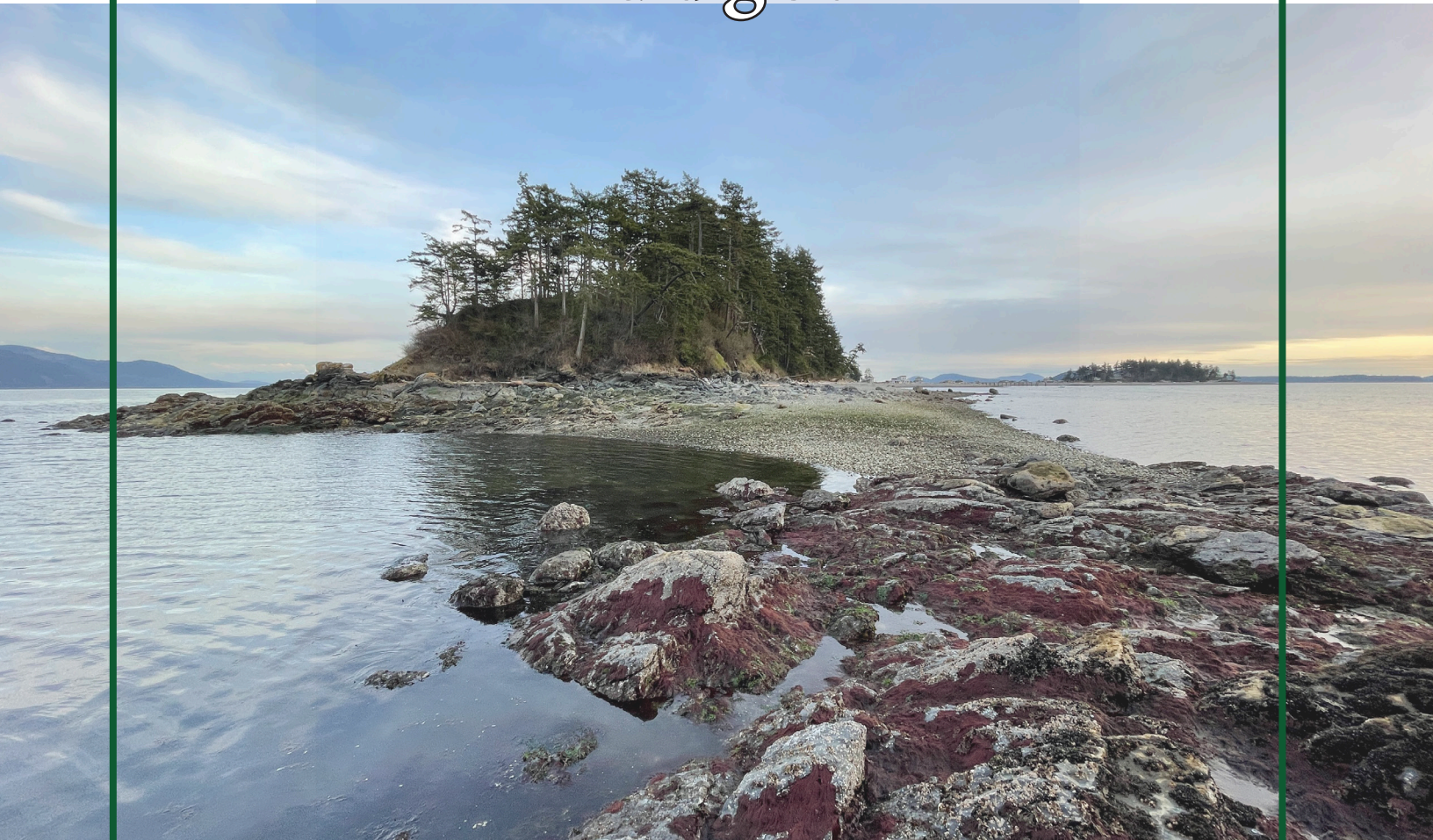




# Whatcom County Executive's 2023-2024 Budget



Satpal Singh Sidhu, County Executive

Volume 2  
Departmental Budgets





# Whatcom County Executive's 2023-2024 Budget

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**Volume 2**  
Departmental Budgets

# Whatcom County Executive's 2023-2024 Budget

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Satpal Singh Sidhu

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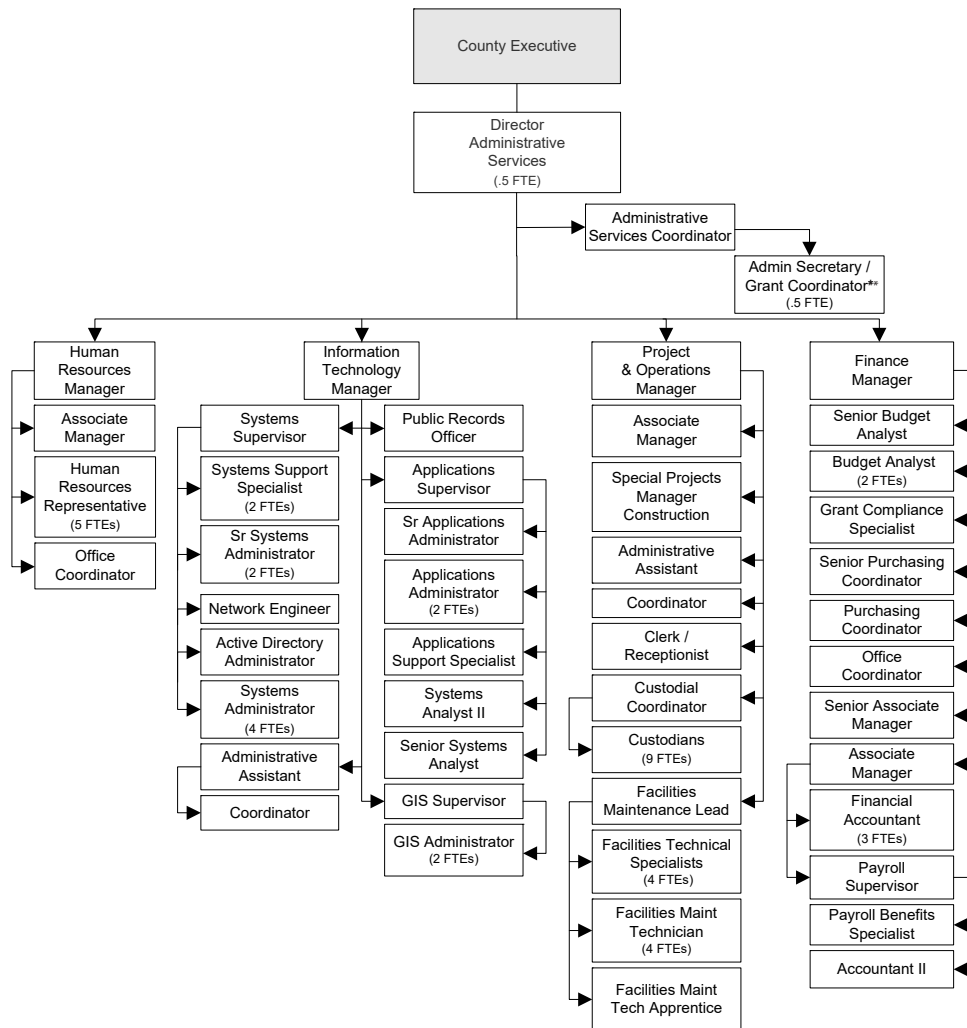
# Administrative Services Department

Administrative Services is an internal service department that provides a variety of support services, such as maintenance and custodial service, accounting, payroll, employee benefits, and information systems support to county departments and agencies. Divisions of Administrative Services are Administration, Facilities Management, Finance, Human Resources, and Information Technology.

**Full Time Positions:**

Year	2020	2021	*2022	*2023	*2024
FTEs	69.00	73.00	77.00	77.00	77.00

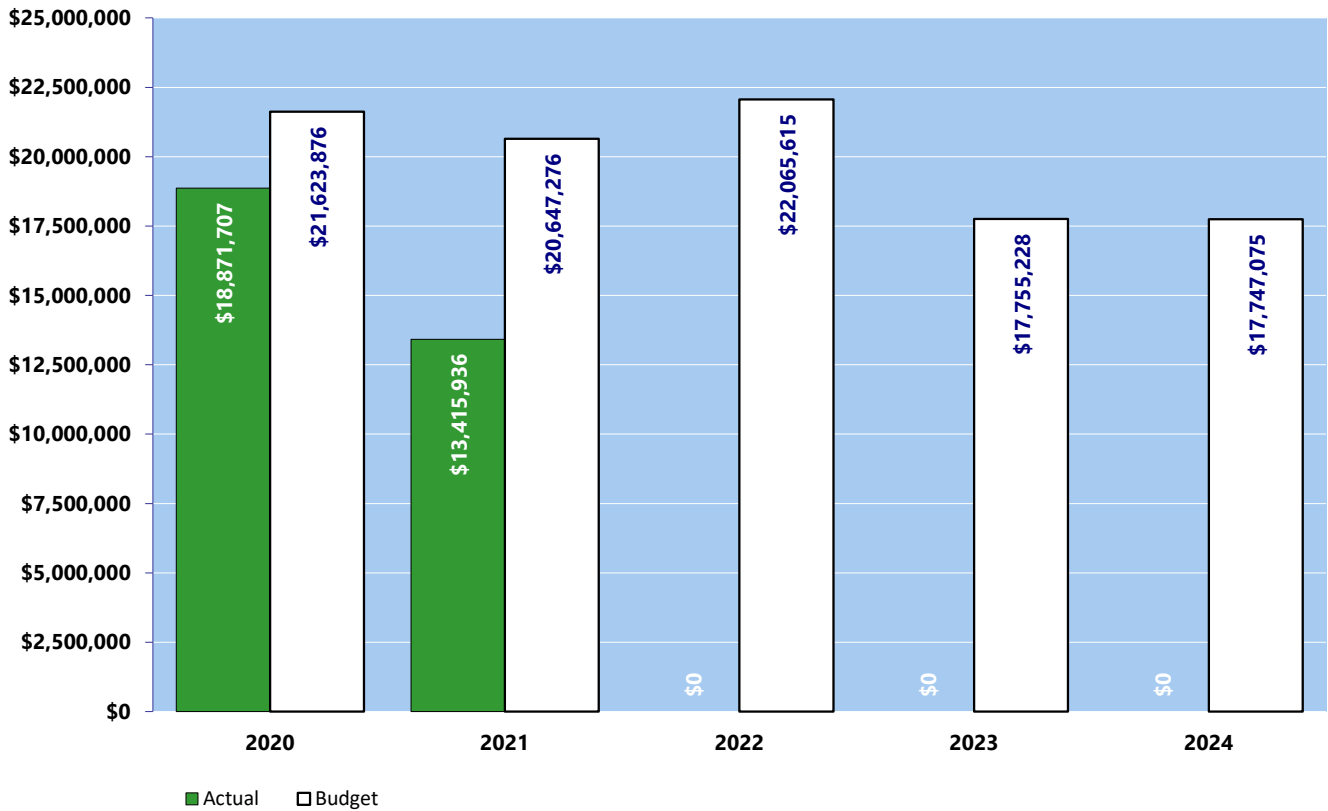
The chart below shows the organizational structure for 2023 only.



\* Budget

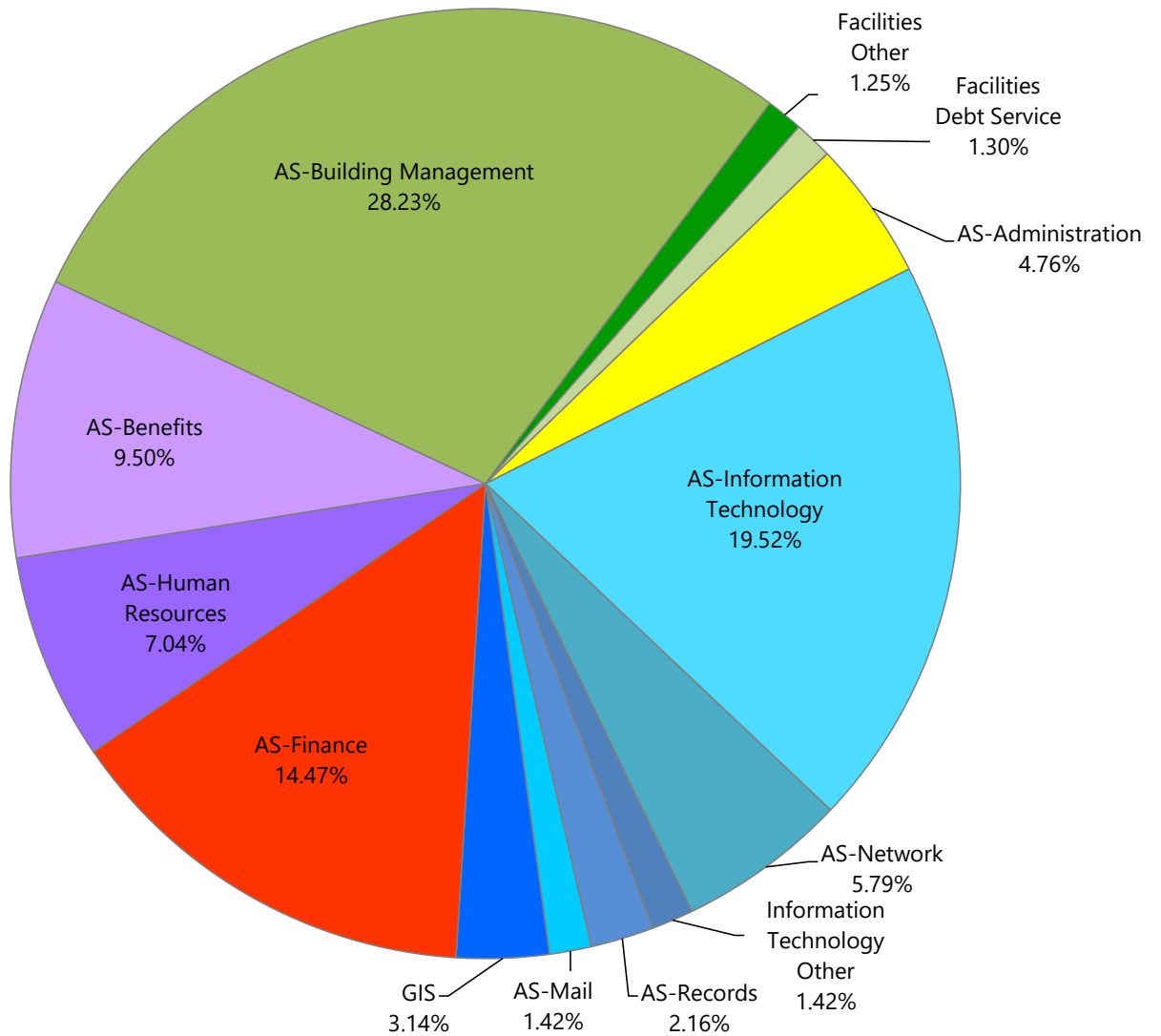
\*\* Administrative Secretary/ Grant Coordinator partially funded in the County Executive's Office budget.

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>AS Administration</b>						
AS-Administration	301,221	304,321	431,034	733,115	955,524	2
<b>AS Information Technology</b>						
AS-Information Technology	2,665,065	2,755,608	3,286,716	3,445,774	3,484,283	
AS-Network	402,935	464,024	849,651	1,259,376	797,876	
AS-Telecommunications	240,981	225,941	237,623	247,955	256,837	
AS-Records	266,374	249,851	257,381	380,357	385,247	
AS-Mail	144,870	135,156	251,146	252,255	252,330	
GIS	448,933	325,480	587,538	492,900	622,480	
Total AS Information Technology	4,169,158	4,156,060	5,470,055	6,078,617	5,799,053	25
<b>AS Finance</b>						
AS-Finance	1,769,291	1,710,006	2,286,099	2,523,785	2,611,988	16
<b>Human Resources</b>						
AS-Human Resources	983,339	859,676	1,249,101	1,224,966	1,273,268	
AS-Benefits	7,026,045	1,692,674	7,768,266	1,686,250	1,686,250	
Total Human Resources	8,009,384	2,552,350	9,017,367	2,911,216	2,959,518	8
<b>AS Facilities</b>						
AS-Building Management	4,243,596	4,317,635	4,409,885	5,053,320	4,968,817	
AS-Parking	6,683	8,352	15,400	15,400	15,400	
AS-Security	132,248	128,811	200,000	206,750	206,750	
Facilities Debt Service	240,125	238,402	235,775	233,025	230,025	
Total AS Facilities	4,622,652	4,693,200	4,861,060	5,508,495	5,420,992	26
<i>Total Administrative Services Operations</i>	<b>18,871,706</b>	<b>13,415,937</b>	<b>22,065,615</b>	<b>17,755,228</b>	<b>17,747,075</b>	<b>77</b>
<b>CAPITAL</b>						
<b>AS Information Technology</b>						
AS-Network	252,377	17,816	80,000	500,000	300,000	
AS-Telecommunications	34,458	-	-	-	-	
Technology-Capital	-	-	187,550	-	-	
Total AS Information Technology	286,835	17,816	267,550	500,000	300,000	
<b>AS Facilities</b>						
AS-Building Management	28,103	12,531	40,000	125,000	-	
<b>Real Estate Excise Tax Projects</b>	71,566	356,950	815,260	240,000	240,000	
<b>Public Utilities Imprv Projects</b>	107,491	41,476	240,000	-	-	
<i>Total Administrative Services Capital</i>	<b>493,995</b>	<b>428,773</b>	<b>1,362,810</b>	<b>865,000</b>	<b>540,000</b>	

continued on next page

**Program Summary continued**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>TRANSFERS</b>						
<b>Human Resources</b>						
AS-Benefits	-	-	-	1,604,000	-	
<b>AS Facilities</b>						
AS-Building Management	165,863	105,737	107,852	94,182	96,066	
<i>Total Administrative Services Transfers</i>	165,863	105,737	107,852	1,698,182	96,066	
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>19,531,564</b>	<b>13,950,447</b>	<b>23,536,277</b>	<b>20,318,410</b>	<b>18,383,141</b>	
<i>Percent Change from Previous Year</i>	0.1%	-28.6%	68.7%	-13.7%	-9.5%	

# Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>					
Miscellaneous	79,449	86,720	96,500	91,000	91,000
Other Financing Sources	-	-	100,000	-	-
<i>Total Admin Services - General Fund</i>	79,449	86,720	196,500	91,000	91,000
<i>Percent Change from Previous Year</i>	-17.7%	9.2%	126.6%	-53.7%	0.0%
<b>DEBT SERVICE FUNDS</b>					
Miscellaneous	11	(19)	-	-	-
Other Financing Sources	240,125	237,975	235,775	233,025	230,025
<i>Total Admin Services - Debt Service Funds</i>	240,136	237,956	235,775	233,025	230,025
<i>Percent Change from Previous Year</i>	0.3%	-0.9%	-0.9%	-1.2%	-1.3%
<b>REAL ESTATE EXCISE TAX FUND I</b>					
Other Financing Sources	-	158,344	-	-	-
<i>Percent Change from Previous Year</i>	0.0%	0.0%	-100.0%	0.0%	0.0%
<b>ADMINISTRATIVE SERVICES FUND</b>					
Charges for Services	17,298,096	12,713,046	18,462,566	15,122,440	15,431,212
Fines and Forfeits	810	890	1,200	1,200	1,200
Miscellaneous	101,251	(66,205)	9,524	9,524	9,524
Other Financing Sources	1,459,830	1,803,780	1,107,581	1,216,783	1,208,136
<i>Total Administrative Services Fund</i>	18,859,987	14,452,127	19,580,871	16,349,947	16,650,072
<i>Percent Change from Previous Year</i>	-1.0%	-23.4%	35.5%	-16.5%	1.8%
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>19,179,572</b>	<b>14,935,147</b>	<b>20,013,146</b>	<b>16,673,972</b>	<b>16,971,097</b>
<i>Percent Change from Previous Year</i>	-1.1%	-22.1%	34.0%	-16.7%	1.8%



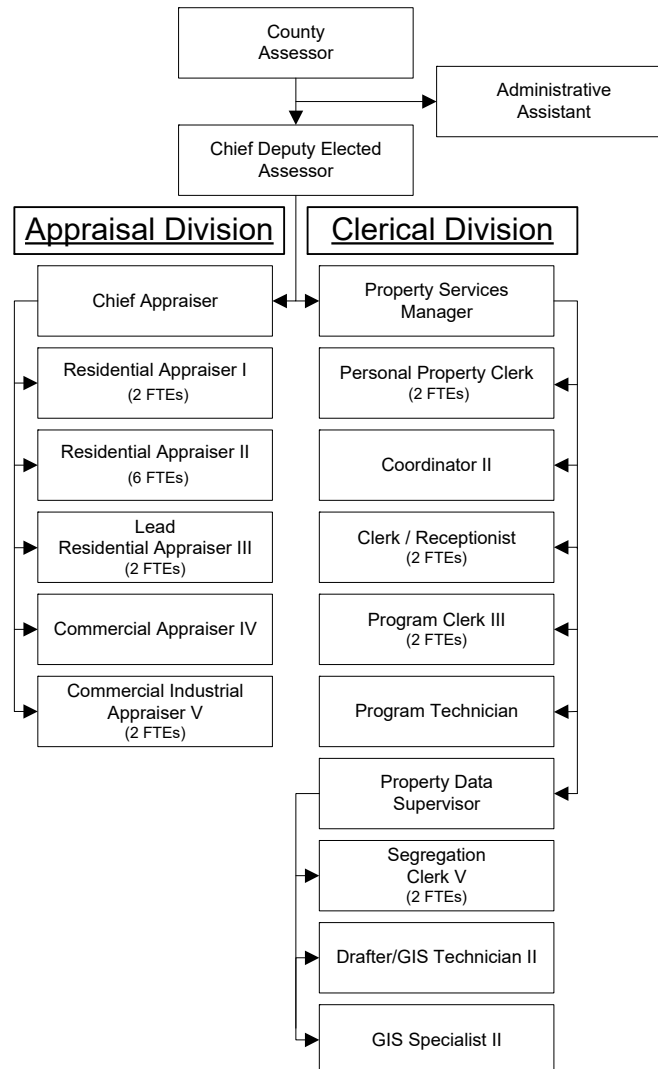
# County Assessor's Office

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

**Full Time Positions:**

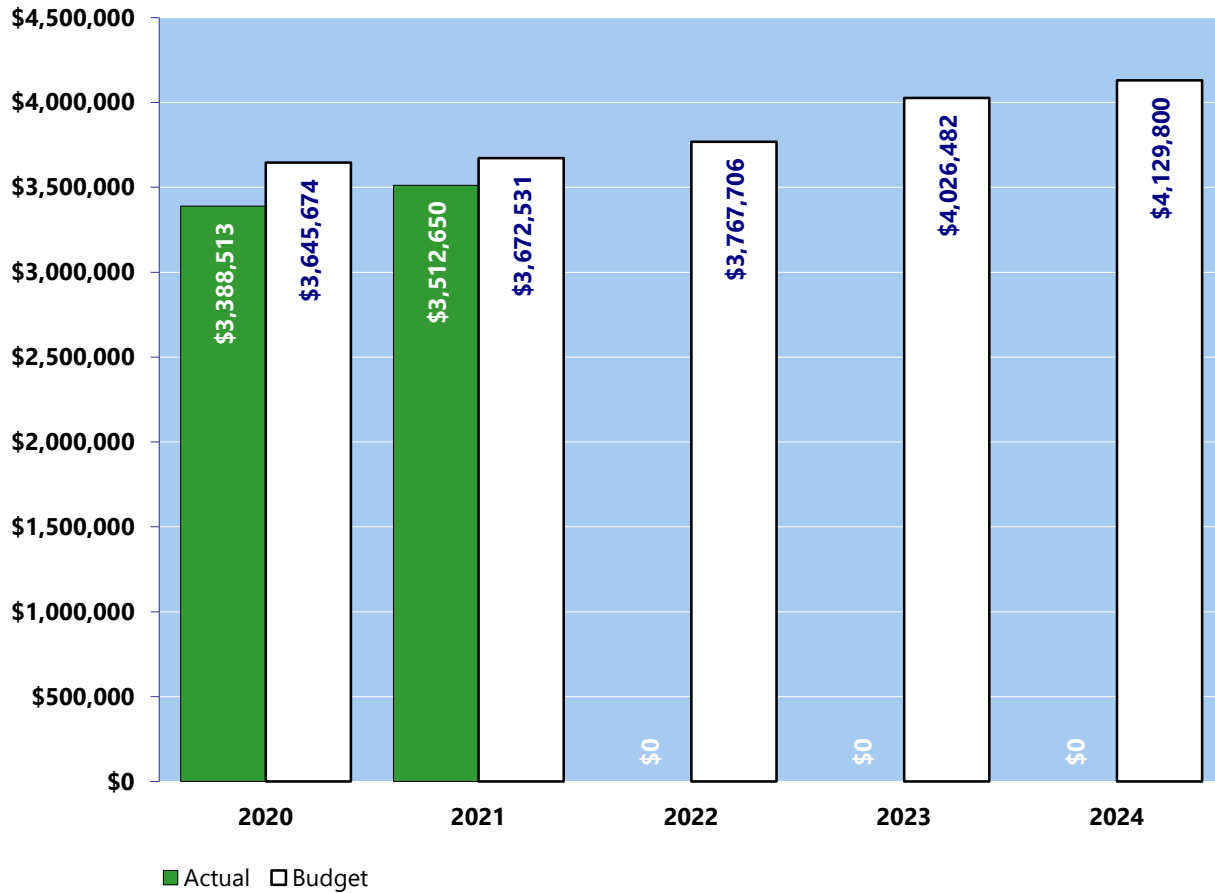
Year	2020	2021	*2022	*2023	*2024
FTEs	30.00	30.00	31.00	31.00	31.00

The chart below shows the organizational structure for 2023 only.



