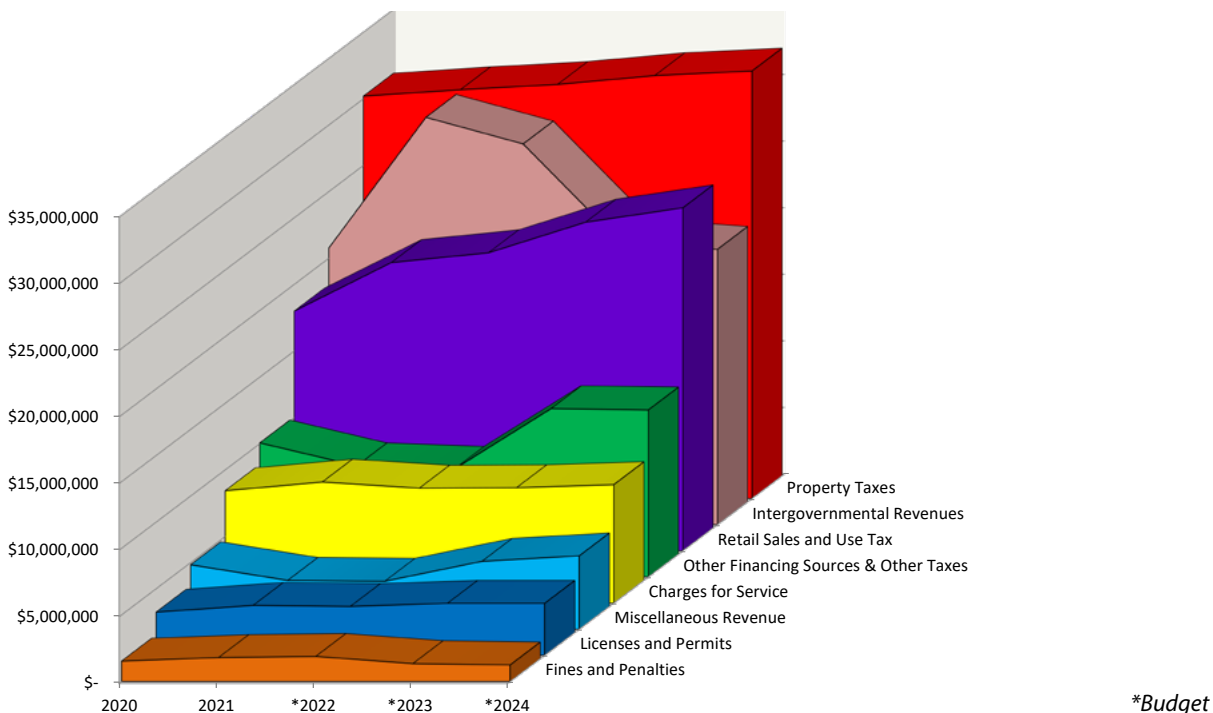
## General Fund Summarized Revenues and Expenditures

	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>2023 Executive Recommended</b>	<b>2024 Executive Recommended</b>
<b>Revenues</b>				
Taxes	47,185,004	48,350,532	57,873,010	59,303,967
Licenses & Permits	3,674,117	3,675,617	3,912,880	3,912,880
Intergovernmental Revenues	18,319,404	16,608,418	21,200,554	20,668,802
Charges for Service	8,463,790	8,516,746	8,664,764	8,893,365
Fines & Penalties	1,788,300	1,888,300	1,349,000	1,250,000
Miscellaneous Revenue	3,296,230	3,127,054	5,101,304	5,511,768
Other Financing Sources	5,585,629	5,663,272	11,178,353	11,073,898
<b>Total Revenues</b>	<b>88,312,474</b>	<b>87,829,939</b>	<b>109,279,865</b>	<b>110,614,680</b>
<b>Expenditures</b>				
<b>Assessor</b>	3,498,852	3,516,691	4,026,482	4,129,800
<b>Auditor</b>	1,326,551	1,348,960	1,491,588	1,510,777
<b>County Council</b>	1,761,031	1,778,157	1,960,027	2,003,737
<b>County Executive</b>				
County Executive	865,581	873,345	1,052,506	1,071,821
Non-Departmental	11,881,852	13,495,480	21,807,123	24,484,896
<b>Planning and Development</b>	5,756,829	5,826,648	6,737,291	6,862,970
<b>Treasurer</b>	1,621,639	1,641,611	1,726,988	1,759,325
<b>Sheriff</b>	17,888,345	18,268,712	20,650,196	20,330,806
<b>District Court</b>				
District Court	2,769,676	2,801,166	3,126,608	3,173,979
District Court Probation	2,362,655	2,382,341	2,351,782	2,389,828
<b>Prosecuting Attorney</b>	7,466,953	7,163,118	7,610,425	7,827,903
<b>Public Defender</b>	4,686,431	4,763,945	6,339,771	6,575,900
<b>Superior Court</b>				
Superior Court Administraton	3,569,741	3,588,571	4,134,491	4,178,633
County Clerk	2,614,453	2,645,190	2,958,705	3,026,399
Juvenile	5,298,266	5,357,748	5,537,680	5,657,912
<b>Extension</b>	559,874	561,383	697,880	702,954
<b>Parks</b>	4,523,557	4,571,892	5,307,454	5,150,284
<b>Health</b>	15,478,026	14,918,873	18,800,228	18,800,932
<b>Total Expenses</b>	<b>93,930,312</b>	<b>95,503,831</b>	<b>116,317,225</b>	<b>119,638,856</b>
Net	(5,617,838)	(7,673,892)	(7,037,360)	(9,024,176)
Budget Lapse*	4,696,516	4,775,192	5,815,861	5,981,943
<b>Change in Fund Balance</b>	<b>(921,322)</b>	<b>(2,898,700)</b>	<b>(1,221,499)</b>	<b>(3,042,233)</b>
Beginning Fund Balance			23,566,745	22,345,246
Change in Fund Balance			(1,221,499)	(3,042,233)
Ending Fund Balance			<u>22,345,246</u>	<u>19,303,013</u>

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

continued on next page

# General Fund Revenues



## General Fund Revenue Notes

### Property Tax

Property taxes for 2023 are budgeted at \$661,731 higher than the 2022 amended budget. This includes a statutorily allowed 1% increase plus projected new construction valuations of \$500 million added to the tax rolls. The 2024 budget is \$345,892 higher than 2023 solely from projected new construction valuations.

### Intergovernmental Revenues

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

*continued on next page*

## General Fund Revenue Notes continued

Intergovernmental revenues fluctuate throughout the biennium. Grant revenues generally present a decrease in the biennial budget document as many grants expire over the new biennium and new contracts are not in place during the budget process. In reality, some contracts will be continued from 2022 into 2023 through the continuing appropriation process and new contracts are generally added throughout the biennium by utilizing the budget supplemental process. The 2023 budget is \$7.4 million less than the 2022 amended budget mainly due to COVID-19 related grants and an Emergency Rental Assistance grant expiring in 2022.

### **Retail Sales Tax**

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

### **Other Financing Sources and Other Taxes**

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

### **Charges for Service**

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

### **Miscellaneous Revenue**

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

### **Licenses and Permits**

Licenses and permits revenues are expected to increase approximately \$237,000 in the new biennium. This

*continued on next page*

## General Fund Revenue Notes continued

category contains cable franchise fees, building-related permits, restaurant licensing, food handling permits, marriage licenses, firearms permits, and other miscellaneous license and permit activity. The increase reflects modest increases in food permit, building permit, firearms permits and franchise fee revenues.

