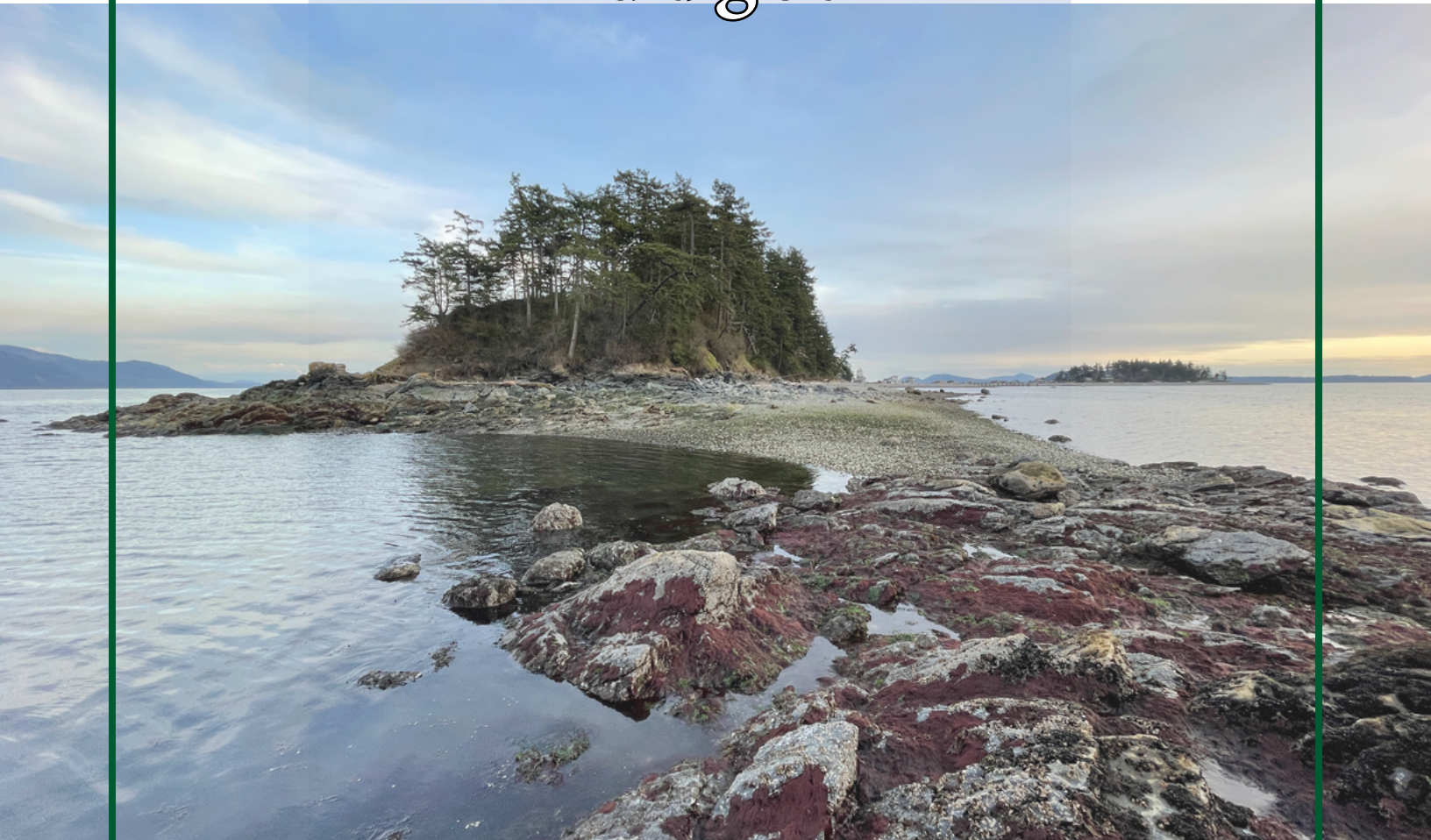




# Whatcom County Executive's 2023-2024 Budget



Satpal Singh Sidhu, County Executive

Volume 1  
Departmental Budgets





# Whatcom County Executive's 2023-2024 Budget

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

# Whatcom County Executive's 2023-2024 Budget

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# 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

