Whatcom County
2023-2024
Budget Preparation Instructions

June 29, 2022

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Appendices

I. Introduction

Whatcom County's budget document serves a number of purposes. Once adopted, the budget will be distributed to a diverse audience: our organization, other government entities, and the public. Financial summaries and budget appropriation amounts are vital components of this document, but they are only part of its overall function. Our budget document serves as a communications device, a policy document, a financial plan, and an operations guide. To be all of these things, the inclusion of clear, up-to-date information about Whatcom County government and its operations is essential. Our policies, our long term and short-term goals, the strategies we employ, as well as basic information about the many services we provide, are all important elements of this document.

Departments write a large portion of the information that will be presented in the budget. These instructions are provided to assist departmental personnel in assembling their contributions in a format that allows for efficient integration into the Whatcom County 2023-2024 Budget. It is our goal to provide a concise, meaningful budget document.

Contact Information

If you have any questions regarding the 2023-2024 Budget or need help preparing your submission, please call the following Administrative Services (AS) Finance staff:

General Questions, Budget Process, Revenue Projections, Grants, User Assistance

Marianne Caldwell..(5329)

Or .... Brad Bennett................. (5325) or (360-739-9160}

Budget Software (BPA)

General Questions, Installation, Profile Codes

Jeff Klingensmith ....(5333)

Or .... Marianne Caldwell...(5329)

Or .... Brad Bennett................. (5325) or (360-739-9160)

Budget Software (Admin/ Budget Console)

General Questions

Marianne Caldwell...(5329)

Or .... Brad Bennett................. (5325) or (360-739-9160)

Installation or Technical Difficulties

IT Help Desk...(5230)

Budget Preparation Time Table

Release of 2023-2024 Budget Request Instructions ....Wednesday, June 29

Budget Instruction Presentation/ Training ....Thursday, June 30

Virtual meeting via Zoom, link emailed separately 10:00 AM – 11:30 AM

Department Budget Requests due to AS Finance...Wednesday, August 3

Except: Sheriff, Health, and Public Works Budget Requests, which are due to AS Finance............Wednesday, August 10

Department Meetings with Executive Office/ Finance... August 17 thru September 16

Executive's Budget Delivered to Council... Tuesday, October 18

Council Budget Hearings...October 19 thru November 22

Adoption of the 2023-2024 Budget by the County Council ....Tuesday, November 22

II. 2023-2024 Specific Budget Instructions

Budget Instructions to Departments

Thank you in advance for the time and careful planning you will be incorporating into your department's 2023-2024 budget submission. The trying times we live in continue to present new challenges. This biennium, inflation and the prospect of a slowing economy must be addressed, in addition to continuing pandemic and flood recovery efforts. We will be refining our projections over the next three months. We are hopeful we will have some ability to address increased operating costs for existing services; however, we do not anticipate having capacity to expand services. Please assess your existing budget carefully and reallocate your existing budget to address your department's changing needs. If you do need to request additional funding due to inflation, explain in your request what actions you have taken to control costs (e.g. decrease fuel consumption strategies) and provide information supporting the calculation of increased cost.

INVENTORY OF SERVICES

The last three years have been a period of unprecedented change. Please review your inventory of services to make sure they are current and fully reflect the services your department provides. Please update them for 1) changes you have made to existing services 2) new services you have added 3) services you have eliminated 4) services you provide that you have not previously documented.

AMERICAN RESCUE PLAN ACT (ARPA) FUNDING

Positions added to address the criminal justice back log, Grant Compliance Specialist and Grants Manager will be carried forward into the 2023-2024 biennium. If additional funding is needed to support these positions please prepare an additional service request documenting these needs.

Request projects utilizing ARPA funding for childcare or low-income housing as ASR's. Include references in the ASR to document how the project complies with the ARPA final rule.

Base Budget Limits

AS-Finance will calculate your department's base budget. This information will be emailed to you separately. The base budget equals your 2022 budget adopted by council less one-time ASRs (Additional Service Requests) and adjustments for changes in personnel costs. Personnel costs include step adjustments for the next biennium. The base budget DOES NOT include 2021-2022 budget supplementals or mid-biennium adjustments other than ongoing positions added during the period. Items added by supplemental marked as ongoing will have to be re-requested by ASR. Continue to use the 2022 current expense, administrative cost, tort, ER&R, and building maintenance fee allocations currently in JD Edwards. Finance will adjust those figures when the Admin Services and other budgets are finalized. Approved ASRs (Additional Service Requests) will be entered by Finance.

Departments are encouraged to find creative ways to operate more efficiently. Departments may move resources between budget lines as they see fit, with the exception of no amounts should be moved from current expense, admin, tort, building maintenance fee, ER&R, or interfund fuel line items.

ADJUSTING YOUR BASE BUDGET FOR OTHER CHANGES

Do NOT include any new revenues in your base budget if the revenues are contingent on receiving additional expenditure authority. You will need to create an ASR for budgeting revenues that are contingent on obtaining additional expenditure authority.

If there will be a decrease in grant funding, you must decrease the expenditures in your base budget accordingly. In the event your department discontinues or has decreased funding in fee for service activities, you must reduce your base budget for both the service revenue and any cost of providing the service,

including personnel costs.

Revenues

County government policy states that departments should "Structure fees and negotiate grants to recover the total cost, including administrative overhead, of the associated service." See "Setting Fees for County Services" policy, Appendix G.

GRANT GUIDELINES

We account for grants in unique cost centers. If two or more grants are used to fund the same project, all grants may be accounted for in the same cost center. Request a new cost center from Kristin Fuchs for those grants that need one.

Only include in your budget submission grants for which you have signed contracts. The exceptions to this rule are: flood project-based grants, Consolidated Health, Consolidated Juvenile, and Support Enforcement grants. To obtain an additional exception to this rule, contact Brad Bennett or Marianne Caldwell in AS-Finance.

All other grants require ASRs. In addition, you need to submit an ASR for additional expenditure authority if you have an increase in grant funding (except for the specific grants listed above) or if a grant requires additional county matching funds. If there is a decrease in a grant's funding, you must decrease your expenditures accordingly, including personnel costs.

For grants not meeting the criteria for biennial budget submission, use the supplemental budget process instead. In addition, review the "Accounting for Grants and Restricted Revenues" policy attached.

III.   General Instructions

Deadline

Completed budget request submissions are due to AS-Finance by the end of the day, Wednesday, August 3, with the exception of Sheriff, Health, and Public Works, which are due on Wednesday, August 10.

Budget Submission

There are three main elements to your budget submission. They are: 1) BPA data entry, 2) entry of budget amount and narratives through the Admin/ Budget Console, and 3) electronic pdf copy. All three are required to complete your budget submission.

BUDGET PREPARATION ASSISTANT (BPA) DATA ENTRY:

BPA is a custom Access application. It provides a push button menu to access a variety of essential budget tools. BPA collects department budget data into a central database and gives you printed copies of this information for part of your pdf submission. BPA will be available Thursday, June 30, after the budget instruction presentation. To install BPA on your machine, go to https://wa-whatcomcountyintranet.civicplus.com/1147/Budget-Preparation-Tools and follow the instructions under Budget Preparation Assistant Software (BPA). New users should contact Jeff Klingensmith for password and login information. Contact Marianne Caldwell if you have questions regarding using BPA.

ADMIN/ BUDGET CONSOLE DATA ENTRY:

You use the Admin/ Budget Console to enter budget amounts and narratives into our accounting system (JDE). See Appendix C for instructions. Contact Marianne Caldwell if you have questions regarding using the Admin/ Budget Console.

PDF – BUDGET SUBMISSION:

PDF budget submissions are required from every department. ASRs (either in xps or pdf format), JDE budget reports, Unified Fee Schedule (UFS) changes, updated organization chart and a completed budget checklist signed by the department head combine to make up your departmental budget submission. Email those submissions to Marianne Caldwell in AS Finance by your budget due date. Mission statements, inventory of services, and fund balance information will be downloaded out of BPA by AS Finance separately – no need for departments to pdf (or xps) and turn in. Special instructions for how to print out of BPA are attached as Appendix D.

DEPARTMENT HEAD APPROVAL REQUIRED

Though staff may prepare many elements of departmental budgets, the Department Head must review, and document his or her approval by signing the department's budget submission prior to turning it in to AS-Finance.

Important Note: Document size limitations and other considerations may necessitate some administrative editing of departments' submitted materials. In cases where substantial editing is necessary, the administration will provide affected departments an opportunity to review and refine their section prior to publication.

Miscellaneous Budget Issues

ER&R ALLOCATIONS

Fuel and regular monthly vehicle rental rates are charged separately. Base budgets from 2022 are carried forward to the new biennium. Fuel is charged directly based on actual usage. The interfund equipment rental account is charged for the regular monthly maintenance and replacement costs. If you need additional budget authority for fuel, you will need to do a cost maintenance ASR.

PHONE ALLOCATIONS

Common charges are allocated based on number of extensions.