### **Fines and Penalties**

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

*continued on next page*

## General Fund Revenue Summary

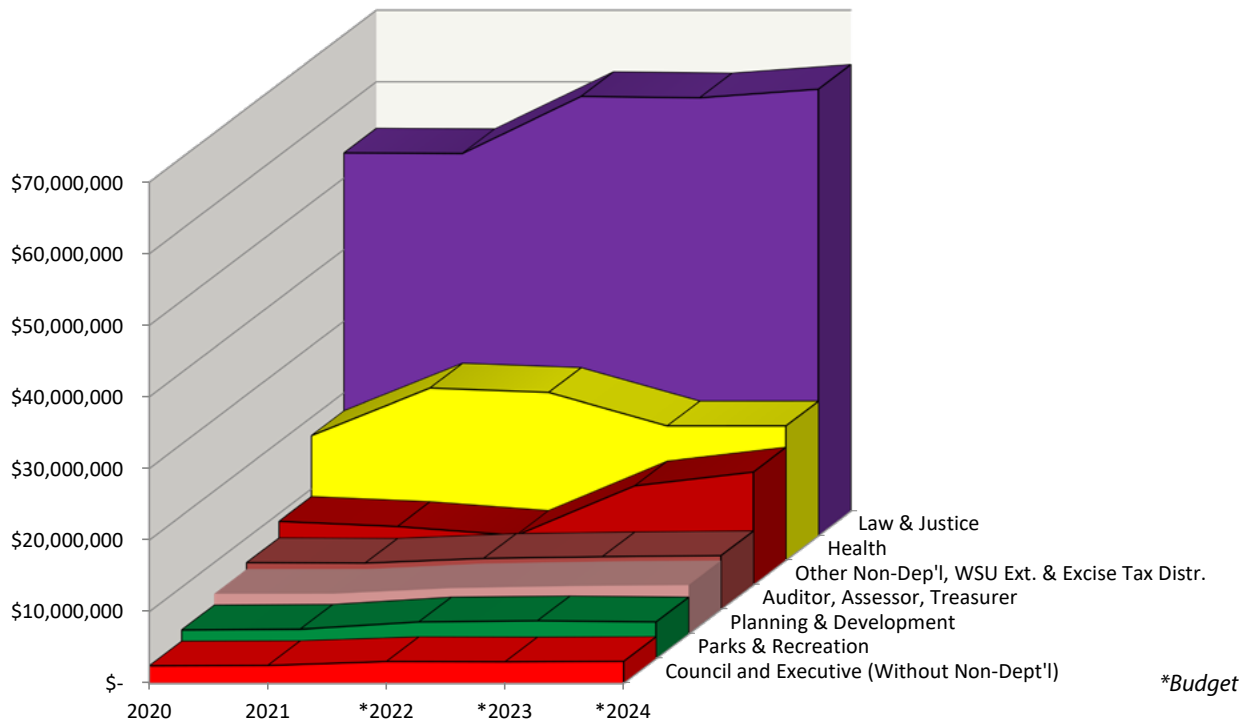
	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>Property Taxes</b>					
<i>Property Taxes</i>	30,204,539	30,687,422	31,084,910	31,746,641	32,092,553
<b>Retail Sales and Use Tax</b>					
<i>Retail Sales and Use Tax</i>	17,995,669	21,639,494	22,371,922	24,667,669	25,747,714
<b>Other Taxes</b>					
Business & Occupation Taxes	14,801	33,095	15,000	25,000	30,000
Excise Taxes	1,299,205	1,020,224	328,700	1,433,700	1,433,700
<i>Total Other Taxes</i>	1,314,007	1,053,319	343,700	1,458,700	1,463,700
<b>Licenses and Permits</b>					
Business Licenses & Permits	1,354,772	1,750,649	1,724,365	1,868,500	1,868,500
Non-Business Licenses & Permits	1,893,946	2,004,398	1,951,252	2,044,380	2,044,380
<i>Total Licenses and Permits</i>	3,248,717	3,755,048	3,675,617	3,912,880	3,912,880
<b>Intergovernmental Revenue</b>					
Federal Grants-Direct	584,304	4,453,578	3,743,701	159,354	159,354
Federal Entitlements	2,015,918	3,032,917	2,000,000	2,050,000	2,050,000
Federal Grants-Indirect	6,184,517	8,494,777	8,643,105	2,760,951	2,492,512
State Grants	6,254,959	6,989,934	7,374,612	7,562,359	7,539,207
State Shared Revenues	146,099	1,070,951	136,390	168,390	168,390
State Entitlements	4,408,692	5,267,493	5,440,495	7,245,167	6,975,746
Interlocal Grants-Entitlements	1,175,189	1,266,471	1,240,898	1,254,333	1,283,593
<i>Total Intergovernmental Rev</i>	20,769,677	30,576,122	28,579,201	21,200,554	20,668,802
<b>Charges for Goods and Services</b>					
General Government	4,259,761	4,698,686	4,228,957	4,104,398	4,253,998
Security-Persons & Property	1,020,161	970,705	981,006	849,103	924,103
Economic Environment	2,028,181	2,346,013	2,220,745	2,547,563	2,551,564
Mental & Physical Health	943,616	928,762	941,498	1,003,350	1,003,350
Culture and Recreation	185,398	143,320	259,350	160,350	160,350
<i>Total Charges for Goods &amp; Svcs</i>	8,437,117	9,087,487	8,631,556	8,664,764	8,893,365
<b>Fines and Penalties</b>					
Felony Penalties	32,353	26,186	43,000	26,000	27,000
Civil Penalties	494,472	821,966	851,000	681,000	581,000
Nonparking Infractions	744,113	694,017	726,500	380,000	380,000
Parking Infractions	10,792	16,523	2,500	10,100	10,100
Criminal Traffic Misdemeanors	191,501	191,627	177,000	167,000	167,000
Nontraffic Misdemeanors	21,071	19,702	22,400	22,400	22,400
Criminal Costs	41,296	34,207	65,900	62,500	62,500
<i>Total Fines and Penalties</i>	1,535,599	1,804,229	1,888,300	1,349,000	1,250,000

continued on next page

General Fund Revenue Summary continued

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	3,937,413	2,491,777	2,645,121	4,048,812	4,271,243
Rents & Royalties	578,162	964,636	846,758	936,678	939,569
Contributions-Private	49,770	43,102	16,025	5,487	5,829
Other Misc Revenues	278,810	169,593	96,997	110,327	295,127
<i>Total Miscellaneous Revenue</i>	4,844,154	3,669,108	3,604,901	5,101,304	5,511,768
<b>Other Financing Sources</b>					
State Timber Sales	3,264,673	1,807,669	370,000	3,295,000	3,295,000
Other Fixed Assets	-	496,962	-	-	-
Proceeds Capital Lease & Insurance	15,097	-	-	-	-
Operating Transfers In	4,899,177	4,861,918	7,245,600	7,883,353	7,778,898
Interfund Transfer In - Debt Service	124,000	124,000	124,000	-	-
Prior Period Adjustments	449,471	-	-	-	-
<i>Total Other Financing Sources</i>	8,752,419	7,290,549	7,739,600	11,178,353	11,073,898
<b>Total General Fund</b>	97,101,898	109,562,778	107,919,707	109,279,865	110,614,680
<i>Percent Change from Previous Year</i>	1.6%	12.8%	-1.5%	1.3%	1.2%

# General Fund Expenditures



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

## General Fund Expenditures Notes

### General Fund Expenditure History

Total expenditures for the General Fund for 2023 and 2024 are \$116.3 million and \$119.6 million respectively. The 2023 and 2024 budgets are \$2.7 million and \$6 million more respectively than the current 2022 amended budget. The most significant changes are decreases in COVID-related Health expenditures, coupled with newly recorded \$4.2 million of excise tax distributions in accordance with state auditor direction, as well as inclusion of cost of living wage and benefit reserves for unsettled bargaining agreements in Non-Departmental. None of the departmental analyses which follow include increases for cost of living adjustments for wages and benefits.

### Law & Justice

The largest category of expenditures is for Law & Justice. This category includes District, Superior, and Juvenile Courts, County Clerk, Public Defender, Prosecuting Attorney, Sheriff, and a transfer that funds a portion of the cost of operating the jail. This category accounts for 52.4% of the General Fund's 2023-2024 budget. This category's expenditures have increased at an average rate of 3.8% per annum from 2016 through 2021 (excluding transfers to the Jail Improvements Capital Project Fund). Law & Justice expenditures are expected

*continued on next page*

## General Fund Expenditures Notes continued

to remain relatively flat with only a \$60,000 operational increase between 2022 and 2023. The 2024 budget increases \$1.2 million over the 2023 budget with a \$750,000 increase in the General Fund contribution to jail operations.