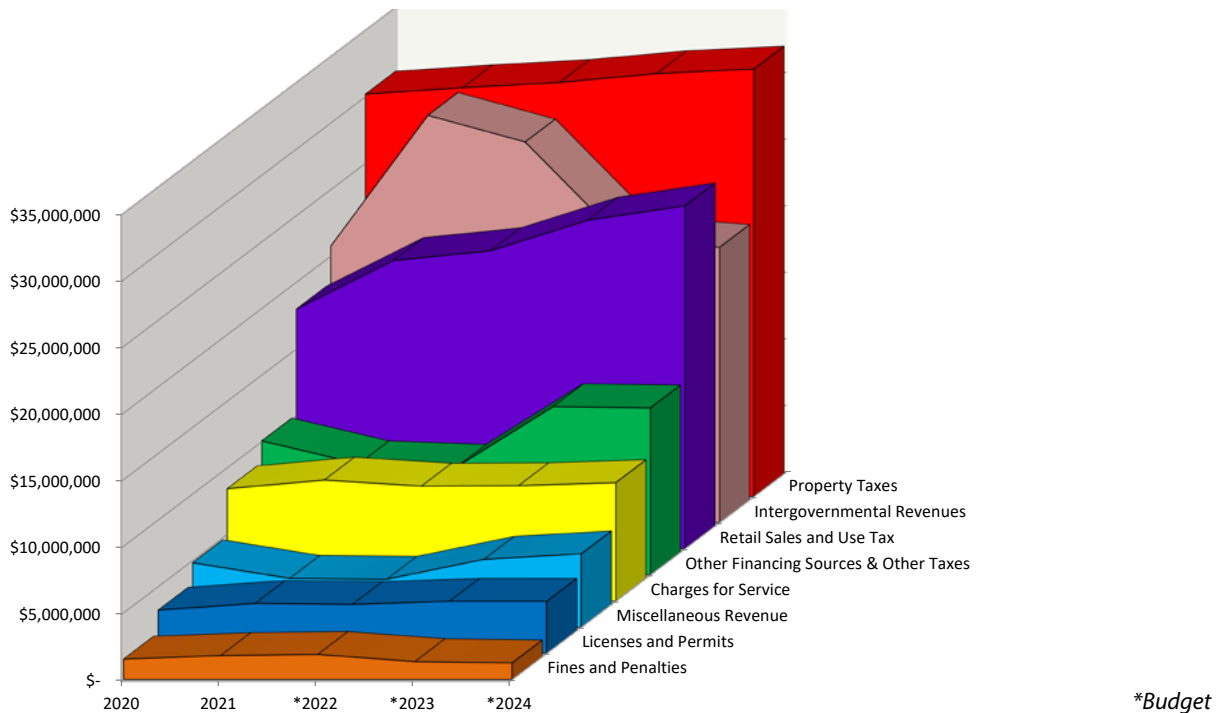
## General Fund Summarized Revenues and Expenditures

|                                 | <b>2021<br/>Adopted<br/>Budget</b> | <b>2022<br/>Adopted<br/>Budget</b> | <b>2023<br/>Executive<br/>Recommended</b> | <b>2024<br/>Executive<br/>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             |                                    |                                    | 22,345,246                                | 19,303,013                                |

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

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# General Fund Revenues



## General Fund Revenue Notes

### Property Tax

Property taxes for 2023 are budgeted at \$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.