ADDITIONAL COMPUTER HARDWARE & SOFTWARE

All computer hardware and software that do not replace existing systems must be requested through an ASR.

TECHNOLOGY REPLACEMENT & REVOLVING FUND

Technology Replacement & Revolving funds will only be used to replace existing hardware, software, and computer peripherals that are obsolete or failing. Do NOT submit an ASR for equipment that will be funded through TR&R. If you have failing equipment, contact Perry Rice, Information Technology Manager, with details. Perry will coordinate with Finance concerning the necessary budget for such replacements.

VOLUNTEERS

You need to add any volunteer hours provided by volunteers, times the applicable rate to the Worker's Compensation calculation provided on your personnel cost summary. The county is liable for any on-the-job accidents by volunteers. We need to continue to reserve monies for this liability expense.

OBTAINING NEW ACCOUNT NUMBERS OR COST CENTERS

If you need a new cost center or account number, call Kristin Fuchs. She will set it up for you in the accounting system. There is also a cost center in BPA called "-NEW-" which you may use as a placeholder in lieu of a new cost center number for use with ASRs.

COST CENTER BUDGET ELIMINATIONS

If you have a cost center from 2022 that will not be used in 2023, it is important that you remove any ongoing budget amounts from the 2023 and 2024 cost center. Your budget limits will also need to be adjusted for the removal of any corresponding expense budget so contact Marianne Caldwell (5329) if you are eliminating any cost centers.

IV. BPA

Contact Jeff Klingensmith if you have questions regarding installing or signing on to BPA. The following elements are listed in BPA's menu item order.

1. Mission Statement

Last year's mission statement is stored in BPA. Review and amend it if necessary, so that it clearly states what your department's purpose is.

Content: A good mission statement should answer the question, "Who are we, what do we do, and who do we do it for?" Your mission statement should also outline how your department accomplishes its purpose. It should answer the question, "What does this department do?" Be sure that your mission statement is written in plain English.

Space: In general, your mission statement should be simple, direct, and no more than one line long. If your department has multiple divisions that have diverse services, it is acceptable to provide a brief mission statement for each division, or one statement that covers all divisions.

2. Additional Service Requests (ASR)

Only submit ASRs to increase levels of service that are covered by increased revenues from grants or other sources. Any other ASRs, other than cost maintenance ASRs, that will increase costs must be absolutely necessary and have been pre-authorized by the Executive Office. You may request ASR pre-authorization via e-mail to Tawni Helms in the Executive Office. Clearly describe your request and explain why it is necessary for the County to fund this service. You will be advised of the status of your request via e-mail. Department heads are directed to first consider transferring appropriation authority from other areas of their budget to fund any increased costs.

Important ASR Guidelines

1. **Do NOT create "placeholder" ASRs.** Only submit ASRs for services and activities that are thoroughly planned and will be ready for implementation:

   Costs are known.

   All county departments that will be impacted by the ASR know their respective role in the ASR, and they support the ASR.

   The ASR includes all related costs, including temporary help, overtime and labor costs to be reimbursed to other departments.

   For requests that do not meet these criteria (as in those not yet thoroughly planned or not yet ready for implementation), you will need to use the supplemental budget process.

2. **Do NOT overwrite existing ASRs.** When you create a new ASR, be sure you are in a new, blank ASR before you begin typing. We have had problems in the past with people overwriting existing ASRs when creating new one.

3. **Separate ongoing from one-time costs.** If your request has both ongoing costs and one-time costs,

create two ASRs (but only two). Of the two related ASR's, you may use the abbreviated Cost Maintenance ASR format on the ASR with lesser costs.

For example, for a service that includes a new position, create an ASR for ongoing payroll costs and related ongoing expenditures; then create a second ASR for all of the related the one-time costs, such as computer equipment and furniture. In the description field for both ASRs, enter the corresponding ASR numbers for the related ASR (such as, "see ASR #2023-123 for corresponding one-time costs" and "see ASR #2023-124 for corresponding ongoing costs"). Examples are in Appendix E.

4. **Be thorough.** Make sure all required fields in the form are completed and that they contain only data that is relevant to the field's question or focus. Do not enter duplicate text in multiple fields. Important Note: Only complete and accurate ASRs will be considered.

   If you requested ongoing budget authority for anything other than a new position in the mid-biennium or monthly supplemental process, you will need to submit for an ongoing ASR to continue the budget authority in the new biennium. The supplemental budget process does not accommodate ongoing budget authority requests (other than for ongoing personnel positions).

ASR Types

There are two types of ASRs: Regular and Cost Maintenance.

REGULAR ASR

Complete a "Regular ASR" for each proposed new or enhanced service or capability. Be sure you comply with the General ASR Guidelines above. Complete all tabs on the ASR form. See below for ASR form components.

COST MAINTENANCE ASR

Cost Maintenance ASRs are requests that total $25,000 or less and do not involve new services or increased service levels (unless it is the lesser of two related ASR's). Cost Maintenance Requests are subject to the above restrictions. They are intended to be an easy means of requesting increases due to inflation or increased software maintenance contracts. Complete the first three tabs only on the ASR form.

ASR Form Components

- ASR Type (Regular or Cost Maintenance)
- Quick Reference Name for the Request (must be unique and preferably 6 words or less).
- Name of person (or persons) responsible for implementation.
- Expenditure Type (ongoing or one-time)
- Fund Number
- Cost Center
- Originator Name
- Does request involve additional FTEs (or portions thereof)? (For Regular ASRs only.)
- Does request involve additional facilities/ space? (For Regular ASRs only.)
- By object account number, specific costs

ASR Form Text Fields

1. **Description of Request**
   a. Describe the proposed activity or service.
   b. Who are the primary customers for this service? (For Regular ASRs only.)

Everything on the form past this point is for Regular ASRs only:

2. **Problem Description**

   a. Describe the problem this request addresses and why Whatcom County needs to address it.

3. **Options**

   a. What other options have you considered? Why is this the best option?

   b. What are the specific cost savings? (Quantify)

4. **Outcomes/ Objectives**

   a. What outcomes will be delivered and when?

   b. How will you know whether the outcomes happened? How will success be measured? (Quantify)

5. **Other Departments/ Agencies**

   a. Will this impact other departments or agencies? If so, identify the departments and/or agencies impacted and explain what the impact(s) will be.

   b. If another department or agency is responsible for part of the implementation, name their person in charge of implementation and what they are responsible for.

6. **Funding Sources**

   a. What is the funding source?

If you have questions or would like assistance with the outcome measurement component of the ASRs, call Marianne Caldwell or Brad Bennett. An example of a correctly completed ASR is attached at Appendix E.

3.   Inventory of Services

Your Inventory of Services from 2021 is stored in BPA. Review it and update as needed. Do not include services that are contingent on the adoption of an ASR.

Be sure to inventory all services in your department separately. If there are services not yet documented in your inventory, create a new record for that service. Do not combine distinct services into a single record. As an example of separating services, in AS-Finance we have a record for each of the following:

Payroll	District Accounting/ Payroll
Accounts Payable	District Accounting/ Disbursing
Budget Development	Quarterly Financial Reports
General Ledger and Annual Financial Report	Administrative and Other Purchasing
Jail Accounting	Asset Management
Public Works Accounting	Accounts Receivable
Annual State Audit	Grants and Contracts
Purchasing	

COSTS AND FUNDING

For each service, make sure you use only 2023 information, and update all cost information for the new budget year. You will need to input annual revenue, expenditures, unit of measurement, number of units provided annually, and number of staff hours. BPA will calculate the net cost (or revenue) and the per-unit cost for you.

Include all costs that are not attributable to a specific service in a separate record for "Administrative Overhead." Add up all the "Annual Net Cost (Revenue)" amounts shown in the "Costs and Funding." This total needs to match your net base budget: (total annual expenditures, less your total annual revenues). If you need help with costing, contact Marianne Caldwell.

Review all services and rank them 1 to 3, 1 being mission critical. Service priority ratings do NOT necessarily correspond to whether a service is mandated or not.

Services numbered 1 are the activities that are most critical to the department's mission and outcomes. Rate at least one third of your department's net expenditures as 3. If you do not review and change the ranking of your services, they will retain the default value of 3. If you need help arriving at a prioritization, contact Marianne Caldwell.

4.   Fund Balance Analysis

If your department manages any "funds," you will need to use BPA to complete a "Fund Balance Analysis" for each fund. The 2022 beginning fund balance is stored in BPA. You will need to enter the fund's 2022 projected expenditures and revenues to arrive at a projected 2022 ending fund balance. If you have questions about this section, contact Marianne Caldwell. Note: Projected expenditures and revenues are what you actually expect will happen this year. They are probably not the same as budgeted. If your fund usually does not spend out its entire budget, please allow for a budget lapse in your calculations.