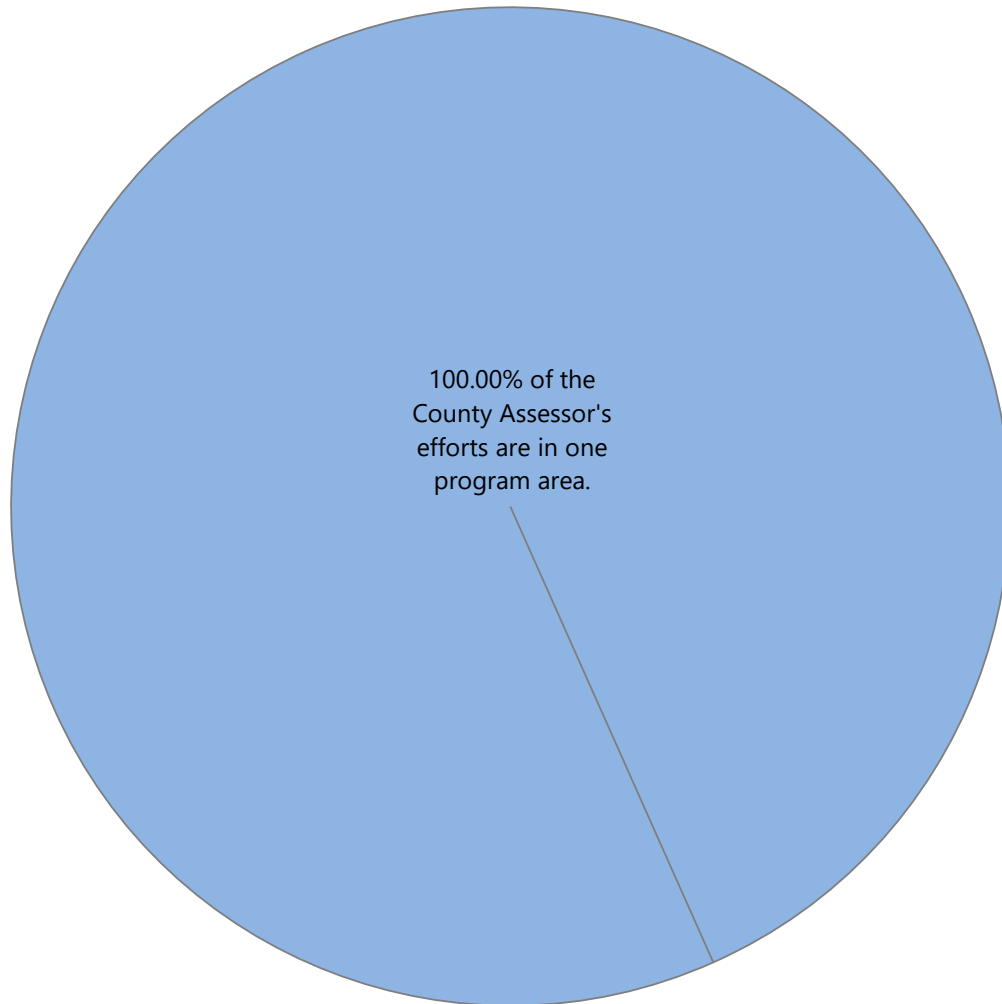
\* Budget

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

## 2023-2024 Budget by Program



*NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.*

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>Assessor</b>						
Assessor	3,388,513	3,512,650	3,767,706	4,026,482	4,129,800	31
<i>Total Assessor Operations</i>	3,388,513	3,512,650	3,767,706	4,026,482	4,129,800	31
<b>TOTAL ASSESSOR</b>	3,388,513	3,512,650	3,767,706	4,026,482	4,129,800	
<i>Percent Change from Previous Year</i>	5.8%	3.7%	7.3%	6.9%	2.6%	

# Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>					
Charges for Services	13,360	13,403	9,000	7,500	7,500
<b>TOTAL ASSESSOR</b>	13,360	67,041	9,000	7,500	7,500
<i>Percent Change from Previous Year</i>	-5.0%	401.8%	-86.6%	-16.7%	0.0%



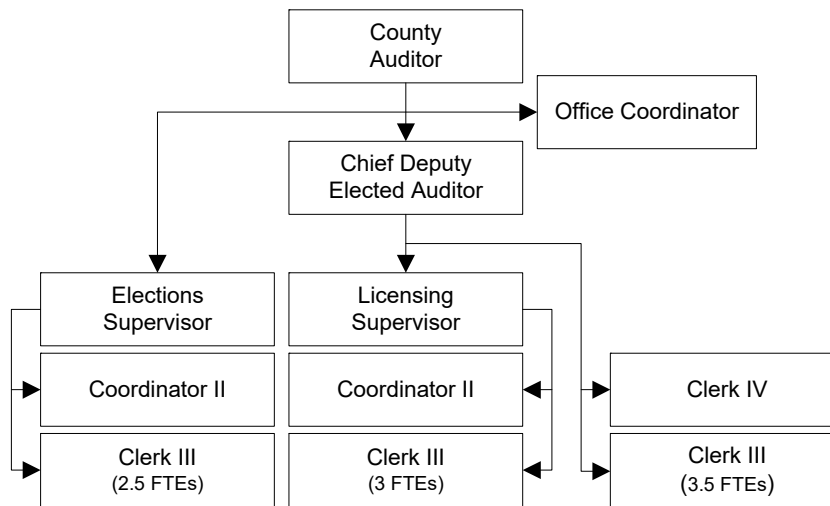
# County Auditor's Office

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

**Full Time Positions:**

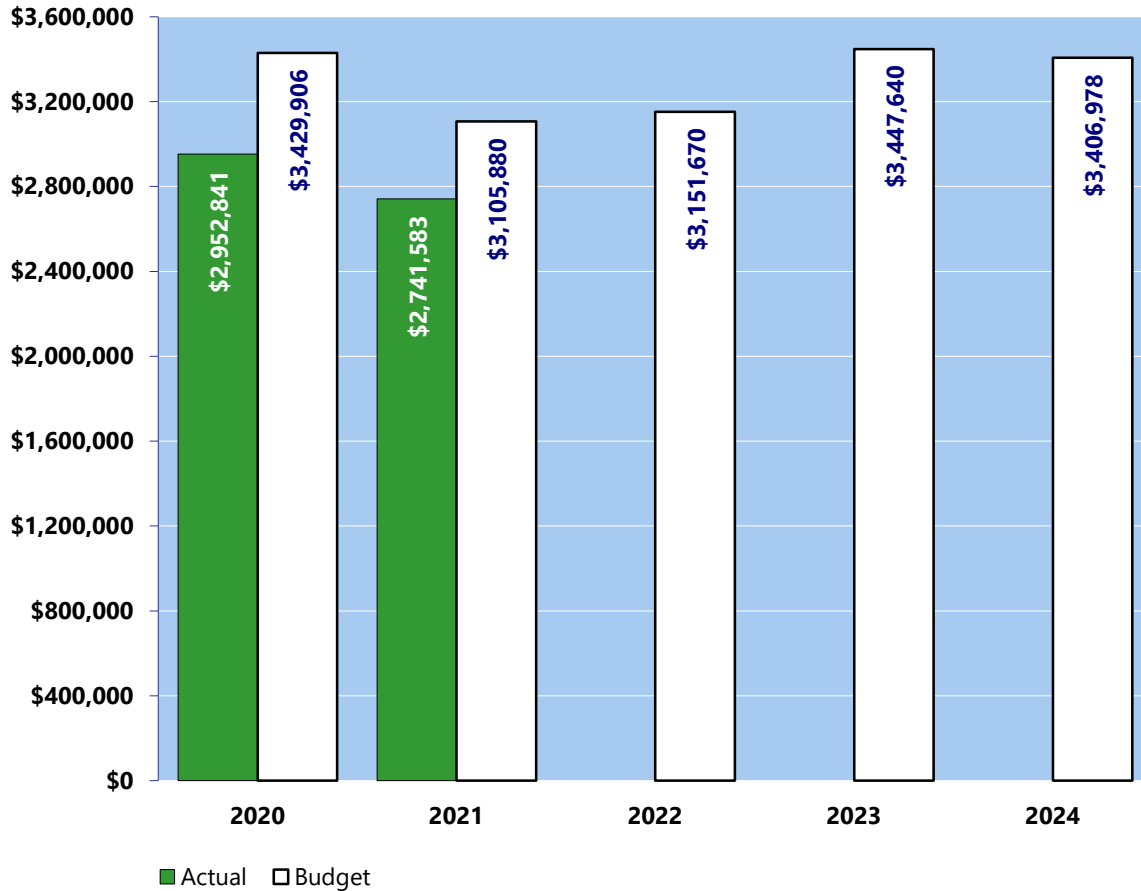
Year	2020	2021	*2022	*2023	*2024
FTEs	17.00	17.00	17.00	17.00	17.00

The chart below shows the organizational structure for 2023 only.



\* Budget

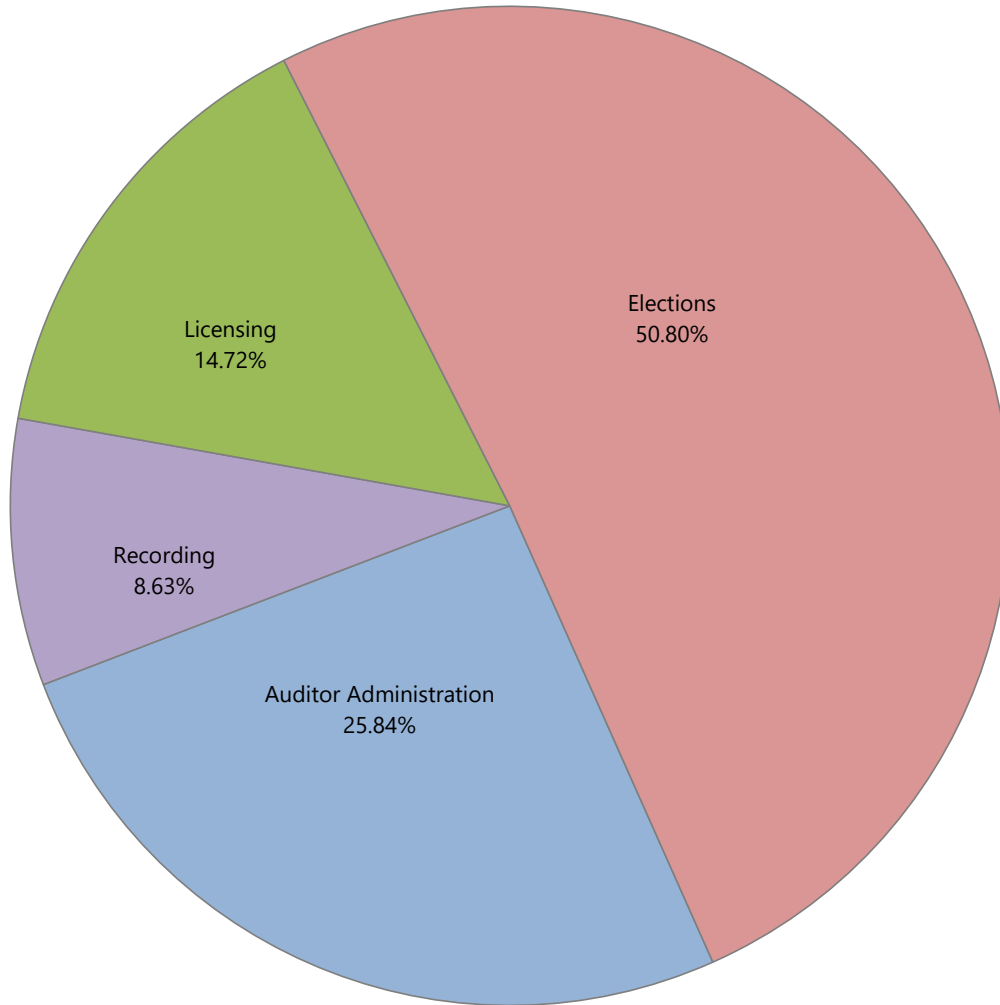
# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.



# 2023-2024 Budget by Program



*NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.*

# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>Auditor - Administration</b>						
Auditor Administration	804,471	799,818	882,665	926,920	844,302	3
<b>Recording</b>						
Auditor Recording	294,200	278,689	295,400	293,400	298,429	3.5
<b>Licensing</b>						
Auditor Licensing	374,196	397,292	481,991	498,727	510,505	5
<b>Elections</b>						
Auditor Elections	1,479,974	1,265,785	1,491,614	1,728,593	1,753,742	5.5
<i>Total Auditor Operations</i>	<i>2,952,841</i>	<i>2,741,584</i>	<i>3,151,670</i>	<i>3,447,640</i>	<i>3,406,978</i>	<i>17</i>
<b>CAPITAL</b>						
<b>Elections</b>						
Auditor Elections	313,653	-	41,486	70,000	-	
<i>Total Auditor Capital</i>	<i>313,653</i>	<i>-</i>	<i>41,486</i>	<i>70,000</i>	<i>-</i>	
<b>TRANSFERS</b>						
<b>Elections</b>						
Auditor Elections	13,567	26,152	26,676	26,850	27,925	
<i>Total Auditor Transfers</i>	<i>13,567</i>	<i>26,152</i>	<i>26,676</i>	<i>26,850</i>	<i>27,925</i>	
<b>TOTAL AUDITOR</b>	<b>3,280,061</b>	<b>2,767,736</b>	<b>3,219,832</b>	<b>3,544,490</b>	<b>3,434,903</b>	
<i>Percent Change from Previous Year</i>	<i>17.4%</i>	<i>-15.6%</i>	<i>16.3%</i>	<i>10.1%</i>	<i>-3.1%</i>	

# Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>					
Business Licenses & Permits	10,912	11,152	11,200	10,080	10,080
Charges for Services	2,502,351	2,543,825	2,357,562	2,199,418	2,249,018
Miscellaneous	734	427	600	600	600
Other Financing Sources	-	14,047	-	-	-
<i>Total General Fund</i>	<i>2,513,997</i>	<i>2,569,451</i>	<i>2,369,362</i>	<i>2,210,098</i>	<i>2,259,698</i>
<i>Percent Change from Previous Year</i>	<i>30.1%</i>	<i>2.2%</i>	<i>-7.8%</i>	<i>-6.7%</i>	<i>2.2%</i>
<b>ELECTION RESERVES FUND</b>					
Taxes	359,559	361,031	360,000	360,000	360,000
Intergovernmental Revenue	304,558	3,141	95,447	-	-
Charges for Services	903,876	897,136	871,500	1,244,294	1,232,467
Miscellaneous	100,249	26,206	-	-	-
Other Financing Sources	340,288	155,450	158,800	158,800	158,800
<i>Total Election Reserves</i>	<i>2,008,530</i>	<i>1,442,964</i>	<i>1,485,747</i>	<i>1,763,094</i>	<i>1,751,267</i>
<i>Percent Change from Previous Year</i>	<i>38.3%</i>	<i>-28.2%</i>	<i>3.0%</i>	<i>18.7%</i>	<i>-0.7%</i>
<b>AUDITOR'S O&amp;M FUND</b>					
Intergovernmental Revenue	96,221	138,387	94,000	83,000	83,000
Charges for Services	126,336	138,064	93,450	93,500	93,500
Miscellaneous	3,488	(6,452)	-	-	-
<i>Total Auditor's O&amp;M</i>	<i>226,045</i>	<i>269,999</i>	<i>187,450</i>	<i>176,500</i>	<i>176,500</i>
<i>Percent Change from Previous Year</i>	<i>25.5%</i>	<i>19.4%</i>	<i>-30.6%</i>	<i>-5.8%</i>	<i>0.0%</i>
<b>TOTAL AUDITOR</b>	<b>4,748,572</b>	<b>4,282,414</b>	<b>4,042,559</b>	<b>4,149,692</b>	<b>4,187,465</b>
<i>Percent Change from Previous Year</i>	<i>33.2%</i>	<i>-9.8%</i>	<i>-5.6%</i>	<i>2.7%</i>	<i>0.9%</i>



# County Council's Office

## County Council

The legislative branch of Whatcom County government, the County Council comprises seven elected part-time council members. The council meets regularly on every other Tuesday evening and enacts ordinances and resolutions, sets the county budgets, creates policies and hears appeals. Check the library, newspaper, county website ([www.co.whatcom.wa.us](http://www.co.whatcom.wa.us)) or the council office for schedules and agendas.

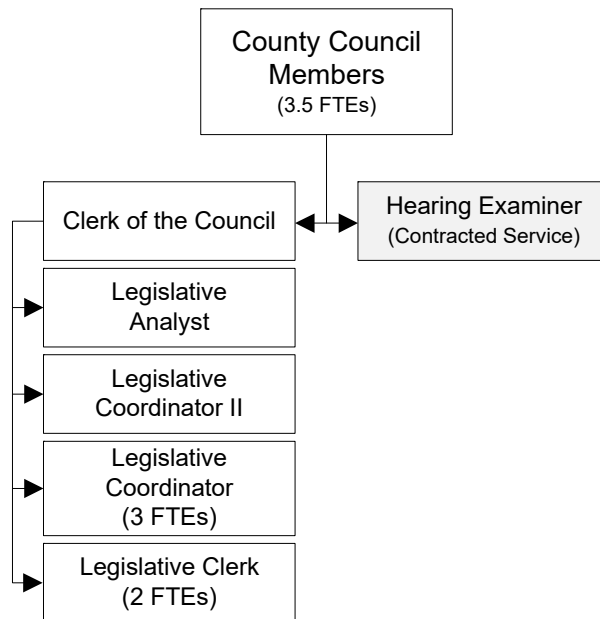
The County Council also contracts for hearing examiner services. The Hearing Examiner serves as a quasi-judicial officer to hear, evaluate, and decide specific land use and development proposals.

- No legislative function - applies laws and ordinances passed by the County Council.
- Public hearings are generally held weekly, as needed. Please call for current schedule.
- Files are available for public review by appointment.

### Full Time Positions:

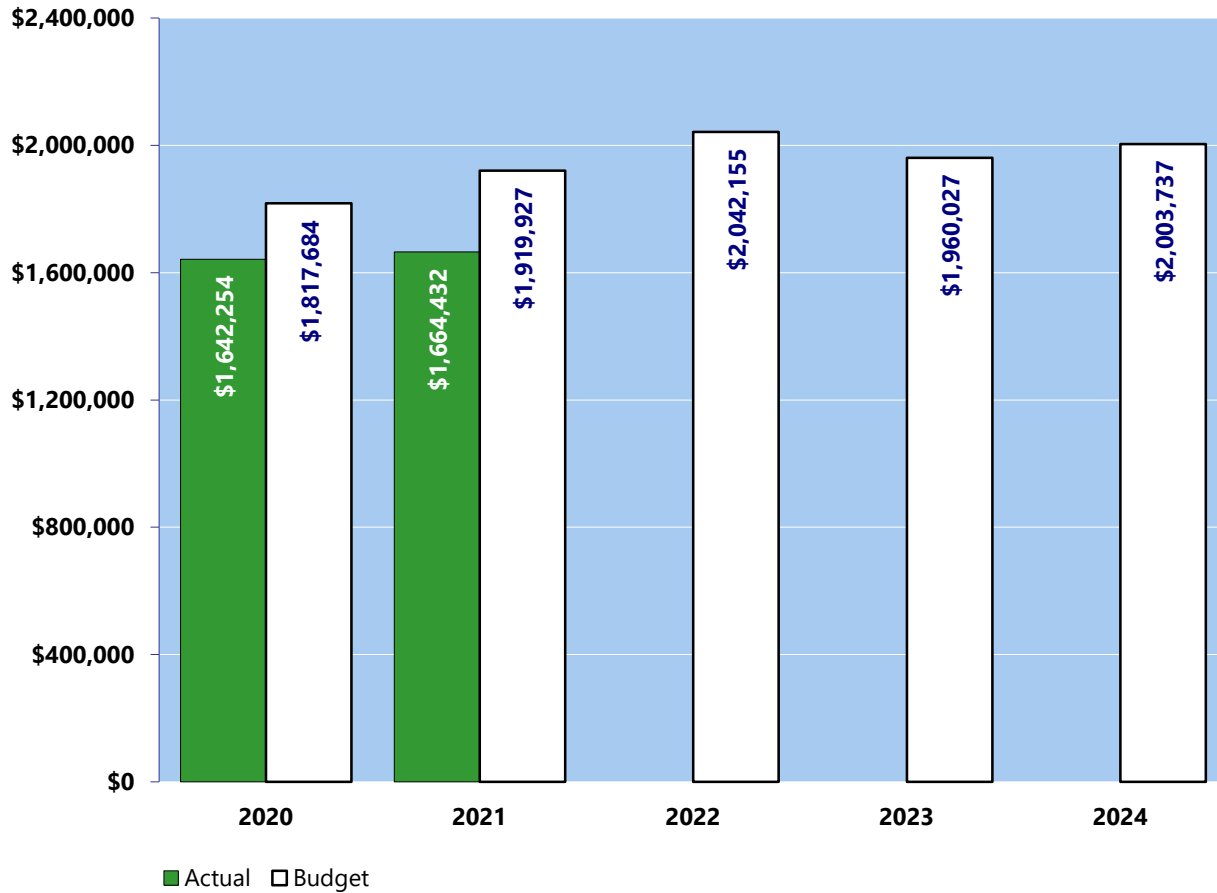
Year	2020	2021	*2022	*2023	*2024
FTEs	11.50	11.50	11.50	11.50	11.50

The chart below shows the organizational structure for 2023 only.



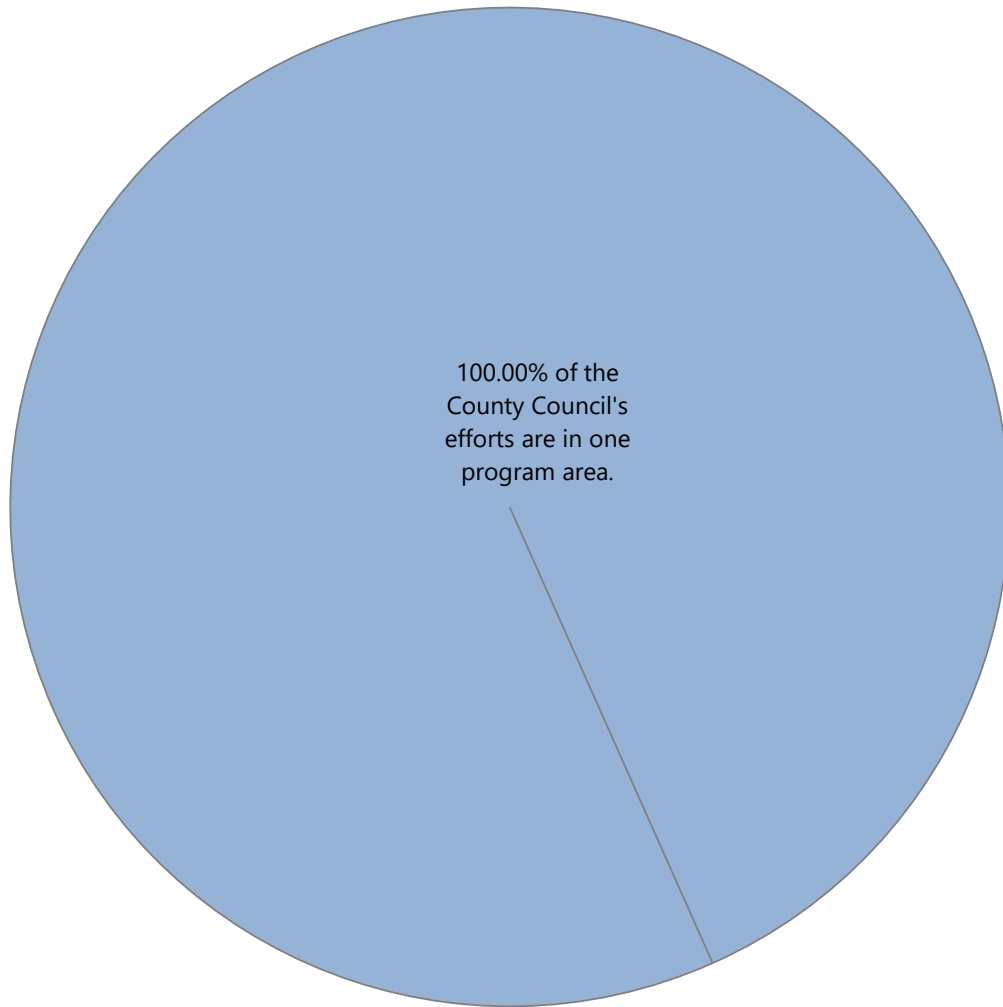
\* Budget

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



*NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.*

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>Council</b>						
County Council	1,642,254	1,664,432	2,042,155	1,960,027	2,003,737	11.5
<i>Total Council Operations</i>	1,642,254	1,664,432	2,042,155	1,960,027	2,003,737	11.5
<b>TOTAL COUNCIL</b>	1,642,254	1,664,432	2,042,155	1,960,027	2,003,737	
<i>Percent Change from Previous Year</i>	5.6%	1.4%	22.7%	-4.0%	2.2%	



# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Charges for Services	1,147	-	400	-	-
Miscellaneous	2,264	2,994	-	-	-
<b>TOTAL COUNCIL</b>	3,411	2,994	400	-	-
<i>Percent Change from Previous Year</i>	101.6%	-12.2%	-86.6%	-100.0%	0.0%



# District Court

## District Court

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

## District Court - Probation

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

### Full Time Positions:

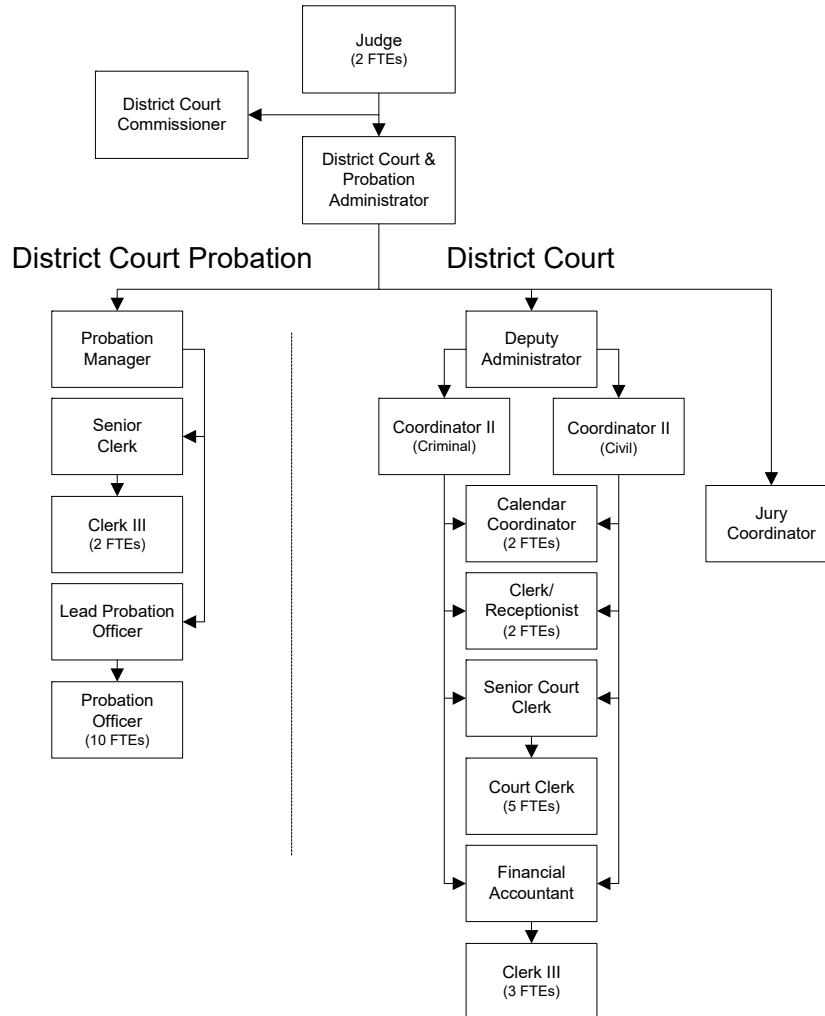
Year	2020	2021	*2022	*2023	*2024
FTEs	35.00	37.00	37.00	37.00	37.00

*See the following page for the organizational structure.*

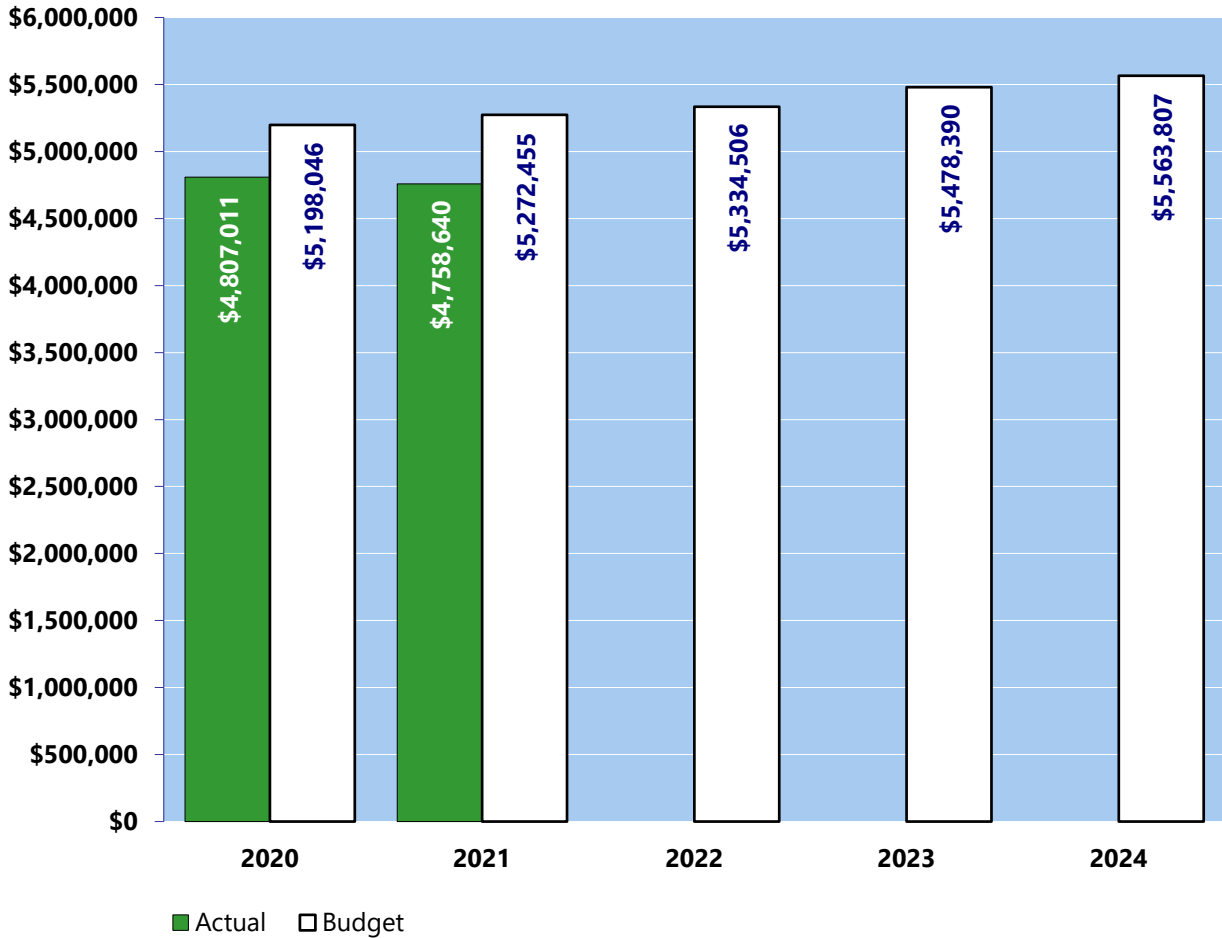
\* Budget

# District Court continued

The chart below shows the organizational structure for 2023 only.