### **Health Department**

With 15.9% of the General Fund budgeted expenditures in 2023-2024, the Health Department is the second largest expenditure category. This department's expenditures have more than doubled over the period from 2016 through 2021. The Health Department receives state and federal grant revenues and charges user fees for some of its programs. General county revenues of approximately \$2.8 million and \$3.5 million respectively will be used to support the Health Department's operating costs in 2023 and 2024. The Health Department has been the central agency leading Whatcom County's public health response to the Covid-19 pandemic, which explains its dramatic growth. The Health Department General Fund budget is expected to decrease by \$4.7 million in 2023-2024 biennium with the end of the declaration of emergency regarding the pandemic. The Health Department will be adding four new FTEs funded by grants in the new biennium. These positions include specialists in equity, policy, evaluation and workforce development.

### **Other**

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

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

The entire "Other" category increased by \$6.9 million from 2022 to 2023 and by another \$1.9 million from 2023 to 2024.

### **Assessor, Treasurer, and Auditor**

The Assessor, Treasurer, and Auditor make up 6.3% of the total 2023-2024 General Fund budget. Expenditures have increased at an annual rate of 1.2% from 2016 through 2021, excluding transfers to the election reserve

*continued on next page*

## General Fund Expenditures Notes continued

fund. Transfers to the election reserve fund fluctuate based on the number of elections held per year and which entities conduct special elections.

### **Planning & Development Services**

Planning and Development Services make up 5.8% of the total 2023-2024 General Fund budget. Planning and Development Services expenditures increased an average of 1.5% per year from 2016 through 2021. This department will be adding two new planner positions in the new biennium, one in long-range planning and one in natural resources. In 2023-2024, an average of \$2.7 million per year of the department's annual operating costs will be paid from discretionary General Fund revenues.

### **Parks & Recreation**

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

### **Council and Executive (not including Non-Departmental)**

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

*continued on next page*

# General Fund Expenditures Summary

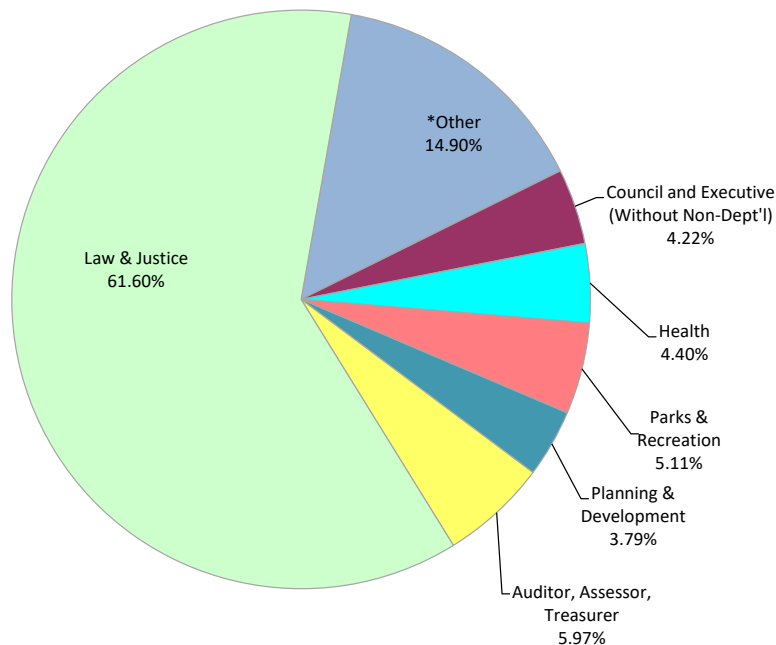
	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>Law and Justice</b>					
District Court	4,807,011	4,758,640	5,334,506	5,478,390	5,563,807
Prosecuting Attorney	6,581,330	6,989,197	7,956,353	7,610,425	7,827,903
Public Defender	4,365,956	4,737,102	5,939,559	6,339,771	6,575,900
Sheriff	18,001,501	18,085,182	20,143,648	20,650,196	20,330,806
Superior Court	10,575,211	10,859,041	12,078,002	12,630,876	12,862,944
Law Library	107,732	108,481	133,671	134,599	135,521
Non-Departmental - Jail Operating Transfers	8,018,735	6,817,229	8,317,229	6,817,229	7,567,229
Non-Departmental - Jail Capital Project Transfers	-	-	250,000	-	-
Non-Departmental - LEOFF 1 & Civil Service	226,014	180,604	240,566	241,914	241,914
Non-Departmental - Sheriff's 911 Dispatch	815,801	880,610	995,677	1,296,256	1,296,256
<i>Total Law and Justice</i>	53,499,291	53,416,086	61,389,211	61,199,656	62,402,280
<b>Auditor, Assessor, Treasurer</b>					
Assessor	3,388,513	3,512,650	3,767,706	4,026,482	4,129,800
Auditor	1,367,248	1,311,461	1,432,855	1,491,588	1,510,777
Operating Transfer - Elections	332,000	150,000	150,000	150,000	150,000
Treasurer	1,481,416	1,520,634	1,622,591	1,726,988	1,759,325
Assessor/Treasurer System	-	-	187,550	-	-
<i>Total Auditor, Assessor, Treasurer</i>	6,569,177	6,494,745	7,160,702	7,395,058	7,549,902
<b>Planning and Development Services</b>					
<i>Planning and Development Services</i>	5,650,629	5,656,444	6,445,433	6,737,291	6,862,970
<b>Parks and Recreation</b>					
<i>Parks and Recreation</i>	4,036,083	4,131,188	5,147,416	5,307,454	5,150,284
<b>Health</b>					
<i>Public Health</i>	17,442,358	24,091,571	23,479,466	18,800,228	18,800,932
<b>Council and Executive (Without Non-Departmental)</b>					
County Council	1,642,254	1,664,432	2,042,155	1,960,027	2,003,737
County Executive	807,495	834,565	1,011,882	1,052,506	1,071,821
<i>Total Council and Executive (Without Non-Dept'l)</i>	2,449,749	2,498,997	3,054,037	3,012,533	3,075,558

continued on next page

General Fund Expenditures Summary continued

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>OTHER</b>					
<b>WSU Extension</b>					
<i>WSU Extension</i>	480,294	496,061	562,409	697,880	702,954
<b>Excise Tax Distributions</b>					
<i>Excise Tax Distributions</i>	4,084,268	2,570,701	-	4,186,000	4,186,000
<b>Other Non-Departmental</b>					
Medical Examiner & Morgue	659,095	646,398	755,727	946,640	946,919
911 Dispatch - Fire Related	311,847	294,295	294,619	336,736	336,736
Animal Control	398,130	398,130	398,150	466,159	466,159
Emergency Management Support	436,283	1,179,290	809,071	874,885	823,020
Leave Pay Out & Reserve Account	109,926	114,677	400,000	3,497,501	5,668,689
Pass-through Grants to Other Organizations	383,580	654,776	1,739,963	-	-
Housing, Equity, Domestic Violence	59,784	117,001	192,999	290,000	290,000
Association Dues, COG, Federal & State Rep	141,579	140,741	163,000	280,000	280,000
Support to Other Organizations	439,774	315,821	333,742	332,242	332,242
COVID-19 Expenses	604,342	2,201	-	-	-
Transfers to PW - Noxious Weed & Natural Res.	50,000	50,000	197,000	330,117	184,820
Transfers for capital projects	-	500,000	-	530,000	500,000
Administrative Services Projects & Transfers	694,873	617,895	705,317	860,167	852,999
Misc Non-Departmental	55,717	91,375	391,038	236,678	226,392
<i>Total Other Non-Departmental</i>	4,344,930	5,122,600	6,380,626	8,981,125	10,907,976
<b>TOTAL GENERAL FUND</b>	<b>98,556,779</b>	<b>104,478,393</b>	<b>113,619,300</b>	<b>116,317,225</b>	<b>119,638,856</b>
<i>Percent Change from Previous Year</i>	10.8%	6.0%	8.7%	2.4%	2.9%

# Undedicated General Fund Resources



## General Fund Budgeted Revenues

The General Fund’s 2023-2024 budgeted revenues total \$219,894,545. Of this, \$91,853,494 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$128,041,051 is not dedicated to any program area. The General Fund’s undedicated resources total \$144,102,587. This amount includes the \$128,041,051 of undedicated revenue, together with \$16,061,536 of fund balance that would be used in 2023-2024 if the budget was fully expended. This graph shows where these undedicated resources are budgeted.