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## General Fund Revenue Notes continued

Intergovernmental revenues fluctuate throughout the biennium. Grant revenues generally present a decrease in the biennial budget document as many grants expire over the new biennium and new contracts are not in place during the budget process. In reality, some contracts will be continued from 2022 into 2023 through the continuing appropriation process and new contracts are generally added throughout the biennium by utilizing the budget supplemental process. The 2023 budget is \$7.4 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

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## 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<br>2020 | Actual<br>2021 | Amended<br>Budget<br>2022 | Budget<br>2023 | Budget<br>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      |

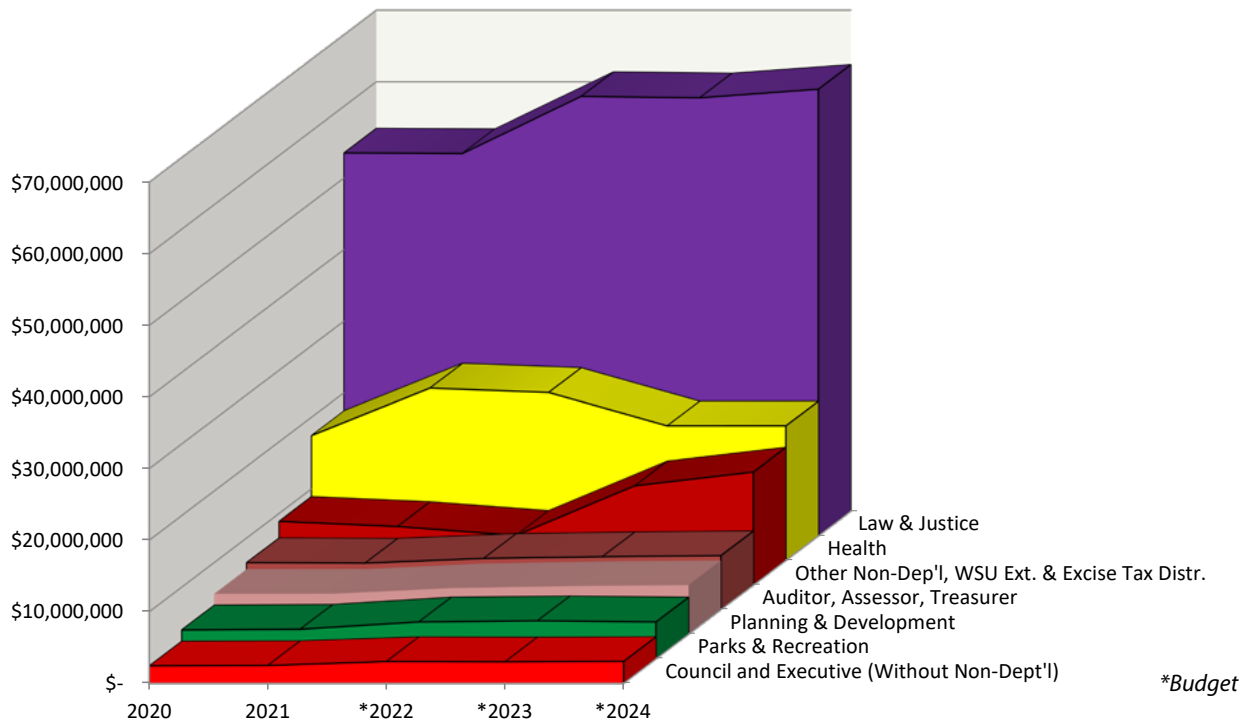
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General Fund Revenue Summary continued

|  | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Amended<br/>Budget<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Budget<br/>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

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## 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.

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# General Fund Expenditures Summary