5-6. 2023 and 2024 Personnel Step Dates

You do not do any data entry for these menu items. These are reports that show "Personnel Step Dates" for 2023 and for 2024. Review these to verify salary ranges, steps and step dates that BPA uses to calculate employee salaries, and that there are no gross errors. The reports show how BPA arrived at the Gross Wage amounts in the Personnel Cost Summary reports. You do not need to recalculate salary amounts. If you find inaccuracies in positions, ranges, steps, or step dates, contact Marianne Caldwell, as described below. Changes to Personnel Cost Summaries can be made based on probable career path promotions. We will not make changes to Personnel Cost Summaries based on prospective SKEP promotions if they are dependent on passing tests or other competencies.

7-8. 2023 and 2024 Personnel Cost Summaries

As with the Personnel Step Dates above, you do not do any BPA data entry for these items. These are reports that show your department's personnel cost information for 2023 and 2024. Review these reports to verify that all of your department's authorized positions are included (for both years) and that there are no gross errors. Again, you do not need to recalculate payroll costs.

For your reference, wage tables are on Inside Whatcom in the Human Resources section. If changes to either report are needed, send a copy of the personnel cost summary (or personnel step date report), with changes marked in red ink, to Marianne Caldwell before the end of July. She will update the information in BPA and then contact you when it is ready.

Important Note: You will use the Personnel Cost Summaries to enter expenditure amounts into JDE (using the Admin/ Budget Console). The numbers on these reports must match the numbers that you input into JDE. You can make changes during the budget process to assign budgets for personnel to new cost centers. However, you still need to submit payroll change forms to actually make the changes in the payroll system.

9.   Unified Fee Schedule

The unified fee schedule identifies most fees charged by Whatcom County. The definition of a "fee for service" charge is as follows:

A set fee charged uniformly for services, privileges, or products provided to clients external to the organization.

An ordinance adopting the Whatcom County Unified Fee Schedule (UFS) will be submitted to the Council

with the proposed 2023-2024 Budget. The UFS will set forth specific authorization and rates for all fees listed therein. UFS submissions are due with the regular budget submission.

Important Note: Use BPA to review your department's rates and to create proposed additions, changes, or deletions to the 2023-2024 UFS.

Evaluate your fees and rates to ensure that they are adequate to cover both direct and indirect costs. **Departments are responsible for having supporting documentation to substantiate how you calculated the fees you are charging.** If you need help evaluating costs or determining fees, contact Marianne Caldwell or Brad Bennett for assistance.

If you have any changes, additions, or deletions to the fee schedule, use the UFS module to create a record for the proposed addition, change, or deletion. Print out the UFS rate change proposal report, review it, and submit it to AS-Finance with your budget submission.

Update your UFS as part of your budget preparation. If there are changes that are contingent on ASR approval, note this in your ASR. Finance will arrange for you to update your UFS once your ASR is approved.

WHAT TO EXCLUDE FROM THE UNIFIED FEE SCHEDULE

Do not include fees and charges that are authorized and set by the Revised Code of Washington (RCW) or by the Washington Administrative Code (WAC) in the Unified Fee Schedule. If the RCW or WAC says the county "may charge" or "may charge up to" rather than "shall" or "will" charge, the fee **must be adopted** in the Unified Fee Schedule.

10. Budget Submission Checklist

Complete a "Budget Submission Checklist" (one per department). The Department Head needs to review the department's entire budget submission and sign the checklist. The signed checklist goes at the very front of your budget submission. Make sure that each applicable item specified on the checklist is included in your budget submission.

V. Admin/Budget Console – JDE Data Entry

In addition to the BPA data entry, you also need to enter all revenue and expenditure information into the accounting system. The system already contains the amounts for all line items from the final 2022 budget (excluding one-time ASRs). Use the Admin/ Budget Console to update these amounts and their corresponding narrative comments that detail information behind the amounts.

Contact Marianne Caldwell if you need help with data entry. Detailed instructions are in Appendix C.

Revenues

Every department that budgets revenue must provide revenue projections for the next two fiscal years.

Important Note: Make sure you include detailed explanations of each revenue source in the explanation (narrative) field.

WHAT TO INCLUDE IN YOUR REVENUE EXPLANATION

- Information documenting all assumptions and sources used in developing your revenue projections for 2023-2024.
- Information on the expected timing of receipts (monthly, quarterly, and other).
- Information regarding increases or decreases in revenue projections for 2023-2024 over or below prior year projections.

- Where applicable, reference the state law that authorizes the revenue.

Expenditures

Every department must provide a budget expenditure request for the next two fiscal years. Important Note: Make sure you include a detailed explanation (narrative) of each expenditure account data entry submission. See Appendix F for an example of well-written narratives.

WHAT TO INCLUDE IN YOUR EXPENDITURE EXPLANATION

An itemization within line items, such as supplies (which may have a large percentage of the total budgeted for one type of purchase, such as paper, or one type of activity, such as ballot purchases). The itemization needs to show what makes up the items total.

For contracted services (6610 – 6655), an itemization of each that includes the name of vendor, amount, and whether the contract exists or will be executed in 2023-2024, as well as any other relevant background information.

USE THE PROVIDED EXPENDITURE AMOUNTS

Provided in BPA, are the personnel costs needed for your department's expenditures. Make sure you use the figures from the Personnel Cost Summaries when entering your wage and benefit line item amounts.

Continue to use the 2022 current expense, administrative cost, tort, ER&R, and building maintenance fee allocations currently in JD Edwards. Finance will adjust those figures when the Admin Services and other budgets are finalized.

After entering your data into JDE, print out a "budget narrative report" for each year and pdf it with the rest of your budget submission to AS Finance, Marianne Caldwell by your budget due date. To print your budget narrative reports, see the instructions in Appendix C.

Interfund Transactions

Most interfund service allocations should be budgeted as operating transfers in and out (8301 and 8351 object codes). This will avoid overstating revenues and expenditures for financial reporting purposes since 8301 and 8351 accounts net to zero when combined countywide. Services to be accounted for in the operating transfer accounts include: the current expense allocation, Public Works and Health Department internal admin allocations, and support allocated from one fund to another. Examples of support allocations include:

- Behavioral Health Program Fund funding of Probation's Behavioral Health Unit, Extension's Strengthening Families Program, Public Defender Behavioral Health Specialist position and Health's Nurse Family Partnership.
- Flood's funding of NPDES and Stormwater.

Instances of one fund actually purchasing services from another will still be accounted for in regular revenue (434X accounts) and expense accounts (such as 6699 Other Services - IF for M&O services or Jail Work Crew services).

Object Accounts

6100 SALARIES AND WAGES

IMPORTANT NOTE: *FOR OBJECT ACCOUNTS 6110 THROUGH 6290, BE SURE TO USE THE AMOUNTS PROVIDED IN THE PERSONNEL COST SUMMARIES FROM BPA.*

6110   Regular salaries and wages. Amounts paid for personnel services rendered by regular employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment

contracts. Include all premiums paid to employees, for example premiums for carrying a pager.

6120   Extra Help. Wages for temporary employees. Use account 6620 for payments to temporary employment services.

6130   Out of Class. Payments to employees for work performed outside of normal classification, as provided for in labor agreements.

6135   Leave Payout (Retirement).

6140   Overtime. Payment for work outside normal working hours as provided for in labor agreements.

6190   Direct Billing Rate. Account used to accumulate charges for employee labor for grant accounting and job costing purposes.

6195   Direct Billing Rate Offset. Account established in an employee's home cost center to accumulate the offset of labor charge to another cost center for grant accounting or job costing purposes.

6200 BENEFITS

Coding – Include all medical insurance in account 6245. Use account 6255 for all other health and welfare benefits (dental, vision, life, EAP, disability and state medical leave).

6210   Retirement.

6230   Social Security.

6245   Medical Insurance.

6255   Other Health & Welfare Benefits (dental, vision, disability, life, EAP and state medical leave).

6259   Worker's Compensation Plan.

6269   Unemployment Insurance.

6290   Applied Benefits (Job costing only).

6300 SUPPLIES

6320   Supplies. Office and operating supplies, for example: paper, pens, cleaning supplies, food (other than meeting refreshments – 7140), keys, signs, lumber, paint, electrical supplies.

6330   Printing. Printing and binding services purchased from an outside vendor. Includes printing envelopes and letterhead.

6340   Books, Publications, Subscriptions. Purchase of books, publications, and subscriptions for departmental use. Includes digital subscriptions/database access. Does not include cloud-based software subscriptions (see 6625).

6370   Medical Supplies. Medical supplies purchased for use in county facilities.

6410   Fuel. Purchases of fuel from outside vendors for use in motor vehicles and equipment.

6429   Fuel, Interfund. Purchases of fuel from county departments for use in motor vehicles and equipment.

6480   Purchases for Resale. Use for goods purchased for resale to county departments or the public. Examples: automotive repair parts (ER&R), maps, concession supplies, codebooks, fuel.