Based on past experience it is unlikely that budgets will be fully expended. We anticipate that approximately \$11.8 million (5%) of budget authority will not be used and will lapse at the end of the biennium. This would result in approximately \$4.3 million of fund balance being used by the end of the biennium. According to the Administration’s fund balance policy, the ending fund balance should be no less than 15% of the most recently closed fiscal year’s revenues. The fund balance at the end of the biennium would be approximately 17.6% of 2021 revenues and therefore is within acceptable limits.

## Capital Expenditures

All capital expenditures are reported in “Other” for purposes of the 2023-2024 Undedicated General Fund Resources graph. Capital expenditures were removed from the department expenditures because they vary from year to year and tend to distort ongoing department expenditures.

*continued on next page*

## Undedicated General Fund Resources continued

### **\*Other**

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

*continued on next page*

# Undedicated General Fund Resources Summary

	<b>Budget 2023-2024 Expense</b>	<b>Budget 2023-2024 Revenue</b>	<b>Budget 2023-2024 Capital</b>	<b>Budget 2023-2024 Undedicated</b>
<b>Law and Justice</b>				
District Court	11,042,197	(3,489,855)	-	7,552,342
Prosecuting Attorney	15,438,328	(3,454,183)	-	11,984,145
Public Defender	12,915,671	(2,802,858)	-	10,112,813
Sheriff	40,981,002	(3,105,632)	(673,412)	37,201,958
Superior Court	25,493,820	(4,259,668)	-	21,234,152
Law Library	270,120	(134,060)	-	136,060
Non-Departmental - Criminal Justice Revenues	-	(16,914,210)	-	(16,914,210)
Non-Departmental - Jail Operating Transfers	14,384,458	-	-	14,384,458
Non-Departmental - LEOFF 1 & Civil Service	483,828	-	-	483,828
Non-Departmental - Sheriff's 911 Dispatch	2,592,512	-	-	2,592,512
<i>Total Law and Justice</i>	123,601,936	(34,160,466)	(673,412)	88,768,058
<b>Auditor, Assessor, Treasurer</b>				
Assessor	8,156,282	(15,000)	-	8,141,282
Auditor	3,002,365	(4,469,796)	-	(1,467,431)
Operating Transfer - Elections	300,000	-	-	300,000
Treasurer	3,486,313	(1,859,800)	-	1,626,513
<i>Total Auditor, Assessor, Treasurer</i>	14,944,960	(6,344,596)	-	8,600,364
<b>Planning and Development Services</b>				
<i>Planning and Development Services</i>	13,600,261	(8,136,327)	-	5,463,934
<b>Parks and Recreation</b>				
<i>Parks and Recreation</i>	10,457,738	(2,828,008)	(259,860)	7,369,870
<b>Health</b>				
<i>Public Health</i>	37,601,160	(31,254,097)	-	6,347,063
<b>Council and Executive (Without Non-Departmental)</b>				
County Council	3,963,764	-	-	3,963,764
County Executive	2,124,327	-	-	2,124,327
<i>Total Council and Executive (Without Non-Dept'l)</i>	6,088,091	-	-	6,088,091

continued on next page

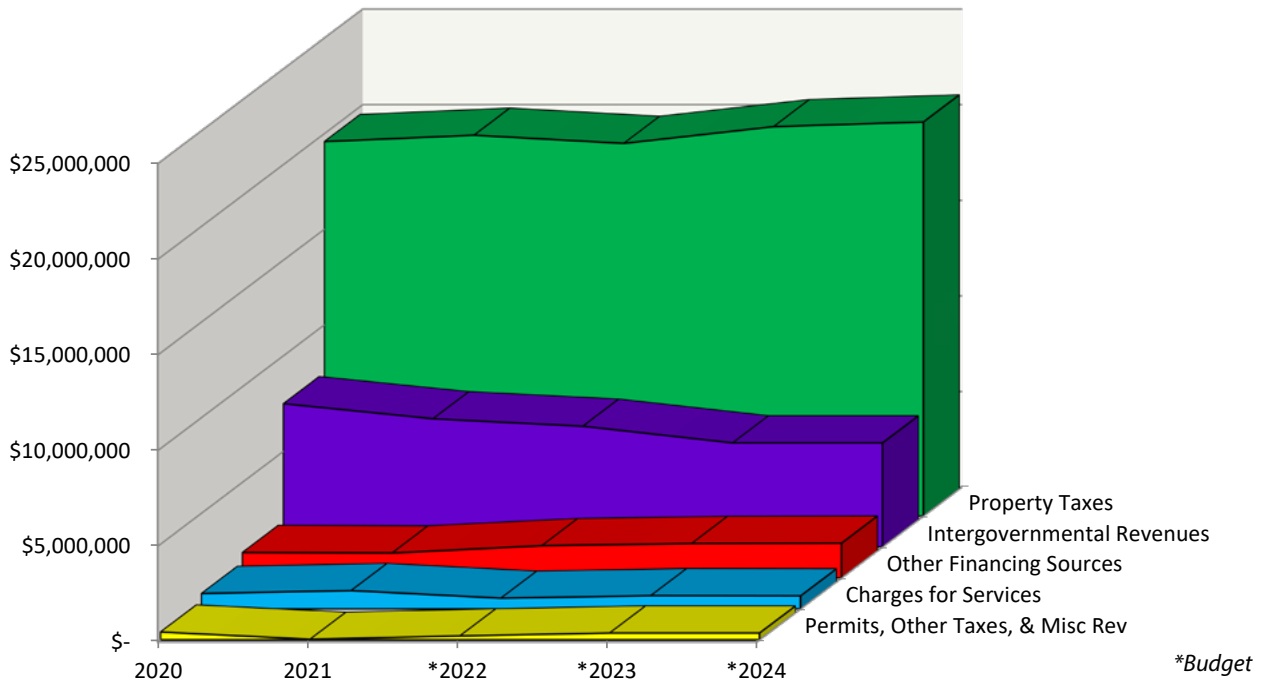
Undedicated General Fund Resources Summary continued

	<b>Budget 2023-2024 Expense</b>	<b>Budget 2023-2024 Revenue</b>	<b>Budget 2023-2024 Capital</b>	<b>Budget 2023-2024 Undedicated</b>
<b>OTHER</b>				
<b>WSU Extension</b>				
<i>WSU Extension</i>	1,400,834	(330,000)	-	1,070,834
<b>Excise Tax Distributions</b>				
<i>Excise Tax Distributions</i>	8,372,000	(8,372,000)	-	-
<b>Other Non-Departmental</b>				
Medical Examiner & Morgue	1,893,559	(150,000)	-	1,743,559
911 Dispatch - Fire Related	673,472	-	-	673,472
Animal Control	932,318	-	-	932,318
Emergency Management Support	1,697,905	-	-	1,697,905
Leave Pay Out & Reserve Account	9,166,190	-	-	9,166,190
Housing, Equity, Domestic Violence	580,000	-	-	580,000
Association Dues, COG, Federal & State Rep	560,000	-	-	560,000
Support to Other Organizations	664,484	-	-	664,484
Transfers to PW - Noxious Weed & Natural Resources	514,937	-	-	514,937
Transfers for capital projects	1,030,000	-	(1,030,000)	
Administrative Services Projects & Transfers	1,713,166	-	-	1,713,166
Misc Non-Departmental	463,070	(278,000)	-	185,070
<i>Total Other Non-Departmental</i>	19,889,101	(428,000)	(1,030,000)	18,431,101
<i>Total Capital Acquisitions (Add to Other)</i>	-	-	1,963,272	1,963,272
<b>TOTAL GENERAL FUND</b>	235,956,081	(91,853,494)	-	144,102,587

# General Fund Revenues Not Assigned to Any Department

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

# Road Fund Revenues



## Road Fund Revenue Notes

### Property Tax

The Road Fund property tax revenue budget has been increased by \$877,800 over the 2022 budget. The 2022 budget had been reduced at the beginning of the last biennium in expectation of lower tax collection rates due to the economic impact of Covid-19 on the economy. The economy performed better than expected and tax collection rates did not fall. The 2023 budget reflects back-to-normal tax collection rates. Actual increases in 2023 and 2024 are projected new construction additions added to the tax rolls each year.