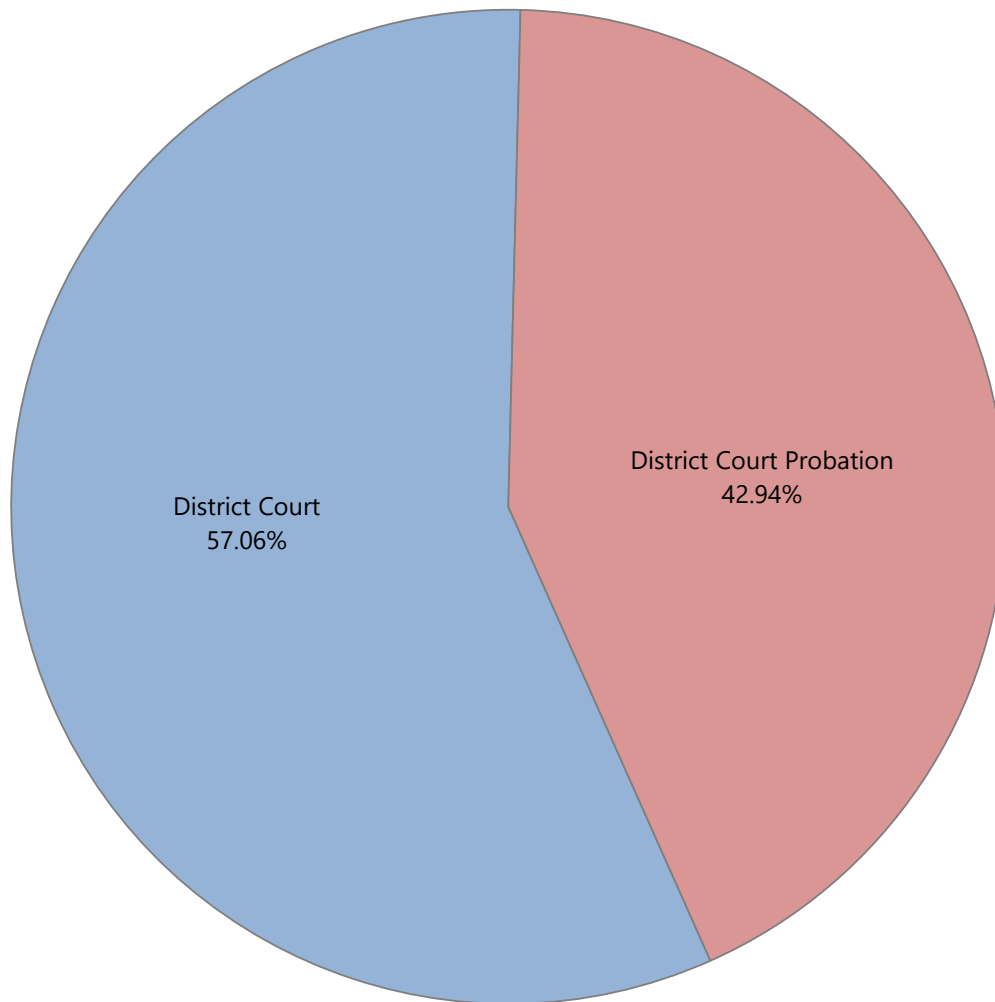


# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



*NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.*

# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>District Court</b>						
District Court	2,729,047	2,667,686	2,938,465	3,126,608	3,173,979	21.5
<b>District Court Probation</b>						
District Court Probation	2,077,964	2,090,954	2,396,041	2,351,782	2,389,828	15.5
<i>Total District Court Operations</i>	4,807,011	4,758,640	5,334,506	5,478,390	5,563,807	37
<b>TOTAL DISTRICT COURT</b>	4,807,011	4,758,640	5,334,506	5,478,390	5,563,807	
<i>Percent Change from Previous Year</i>	3.7%	-1.0%	12.1%	2.7%	1.6%	

# Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>					
Intergovernmental Revenue	35,149	1,110	-	-	-
Charges for Services	1,441,697	1,398,831	1,373,020	1,166,700	1,291,700
Miscellaneous	33,226	26,647	21,200	29,500	14,300
Other Financing Sources	326,794	352,140	542,799	490,975	496,680
<b>TOTAL DISTRICT COURT</b>	<b>1,836,866</b>	<b>1,778,728</b>	<b>1,937,019</b>	<b>1,687,175</b>	<b>1,802,680</b>
<i>Percent Change from Previous Year</i>	-0.1%	-3.2%	8.9%	-12.9%	6.8%



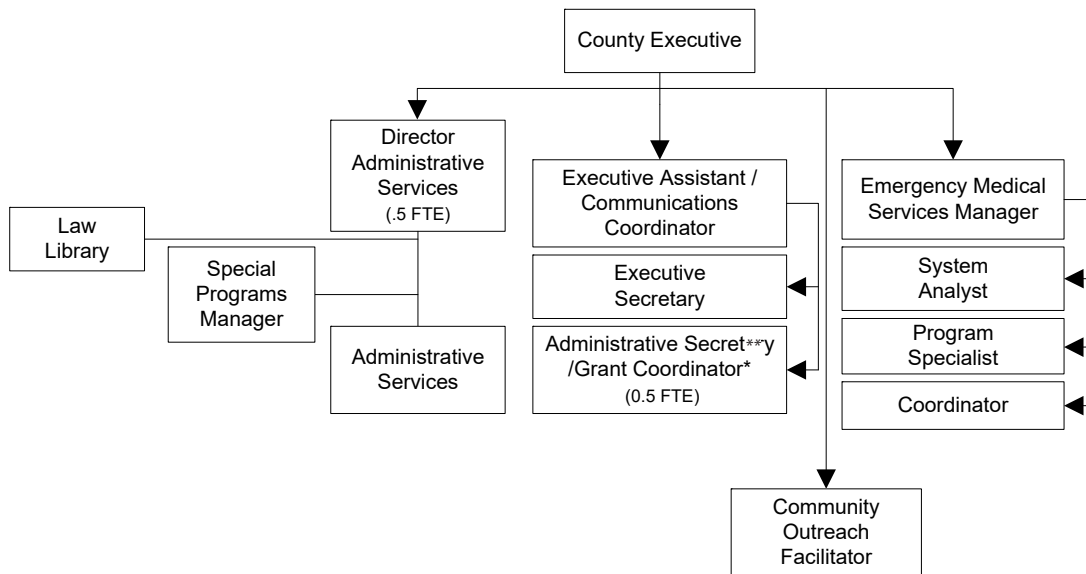
# County Executive's Office

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

**Full Time Positions:**

Year	2020	2021	*2022	*2023	*2024
FTEs	8.00	9.00	11.00	10.00	10.00

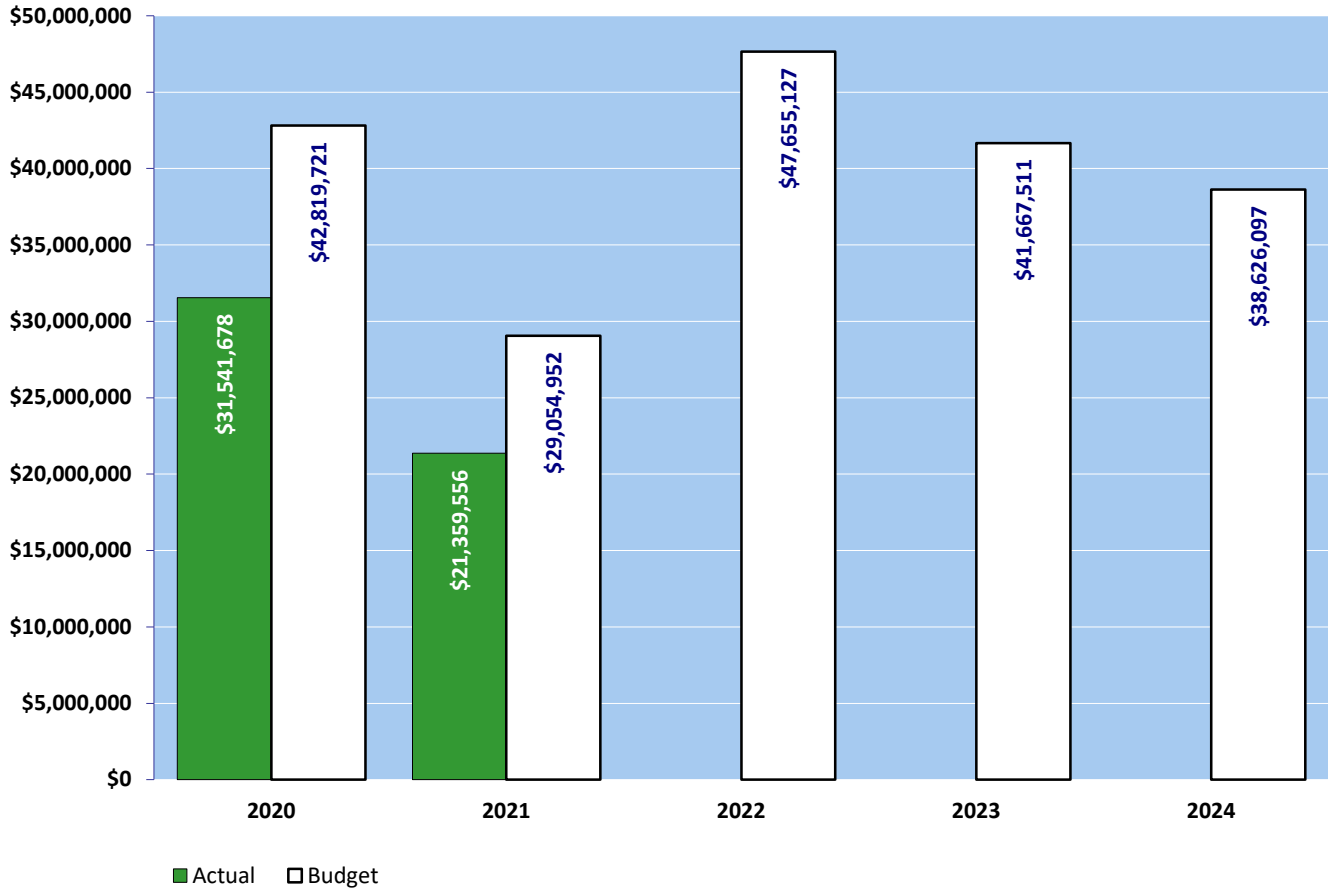
The chart below shows the organizational structure for 2023 only.



\* Budget

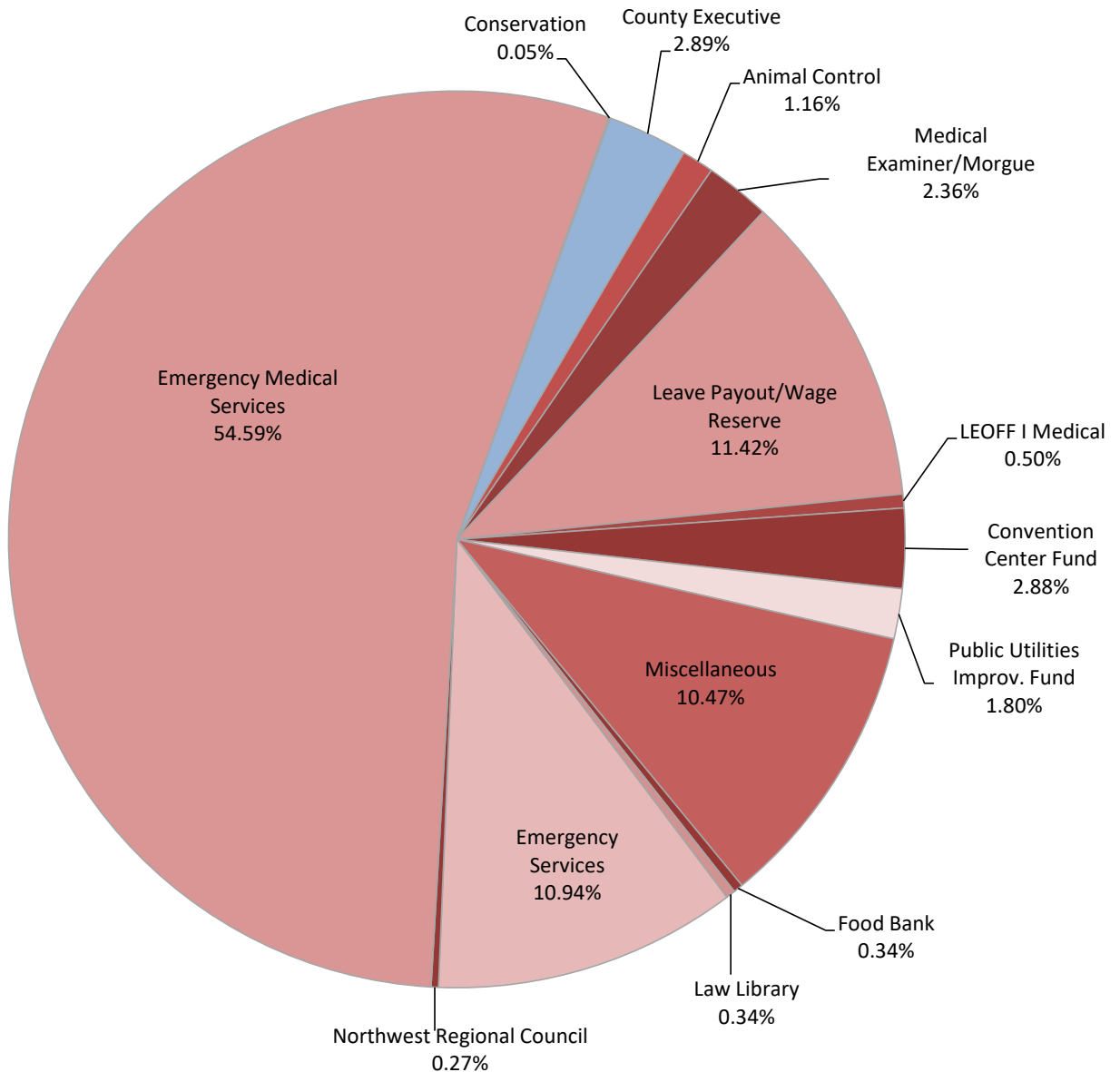
\*\* Administrative Secretary/Grant Coordinator partially funded in the Administrative Services budget.

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs. "Miscellaneous" groups funding for: Indigent Burial, Historical Document Preservation, Employee Recognition, Association Dues, Horticultural Inspection, Domestic Violence Commission, Air Pollution Control, Council of Governments, Boundary Review, Equity Commission, Whatcom Housing Alliance, federal representation, Firewise Program, Non-departmental's share of the administrative cost allocation, Executive's contingency funds, District Court computing equipment, and building maintenance costs of properties not included in the building maintenance fee allocation. New in the 2023-2024 biennium is the inclusion of a \$4.2 million-per-year budget for excise and timber tax distributions to other funds and government.

# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>County Executive</b>						
County Executive	807,495	834,565	1,011,882	1,152,506	1,171,821	6
<b>Non-Departmental</b>						
Animal Control	398,130	398,130	398,150	466,159	466,159	
Medical Examiner/Morgue	659,095	646,398	755,727	946,640	946,919	
Leave Payout/Wage Reserve	109,926	114,677	400,000	3,497,501	5,668,689	
LEOFF I Medical	189,010	140,210	200,100	200,100	200,100	
Convention Center Fund	590,693	539,763	1,548,575	1,437,425	871,650	
Public Utilities Improv. Fund	526,124	541,908	708,165	713,910	734,247	
Miscellaneous	3,923,189	2,516,308	4,565,655	4,221,100	4,183,377	
Food Bank	141,851	138,000	138,000	138,000	138,000	
Emergency Services	11,245,215	1,323,349	13,786,474	7,152,177	1,632,992	
Northwest Regional Council	139,688	106,492	106,492	106,492	106,492	
CDBG & other pass thru grants	483,580	654,776	1,489,963	-	-	
Law Library	107,732	108,481	133,671	134,599	135,521	
Emergency Medical Services	12,219,950	13,288,199	22,392,274	21,480,902	22,350,130	4
Conservation	-	8,300	20,000	20,000	20,000	
<b>Total Non-Departmental</b>	<b>30,734,183</b>	<b>20,524,991</b>	<b>46,643,246</b>	<b>40,515,005</b>	<b>37,454,276</b>	
<i>Total County Executive Operations</i>	<i>31,541,678</i>	<i>21,359,556</i>	<i>47,655,128</i>	<i>41,667,511</i>	<i>38,626,097</i>	<i>10</i>
<b>CAPITAL</b>						
<b>Non-Departmental</b>						
Transfers to Other Funds	-	954,140	-	-	-	
Public Utilities Improv. Fund	861,410	-	16,150,000	500,000	-	
Miscellaneous	11,236	-	-	20,000	-	
Emergency Services	84,371	502,520	1,500,000	-	-	
Emergency Medical Services	-	3,805,276	1,400,000	-	-	
Conservation	-	3,425,629	1,500,000	-	-	
<b>Total Non-Departmental</b>	<b>957,017</b>	<b>8,687,565</b>	<b>20,550,000</b>	<b>520,000</b>	<b>-</b>	
<i>Total County Executive Capital</i>	<i>957,017</i>	<i>8,687,565</i>	<i>20,550,000</i>	<i>520,000</i>	<i>-</i>	
<b>TRANSFERS</b>						
<b>Non-Departmental</b>						
Transfers to Other Funds	14,003,960	14,362,393	12,712,536	17,171,399	13,291,373	
Public Utilities Improv. Fund	42,796	1,919,741	-	1,675,027	1,198,060	
Miscellaneous	1,412,245	793,128	86,336	1,185,684	1,185,684	
Emergency Services	-	698,490	2,415,915	2,320,017	2,438,667	
Emergency Medical Services	-	65,883	67,201	110,629	115,054	
Conservation	252,359	200,501	280,000	318,000	321,000	
<b>Total Non-Departmental</b>	<b>15,711,360</b>	<b>18,040,136</b>	<b>15,561,988</b>	<b>22,780,756</b>	<b>18,549,838</b>	
<i>Total County Executive Transfers</i>	<i>15,711,360</i>	<i>18,040,136</i>	<i>15,561,988</i>	<i>22,780,756</i>	<i>18,549,838</i>	
<b>TOTAL COUNTY EXECUTIVE</b>	<b>48,210,055</b>	<b>48,087,257</b>	<b>83,767,116</b>	<b>64,968,267</b>	<b>57,175,935</b>	
<i>Percent Change from Previous Year</i>	<i>18.6%</i>	<i>-0.3%</i>	<i>74.2%</i>	<i>-22.4%</i>	<i>-12.0%</i>	

# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Taxes	903,211	728,710	-	1,100,000	1,100,000
Intergovernmental Revenue	473,765	848,390	1,831,462	95,000	95,000
Charges for Services	117,745	129,098	108,250	105,030	105,030
Miscellaneous	76,917	132,075	-	76,000	76,000
Other Financing Sources	3,095,892	1,766,697	124,000	3,000,000	3,000,000
<i>Total General Fund</i>	<i>4,667,530</i>	<i>3,604,970</i>	<i>2,063,712</i>	<i>4,376,030</i>	<i>4,376,030</i>
<i>Percent Change from Previous Year</i>	<i>29.1%</i>	<i>-22.8%</i>	<i>-42.8%</i>	<i>112.0%</i>	<i>0.0%</i>
<b>COUNTYWIDE EMERGENCY MEDICAL SERVICES</b>					
Taxes	11,030,298	11,697,611	11,843,992	17,021,210	17,328,608
Intergovernmental Revenue	3,340,865	2,965,339	2,300,000	2,200,000	2,300,000
Charges for Services	2,878,567	3,348,554	3,457,237	3,633,544	3,707,053
Miscellaneous	346,375	(1,515)	172,500	150,000	150,000
Other Financing Sources	191,656	3,933,054	130,000	130,000	130,000
<i>Total Countywide Emergency Medical Services</i>	<i>17,787,761</i>	<i>21,943,043</i>	<i>17,903,729</i>	<i>23,134,754</i>	<i>23,615,661</i>
<i>Percent Change from Previous Year</i>	<i>-6.5%</i>	<i>23.4%</i>	<i>-18.4%</i>	<i>29.2%</i>	<i>2.1%</i>
<b>COVID-19 EMERGENCY RESPONSE FUND</b>					
Intergovernmental Revenue	16,897,500	12,975	-	-	-
Miscellaneous	84,567	(101,562)	-	-	-
Other Financing Sources	250,000	-	-	-	-
<i>Total COVID-19 Emergency Response</i>	<i>17,232,067</i>	<i>(88,587)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Percent Change from Previous Year</i>	<i>0.0%</i>	<i>-100.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<b>TRIAL COURT IMPROVEMENT FUND</b>					
Intergovernmental Revenue	45,340	45,308	45,000	45,000	45,000
Miscellaneous	1,512	(22)	-	-	-
<i>Total Trial Court Improvement Fund</i>	<i>46,852</i>	<i>45,286</i>	<i>45,000</i>	<i>45,000</i>	<i>45,000</i>
<i>Percent Change from Previous Year</i>	<i>-7.6%</i>	<i>-3.3%</i>	<i>-0.6%</i>	<i>0.0%</i>	<i>0.0%</i>
<b>LEOFF I HEALTHCARE FUND</b>					
Miscellaneous	1,121	(1,984)	-	-	-
<i>Total LEOFF I Healthcare Fund</i>	<i>1,121</i>	<i>(1,984)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Percent Change from Previous Year</i>	<i>-28.2%</i>	<i>-277.0%</i>	<i>-100.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<b>AMERICAN RESCUE PLAN ACT FUND</b>					
Intergovernmental Revenue	-	801,773	22,264,271	17,830,258	4,002,972
Miscellaneous	-	(59,175)	-	-	-
<i>Total American Rescue Plan Act Fund</i>	<i>-</i>	<i>742,598</i>	<i>22,264,271</i>	<i>17,830,258</i>	<i>4,002,972</i>
<i>Percent Change from Previous Year</i>	<i>0.0%</i>	<i>0.0%</i>	<i>2898.2%</i>	<i>-19.9%</i>	<i>-77.5%</i>
<b>CONVENTION CENTER FUND</b>					
Taxes	831,904	1,345,129	1,179,284	1,500,000	1,500,000
Miscellaneous	13,152	(24,323)	-	-	-
<i>Total Executive - Convention Center</i>	<i>845,056</i>	<i>1,320,806</i>	<i>1,179,284</i>	<i>1,500,000</i>	<i>1,500,000</i>
<i>Percent Change from Previous Year</i>	<i>-11.2%</i>	<i>56.3%</i>	<i>-10.7%</i>	<i>27.2%</i>	<i>0.0%</i>

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## Revenue Summary continued

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>COMMUNITY DEVELOPMENT FUND</b>					
Miscellaneous	225	(398)	-	-	-
<i>Total Executive - Community Development Fund</i>	225	(398)	-	-	-
<i>Percent Change from Previous Year</i>	-31.6%	-276.9%	-100.0%	0.0%	0.0%
<b>CONSERVATION FUTURES FUND</b>					
Taxes	1,146,572	1,168,739	1,152,350	1,301,802	1,316,551
Miscellaneous	27,152	(42,280)	-	-	-
Other Financing Sources	26,468	17,653	22,800	21,300	21,300
<i>Total Executive - Conservation Futures</i>	1,200,192	1,144,112	1,175,150	1,323,102	1,337,851
<i>Percent Change from Previous Year</i>	0.7%	-4.7%	2.7%	12.6%	1.1%
<b>REAL ESTATE EXCISE TAX FUNDS I &amp; II</b>					
Taxes	5,467,946	7,768,898	4,630,480	6,901,886	7,405,722
Miscellaneous	57,609	(104,632)	-	-	-
Other Financing Sources	721	91,122	-	-	-
<i>Total Executive - REET Funds</i>	5,526,276	7,755,388	4,630,480	6,901,886	7,405,722
<i>Percent Change from Previous Year</i>	19.7%	40.3%	-40.3%	49.1%	7.3%
<b>PUBLIC UTILITIES IMPROVEMENT FUND</b>					
Taxes	4,474,274	5,340,649	5,506,295	5,802,509	6,034,610
Miscellaneous	214,856	(13,638)	99,148	91,144	78,845
Other Financing Sources	-	11,738	-	-	-
<i>Total Executive - Public Utilities Improvement</i>	4,689,130	5,338,749	5,605,443	5,893,653	6,113,455
<i>Percent Change from Previous Year</i>	-2.7%	13.9%	5.0%	5.1%	3.7%
<b>TOTAL COUNTY EXECUTIVE</b>	<b>51,996,210</b>	<b>41,803,983</b>	<b>54,867,069</b>	<b>61,004,683</b>	<b>48,396,691</b>
<i>Percent Change from Previous Year</i>	51.7%	-19.6%	31.2%	11.2%	-20.7%

