



Whatcom County Executive's Recommended 2025-2026 Budget

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Summary of Budgeted Revenues and Expenditures by Fund

	Budgeted Revenue			Budgeted Expenditures		
	Amended Budget 2024	Budget 2025	Budget 2026	Amended Budget 2024	Budget 2025	Budget 2026
001 General Fund	123,585,416	131,921,204	133,306,916	136,249,925	140,211,202	139,803,641
108 County Road	35,044,561	32,255,912	32,639,460	49,654,128	33,669,985	33,228,409
118 Jail Fund	19,122,899	21,150,167	21,358,020	22,017,876	23,141,600	22,745,556
130 Countywide Emerg Medical Svcs	23,989,074	23,790,235	24,038,689	25,357,769	26,153,122	26,977,560
169 Flood Control Zone District*	32,919,967	28,557,403	-	37,475,432	32,906,855	-
501 Equipment Rental & Revolving	15,265,219	18,426,335	18,051,004	23,036,172	18,747,881	16,916,824
507 Administrative Services	20,330,649	24,684,178	25,237,617	24,187,536	27,716,759	27,096,413
All Other Funds	94,548,622	70,356,043	63,458,001	111,168,999	78,363,470	51,085,544
TOTAL	364,806,407	351,141,477	318,089,707	429,147,837	380,910,874	317,853,947

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

General Fund Summary

General Fund Summarized Revenues and Expenditures

	2023 Adopted Budget	2024 Adopted Budget	2025 Executive Recommended	2026 Executive Recommended
Revenues				
Taxes	58,223,010	59,653,967	66,748,646	68,466,407
Licenses & Permits	3,912,880	3,912,880	4,019,695	4,122,759
Intergovernmental Revenues	21,130,265	20,476,924	29,485,175	29,866,327
Charges for Service	8,664,764	8,893,365	8,760,320	8,819,683
Fines & Penalties	1,349,000	1,250,000	1,370,300	1,395,300
Miscellaneous Revenue	5,101,304	5,511,768	14,139,804	13,129,231
Other Financing Sources	11,178,353	11,073,898	7,397,264	7,507,209
Total Revenues	109,559,576	110,772,802	131,921,204	133,306,916
Expenditures				
Assessor	4,026,482	4,273,402	4,828,751	4,938,408
Auditor	1,491,588	1,510,777	1,629,817	1,682,003
County Council	1,968,027	2,011,737	2,752,626	2,780,184
County Executive				
County Executive	1,052,506	1,071,821	1,320,334	1,369,956
Non-Departmental	21,736,527	24,412,373	22,713,366	21,844,105
Planning & Development Services	6,709,817	6,834,349	8,868,587	8,170,781
Treasurer	1,726,988	1,759,325	2,165,712	2,219,563
Sheriff	21,571,510	21,867,314	24,390,875	24,680,614
District Court				
District Court	3,126,608	3,173,979	3,747,939	3,815,719
District Court Probation	2,351,782	2,389,828	2,791,208	2,819,006
Prosecuting Attorney	7,461,615	7,673,206	9,663,749	9,929,825
Public Defender	7,509,844	6,575,900	8,494,892	8,741,953
Superior Court				
Superior Court Administration	4,039,467	4,082,727	5,619,827	5,822,985
Juvenile Court Administration	5,537,680	5,657,912	6,239,488	6,330,919
Superior Court Clerk	3,208,466	3,257,826	4,824,442	4,951,514
WSU Extension	697,880	702,954	819,777	783,776
Parks & Recreation	5,307,454	5,150,284	6,475,386	6,545,319
Health & Community Services	18,927,920	18,867,678	22,864,426	22,377,011
Total Expenses	118,452,161	121,273,392	140,211,202	139,803,641
Net	(8,892,585)	(10,500,590)	(8,289,998)	(6,496,725)
Budget Lapse*	5,922,608	6,063,670	7,010,560	6,990,182
Change in Fund Balance	(2,969,977)	(4,436,920)	(1,279,438)	493,457
Beginning Fund Balance			26,366,000	25,086,562
Change in Fund Balance			(1,279,438)	493,457
Ending Fund Balance			25,086,562	25,580,019

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

Road Fund Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
Property Taxes					
<i>Property Taxes</i>	20,084,909	19,834,218	20,263,000	23,822,453	24,247,441
Licenses and Permits					
<i>Licenses and Permits</i>	181,053	160,938	155,500	180,500	180,500
Intergovernmental Revenue					
Federal Entitlements	410,783	372,470	370,000	370,000	370,000
Federal Grants-Indirect	1,541,768	1,578,667	4,472,420	-	-
State Grants	925,502	1,250,875	2,553,580	1,126,500	1,126,500
State Entitlements	4,276,686	4,288,613	4,474,942	4,257,157	4,257,157
<i>Total Intergovernmental Rev</i>	7,154,739	7,490,626	11,870,942	5,753,657	5,753,657
Charges for Goods and Services					
General Government	63,843	29,432	2,320	2,320	2,320
Transportation	1,161,123	822,153	608,500	551,000	551,000
Economic Environment	135,386	110,528	125,000	130,000	130,000
<i>Total Charges for Goods & Svcs</i>	1,360,352	962,113	735,820	683,320	683,320
Miscellaneous Revenue					
Interest Earnings	(335,884)	202,868	4,000	-	-
Rents & Royalties	116,330	196,031	194,011	202,271	202,271
Other Misc Revenues	280,149	29,566	2,500	2,000	2,000
<i>Total Miscellaneous Revenue</i>	60,594	428,464	200,511	204,271	204,271
Other Financing Sources					
Other Fixed Assets	-	900	-	-	-
Proceeds Capital Lease	-	44,578	-	-	-
Operating Transfer In	1,368,925	1,329,919	1,818,788	1,611,711	1,570,271
<i>Total Other Financing Sources</i>	1,368,925	1,375,397	1,818,788	1,611,711	1,570,271
TOTAL ROAD FUND	30,210,572	30,251,755	35,044,561	32,255,912	32,639,460
<i>Percent Change from Previous Year</i>	4.5%	0.1%	15.8%	-8.0%	1.2%

Road Fund Expenditures Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
Public Works Administration	3,385,034	2,856,020	5,270,265	4,118,195	3,708,684
Road Engineering	4,470,317	5,042,109	6,804,454	6,992,893	6,772,674
M&O Road	17,548,451	16,538,239	18,590,958	19,589,000	19,795,295
Road Construction	8,782,995	4,118,241	17,998,872	1,520,041	1,556,405
Public Works Other	1,312,609	1,068,912	989,578	1,449,856	1,395,351
TOTAL ROAD FUND	35,499,406	29,623,521	49,654,127	33,669,985	33,228,409
<i>Percent Change from Previous Year</i>	9.8%	-16.6%	67.6%	-32.2%	-1.3%

Other Funds Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
Flood Control Zone District Fund					
<i>Flood Control Zone District Fund</i>	7,783,186	16,784,749	32,919,967	28,557,403	-
Countywide Emergency Medical Services					
<i>Countywide EMS Fund</i>	17,146,266	22,900,999	23,989,074	23,790,235	24,038,689
Administrative Services Fund					
<i>Administrative Services Fund</i>	15,359,113	19,921,481	20,330,649	24,684,178	25,237,617
Whatcom County Jail Fund					
<i>Whatcom County Jail Fund</i>	19,516,070	19,392,503	19,122,899	21,150,167	21,358,020
Equipment Rental and Revolving Fund					
<i>Equipment Rental and Revolving Fund</i>	13,694,838	15,180,982	15,265,219	18,426,335	18,051,004
Behavioral Health Program Fund					
<i>Behavioral Health Program Fund</i>	7,919,422	11,687,736	11,012,392	11,133,852	11,230,903
Healthy Children's Fund					
<i>Healthy Children's Fund</i>	-	9,922,362	9,973,953	10,063,741	10,154,688
Homeless Housing Fund					
<i>Homeless Housing Fund</i>	6,535,495	8,007,709	14,852,148	8,968,562	4,546,562
Real Estate Excise Tax Funds I & II					
<i>Total Real Estate Excise Tax Funds</i>	6,635,254	5,616,407	5,243,222	6,313,438	7,014,932
Public Utilities Improvement Fund					
<i>Public Utilities Improvement Fund</i>	5,212,589	7,984,339	6,813,455	6,402,241	6,646,188
Ferry System Fund					
<i>Ferry System Fund</i>	3,454,805	2,628,276	4,190,759	4,354,696	4,369,763
Flood Subzone Funds					
Lynden/Everson	41,760	57,286	47,500	58,434	-
Sumas/Nooksack	87,102	191,527	140,000	177,774	-
Acme/Van Zandt	14,424	40,352	26,196	31,643	-
Samish Watershed	15,474	24,145	23,992	21,229	-
Birch Bay Watershed	843,603	1,099,726	1,731,423	2,960,875	-
<i>Total Flood Subzone Funds</i>	1,002,363	1,413,036	1,969,111	3,249,955	-
Solid Waste Fund					
<i>Solid Waste Fund</i>	2,604,059	2,933,608	2,742,059	2,956,859	2,956,859
Affordable Hsg, Behavioral Health Facilities					
<i>Affordable Hsg, Behavioral Health Facilities</i>	2,649,386	2,905,056	2,973,576	2,767,888	2,950,568
Emergency Management Fund					
<i>Emergency Management Fund</i>	6,844,039	4,974,349	3,894,122	1,546,704	1,573,550

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2026 budgets will be adopted in November 2025.

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Other Funds Revenue Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
Miscellaneous Funds					
Election Reserve	1,630,891	1,545,270	2,173,342	1,745,267	1,745,267
Veteran's Relief	467,165	645,979	602,414	721,440	756,906
Whatcom County Tax Refund	(9)	6	-	-	-
Low Income Housing Projects	221,914	191,686	269,000	200,000	200,000
Stormwater	953,399	986,537	1,528,898	1,170,295	1,111,279
Parks Special Revenue	5,287	146,392	88,363	88,363	88,363
Mental Health & Developmental Disabilities	1,042,789	1,336,394	1,379,211	1,602,310	1,681,126
Swift Creek Sediment Management	318,751	389,179	393,000	388,526	393,000
Affordable & Supportive Housing	797,664	778,187	2,133,599	683,599	683,599
Lake Whatcom Stormwater Utility	965,878	950,440	938,000	938,000	938,000
COVID-19 Emergency Response	(197,509)	214,504	-	-	-
WC Trial Court Improvement	43,912	48,830	45,000	45,000	45,000
Leoff I Healthcare Fund	(5,833)	3,756	-	-	-
American Rescue Plan Act	7,530,744	21,279,491	15,942,815	-	-
Ferry Fare Capital Surcharge	149,414	159,696	155,000	150,000	150,000
WC Convention Center	1,508,699	1,834,711	2,200,000	1,600,000	1,600,000
Victim-Witness	224,692	266,373	236,801	248,271	236,801
Community Priorities Fund	-	9,341,121	-	-	-
Community Development	16,621	1,113	-	-	-
Road Improvement District #1	34,013	38,751	39,292	47,260	50,760
Road Improvement District #2	2,253	2,589	2,588	3,088	3,088
Climate Action	-	-	677,119	239,672	244,704
Road Improvement District #7	3,649	3,650	3,608	4,900	5,200
Whatcom County Drug Fund	1,027	306,631	215,400	215,400	215,400
Auditor's O&M	168,505	135,185	118,500	176,500	176,500
Pt Roberts Fuel Tax	(5,845)	90,009	60,000	41,500	41,500
Conservation Futures	1,867,109	1,673,580	1,451,851	2,067,041	1,429,482
2010 Ltd Tax GO Bond	235,429	232,753	230,025	221,675	218,013
<i>Total Miscellaneous Funds</i>	17,980,609	42,602,813	30,883,826	12,598,107	12,013,988
TOTAL OTHER FUNDS	134,337,494	194,856,405	206,176,431	186,964,361	152,143,331
<i>Percent Change from Previous Year</i>	8.3%	45.0%	5.8%	-9.3%	-18.6%

Other Funds Expenditures Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
Flood Control Zone District Fund					
<i>Flood Control Zone District Fund</i>	9,914,069	15,651,806	37,475,432	32,906,855	-
Countywide Emergency Medical Services					
<i>Countywide EMS Fund</i>	24,160,649	23,840,089	25,357,769	26,153,122	26,977,560
Administrative Services Fund					
<i>Administrative Services Fund</i>	17,312,628	20,916,976	24,187,536	27,716,759	27,096,413
Whatcom County Jail Fund					
<i>Whatcom County Jail Fund</i>	18,119,149	19,348,899	22,017,876	23,141,600	22,745,556
Equipment Rental and Revolving Fund					
<i>Equipment Rental and Revolving Fund</i>	13,596,477	14,461,587	23,036,172	18,747,881	16,916,824
Behavioral Health Program Fund					
<i>Behavioral Health Program Fund</i>	6,389,785	11,131,615	14,849,198	13,248,345	13,751,031
Healthy Children's Fund					
<i>Healthy Children's Fund</i>	-	41,350	6,886,270	9,954,091	9,954,030
Homeless Housing Fund					
<i>Homeless Housing Fund</i>	6,944,654	8,448,099	14,832,706	9,421,404	5,802,471
Real Estate Excise Tax Funds I & II					
<i>Total Real Estate Excise Tax Funds</i>	2,653,819	7,527,276	7,485,931	6,214,656	465,438
Ferry System Fund					
<i>Ferry System Fund</i>	3,696,452	4,113,005	4,261,278	4,051,349	4,012,037
Public Utilities Improvement Fund					
<i>Public Utilities Improvement Fund</i>	2,865,463	9,616,373	12,220,625	4,482,365	1,184,533
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,707,425	1,911,770	2,700,292	2,947,339	2,691,567
Affordable Hsg, Behavioral Health Facilities					
<i>Affordable Hsg, Behavioral Hlth Fac</i>	777,087	989,068	5,283,893	7,753,333	1,383,721
Flood Subzone Funds					
Lynden/Everson	46,927	26,488	114,500	120,000	-
Sumas/Nooksack	86,837	63,236	127,240	137,279	-
Acme/Van Zandt	-	7,638	90,154	61,380	-
Samish Watershed	14,254	21,558	26,414	34,132	-
Birch Bay Watershed	676,897	723,305	2,827,390	4,380,348	-
<i>Total Flood Subzone Funds</i>	824,915	842,225	3,185,698	4,733,139	-
Emergency Management Fund					
<i>Emergency Management Fund</i>	6,791,496	4,915,553	4,216,039	1,753,009	1,785,856

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2026 budgets will be adopted in November 2025.

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Other Funds Expenditures Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
Miscellaneous Funds					
Election Reserve	1,603,981	1,716,902	2,203,742	1,920,681	1,954,209
Veteran's Relief	392,615	517,409	849,854	729,992	742,256
Low Income Housing Projects	257,987	346,435	260,000	260,000	260,000
Stormwater	953,399	986,532	1,597,583	1,265,898	1,212,126
Parks Special Revenue	44,055	63,891	809,800	105,000	105,000
Mental Health & Developmental Disabilities	555,347	543,631	1,216,618	945,998	954,145
Swift Creek Sediment Management	288,267	221,710	735,300	335,300	335,300
Affordable & Supportive Housing	59,444	368,225	2,100,000	3,424,066	650,000
Lake Whatcom Stormwater Utility	731,573	761,875	1,515,900	1,507,949	744,715
COVID-19 Emergency Response	-	6,369,680	-	-	-
WC Trial Court Improvement	45,059	45,059	105,870	105,870	45,870
American Rescue Plan Act	8,673,135	20,329,937	15,985,926	-	-
Ferry Fare Capital Surcharge	-	250,000	41,266	41,266	41,266
WC Convention Center	842,412	709,353	1,681,425	1,109,500	1,109,500
Victim-Witness	220,159	256,301	266,763	280,008	287,419
Community Priorities	-	-	3,108,000	150,000	-
Road Improvement District #1	35,581	38,875	40,292	47,260	50,760
Road Improvement District #2	2,351	2,539	2,988	3,088	3,088
Climate Action	-	-	677,119	239,672	244,704
Road Improvement District #7	3,753	4,072	4,608	4,900	5,200
Whatcom County Drug Fund	99,738	170,783	537,317	187,000	187,000
Auditor's O&M	171,985	229,140	258,726	213,253	190,253
Pt Roberts Fuel Tax	10,047	14,240	20,000	20,000	20,000
Conservation Futures	2,907,118	3,830,666	997,946	686,064	694,037
2010 Ltd Tax GO Bond	235,475	232,775	230,025	221,675	218,013
<i>Total Miscellaneous Funds</i>	18,133,481	38,010,030	35,247,068	13,804,440	10,054,861
TOTAL OTHER FUNDS	133,887,549	181,765,721	243,243,783	207,029,687	144,821,898
<i>Percent Change from Previous Year</i>	21.2%	35.8%	33.8%	-14.9%	-30.0%

2025 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2025 Balance	Expenditures 2025	Revenues 2025	*Estimated Ending 2025 Balance
001	General Fund*	26,366,000	(133,200,642)	131,921,204	25,086,562
108	County Road	13,992,459	(33,669,985)	32,255,912	12,578,386
109	Election Reserves	906,742	(1,920,681)	1,745,267	731,328
114	Veterans Relief	1,295,208	(729,992)	721,440	1,286,656
118	Whatcom County Jail*	4,124,059	(22,447,352)	21,150,167	2,826,874
121	Low-Income Housing Projects	312,971	(260,000)	200,000	252,971
122	Homeless Housing	2,051,740	(9,421,404)	8,968,562	1,598,898
123	Stormwater	653,140	(1,265,898)	1,170,295	557,537
124	Behavioral Health Program	6,422,661	(13,248,345)	11,133,852	4,308,168
126	Parks Special Revenue	2,026,515	(105,000)	88,363	2,009,878
127	Mental Health & Developmental Disabilities	3,029,694	(945,998)	1,602,310	3,686,006
128	Swift Creek Sediment Management	789,296	(335,300)	388,526	842,522
129	Affordable & Supportive Housing	2,876,416	(3,424,066)	683,599	135,949
130	Countywide Emergency Medical Services	14,172,561	(26,153,122)	23,790,235	11,809,674
132	Lake Whatcom Stormwater Utility	1,043,756	(1,507,949)	938,000	473,807
133	Affordable Housing, Behavioral Health Facilities	6,325,526	(7,753,333)	2,767,888	1,340,081
135	WC Trial Court Improvement	74,304	(105,870)	45,000	13,434
139	Ferry Fare Capital Surcharge	288,084	(41,266)	150,000	396,818
140	Solid Waste	6,321,801	(2,947,339)	2,956,859	6,331,321
141	WC Convention Center	5,336,340	(1,109,500)	1,600,000	5,826,840
142	Victim Witness	129,796	(280,008)	248,271	98,059
145	Healthy Children's	19,551,888	(9,954,091)	10,063,741	19,661,538
147	Community Priorities	8,383,121	(150,000)	-	8,233,121
154	Road Improve #1	21,757	(47,260)	47,260	21,757
155	Road Improve #2	6,121	(3,088)	3,088	6,121
156	Climate Action	140,569	(239,672)	239,672	140,569
159	Road Improve #7	5,755	(4,900)	4,900	5,755
165	WC Drug Fund	1,581,674	(187,000)	215,400	1,610,074
166	Auditor's O&M	504,593	(213,253)	176,500	467,840
167	Emergency Management	728,246	(1,753,009)	1,546,704	521,941
169	Flood Control Zone	6,084,139	(32,906,855)	28,557,403	1,734,687
170	Pt. Roberts' Transportation	1,211,268	(20,000)	41,500	1,232,768
175	Conservation Futures	(722,417)	(686,064)	2,067,041	658,560
245	2010 Ltd Tax GO & Refund Bond	1,514	(221,675)	221,675	1,514
324	REET II	6,801,791	(1,747,560)	3,156,719	8,210,950
326	REET I	4,604,209	(4,467,096)	3,156,719	3,293,832
332	Public Utilities Improvement	25,641,250	(4,482,365)	6,402,241	27,561,126
444	Ferry System	523,042	(4,051,349)	4,354,696	826,389
501	ER&R	20,639,579	(18,747,881)	18,426,335	20,318,033
507	Administrative Services	7,811,014	(27,716,759)	24,684,178	4,778,433
16921	Lynden/Everson Sub-Zone	175,939	(120,000)	58,434	114,373
16922	Sumas/Nooksack/Everson Sub-Zone	1,760,013	(137,279)	177,774	1,800,508
16923	Acme/Van Zandt Sub-Zone	433,434	(61,380)	31,643	403,697
16924	Samish Watershed Sub-Zone	134,115	(34,132)	21,229	121,212
16925	Birch Bay Sub-Zone	1,792,093	(4,380,348)	2,960,875	372,620
	Total	206,353,776	(373,206,066)	351,141,477	184,289,187

* 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.

2026 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2026 Balance	Expenditures 2026	Revenues 2026	*Estimated Ending 2026 Balance
001	General Fund	25,086,562	(132,813,459)	133,306,916	25,580,019
108	County Road	12,578,386	(33,228,409)	32,639,460	11,989,437
109	Election Reserves	731,328	(1,954,209)	1,745,267	522,386
114	Veterans Relief	1,286,656	(742,256)	756,906	1,301,306
118	Whatcom County Jail	2,826,874	(22,063,189)	21,358,020	2,121,705
121	Low-Income Housing Projects	252,971	(260,000)	200,000	192,971
122	Homeless Housing	1,598,898	(5,802,471)	4,546,562	342,989
123	Stormwater	557,537	(1,212,126)	1,111,279	456,690
124	Behavioral Health Program	4,308,168	(13,751,031)	11,230,903	1,788,040
126	Parks Special Revenue	2,009,878	(105,000)	88,363	1,993,241
127	Mental Health & Developmental Disabilities	3,686,006	(954,145)	1,681,126	4,412,987
128	Swift Creek Sediment Management	842,522	(335,300)	393,000	900,222
129	Affordable & Supportive Housing	135,949	(650,000)	683,599	169,548
130	Countywide Emergency Medical Services	11,809,674	(26,977,560)	24,038,689	8,870,803
132	Lake Whatcom Stormwater Utility	473,807	(744,715)	938,000	667,092
133	Affordable Housing, Behavioral Health Facilities	1,340,081	(1,383,721)	2,950,568	2,906,928
135	WC Trial Court Improvement	13,434	(45,870)	45,000	12,564
139	Ferry Fare Capital Surcharge	396,818	(41,266)	150,000	505,552
140	Solid Waste	6,331,321	(2,691,567)	2,956,859	6,596,613
141	WC Convention Center	5,826,840	(1,109,500)	1,600,000	6,317,340
142	Victim Witness	98,059	(287,419)	236,801	47,441
145	Healthy Children's	19,661,538	(9,954,030)	10,154,688	19,862,196
147	Community Priorities	8,233,121	-	-	8,233,121
154	Road Improve #1	21,757	(50,760)	50,760	21,757
155	Road Improve #2	6,121	(3,088)	3,088	6,121
156	Climate Action	140,569	(244,704)	244,704	140,569
159	Road Improve #7	5,755	(5,200)	5,200	5,755
165	WC Drug Fund	1,610,074	(187,000)	215,400	1,638,474
166	Auditor's O&M	467,840	(190,253)	176,500	454,087
167	Emergency Management	521,941	(1,785,856)	1,573,550	309,635
169	Flood Control Zone**	1,734,687	-	-	1,734,687
170	Pt. Roberts' Transportation**	1,232,768	(20,000)	41,500	1,254,268
175	Conservation Futures	658,560	(694,037)	1,429,482	1,394,005
245	2010 Ltd Tax GO & Refund Bond	1,514	(218,013)	218,013	1,514
324	REET II	8,210,950	(135,438)	3,507,466	11,582,978
326	REET I	3,293,832	(330,000)	3,507,466	6,471,298
332	Public Utilities Improvement Fund	27,561,126	(1,184,533)	6,646,188	33,022,781
444	Ferry System	826,389	(4,012,037)	4,369,763	1,184,115
501	ER&R	20,318,033	(16,916,824)	18,051,004	21,452,213
507	Administrative Services	4,778,433	(27,096,413)	25,237,617	2,919,637
16921	Lynden/Everson Sub-Zone**	114,373	-	-	114,373
16922	Sumas/Nooksack/Everson Sub-Zone**	1,800,508	-	-	1,800,508
16923	Acme/Van Zandt Sub-Zone**	403,697	-	-	403,697
16924	Samish Watershed Sub-Zone**	121,212	-	-	121,212
16925	Birch Bay Sub-Zone**	372,620	-	-	372,620
	Total	184,289,187	(310,181,399)	318,089,707	192,197,495

* 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.