### Intergovernmental Revenues

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

### Other Financing Sources

The operating transfer-in line item includes state timber sales, excise tax revenues and transfers from other

*continued on next page*

## Road Fund Revenue Notes continued

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

### **Charges for Services**

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

### **Licenses & Permits and Miscellaneous**

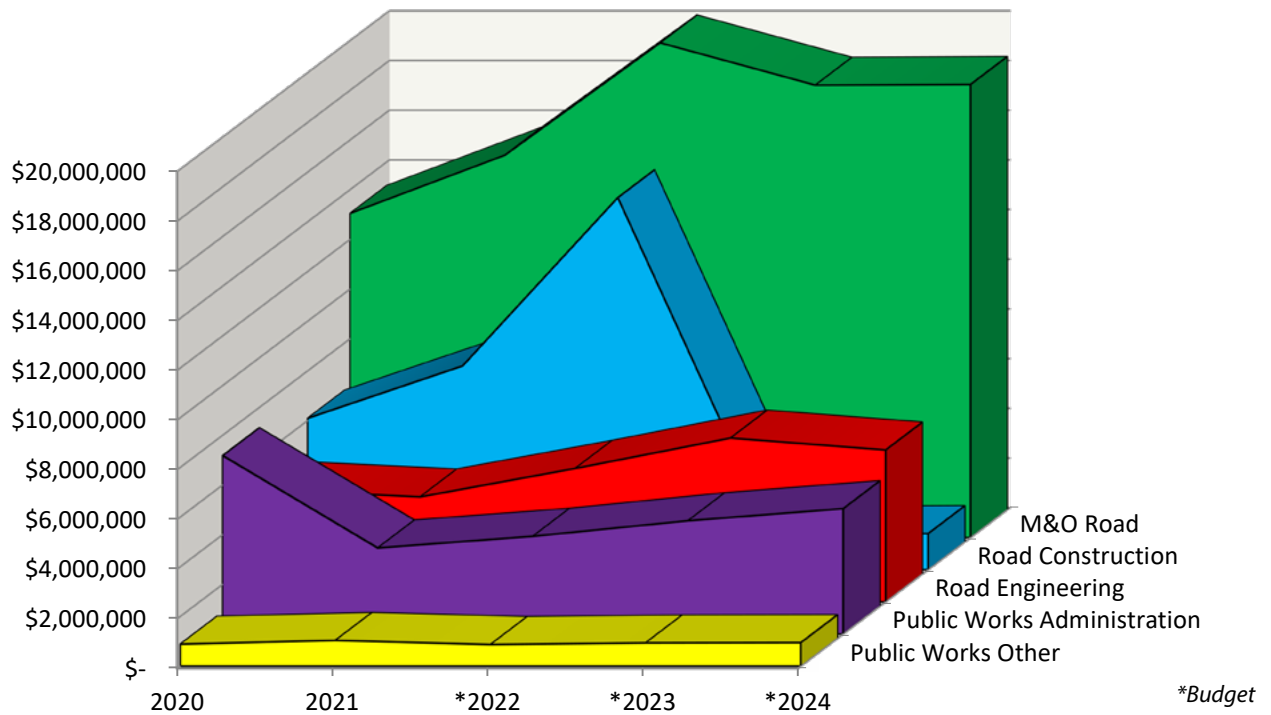
Small amounts of revenue from encroachment permits, space rental to other occupants of the Road-Fund-owned Civic Center building, etc.

*continued on next page*

## Road Fund Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>Property Taxes</b>					
<i>Property Taxes</i>	19,583,784	19,918,571	19,489,200	20,367,000	20,613,000
<b>Licenses and Permits</b>					
<i>Licenses and Permits</i>	130,727	133,173	110,000	155,500	155,500
<b>Intergovernmental Revenue</b>					
Federal Entitlements	349,510	312,864	370,000	370,000	370,000
Federal Grants-Indirect	484,094	416,406	905,000	-	-
State Grants	2,643,155	1,652,657	566,343	600,000	600,000
State Shared Revenues	-	-	2,000	-	-
State Entitlements	4,019,290	4,325,902	4,475,576	4,474,942	4,474,942
<i>Total Intergovernmental Rev</i>	7,496,050	6,707,829	6,318,919	5,444,942	5,444,942
<b>Charges for Goods and Services</b>					
General Government	9,143	25,219	2,320	17,320	2,320
Transportation	665,394	808,353	446,000	551,000	551,000
Economic Environment	130,404	123,940	110,000	120,000	125,000
<i>Total Charges for Goods &amp; Svcs</i>	804,941	957,512	558,320	688,320	678,320
<b>Miscellaneous Revenue</b>					
Interest Earnings	106,317	(192,730)	4,000	4,000	4,000
Rents & Royalties	87,473	87,773	87,612	194,011	194,011
Other Misc Revenues	82,325	1,733	2,500	2,500	2,500
<i>Total Miscellaneous Revenue</i>	276,115	(103,224)	94,112	200,511	200,511
<b>Other Financing Sources</b>					
State Timber Sales	754	-	-	-	-
Operating Transfer In	1,658,080	1,303,835	1,689,730	1,802,088	1,818,788
Prior Period Adjustment	(370,362)	-	-	-	-
<i>Total Other Financing Sources</i>	1,333,062	1,303,835	1,689,730	1,802,088	1,818,788
<b>Total Road Fund</b>	29,624,678	28,917,695	28,260,281	28,658,361	28,911,061
<i>Percent Change from Previous Year</i>	-4.5%	-2.4%	-2.3%	1.4%	0.9%

# Road Fund Expenditures



## Road Fund Expenditure Notes

### Road Maintenance & Operations

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

### Road Construction

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

*continued on next page*

## Road Fund Expenditure Notes continued

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

### **Road Engineering**

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

### **Public Works Administration**

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

### **Public Works Other**

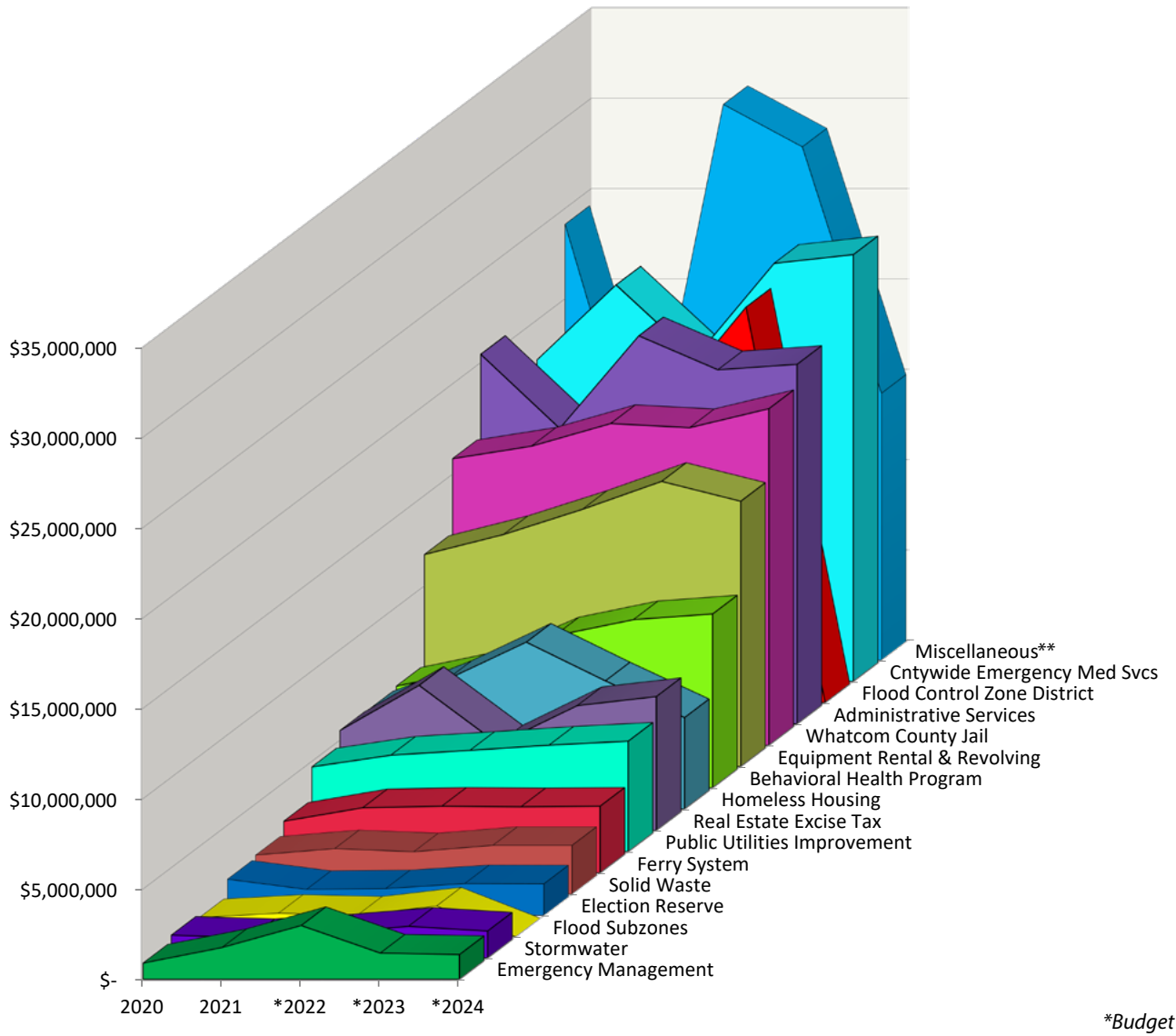
Includes noxious weed identification/removal activities and the costs of reimbursable road services performed for other funds or governmental entities.