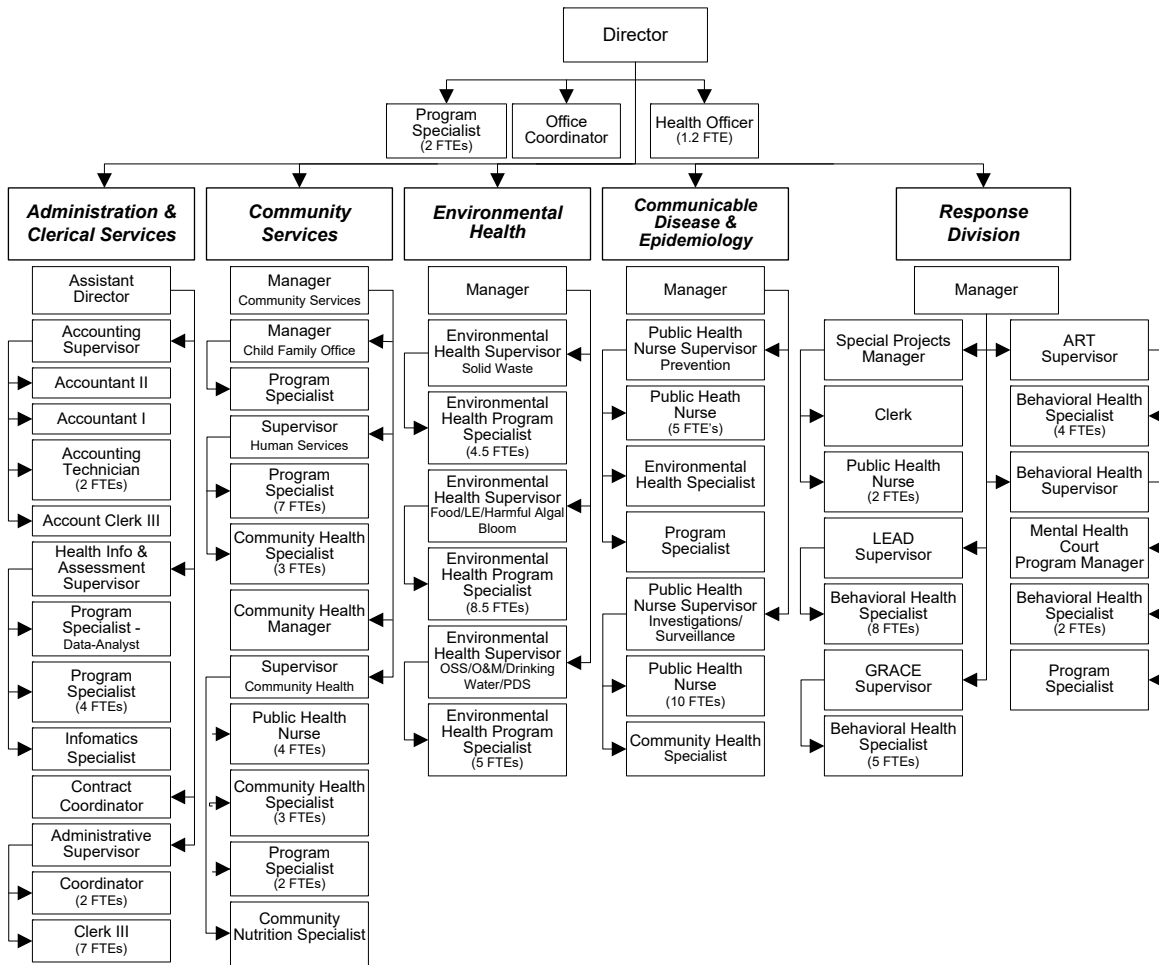
# Health Department

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

**Full Time Positions:**

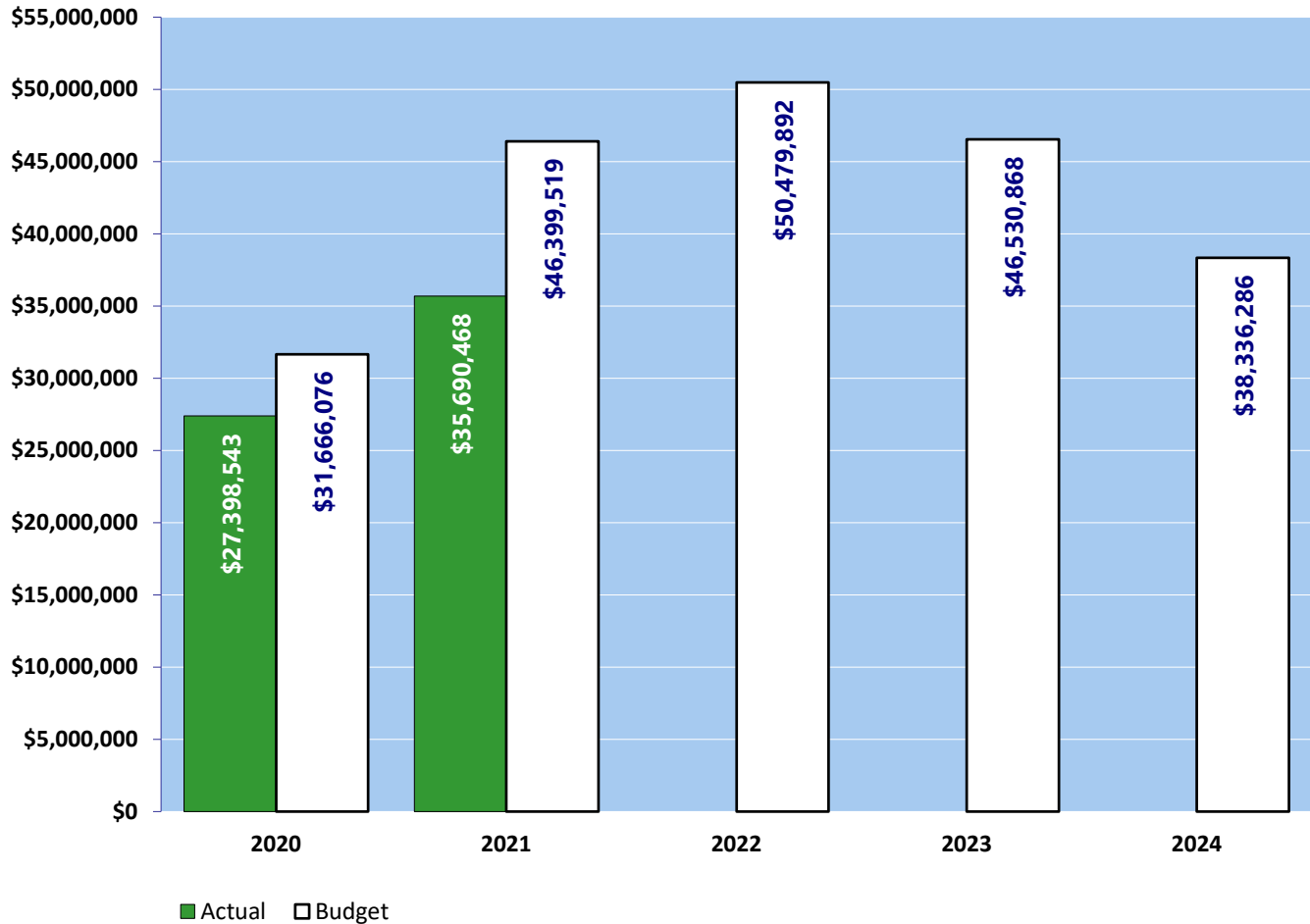
Year	2020	2021	*2022	*2023	*2024
FTEs	87.60	93.60	129.20	142.20	140.20

The chart below shows the organizational structure for 2023 only.



\* Budget

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.





# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>Health - Administration</b>						
Health - Administration	1,868,576	2,151,692	2,893,603	4,022,593	4,152,427	
Vital Records	50,858	57,340	96,905	92,655	96,495	
Health Information & Assessmnt	126,552	353,987	565,327	792,806	818,810	
Total Health Administration	2,045,986	2,563,019	3,555,835	4,908,054	5,067,732	39.2
<b>Community Services</b>						
Community Health Admin	123,603	192,704	2,159,054	4,989,977	504,815	
Healthy Children & Families	641,169	993,721	1,731,023	1,316,494	1,336,553	
Healthy Communities	154,817	4,306,680	3,571,652	394,363	404,342	
Human Services Admin	141,661	192,394	193,231	173,239	179,024	
Behavioral Health Admin	629,826	406,825	368,094	410,105	425,829	
Housing Program	5,780,477	7,391,995	13,509,030	12,200,774	8,686,275	
Developmental Disabilities	3,703,654	3,806,507	4,167,739	4,386,550	4,394,453	
Prevention and SUD	1,641,521	1,884,998	2,277,600	1,876,268	1,879,001	
Veterans	246,060	257,035	506,584	484,120	483,607	
Total Community Services	13,062,788	19,432,859	28,484,007	26,231,890	18,293,899	28
<b>Environmental Health</b>						
Environmental Health Admin	118,707	318,514	173,740	864,238	543,033	
Drinking Water	66,052	85,632	91,390	120,153	121,012	
Food Safety	370,305	453,193	972,545	916,217	942,847	
On-Site Sewage	549,490	675,884	866,621	913,855	928,142	
Living Environment Program	54,863	108,239	83,793	101,581	100,691	
Solid Waste Infrastructure	1,264,626	1,412,493	2,050,395	2,111,167	2,096,047	
Solid Waste Enforcement	77,701	140,634	188,601	189,694	191,605	
Total Environmental Health	2,501,744	3,194,589	4,427,085	5,216,905	4,923,377	22
<b>Communicable Diseases</b>						
Comm Disease and Epi Admin	31,807	283,974	3,255,371	1,294,803	891,261	
Clinic Services	104,760	699,645	808,190	819,925	841,386	
Communicable Disease	7,707,723	7,430,959	4,189,341	1,337,779	1,384,345	
Tuberculosis (TB)	313,452	476,302	816,821	523,148	525,900	
Total Communicable Diseases	8,157,742	8,890,880	9,069,723	3,975,655	3,642,892	22
<b>Response Division</b>						
Response Division	1,630,284	1,609,120	4,943,242	6,198,364	6,408,386	31
<b>Total Health Operations</b>	<b>27,398,544</b>	<b>35,690,467</b>	<b>50,479,892</b>	<b>46,530,868</b>	<b>38,336,286</b>	<b>142.2</b>

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Program Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>CAPITAL</b>						
<b>Community Services</b>						
Housing Program	-	-	118,450	2,000,000	-	
<b>Environmental Health</b>						
Solid Waste Infrastructure	-	-	150,000	-	-	
<b>Communicable Diseases</b>						
Clinic Services	5,902	-	-	-	-	
<b>Response Division</b>						
Response Division	-	-	167,000	-	-	
<i>Total Health Capital</i>	5,902	-	435,450	2,000,000	-	
<b>TRANSFERS</b>						
<b>Community Services</b>						
Community Health Admin	-	-	-	22,733	22,733	
Behavioral Health Admin	43,920	36,606	61,539	45,422	49,388	
Housing Program	133,863	145,760	367,578	220,411	222,056	
Developmental Disabilities	39,897	21,883	46,431	28,725	29,873	
Prevention and SUD	369	49,464	2,119	-	-	
Veterans	43,671	32,243	79,435	44,123	43,994	
Total Community Services	261,720	285,956	557,102	361,414	368,044	
<b>Environmental Health</b>						
Solid Waste Infrastructure	473,727	396,899	579,802	177,147	179,122	
<b>Communicable Diseases</b>						
Comm Disease and Epi Admin	-	-	788,747	245,914	212,687	
Clinic Services	51,852	-	-	-	-	
Total Communicable Diseases	51,852	-	788,747	245,914	212,687	
<b>Response Division</b>						
Response Division	1,434,497	1,133,945	1,984,537	1,905,543	1,823,280	
<i>Total Health Transfers</i>	2,221,796	1,816,800	3,910,188	2,690,018	2,583,133	
<b>TOTAL HEALTH</b>	29,626,242	37,507,267	54,825,530	51,220,886	40,919,419	
<i>Percent Change from Previous Year</i>	18.0%	26.6%	46.2%	-6.6%	-20.1%	

# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Business Licenses & Permits	991,352	1,364,948	1,395,417	1,515,300	1,515,300
Intergovernmental Revenue	10,665,435	18,788,689	16,681,066	11,889,543	11,225,091
Charges for Services	944,056	916,678	944,898	1,021,200	1,021,200
Fines and Forfeits	-	-	20,000	-	-
Miscellaneous	17,731	12,406	500	-	-
Other Financing Sources	1,464,387	1,000,608	1,427,251	1,533,528	1,532,935
<i>Total Health - General Fund</i>	14,082,961	22,083,329	20,469,132	15,959,571	15,294,526
<i>Percent Change from Previous Year</i>	18.6%	56.8%	-7.3%	-22.0%	-4.2%
<b>VETERAN'S RELIEF FUND</b>					
Taxes	398,960	431,677	411,600	489,362	494,914
Intergovernmental Revenue	-	-	30	-	-
Miscellaneous	17,948	(2,372)	10,000	-	-
Other Financing Sources	9,263	6,529	8,600	7,500	7,500
<i>Total Veteran's Relief</i>	426,171	435,834	430,230	496,862	502,414
<i>Percent Change from Previous Year</i>	8.6%	2.3%	-1.3%	15.5%	1.1%
<b>LOW-INCOME HOUSING FUND</b>					
Charges for Services	348,292	382,400	250,000	269,000	269,000
Miscellaneous	2,297	(4,089)	-	-	-
<i>Total Low-Income Housing</i>	350,589	378,311	250,000	269,000	269,000
<i>Percent Change from Previous Year</i>	30.0%	7.9%	-33.9%	7.6%	0.0%
<b>HOMELESS HOUSING FUND</b>					
Intergovernmental Revenue	3,227,592	4,747,999	7,472,962	5,381,562	3,346,562
Charges for Services	2,230,669	2,449,074	1,763,673	1,715,000	1,715,000
Miscellaneous	15,495	(22,354)	-	-	-
<i>Total Homeless Housing Fund</i>	5,473,756	7,174,719	9,236,635	7,096,562	5,061,562
<i>Percent Change from Previous Year</i>	59.2%	31.1%	28.7%	-23.2%	-28.7%
<b>BEHAVIORAL HEALTH PROGRAM FUND</b>					
Taxes	4,935,553	5,862,461	6,046,873	6,380,145	6,933,941
Intergovernmental Revenue	389,786	457,783	1,552,968	2,576,237	2,314,138
Charges for Services	8,586	55,185	66,100	59,000	59,000
Miscellaneous	243,460	30,760	128,000	148,000	168,000
Other Financing Sources	-	-	464,182	-	-
<i>Total Behavioral Health Program Fund</i>	5,577,385	6,406,189	8,258,123	9,163,382	9,475,079
<i>Percent Change from Previous Year</i>	-2.4%	14.9%	28.9%	11.0%	3.4%

continued on next page

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>MENTAL HLTH &amp; DEVELOP DISB FUND</b>					
Taxes	886,583	959,296	920,060	1,088,248	1,100,586
Miscellaneous	4,388	(7,608)	400	-	-
Other Financing Sources	20,585	14,508	14,000	15,000	15,000
<i>Total Mental Health &amp; Develop Disb Fund</i>	911,556	966,196	934,460	1,103,248	1,115,586
<i>Percent Change from Previous Year</i>	12.1%	6.0%	-3.3%	18.1%	1.1%
<b>AFFORDABLE &amp; SUPPORTIVE HOUSING</b>					
Taxes	717,161	750,144	500,000	683,599	683,599
Miscellaneous	7,694	(621)	-	-	-
Other Financing Sources	(71,114)	-	-	-	-
<i>Total Affordable &amp; Supportive Housing</i>	653,741	749,523	500,000	683,599	683,599
<i>Percent Change from Previous Year</i>	804.9%	14.7%	-33.3%	36.7%	0.0%
<b>AFFORDABLE HSG, BEHAVIORAL HLTH FAC, RELATED SRV</b>					
Taxes	-	1,205,191	1,181,215	2,654,140	2,773,576
Miscellaneous	-	(1,060)	-	-	-
<i>Total Affordable Hsg, Behavioral Hlth Fac &amp; Related Srv</i>	-	1,204,131	1,181,215	2,654,140	2,773,576
<i>Percent Change from Previous Year</i>	0.0%	0.0%	-1.9%	124.7%	4.5%
<b>SOLID WASTE FUND</b>					
Taxes	1,598,965	1,788,267	1,500,000	1,790,000	1,790,000
Intergovernmental Revenue	137,049	368,518	364,487	427,883	427,883
Charges for Services	396,188	395,884	475,000	475,000	475,000
Miscellaneous	31,399	(30,415)	9,176	9,176	9,176
<i>Total Solid Waste Fund</i>	2,163,601	2,522,254	2,348,663	2,702,059	2,702,059
<i>Percent Change from Previous Year</i>	-1.0%	16.6%	-6.9%	15.0%	0.0%
<b>TOTAL HEALTH</b>	<b>29,639,760</b>	<b>41,920,486</b>	<b>43,608,458</b>	<b>40,128,423</b>	<b>37,877,401</b>
<i>Percent Change from Previous Year</i>	19.7%	41.4%	4.0%	-8.0%	-5.6%



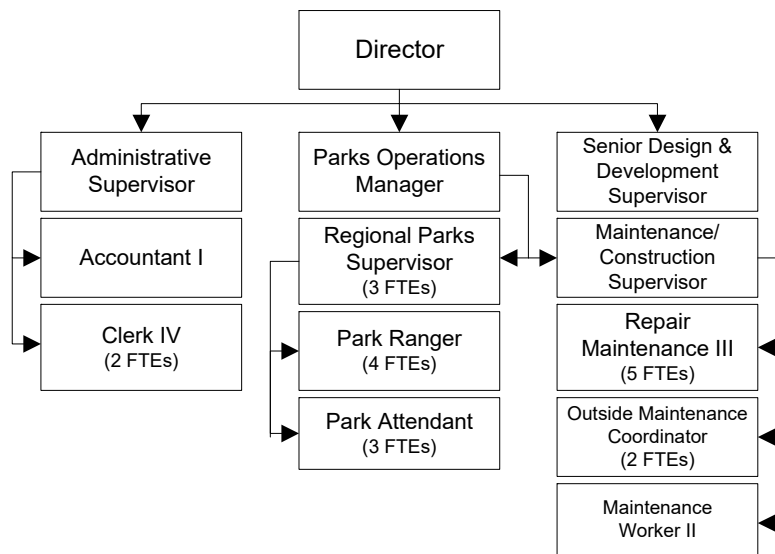
# Parks & Recreation Department

Whatcom County Parks & Recreation manages or oversees 18,000 acres of land comprised of 57 parks. These include natural areas, parks, gardens, tidelands, beaches, historic buildings, special use areas, and seventy-three miles of recreational trails. Additionally, the department manages or provides funding for eight senior activity centers, a community center and a firearms range.

**Full Time Positions:**

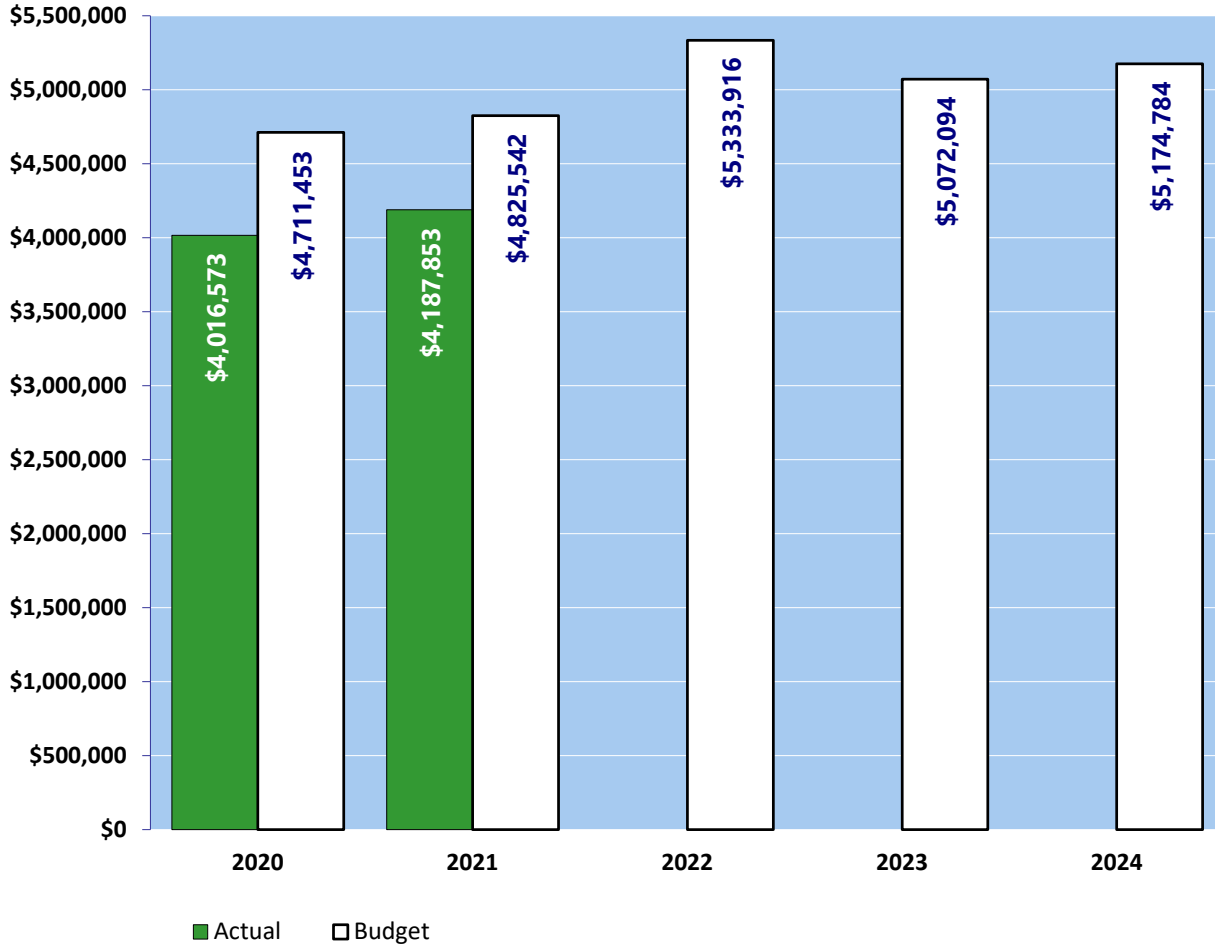
Year	2020	2021	*2022	*2023	*2024
FTEs	26.00	26.00	26.00	28.00	28.00

The chart below shows the organizational structure for 2023 only.



\* Budget

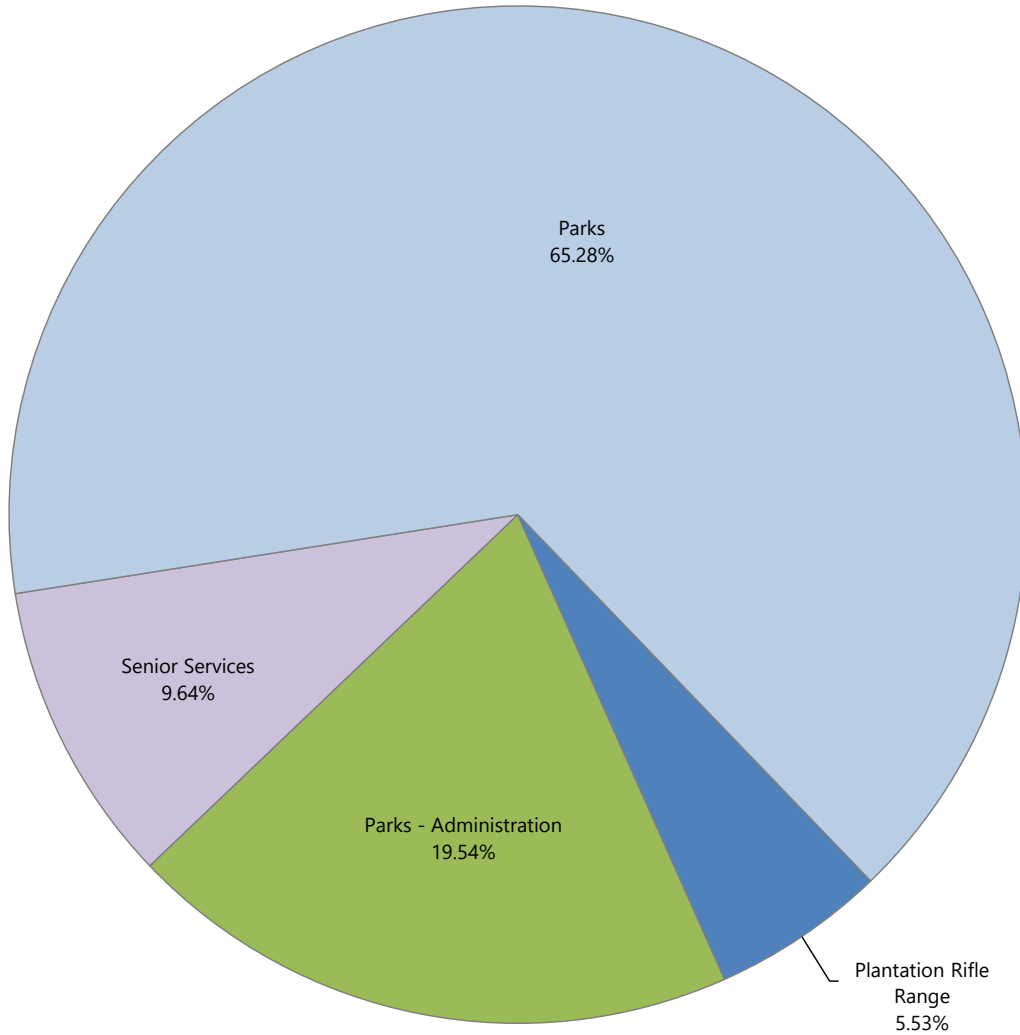
# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.



# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>Parks Administration</b>						
Parks - Administration	835,604	829,869	1,294,971	992,935	1,009,187	5
<b>Senior Services</b>						
Senior Services	498,879	440,510	489,461	493,645	494,635	
<b>Maintenance &amp; Operation</b>						
Parks	2,451,247	2,676,575	3,240,105	3,302,017	3,387,465	23
<b>Plantation Rifle Range</b>						
Plantation Rifle Range	230,842	240,898	309,379	283,497	283,497	
<i>Total Parks Operations</i>	4,016,572	4,187,852	5,333,916	5,072,094	5,174,784	28
<b>CAPITAL</b>						
<b>Parks Capital</b>						
Capital Projects	175,604	362,561	1,247,732	594,142	129,658	
<i>Total Parks Capital</i>	175,604	362,561	1,247,732	594,142	129,658	
<b>TRANSFERS</b>						
<b>Maintenance &amp; Operation</b>						
Parks	130,917	28,056	100,000	359,860	100,000	
<i>Total Parks Transfers</i>	130,917	28,056	100,000	359,860	100,000	
<b>TOTAL PARKS</b>	4,323,093	4,578,469	6,681,648	6,026,096	5,404,442	
<i>Percent Change from Previous Year</i>	1.5%	5.9%	45.9%	-9.8%	-10.3%	

# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Intergovernmental Revenue	62,570	17,311	65,008	19,988	20,646
Charges for Services	185,398	143,320	259,350	160,350	160,350
Miscellaneous	459,708	833,958	758,704	811,166	816,508
Other Financing Sources	352,341	228,557	434,000	418,000	421,000
<i>Total Parks - General Fund</i>	1,060,017	1,223,146	1,517,062	1,409,504	1,418,504
<i>Percent Change from Previous Year</i>	-9.4%	15.4%	24.0%	-7.1%	0.6%
<b>PARKS SPECIAL REVENUE FUND</b>					
Charges for Services	3,075	2,280	2,100	2,100	2,100
Miscellaneous	101,349	75,490	86,263	86,263	86,263
<i>Total Parks Special Revenue Fund</i>	104,424	77,770	88,363	88,363	88,363
<i>Percent Change from Previous Year</i>	-90.4%	-25.5%	13.6%	0.0%	0.0%
<b>REAL ESTATE EXCISE TAX FUNDS</b>					
Intergovernmental Revenue	-	110,395	148,618	-	-
<i>Total Parks - Real Estate Excise Tax Funds</i>	-	110,395	148,618	-	-
<i>Percent Change from Previous Year</i>	-100.0%	0.0%	34.6%	-100.0%	0.0%
<b>TOTAL PARKS</b>	1,164,441	1,411,311	1,754,043	1,497,867	1,506,867
<i>Percent Change from Previous Year</i>	-49.2%	21.2%	24.3%	-14.6%	0.6%



# Planning & Development Services

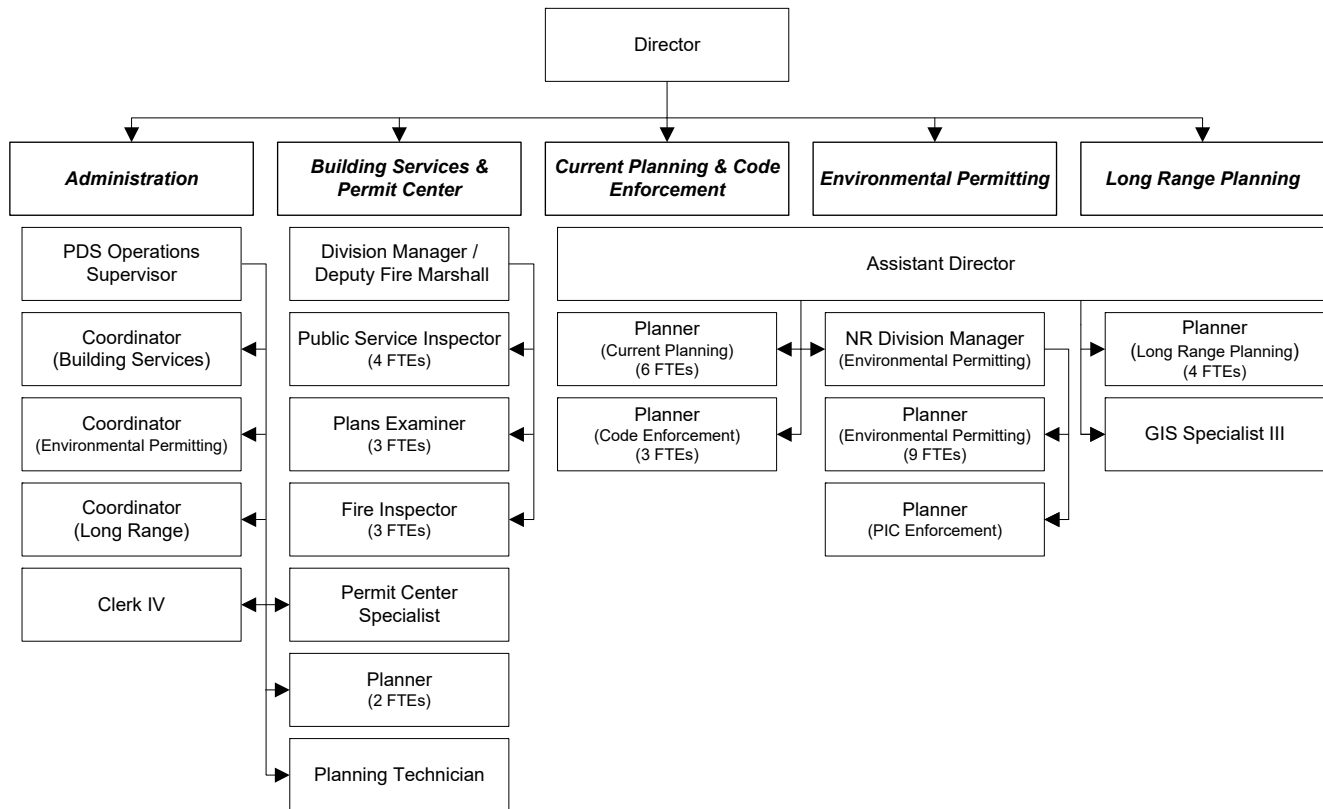
Composed of four divisions and Administration, including:

- Building Services - processes and issues building and development permits, plan reviews, performs life/safety inspections; includes Fire Marshal's Office.
- Environmental Permitting - reviews permits for compliance with county code and development standards, staff are tasked with protection of shorelines, critical areas, and watersheds.
- Current Planning - includes Code Enforcement and processes immediate project development proposals.
- Long Range Planning – includes GIS function and Conservation Easement Program. Addresses comprehensive plans, growth management, rezones, and code amendments.