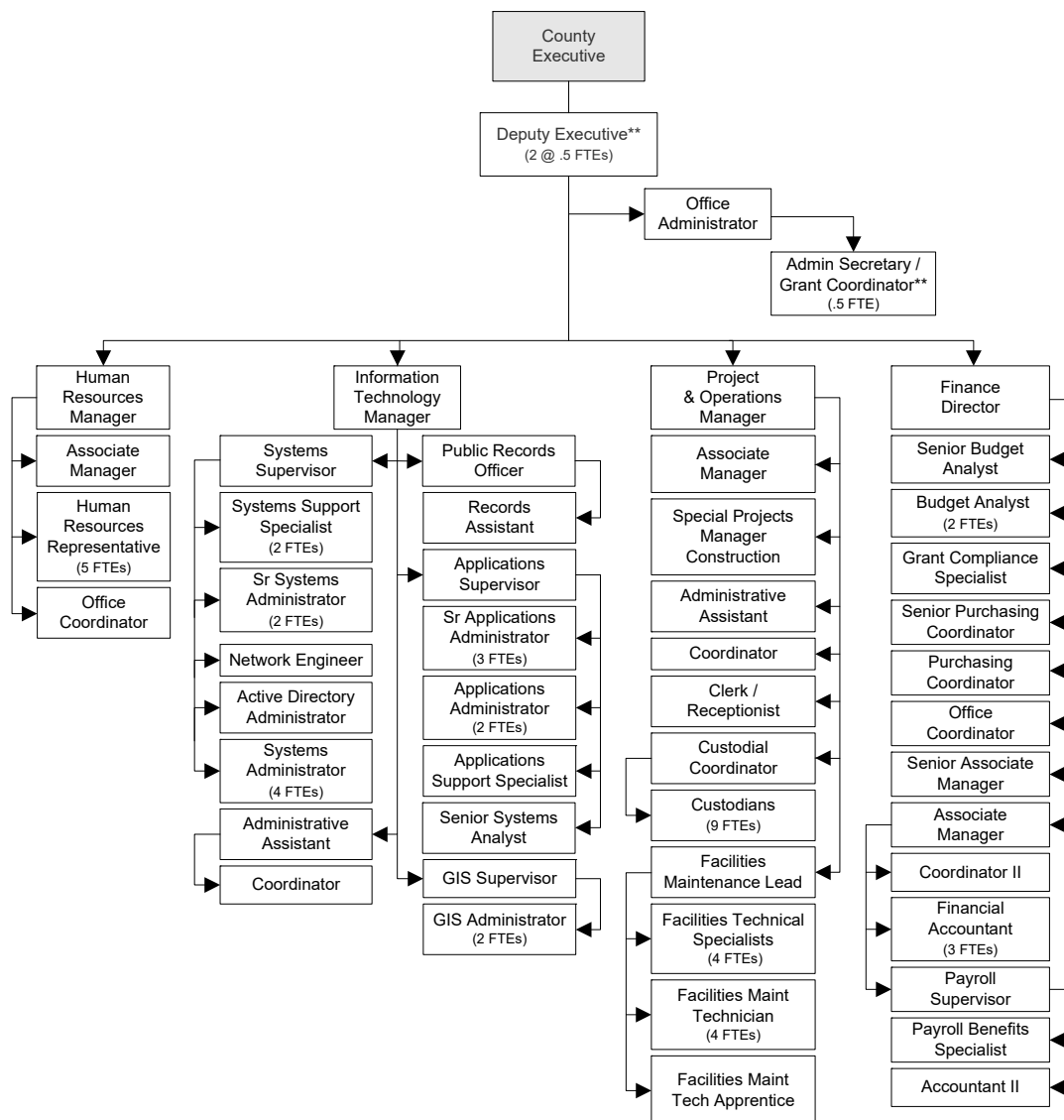


Administrative Services Department

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	2022	2023	*2024	*2025	*2026
FTEs	77.00	80.00	84.50	89.50	89.50

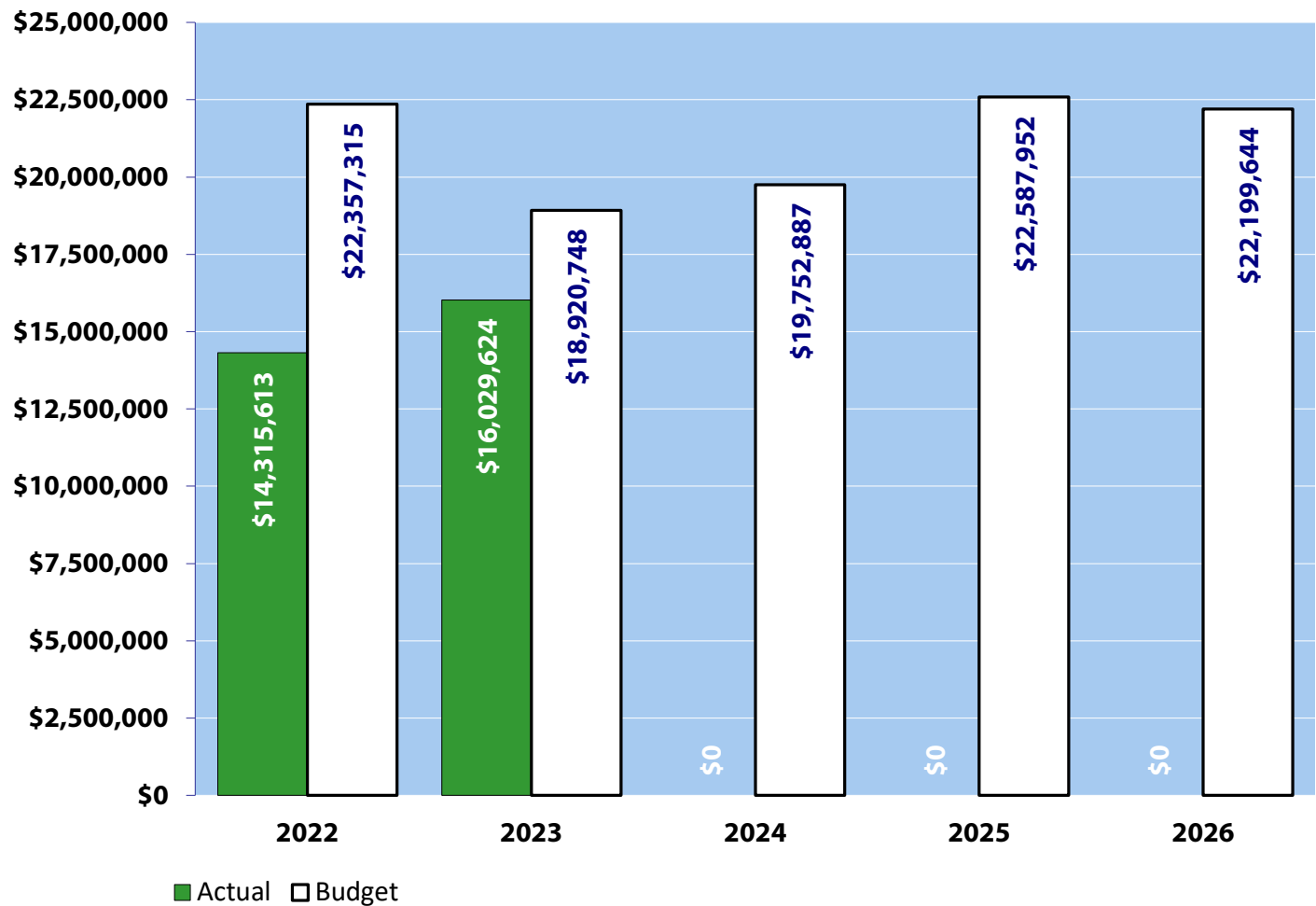


Note: The chart above shows the organizational structure for 2024 only.

* Budget

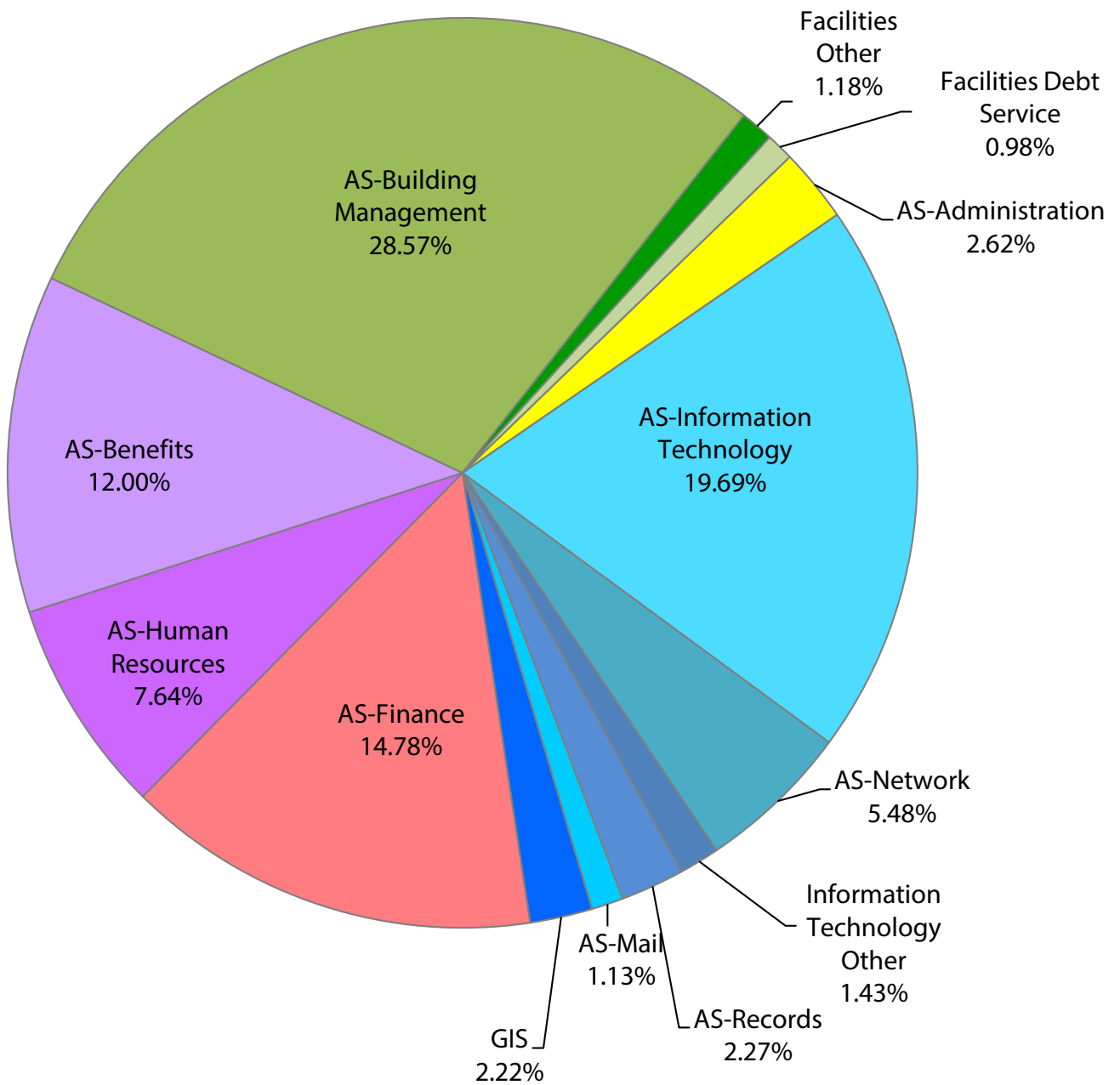
** Deputy Executives and Administrative Secretary/Grant Coordinator positions 50% funded in the Administrative Services Budget.

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
AS - Administration						
AS-Administration	315,969	349,915	450,596	581,297	591,637	2.5
AS Information Technology						
AS-Information Technology	2,598,973	2,775,765	3,840,316	4,376,226	4,444,588	
AS-Network	576,443	487,726	1,414,376	1,467,940	988,140	
AS-Telecommunications	235,748	246,014	282,703	307,796	334,057	
AS-Records	245,231	239,849	473,667	503,430	511,324	
AS-Mail	137,621	178,128	252,330	253,874	253,874	
GIS	365,712	317,827	754,043	495,160	497,861	
Total AS Information Technology	4,159,728	4,245,309	7,017,435	7,404,426	7,029,844	27
AS Finance						
AS-Finance	2,070,027	2,443,219	2,966,412	3,342,425	3,277,270	19
Human Resources						
AS-Human Resources	1,185,355	1,206,083	1,436,005	1,672,791	1,749,234	
AS-Benefits	1,676,095	2,350,821	1,686,250	2,686,717	2,686,770	
Total Human Resources	2,861,450	3,556,904	3,122,255	4,359,508	4,436,004	9
AS Facilities						
AS-Building Management	4,470,161	4,964,069	5,644,014	6,416,471	6,379,726	
AS-Parking	9,277	10,255	15,400	15,400	15,400	
AS-Security	193,526	227,178	206,750	246,750	251,750	
Facilities Debt Service	235,475	232,775	230,025	221,675	218,013	
Total AS Facilities	4,908,439	5,434,277	6,096,189	6,900,296	6,864,889	32
<i>Total Administrative Services Operations</i>	14,315,613	16,029,624	19,652,887	22,587,952	22,199,644	89.5
CAPITAL						
AS Information Technology						
AS-Network	20,763	102,516	760,582	400,000	80,000	
Technology-Capital	-	32,284	151,650	-	-	
Total AS Information Technology	20,763	134,800	912,232	400,000	80,000	
AS Facilities						
AS-Building Management	39,325	-	125,000	-	-	
AS-Facilities Projects	-	-	100,000	-	-	
Total AS Facilities	39,325	-	225,000	-	-	
Real Estate Excise Tax Projects	479,733	430,254	1,432,577	2,302,000	330,000	
Public Utilities Imprv Projects	108,187	139,438	175,000	-	-	
<i>Total Administrative Services Capital</i>	648,008	704,492	2,744,809	2,702,000	410,000	
TRANSFERS						
Human Resources						
AS-Benefits	-	1,604,000	-	-	-	
AS Facilities						
AS-Building Management	107,852	94,182	169,066	50,000	-	
<i>Total Administrative Services Transfers</i>	107,852	1,698,182	169,066	50,000	-	
TOTAL ADMINISTRATIVE SERVICES	15,071,473	18,432,298	22,566,762	25,339,952	22,609,644	
<i>Percent Change from Previous Year</i>	8.0%	22.3%	22.4%	12.3%	-10.8%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Intergovernmental Revenue	-	-	100,000	-	-
Miscellaneous	91,321	100,121	91,000	100,000	100,000
<i>Total Admin Services - General Fund</i>	91,321	100,121	191,000	100,000	100,000
<i>Percent Change from Previous Year</i>	5.3%	9.6%	90.8%	-47.6%	0.0%
DEBT SERVICE FUNDS					
Miscellaneous	(46)	28	-	-	-
Other Financing Sources	235,475	232,725	230,025	221,675	218,013
<i>Total Admin Services - Debt Service Funds</i>	235,429	232,753	230,025	221,675	218,013
<i>Percent Change from Previous Year</i>	-1.1%	-1.1%	-1.2%	-3.6%	-1.7%
REAL ESTATE EXCISE TAX FUND I					
Other Financing Sources	-	-	237,500	-	-
<i>Total Admin Services - REET I</i>	-	-	237,500	-	-
<i>Percent Change from Previous Year</i>	-100.0%	0.0%	0.0%	-100.0%	0.0%
ADMINISTRATIVE SERVICES FUND					
Intergovernmental Revenue	3,985	1,328	-	-	-
Charges for Services	13,065,102	15,124,951	15,508,288	18,742,533	19,166,134
Fines and Forfeits	930	2,180	1,200	1,200	1,200
Miscellaneous	(377,965)	301,983	9,524	53,624	56,569
Other Financing Sources	766,061	1,241,040	1,561,637	985,475	988,368
<i>Total Administrative Services Fund</i>	13,458,113	16,671,482	17,080,649	19,782,832	20,212,271
<i>Percent Change from Previous Year</i>	-6.9%	23.9%	2.5%	15.8%	2.2%
TOTAL ADMINISTRATIVE SERVICES	13,784,863	17,004,356	17,739,174	20,104,507	20,530,284
<i>Percent Change from Previous Year</i>	-7.7%	23.4%	4.3%	13.3%	2.1%

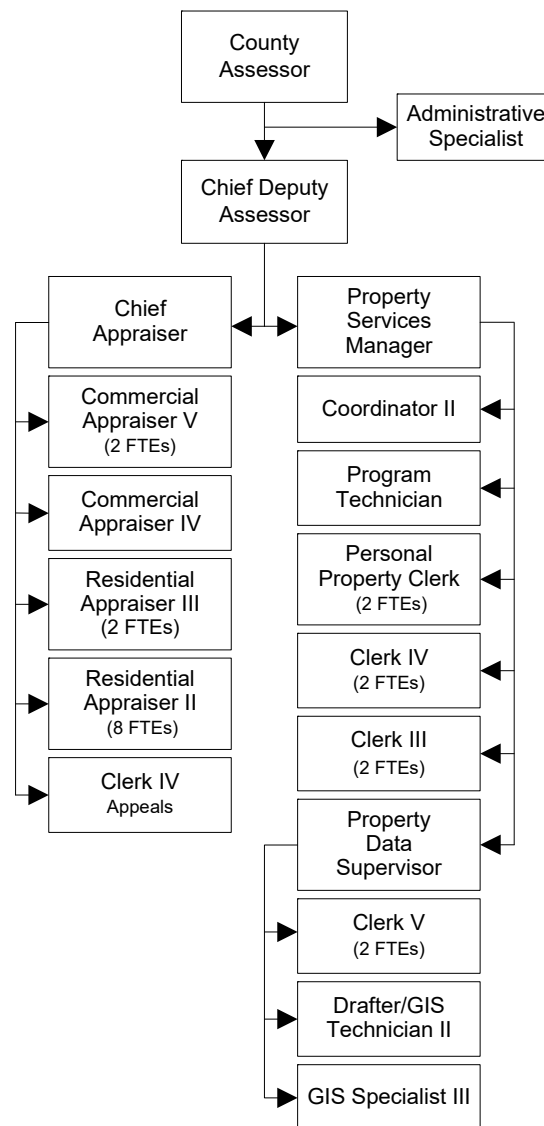


County Assessor's Office

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.

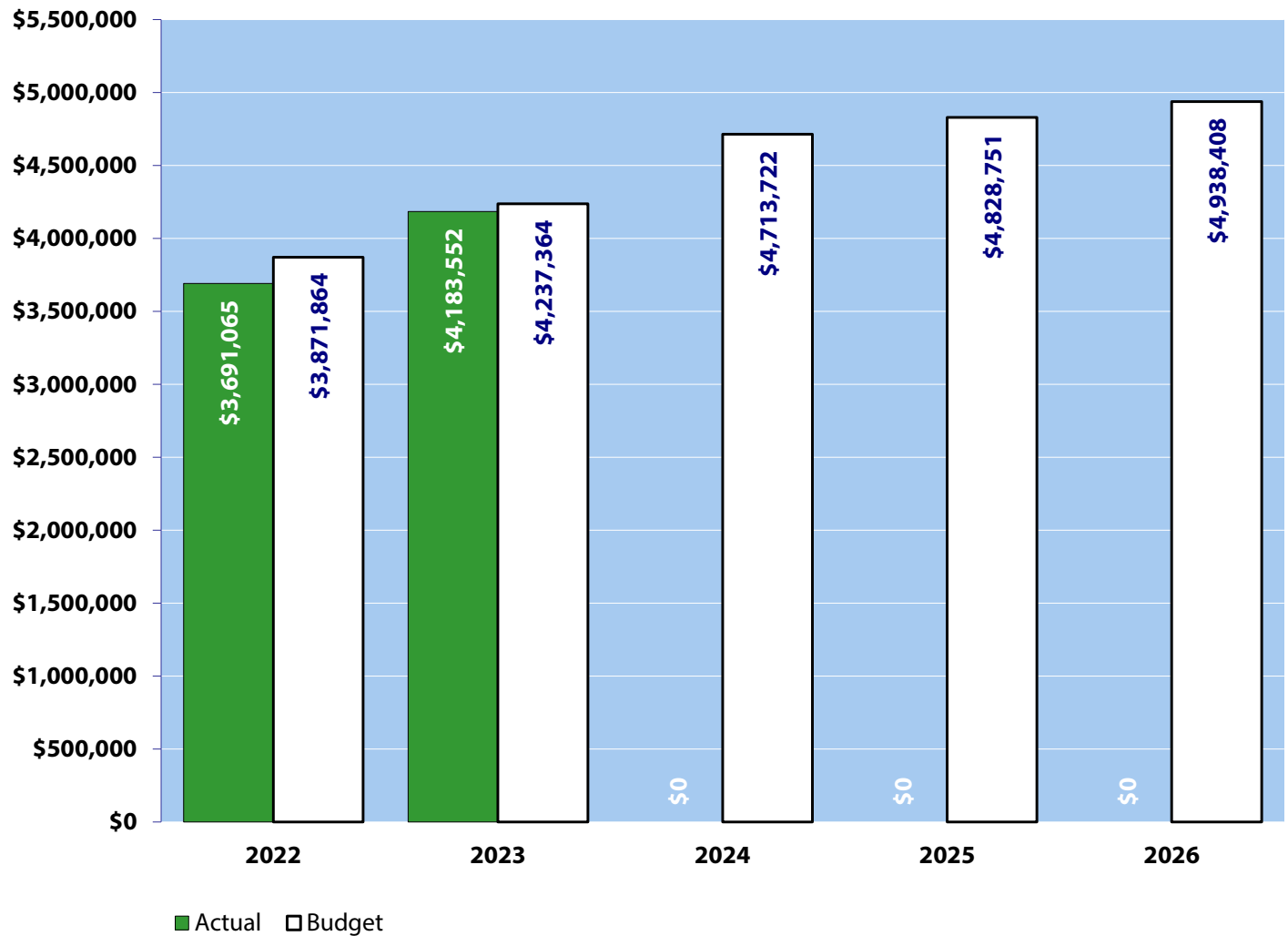
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	31.00	32.00	32.00	32.00	32.00



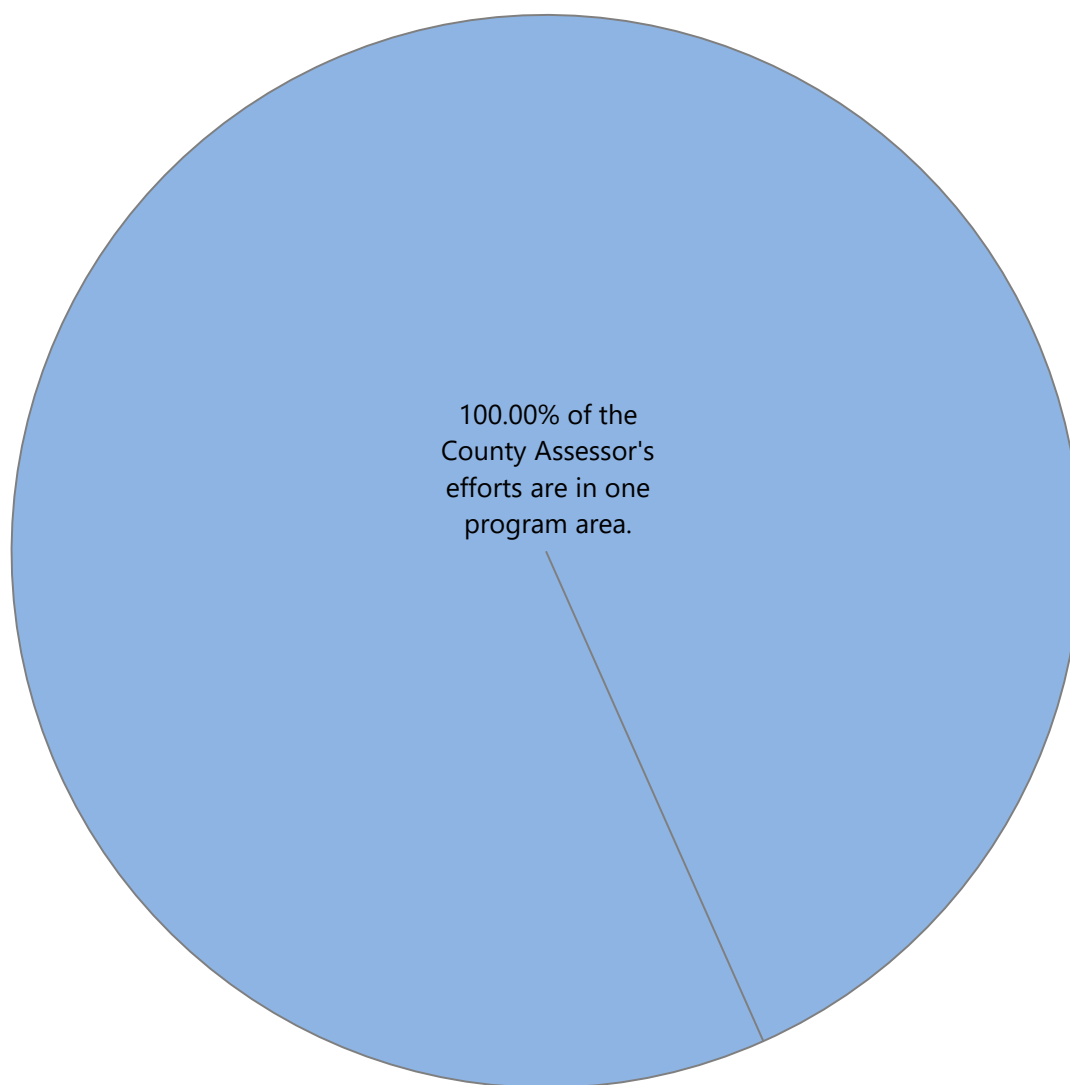
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Assessor						
Assessor	3,691,065	4,183,552	4,713,722	4,828,751	4,938,408	32
<i>Total Assessor Operations</i>	3,691,065	4,183,552	4,713,722	4,828,751	4,938,408	32
<i>TOTAL ASSESSOR</i>	3,691,065	4,183,552	4,713,722	4,828,751	4,938,408	
<i>Percent Change from Previous Year</i>	5.1%	13.3%	12.7%	2.4%	2.3%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Charges for Services	19,674	17,949	7,500	6,000	6,000
<i>TOTAL ASSESSOR</i>	19,674	17,949	7,500	6,000	6,000
<i>Percent Change from Previous Year</i>	-70.7%	-8.8%	-58.2%	-20.0%	0.0%