6500 SMALL TOOLS & EQUIPMENT

6510   Small Tools & Equipment. Small tools and equipment costing less than $5,000 per unit, or with a useful life of less than two years, purchased from an outside vendor. For equipment over this limit, use account 7410.

6520   Software. For software purchased costing less than $5,000 per unit. This account should include most

PC software, original purchase, and upgrades. Also includes periodic license renewals less than the $5,000 capitalization limit. For cloud-based renewals see 6625.

6600 OTHER SERVICES & CHARGES

Contracts – Separate account line items are not recommended for each individual contract. Detail is required in your expenditure narrative for all contracts included in your appropriation requests.

6610   Contracted Services. Services provided that are contracted to outside vendors that do not meet the professional services or repair & maintenance definitions. Examples: video production, towing, cleaning services, web hosting.

6620   Contract Employment. Fees paid to businesses or self-employed individuals for temporary services. Example: temporary employment services.

6625   Software Maintenance Contracts. Includes cloud-based software subscriptions, Zoom and Go-To-Meeting licenses.

6630   Professional Services. Services involving established professions requiring advanced knowledge or education. Services are predominantly mental or intellectual, rather than physical or manual. Examples: architects, engineers, consultants, labor negotiators, legal services, accounting and auditing, programming services. Other examples of professional services can be found on the Finance web page FAQs at http://wa-whatcomcountyintranet.civicplus.com/DocumentCenter/View/909/Professional-Services-Defined-PDF.

6635   Professional Services, Health Care. Health care services provided to Whatcom County that are contracted or purchased. Example: medical and dental services.

6650   Court Investigations, Evaluations. Payments made to provide legally mandated court services. Examples: judges pro tem, arbitrators, guardian ad litem, criminal conflict services.

6655   Interpreter Services.

6659   Building Maintenance Fees. Use the amounts carried forward in JDE.

6680   Equipment Maintenance. Examples: office equipment, voting machine, JAVS, parking paystation maintenance agreements.

6699   Other Services, Interfund. For payments not classifiable to another contracted services account and paid to another county department.

6700 COMMUNICATION

6710   Postage, Shipping, Freight. Stamps, postage, and post office box rental charges; shipping costs on outbound goods.

6719   Postage, Interfund. Postage and shipping fees purchased from a county department.

6720   Telephone (including landlines and cell phones).

6760   Miscellaneous Communication. Example: messenger service.

6770 EMPLOYEE TRAVEL

6780   Employee Travel, Education/ Training. Travel by an employee for the purpose of attending a training class, seminar, or conference (including mileage, meals, lodging, and any incidental costs). Does not include costs for rental cars or fuel paid directly to vendors.

6790   Employee Travel, Other. Work related travel costs not associated with a training class. Does not include costs for rental cars or fuel paid directly to vendors.

6800 ADVERTISING

6810   Advertising. Payments for advertisements. Example: legal notices.

6850 RENTALS

6860   Equipment Rental. Example: copiers (including usage charges), rental cars paid directly to vendors, other vehicles, heavy equipment, office equipment, tools.

6869   Equipment Rental, Interfund. Equipment rental from another county department. Use subaccount .501 for ER&R vehicles and use amounts carried forward in JDE.

   Note: Do not use 6869 or 6869.502 for copier rentals, use 6860.

6870   Space Rental.

6879   Space Rental, Interfund. Payments for the rental of office or storage space from another county department.

6900 INSURANCE

6910   Insurance Premiums. For insurance purchased directly from outside agent. Use benefit accounts for insurance applicable to personnel benefits.

6949   Insurance Premiums, Interfund. For insurance premiums paid to a county department. Insurance Assumptions: For tort fund insurance premiums. Use amounts carried forward in JDE requested budget.

6950 UTILITY SERVICES

6960   Water/ Sewer Services.

6970   Gas.

6980   Electric.

6990   Solid Waste.

7000   Other Utilities.

7050 REPAIRS & MAINTENANCE

7060   Repairs & Maintenance. Example: Contracted (external) labor and supplies furnished by the contractors for repairs and maintenance.

7069   Repairs & Maintenance, Interfund.

7070   Minor Remodeling. Use this account for improvements to existing buildings and structures that cost less than $50,000. For remodeling costs of more than $50,000, use account 7350 or 7380.

7100 MISCELLANEOUS

7110   Registration, Fees, Tuition. Amounts paid for tuition or registration fees to attend a class, seminar, or conference, including meals provided by the course sponsor.

7115   Membership Fees or Association Dues.

7120   Judgments/ Damages/ Claims.

7130   Witness/ Jury Fees. Fees, meals, and supplies provided for witnesses and juries.

7140   Meeting Refreshments.

7159   Administrative Cost Allocation, Interfund. Use amounts carried forward in JDE.

7190   Other Miscellaneous. Examples: filing and recording fees, information and credit services, laundry services, engraving services, non-employee bus tickets, license fees (e.g., elevator operator), service licenses, or certifications (e.g., CPA, pesticide applicator, counselor, or nurse), direct assistance on behalf of clients (Veterans Relief, DVPOTS programs).

7199   Other Miscellaneous, Interfund.

7200 INTERGOVERNMENTAL / INTERFUND SERVICES & TAXES

These accounts should be used only for specialized services typically performed by local governments. Do not include expenditures that happen to be paid to another government but are not governmental in nature.

7210   Intergovernmental Professional Services. Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to functions normally provided by governments and not by private businesses. Do not include expenditures that happen to be paid to another government but are not governmental in nature, such as insurance, utility charges, microfilming services, rentals, repairs, and supplies. Also, do not include any interfund expenditures. Examples of intergovernmental services: Medic One services, What-Comm Dispatch services, Whatcom Conservation District services.

7220   Intergovernmental Subsidies. Grant payments to other governments (e.g., economic development grants, DEM grants).

7225   Intergovernmental Subsidies – Loans. Loan disbursals to other governments (e.g. economic development loans).

7230   External Taxes and Operating Assessments. Payments to other governments based on levies against property or income owned by the county. Do not separate sales taxes from the cost of the article or service purchased. Examples: business and occupation tax, leasehold excise tax, excise tax, refuse collection tax.

7310–7450 CAPITAL OUTLAYS

Capital outlay items are those that cost over $5,000 and have a useful life of more than two years. This encompasses all capital outlays, including computer equipment and software. Small tools and minor equipment, and smaller software purchases (cost is equal to or less than $5,000) should be included in accounts 6510–6520.

Capital expenditures result in the acquisition of, rights to, or additions to fixed assets. All related costs should be included such as legal, appraisal and brokerage fees, land preparation and building demolition, fixtures and delivery costs.

7320   Land. Cost of land purchased plus all fees associated with the purchase.

7350   Buildings & Structures. Acquisition and major improvements of buildings and structures and all related costs. Examples: office buildings, jails, garage and shop buildings, park buildings, storerooms, warehouses, major remodels, and renovations.

7380   Other Improvements. Improvements to facilities. Examples: alleys, lighting systems, athletic fields, parking areas, bridges, roadways, culverts, sidewalks, water & sewer systems, storm drains, fuel depots, streets, seawalls, dikes, landfills, fencing.

7400 MACHINERY AND EQUIPMENT

See definition of "Capital Outlay" above.

Note: *Use accounts 6510–6519 for machinery and equipment with a cost of less than $5,000 or a life of less than 2 years.*

7410   Machinery & Equipment. Machinery and equipment with a unit cost of $5,000 or more and a useful life of more than two years. Examples: communications, janitorial, office and laboratory equipment; office

furniture, police dogs, heavy equipment, vehicles.

7420   Computer Equipment. Computer equipment and software with a unit cost of $5,000 or more and a useful life of more than two years. This includes custom software developed under contract.

7450   Capitalized Leases. Finance uses this classification for the total cost of an asset acquired with a capital lease.

We will track a lease agreement in the fixed asset accounting system as a capital asset if the lease agreement covers the substantial portion of useful life of an asset. We will treat a capital lease as an installment purchase of property rather than the rental of property. If you suspect you have a capital lease, contact Kristin Fuchs (5326) for help with accounting.

Payments under installment purchases and capital leases are coded to accounts 7570 and 7730 as debt service. Any rent or lease payments that do not fit in the above categories should be charged to accounts 6860–6879, Operating Rentals and Leases.

7500 DEBT SERVICE PRINCIPAL

7510   General Obligation (GO) Bonds

7710   Interest on Interfund Debt.

7730   Interest on Long Term Debt.

7790   Other Debt Service Costs.

8300 TRANSFERS

8351   Transfers-Out. Represents transfers out of one county fund into another. While not technically expenditures, Transfers-Out are included in the expenditure budget as an offset to Transfers-In in the revenue budget. The net effect of both on the overall budget is zero. Use this account for both operating transfers and residual equity transfers. Examples of when to use: General Fund subsidy of Jail Operations, Flood Fund subsidy of Stormwater Operations, several department subsidy of Pictometry project, equity transfers to ER&R for new vehicles.