**Full Time Positions:**

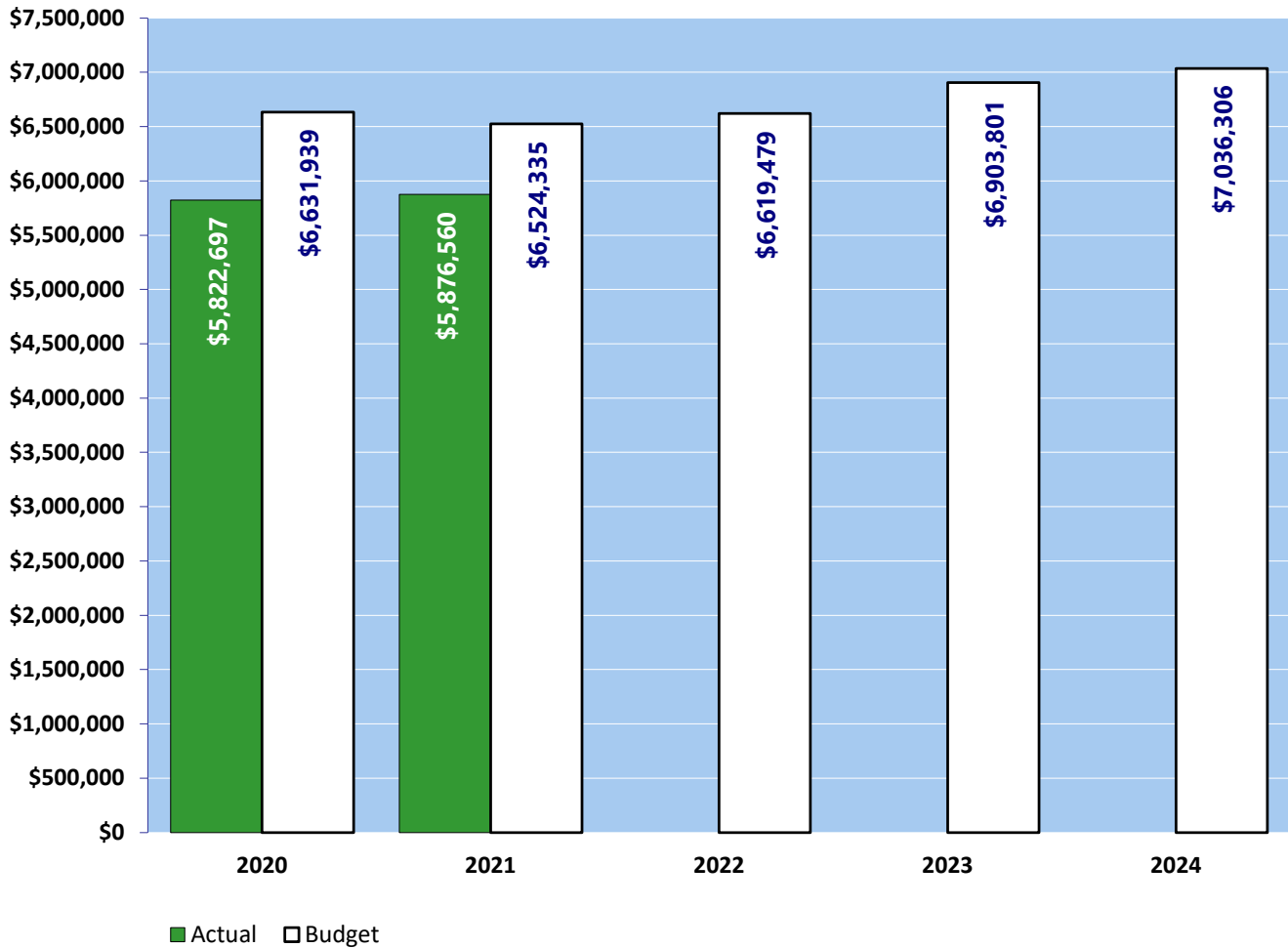
Year	2020	2021	*2022	*2023	*2024
FTEs	47.00	47.00	47.00	49.00	49.00

The chart below shows the organizational structure for 2023 only.



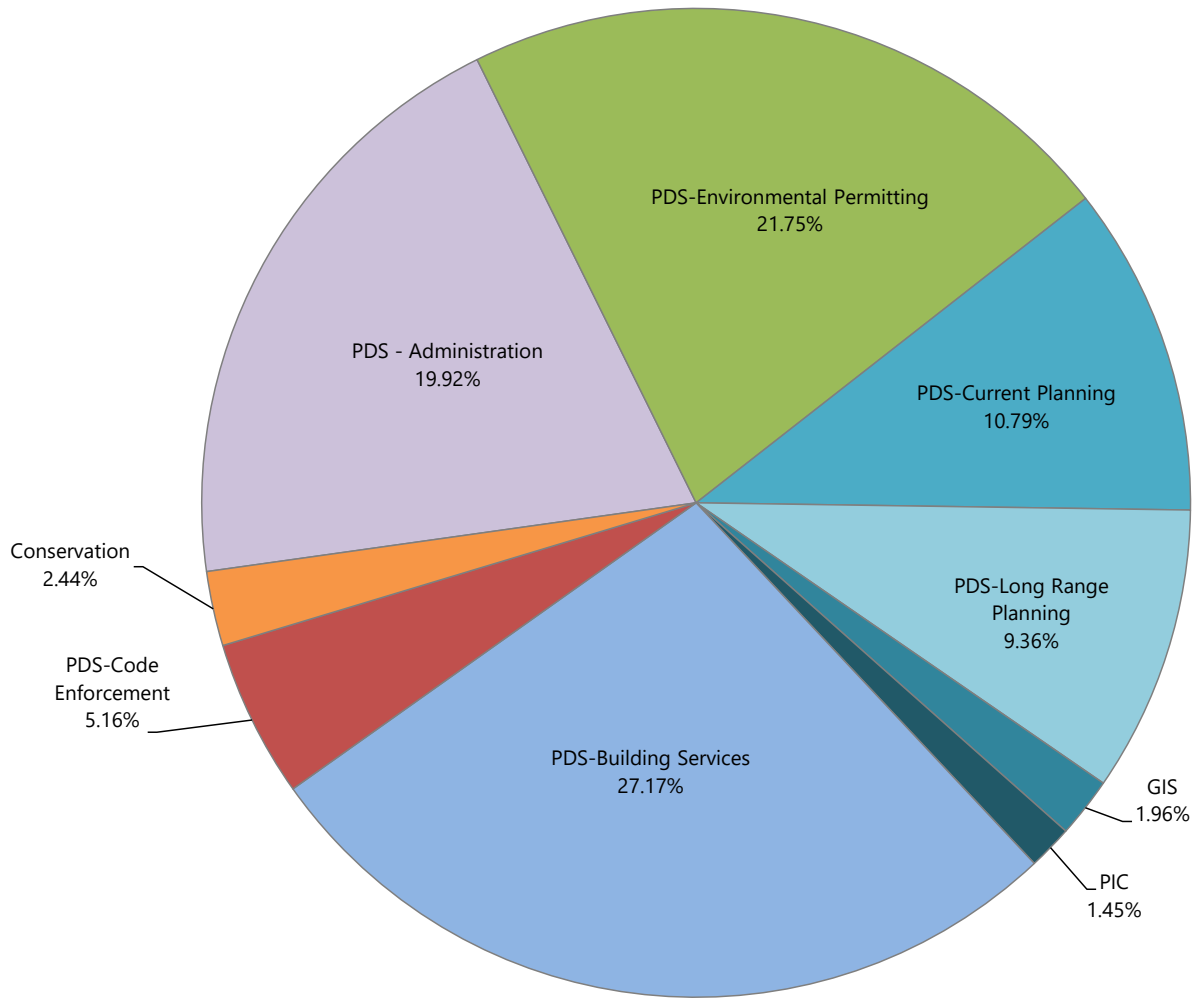
\* Budget

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>PDS - Administration</b>						
PDS - Administration	981,075	1,078,171	1,308,701	1,375,250	1,401,184	3
<b>Environmental Permitting</b>						
PDS-Environmental Permitting	1,193,131	1,247,868	1,357,423	1,502,275	1,529,109	12
<b>Planning</b>						
PDS-Current Planning	718,821	744,748	748,436	746,235	758,258	
PDS-Long Range Planning	733,385	650,003	632,610	649,775	655,452	
GIS	125,220	129,577	132,401	136,229	137,111	
PIC	45,166	91,433	94,331	99,263	103,264	
Total Planning	1,622,592	1,615,761	1,607,778	1,631,502	1,654,085	13.25
<b>Building Services</b>						
PDS-Building Services	1,473,885	1,476,887	1,760,313	1,873,185	1,914,272	17
<b>Code Enforcement</b>						
PDS-Code Enforcement	342,446	237,757	351,218	355,079	364,320	3
<b>Purchase Development Rights</b>						
Conservation	209,568	220,116	234,046	166,510	173,336	0.75
<i>Total Planning &amp; Development Operations</i>	<i>5,822,697</i>	<i>5,876,560</i>	<i>6,619,479</i>	<i>6,903,801</i>	<i>7,036,306</i>	<i>49</i>
<b>CAPITAL</b>						
<b>Purchase Development Rights</b>						
Conservation	1,539,673	368,560	1,034,500	-	-	
<i>Total Planning &amp; Development Capital</i>	<i>1,539,673</i>	<i>368,560</i>	<i>1,034,500</i>	<i>-</i>	<i>-</i>	
<b>TRANSFERS</b>						
<b>PDS - Administration</b>						
PDS - Administration	37,500	-	-	-	-	
<b>Building Services</b>						
PDS-Building Services	-	-	60,000	-	-	
<i>Total Planning &amp; Development Transfers</i>	<i>37,500</i>	<i>-</i>	<i>60,000</i>	<i>-</i>	<i>-</i>	
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>7,399,870</b>	<b>6,245,120</b>	<b>7,713,979</b>	<b>6,903,801</b>	<b>7,036,306</b>	
<i>Percent Change from Previous Year</i>	<i>19.1%</i>	<i>-15.6%</i>	<i>23.5%</i>	<i>-10.5%</i>	<i>1.9%</i>	



# Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>					
Business Licenses & Permits	1,429,815	1,506,443	1,457,500	1,518,000	1,518,000
Intergovernmental Revenue	248,295	157,211	-	-	-
Charges for Services	2,030,093	2,355,216	2,223,745	2,540,663	2,544,664
Fines and Forfeits	(22,750)	4,800	20,000	5,000	5,000
Miscellaneous	6,024	2,795	150	2,500	2,500
Other Financing Sources	-	43,614	-	-	-
<i>Total Planning &amp; Development - General Fund</i>	3,691,477	4,070,079	3,701,395	4,066,163	4,070,164
<i>Percent Change from Previous Year</i>	-5.9%	10.3%	-9.1%	9.9%	0.1%
<b>CONSERVATION FUTURES FUND</b>					
Intergovernmental Revenue	534,766	72,265	430,325	-	-
Charges for Services	-	80,000	60,000	-	-
Miscellaneous	100,000	1,118	32,000	-	-
<i>Total Planning &amp; Development - Conservation Futures</i>	634,766	153,383	522,325	-	-
<i>Percent Change from Previous Year</i>	385.2%	-82.4%	299.2%	-100.0%	0.0%
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	4,326,243	4,223,462	4,223,720	4,066,163	4,070,164
<i>Percent Change from Previous Year</i>	6.7%	-2.4%	0.0%	-3.7%	0.1%



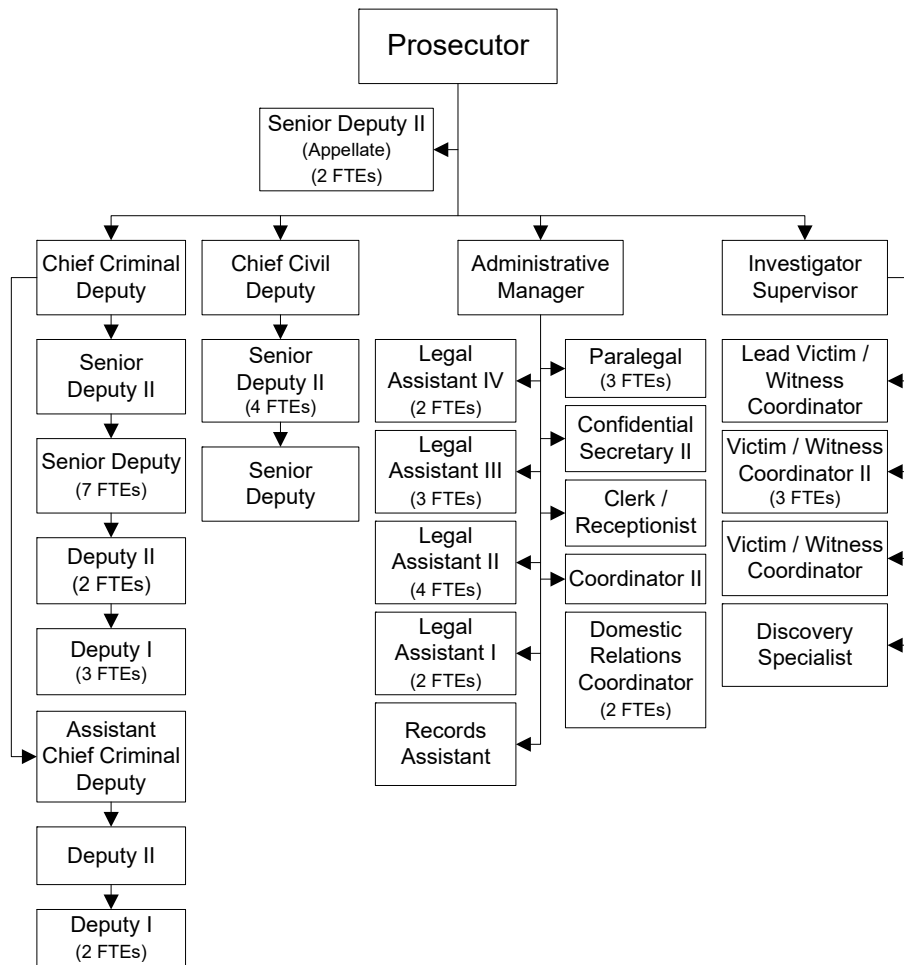
# Prosecuting Attorney's Office

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

**Full Time Positions:**

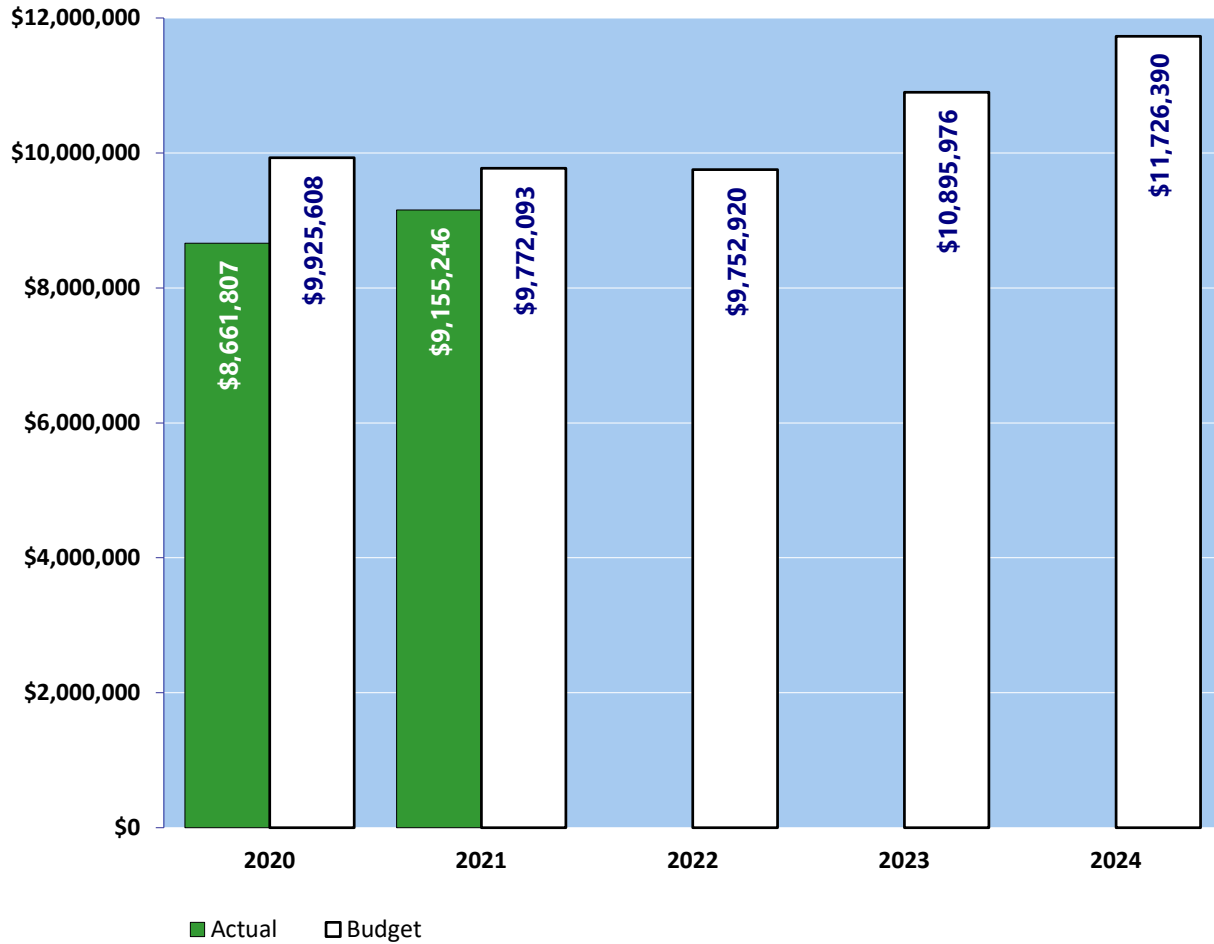
Year	2020	2021	*2022	*2023	*2024
FTEs	51.00	53.00	55.00	55.00	55.00

The chart below shows the organizational structure for 2023 only.



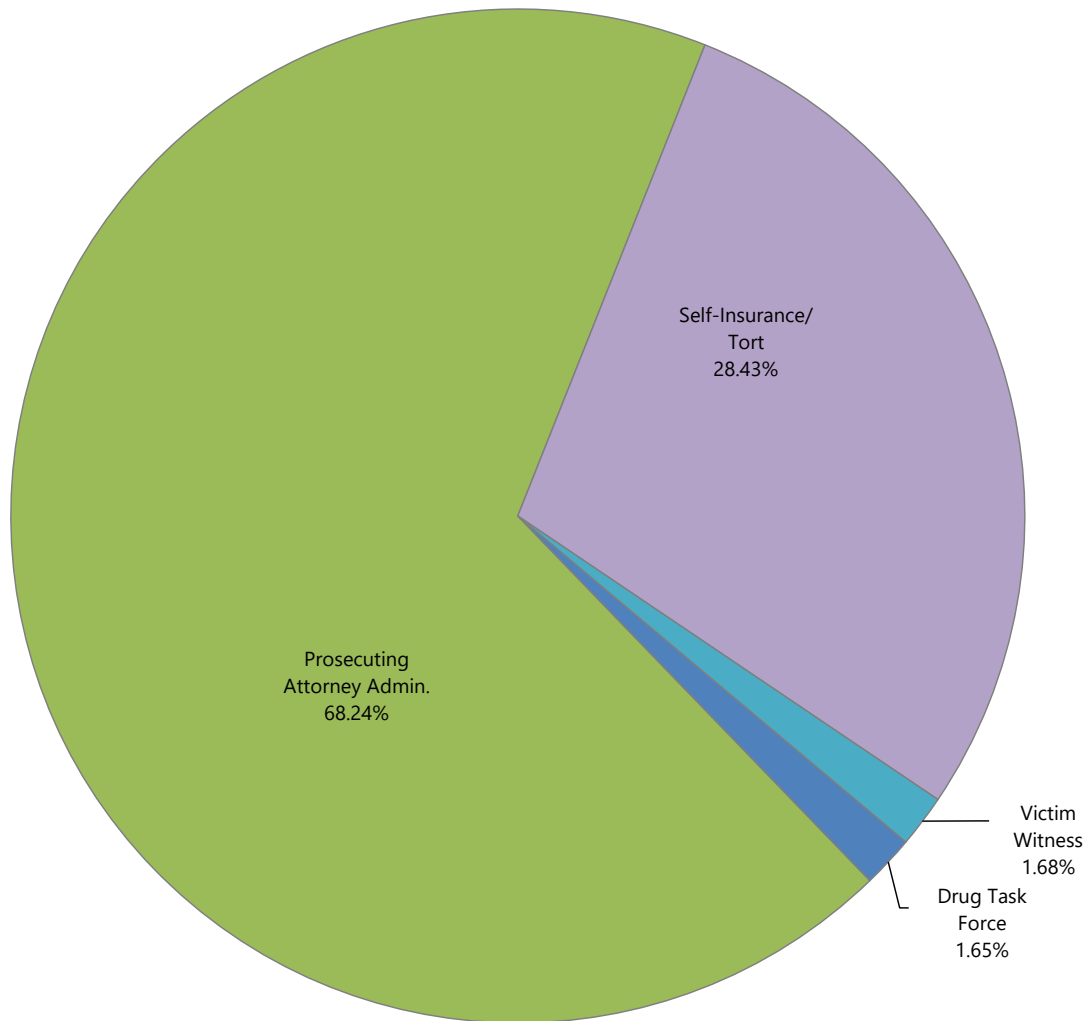
\* Budget

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>Prosecuting Attorney Administration</b>						
Prosecuting Attorney Admin	6,581,330	6,989,197	7,492,171	7,610,425	7,827,903	53
<b>Self-Insurance/Tort</b>						
Self-Insurance/Tort	1,861,199	1,894,140	1,861,331	2,915,300	3,515,702	
<b>Victim Witness</b>						
Victim Witness	148,375	166,617	189,990	183,251	195,785	2
<b>Drug Fund</b>						
Drug Task Force	70,904	105,292	209,428	187,000	187,000	
<i>Total Prosecuting Attorney Operations</i>	8,661,808	9,155,246	9,752,920	10,895,976	11,726,390	55
<b>CAPITAL</b>						
<b>Drug Fund</b>						
Drug Task Force	-	27,200	15,000	375,000	-	
<i>Total Prosecuting Attorney Capital</i>	-	27,200	15,000	375,000	-	
<b>TRANSFERS</b>						
<b>Prosecuting Attorney Administration</b>						
Prosecuting Attorney Admin.	-	-	464,182	-	-	
<b>Self-Insurance/Tort</b>						
Self-Insurance/Tort	249,141	222,840	219,638	232,742	234,691	
<b>Victim Witness</b>						
Victim Witness	2,128	67,761	67,816	67,749	67,859	
<i>Total Prosecuting Attorney Transfers</i>	251,269	290,601	751,636	300,491	302,550	
<b>TOTAL PROSECUTING ATTORNEY</b>	8,913,077	9,473,047	10,519,556	11,571,467	12,028,940	
<i>Percent Change from Previous Year</i>	15.7%	6.3%	11.0%	10.0%	4.0%	

# Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>					
Intergovernmental Revenue	1,279,895	1,475,944	1,786,444	1,016,678	1,039,350
Miscellaneous	163	157	-	-	-
Other Financing Sources	209,954	339,867	667,442	687,307	710,848
<i>Total Prosecuting Attorney - General Fund</i>	1,490,012	1,815,968	2,453,886	1,703,985	1,750,198
<i>Percent Change from Previous Year</i>	20.0%	21.9%	35.1%	-30.6%	2.7%
<b>VICTIM/WITNESS ASSISTANCE FUND</b>					
Intergovernmental Revenue	30,776	55,476	60,461	60,461	60,461
Charges for Services	17,689	16,225	23,500	11,340	11,340
Fines and Forfeits	156,513	168,012	165,500	165,000	165,000
Miscellaneous	1,241	(2,233)	-	-	-
<i>Total Victim/Witness Fund</i>	206,219	237,480	249,461	236,801	236,801
<i>Percent Change from Previous Year</i>	-13.5%	15.2%	5.0%	-5.1%	0.0%
<b>WHATCOM COUNTY DRUG FUND</b>					
Fines and Forfeits	189,422	127,840	204,000	204,000	204,000
Miscellaneous	32,339	8,915	11,400	11,400	11,400
<i>Total Drug Fund</i>	221,761	136,755	215,400	215,400	215,400
<i>Percent Change from Previous Year</i>	-80.1%	-38.3%	57.5%	0.0%	0.0%
<b>ADMINISTRATIVE SERVICES FUND - TORT</b>					
Charges for Services	1,600,000	1,900,000	1,900,000	3,250,000	3,250,000
<i>Percent Change from Previous Year</i>	0.0%	18.8%	0.0%	71.1%	0.0%
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>3,517,992</b>	<b>4,090,203</b>	<b>4,818,747</b>	<b>5,406,186</b>	<b>5,452,399</b>
<i>Percent Change from Previous Year</i>	-16.1%	16.3%	17.8%	12.2%	0.9%





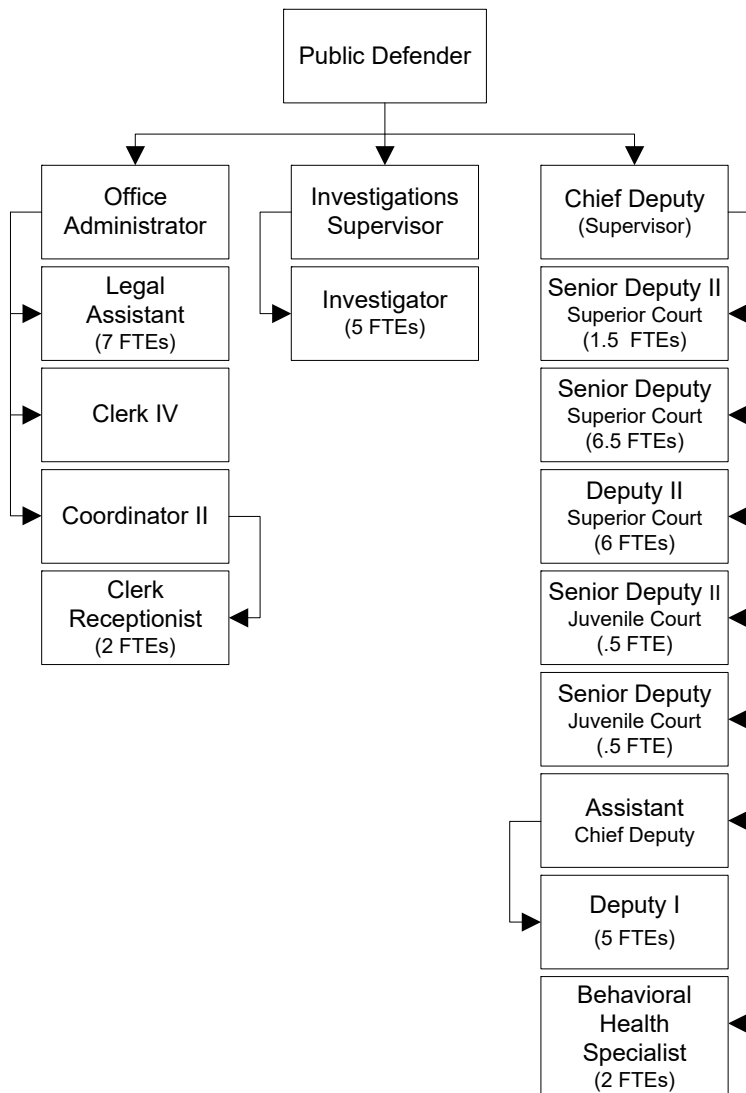
# Public Defender's Office

The Public Defender's Office provides constitutionally mandated indigent legal defense for felony, misdemeanor, and probation violation charges against adults and juveniles in Whatcom County Superior and District Courts. In addition, the Office also provides representation in involuntary mental and alcohol commitment cases.