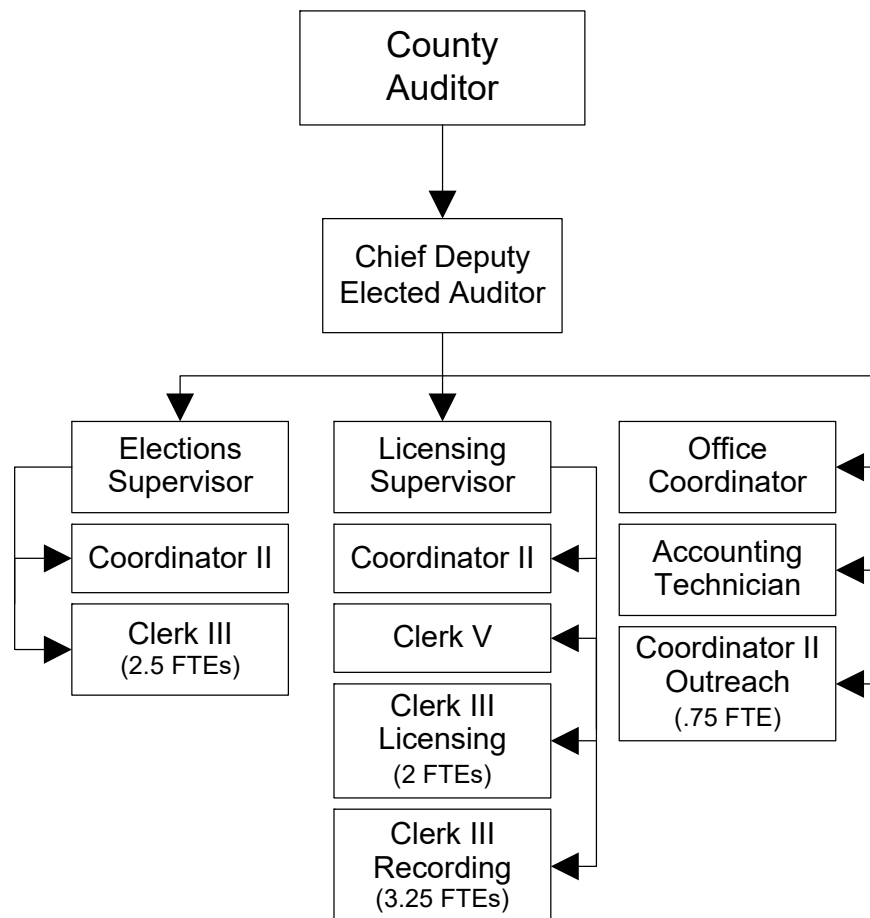


County Auditor's Office

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

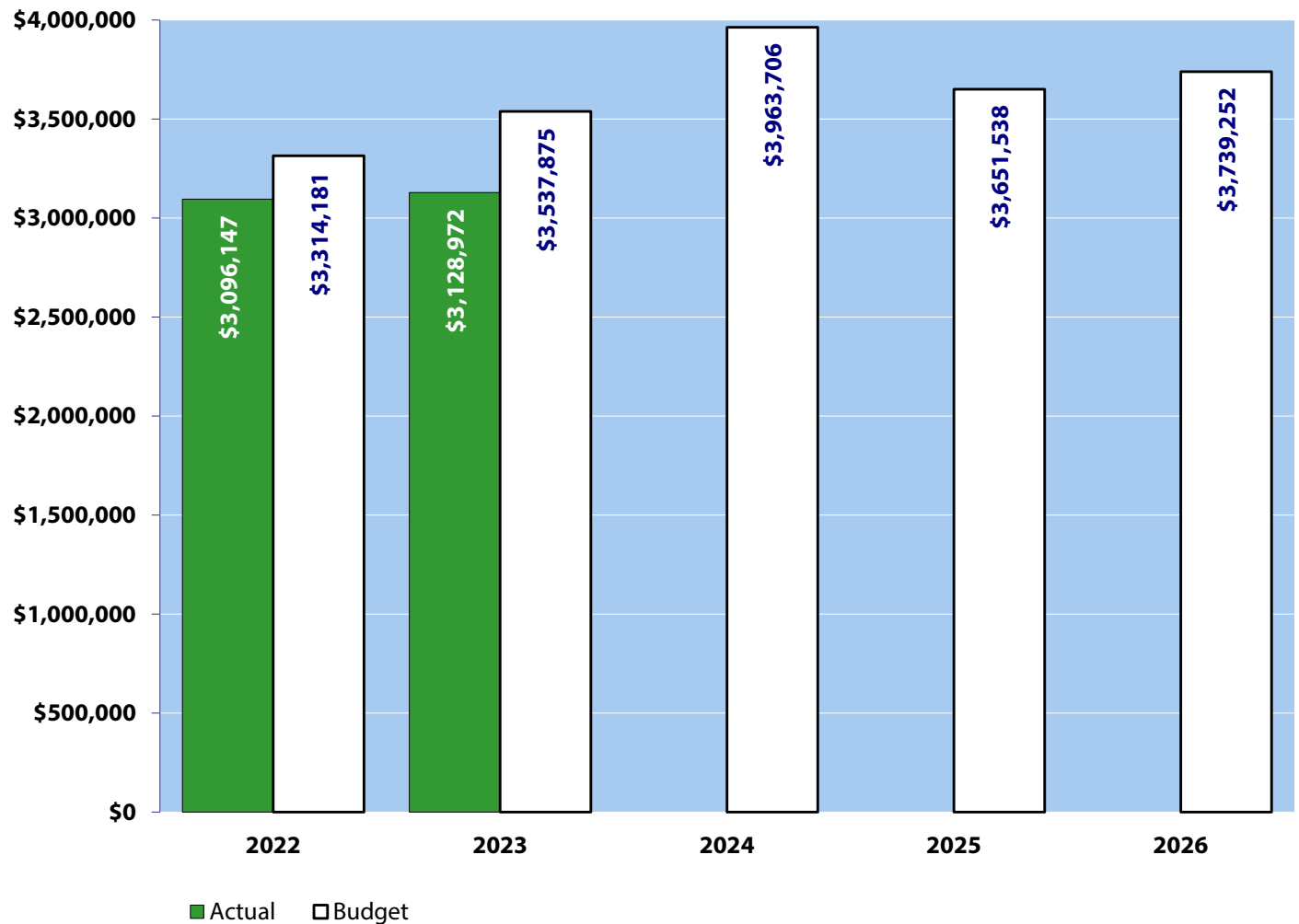
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	17.00	17.00	17.00	17.00	17.00



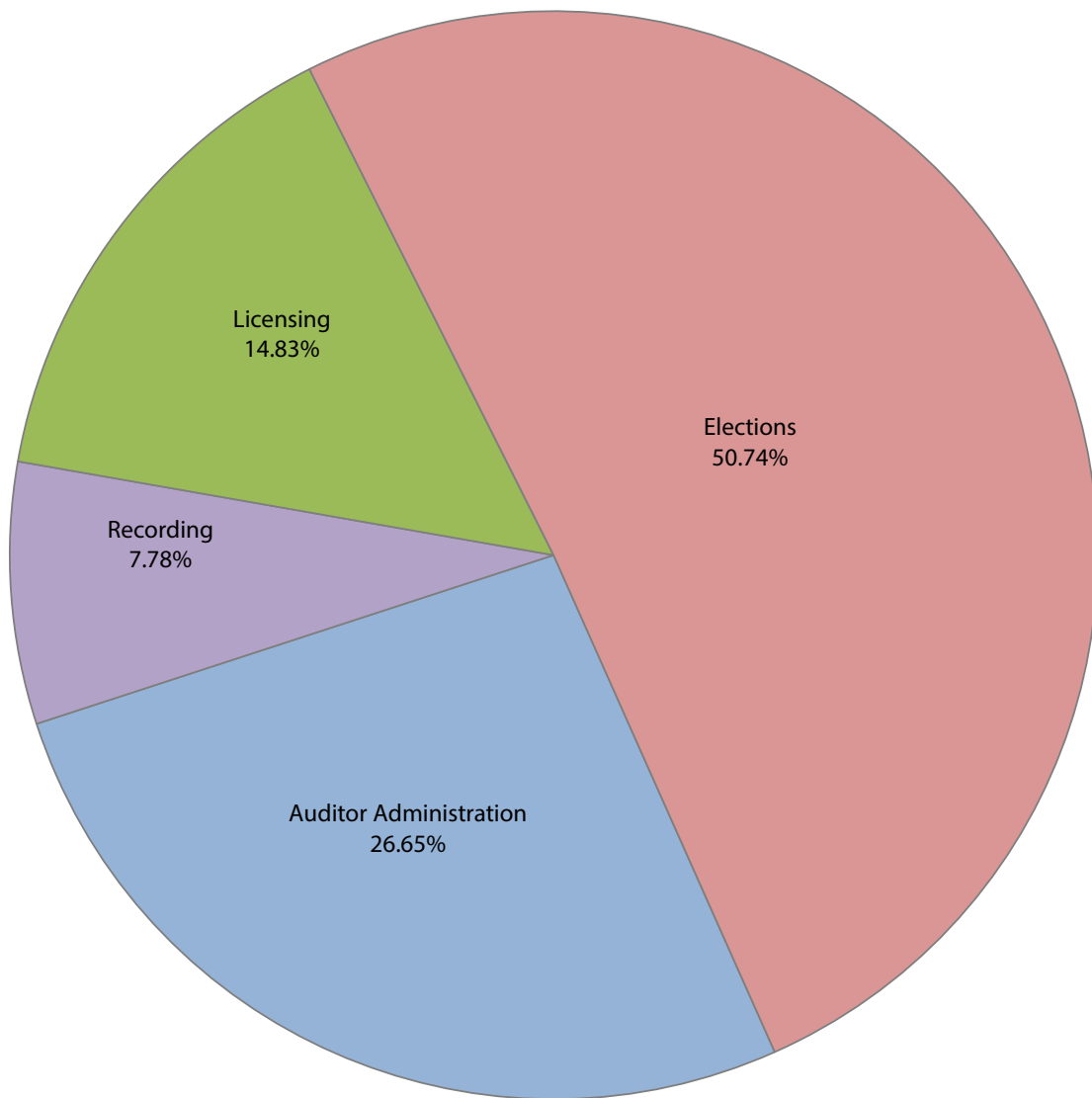
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Auditor - Administration						
Auditor Administration	806,644	843,172	987,699	975,375	994,113	3
Recording						
Auditor Recording	275,102	284,164	317,174	282,857	291,972	3.5
Licensing						
Auditor Licensing	437,095	424,937	517,896	534,871	561,204	5
Elections						
Auditor Elections	1,577,305	1,576,699	2,140,937	1,858,435	1,891,963	5.5
<i>Total Auditor Operations</i>	3,096,146	3,128,972	3,963,706	3,651,538	3,739,252	17
CAPITAL						
Elections						
Auditor Elections	-	40,419	34,880	-	-	
<i>Total Auditor Capital</i>	-	120,431	34,880	25,000	-	
TRANSFERS						
Elections						
Auditor Elections	26,676	99,783	27,925	62,246	62,246	
<i>Total Auditor Transfers</i>	26,676	99,783	27,925	62,246	62,246	
TOTAL AUDITOR	3,122,822	3,349,186	4,026,511	3,738,784	3,801,498	
<i>Percent Change from Previous Year</i>	12.8%	7.2%	20.2%	-7.1%	1.7%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Business Licenses & Permits	11,080	11,216	10,080	9,000	9,000
Charges for Services	2,097,437	1,921,730	1,942,618	1,920,740	1,920,740
Miscellaneous	616	598	600	525	525
<i>Total General Fund</i>	2,109,133	1,933,544	1,953,298	1,930,265	1,930,265
<i>Percent Change from Previous Year</i>	-17.9%	-8.3%	1.0%	-1.2%	0.0%
ELECTION RESERVES FUND					
Taxes	359,204	358,187	360,000	360,000	360,000
Intergovernmental Revenue	91,562	47,740	182,075	-	-
Charges for Services	1,049,716	961,204	1,472,467	1,226,467	1,226,467
Miscellaneous	(26,005)	24,403	-	-	-
Other Financing Sources	156,414	153,737	158,800	158,800	158,800
<i>Total Election Reserves</i>	1,630,891	1,545,271	2,173,342	1,745,267	1,745,267
<i>Percent Change from Previous Year</i>	13.0%	-5.2%	40.6%	-19.7%	0.0%
AUDITOR'S O&M FUND					
Intergovernmental Revenue	108,075	60,948	61,000	83,000	83,000
Charges for Services	82,003	58,769	57,500	93,500	93,500
Miscellaneous	(21,573)	15,469	-	-	-
<i>Total Auditor's O&M</i>	168,505	135,186	118,500	176,500	176,500
<i>Percent Change from Previous Year</i>	-37.6%	-19.8%	-12.3%	48.9%	0.0%
TOTAL AUDITOR	3,908,529	3,614,001	4,245,140	3,852,032	3,852,032
<i>Percent Change from Previous Year</i>	-8.7%	-7.5%	17.5%	-9.3%	0.0%



County Council's Office

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.

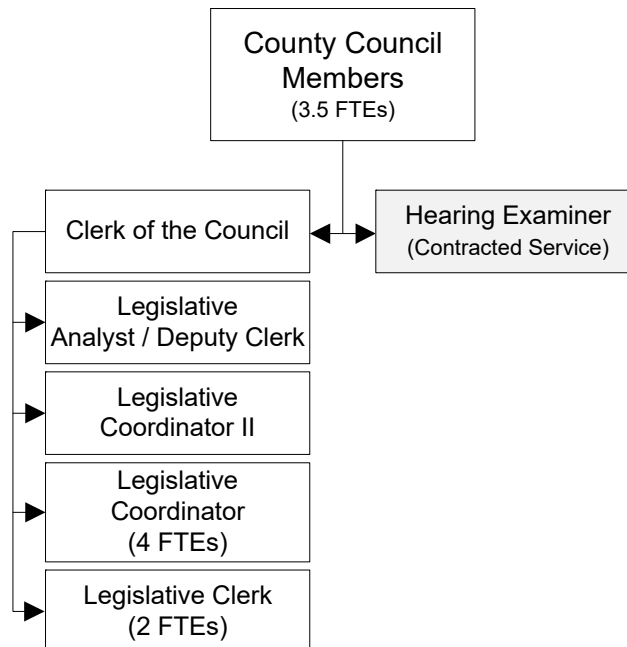
Check the library, newspaper, county website (www.co.whatcom.wa.us) or the council office for schedules and agendas.

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.

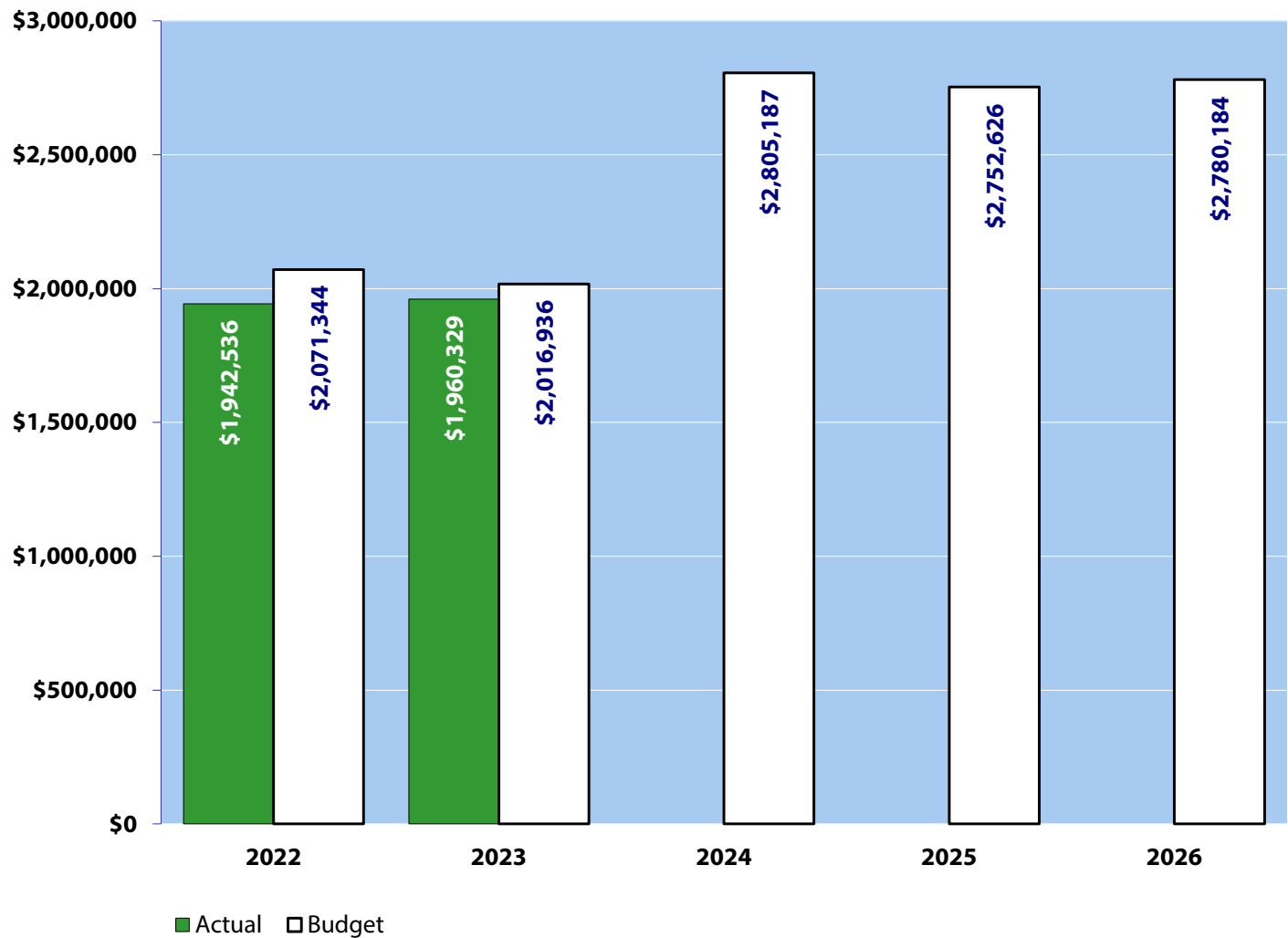
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	11.50	11.50	12.50	13.50	13.50



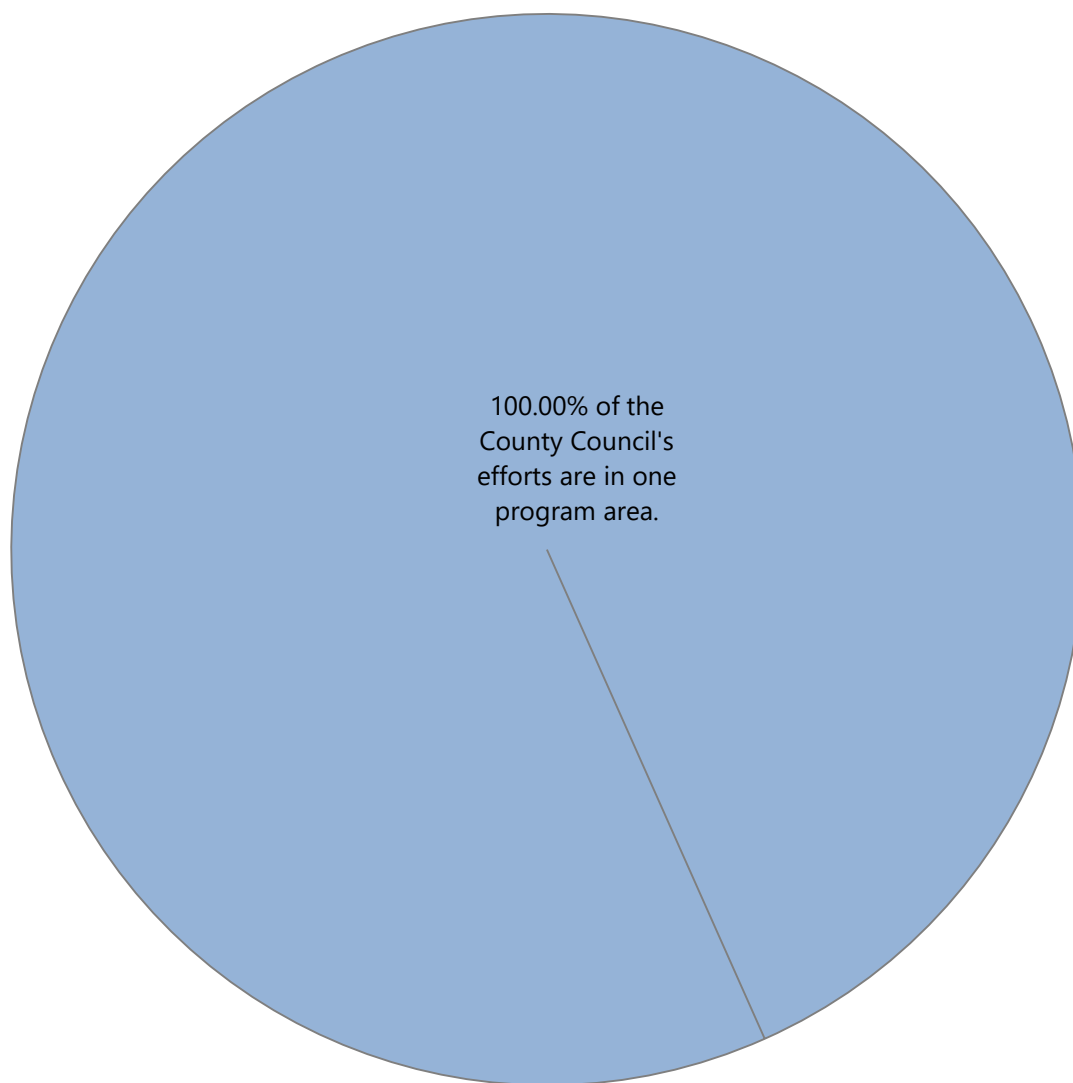
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Council						
County Council	1,942,536	1,960,329	2,805,187	2,752,626	2,780,184	13.5
<i>Total Council Operations</i>	1,942,536	1,960,329	2,805,187	2,752,626	2,780,184	13.5
TOTAL COUNCIL	1,942,536	1,960,329	2,805,187	2,752,626	2,780,184	
<i>Percent Change from Previous Year</i>	16.7%	0.9%	43.1%	-1.9%	1.0%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Charges for Services	-	158	-	-	-
Miscellaneous	1,383	1,500	-	-	-
TOTAL COUNCIL	1,383	1,658	-	-	-
<i>Percent Change from Previous Year</i>	<i>-53.8%</i>	<i>19.9%</i>	<i>-100.0%</i>	<i>0.0%</i>	<i>0.0%</i>



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

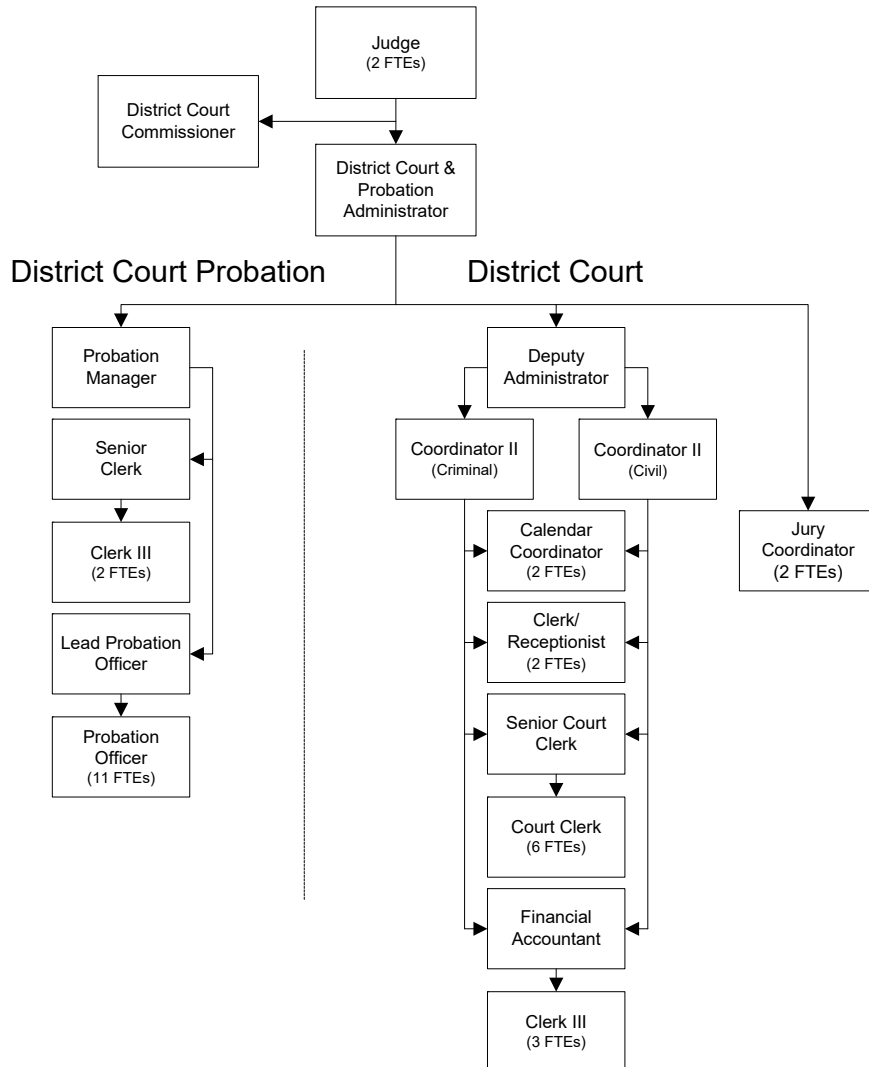
Provides adult probation services for offenders charged with misdemeanors in the District Court and some municipal courts that contract with the County. This office does not supervise offenders convicted of felonies in the Superior Court (these are handled by the state probation office).

Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	37.00	38.00	40.00	40.00	40.00

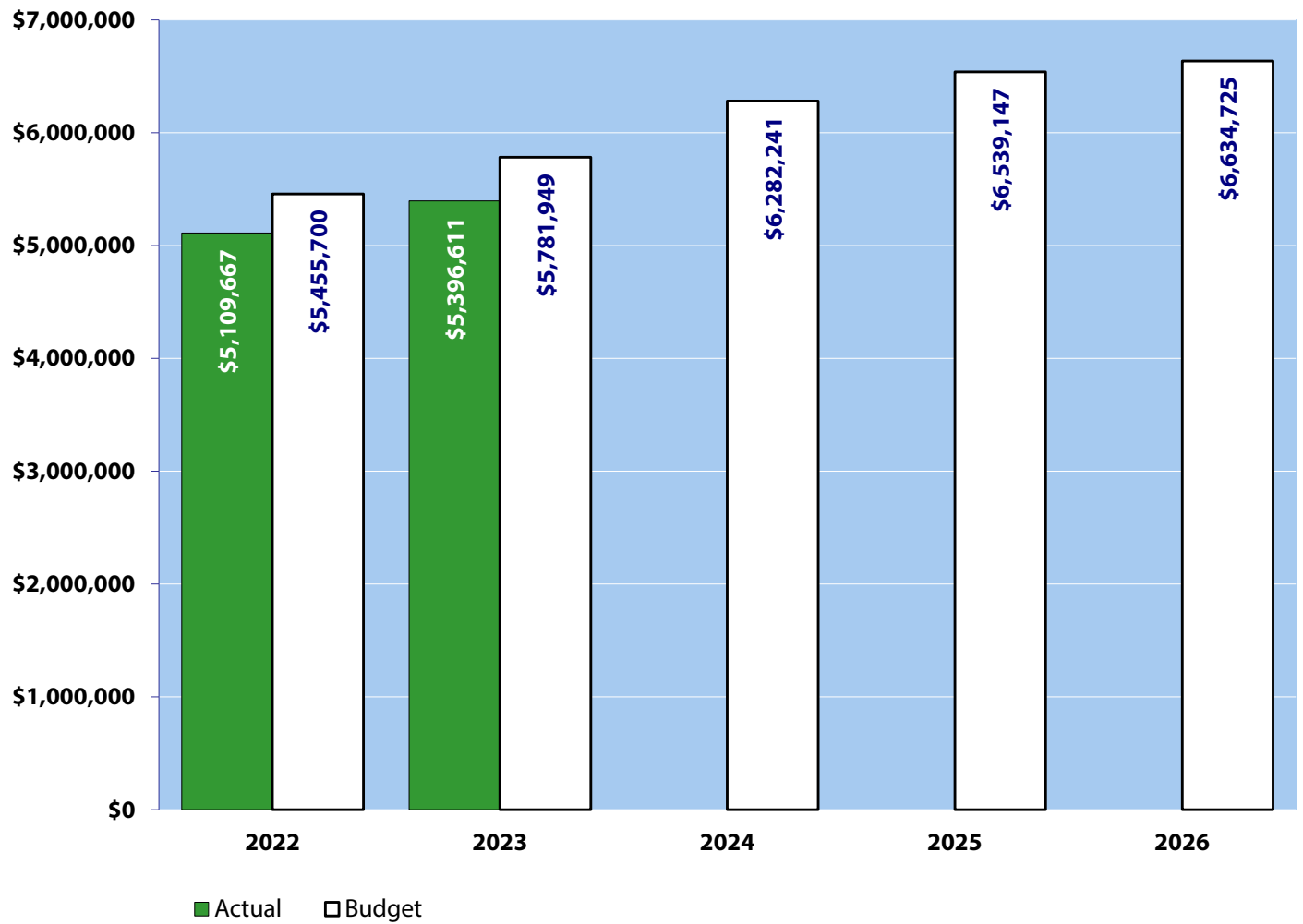
Note: See the following page for the organizational structure.
* Budget

District Court continued



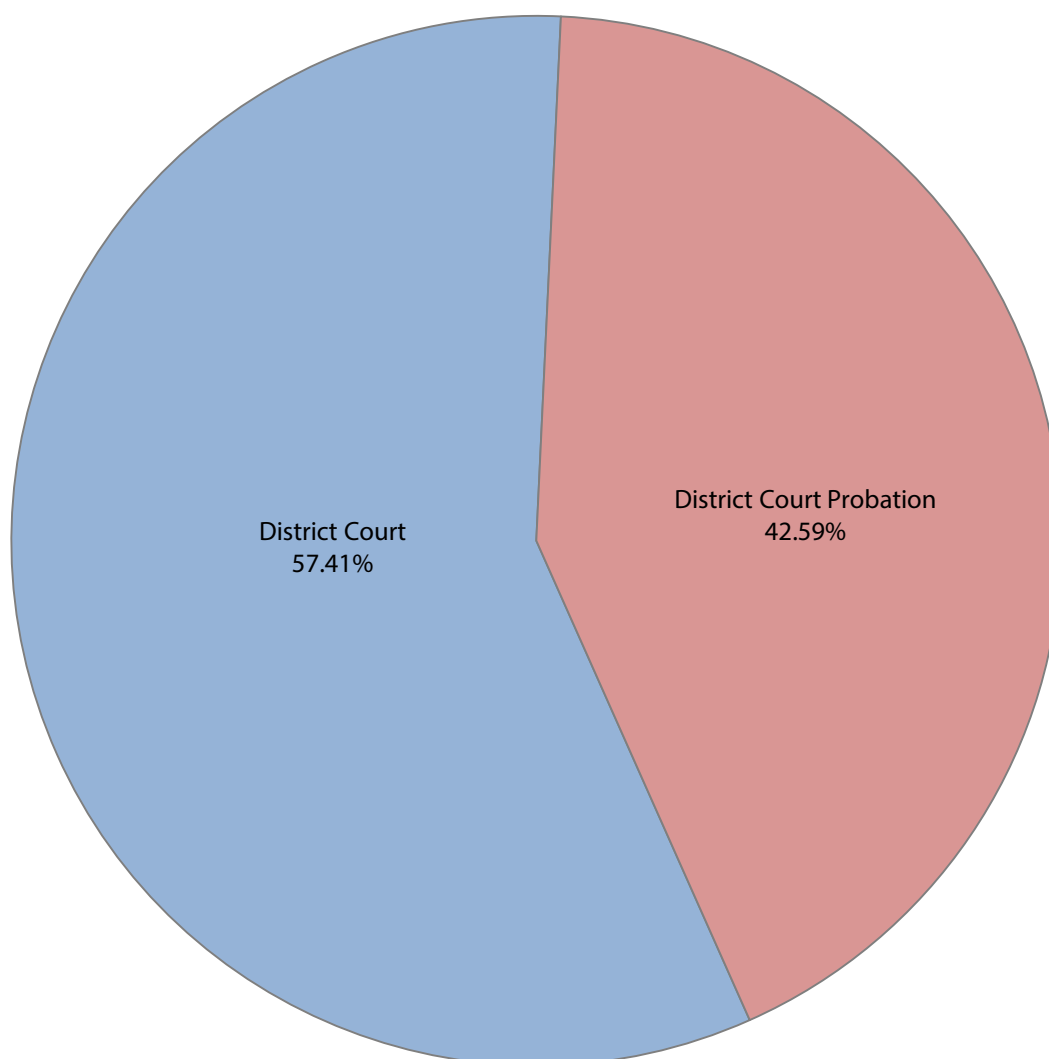
Note: The chart above shows the organizational structure for 2024 only.

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 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
District Court						
District Court	2,971,256	3,131,717	3,484,400	3,747,939	3,815,719	23.5
District Court Probation						
District Court Probation	2,138,411	2,264,894	2,797,841	2,791,208	2,819,006	16.5
<i>Total District Court Operations</i>	5,109,667	5,396,611	6,282,241	6,539,147	6,634,725	40
TOTAL DISTRICT COURT	5,109,667	5,396,611	6,282,241	6,539,147	6,634,725	
<i>Percent Change from Previous Year</i>	7.4%	5.6%	16.4%	4.1%	1.5%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Intergovernmental Revenue	-	75,191	130,037	96,983	-
Charges for Services	1,386,043	1,410,761	1,311,350	1,366,200	1,391,200
Miscellaneous	18,801	13,944	14,300	14,350	14,350
Other Financing Sources	477,224	461,012	563,116	373,783	381,096
TOTAL DISTRICT COURT	1,882,068	1,960,908	2,018,803	1,851,316	1,786,646
<i>Percent Change from Previous Year</i>	5.8%	4.2%	3.0%	-8.3%	-3.5%

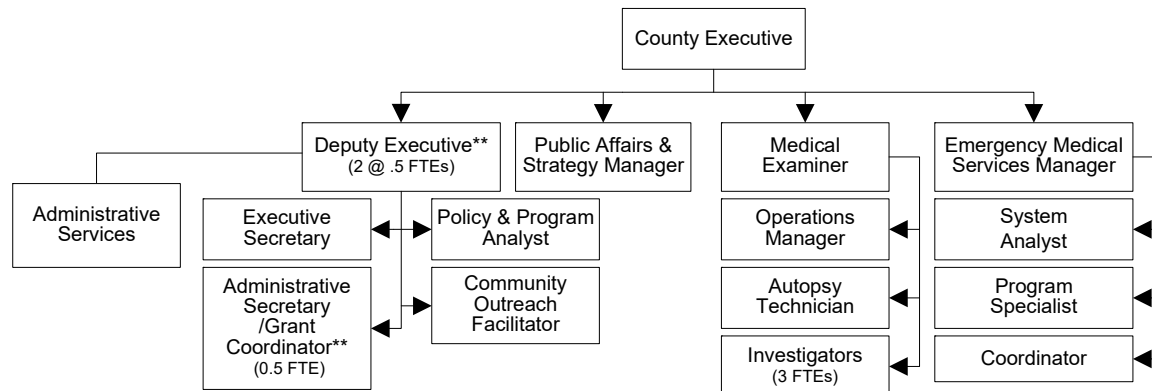


County Executive's Office

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	2022	2023	*2024	*2025	*2026
FTEs	11.00	10.00	16.50	18.50	18.50

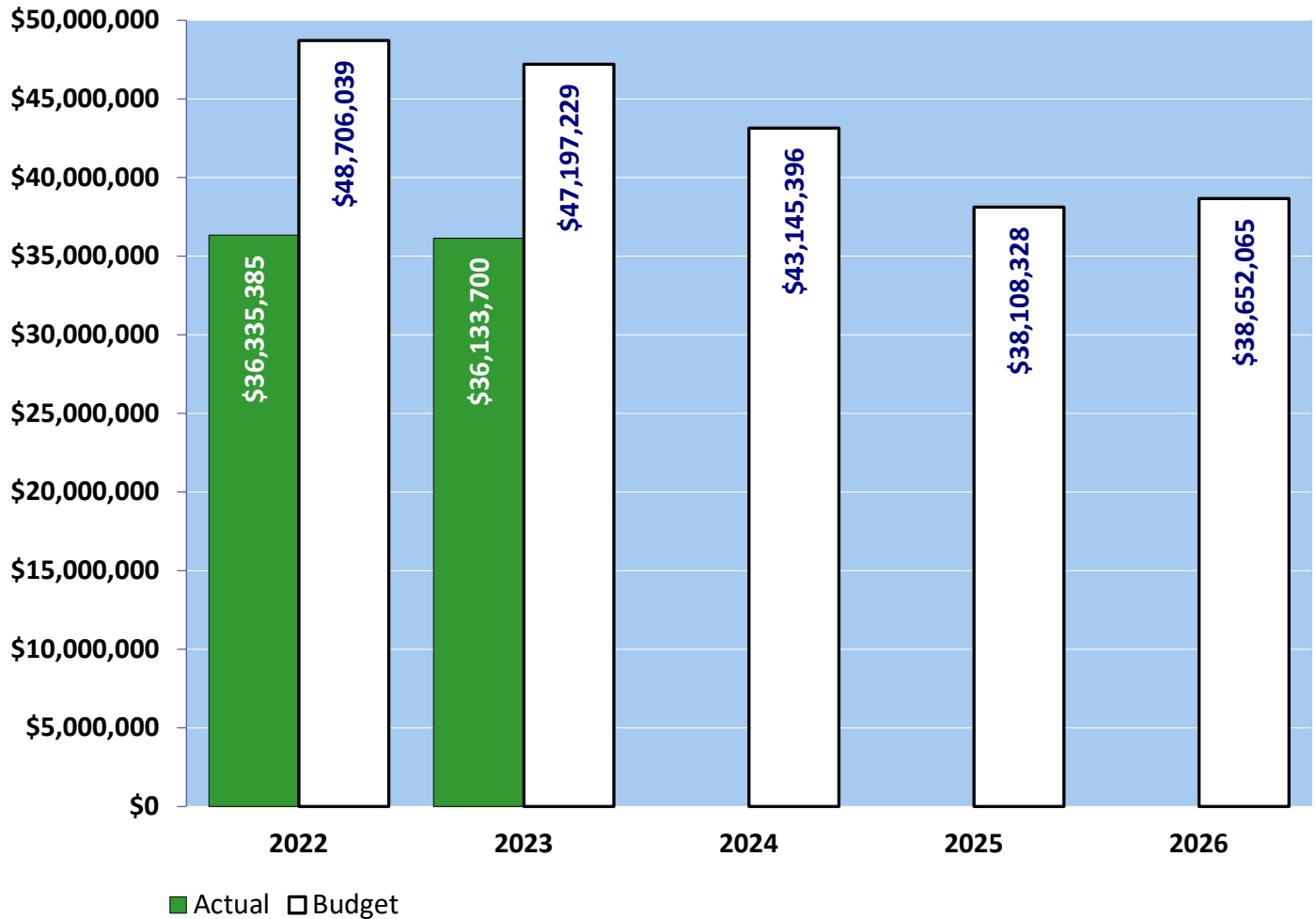


Note: The chart above shows the organizational structure for 2024 only.

* Budget

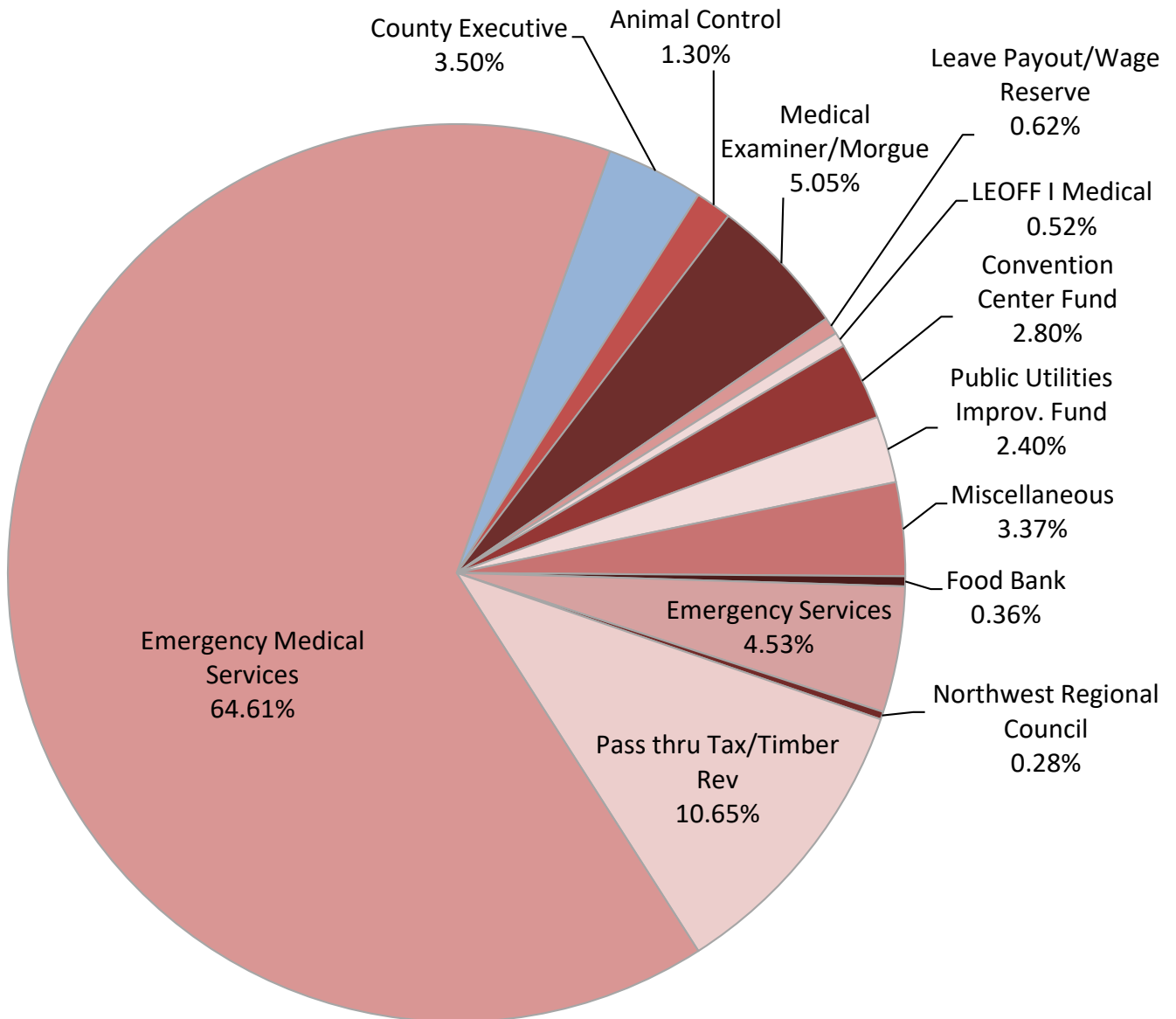
** Deputy Executives and Administrative Secretary/Grant Coordinator positions 50% funded in the Administrative Services Budget.