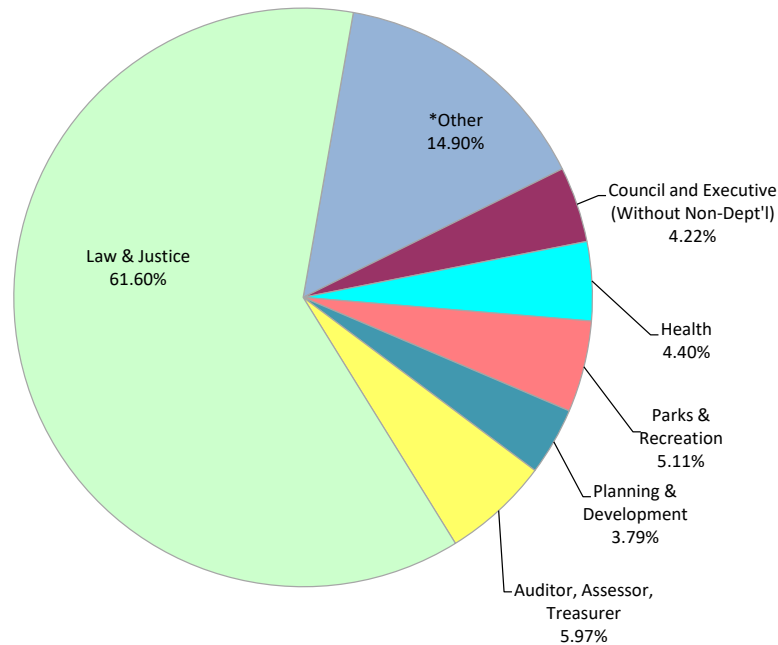
|   | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Amended<br/>Budget<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Budget<br/>2024</b> |
|---|------------------------|------------------------|------------------------------------|------------------------|------------------------|
| <b>Law and Justice</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>                            | <i>53,499,291</i>      | <i>53,416,086</i>      | <i>61,389,211</i>                  | <i>61,199,656</i>      | <i>62,402,280</i>      |
| <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>               | <i>6,569,177</i>       | <i>6,494,745</i>       | <i>7,160,702</i>                   | <i>7,395,058</i>       | <i>7,549,902</i>       |
| <b>Planning and Development Services</b>                |                        |                        |                                    |                        |                        |
| <i>Planning and Development Services</i>                | <i>5,650,629</i>       | <i>5,656,444</i>       | <i>6,445,433</i>                   | <i>6,737,291</i>       | <i>6,862,970</i>       |
| <b>Parks and Recreation</b>                             |                        |                        |                                    |                        |                        |
| <i>Parks and Recreation</i>                             | <i>4,036,083</i>       | <i>4,131,188</i>       | <i>5,147,416</i>                   | <i>5,307,454</i>       | <i>5,150,284</i>       |
| <b>Health</b>   |                        |                        |                                    |                        |                        |
| <i>Public Health</i>                                    | <i>17,442,358</i>      | <i>24,091,571</i>      | <i>23,479,466</i>                  | <i>18,800,228</i>      | <i>18,800,932</i>      |
| <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> | <i>2,449,749</i>       | <i>2,498,997</i>       | <i>3,054,037</i>                   | <i>3,012,533</i>       | <i>3,075,558</i>       |

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General Fund Expenditures Summary continued

|   | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Amended<br/>Budget<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Budget<br/>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.

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## Undedicated General Fund Resources continued

### **\*Other**

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

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# Undedicated General Fund Resources Summary

|   | <b>Budget<br/>2023-2024<br/>Expense</b> | <b>Budget<br/>2023-2024<br/>Revenue</b> | <b>Budget<br/>2023-2024<br/>Capital</b> | <b>Budget<br/>2023-2024<br/>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                                   |