**Full Time Positions:**

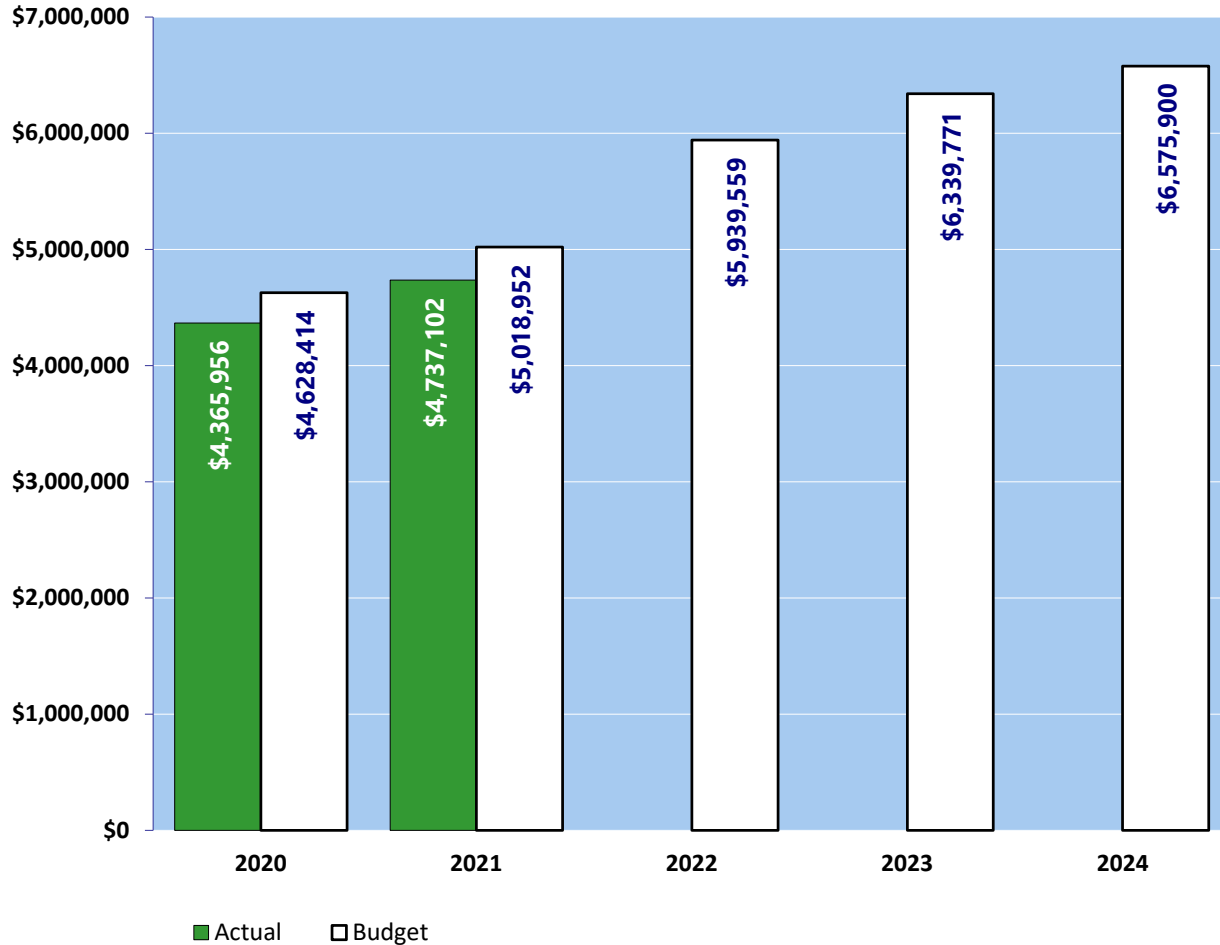
Year	2020	2021	*2022	*2023	*2024
FTEs	33.00	43.00	43.00	43.00	43.00

The chart below shows the organizational structure for 2023 only.



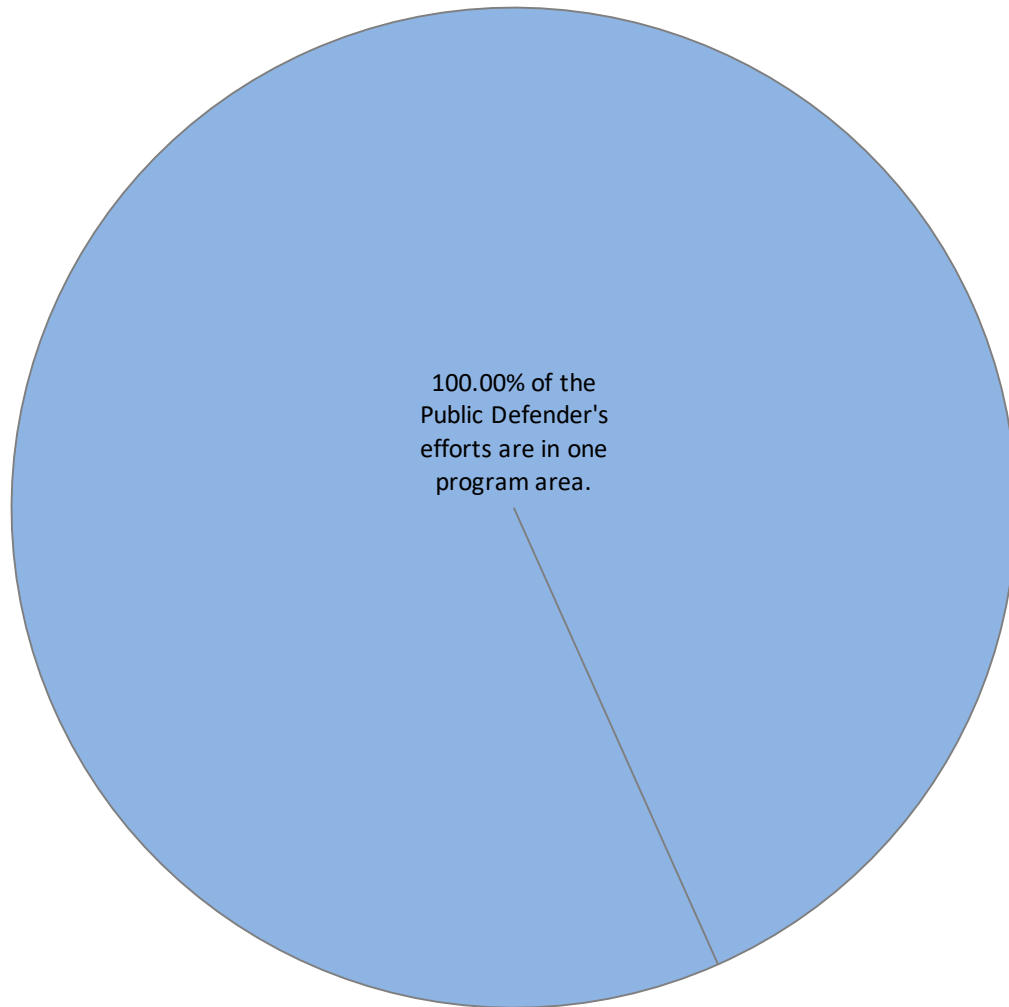
\* Budget

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

## 2023-2024 Budget by Program



*NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.*

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>Public Defender</b>						
Public Defender	4,365,956	4,737,102	5,939,559	6,339,771	6,575,900	43
<i>Total Public Defender Operations</i>	4,365,956	4,737,102	5,939,559	6,339,771	6,575,900	43
<b>TOTAL PUBLIC DEFENDER</b>	4,365,956	4,737,102	5,939,559	6,339,771	6,575,900	
<i>Percent Change from Previous Year</i>	3.3%	8.5%	25.4%	6.7%	3.7%	

# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Intergovernmental Revenue	213,442	348,904	417,524	220,639	220,639
Other Financing Sources	45,142	170,989	1,049,798	1,139,421	1,222,159
<b>TOTAL PUBLIC DEFENDER</b>	<b>258,584</b>	<b>519,893</b>	<b>1,467,322</b>	<b>1,360,060</b>	<b>1,442,798</b>
<i>Percent Change from Previous Year</i>	-0.3%	101.1%	182.2%	-7.3%	6.1%



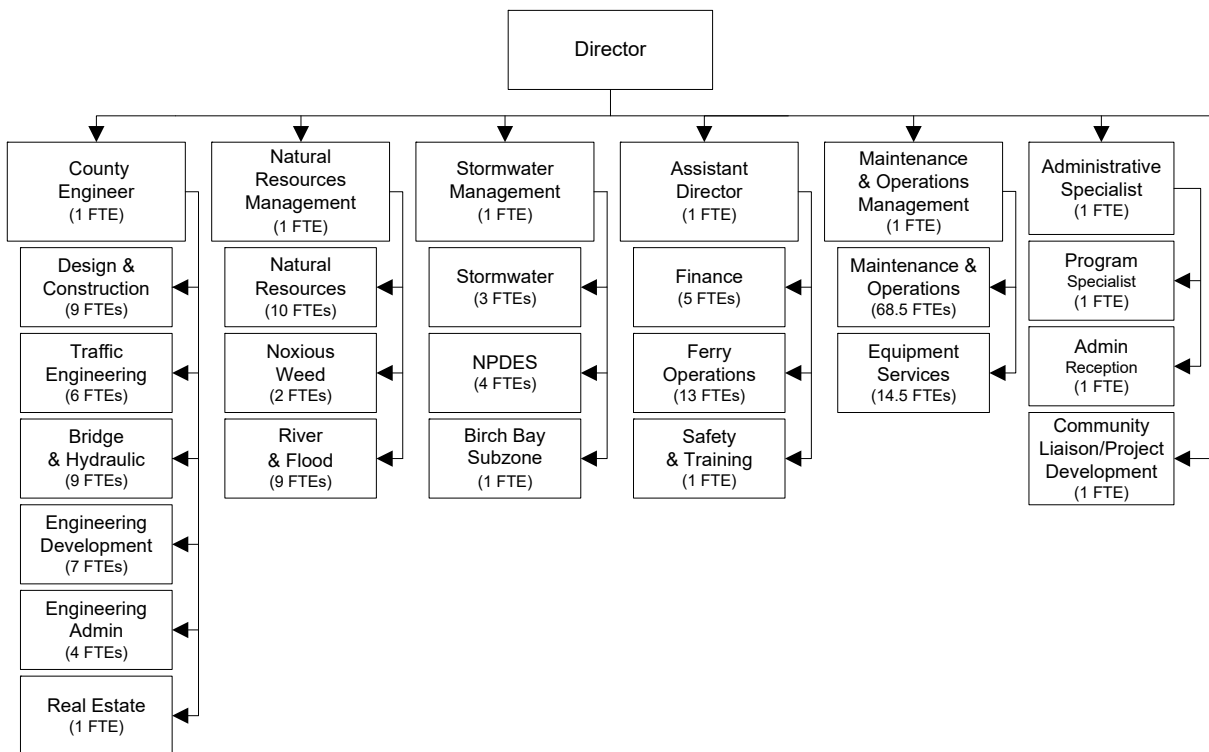
# Public Works Department

Public Works' primary objective is to maintain the integrity of the Whatcom County road system in an efficient, cost effective manner that provides safe travel for the public. In addition, Public Works provides year-round ferry service to Lummi Island, fleet management, flood control, noxious weed control, and natural resource and stormwater management for the County.

**Full Time Positions:**

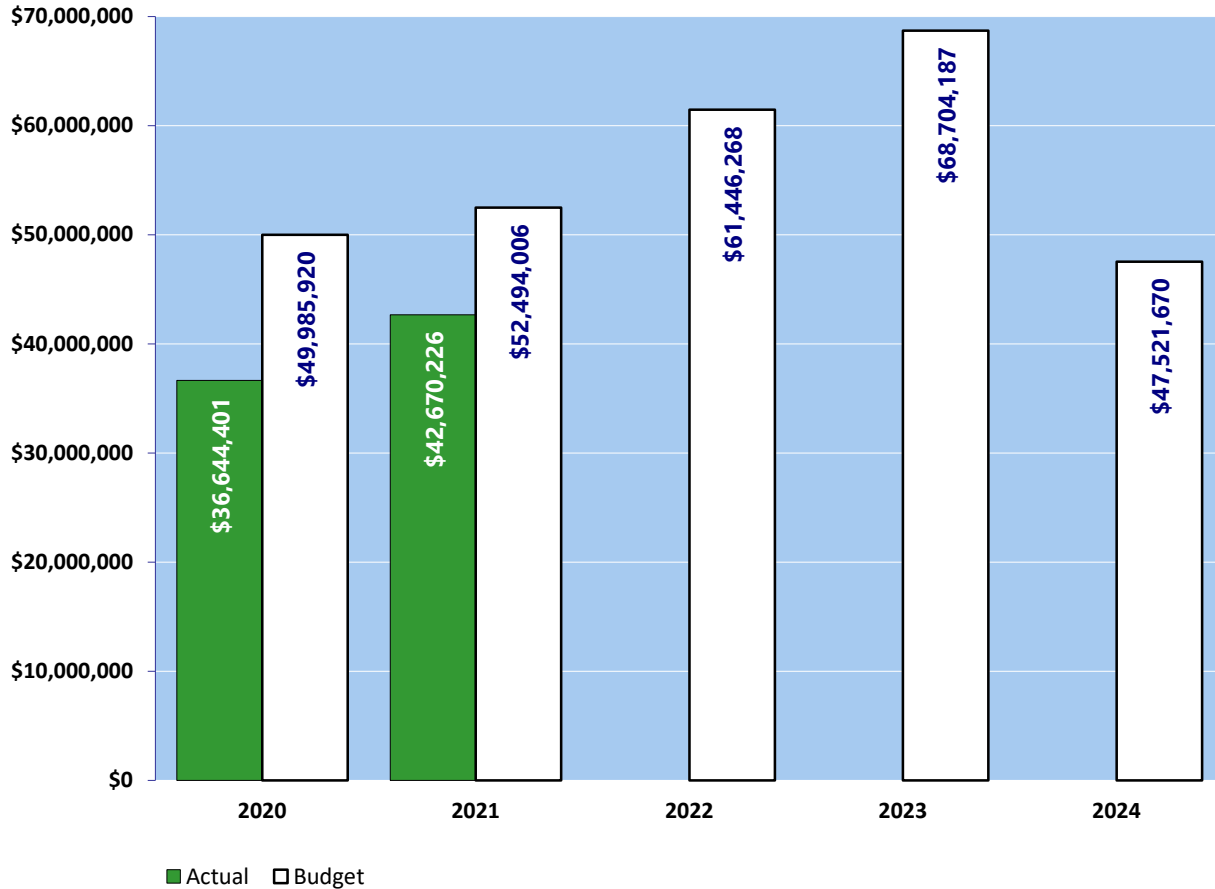
Year	2020	2021	*2022	*2023	*2024
FTEs	171.00	171.00	177.00	181.00	182.00

The chart below shows the organizational structure for 2023 only.



\* Budget

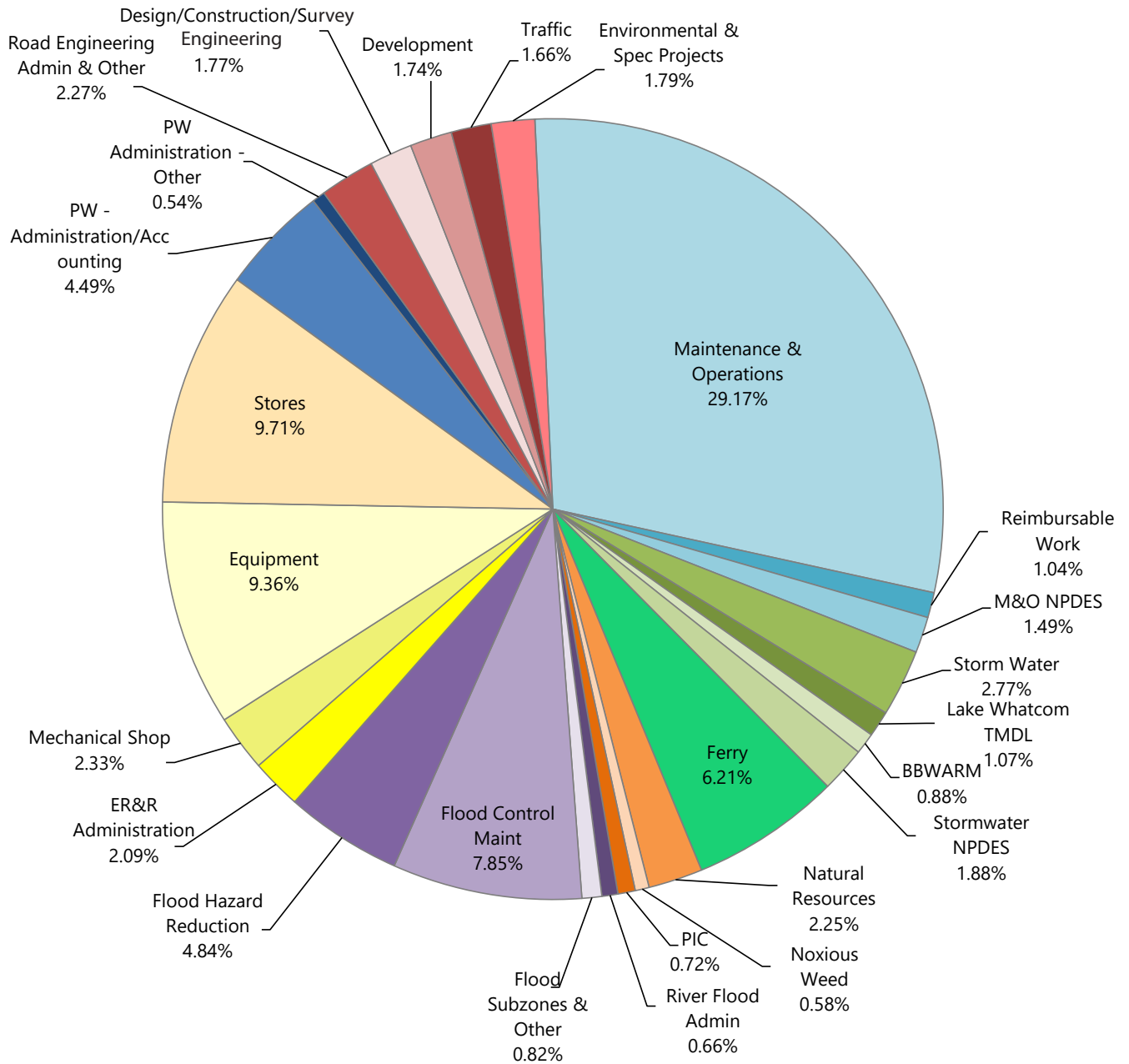
# Expenditure Trends



NOTE: To accurately reflect operational costs, graph does not include other capital expenditures, such as equipment purchases and road construction. Operating transfers have also been eliminated to avoid double accounting.



# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>Public Works Administration</b>						
PW - Administration/Accounting	1,437,298	1,440,641	1,538,633	2,364,862	2,849,210	
Safety & Training	123,486	149,385	172,066	138,747	140,859	
Real Estate	118,593	121,034	121,046	130,005	130,887	
Road Improvement Districts	36,744	34,650	37,300	40,200	41,400	
Total Public Works Administration	1,716,121	1,745,710	1,869,045	2,673,814	3,162,356	13
<b>Road Engineering</b>						
Road Engineering Admin	920,655	959,935	993,188	1,011,367	1,031,460	
Design/Construction/Survey Eng Development	369,264	456,122	642,445	1,179,113	883,236	
Traffic	856,750	834,365	905,372	1,002,151	1,019,260	
Traffic	868,785	649,273	903,719	915,093	1,016,908	
Environmental & Spec Projects	675,638	663,084	964,682	1,039,350	1,046,127	
Swift Ck Sediment Mgmt	4,140	176,290	740,000	225,300	335,300	
PT.Roberts Trans Benefit Dist.	9,389	4,290	20,000	20,000	20,000	
Total Road Engineering	3,704,621	3,743,359	5,169,406	5,392,374	5,352,291	38
<b>Maintenance &amp; Operation</b>						
Maintenance & Operations	11,845,574	13,929,253	17,324,441	16,849,332	17,056,620	
Reimbursable Work	638,303	787,206	578,854	603,163	608,169	
NPDES	619,455	561,890	1,291,873	859,700	870,395	
Total Maintenance & Operations	13,103,332	15,278,349	19,195,168	18,312,195	18,535,184	69.5
<b>Stormwater</b>						
Storm Water	570,581	868,356	1,266,923	1,807,239	1,416,151	
Lake Whatcom TMDL	549,510	396,329	663,642	757,400	487,400	
BBWARM	394,956	487,241	1,114,188	1,020,472	2,000	
NPDES	667,423	514,663	862,534	1,228,955	953,463	
Total Stormwater	2,182,470	2,266,589	3,907,287	4,814,066	2,859,014	10
<b>Ferry</b>						
Ferry	2,921,841	3,214,921	3,697,407	3,599,102	3,621,037	13
<b>Natural Resources</b>						
Natural Resources	1,207,208	1,684,341	2,624,991	2,613,868	-	
Noxious Weed	246,896	249,932	291,957	334,112	339,650	
PIC	700,952	848,353	1,181,088	837,259	-	
Total Natural Resources	2,155,056	2,782,626	4,098,036	3,785,239	339,650	14

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Program Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>Flood</b>						
River Flood Admin	432,972	454,313	600,541	767,942	-	
Flood Response	20,159	59,542	110,000	110,000	-	
CFHMP	181,239	88,509	1,088,053	235,000	-	
Flood Tech Asst	73,756	73,431	75,000	75,000	-	
National Flood Ins.	92,394	113,560	127,000	127,000	-	
Flood Early Warning	79,053	132,766	121,000	162,800	-	
Flood Control Maint	1,103,365	2,929,435	6,999,356	9,118,704	-	
Flood Hazard Reduction	99,271	610,566	1,458,541	5,630,000	-	
Subzones	105,659	73,246	300,176	245,050	-	
Total Flood	2,187,868	4,535,368	10,879,667	16,471,496	-	9
<b>Equipment Services</b>						
Administration	806,342	709,529	918,204	1,267,706	1,160,642	
Mechanical Shop	1,063,496	1,094,694	1,216,469	1,344,637	1,367,887	
Equipment	3,218,682	3,539,997	5,193,143	5,405,800	5,477,560	
Stores	3,584,570	3,759,082	5,302,437	5,637,758	5,646,049	
Total Equipment Services	8,673,090	9,103,302	12,630,253	13,655,901	13,652,138	14.5
<i>Total Public Works Operations</i>	36,644,399	42,670,224	61,446,269	68,704,187	47,521,670	181
<b>CAPITAL</b>						
<b>Road Engineering</b>						
Design/Construction/Survey Eng	-	-	-	50,000	-	
Development	-	11,177	-	-	-	
Traffic	-	-	-	29,000	-	
Total Road Engineering	-	11,177	-	79,000	-	
<b>Construction</b>						
Construction	5,480,065	4,837,437	10,407,811	1,330,866	1,358,853	
Swift Ck Sediment Mgmt	86,784	-	-	-	-	
Total Construction	5,566,849	4,837,437	10,407,811	1,330,866	1,358,853	
<b>Maintenance &amp; Operation</b>						
Maintenance & Operations	30,331	70,743	310,500	-	-	
<b>Stormwater</b>						
Storm Water	-	-	50,000	-	-	
BBWARM	72,538	672,712	275,000	425,000	-	
Total Stormwater	72,538	672,712	325,000	425,000	-	

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. Road Construction adopts large multi-year construction projects on a project by project basis in separate funds. Funding transfers to these projects are recorded in Road. The 2024 annual road program will be adopted in November 2023. Only wages/benefits and administrative costs are currently recorded.

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## Program Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>Flood</b>						
Flood Response	1,018,846	-	-	-	-	
Flood Early Warning	-	-	12,000	12,000	-	
Flood Control Maint	785,671	-	1,300,000	1,950,000	-	
Flood Hazard Reduction	(275)	440,672	3,109,832	1,655,000	-	
Total Flood	1,804,242	440,672	4,421,832	3,617,000	-	
<b>Equipment Services</b>						
Administration	88,535	125,542	85,000	40,000	40,000	
Mechanical Shop	58,803	-	10,000	-	-	
Equipment	2,901,149	2,821,637	6,172,855	5,986,360	2,718,000	
Total Equipment Services	3,048,487	2,947,179	6,267,855	6,026,360	2,758,000	
<i>Total Public Works Capital</i>	<i>10,522,447</i>	<i>8,979,920</i>	<i>21,732,998</i>	<i>11,478,226</i>	<i>4,116,853</i>	
<b>TRANSFERS</b>						
<b>Public Works Administration</b>						
PW - Administration/Accounting	5,509,310	1,757,032	2,104,420	1,928,559	1,927,980	
Road Improvement Districts	4,088	4,088	4,088	4,088	4,088	
Total Public Works Administration	5,513,398	1,761,120	2,108,508	1,932,647	1,932,068	
<b>Road Engineering</b>						
Road Engineering Admin	123,842	116,891	119,229	149,482	155,461	
Design/Construction/Survey Eng	-	-	-	5,000	-	
Environmental & Spec Projects	-	10,642	-	-	-	
Total Road Engineering	123,842	127,533	119,229	154,482	155,461	
<b>Construction</b>						
Construction	615,246	3,366,907	4,520,624	93,948	97,706	
<b>Maintenance &amp; Operation</b>						
Maintenance & Operations	551,630	832,885	987,997	502,558	315,224	
<b>Stormwater</b>						
Storm Water	325,833	270,444	589,338	355,142	359,847	
BBWARM	56,557	338,127	89,678	150,317	72,000	
NPDES	147,481	78,359	143,310	157,660	11,086	
Total Stormwater	529,871	686,930	822,326	663,119	442,933	
<b>Ferry</b>						
Ferry	272,217	284,475	313,014	353,967	366,838	
<b>Natural Resources</b>						
Natural Resources	159,328	165,365	171,716	125,920	-	
Noxious Weed	4,049	2,573	2,624	2,514	2,615	
Total Natural Resources	163,377	167,938	174,340	128,434	2,615	

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**Program Summary continued**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>Flood</b>						
River Flood Admin	1,538,361	1,427,068	1,525,198	2,041,941	-	
Flood Control Maint	-	107,845	114,624	145,580	-	
Flood Hazard Reduction	105,000	-	-	-	-	
Subzones	45,000	46,219	49,125	53,820	-	
<b>Total Flood</b>	<b>1,688,361</b>	<b>1,581,132</b>	<b>1,688,947</b>	<b>2,241,341</b>	<b>-</b>	
<b>Equipment Services</b>						
Administration	257,715	252,474	264,772	276,871	286,974	
Equipment	580,311	416,597	-	-	-	
<b>Total Equipment Services</b>	<b>838,026</b>	<b>669,071</b>	<b>264,772</b>	<b>276,871</b>	<b>286,974</b>	
<i>Total Public Works Transfers</i>	<i>10,295,968</i>	<i>9,477,991</i>	<i>10,999,757</i>	<i>6,347,367</i>	<i>3,599,819</i>	
<b>TOTAL PUBLIC WORKS</b>	<b>57,462,814</b>	<b>61,128,135</b>	<b>94,179,024</b>	<b>86,529,780</b>	<b>55,238,342</b>	
<i>Percent Change from Previous Year</i>	<i>-7.1%</i>	<i>6.4%</i>	<i>54.1%</i>	<i>-8.1%</i>	<i>-36.2%</i>	

## Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>ROAD FUND</b>					
Taxes	19,583,784	19,918,571	19,489,200	20,367,000	20,613,000
Business Licenses & Permits	130,727	133,173	110,000	155,500	155,500
Intergovernmental Revenue	7,496,050	6,707,829	6,318,919	5,444,942	5,444,942
Charges for Services	804,941	957,512	558,320	688,320	678,320
Miscellaneous	195,357	(103,224)	94,112	200,511	200,511
Other Financing Sources	1,413,819	1,303,835	1,689,730	1,802,088	1,818,788
<i>Total Road Fund</i>	29,624,678	28,917,696	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%
<b>FLOOD CONTROL ZONE DISTRICT</b>					
Taxes	4,935,664	5,031,767	5,070,000	6,327,000	-
Intergovernmental Revenue	2,022,718	2,621,514	10,815,026	14,803,967	-
Charges for Services	11,880	17,660	87,000	92,000	-
Miscellaneous	162,686	(45,669)	95,580	80,580	-
Other Financing Sources	214,645	518,571	528,551	585,067	-
<i>Total Flood Control Zone District</i>	7,347,593	8,143,843	16,596,157	21,888,614	-
<i>Percent Change from Previous Year</i>	17.3%	10.8%	103.8%	31.9%	-100.0%
<b>STORMWATER FUND</b>					
Intergovernmental Revenue	99,774	80,706	-	-	-
Charges for Services	34,567	-	-	-	-
Miscellaneous	2,785	(3,852)	-	-	-
Other Financing Sources	1,125,829	1,054,868	1,393,453	1,754,280	1,494,126
<i>Total Stormwater Fund</i>	1,262,955	1,131,722	1,393,453	1,754,280	1,494,126
<i>Percent Change from Previous Year</i>	10.6%	-10.4%	23.1%	25.9%	-14.8%
<b>LAKE WHATCOM STORMWATER UTILITY FUND</b>					
Miscellaneous	432,832	927,017	869,900	935,000	938,000
<i>Total Lake Whatcom Stormwater Utility</i>	432,832	927,017	869,900	935,000	938,000
<i>Percent Change from Previous Year</i>	0.0%	114.2%	-6.2%	7.5%	0.3%
<b>SWIFT CK SEDIMENT MGMT FUND</b>					
Miscellaneous	11,032	4,994	-	-	-
Other Financing Sources	300,000	308,128	327,496	358,800	393,000
<i>Total Swift Ck Sediment Fund</i>	311,032	313,122	327,496	358,800	393,000
<i>Percent Change from Previous Year</i>	-78.2%	0.7%	4.6%	9.6%	9.5%

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

continued on next page

## Revenue Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>BIRCH BAY WATERSHED &amp; AQUATIC RES MGMT</b>					
Intergovernmental Revenue	24,203	50,338	96,622	581,875	-
Fines and Forfeits	813	2,363	2,500	2,500	-
Miscellaneous	804,555	782,466	803,000	815,000	-
Other Financing Sources	-	265,600	66,700	70,000	-
<i>Total Birch Bay Watershed &amp; Aquatic Res Mgmt</i>	829,571	1,100,767	968,822	1,469,375	-
<i>Percent Change from Previous Year</i>	-19.9%	32.7%	-12.0%	51.7%	-100.0%
<b>OTHER FLOOD SUBZONES</b>					
Fines and Forfeits	313	610	-	-	-
Miscellaneous	233,416	198,447	228,465	236,266	-
<i>Total Other Flood Subzones</i>	233,729	199,057	228,465	236,266	-
<i>Percent Change from Previous Year</i>	-4.7%	-14.8%	14.8%	3.4%	-100.0%
<b>FERRY FUND</b>					
Intergovernmental Revenue	237,055	479,940	250,000	320,000	320,000
Charges for Services	1,167,302	1,526,180	1,524,448	1,600,000	1,640,000
Miscellaneous	51,616	(4,438)	6,350	16,350	16,350
Other Financing Sources	1,404,785	1,606,824	1,912,395	1,723,756	1,717,721
<i>Total Ferry Fund</i>	2,860,758	3,608,506	3,693,193	3,660,106	3,694,071
<i>Percent Change from Previous Year</i>	-12.3%	26.1%	2.3%	-0.9%	0.9%
<b>FERRY FARE CAPITAL SURCHARGE FUND</b>					
Charges for Services	-	86,895	-	150,000	155,000
Miscellaneous	-	(146)	-	-	-
<i>Total Ferry Fare Capital Surcharge Fund</i>	-	86,749	-	150,000	155,000
<i>Percent Change from Previous Year</i>	0.0%	0.0%	-100.0%	0.0%	3.3%
<b>ROAD IMPROVEMENT DISTRICTS</b>					
Taxes	26,826	4,557	60,000	60,000	60,000
Fines and Forfeits	21	430	-	-	-
Miscellaneous	50,831	29,350	41,388	44,288	45,488
<i>Total Road Improvement Districts</i>	77,678	34,337	101,388	104,288	105,488
<i>Percent Change from Previous Year</i>	-41.5%	-55.8%	195.3%	2.9%	1.2%
<b>EQUIPMENT RENTAL &amp; REVOLVING</b>					
Charges for Services	11,011,189	11,843,099	13,034,944	14,476,958	14,548,718
Miscellaneous	39,876	(36,308)	5,501	5,501	5,501
Other Financing Sources	680,574	1,028,580	1,191,532	1,294,772	125,000
<i>Total Equipment Rental &amp; Revolving</i>	11,731,639	12,835,371	14,231,977	15,777,231	14,679,219
<i>Percent Change from Previous Year</i>	4.7%	9.4%	10.9%	10.9%	-7.0%
<b>TOTAL PUBLIC WORKS</b>	54,712,465	57,298,187	66,671,132	74,992,321	50,369,965
<i>Percent Change from Previous Year</i>	-1.8%	4.7%	16.4%	12.5%	-32.8%





# County Sheriff’s Office

## Sheriff

An elected official, the County Sheriff is responsible for law enforcement in the unincorporated areas of Whatcom County. The sheriff also has several countywide responsibilities (serving both the cities and unincorporated areas), including operating the county jail and coordinating professional and volunteer search & rescue efforts.

The Sheriff’s Emergency Management Division provides community education in disaster mitigation and preparedness, and plans for and coordinates disaster response and recovery efforts.

## Sheriff – Bureau of Corrections

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

### Full Time Positions:

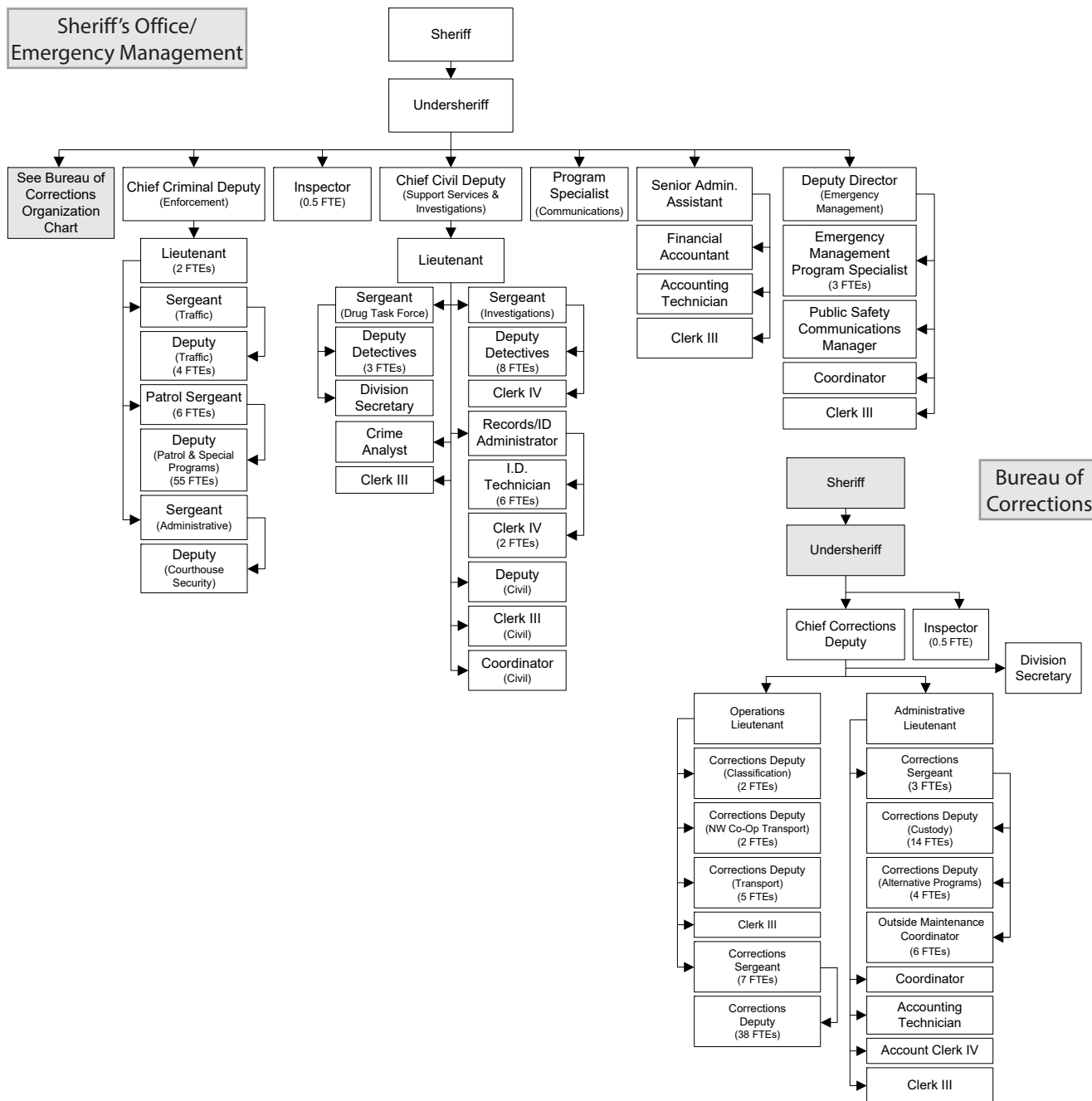
Year	2020	2021	*2022	*2023	*2024
FTEs	207.00	206.00	207.00	208.00	208.00

See the following page for the organizational structure.

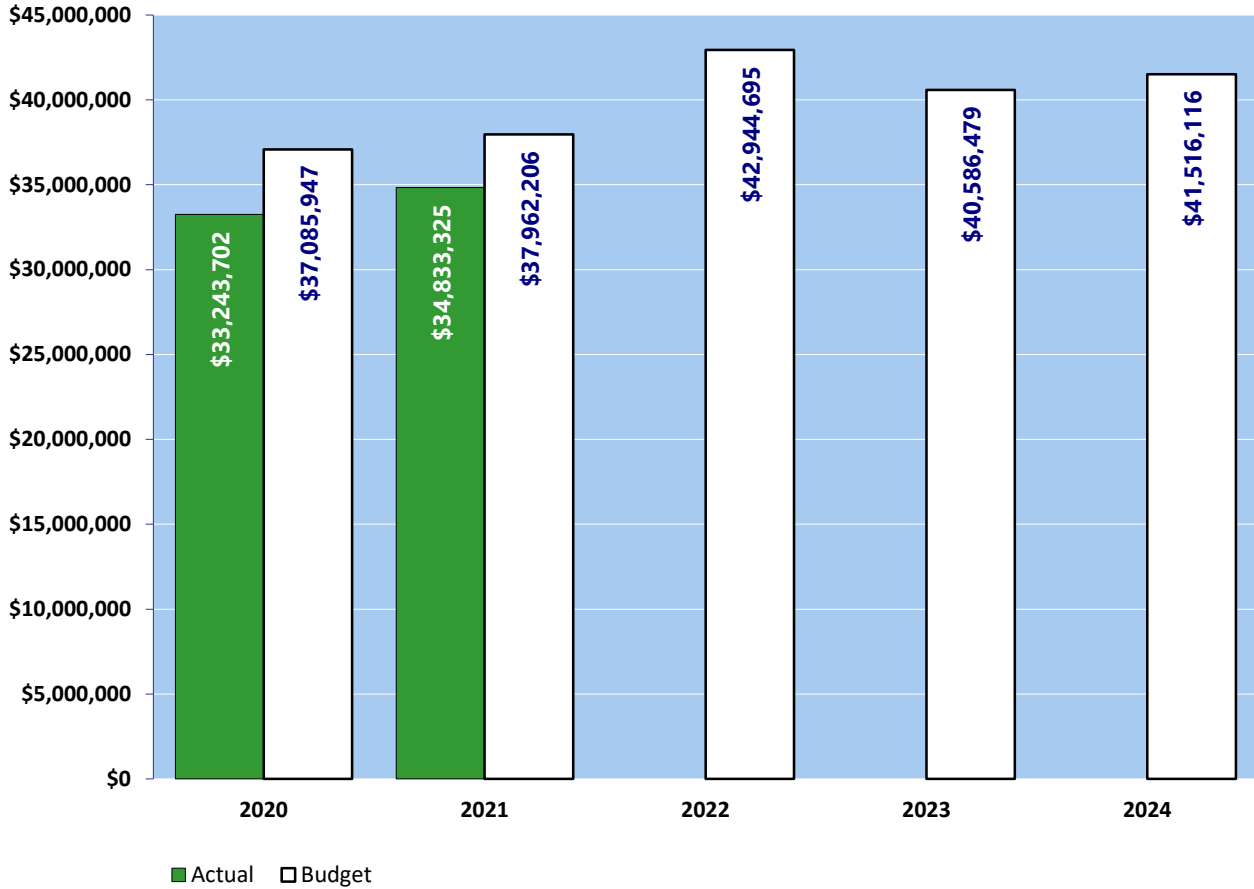
\* Budget

# County Sheriff's Office continued

The chart below shows the organizational structure for 2023 only.

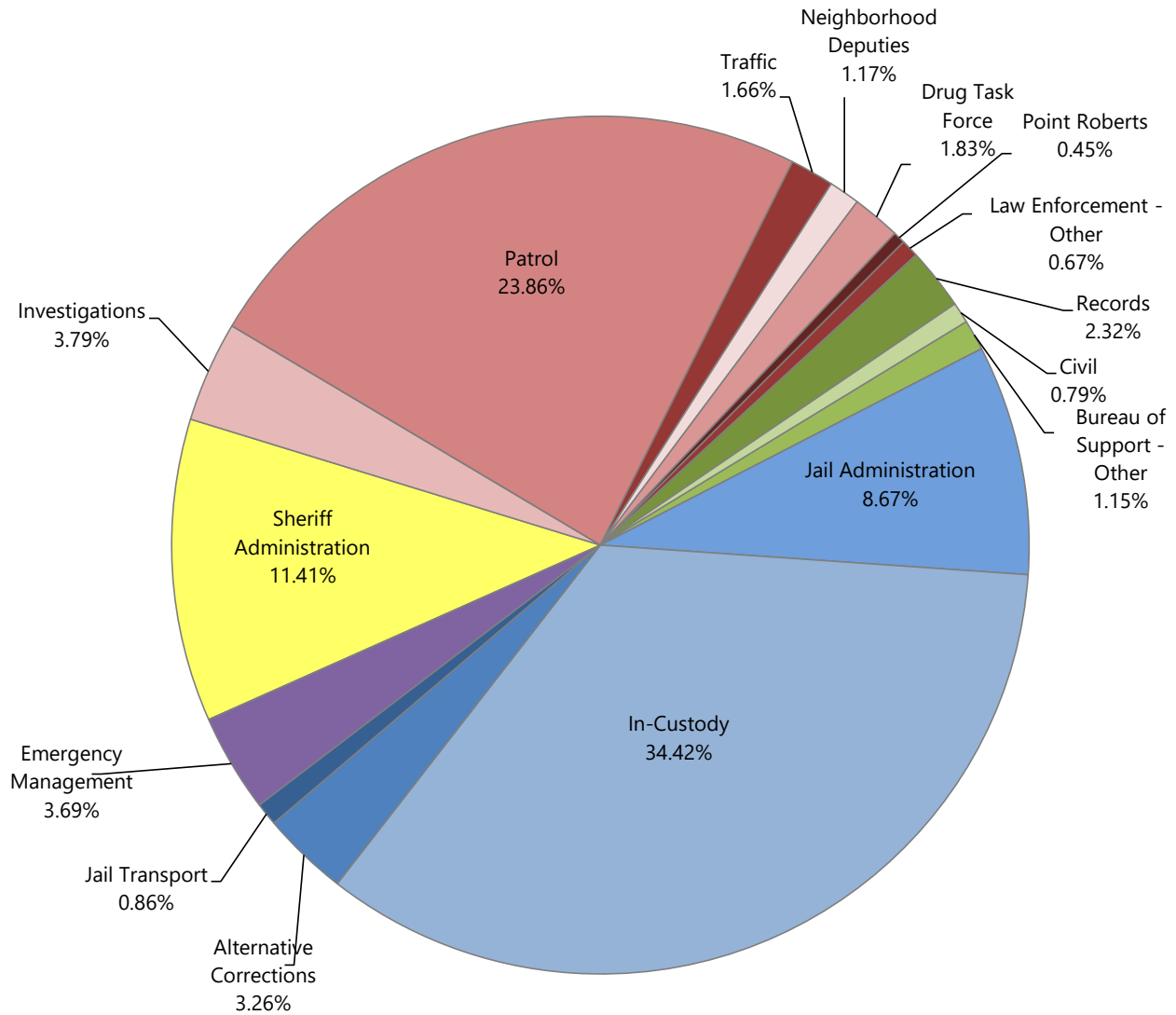


# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>Sheriff-Administration</b>						
Sheriff-Administration	3,704,884	3,884,120	4,371,016	4,650,453	4,718,456	12.5
<b>Bureau of LE &amp; Investigation</b>						
Sheriff-Investigations	1,421,833	1,409,433	1,466,759	1,553,097	1,562,531	
Sheriff-Fire Marshall	22,254	26,738	34,883	51,484	51,484	
Sheriff-Patrol	7,856,643	8,259,217	9,138,235	9,727,044	9,859,961	
Sheriff-Traffic	933,169	1,001,328	990,224	678,310	681,264	
Sheriff-Courthouse Security	128,908	150,753	160,810	158,064	158,656	
Sheriff-Neighborhood Deputies	610,827	597,028	602,465	479,279	481,711	
Sheriff-Boating Program	60,786	96,041	72,774	63,740	63,740	
Sheriff-Point Roberts	293,428	159,792	292,715	183,876	189,230	
Drug Task Force	621,053	603,029	749,483	748,368	752,058	
Total Bureau of LE & Investigation	11,948,901	12,303,359	13,508,348	13,643,262	13,800,635	82
<b>Bureau of Support</b>						
Sheriff-Records	727,514	734,229	847,875	938,727	968,654	
Sheriff-Civil	256,841	255,874	312,264	320,882	325,625	
Sheriff-Crime Analysis	197,488	166,617	184,993	121,606	122,488	
Sheriff-Volunteer Program	21,301	23,807	46,468	40,502	39,850	
Sheriff-Sex Offender Regist	92,859	88,699	112,281	101,012	103,876	
Sheriff-Public Safety Radio	507,507	617,240	746,703	205,340	206,222	
Total Bureau of Support	1,803,510	1,886,466	2,250,584	1,728,069	1,766,715	16
<b>Bureau of Corrections</b>						
Jail-Administration	3,109,819	2,929,905	3,261,156	3,506,376	3,614,289	
Jail-In Custody	10,442,534	11,208,708	14,389,196	13,827,286	14,430,716	
Jail-Alternative Corrections	1,267,759	1,168,004	1,308,098	1,330,819	1,344,882	
Jail-Transport	272,251	266,042	304,558	353,539	356,198	
Total Bureau of Corrections	15,092,363	15,572,659	19,263,008	19,018,020	19,746,085	90.5
<b>Emergency Management</b>						
Emergency Management	694,043	1,186,722	3,551,739	1,546,675	1,484,225	7
Total Emergency Management	694,043	1,186,722	3,551,739	1,546,675	1,484,225	
<i>Total Sheriff Operations</i>	33,243,701	34,833,326	42,944,695	40,586,479	41,516,116	208

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## Program Summary continued

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>CAPITAL</b>						
<b>Sheriff-Administration</b>						
Sheriff-Administration	376,220	-	-	-	-	
<b>Bureau of LE &amp; Investigation</b>						
Sheriff-Investigations	-	-	-	20,000	-	
Sheriff-Patrol	-	-	13,700	-	-	
Sheriff-Boating Program	-	-	-	45,000	45,000	
Total Bureau of LE & Investigation	-	-	13,700	65,000	45,000	
<b>Bureau of Support</b>						
Sheriff-Public Safety Radio	38,125	11,239	-	-	-	
<b>Bureau of Corrections</b>						
Jail-In Custody	2,720	-	12,000	453,698	117,291	
Jail-Alternative Corrections	18,518	-	-	-	-	
Total Bureau of Corrections	21,238	-	12,000	453,698	117,291	
<b>Emergency Management</b>						
Emergency Management	67,116	119,426	18,000	15,000	16,500	
<i>Total Sheriff Capital</i>	502,699	130,665	43,700	533,698	178,791	
<b>TRANSFERS</b>						
<b>Bureau of LE &amp; Investigation</b>						
Sheriff-Patrol	115,000	-	-	563,412	-	
Sheriff-Neighborhood Deputies	14,860	-	-	-	-	
Total Bureau of LE & Investigation	129,860	-	-	563,412	-	
<b>Bureau of Corrections</b>						
Jail-Administration	466,952	418,813	420,230	429,292	434,143	
Jail-In Custody	-	10,955	-	-	-	
Jail-Alternative Corrections	45,000	-	-	-	-	
Jail-Transport	-	-	265,267	-	-	
Total Bureau of Corrections	511,952	429,768	685,497	429,292	434,143	
<b>Emergency Management</b>						
Emergency Management	32,523	19,880	20,278	64,142	66,708	
<i>Total Sheriff Transfers</i>	674,335	449,648	705,775	1,056,846	500,851	
<b>TOTAL SHERIFF</b>	34,420,735	35,413,639	43,694,170	42,177,023	42,195,758	
<i>Percent Change from Previous Year</i>	-1.2%	2.9%	23.4%	-3.5%	0.0%	

# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Taxes	818,953	815,175	815,230	815,230	815,230
Business Licenses & Permits	86,298	122,763	85,500	120,500	120,500
Intergovernmental Revenue	954,005	788,832	968,559	267,909	267,909
Charges for Services	224,093	251,823	281,761	293,478	293,478
Miscellaneous	103,022	19,375	20,699	25,699	25,699
Other Financing Sources	66,482	89,304	30,000	30,000	30,000
<i>Total Sheriff - General Fund</i>	2,252,878	2,087,297	2,201,749	1,552,816	1,552,816
<i>Percent Change from Previous Year</i>	7.5%	-7.3%	5.5%	-29.5%	0.0%
<b>EMERGENCY MANAGEMENT FUND</b>					
Intergovernmental Revenue	196,477	334,671	1,865,226	120,536	120,536
Charges for Services	203,255	199,873	204,558	374,811	343,050
Miscellaneous	50,552	46,197	98,492	81,983	82,609
Other Financing Sources	446,900	1,179,290	809,071	874,885	823,020
<i>Total Emergency Management</i>	897,184	1,760,031	2,977,347	1,452,215	1,369,215
<i>Percent Change from Previous Year</i>	7.2%	96.2%	69.2%	-51.2%	-5.7%
<b>JAIL FUND</b>					
Taxes	4,936,173	5,862,581	6,047,858	6,636,541	6,935,185
Intergovernmental Revenue	107,708	114,934	335,054	274,291	274,291
Charges for Services	2,401,414	2,971,515	2,281,450	3,124,350	3,124,350
Miscellaneous	196,248	221,968	196,000	211,000	211,000
Other Financing Sources	8,214,632	7,380,396	8,939,848	7,328,073	8,078,073
<i>Total Jail Fund</i>	15,856,175	16,551,394	17,800,210	17,574,255	18,622,899
<i>Percent Change from Previous Year</i>	-9.3%	4.4%	7.5%	-1.3%	6.0%
<b>TOTAL SHERIFF</b>	19,006,237	20,398,722	22,979,306	20,579,286	21,544,930
<i>Percent Change from Previous Year</i>	-6.9%	7.3%	12.7%	-10.4%	4.7%





# Superior Court

## Superior Court

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

### Superior Court - County Clerk

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

### Superior Court - Juvenile Court Administration

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

#### Full Time Positions:

Year	2020	2021	*2022	*2023	*2024
FTEs	83.20	86.20	86.20	85.20	85.20

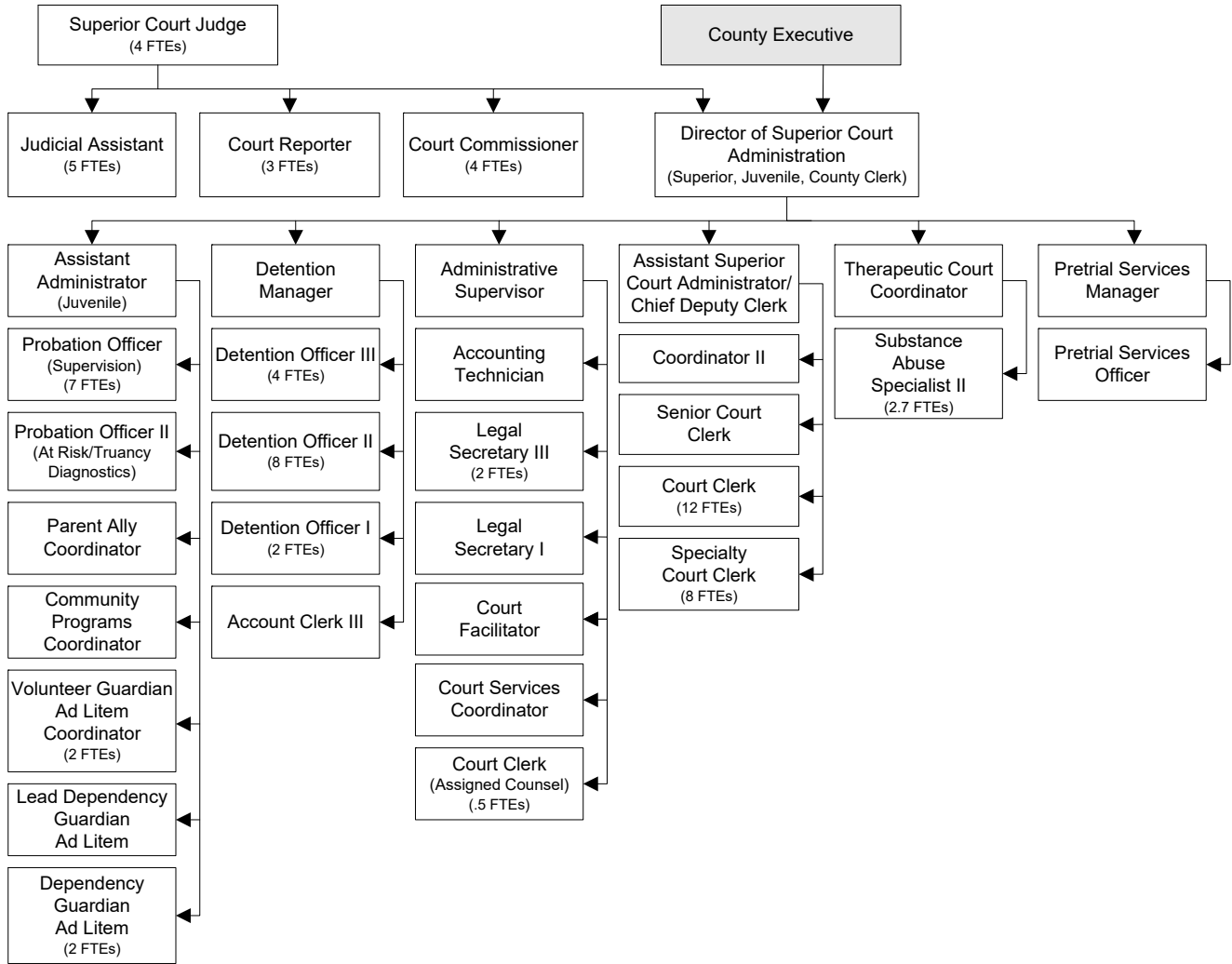
See the following page for the organizational structure.