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
County Executive						
County Executive	960,089	1,132,483	1,547,739	1,320,334	1,369,956	6.5
Non-Departmental						
Animal Control	398,130	466,164	466,159	498,790	498,790	8
Medical Examiner/Morgue	702,541	1,017,599	1,280,019	1,969,636	1,907,465	
Leave Payout/Wage Reserve	42,058	161,914	400,000	239,000	240,000	
LEOFF I Medical	144,327	152,327	200,100	200,100	200,100	
Convention Center Fund	820,407	689,831	1,646,925	1,075,000	1,075,000	4
Public Utilities Improv. Fund	708,165	677,910	734,247	904,836	934,533	
Miscellaneous	4,167,632	1,923,851	5,380,719	1,463,429	1,080,686	
Food Bank	143,821	648,327	1,286,990	138,000	138,000	
Emergency Services	2,812,007	5,474,416	2,612,475	1,697,906	1,781,800	
Northwest Regional Council	106,492	106,492	106,492	106,492	106,492	
CDBG & other pass thru grants	652,889	975,030	632,817	-	-	
Pass thru Tax/Timber Rev	1,479,878	722,266	3,088,000	4,088,700	4,088,700	
Emergency Medical Services	23,193,448	21,964,146	23,742,715	24,386,105	25,210,543	
Conservation	3,500	20,944	20,000	20,000	20,000	
Total Non-Departmental	35,375,295	35,001,217	41,597,658	36,787,994	37,282,109	
Total County Executive Operations	36,335,384	36,133,700	43,145,397	38,108,328	38,652,065	18.5
CAPITAL						
Non-Departmental						
Medical Examiner/Morgue	-	-	39,971	85,000	20,000	
Public Utilities Improv. Fund	1,938,111	4,543,998	9,675,818	2,818,327	250,000	
Miscellaneous	576,137	329,693	20,000	20,000	-	
Emergency Medical Services	-	265,314	-	-	-	
Conservation	1,500,375	2,910,345	-	-	-	
Emergency Management	-	-	-	-	-	
Total Non-Departmental	4,014,623	8,049,350	9,735,789	2,923,327	270,000	
Total County Executive Capital	4,014,623	8,049,350	9,735,789	2,923,327	270,000	
TRANSFERS						
Non-Departmental						
Transfers to Other Funds	11,765,385	29,187,269	15,775,061	16,031,934	12,489,997	
Public Utilities Improv. Fund	111,000	4,255,027	1,635,560	759,202	-	
Miscellaneous	84,136	84,485	445,684	99,245	99,245	
Emergency Services	1,858,138	20,644,975	5,720,639	-	-	
Pass thru Tax/Timber Rev	744,386	573,488	1,098,000	723,300	723,300	
Emergency Medical Services	67,201	110,629	115,054	267,017	267,017	
Conservation	189,242	188,933	321,000	321,000	321,000	
Total Non-Departmental	14,819,488	55,044,806	25,110,998	18,201,698	13,900,559	
Total County Executive Transfers	14,819,488	55,044,806	25,110,998	18,201,698	13,900,559	
TOTAL COUNTY EXECUTIVE	55,169,495	99,227,856	77,992,184	59,233,353	52,822,624	
Percent Change from Previous Year	16.7%	79.9%	-21.4%	-24.1%	-10.8%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Taxes	884,886	3,184,338	1,100,000	3,312,000	3,312,000
Intergovernmental Revenue	1,003,301	1,398,170	1,392,718	1,675,000	4,281,868
Charges for Services	43,532	32,560	48,000	33,000	33,000
Miscellaneous	67,461	91,702	76,000	-	-
Other Financing Sources	1,621,246	507,362	3,020,000	-	-
<i>Total General Fund</i>	<i>3,620,426</i>	<i>5,214,132</i>	<i>5,636,718</i>	<i>5,020,000</i>	<i>7,626,868</i>
<i>Percent Change from Previous Year</i>	<i>2.5%</i>	<i>44.0%</i>	<i>8.1%</i>	<i>-10.9%</i>	<i>51.9%</i>
COUNTYWIDE EMERGENCY MEDICAL SERVICES					
Taxes	12,236,608	17,208,892	17,648,608	17,395,632	17,673,501
Intergovernmental Revenue	1,903,460	858,464	2,353,413	1,900,000	1,900,000
Charges for Services	3,325,916	3,576,816	3,707,053	4,064,603	4,135,188
Miscellaneous	(472,888)	1,120,053	150,000	300,000	200,000
Other Financing Sources	153,170	136,775	130,000	130,000	130,000
<i>Total Countywide Emergency Medical Services</i>	<i>17,146,266</i>	<i>22,901,000</i>	<i>23,989,074</i>	<i>23,790,235</i>	<i>24,038,689</i>
<i>Percent Change from Previous Year</i>	<i>-21.9%</i>	<i>33.6%</i>	<i>4.8%</i>	<i>-0.8%</i>	<i>1.0%</i>
COVID-19 EMERGENCY RESPONSE FUND					
Miscellaneous	(197,509)	214,504	-	-	-
<i>Total COVID-19 Emergency Response</i>	<i>(197,509)</i>	<i>214,504</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Percent Change from Previous Year</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>100.0%</i>	<i>200.0%</i>
TRIAL COURT IMPROVEMENT FUND					
Intergovernmental Revenue	45,368	44,956	45,000	45,000	45,000
Miscellaneous	(1,456)	3,874	-	-	-
<i>Total Trial Court Improvement Fund</i>	<i>43,912</i>	<i>48,830</i>	<i>45,000</i>	<i>45,000</i>	<i>45,000</i>
<i>Percent Change from Previous Year</i>	<i>-3.0%</i>	<i>11.2%</i>	<i>-7.8%</i>	<i>0.0%</i>	<i>0.0%</i>
LEOFF I HEALTHCARE FUND					
Miscellaneous	(5,833)	3,756	-	-	-
<i>Total LEOFF I Healthcare Fund</i>	<i>(5,833)</i>	<i>3,756</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Percent Change from Previous Year</i>	<i>194.0%</i>	<i>-164.4%</i>	<i>-100.0%</i>	<i>0.0%</i>	<i>0.0%</i>
AMERICAN RESCUE PLAN ACT FUND					
Intergovernmental Revenue	8,673,135	20,329,937	15,942,815	-	-
Miscellaneous	(1,142,391)	949,554	-	-	-
<i>Total American Rescue Plan Act Fund</i>	<i>7,530,744</i>	<i>21,279,491</i>	<i>15,942,815</i>	<i>-</i>	<i>-</i>
<i>Percent Change from Previous Year</i>	<i>914.1%</i>	<i>182.6%</i>	<i>-25.1%</i>	<i>-100.0%</i>	<i>0.0%</i>
CONVENTION CENTER FUND					
Taxes	1,623,154	1,776,772	2,200,000	1,600,000	1,600,000
Miscellaneous	(114,455)	57,939	-	-	-
<i>Total Executive - Convention Center</i>	<i>1,508,699</i>	<i>1,834,711</i>	<i>2,200,000</i>	<i>1,600,000</i>	<i>1,600,000</i>
<i>Percent Change from Previous Year</i>	<i>14.2%</i>	<i>21.6%</i>	<i>19.9%</i>	<i>-27.3%</i>	<i>0.0%</i>

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Revenue Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
COMMUNITY PRIORITIES FUND					
Miscellaneous	-	(58,879)	-	-	-
Other Financing Sources	-	9,400,000	-	-	-
<i>Total Executive - Community Priorities Fund</i>	-	9,341,121	-	-	-
<i>Percent Change from Previous Year</i>	0.0%	0.0%	-100.0%	0.0%	0.0%
COMMUNITY DEVELOPMENT FUND					
Miscellaneous	16,621	1,113	-	-	-
<i>Total Executive - Community Development Fund</i>	16,621	1,113	-	-	-
<i>Percent Change from Previous Year</i>	4276.1%	-93.3%	-100.0%	0.0%	0.0%
CONSERVATION FUTURES FUND					
Taxes	1,285,770	1,302,781	1,316,551	1,402,041	1,414,482
Miscellaneous	8,941	3,853	-	-	-
Other Financing Sources	22,980	13,736	21,300	665,000	15,000
<i>Total Executive - Conservation Futures</i>	1,317,691	1,320,370	1,337,851	2,067,041	1,429,482
<i>Percent Change from Previous Year</i>	15.2%	0.2%	1.3%	54.5%	-30.8%
REAL ESTATE EXCISE TAX FUNDS I & II					
Taxes	6,659,498	5,250,195	5,005,722	6,313,438	7,014,932
Miscellaneous	(510,754)	366,212	-	-	-
Other Financing Sources	337,891	-	-	-	-
<i>Total Executive - REET Funds</i>	6,486,635	5,616,407	5,005,722	6,313,438	7,014,932
<i>Percent Change from Previous Year</i>	-16.4%	-13.4%	-10.9%	26.1%	11.1%
PUBLIC UTILITIES IMPROVEMENT FUND					
Taxes	5,985,287	6,234,284	6,734,610	6,303,385	6,555,521
Miscellaneous	(772,699)	750,055	78,845	98,856	90,667
Other Financing Sources	-	1,000,000	-	-	-
<i>Total Executive - Public Utilities Improvement</i>	5,212,588	7,984,339	6,813,455	6,402,241	6,646,188
<i>Percent Change from Previous Year</i>	-2.4%	53.2%	-14.7%	-6.0%	3.8%
TOTAL COUNTY EXECUTIVE	42,680,240	75,759,774	60,970,635	45,237,955	48,401,159
<i>Percent Change from Previous Year</i>	2.3%	77.5%	-19.5%	-25.8%	7.0%

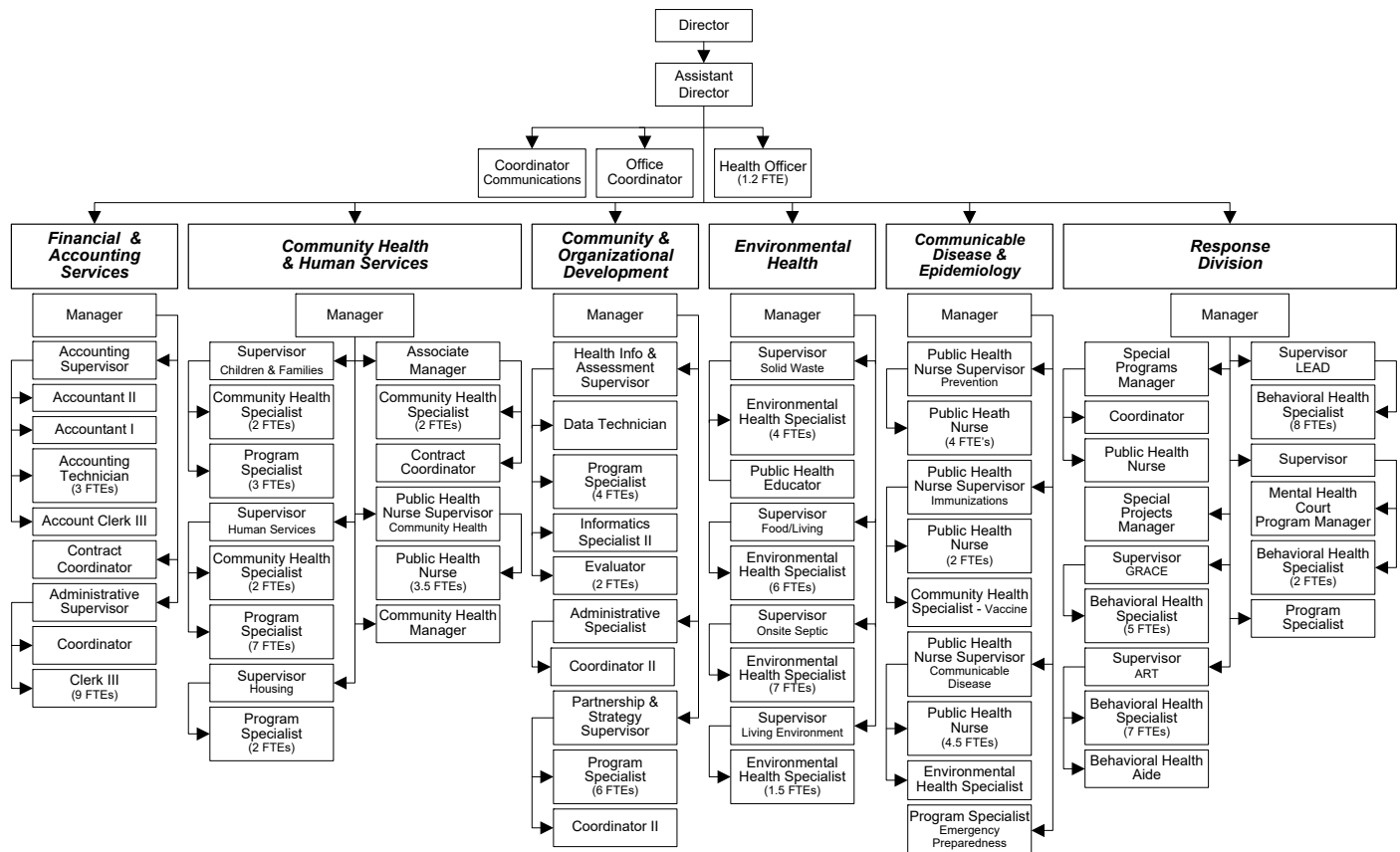


Health & Community Services Department

The Health & Community Services 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.

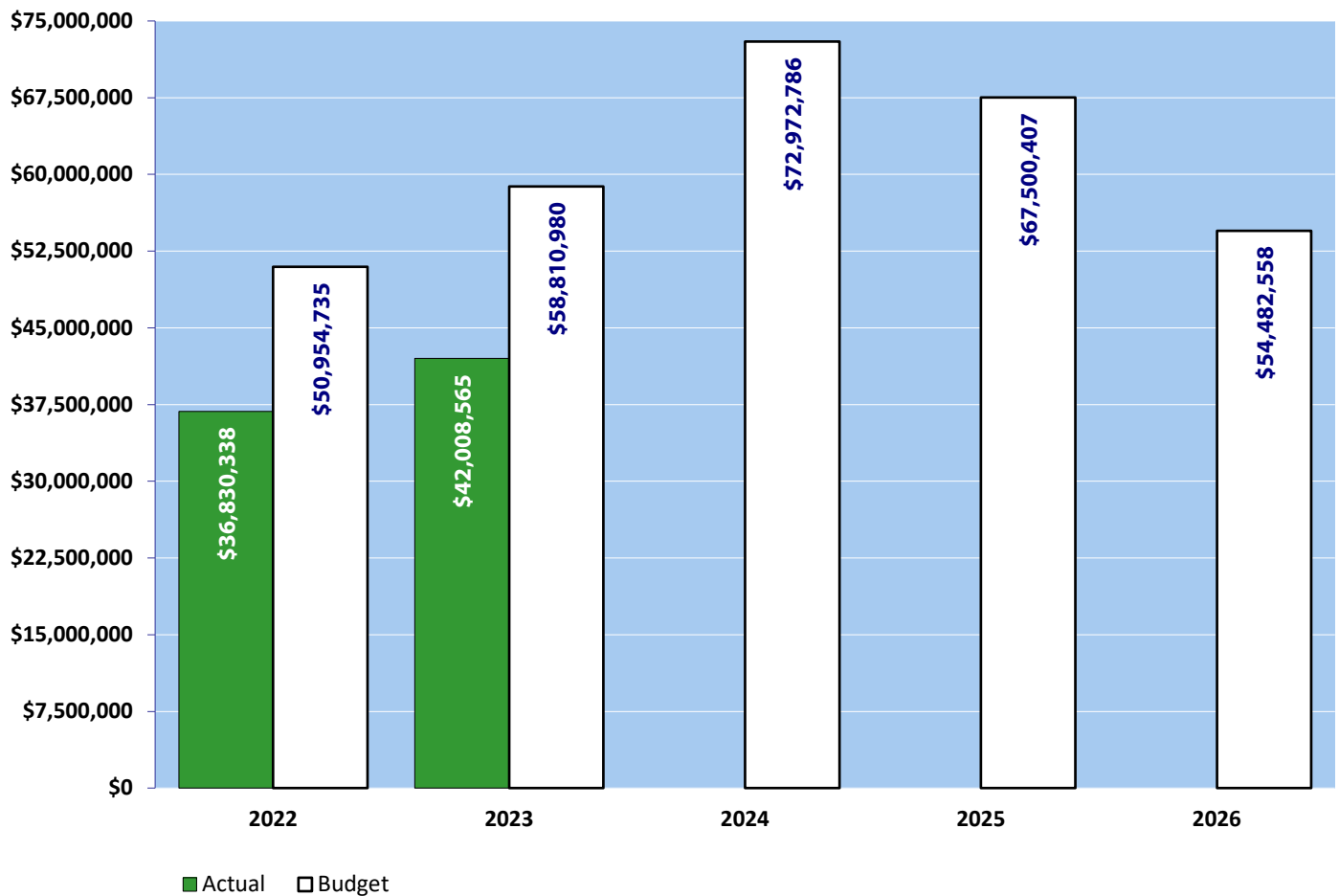
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	129.20	151.20	152.20	154.20	154.20



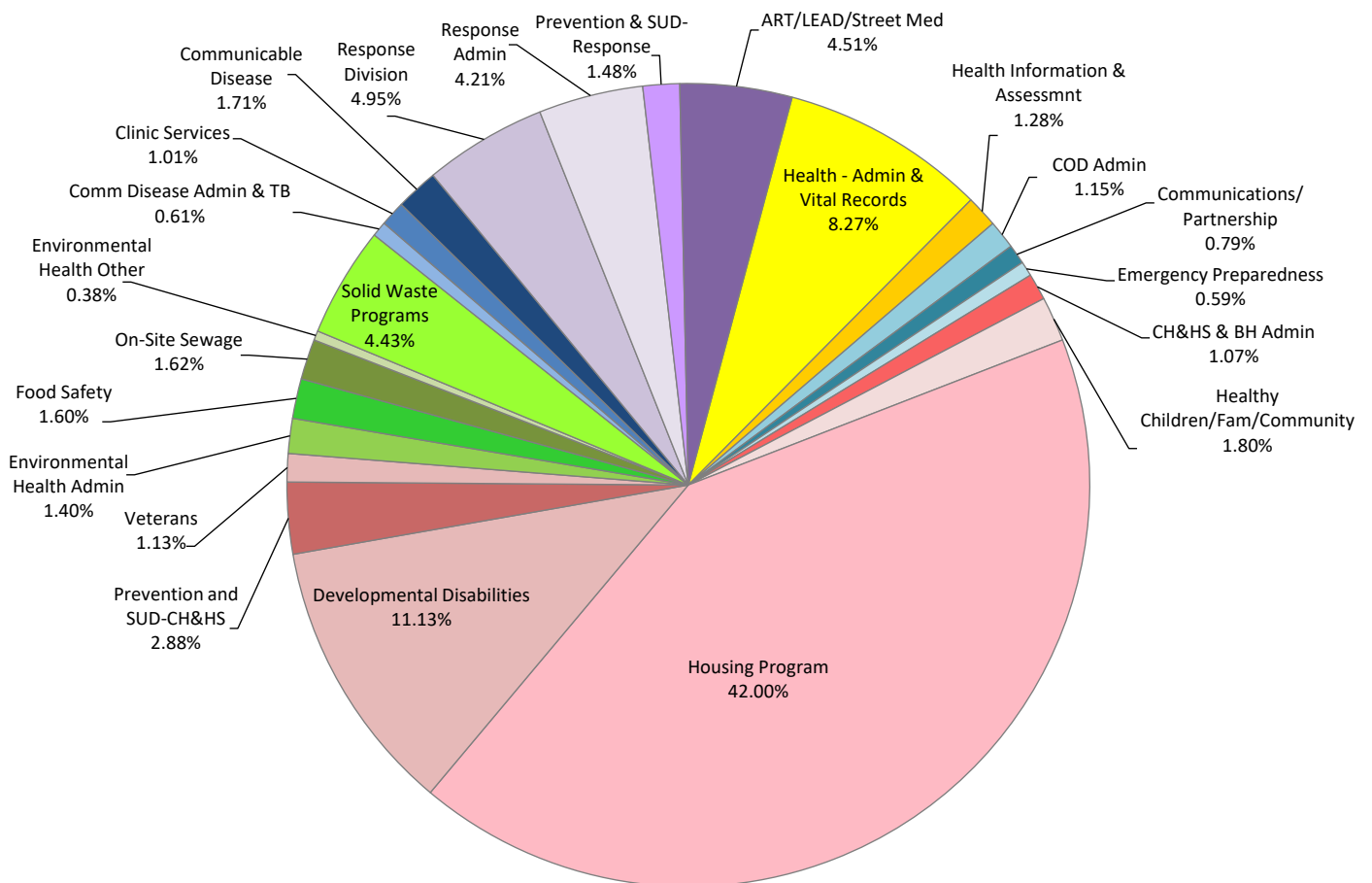
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Health - Administration						
Health - Administration	2,945,863	4,212,583	4,853,950	4,957,504	4,945,194	
Vital Records	62,512	64,175	96,495	88,862	92,299	
Health Information & Assessmnt	289,516	575,902	910,555	788,973	770,249	
Total Health Administration	3,297,891	4,852,660	5,861,000	5,835,339	5,807,742	25.2
Community & Organizational Dvlpmnt						
COD Admin	-	-	-	699,504	705,213	
Communications	-	-	-	200,000	200,000	
Partnership & Strategy	-	-	-	281,742	281,742	
Emerg Preparedness & Response	101,587	148,207	142,703	361,638	361,780	
Community & Organizational Dvlpmnt	101,587	148,207	142,703	1,542,884	1,548,735	20
Community Health & Human Services						
Community Health Admin	148,050	1,751,563	5,118,318	20,200	-	
Healthy Children & Families	1,171,111	1,203,012	1,599,740	979,837	948,843	
Healthy Communities	383,308	336,808	404,342	142,037	128,587	
Human Services Admin	148,493	198,722	192,651	200,530	206,323	
Behavioral Health Admin	336,960	346,332	425,829	433,662	441,809	
Housing Program	12,393,203	12,151,637	31,905,331	31,993,592	19,233,865	
Developmental Disabilities	4,014,996	4,894,955	4,861,351	6,788,596	6,783,741	
Prevention and SUD	715,428	1,083,464	1,750,052	1,833,070	1,681,932	
Veterans	357,507	463,042	804,197	685,998	698,262	
Total Comm Health & Human Svcs	19,669,056	22,429,535	47,061,811	43,077,522	30,123,362	29.5
Environmental Health						
Environmental Health Admin	347,891	1,051,862	1,175,286	853,270	860,270	
Drinking Water	170,893	112,569	121,012	125,293	129,208	
Food Safety	927,724	791,199	942,847	977,298	977,297	
On-Site Sewage	894,483	872,968	935,104	970,857	1,007,108	
Living Environment Program	80,739	159,072	103,191	104,033	107,447	
Solid Waste Infrastructure	1,562,901	1,714,736	2,274,001	2,590,925	2,409,104	
Solid Waste Enforcement	172,886	185,380	191,605	200,044	205,514	
Total Environmental Health	4,157,517	4,887,786	5,743,046	5,821,720	5,695,948	27.5
Communicable Disease & Epidemiology						
Comm Disease and Epi Admin	1,421,690	843,014	992,377	184,666	194,285	
Clinic Services	509,638	686,043	840,904	721,799	511,908	
Communicable Disease	3,307,690	1,421,779	1,472,351	1,093,101	989,908	
Tuberculosis (TB)	270,960	206,794	546,194	183,776	180,367	
Total Communicable Diseases	5,509,978	3,157,630	3,851,826	2,183,342	1,876,468	18
Response Division						
Response Division	1,839,438	2,670,571	3,554,572	2,944,936	3,087,787	
Response Admin	607,398	556,974	2,081,278	2,497,245	2,643,963	
Prevention and SUD	1,010,195	1,280,790	2,653,417	898,722	901,030	
ART	56,274	819,644	1,005,922	989,837	1,140,627	
LEAD	581,003	1,204,767	1,017,211	1,420,312	1,362,235	
Street Medicine	-	-	-	288,548	294,662	
Total Response Division	4,094,308	6,532,746	10,312,400	9,039,600	9,430,304	34
Total Health Operations	36,830,337	42,008,564	72,972,786	67,500,407	54,482,559	154.2

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Program Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
CAPITAL						
Health - Administration						
Health - Administration	-	8,771	-	-	-	
Community Health & Human Services						
Housing Program	5,277	-	-	-	-	
Environmental Health						
Solid Waste Infrastructure	-	-	247,169	-	-	
Communicable Disease & Epidemiology						
Clinic Services	-	24,018	-	-	-	
Response Division						
Response Admin	18,000	-	-	-	-	
ART	-	69,130	73,708	-	-	
Capital Projects	-	145,636	-	-	-	
Total Response Division	18,000	214,766	73,708	-	-	
<i>Total Health Capital</i>	23,277	247,555	320,877	-	-	
TRANSFERS						
Community Health & Human Services						
Community Health Admin	-	37,211	-	-	-	
Behavioral Health Admin	23,667	38,037	49,388	49,388	49,388	
Housing Program	107,647	99,636	269,404	367,914	367,914	
Developmental Disabilities	29,274	7,125	200,067	29,873	29,873	
Prevention and SUD	-	-	-	15,000	15,000	
Veterans	35,108	54,366	45,657	43,994	43,994	
Total Comm Health & Human Svcs	195,696	236,375	564,516	506,169	506,169	
Environmental Health						
Solid Waste Infrastructure	144,524	197,034	179,122	356,414	282,463	
Communicable Diseases						
Comm Disease and Epi Admin	271,032	120,856	212,687	-	-	
Response Division						
Response Division	143,987	225,009	1,184,760	173,445	173,445	
Response Admin	1,219,008	1,787,896	1,691,070	2,128,754	2,077,342	
ART	-	1,153,170	55,408	60,704	60,704	
LEAD	-	-	20,694	35,194	182,544	
Total Response Division	1,362,995	3,166,075	2,951,932	2,398,097	2,494,035	
<i>Total Health Transfers</i>	1,974,247	3,720,340	3,908,257	3,260,680	3,282,667	
TOTAL HEALTH	38,827,861	45,976,459	77,201,920	70,761,087	57,765,226	
<i>Percent Change from Previous Year</i>	3.7%	18.4%	67.9%	-8.3%	-18.4%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Business Licenses & Permits	1,392,064	1,514,901	1,515,300	1,523,195	1,523,195
Intergovernmental Revenue	15,329,605	13,055,488	13,250,543	14,967,944	14,477,026
Charges for Services	979,426	985,492	1,021,200	1,021,200	1,021,200
Fines and Forfeits	33	-	-	-	-
Miscellaneous	(21,683)	72,442	658,501	284,953	133,875
Other Financing Sources	1,071,600	1,213,700	1,623,299	1,997,783	2,090,757
<i>Total Health - General Fund</i>	<i>18,751,045</i>	<i>16,842,023</i>	<i>18,068,843</i>	<i>19,795,075</i>	<i>19,246,053</i>
<i>Percent Change from Previous Year</i>	<i>-15.1%</i>	<i>-10.2%</i>	<i>7.3%</i>	<i>9.6%</i>	<i>-2.8%</i>
VETERAN'S RELIEF FUND					
Taxes	483,715	586,390	594,914	713,940	749,406
Miscellaneous	(25,201)	53,329	-	-	-
Other Financing Sources	8,650	6,260	7,500	7,500	7,500
<i>Total Veteran's Relief</i>	<i>467,164</i>	<i>645,979</i>	<i>602,414</i>	<i>721,440</i>	<i>756,906</i>
<i>Percent Change from Previous Year</i>	<i>7.2%</i>	<i>38.3%</i>	<i>-6.7%</i>	<i>19.8%</i>	<i>4.9%</i>
LOW-INCOME HOUSING FUND					
Charges for Services	237,061	180,986	269,000	200,000	200,000
Miscellaneous	(15,147)	10,700	-	-	-
<i>Total Low-Income Housing</i>	<i>221,914</i>	<i>191,686</i>	<i>269,000</i>	<i>200,000</i>	<i>200,000</i>
<i>Percent Change from Previous Year</i>	<i>-41.3%</i>	<i>-13.6%</i>	<i>40.3%</i>	<i>-25.7%</i>	<i>0.0%</i>
HOMELESS HOUSING FUND					
Intergovernmental Revenue	5,062,571	6,822,491	13,137,148	7,768,562	3,346,562
Charges for Services	1,515,880	1,092,759	1,715,000	1,200,000	1,200,000
Miscellaneous	(42,957)	29,287	-	-	-
Other Financing Sources	-	63,173	-	-	-
<i>Total Homeless Housing Fund</i>	<i>6,535,494</i>	<i>8,007,710</i>	<i>14,852,148</i>	<i>8,968,562</i>	<i>4,546,562</i>
<i>Percent Change from Previous Year</i>	<i>-8.9%</i>	<i>22.5%</i>	<i>85.5%</i>	<i>-39.6%</i>	<i>-49.3%</i>
BEHAVIORAL HEALTH PROGRAM FUND					
Taxes	6,586,251	6,879,621	7,433,941	6,942,844	7,220,558
Intergovernmental Revenue	720,715	3,535,687	3,236,210	3,848,767	3,668,104
Charges for Services	41,297	73,753	59,000	59,000	59,000
Miscellaneous	(36,879)	447,322	168,000	168,000	168,000
Other Financing Sources	450,715	634,352	-	-	-
<i>Total Behavioral Health Program Fund</i>	<i>7,762,099</i>	<i>11,570,735</i>	<i>10,897,151</i>	<i>11,018,611</i>	<i>11,115,662</i>
<i>Percent Change from Previous Year</i>	<i>21.2%</i>	<i>49.1%</i>	<i>-5.8%</i>	<i>1.1%</i>	<i>0.9%</i>