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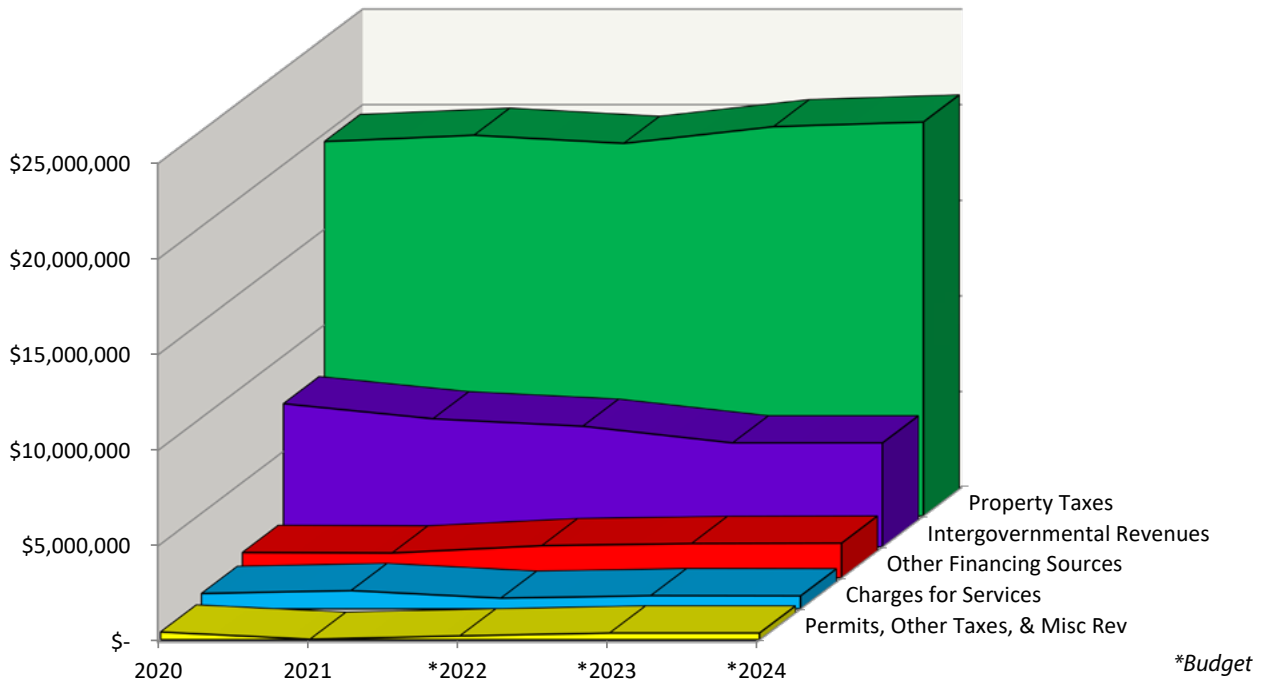
## Undedicated General Fund Resources Summary continued

|  | <b>Budget<br/>2023-2024<br/>Expense</b> | <b>Budget<br/>2023-2024<br/>Revenue</b> | <b>Budget<br/>2023-2024<br/>Capital</b> | <b>Budget<br/>2023-2024<br/>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

|  | Actual<br>2020 | Actual<br>2021 | Amended<br>Budget<br>2022 | Budget<br>2023 | Budget<br>2024 |
|--|----------------|----------------|---------------------------|----------------|----------------|
| <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>         | 6,750,140      | 8,199,007      | 7,182,444                 | 8,350,732      | 8,563,478      |
| <i>Percent Change from Previous Year</i>       | -5.0%          | 21.5%          | -12.4%                    | 16.3%          | 2.5%           |
| <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> | 56,019,534     | 58,523,348     | 59,387,587                | 63,401,812     | 64,639,239     |
| <i>Percent Change from Previous Year</i>       | -1.1%          | 4.5%           | 1.5%                      | 13.2%          | 2.0%           |
| <b>Total General Fund Unassigned</b>           | 62,769,674     | 66,722,354     | 66,570,031                | 71,752,544     | 73,202,717     |
| <i>Percent Change from Previous Year</i>       | -1.5%          | 6.3%           | -0.2%                     | 7.8%           | 2.0%           |

# Road Fund Revenues



## Road Fund Revenue Notes

### Property Tax

The Road Fund property tax revenue budget has been increased by \$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**