Note: *Do not use this account for fees charged by internal service funds. Budget those expenditures to 6869 Equipment Rentals or 6879 Space Rentals. For services contracted or sold to other departments, use 6699 or 7069.*

VI.   Department Organization

Provided by separate email will be a copy of your department's 2021 organizational chart. Using red ink, mark up changes to your department's structure directly on this chart.

Important Note: Make sure that the job titles on the chart agree with the job titles on your Personnel Step Date Report. Check your chart carefully and mark any necessary changes. Include the reviewed chart (amended or not) in your budget submission. Do not add positions requested in ASRs or unapproved reclass requests.

Salary Matrices

Salary matrices are included in the wage tables under Quick Links on the HR page in Inside Whatcom. Pending contracts will be added when adopted. If you have questions concerning the range applicable to any given position, call your HR representative.
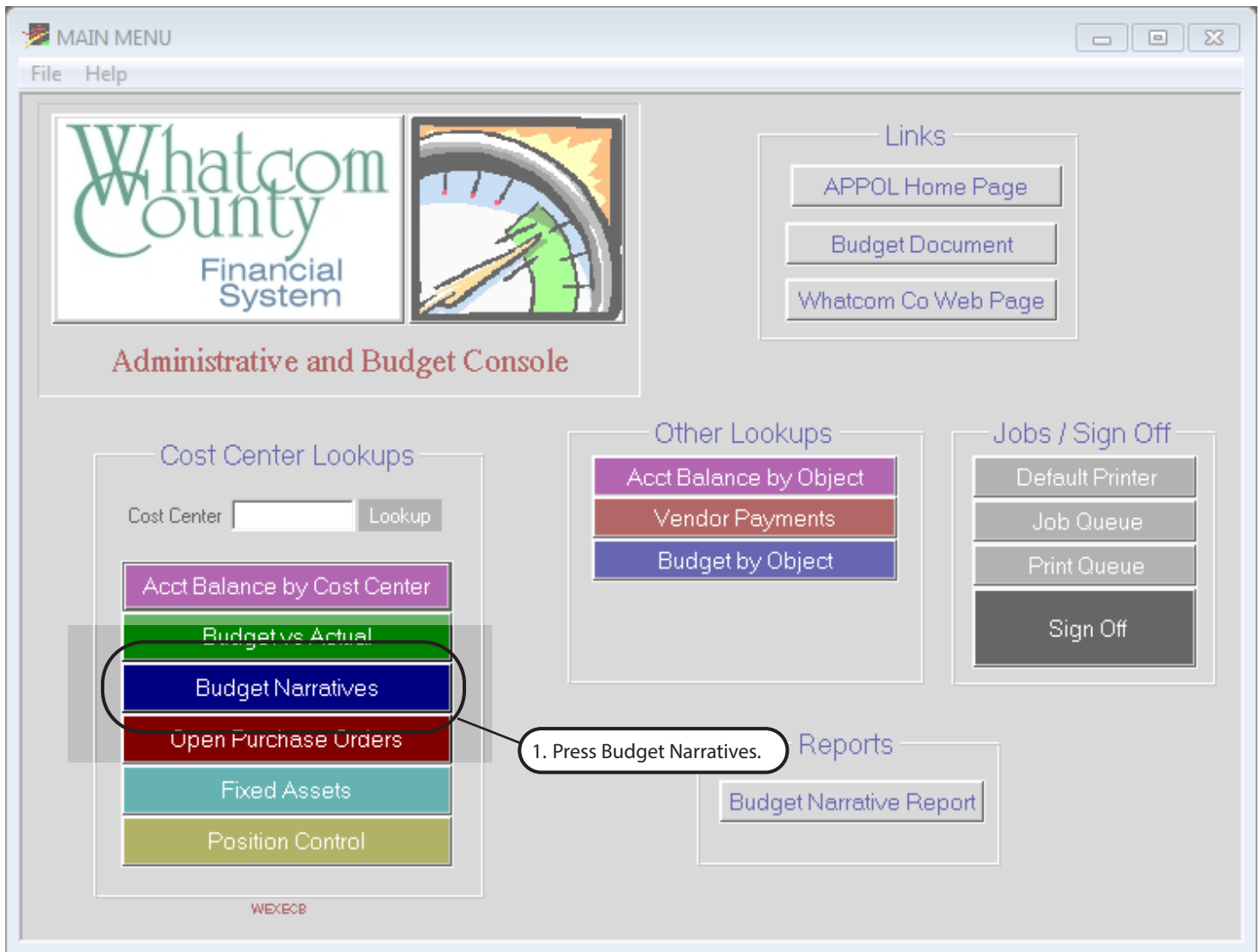
Fringe Benefit Assumptions 2023 – Per Eligible Employee

ACCT	FRINGE BENEFIT	PLAN NAME	COVERED GROUP	COVERAGE FOR	COUNTY-PAID ESTIMATED RATES 2023	TOTAL ESTIMATED RATES 2023
6210	Retirement	PERS I	All employees	Employee	10.25%	% of salary
		PERS II		Employee	10.25%	% of salary
		PERS III		Employee	10.25%	% of salary
		PSERS		Employee	10.39%	% of salary
		LEOFF II		Employee	5.30%	% of salary
6230	Soc Security	N/A	All employees	Employee	7.65%	% of salary
6245	Medical	Teamsters Plan "B" (Includes TL & Disability Waiver)	Unreps, Master, Corr Deputies, PROTEC17, FOP x 2, AFSCME	Family	$1,390.40	$16,685
		WCIF 200	IBU	Family	$1,283.00	$15,396
		Masters, Mates & Pilots	Ferry (3 MMP employees)	Family	$1,419.25	$17,031
		WCIF 500 - tiered	WSNA	Family Average	$1,031.00	$12,372
6255	Dental	LEOFF Trust FX - tiered	DepSher only	Family Average	$1,763.00	$21,156
		WTWT Dental Plan A	Unreps, Master, Corr Deputies, FOP (CSM), AFSCME	Family	$125.00	$1,500.00
		WCIF WA Dental (Option 3)	FOP (SSM), PROTEC 17, DepSher, WSNA, IBU	Family	$120.00	$1,440
6255	Vision	Teamsters Extended	Unreps, Master, Corr Deputies, FOP x 2, AFSCME	Family	$17.60	$211
		WCIF Standard Plan	WSNA, Local 17, IBU	Family	$16.25	$195
6255	Life	WCIF Basic + AD&D	All employees	Employee	$7.50	$90 max
6255	Disability	Reliance Standard Life	DepSher	Employee	$50.00	$600
		Reliance Standard Life	Undersheriff, FOP x 2	Employee	$60.00	$720
		Sunlife (Unreps)	Unreps	Employee	$0.0038 X base salary	$456 max
		Sunlife (Health)	WSNA, Local 17	Employee	$0.0084 x base salary	$201.60 max
6255	EAP	KEPRO	All employees including districts	Family	$2.45	$29
6259	Workers' Comp	Self-Insured	150100 Field & Other	Employee	$0.35	$728
		Self-Insured	530607 Office & Admin	Employee	$0.25	$520
		Self-Insured	690101 Volunteers & Jurors	Employee	$0.10	$208
		Self-Insured	690501 Law Enforcement	Employee	$1.70	$3,536
		Self-Insured	150200 Laborers	Employee	$1.85	$3,848
		Self-Insured	690601 Volunteers - Law Enf	Employee	$0.30	$624
6269	Unemployment	Self-Insured	All employees but elected officials	Employee	0.13%	% of salary
6269	State Medical Leave	WA State	All employees except Dep Sheriff	Employee	0.161%	% of salary
6269	State Medical Leave	WA State	Dep Sheriff	Employee	0.30%	% of salary