*continued on next page*

## Road Fund Expenditures Summary

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

# Other Funds Revenues



\*\* Miscellaneous Funds - see page 28 for list.

continued on next page

# Other Funds Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>Flood Control Zone District Fund</b>					
<i>Flood Control Zone District Fund</i>	7,347,593	8,143,843	16,596,157	21,888,614	-
<b>Countywide Emergency Medical Services</b>					
<i>Countywide EMS Fund</i>	17,787,761	21,943,044	17,903,729	23,134,754	23,615,661
<b>Administrative Services Fund</b>					
<i>Administrative Services Fund</i>	20,459,987	16,352,128	21,480,871	19,599,947	19,900,072
<b>Equipment Rental and Revolving Fund</b>					
<i>Equipment Rental and Revolving Fund</i>	11,731,638	12,835,372	14,231,977	15,777,231	14,679,219
<b>Whatcom County Jail Fund</b>					
<i>Whatcom County Jail Fund</i>	15,856,175	16,551,394	17,800,210	17,574,255	18,622,899
<b>Behavioral Health Program Fund</b>					
<i>Behavioral Health Program Fund</i>	5,620,561	6,535,138	8,405,841	9,304,508	9,620,320
<b>Homeless Housing Fund</b>					
<i>Homeless Housing Fund</i>	5,473,756	7,174,719	9,236,635	7,096,562	5,061,562
<b>Real Estate Excise Tax Funds I &amp; II</b>					
<i>Total Real Estate Excise Tax Funds</i>	5,526,276	8,024,127	4,779,098	6,901,886	7,405,722
<b>Ferry System Fund</b>					
<i>Ferry System Fund</i>	2,860,758	3,608,506	3,693,193	3,660,106	3,694,071
<b>Public Utilities Improvement Fund</b>					
<i>Public Utilities Improvement Fund</i>	4,689,129	5,338,749	5,605,443	5,893,653	6,113,455
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	2,163,601	2,522,255	2,348,663	2,702,059	2,702,059
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	2,008,530	1,442,964	1,485,747	1,763,094	1,751,267
<b>Flood Subzone Funds</b>					
Lynden/Everson	45,510	43,032	45,460	47,500	-
Sumas/Nooksack	139,274	116,156	135,210	140,000	-
Acme/Van Zandt	27,895	21,521	25,225	26,196	-
Samish Watershed	21,050	18,348	22,570	22,570	-
Birch Bay Watershed	829,571	1,100,767	968,822	1,469,375	-
<i>Total Flood Subzone Funds</i>	1,063,300	1,299,824	1,197,287	1,705,641	-
<b>Stormwater Fund</b>					
<i>Stormwater Fund</i>	1,262,954	1,131,722	1,393,453	1,754,280	1,494,126
<b>Emergency Management Fund</b>					
<i>Emergency Management Fund</i>	897,183	1,760,031	2,977,347	1,452,215	1,369,215

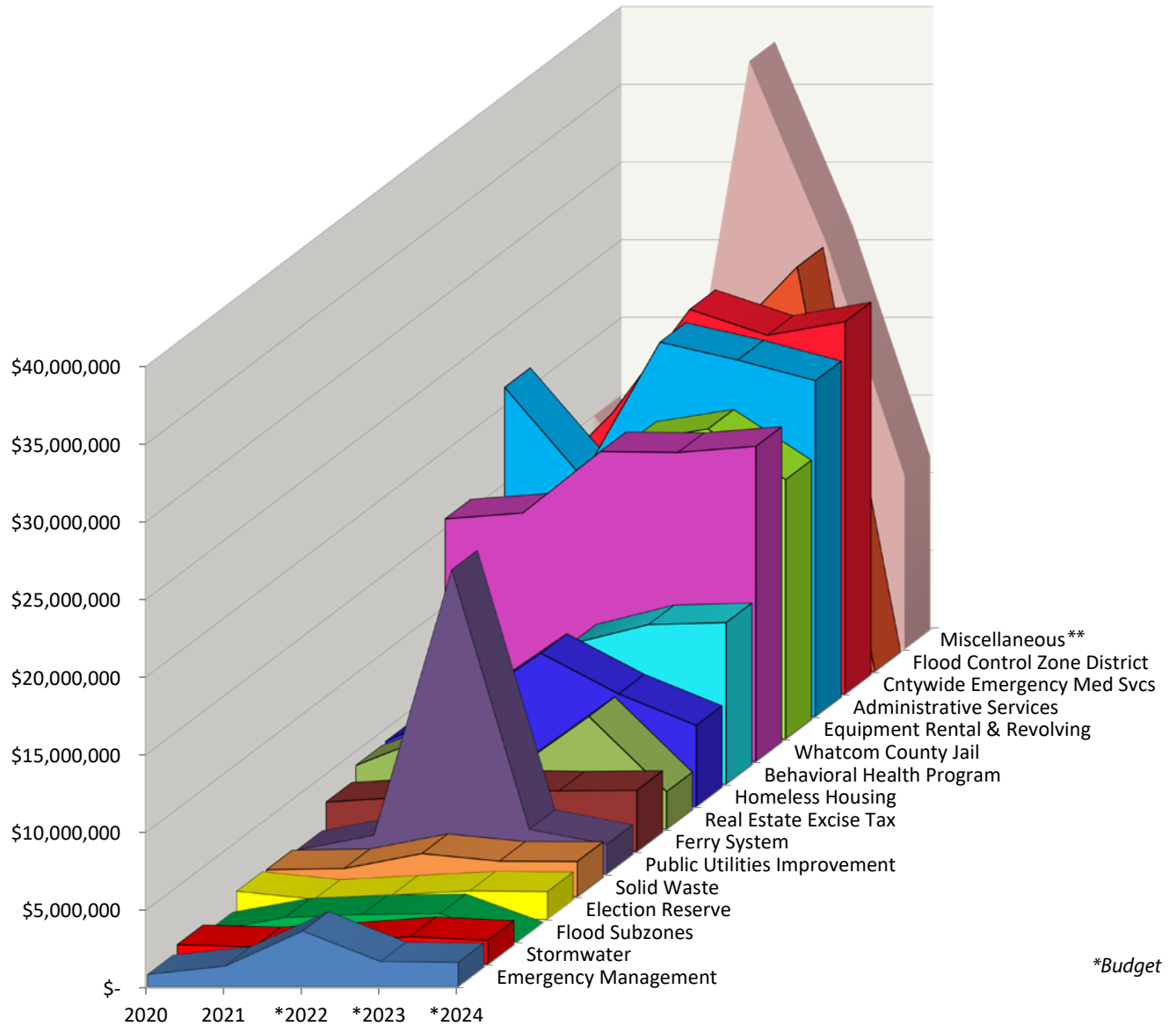
NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2024 budgets will be adopted in November 2023.