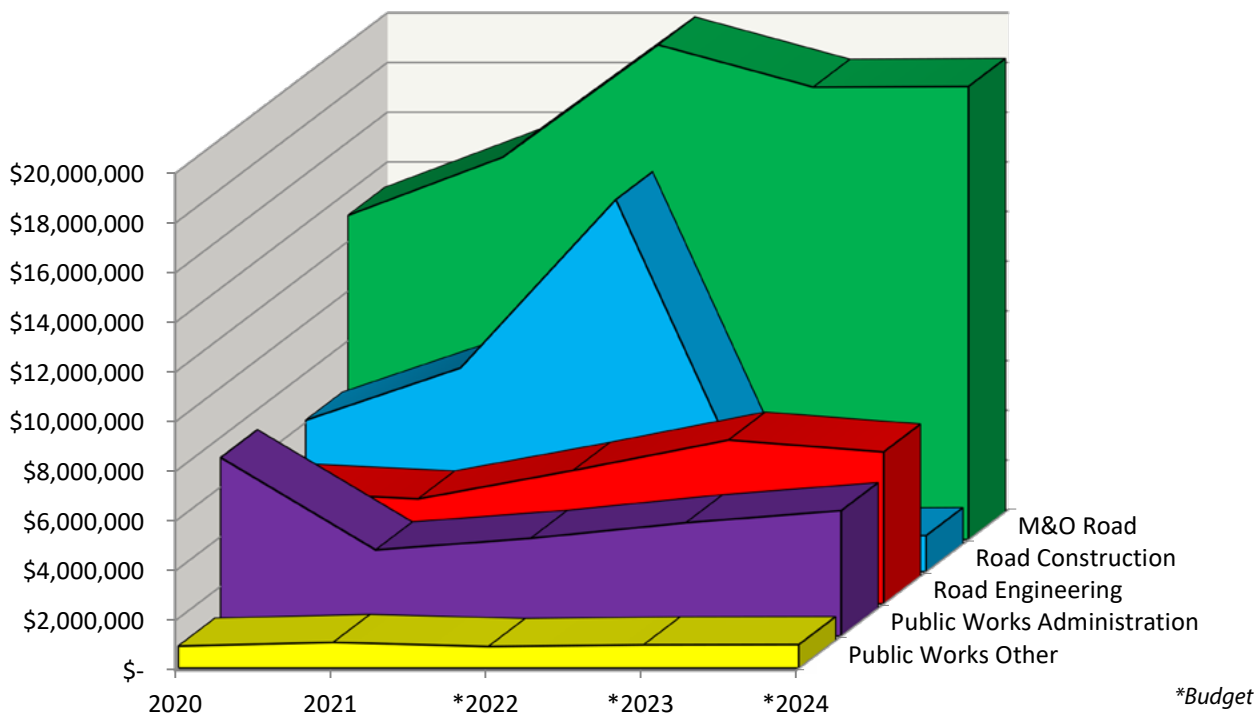
Small amounts of revenue from encroachment permits, space rental to other occupants of the Road-Fund-owned Civic Center building, etc.

*continued on next page*

## Road Fund Revenue Summary

|   | Actual<br>2020 | Actual<br>2021 | Amended<br>Budget<br>2022 | Budget<br>2023 | Budget<br>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

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## Road Fund Expenditure Notes continued