Fringe Benefit Assumptions 2024 – Per Eligible Employee

ACCT	FRINGE BENEFIT	PLAN NAME	COVERED GROUP	COVERAGE FOR	COUNTY-PAID ESTIMATED RATES 2024	TOTAL ESTIMATED RATES 2024
6210	Retirement	PERS I	All employees	Employee	10.25%	% of salary
		PERS II		Employee	10.25%	% of salary
		PERS III		Employee	10.25%	% of salary
		PSERS		Employee	10.39%	% of salary
		LEOFF II		Employee	5.30%	% of salary
6230	Soc Security	N/A	All employees	Employee	7.65%	% of salary
6245	Medical	Teamsters Plan "B" (Includes TL & Disability Waiver)	Unreps, Master, Corr Deputies, PROTEC17, FOP x 2, AFSCME	Family	$1,459.40	$17,513
		WCIF 200	IBU	Family	$1,347.00	$16,164
		Masters, Mates & Pilots	Ferry (3 MMP employees)	Family	$1,488.75	$17,865
		WCIF 500 - tiered	WSNA	Family Average	$1,083.00	$12,996
6255	Dental	LEOFF Trust FX - tiered	DepSher only	Family Average	$1,851.00	$22,212
		WTWT Dental Plan A	Unreps, Master, Corr Deputies, FOP (CSM), AFSCME	Family	$129.00	$1,548
		WCIF WA Dental (Option 3)	FOP (SSM), PROTEC 17, DepSher, WSNA, IBU	Family	$125.00	$1,500
6255	Vision	Teamsters Extended	Unreps, Master, Corr Deputies, FOP x 2, AFSCME	Family	$18.10	$217
		WCIF Standard Plan	WSNA, Local 17, IBU	Family	$16.75	$201
6255	Life	WCIF Basic + AD&D	All employees	Employee	$7.50	$90 max
6255	Disability	Reliance Standard Life	DepSher	Employee	$50.00	$600
		Reliance Standard Life	Undersheriff, FOP x 2	Employee	$61.80	$742
		Sunlife (Unreps)	Unreps	Employee	$0.0038 X base salary	$456 max
		Sunlife (Health)	WSNA, Local 17	Employee	$0.0084 x base salary	$201.60 max
6255	EAP	KEPRO	All employees including districts	Family	$2.45	$29
6259	Workers' Comp	Self-Insured	150100 Field & Other	Employee	$0.35	$728
		Self-Insured	530607 Office & Admin	Employee	$0.25	$520
		Self-Insured	690101 Volunteers & Jurors	Employee	$0.10	$208
		Self-Insured	690501 Law Enforcement	Employee	$1.70	$3,536
		Self-Insured	150200 Laborers	Employee	$1.85	$3,848
		Self-Insured	690601 Volunteers - Law Enf	Employee	$0.30	$624
6269	Unemployment	Self-Insured	All employees but elected officials	Employee	0.13%	% of salary
6269	State Medical Leave	WA State	All employees except Dep Sheriff	Employee	0.161%	% of salary
6269	State Medical Leave	WA State	Dep Sheriff	Employee	0.30%	% of salary

Instructions for JDE Entry

Start the Administrative and Budget Console by double clicking the desktop icon and then:

Signon - Administrative and Budget Console

About

Administrative and Budget CONSOLE

Last Updated: October 23, 2015

Enter your JDE User ID and Password at the Sign On Screen

Sign On

User ID — Your JDE User ID

Password — Your JDE Password

System WHATCOM
Subsystem QINTER
Display JWALK0004

(C) COPYRIGHT IBM CORP. 1980, 2009.

```
**              Welcome to Whatcom County's i520 Computer System
****
****    For problems, see your IT Contact or call DoIT at x5232 or 778-5232
```

```
WARNING:
This computer system belongs to Whatcom County.  You may use it only if you
   have authorization and only for uses authorized by Whatcom County Policy.
   (See Whatcom County Policy AD152001Z.)
Whatcom County has the right to monitor any or all uses of this computer
   system, and may do so without prior notice to users.  (See Whatcom County
   Policy AD152002Z.)  By using this computer, you are signifying that you
   accept these conditions.
Unauthorized use of the system is prohibited and may be subject to criminal
   and/or civil penalties.  (Criminal Justice Information Services {CJIS}
   Security Policy, V5.4, Section 5.5.4)
```

If you encounter "An error has occurred while processing the script" error, click OK, then select the menu you normally use to get into JDE.

To enter budget:

To enter budget (continued):

2. Enter Cost Center number, then Press Enter.

FYI – Make sure you select "Requested" under Budget Cycle, and enter the correct Fiscal Year.

FYI: When there is not a line item selected in the list-box, the option buttons are disabled.

To enter budget (continued):

3. Edit amount (Expenditures are positive, revenues are negative)

4. Press "Accept Changes and Redisplay" button.

To add or change a narrative, use the same screen as on previous page and:

1. Select a line and press "Add or Edit Memo" button OR double click on the line.

2. Edit text and press "Save Changes".

3. Press "X" to return to prior screen or "Main Menu" to close.

To print budget narrative report:

1. On the Main Menu in the "Reports" section, press Budget Narrative Report.

2. Enter Fund and/or Cost Center.

3. Press Run Report.

Printing from BPA Using the Microsoft XPS Document Writer:

Within BPA, with the item opened that you want to print, select PRINT OPTIONS.
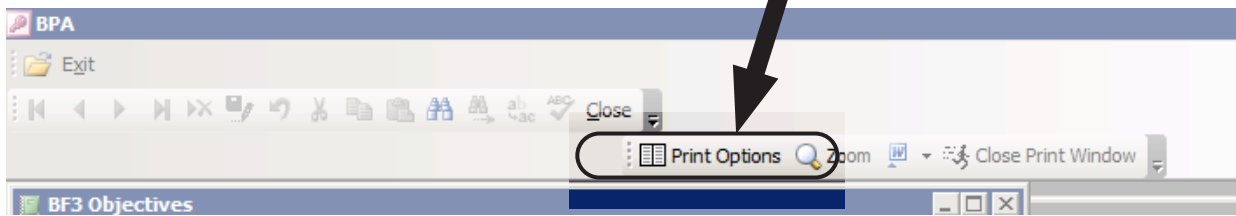
Select the MICROSOFT XPS DOCUMENT WRITER as your printer and select OK.
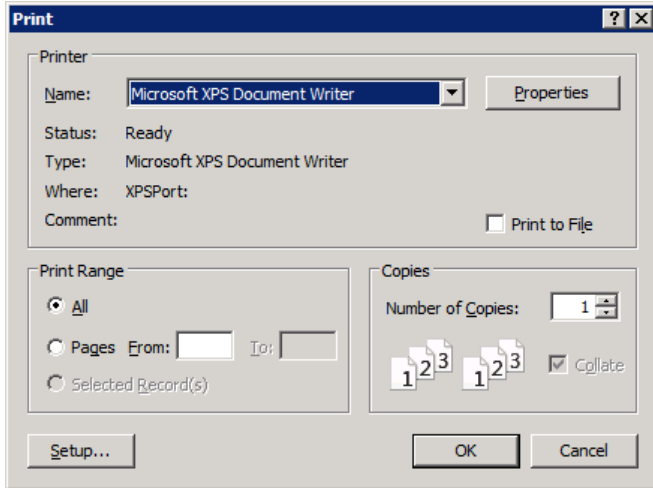
When the "Save the file as" screen is displayed, select COMPUTER in the left hand menu.

(Do NOT choose DESKTOP – that will save to the BPA server Desktop, not yours.)
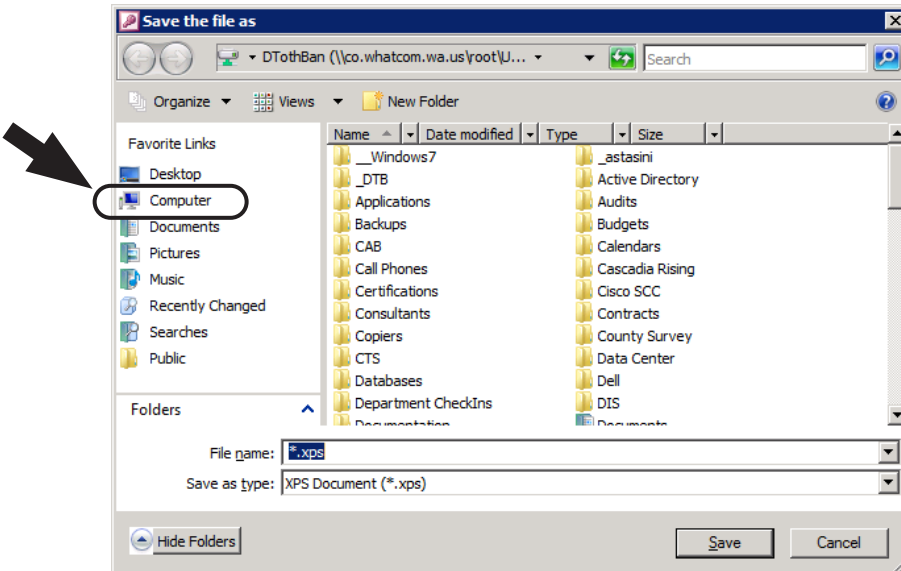
Printing from BPA Using the Microsoft XPS Document Writer (continued):

When the next screen is displayed, in the right hand window, double click on the drive location you wish to save to.