continued on next page

Revenue Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
MENTAL HEALTH & DEVELOPMENTAL DISABILITY FUND					
Taxes	1,074,956	1,303,088	1,200,586	1,587,310	1,666,126
Miscellaneous	(51,390)	19,394	-	-	-
Other Financing Sources	19,223	13,912	178,625	15,000	15,000
<i>Total Mental Health & Developmental Disability Fund</i>	<i>1,042,789</i>	<i>1,336,394</i>	<i>1,379,211</i>	<i>1,602,310</i>	<i>1,681,126</i>
<i>Percent Change from Previous Year</i>	<i>7.9%</i>	<i>28.2%</i>	<i>3.2%</i>	<i>16.2%</i>	<i>4.9%</i>
AFFORDABLE & SUPPORTIVE HOUSING					
Taxes	760,100	691,415	2,133,599	683,599	683,599
Miscellaneous	(43,812)	86,772	-	-	-
Other Financing Sources	81,376	-	-	-	-
<i>Total Affordable & Supportive Housing</i>	<i>797,664</i>	<i>778,187</i>	<i>2,133,599</i>	<i>683,599</i>	<i>683,599</i>
<i>Percent Change from Previous Year</i>	<i>6.4%</i>	<i>-2.4%</i>	<i>174.2%</i>	<i>-68.0%</i>	<i>0.0%</i>
AFFORDABLE HSG, BEHAVIORAL HLTH FAC, RELATED SRV					
Taxes	2,718,650	2,775,568	2,973,576	2,767,888	2,950,568
Miscellaneous	(69,264)	129,487	-	-	-
<i>Total Affordable Hsg, Behavioral Hlth Fac & Related Srv</i>	<i>2,649,386</i>	<i>2,905,055</i>	<i>2,973,576</i>	<i>2,767,888</i>	<i>2,950,568</i>
<i>Percent Change from Previous Year</i>	<i>120.0%</i>	<i>9.7%</i>	<i>2.4%</i>	<i>-6.9%</i>	<i>6.6%</i>
SOLID WASTE FUND					
Taxes	1,944,108	2,035,907	1,790,000	2,000,000	2,020,000
Intergovernmental Revenue	425,681	397,128	467,883	467,883	447,883
Charges for Services	394,295	398,837	475,000	475,000	475,000
Miscellaneous	(160,025)	101,736	9,176	13,976	13,976
<i>Total Solid Waste Fund</i>	<i>2,604,059</i>	<i>2,933,608</i>	<i>2,742,059</i>	<i>2,956,859</i>	<i>2,956,859</i>
<i>Percent Change from Previous Year</i>	<i>3.2%</i>	<i>12.7%</i>	<i>-6.5%</i>	<i>7.8%</i>	<i>0.0%</i>
HEALTHY CHILDREN'S FUND					
Taxes	-	9,811,296	9,973,953	10,063,741	10,154,688
Miscellaneous	-	8,604	-	-	-
Other Financing Sources	-	102,462	-	-	-
<i>Total Healthy Children's Fund</i>	<i>-</i>	<i>9,922,362</i>	<i>9,973,953</i>	<i>10,063,741</i>	<i>10,154,688</i>
<i>Percent Change from Previous Year</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.5%</i>	<i>0.9%</i>	<i>0.9%</i>
TOTAL HEALTH	40,831,614	55,133,739	63,891,954	58,778,085	54,292,023
<i>Percent Change from Previous Year</i>	<i>-2.6%</i>	<i>35.0%</i>	<i>15.9%</i>	<i>-8.0%</i>	<i>-7.6%</i>

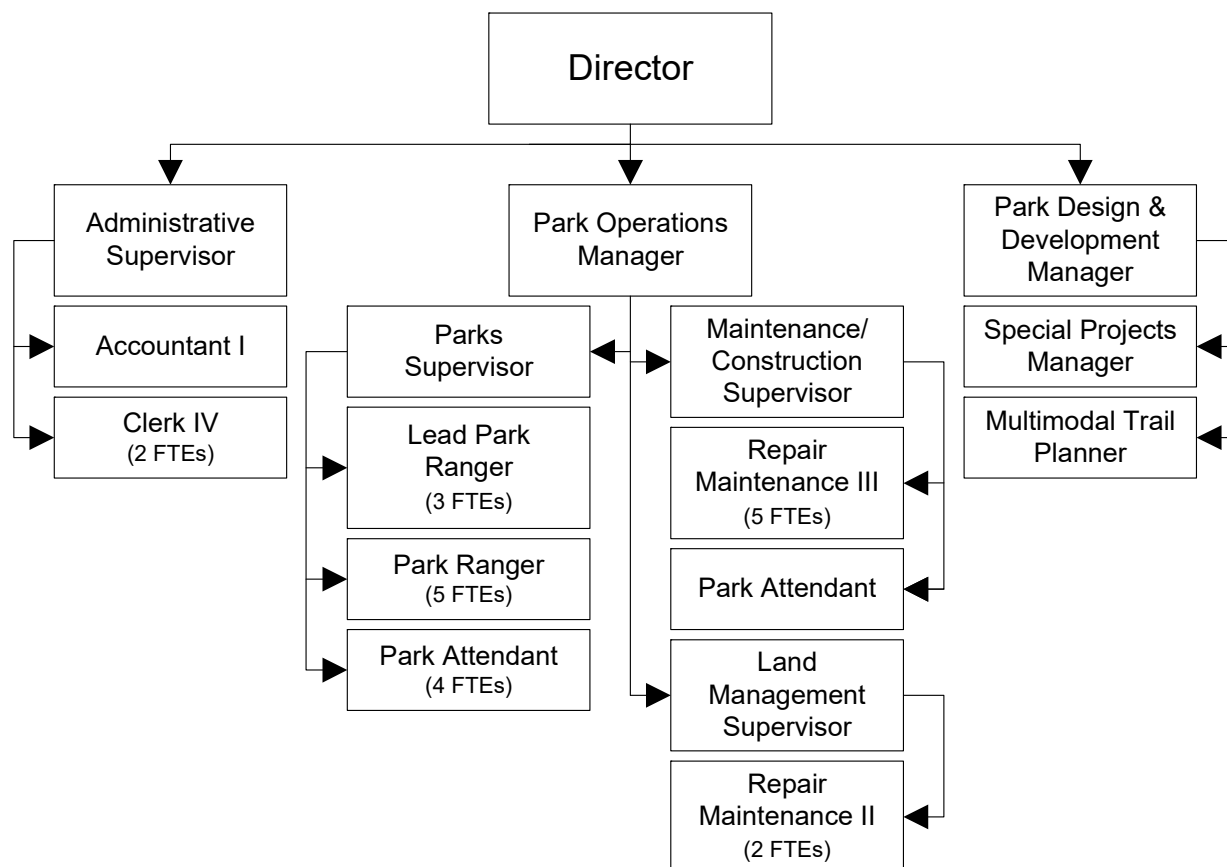


Parks & Recreation Department

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:

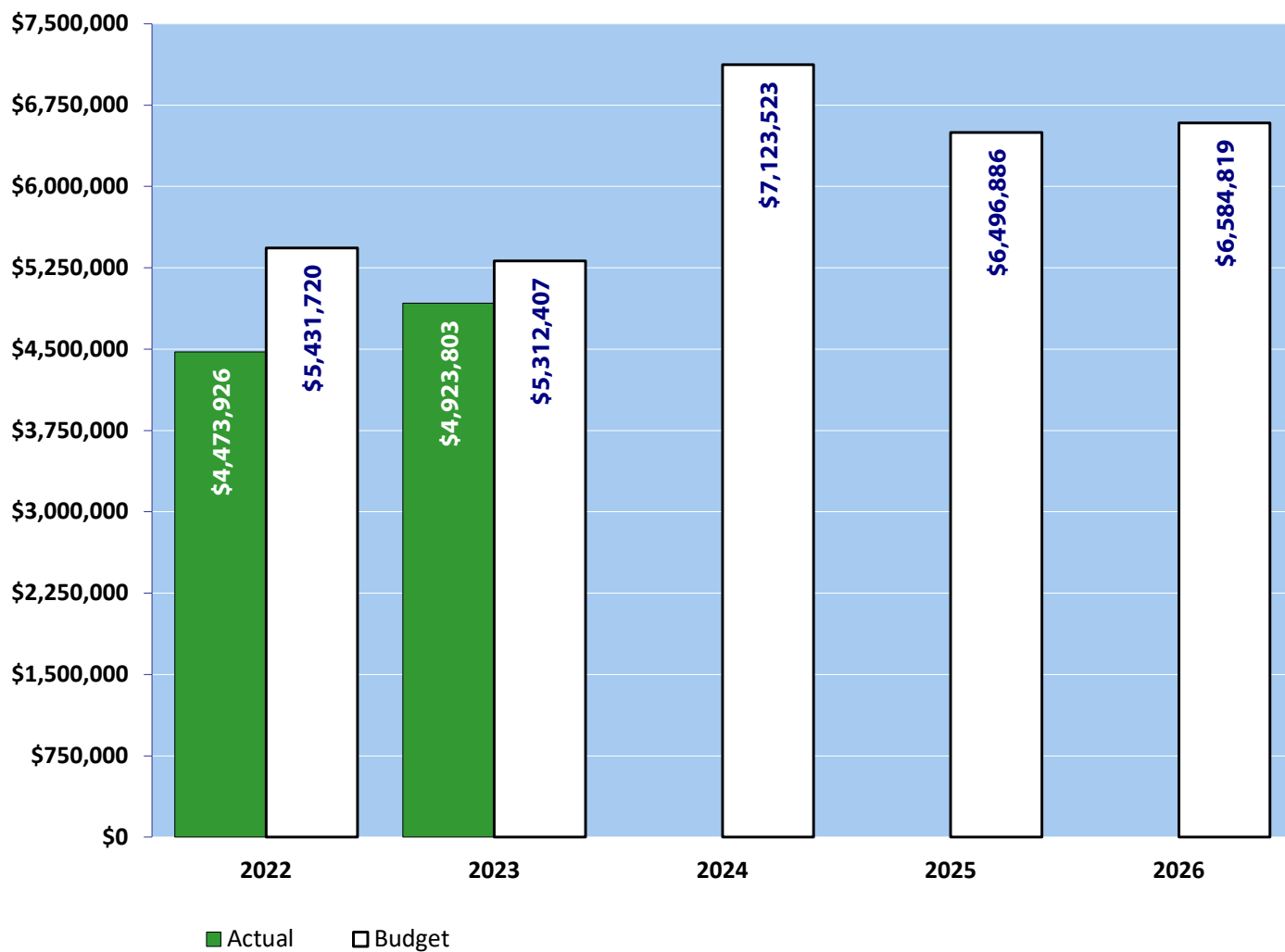
Year	2022	2023	*2024	*2025	*2026
FTEs	26.00	28.00	32.00	32.00	32.00



Note: The chart above shows the organizational structure for 2024 only.

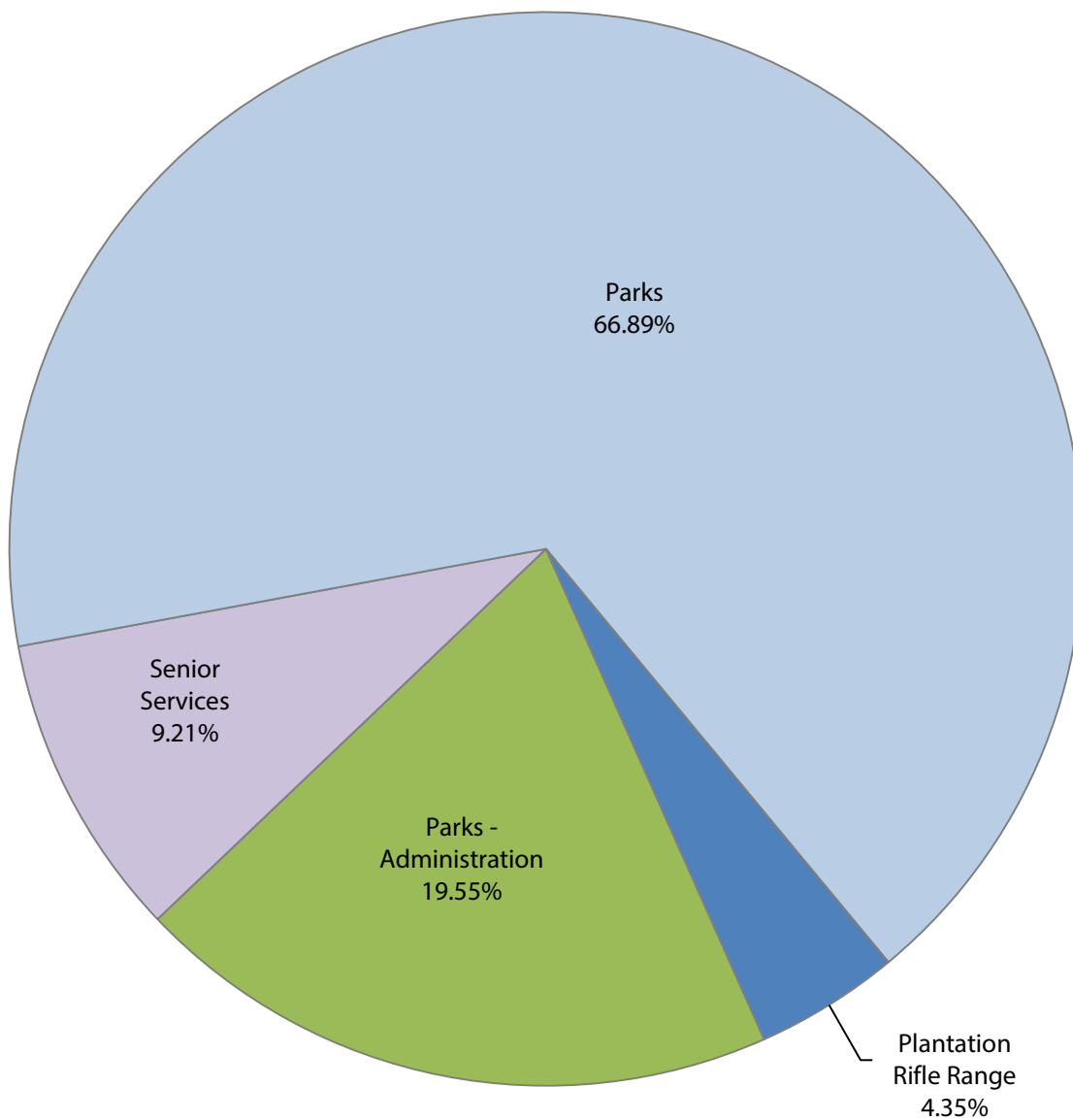
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Parks Administration						
Parks - Administration	940,396	1,015,266	1,103,436	1,270,587	1,287,300	5
Senior Services						
Senior Services	482,223	524,499	494,635	596,934	607,265	
Maintenance & Operation						
Parks	2,738,239	3,237,898	5,241,955	4,345,104	4,405,513	27
Plantation Rifle Range						
Plantation Rifle Range	313,068	146,139	283,497	284,261	284,741	
<i>Total Parks Operations</i>	4,473,926	4,923,802	7,123,523	6,496,886	6,584,819	32
CAPITAL						
Maintenance & Operation						
Parks	-	-	157,000	-	-	
Plantation Rifle Range						
Plantation Rifle Range	16,040	-	-	-	-	
Parks Capital						
Capital Projects	928,650	207,449	2,350,986	1,004,960	135,438	
<i>Total Parks Capital</i>	944,690	207,449	2,507,986	1,004,960	135,438	
TRANSFERS						
Maintenance & Operation						
Parks	23,173	248,592	590,800	118,000	100,000	
<i>Total Parks Transfers</i>	23,173	248,592	590,800	118,000	100,000	
TOTAL PARKS	5,441,789	5,379,843	10,222,309	7,619,846	6,820,257	
<i>Percent Change from Previous Year</i>	18.9%	-1.1%	90.0%	-25.5%	-10.5%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Intergovernmental Revenue	24,432	21,342	507,586	21,499	21,525
Charges for Services	107,037	9,837	104,350	104,450	114,450
Miscellaneous	941,082	1,019,151	815,008	874,209	884,714
Other Financing Sources	263,850	252,824	925,199	458,000	458,000
<i>Total Parks - General Fund</i>	<i>1,336,401</i>	<i>1,303,154</i>	<i>2,352,143</i>	<i>1,458,158</i>	<i>1,478,689</i>
<i>Percent Change from Previous Year</i>	<i>9.3%</i>	<i>-2.5%</i>	<i>80.5%</i>	<i>-38.0%</i>	<i>1.4%</i>
PARKS SPECIAL REVENUE FUND					
Charges for Services	3,372	3,435	2,100	2,100	2,100
Miscellaneous	1,915	142,957	86,263	86,263	86,263
<i>Total Parks Special Revenue Fund</i>	<i>5,287</i>	<i>146,392</i>	<i>88,363</i>	<i>88,363</i>	<i>88,363</i>
<i>Percent Change from Previous Year</i>	<i>-93.2%</i>	<i>2668.9%</i>	<i>-39.6%</i>	<i>0.0%</i>	<i>0.0%</i>
REAL ESTATE EXCISE TAX FUNDS					
Intergovernmental Revenue	148,618	-	-	-	-
<i>Total Parks - Real Estate Excise Tax Funds</i>	<i>148,618</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Percent Change from Previous Year</i>	<i>34.6%</i>	<i>-100.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
TOTAL PARKS	1,490,306	1,449,546	2,440,506	1,546,521	1,567,052
<i>Percent Change from Previous Year</i>	<i>5.6%</i>	<i>-2.7%</i>	<i>68.4%</i>	<i>-36.6%</i>	<i>1.3%</i>



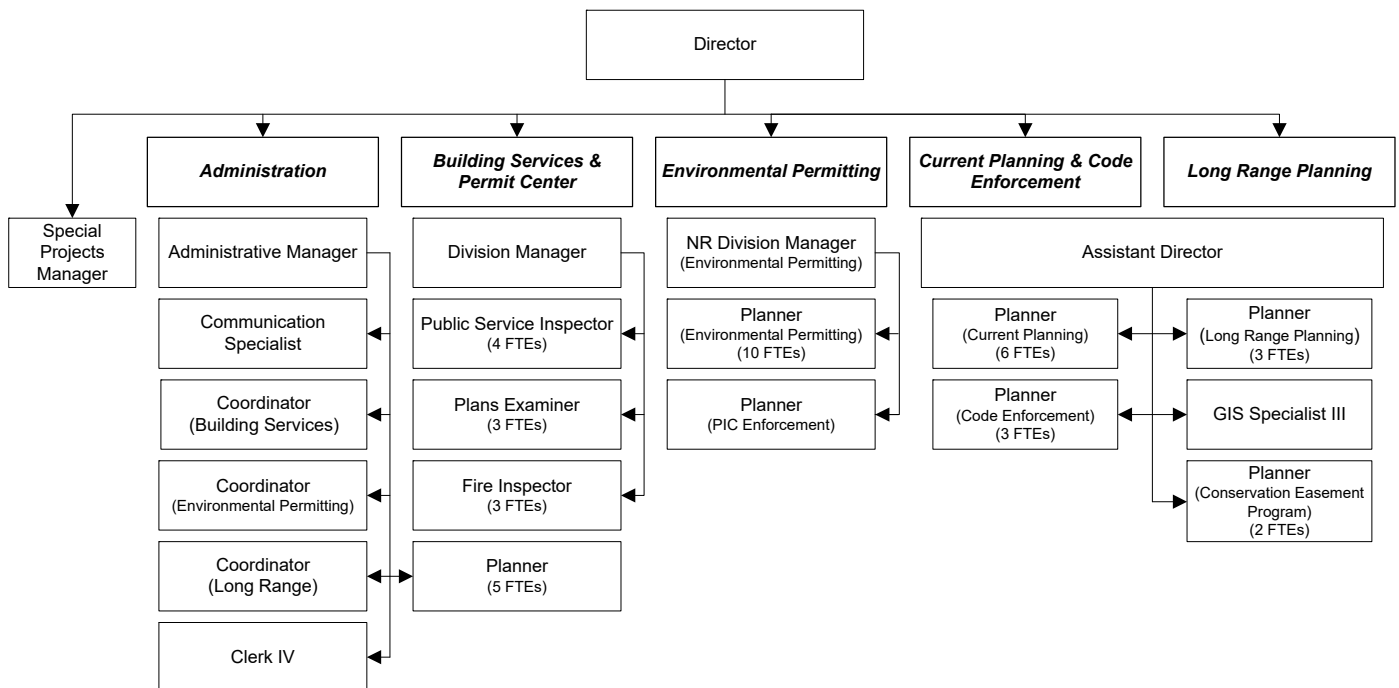
Planning & Development Services

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:

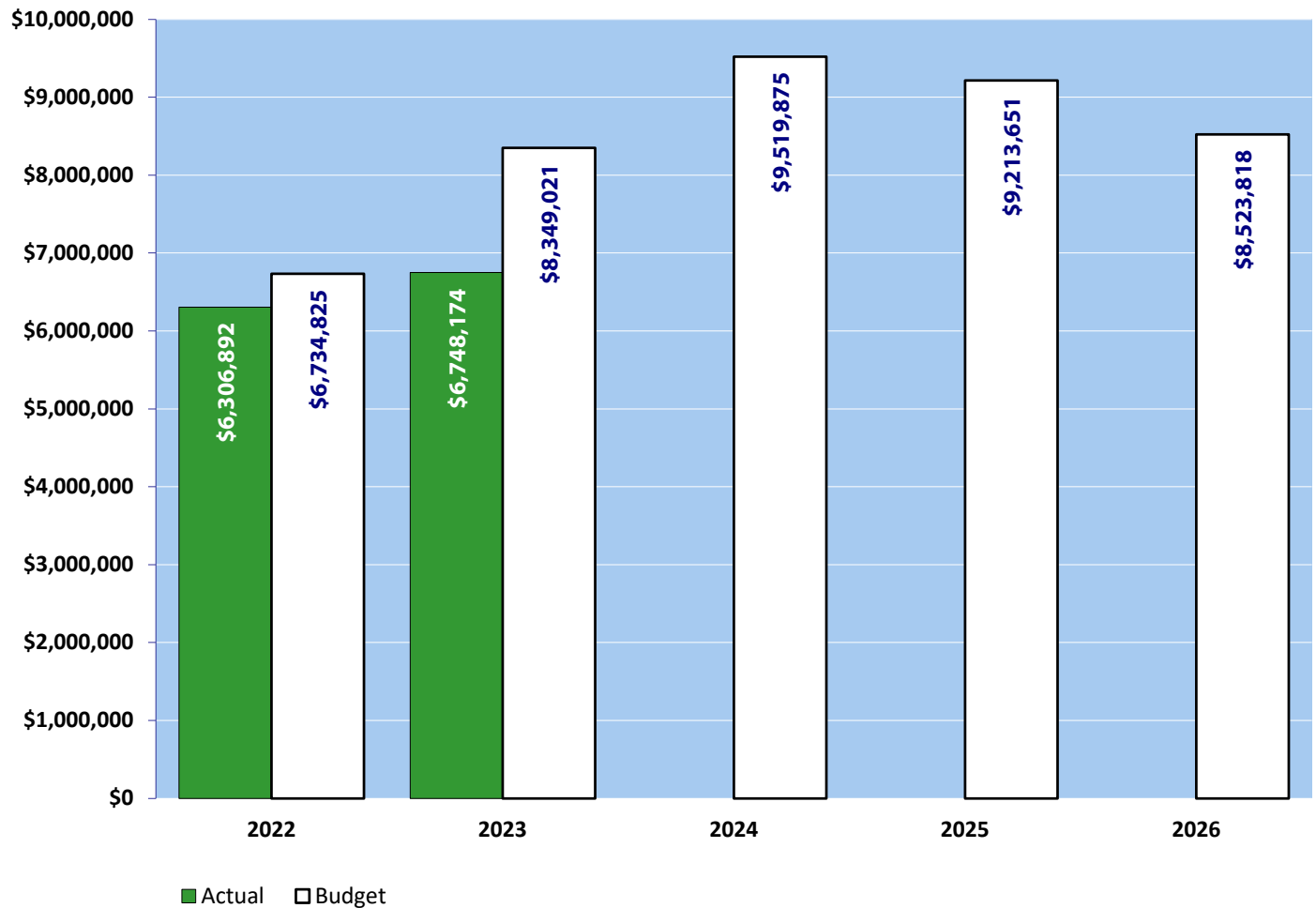
Year	2022	2023	*2024	*2025	*2026
FTEs	47.00	49.00	52.00	53.00	53.00



Note: The chart above shows the organizational structure for 2024 only.