continued on next page

Other Funds Revenue Summary continued

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>Miscellaneous Funds</b>					
Veteran's Relief	426,171	435,834	430,230	496,862	502,414
Low Income Housing Projects	350,589	378,311	250,000	269,000	269,000
Parks Special Revenue	104,424	77,770	88,363	88,363	88,363
Mental Health & Developmental Disabilities	911,556	966,196	934,460	1,103,248	1,115,586
Swift Creek Sediment Management	311,032	313,122	327,496	358,800	393,000
Affordable & Supportive Housing	653,742	749,524	500,000	683,599	683,599
Lake Whatcom Stormwater Utility	432,832	927,017	869,900	935,000	938,000
Affordable Hsg, Behavioral Health Facilities	-	1,204,131	1,181,215	2,654,140	2,773,576
COVID-19 Emergency Response	17,232,067	(88,587)	-	-	-
WC Trial Court Improvement	46,852	45,286	45,000	45,000	45,000
American Rescue Plan Act	-	742,598	22,264,271	17,830,258	4,002,972
Ferry Fare Capital Surcharge	-	86,749	-	150,000	155,000
WC Convention Center	845,056	1,320,806	1,179,284	1,500,000	1,500,000
Victim-Witness	206,219	237,480	249,461	236,801	236,801
Road Improvement District #1	37,324	35,052	35,092	38,292	39,292
Road Improvement District #2	2,404	2,345	2,488	2,488	2,588
Road Improvement District #7	4,387	3,840	3,808	3,508	3,608
Whatcom County Drug Fund	221,762	136,755	215,400	215,400	215,400
Auditor's O&M	226,045	269,999	187,450	176,500	176,500
Pt Roberts Fuel Tax	33,563	(6,899)	60,000	60,000	60,000
Conservation Futures	1,834,957	1,297,495	1,697,475	1,323,102	1,337,851
2010 Ltd Tax GO Bond	240,136	237,956	235,775	233,025	230,025
<i>Total Miscellaneous Funds</i>	<i>24,122,466</i>	<i>9,370,395</i>	<i>30,757,168</i>	<i>28,403,386</i>	<i>14,768,575</i>
<b>TOTAL OTHER FUNDS</b>	<b>128,871,668</b>	<b>124,034,211</b>	<b>159,892,819</b>	<b>168,612,191</b>	<b>130,798,223</b>
<i>Percent Change from Previous Year</i>	<i>15.4%</i>	<i>-3.8%</i>	<i>28.9%</i>	<i>5.5%</i>	<i>-22.4%</i>

# Other Funds Expenditures



\*\* Miscellaneous Funds - see page 31 for list.

continued on next page

## Other Funds Expenditures Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>Flood Control Zone District Fund</b>					
<i>Flood Control Zone District Fund</i>	7,777,184	9,313,527	20,890,485	26,049,686	-
<b>Countywide Emergency Medical Services</b>					
<i>Countywide EMS Fund</i>	13,119,950	18,059,358	24,759,475	23,091,531	23,965,184
<b>Administrative Services Fund</b>					
<i>Administrative Services Fund</i>	21,194,067	15,400,273	24,098,294	22,953,060	21,623,142
<b>Equipment Rental and Revolving Fund</b>					
<i>Equipment Rental and Revolving Fund</i>	12,559,604	12,719,552	19,162,881	19,959,132	16,697,112
<b>Whatcom County Jail Fund</b>					
<i>Whatcom County Jail Fund</i>	15,625,553	16,002,428	19,960,506	19,901,010	20,297,519
<b>Behavioral Health Program Fund</b>					
<i>Behavioral Health Program Fund</i>	5,525,255	4,602,121	9,019,809	10,266,071	10,397,988
<b>Homeless Housing Fund</b>					
<i>Homeless Housing Fund</i>	4,197,662	6,459,572	9,871,193	7,257,347	5,229,071
<b>Real Estate Excise Tax Funds I &amp; II</b>					
<i>Total Real Estate Excise Tax Funds</i>	4,101,895	6,060,616	3,690,678	7,257,215	2,409,598
<b>Ferry System Fund</b>					
<i>Ferry System Fund</i>	3,194,058	3,499,396	3,980,421	3,911,803	3,946,609
<b>Public Utilities Improvement Fund</b>					
<i>Public Utilities Improvement Fund</i>	1,537,821	2,503,125	19,598,165	2,888,937	1,932,307
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	1,738,353	1,813,318	2,780,197	2,288,314	2,275,169
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	1,807,194	1,291,937	1,559,776	1,825,443	1,781,667
<b>Flood Subzone Funds</b>					
Lynden/Everson	64,797	50,364	77,500	114,500	-
Sumas/Nooksack	74,038	52,181	210,625	124,820	-
Acme/Van Zandt	-	686	37,681	37,681	-
Samish Watershed	11,824	16,235	23,495	21,869	-
Birch Bay Watershed	498,021	1,431,908	1,410,166	1,523,789	-
<i>Total Flood Subzone Funds</i>	648,680	1,551,374	1,759,467	1,822,659	-
<b>Stormwater Fund</b>					
<i>Stormwater Fund</i>	1,264,274	1,134,369	1,421,370	1,780,194	1,543,637
<b>Emergency Management Fund</b>					
<i>Emergency Management Fund</i>	793,682	1,326,028	3,590,017	1,625,817	1,567,433

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

continued on next page

Other Funds Expenditures Summary continued

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>Miscellaneous Funds</b>					
Veteran's Relief	289,731	289,277	586,019	528,243	527,601
Low Income Housing Projects	233,486	235,748	382,650	260,000	260,000
Parks Special Revenue	99,982	68,758	270,500	105,000	105,000
Mental Health & Developmental Disabilities	542,367	518,507	761,779	735,815	764,556
Swift Creek Sediment Management	90,923	176,290	740,000	225,300	335,300
Affordable & Supportive Housing	165,088	10,119	500,000	650,000	650,000
Lake Whatcom Stormwater Utility	132,203	357,133	1,106,008	941,915	793,761
Affordable Hsg, Behavioral Health Facilities	-	-	1,181,215	1,289,585	1,304,260
COVID-19 Emergency Response	10,201,937	588,857	-	-	-
WC Trial Court Improvement	29,117	45,059	45,870	105,870	45,870
American Rescue Plan Act	-	801,773	26,587,284	17,830,258	4,002,972
Ferry Fare Capital Surcharge	-	-	30,000	41,266	41,266
WC Convention Center	602,118	555,726	1,564,575	1,456,925	891,150
Victim-Witness	150,503	234,378	257,806	251,000	263,644
Road Improvement District #1	35,165	32,565	35,092	38,292	39,292
Road Improvement District #2	2,206	2,463	2,488	2,488	2,588
Road Improvement District #7	3,462	3,710	3,808	3,508	3,608
Whatcom County Drug Fund	70,904	132,492	224,428	562,000	187,000
Auditor's O&M	127,593	186,312	252,168	252,426	167,426
Pt Roberts Fuel Tax	9,389	4,290	20,000	20,000	20,000
Conservation Futures	2,001,601	4,223,106	3,068,546	504,510	514,336
2010 Ltd Tax GO Bond	240,125	238,402	235,775	233,025	230,025
<i>Total Miscellaneous Funds</i>	15,028,550	8,704,965	37,856,011	26,037,426	11,149,655
<b>TOTAL OTHER FUNDS</b>	110,113,782	110,441,959	203,998,745	178,915,645	124,816,091
<i>Percent Change from Previous Year</i>	9.2%	0.3%	84.7%	-12.3%	-30.2%

## Other Funds Revenues and Expenditures Notes

### **Flood Control Zone District**

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

### **Countywide Emergency Medical Services (EMS) Fund**

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

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

### **Administrative Services Fund**

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

*continued on next page*

## Other Funds Revenues and Expenditures Notes continued

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

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

### **Equipment Rental & Revolving Fund (ER&R)**

The purpose of this fund is to provide timely maintenance and replacement of the county’s vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. The new biennial budget also includes \$6 million in 2023 and \$2.7 million in 2024 for fleet replacements that will be paid out of fund equity and transfers from other funds.