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

### **Road Engineering**

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

### **Public Works Administration**

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

### **Public Works Other**

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

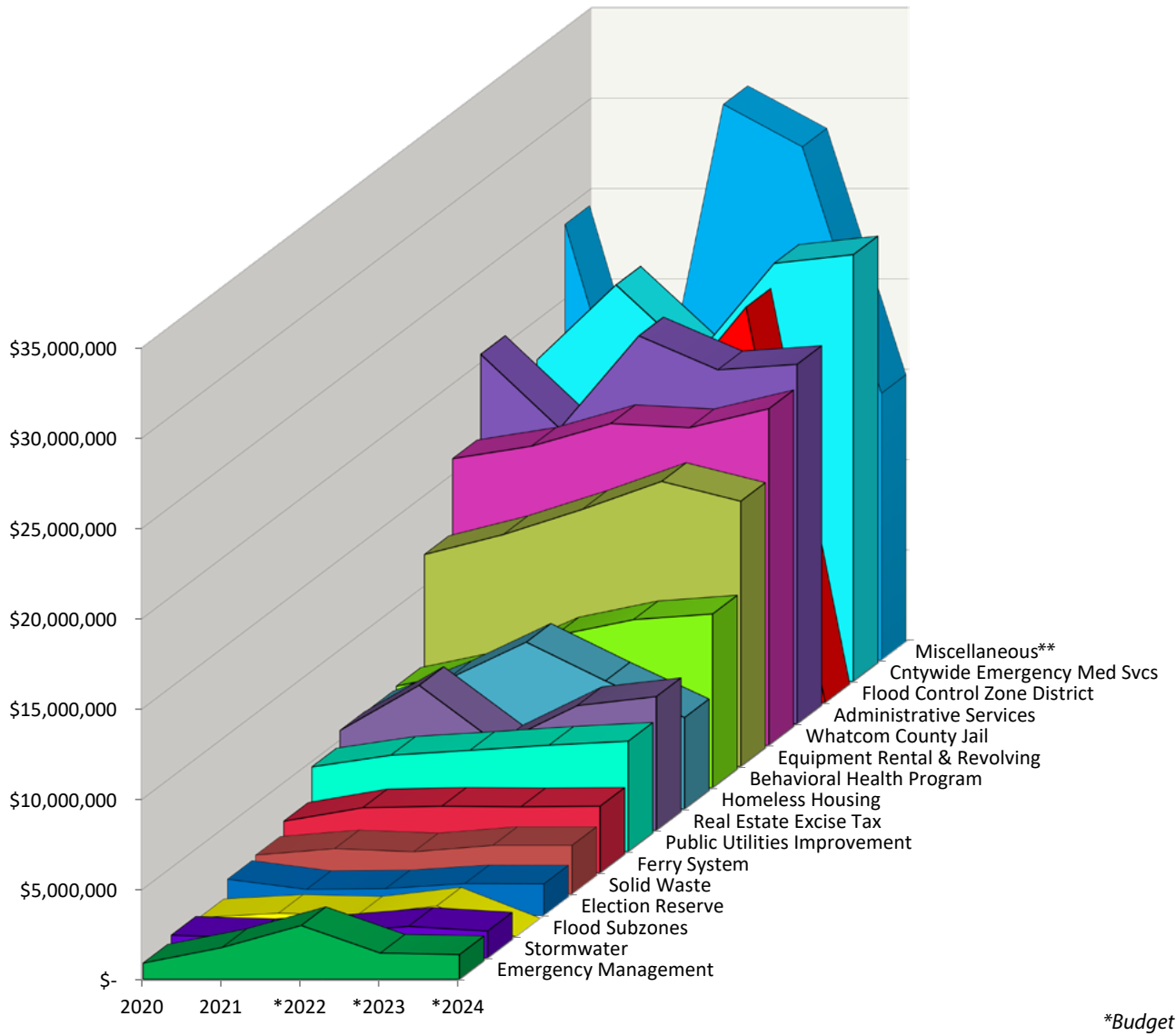
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## Road Fund Expenditures Summary

|  | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Amended<br/>Budget<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Budget<br/>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

|  | Actual<br>2020 | Actual<br>2021 | Amended<br>Budget<br>2022 | Budget<br>2023 | Budget<br>2024 |
|--|----------------|----------------|---------------------------|----------------|----------------|
| <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      |