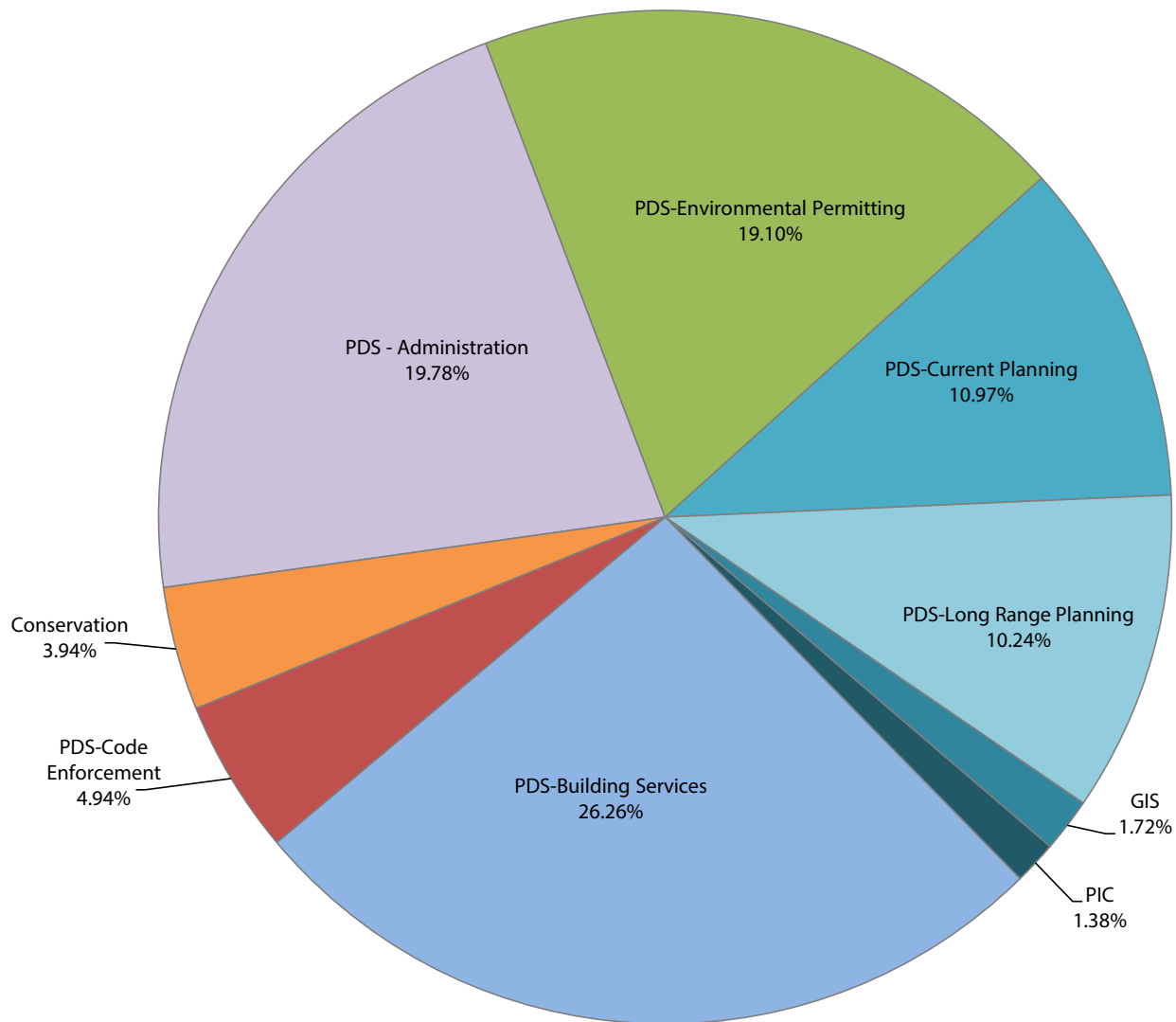
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
PDS - Administration						
PDS - Administration	1,272,976	1,434,855	1,769,870	1,983,423	1,823,765	4
Environmental Permitting						
PDS-Environmental Permitting	1,248,227	1,409,182	1,629,017	1,680,409	1,706,731	12
Planning						
PDS-Current Planning	716,456	736,631	947,009	966,436	979,008	
PDS-Long Range Planning	620,441	588,811	2,032,279	1,279,534	536,807	
GIS	135,470	142,204	149,077	152,076	152,336	
PIC	49,147	71,829	113,037	120,260	124,623	
Total Planning	1,521,514	1,539,475	3,241,402	2,518,306	1,792,774	13
Building Services						
PDS-Building Services	1,738,165	1,821,632	2,130,724	2,252,474	2,405,426	19
Code Enforcement						
PDS-Code Enforcement	321,016	368,148	393,916	433,975	442,085	3
Conservation Easement						
Conservation	204,995	174,882	354,946	345,064	353,037	2
<i>Total Planning & Development Operations</i>	<i>6,306,893</i>	<i>6,748,174</i>	<i>9,519,875</i>	<i>9,213,651</i>	<i>8,523,818</i>	<i>53</i>
CAPITAL						
Building Services						
PDS-Building Services	33,600	-	-	-	-	
Conservation Easement						
Conservation	1,009,007	535,562	302,000	-	-	
<i>Total Planning & Development Capital</i>	<i>1,042,607</i>	<i>535,562</i>	<i>302,000</i>	<i>-</i>	<i>-</i>	
TRANSFERS						
Building Services						
PDS-Building Services	100,000	-	-	-	-	
<i>Total Planning & Development Transfers</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
TOTAL PLANNING & DEVELOPMENT	7,449,500	7,283,736	9,821,875	9,213,651	8,523,818	
<i>Percent Change from Previous Year</i>	<i>19.3%</i>	<i>-2.2%</i>	<i>34.8%</i>	<i>-6.2%</i>	<i>-7.5%</i>	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Business Licenses & Permits	1,591,206	1,334,091	1,518,000	1,618,000	1,721,064
Intergovernmental Revenue	-	27,528	1,300,796	800,000	-
Charges for Services	2,325,018	2,200,798	2,544,664	2,658,660	2,663,023
Fines and Forfeits	(2,850)	12,926	5,000	5,000	5,000
Miscellaneous	1,795	4,529	2,500	2,500	2,500
<i>Total Planning & Development - General Fund</i>	<i>3,915,169</i>	<i>3,579,872</i>	<i>5,370,960</i>	<i>5,084,160</i>	<i>4,391,587</i>
<i>Percent Change from Previous Year</i>	<i>-3.8%</i>	<i>-8.6%</i>	<i>50.0%</i>	<i>-5.3%</i>	<i>-13.6%</i>
CONSERVATION FUTURES FUND					
Intergovernmental Revenue	433,358	326,834	114,000	-	-
Charges for Services	83,745	26,376	-	-	-
Miscellaneous	32,315	-	-	-	-
<i>Total Planning & Development - Conservation Futures</i>	<i>549,418</i>	<i>353,210</i>	<i>114,000</i>	<i>-</i>	<i>-</i>
<i>Percent Change from Previous Year</i>	<i>258.2%</i>	<i>-35.7%</i>	<i>-67.7%</i>	<i>-100.0%</i>	<i>0.0%</i>
TOTAL PLANNING & DEVELOPMENT	4,464,587	3,933,082	5,484,960	5,084,160	4,391,587
<i>Percent Change from Previous Year</i>	<i>5.7%</i>	<i>-11.9%</i>	<i>39.5%</i>	<i>-7.3%</i>	<i>-13.6%</i>

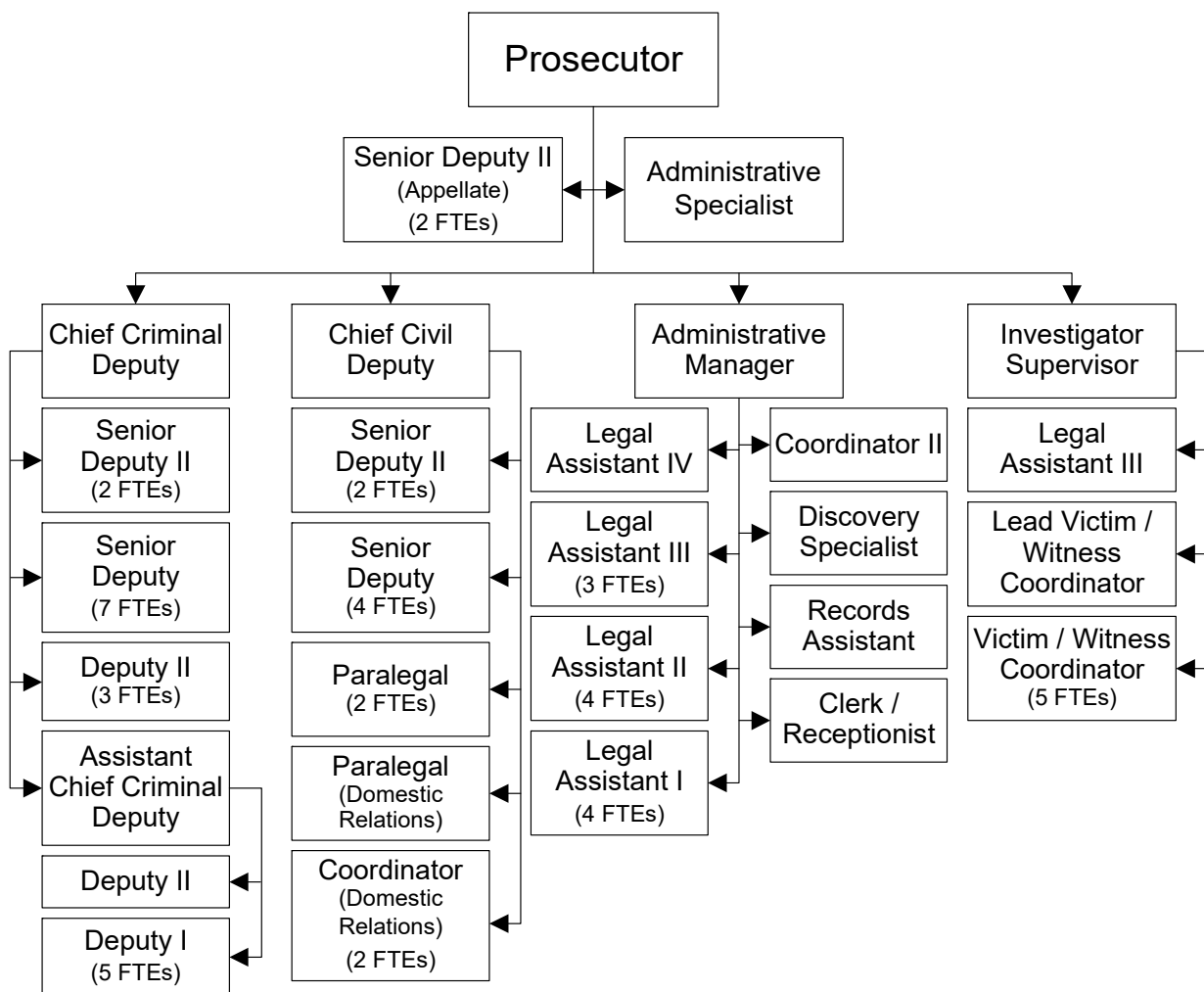


Prosecuting Attorney's Office

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.

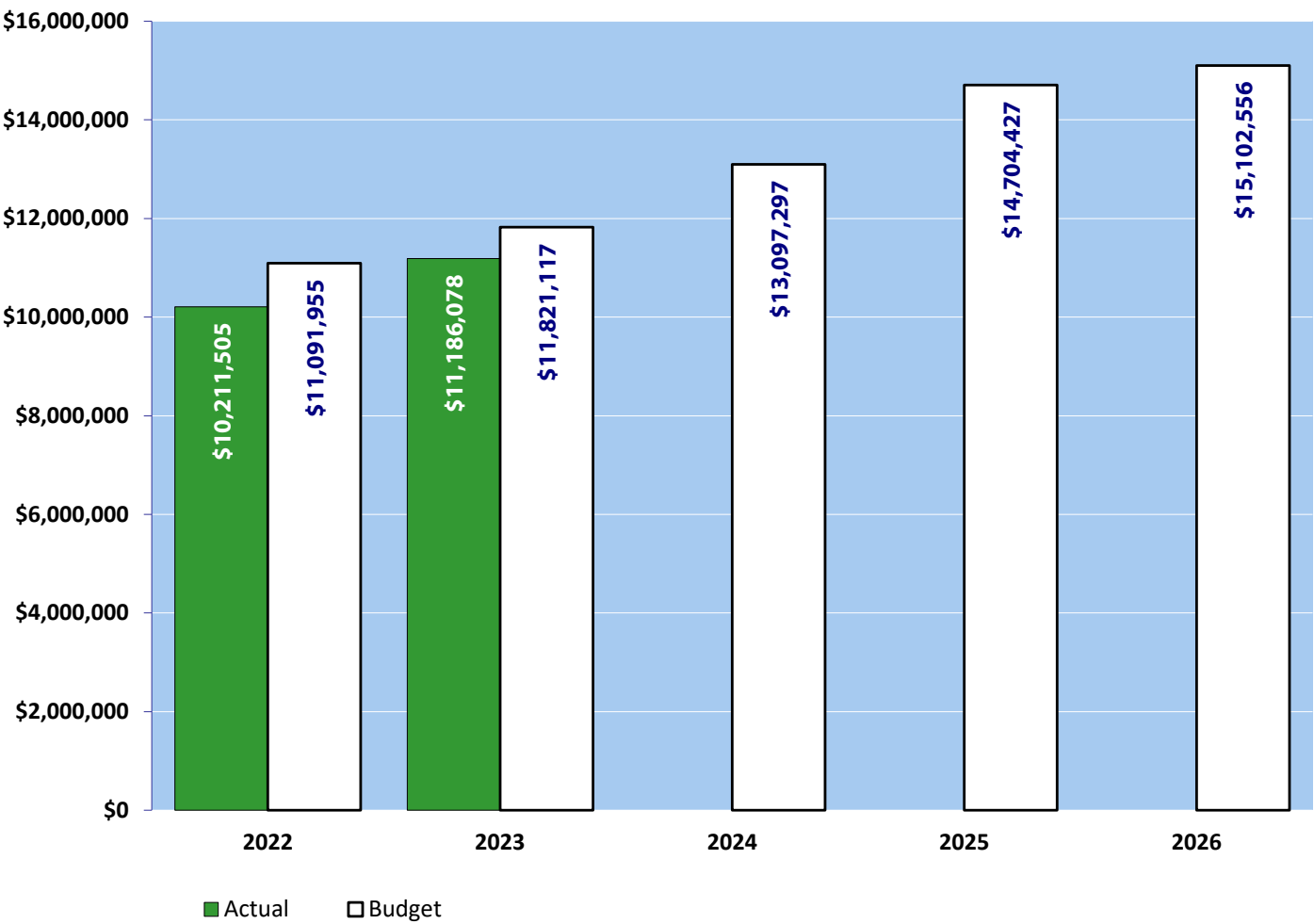
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	55.00	54.00	60.00	60.00	60.00



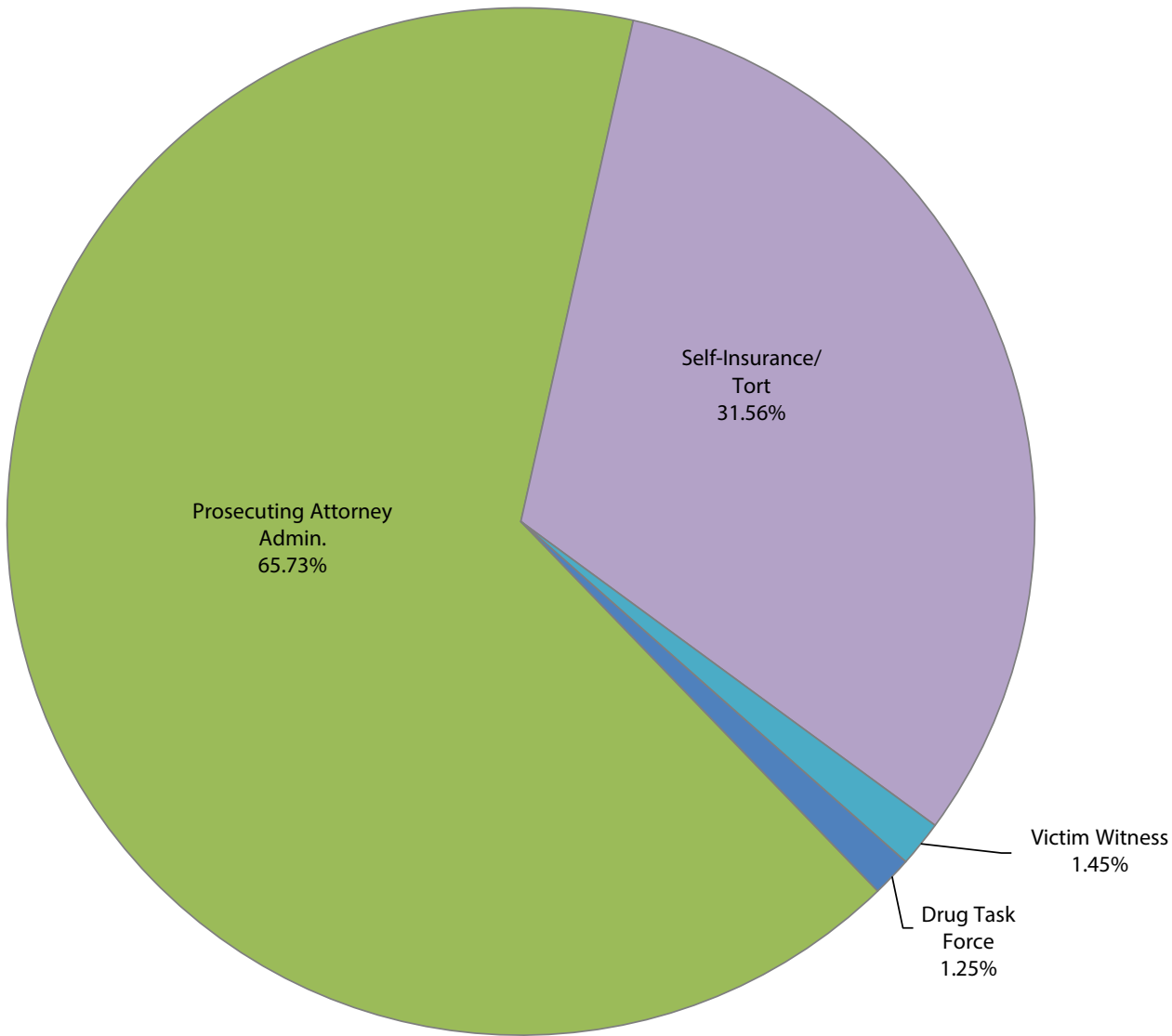
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Prosecuting Attorney Administration						
Prosecuting Attorney Admin	7,085,454	7,802,675	9,195,691	9,663,749	9,929,825	58
Self-Insurance/Tort						
Self-Insurance/Tort	2,873,970	3,093,382	3,515,702	4,641,377	4,766,019	
Victim Witness						
Victim Witness	152,343	185,803	198,904	212,301	219,712	2
Drug Fund						
Drug Task Force	99,738	104,218	187,000	187,000	187,000	
<i>Total Prosecuting Attorney Operations</i>	10,211,505	11,186,078	13,097,297	14,704,427	15,102,556	60
CAPITAL						
Drug Fund						
Drug Task Force	-	66,565	350,317	-	-	
<i>Total Prosecuting Attorney Capital</i>	-	66,565	350,317	-	-	
TRANSFERS						
Prosecuting Attorney Administration						
Prosecuting Attorney Admin.	515,438	420,639	-	-	-	
Self-Insurance/Tort						
Self-Insurance/Tort	223,724	244,016	234,691	299,472	309,130	
Victim Witness						
Victim Witness	67,816	70,498	67,859	67,707	67,707	
<i>Total Prosecuting Attorney Transfers</i>	806,978	735,153	302,550	367,179	376,837	
TOTAL PROSECUTING ATTORNEY	11,018,483	11,987,796	13,750,164	15,071,606	15,479,393	
<i>Percent Change from Previous Year</i>	16.3%	8.8%	14.7%	9.6%	2.7%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Intergovernmental Revenue	2,073,000	1,324,759	847,472	968,401	993,702
Miscellaneous	6	(17,040)	-	-	-
Other Financing Sources	594,321	4,992,980	735,794	364,472	374,130
<i>Total Prosecuting Attorney - General Fund</i>	<i>2,667,327</i>	<i>6,300,699</i>	<i>1,583,266</i>	<i>1,332,873</i>	<i>1,367,832</i>
<i>Percent Change from Previous Year</i>	<i>46.9%</i>	<i>136.2%</i>	<i>-74.9%</i>	<i>-15.8%</i>	<i>2.6%</i>
VICTIM/WITNESS ASSISTANCE FUND					
Intergovernmental Revenue	62,986	117,552	60,461	60,461	60,461
Charges for Services	11,103	14,609	11,340	20,052	11,340
Fines and Forfeits	158,079	129,227	165,000	167,758	165,000
Miscellaneous	(7,476)	4,985	-	-	-
<i>Total Victim/Witness Fund</i>	<i>224,692</i>	<i>266,373</i>	<i>236,801</i>	<i>248,271</i>	<i>236,801</i>
<i>Percent Change from Previous Year</i>	<i>-5.4%</i>	<i>18.6%</i>	<i>-11.1%</i>	<i>4.8%</i>	<i>-4.6%</i>
WHATCOM COUNTY DRUG FUND					
Fines and Forfeits	25,889	226,698	204,000	204,000	204,000
Miscellaneous	(24,862)	79,933	11,400	11,400	11,400
<i>Total Drug Fund</i>	<i>1,027</i>	<i>306,631</i>	<i>215,400</i>	<i>215,400</i>	<i>215,400</i>
<i>Percent Change from Previous Year</i>	<i>-99.2%</i>	<i>29757.0%</i>	<i>-29.8%</i>	<i>0.0%</i>	<i>0.0%</i>
ADMINISTRATIVE SERVICES FUND - TORT					
Charges for Services	1,900,000	3,249,999	3,250,000	4,901,346	5,025,346
Miscellaneous	1,000	-	-	-	-
<i>Total Admin Services - Tort</i>	<i>1,901,000</i>	<i>3,249,999</i>	<i>3,250,000</i>	<i>4,901,346</i>	<i>5,025,346</i>
<i>Percent Change from Previous Year</i>	<i>0.1%</i>	<i>71.0%</i>	<i>0.0%</i>	<i>50.8%</i>	<i>2.5%</i>
TOTAL PROSECUTING ATTORNEY	4,794,046	10,123,702	5,285,467	6,697,890	6,845,379
<i>Percent Change from Previous Year</i>	<i>17.2%</i>	<i>111.2%</i>	<i>-47.8%</i>	<i>26.7%</i>	<i>2.2%</i>

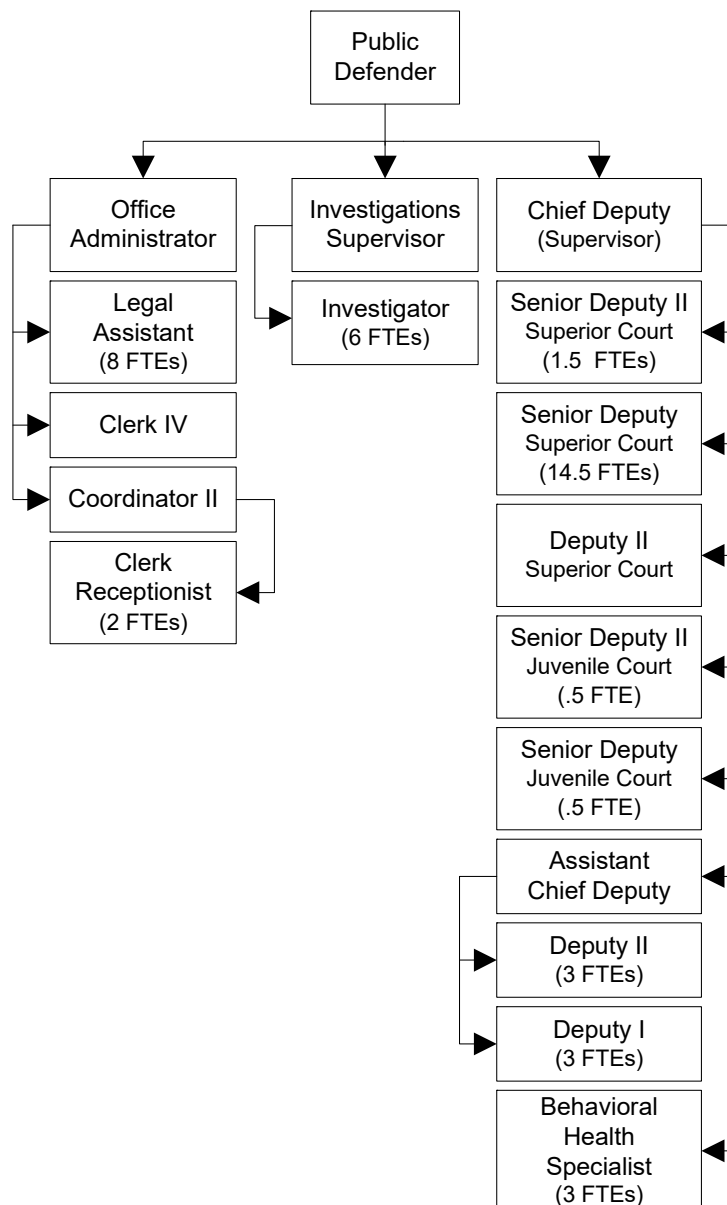


Public Defender's Office

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.