### **Whatcom County Jail Fund**

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

*continued on next page*

## Other Funds Revenues and Expenditures Notes continued

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

### **Behavioral Health Program Fund**

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

### **Homeless Housing Fund**

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

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

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

### **Ferry System Fund**

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

### **Public Utilities Improvement Fund**

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

*continued on next page*

## Other Funds Revenues and Expenditures Notes continued

### **Solid Waste Fund**

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

### **Election Reserve Fund**

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

### **Flood Subzone Funds**

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

### **Stormwater Fund**

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

### **Emergency Management Fund**

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

### **Miscellaneous Funds**

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

*continued on next page*

## Other Funds Revenues and Expenditures Notes continued

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

# 2023 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2023 Balance	Expenditures 2023	Revenues 2023	*Estimated Ending 2023 Balance
001	General Fund*	23,566,745	(110,501,364)	109,279,865	22,345,246
108	County Road	15,425,322	(31,733,537)	28,658,361	12,350,146
109	Election Reserves	1,106,539	(1,825,443)	1,763,094	1,044,190
114	Veterans Relief	1,064,280	(528,243)	496,862	1,032,899
118	Whatcom County Jail*	4,357,334	(19,901,010)	17,574,255	2,030,579
121	Low-Income Housing Projects	351,350	(260,000)	269,000	360,350
122	Homeless Housing	1,803,562	(7,257,347)	7,096,562	1,642,777
123	Stormwater	653,135	(1,780,194)	1,754,280	627,221
124	Behavioral Health Program	9,212,866	(10,266,071)	9,304,508	8,251,303
126	Parks Special Revenue	2,654,594	(105,000)	88,363	2,637,957
127	Mental Health & Developmental Disabilities	1,187,461	(735,815)	1,103,248	1,554,894
128	Swift Creek Sediment Management	570,427	(225,300)	358,800	703,927
129	Affordable & Supportive Housing	1,187,461	(650,000)	683,599	1,221,060
130	Countywide Emergency Medical Services	15,470,869	(23,091,531)	23,134,754	15,514,092
132	Lake Whatcom Stormwater Utility	932,412	(941,915)	935,000	925,497
133	Affordable Housing, Behavioral Health Facilities	2,243,597	(1,289,585)	2,654,140	3,608,152
135	WC Trial Court Improvement	67,978	(105,870)	45,000	7,108
138	American Rescue Plan Act	-	(17,830,258)	17,830,258	-
139	Ferry Fare Capital Surcharge	186,749	(41,266)	150,000	295,483
140	Solid Waste	4,693,021	(2,288,314)	2,702,059	5,106,766
141	WC Convention Center	3,593,784	(1,456,925)	1,500,000	3,636,859
142	Victim Witness	225,522	(251,000)	236,801	211,323
154	Road Improve #1	23,776	(38,292)	38,292	23,776
155	Road Improve #2	6,195	(2,488)	2,488	6,195
159	Road Improve #7	6,606	(3,508)	3,508	6,606
165	WC Drug Fund	1,527,662	(562,000)	215,400	1,181,062
166	Auditor's O&M	593,702	(252,426)	176,500	517,776
167	Emergency Management	615,511	(1,625,817)	1,452,215	441,909
169	Flood Control Zone	6,325,000	(26,049,686)	21,888,614	2,163,928
170	Pt. Roberts' Transportation	1,144,092	(20,000)	60,000	1,184,092
175	Conservation Futures	749,434	(504,510)	1,323,102	1,568,026
245	2010 Ltd Tax GO & Refund Bond	1,582	(233,025)	233,025	1,582
324	REET II	7,025,838	(2,644,142)	3,450,943	7,832,639
326	REET I	7,181,041	(4,613,073)	3,450,943	6,018,911
332	Public Utilities Improvement	33,138,847	(2,888,937)	5,893,653	36,143,563
444	Ferry System	2,179,512	(3,911,803)	3,660,106	1,927,815
501	ER&R	23,411,627	(19,959,132)	15,777,231	19,229,726
507	Administrative Services	8,480,448	(22,953,060)	19,599,947	5,127,335
16921	Lynden/Everson Sub-Zone	157,873	(114,500)	47,500	90,873
16922	Sumas/Nooksack/Everson Sub-Zone	1,576,298	(124,820)	140,000	1,591,478
16923	Acme/Van Zandt Sub-Zone	374,745	(37,681)	26,196	363,260
16924	Samish Watershed Sub-Zone	140,722	(21,869)	22,570	141,423
16925	Birch Bay Sub-Zone	1,145,747	(1,523,789)	1,469,375	1,091,333
	<b>Total</b>	<b>186,361,266</b>	<b>(321,150,546)</b>	<b>306,550,417</b>	<b>171,761,137</b>

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

# 2024 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2024 Balance	Expenditures 2024	Revenues 2024	*Estimated Ending 2024 Balance
001	General Fund	22,345,246	(113,656,913)	110,614,680	19,303,013
108	County Road	12,350,146	(31,815,169)	28,911,061	9,446,038
109	Election Reserves	1,044,190	(1,781,667)	1,751,267	1,013,790
114	Veterans Relief	1,032,899	(527,601)	502,414	1,007,712
118	Whatcom County Jail	2,030,579	(20,297,519)	18,622,899	355,959
121	Low-Income Housing Projects	360,350	(260,000)	269,000	369,350
122	Homeless Housing	1,642,777	(5,229,071)	5,061,562	1,475,268
123	Stormwater	627,221	(1,543,637)	1,494,126	577,710
124	Behavioral Health Program	8,251,303	(10,397,988)	9,620,320	7,473,635
126	Parks Special Revenue	2,637,957	(105,000)	88,363	2,621,320
127	Mental Health & Developmental Disabilities	1,554,894	(764,556)	1,115,586	1,905,924
128	Swift Creek Sediment Management	703,927	(335,300)	393,000	761,627
129	Affordable & Supportive Housing	1,221,060	(650,000)	683,599	1,254,659
130	Countywide Emergency Medical Services	15,514,092	(23,965,184)	23,615,661	15,164,569
132	Lake Whatcom Stormwater Utility	925,497	(793,761)	938,000	1,069,736
133	Affordable Housing, Behavioral Health Facilities	3,608,152	(1,304,260)	2,773,576	5,077,468
135	WC Trial Court Improvement	7,108	(45,870)	45,000	6,238
138	American Rescue Plan Act	-	(4,002,972)	4,002,972	-
139	Ferry Fare Capital Surcharge	295,483	(41,266)	155,000	409,217
140	Solid Waste	5,106,766	(2,275,169)	2,702,059	5,533,656
141	WC Convention Center	3,636,859	(891,150)	1,500,000	4,245,709
142	Victim Witness	211,323	(263,644)	236,801	184,480
154	Road Improve #1	23,776	(39,292)	39,292	23,776
155	Road Improve #2	6,195	(2,588)	2,588	6,195
159	Road Improve #7	6,606	(3,608)	3,608	6,606
165	WC Drug Fund	1,181,062	(187,000)	215,400	1,209,462
166	Auditor's O&M	517,776	(167,426)	176,500	526,850
167	Emergency Management	441,909	(1,567,433)	1,369,215	243,691
169	Flood Control Zone**	2,163,928	-	-	2,163,928
170	Pt. Roberts' Transportation	1,184,092	(20,000)	60,000	1,224,092
175	Conservation Futures	1,568,026	(514,336)	1,337,851	2,391,541
245	2010 Ltd Tax GO & Refund Bond	1,582	(230,025)	230,025	1,582
324	REET II	7,832,639	(129,658)	3,702,861	11,405,842
326	REET I	6,018,911	(2,279,940)	3,702,861	7,441,832
332	Public Utilities Improvement Fund	36,143,563	(1,932,307)	6,113,455	40,324,711
444	Ferry System	1,927,815	(3,946,609)	3,694,071	1,675,277
501	ER&R	19,229,726	(16,697,112)	14,679,219	17,211,833
507	Administrative Services	5,127,335	(21,623,142)	19,900,072	3,404,265
16921	Lynden/Everson Sub-Zone**	90,873	-	-	90,873
16922	Sumas/Nooksack/Everson Sub-Zone**	1,591,478	-	-	1,591,478
16923	Acme/Van Zandt Sub-Zone**	363,260	-	-	363,260
16924	Samish Watershed Sub-Zone**	141,423	-	-	141,423
16925	Birch Bay Sub-Zone**	1,091,333	-	-	1,091,333
	Total	171,761,137	(270,288,173)	270,323,964	171,796,928

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

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

# Acronyms

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

*continued on next page*

## Acronyms continued

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