(Do NOT select C: – this is the BPA server drive.)
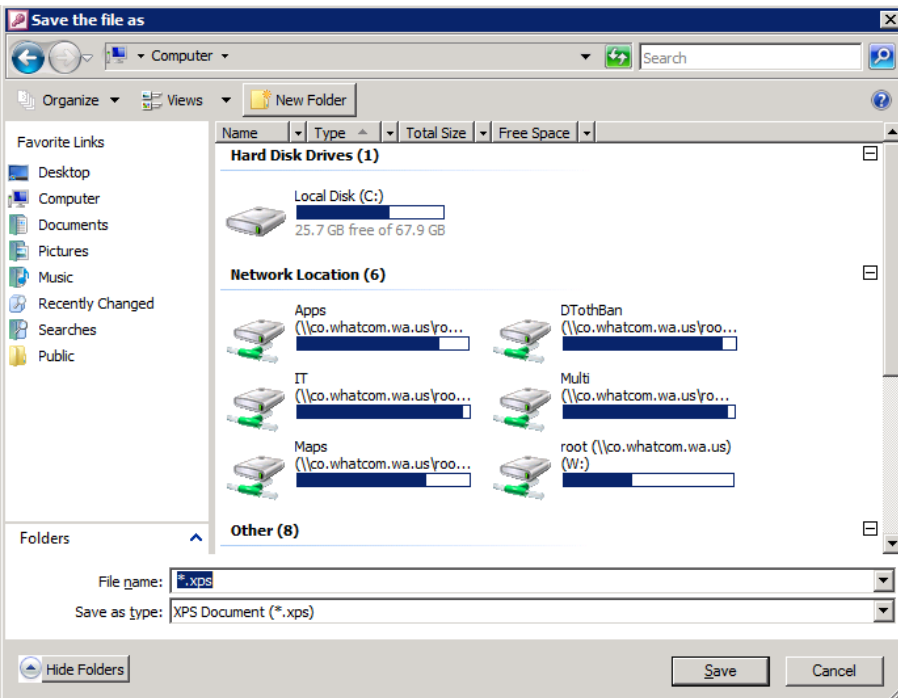
In the example below, "Multi" was selected.
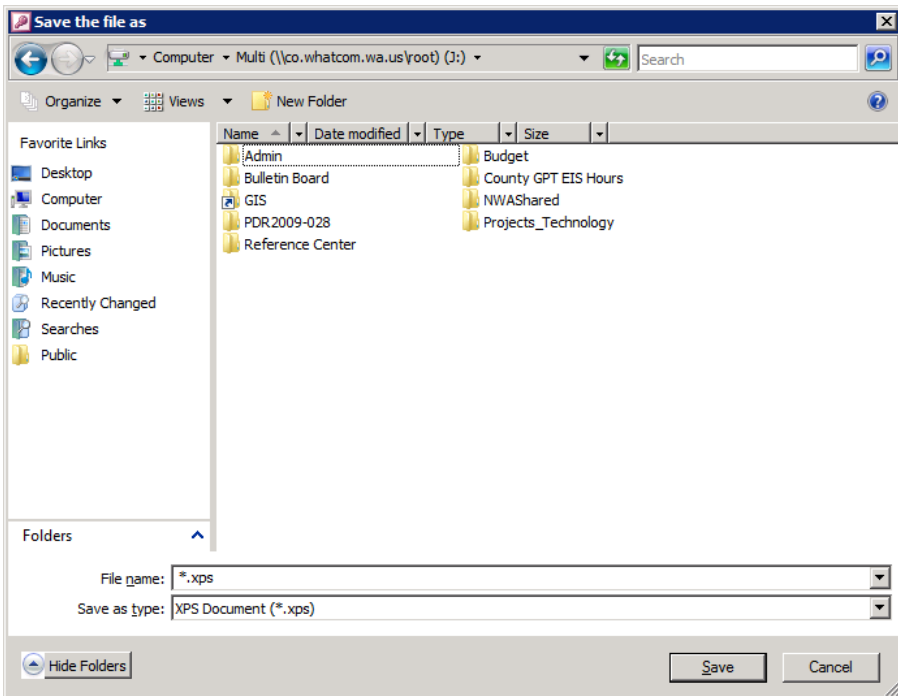
- Browse to the folder location where you want to save your file to.
- Type in a FILENAME.
- Select SAVE.

Your XPS document will be saved to that location, and you can now open it and print to any printer you would normally have access to.

ASR Examples:

2019-2020 Budget Preparation - Regular Additional Service Request

Sheriff	**Operations**

ASR # 2019- 5731	*Fund* 1	*Cost Center* 2900	*Originator: Doug Chadwick*

Expenditure Type: Ongoing	**Add'l FTE** ☑	**Add'l Space** ☐	**Priority** 3

Name of Request: 1 FTE Patrol Lieutenant 2019

Costs:

Object	Object Description	2019 Requested	2019 Approved	2020 Requested	2020 Approved
6110	Regular Salaries & Wages	$117,504	$117,504	$122,278	$122,278
6210	Retirement	$8,607	$8,607	$8,962	$8,962
6230	Social Security	$8,989	$8,989	$9,354	$9,354
6245	Medical Insurance	$15,564	$15,564	$15,564	$15,564
6255	Other H&W Benefits	$1,996	$1,996	$1,996	$1,996
6259	Worker's Comp-Interfund	$3,536	$3,536	$3,536	$3,536
6269	Unemployment-Interfund	$411	$411	$428	$428
6429	Fuel-Interfund	$3,974	$3,974	$3,974	$3,974
6720	Telephone	$780	$780	$780	$780
6869	Equip Rental-Interfund	$7,560	$7,560	$7,560	$7,560
Totals		**$168,921**	**$168,921**	**$174,432**	**$174,432**

1. Description of Request:
a) Describe the proposed activity or service, and indicate whether it is a higher or lower priority than existing services in your department budget.

This ASR is to fund ongoing costs of hiring 1 new Patrol Lieutenant. See ASR 2019-5958 for corresponding one time costs.

Addition of a Lieutenant position, responsible for overseeing law enforcement personnel and resources within the Bureau of Law Enforcement and Investigations. This is an essential position, responsible for supervising the Patrol sergeants/deputies and specialty units to ensure that law enforcement services provided to the public are conducted in an efficient and effective manner. In order to maintain a professional and effective response to calls for service, it is critical that a manager monitor patrol related activities and identify areas where improvement or efficiencies can be made. It is imperative that a manager monitor staffing and operations related to Patrol, to make sure that limited resources are being spent and deployed in an efficient manner. The additional Lieutenant position will improve spam of control and provide better management of resources and accountability. The addition of a Lieutenant will serve to place them in the field on a regular basis, to include evenings and weekends, to better manage supervisors and assess the delivery of services to the public.

b) Who are the primary customers for this service?

The citizens of Whatcom County, as a result of a highly professional and effective patrol division. This is the largest bureau of the Sheriff's Office and responsible for visible patrols and response to calls for service from the public

2. Describe the problem this request addresses and why Whatcom County needs to address it.

Due to the increasing number of FTE's, special programs, community expectations, and new legal mandates, the Sheriff's Office is in need of another lieutenant position to provide operational oversight and risk management functions.

Currently there is one lieutenant assigned to support services and investigations. This position oversees the Detective Division, Drug and Gang Task Force, Criminal Interdiction Team, Crime Scene Investigators, Courthouse Security, Boating Safety, Fleet Management, Training, and Scheduling.

The other lieutenant is assigned to field operations. This position oversees Patrol, Traffic Unit, K9, Search & Rescue, Resident Deputies, Neighborhood Deputies, Forest Patrol, Honor Guard, Special Events Team,

ASR Examples (continued):

2019-2020 Budget Preparation - Regular Additional Service Request

Sheriff	**Operations**	

ASR # 2019- 5731	**Fund** 1	**Cost Center** 2900	**Originator:** Doug Chadwick

and the new Crisis Intervention Deputy. This position is also our liaison to the WhatComm dispatch center, and manages our portable radio communications.

The new crisis intervention deputy is the latest example of a new program that will take additional time to administer at the lieutenant level. There is no doubt that this program will be an asset to the agency as we work to connect citizens dealing with mental health crisis to local service providers. It is our goal to expand this program with additional FTE's in the future.

The SWAT and Special Events Team are two more examples of programs that have been added to the workload of our lieutenants. Each team has extensive training requirements, and a large amount of equipment to be managed.

Due to the ever increasing administrative duties of the position, the field operations lieutenant is struggling to meet some of the basic job duties of the position, including:
1.Provide Leadership and direction to all assigned operation.
2.Supervises and directs all assigned staff including sergeants, deputies, support personnel
3.Accountability and compliance with policies and procedures, CBA, and legal requirements

The field operations lieutenant supervises 7 sergeants and approximately 55 deputies. These positions work in the field 24 hours a day, seven days a week. It is difficult for the lieutenant to find time to be in the field supervising his subordinates. Usually this is done by working additional hours above and beyond the standard work week.

By adding a new lieutenant position to field operations. the two lieutenants can split responsibility for the days of the week. Both field operations Lieutenants would function as a Watch Commander with direct oversight of field resources, to include evenings and weekends. Both would have days when they are responsible for field operations, and other days when they can complete administrative work and conduct strategic planning. This would provide direct interactions and improve management of sheriff's office resources in the field.

3. Options
a) What other options have you considered? Why is this the best option?

Upgrade an existing sergeant position. This would require the new Lieutenant to assume some of the administrative duties previously handled by the sergeant.

The addition of a lieutenant provides increased management of programs and resources, while maintaining the number of sergeants in the field that are supervising the daily activities and response to calls for service from the public.

b) What are the specific cost savings? (Quantify)

Increased Risk Management and reduced liability to the County.