\* Budget

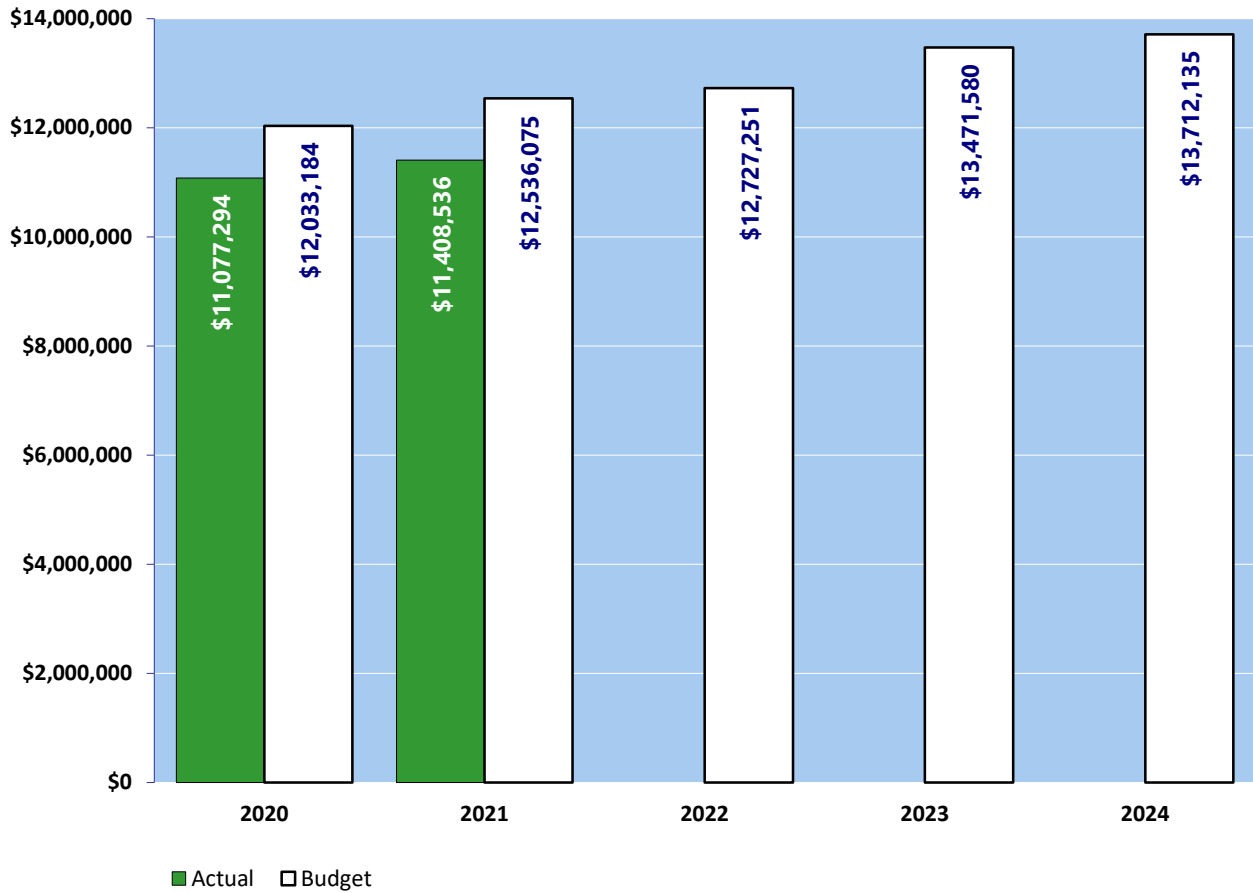
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# Superior Court continued

The chart below shows the organizational structure for 2023 only.

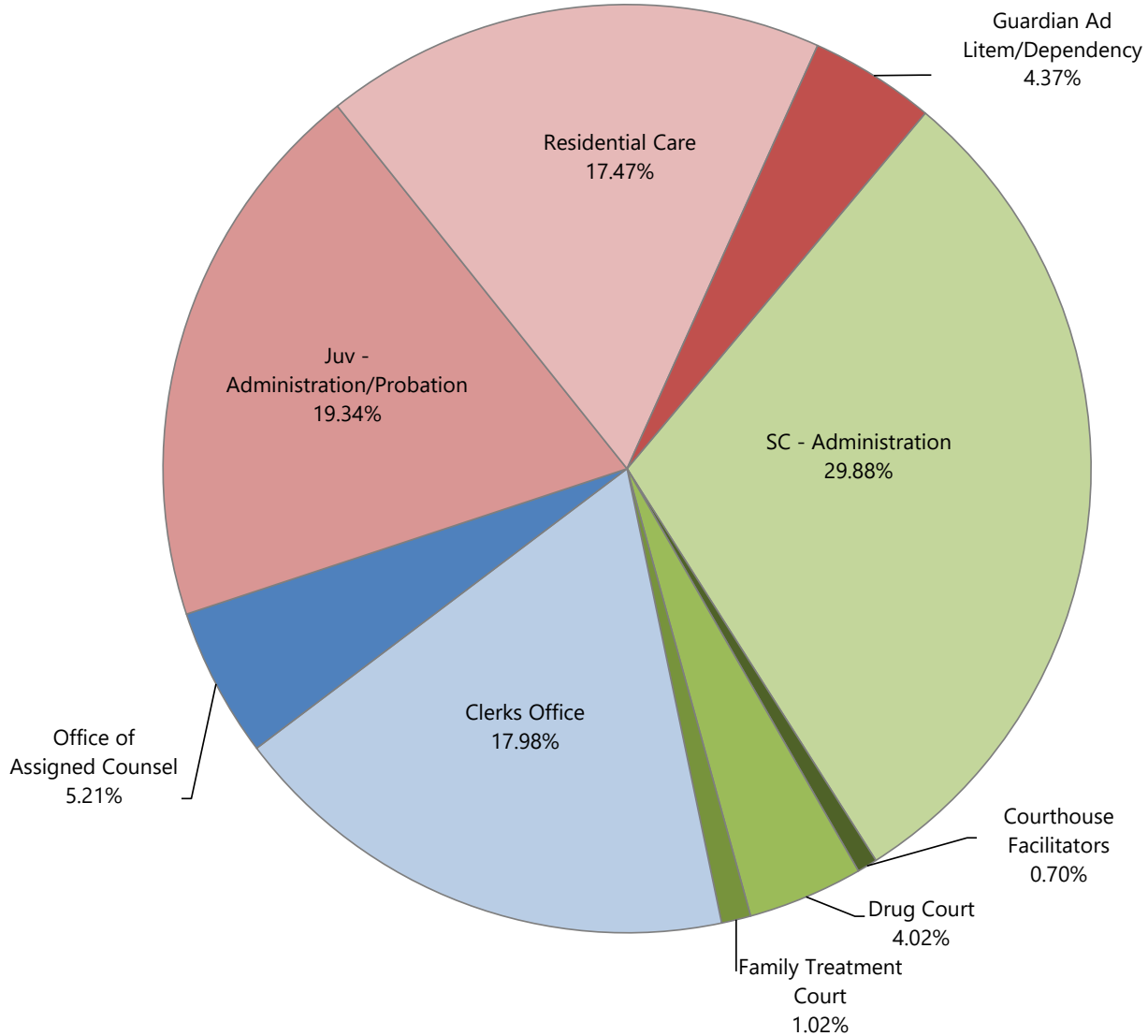


# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# Program Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024	FTEs
<b>OPERATIONS</b>						
<b>SC - Administration</b>						
SC - Administration	3,152,624	3,260,646	3,851,708	4,039,467	4,082,727	
Courthouse Facilitators	92,148	91,471	92,587	95,024	95,906	
Drug Court	376,824	437,216	519,945	542,126	549,731	
Family Treatment Court	125,260	112,279	136,304	138,578	139,460	
Total SC - Administration	3,746,856	3,901,612	4,600,544	4,815,195	4,867,824	23.7
<b>County Clerk</b>						
Clerks Office	1,950,457	1,922,890	2,300,747	2,411,036	2,476,789	
Office of Assigned Counsel	659,815	831,429	487,007	707,669	709,610	
Total County Clerk	2,610,272	2,754,319	2,787,754	3,118,705	3,186,399	24.5
<b>Juvenile Court Admin</b>						
Juv - Administration/Probation	2,152,093	2,090,472	2,452,208	2,597,057	2,660,949	
Residential Care	1,989,374	2,078,742	2,256,771	2,353,265	2,395,115	
Guardian Ad Litem/Dependency	578,699	583,391	629,974	587,358	601,848	
Total Juvenile Court Admin	4,720,166	4,752,605	5,338,953	5,537,680	5,657,912	37
<i>Total Superior Court Operations</i>	11,077,294	11,408,536	12,727,251	13,471,580	13,712,135	85.2
<b>CAPITAL</b>						
<b>Juvenile Court Admin</b>						
Residential Care	-	-	7,000	-	-	
<i>Total Superior Court Capital</i>	-	-	7,000	-	-	
<b>TRANSFERS</b>						
<b>SC - Administration</b>						
Drug Court	5,975	4,647	4,740	5,069	5,272	
<i>Total Superior Court Transfers</i>	5,975	4,647	4,740	5,069	5,272	
<b>TOTAL SUPERIOR COURT</b>	11,083,269	11,413,183	12,738,991	13,476,649	13,717,407	
<i>Percent Change from Previous Year</i>	0.1%	3.0%	11.6%	5.8%	1.8%	

# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Business Licenses & Permits	10,912	11,152	11,000	11,000	11,000
Intergovernmental Revenue	1,091,284	1,241,469	1,133,312	1,199,687	1,183,891
Charges for Services	396,270	479,765	514,970	461,525	461,525
Miscellaneous	22,035	13,859	22,500	9,000	9,000
Other Financing Sources	-	81,149	453,255	452,307	460,733
<i>Total Superior Court - General Fund</i>	1,520,501	1,827,394	2,135,037	2,133,519	2,126,149
<i>Percent Change from Previous Year</i>	-11.8%	20.2%	16.8%	-0.1%	-0.3%
<b>Behavior Health Programs Fund</b>					
Intergovernmental Revenue	30,000	30,000	30,000	30,000	30,000
Charges for Services	13,175	7,090	20,000	6,000	6,000
Other Financing Sources	-	91,859	97,718	105,126	109,241
<i>Total Superior Court - Behavioral Health Programs</i>	43,175	128,949	147,718	141,126	145,241
<i>Percent Change from Previous Year</i>	97.5%	198.7%	14.6%	-4.5%	2.9%
<b>TOTAL SUPERIOR COURT</b>	1,563,676	1,956,343	2,282,755	2,274,645	2,271,390
<i>Percent Change from Previous Year</i>	-10.4%	25.1%	16.7%	-0.4%	-0.1%

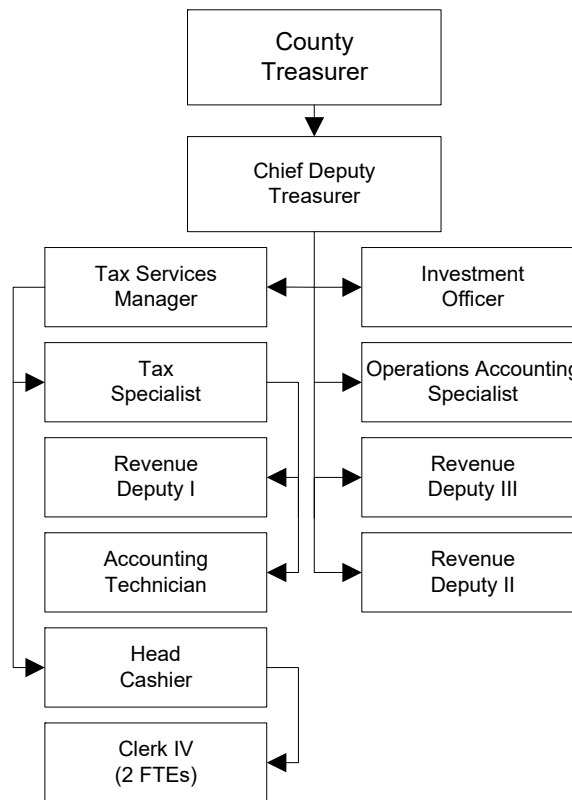
# County Treasurer's Office

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

**Full Time Positions:**

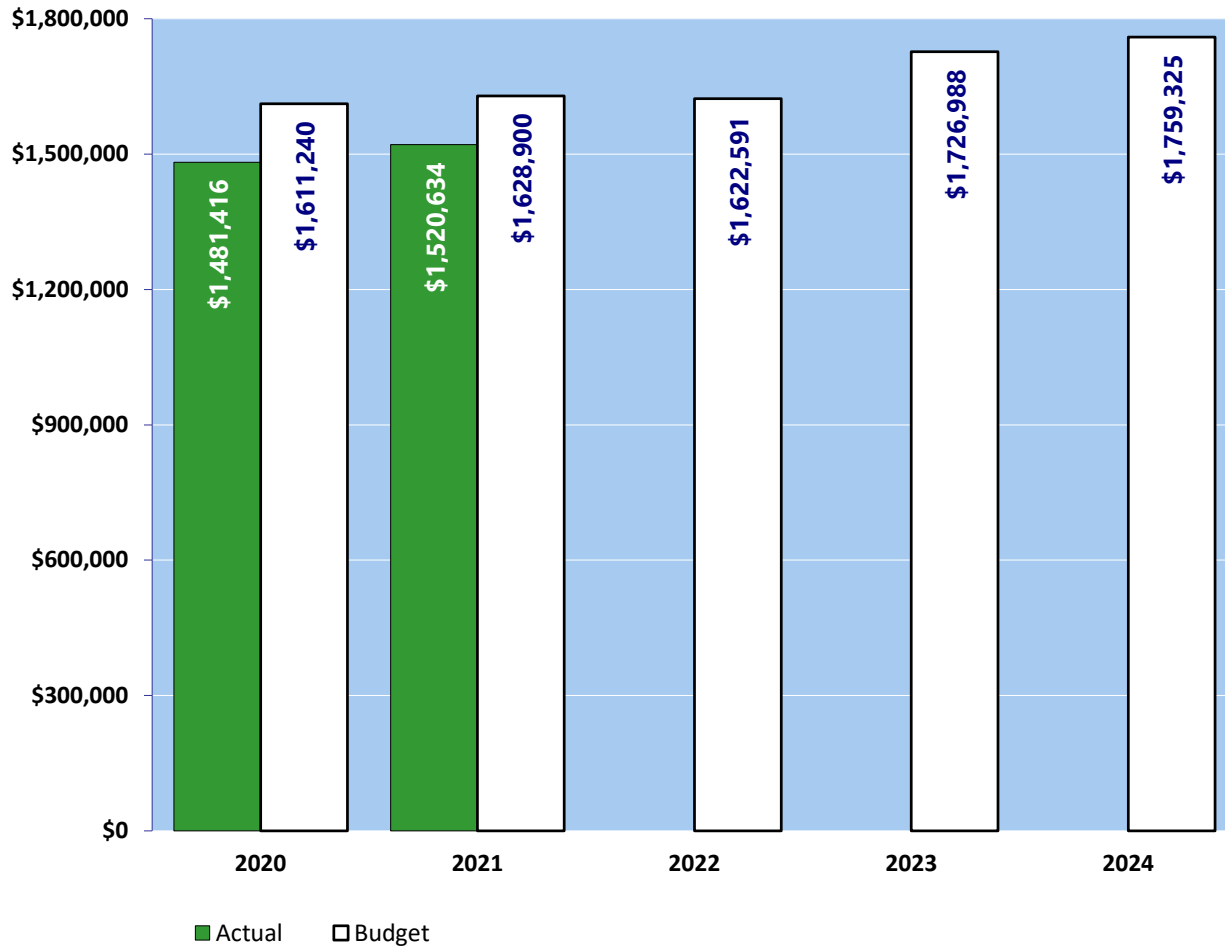
Year	2020	2021	*2022	*2023	*2024
FTEs	13.00	13.00	13.00	13.00	13.00

The chart below shows the organizational structure for 2023 only.



\* Budget

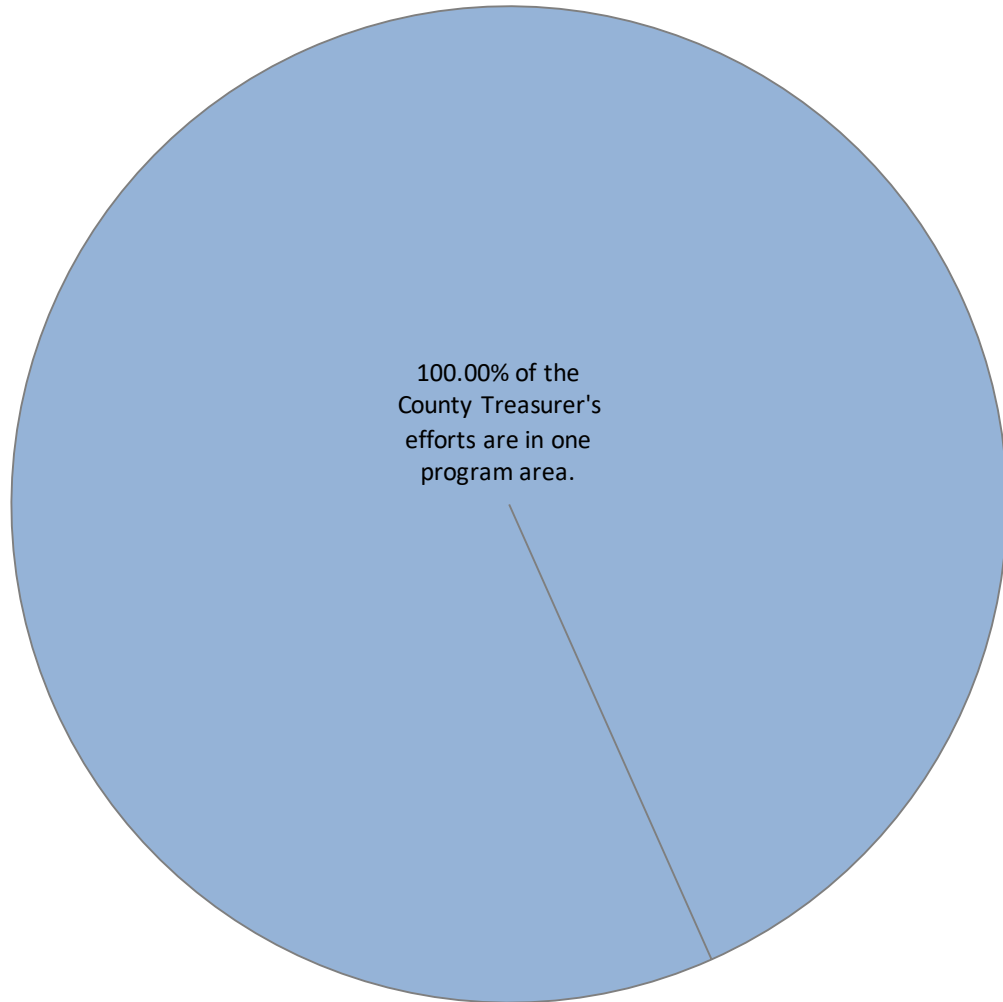
# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.



# 2023-2024 Budget by Program



*NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.*

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>Treasurer</b>						
Treasurer	1,481,416	1,520,634	1,622,591	1,726,988	1,759,325	13
<i>Total Treasurer Operations</i>	1,481,416	1,520,634	1,622,591	1,726,988	1,759,325	13
<b>TOTAL TREASURER</b>	1,481,416	1,520,634	1,622,591	1,726,988	1,759,325	
<i>Percent Change from Previous Year</i>	-2.2%	2.6%	6.7%	6.4%	1.9%	

# Revenue Summary

	Actual 2020	Actual 2021	Amended Budget 2022	Budget 2023	Budget 2024
<b>GENERAL FUND</b>					
Charges for Services	580,908	855,527	558,600	708,900	758,900
Miscellaneous	135,368	34,295	19,500	11,000	211,000
Other Financing Sources	-	92,637	85,000	85,000	85,000
<b>TOTAL TREASURER</b>	<b>716,276</b>	<b>982,459</b>	<b>663,100</b>	<b>804,900</b>	<b>1,054,900</b>
<i>Percent Change from Previous Year</i>	-14.9%	37.2%	-32.5%	21.4%	31.1%



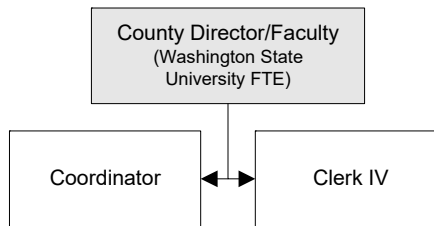
# WSU Extension

In cooperation with Whatcom County, this department is an extension of Washington State University. It provides information and education in the following areas (as well as others): agriculture and natural resources, food safety, community resources, pesticides, farm building and facilities plans, parenting, budgeting and money management, bee safety, 4-H, nutrition, and home horticulture.

**Full Time Positions:**

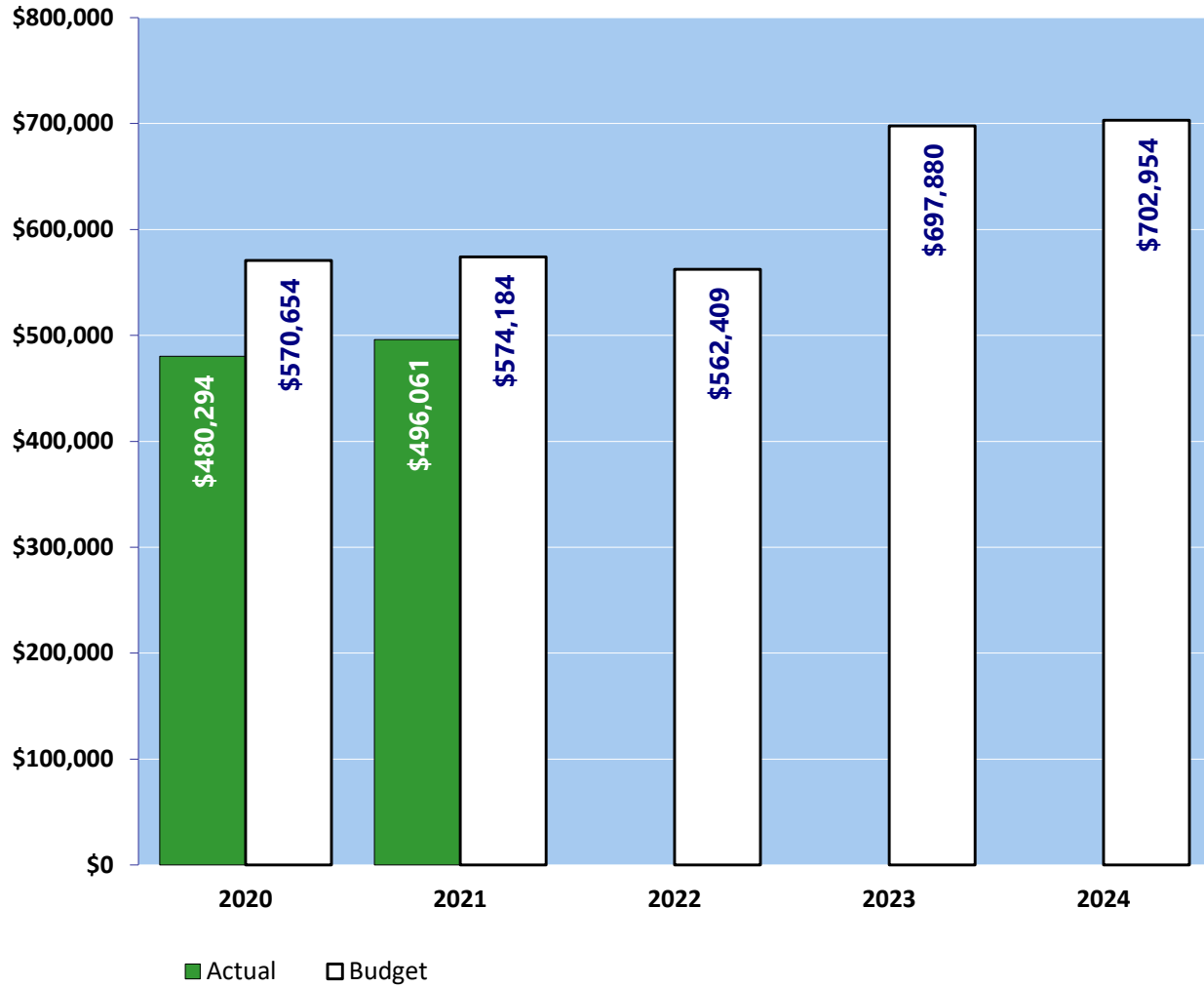
Year	2020	2021	*2022	*2023	*2024
FTEs	2.00	2.00	2.00	2.00	2.00

The chart below shows the organizational structure for 2023 only.



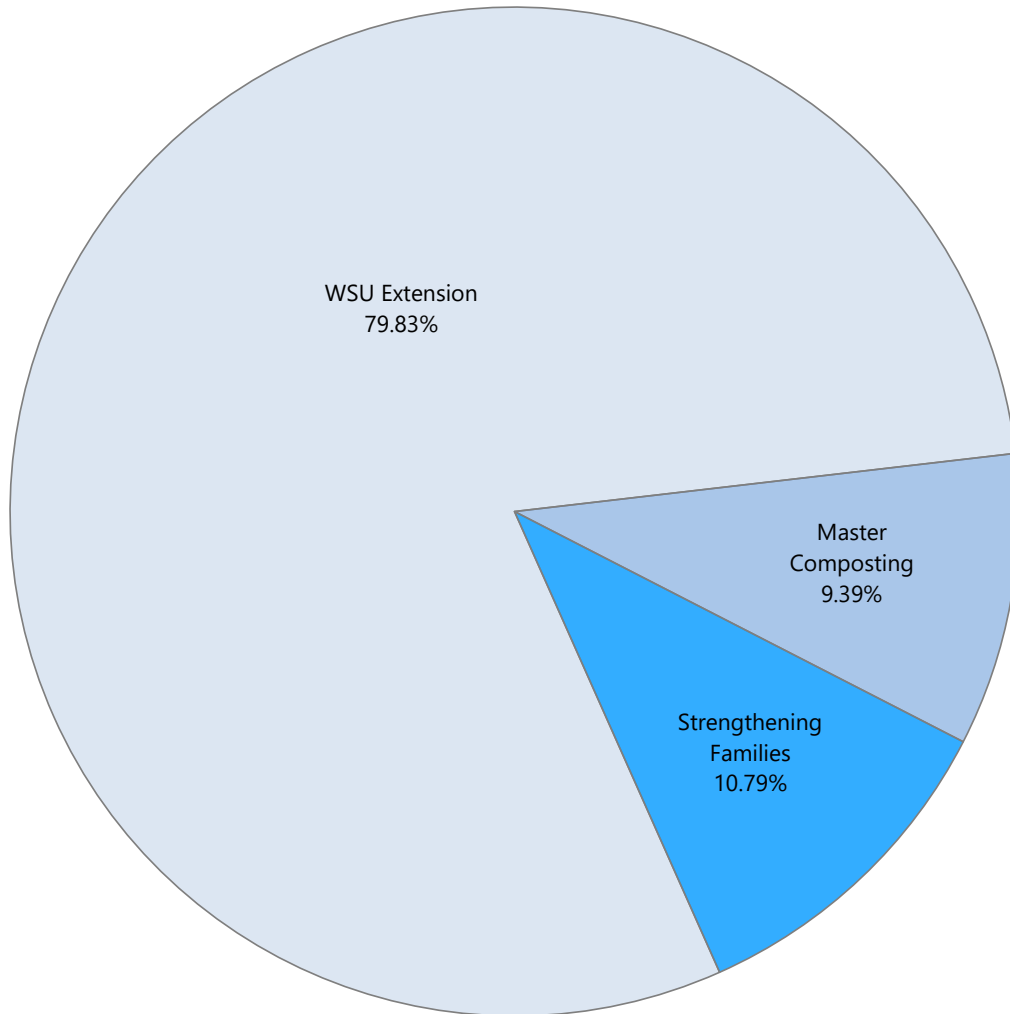
\* Budget

# Expenditure Trends



NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.

# 2023-2024 Budget by Program



*NOTE: Capital expenditures and transfers are not shown to more accurately reflect ongoing operational costs.*

# Program Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>FTEs</b>
<b>OPERATIONS</b>						
<b>WSU Extension</b>						
WSU Extension	360,392	396,812	421,663	556,575	561,649	
Master Composting	65,000	50,105	65,746	65,746	65,746	
Strengthening Families	54,902	49,145	75,000	75,559	75,559	
<i>Total Extension Operations</i>	480,294	496,062	562,409	697,880	702,954	2
<i>Total EXTENSION</i>	480,294	496,062	562,409	697,880	702,954	
<i>Percent Change from Previous Year</i>	-5.4%	3.3%	13.4%	24.1%	0.7%	



# Revenue Summary

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Amended Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>					
Other Financing Sources	144,902	120,953	165,000	165,000	165,000
<i>TOTAL EXTENSION</i>	144,902	120,953	165,000	165,000	165,000
<i>Percent Change from Previous Year</i>	-6.2%	-16.5%	36.4%	0.0%	0.0%