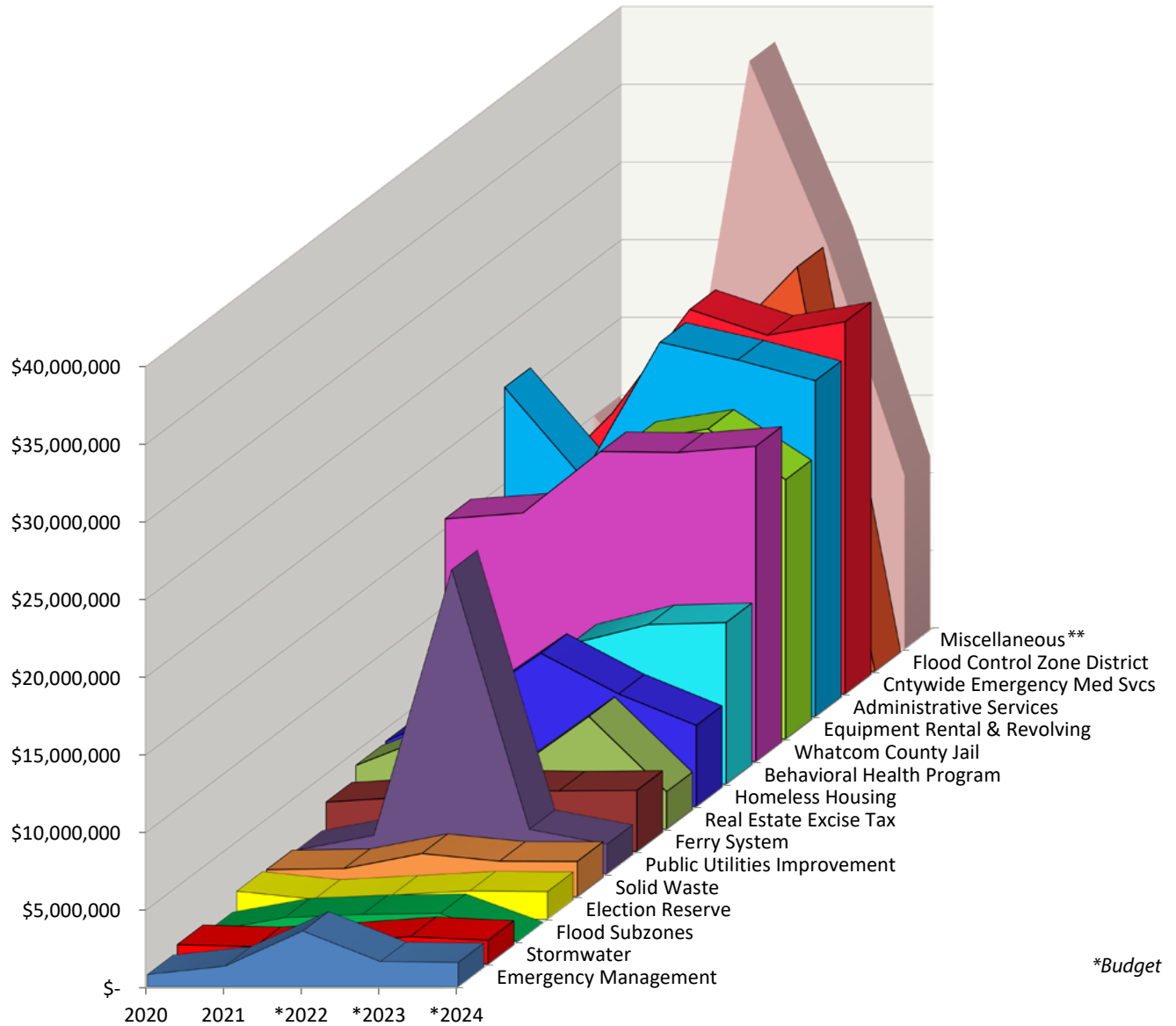
NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2024 budgets will be adopted in November 2023.

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## Other Funds Revenue Summary continued

|  | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Amended<br/>Budget<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Budget<br/>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<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Amended<br/>Budget<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Budget<br/>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.

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Other Funds Expenditures Summary continued

|  | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Amended<br/>Budget<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Budget<br/>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.

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## Other Funds Revenues and Expenditures Notes continued

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

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

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

The purpose of this fund is to provide timely maintenance and replacement of the county’s vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. The new biennial budget also includes \$6 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

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## Other Funds Revenues and Expenditures Notes continued

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

### **Behavioral Health Program Fund**

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

### **Homeless Housing Fund**

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

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

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

### **Ferry System Fund**

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

### **Public Utilities Improvement Fund**

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

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## Other Funds Revenues and Expenditures Notes continued

### **Solid Waste Fund**

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

### **Election Reserve Fund**

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

### **Flood Subzone Funds**

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

### **Stormwater Fund**

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

### **Emergency Management Fund**

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

### **Miscellaneous Funds**

Funds with annual expenditures that are generally less than \$1,500,000 or are relatively short-term in duration. New funds added during the 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

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## Other Funds Revenues and Expenditures Notes continued

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

# 2023 Beginning and Ending Fund Balances

| Fund  | Description                                      | Estimated Beginning 2023 Balance | Expenditures 2023 | Revenues 2023 | *Estimated Ending 2023 Balance |
|-------|--|----------------------------------|-------------------|---------------|--------------------------------|
| 001   | General Fund*                                    | 23,566,745                       | (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                      |
|       | Total  | 186,361,266                      | (321,150,546)     | 306,550,417   | 171,761,137                    |

\* 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                   |