4. Outcomes / Objectives
a) What outcomes will be delivered and when?

The addition of a Lieutenant position will result in consistent direction and oversight for the Patrol Division and specialty units, thus reducing inefficiencies and improving the effectiveness of the limited patrol resources. It will also provide for risk management and analysis of patrol operations to limit liability and improve public safety services.

b) How will you know whether the outcomes happened?

Lieutenant has been promoted and placed in the position

5. Other Departments/Agencies
a) Will this ASR impact other departments or agencies? If so, please identify the departments and/or agencies impacted and explain what the impact(s) will be.

NA

ASR Examples (continued):

2019-2020 Budget Preparation - Regular Additional Service Request

Sheriff	**Operations**		

ASR # 2019- 5731	**Fund** 1	**Cost Center** 2900	**Originator:** Doug Chadwick

b) If another department or agency is responsible for part of the implementation, name the person in charge of implementation and what they are responsible for.

NA

6. What is the funding source for this request?

General Fund

ASR Examples (continued):

2019-2020 Budget Preparation - Cost Maintenance Request

Sheriff	**Administration**

ASR # 2019- 5958	**Fund** 1	**Cost Center** 2900	**Originator:** Dawn Pierce

Expenditure Type: One-Time	**Relative Priority** 3

Name of Request: 1 FTE Patrol Lieutenant 2019 One Time Costs

Description: *This ASR is to fund one-time costs of hiring 1 new Lieutenant. See ASR 2019-5731 for corresponding ongoing costs.*

$ 3,185 *Hiring costs (background investigation $2200, psych eval $400, physical $505, eye exam $80*
$ 2,195 *Guild Contract (clothing, duty belt/keepers, handcuffs/cases, duty weapon, holster, mag pouch)*
$10,965 *Equip (MDT/printer $4675, radio $4100, armor/helmet $1190, PBT $480, Taser $350, tools $170)*
$ 3,580 *Training (Basic Law Enforcement Academy $3200 and academy clothing $380*
$ 175 *Supplies (Badge/brass, belt liner, 1st aid kit, aerosol restraint)*
$48,000 *Vehicle*
$68,100 *Total*

Costs:

Object	Object Description	2019 Requested	2019 Approved	2020 Requested	2020 Approved
6320	Office & Op Supplies	$45	$45	$0	$0
6320.001	Office & Op Supplies	$3,895	$3,895	$0	$0
6510	Tools & Equip	$9,775	$9,775	$0	$0
6610	Contractual Services	$2,200	$2,200	$0	$0
6635	Health Care Services	$985	$985	$0	$0
7110	Registration/Tuition	$3,200	$3,200	$0	$0
8351	Operating Transfer Out	$48,000	$48,000	$0	$0
Totals		**$68,100**	**$68,100**	**$0**	**$0**

Narrative Examples:

Example 1:

Example 2:

Narrative Examples (continued):

Example 3:

Administering the County Budget – POL AD123001Z

This policy applies to all department heads.

1. Whatcom County Adopts a Biennial Budget

   The biennial budget consists of two-one-year budgets. Except for the General Fund, Whatcom County Council authorizes annual expenditures by fund. The Council authorizes the General Fund budget by department.

2. Director of Administrative Services (County Executive) Manages County Budget

   The Director of Administrative Services manages the county budget on a day-to- day basis and proposes budget amendments to the County Executive. The Director of Administrative Services may propose decreases in expenditure budgets for programs where revenues are not meeting budget projections. The Director of Administrative Services may propose increases to expenditure budgets to fund needed county services if sufficient revenues exist.

3. County Executive Requests Budget Amendments

   The County Executive or designee requests the County Council increase or decrease the budget by introducing a budget amendment ordinance.

4. County Council Amends County Budget

   The County Council approves increases or decreases to the county budget by ordinance. The Council may change the supplemental budget ordinance, however the net expenditure by fund may not be increased.

5. Department Heads Monitor Budgets Monthly

6. Department Heads Only Authorize Expenditures Within Budget

   Department Heads will be held personally liable for any expenditure that exceeds their approved budget (Whatcom County Charter Sec. 6.90).

7. Department Heads Have Spending Flexibility Only Within Object Groupings

   Within object groupings in the same fund, the Department Head can use budgeted expenditure authority between line items. Department Heads must not exceed total budget authority within object groupings.

   Object groupings:
   - Wages (account codes 6110 – 6199)
   - Benefits (account codes 6200 – 6299)
   - Capital Outlay (account codes 7300 – 7499)
   - Other (all other account codes)

8. Department Heads Request Approval to Move Funds Between Object Groupings

   The Department Head will submit Budget Transfer Requests to move budget between object groupings.

9. Department Heads Use Restricted Appropriation Authority as Specified

   The Department Head will use budget authority awarded for grant-funded projects, additional service requests (ASRs), and supplemental budget requests only for those approved purposes (WCC 3.02.110 Section B.4. and Ord. 93-042 Exhibit E).

10. Department Heads Consider Options Before Requesting Additional Budget Authority

    The Department Head will submit Supplemental Budget Requests only after other options in the existing budget are exhausted. Other options include reprioritizing services and using projected budget lapses.

Administering the County Budget – POL AD123001Z (continued)

11. Department Heads Report Revenue Shortfalls Immediately

    The Department Head will promptly notify the Director of Administrative Services (County Executive) if budgeted revenues will not be realized.

12. Department Heads Submit Continuing Appropriation Requests

    The Department Head will submit requests by the date published in the AS Finance Manager's Year-End Memo. Requests to continue budget authority to the following year must:

    - Only include purchases or services with a valid purchase order or contract in place on December 31.
    - Stay within unexpended appropriation authority.
    - Comply with restrictions on appropriations.
    - Equal or exceed $1,000.
    - Only include goods or services specifically authorized in the budget (e.g., ASRs, supplementals) or, by contract, planned to be completed within the budget year (WCC 3.02.050).

13. County Executive Approves Continuing Appropriation Requests

    County Executive or designee may approve requests as necessary to meet county commitments.

Setting Fees for County Services – AD123400Z

This policy applies to all department heads in the development of the Unified Fee Schedule.

1. Department Heads Document the Full Cost of Providing Services

   The Department Head will include direct costs and overhead in establishing fees for services.

2. Department Heads Survey Comparable Fees from Other Entities

   For new fees or fee increases over 10%, the Department Head will document fees for comparable services from other entities.

3. Department Heads Propose Fees to Recover Full Cost

   The Department Head will propose fees to cover the cost of the service provided.

   The Department Head may propose fees below cost when services provide a public benefit. Public benefit includes services that benefit the direct recipient and the public. If services charged are below cost, the Department Head will provide projected percentages of costs recovered.

4. Department Heads Charge Washington State Fees at Maximum Rate

   The Department Head will charge fees mandated or allowed by Washington State at the maximum allowable rate, regardless of cost.

5. County Executive Recommends Fees and Cost-Recovery Goals

   The County Executive will recommend fees and cost-recovery goals to the County Council.

6. County Council Adopts Fees Biennially

   Biennially, the County Council will adopt fees in the Whatcom County Unified Fee Schedule Ordinance.

7. County Executive Adds or Adjusts Fees

   The County Executive may add or adjust fees by Executive Order during the biennium.

Accounting for Grants & Restricted Revenues – AD129010Z

This policy applies to all Department Heads whose departmental operations are funded by grants or restricted revenues (e.g., state vessel registration distributions).

1. Department Head Manages Grants in Accordance with Grant Contract

2. Department Head Uses Grant and Restricted Revenues to Fund All Eligible Expenditures Prior to Using Any County Resources

3. Department Head Assigns a Grant Administrator for Each Grant

   Department Head designates a grant administrator on the contract information sheet for each grant contract.

4. Department Head Builds Capacity for Federal Grant Administration

   Department Heads anticipating receiving federal grants will require Grant Administrators to complete the Washington Finance Officers Association Federal Grant Requirements class. Class availability can be found online.

5. Department Head Captures Grant Costs in a Unique Cost Center

   The Department Head will charge all grant related revenues and expenses, including expenses used as match, to a unique grant cost center. If two or more grants are used to fund the same project all grants may be accounted for in the same cost center.

6. Department Head Requires Employees to Track Work Time

   Department Head ensures employees required to track grant-funded work hours account for ALL hours worked on both grant-funded and non-grant-funded activities.

7. Department Bills Grants Promptly

   Unless the grant contract specifies otherwise, Department Heads bill grants monthly if reimbursable costs exceed $5,000 per month. Department Head will bill grants at least quarterly based on calendar year quarters.

8. Department Head Obtains Written Approvals to Deviate from Grant Terms

   The Department Head will not deviate from grant contract terms without a formal grant amendment. If formal grant amendment is not required by the grantor agency, the Department Head will obtain other written authorization to deviate from the grant contract.