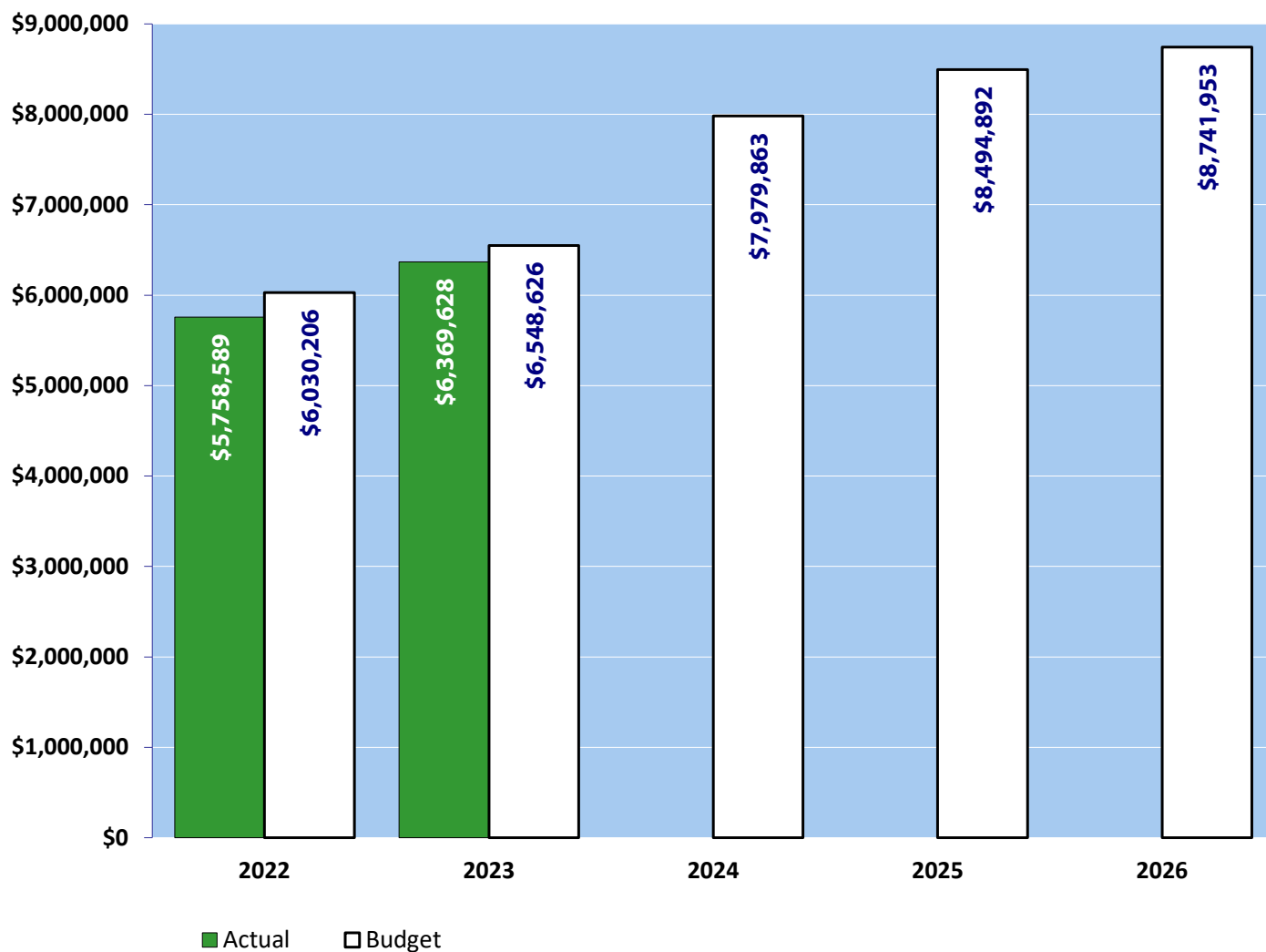
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	43.00	43.00	50.00	50.00	50.00



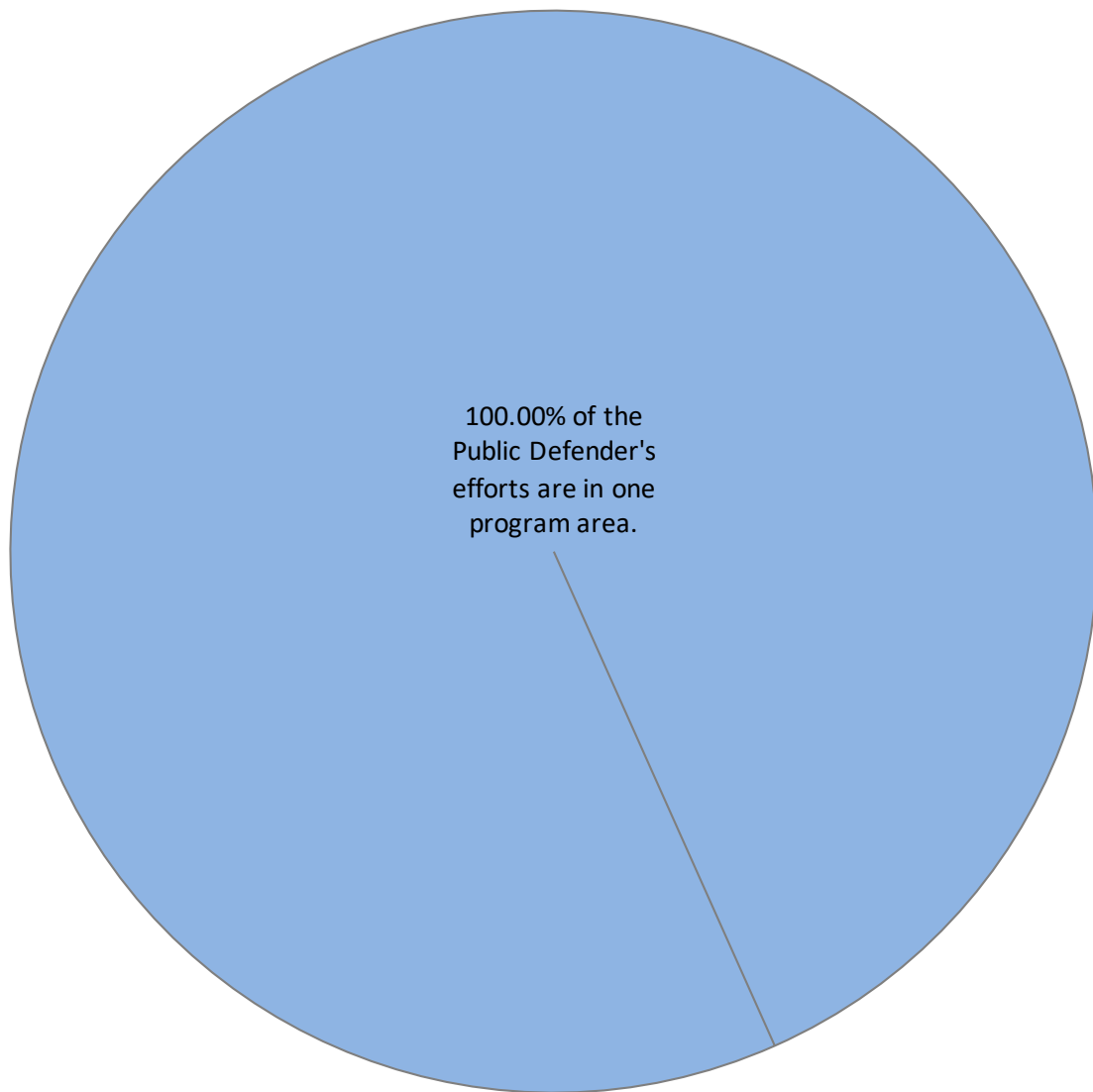
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Public Defender						
Public Defender	5,758,589	6,369,628	7,979,863	8,494,892	8,741,953	50
<i>Total Public Defender Operations</i>	5,758,589	6,369,628	7,979,863	8,494,892	8,741,953	50
TOTAL PUBLIC DEFENDER	5,758,589	6,369,628	7,979,863	8,494,892	8,741,953	
<i>Percent Change from Previous Year</i>	21.6%	10.6%	25.3%	6.5%	2.9%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Intergovernmental Revenue	423,243	220,639	220,639	353,971	359,890
Other Financing Sources	954,623	1,168,155	1,386,375	54,980	54,980
<i>TOTAL PUBLIC DEFENDER</i>	1,377,866	1,388,794	1,607,014	408,951	414,870
<i>Percent Change from Previous Year</i>	165.0%	0.8%	15.7%	-74.6%	1.4%

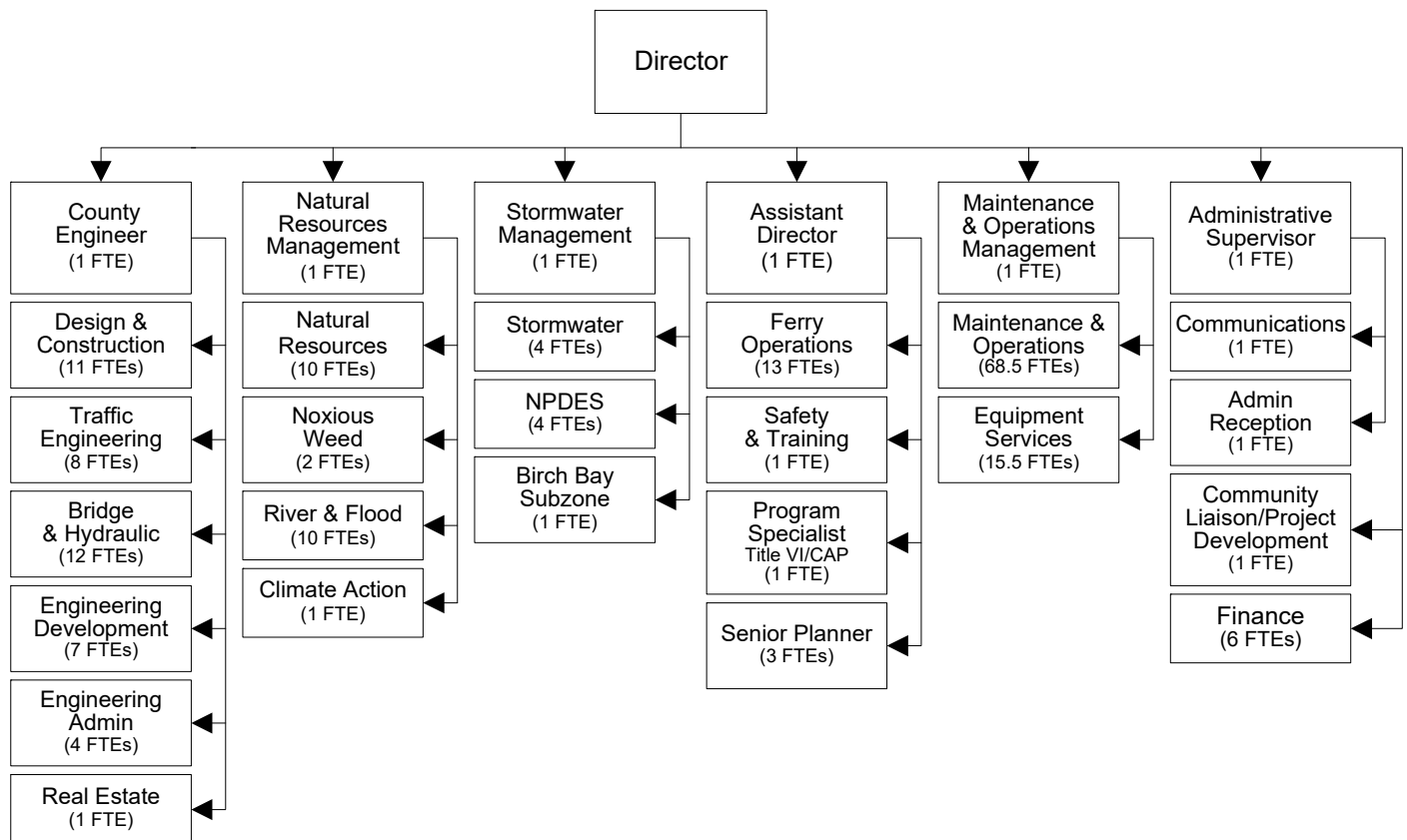


Public Works Department

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.

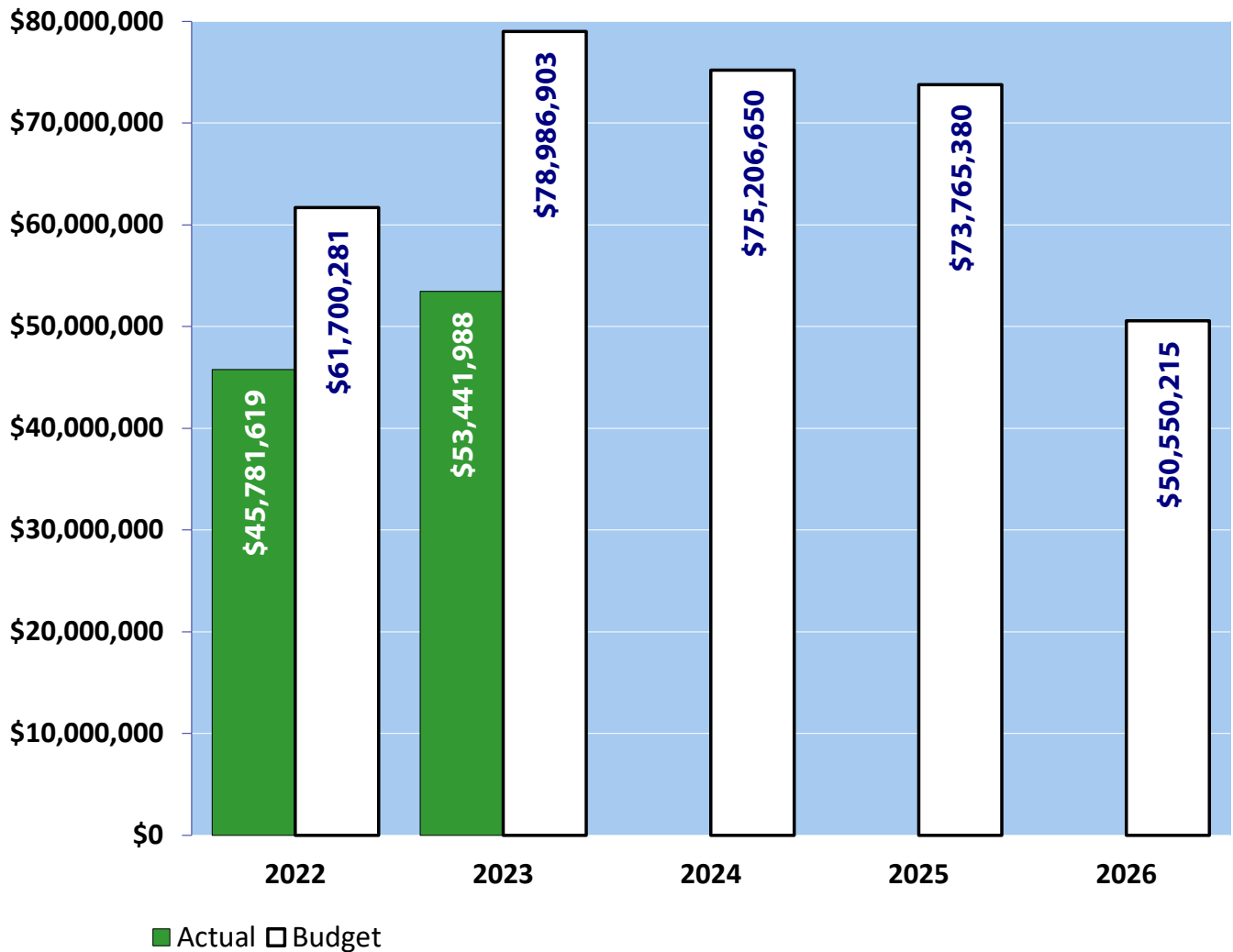
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	177.00	185.00	191.00	192.00	192.00



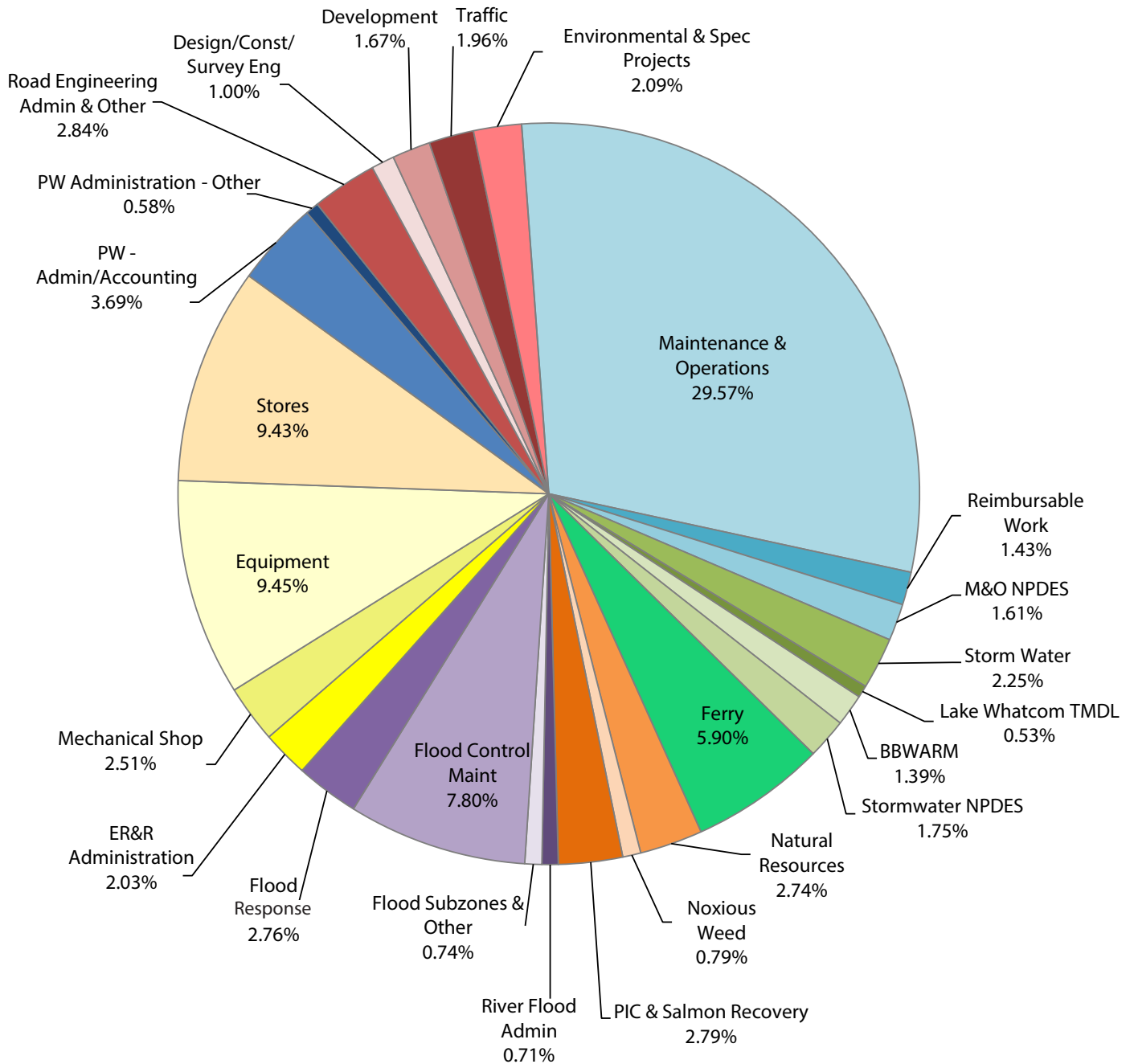
Note: The chart above shows the organizational structure for 2024 only.
* Budget

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.

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Public Works Administration						
PW - Admin/Accounting	1,445,817	1,405,074	2,985,689	2,274,382	2,315,477	
Safety & Training	99,590	125,697	140,859	156,887	160,601	
Real Estate	120,241	146,947	130,887	145,846	146,107	
Road Improvement Districts	37,597	41,412	43,800	51,100	54,900	
Total Public Works Administration	1,703,245	1,719,130	3,301,235	2,628,215	2,677,085	15
Road Engineering						
Road Engineering Admin	869,361	949,740	1,090,693	1,401,235	1,420,945	
Design/Const/Survey Eng	600,106	750,354	959,934	642,336	605,216	
Development	728,492	707,867	1,019,260	1,029,448	1,043,830	
Traffic	765,672	830,699	1,018,937	1,210,085	1,226,670	
Environmental & Spec Projects	831,273	745,942	1,496,444	1,369,558	1,228,391	
Swift Ck Sediment Mgmt	288,267	221,700	735,300	335,300	335,300	
PT.Roberts Trans Benefit Dist.	10,047	14,240	20,000	20,000	20,000	
Total Road Engineering	4,093,218	4,220,542	6,340,568	6,007,962	5,880,352	43
Maintenance & Operation						
Maintenance & Operations	15,792,565	15,179,869	17,370,241	18,276,867	18,480,925	
Reimbursable Work	1,045,356	778,467	608,169	914,325	867,632	
NPDES	596,425	705,397	820,395	999,146	999,146	
Total Maintenance & Operations	17,434,346	16,663,733	18,798,805	20,190,338	20,347,703	69.5
Stormwater						
Storm Water	687,543	837,796	1,648,555	1,501,248	1,300,171	
Lake Whatcom TMDL	266,701	196,452	525,846	357,400	299,400	
BBWARM	556,012	613,957	1,633,373	1,724,542	-	
NPDES	547,149	767,117	1,016,593	1,119,027	1,061,418	
Total Stormwater	2,057,405	2,415,322	4,824,367	4,702,217	2,660,989	10
Ferry						
Ferry	3,407,179	3,778,891	3,935,706	3,689,606	3,650,159	13
Natural Resources						
Natural Resources	1,840,610	2,842,430	3,934,565	3,165,950	244,704	
Noxious Weed	264,629	286,124	339,650	494,543	486,731	
PIC & Salmon Recovery	891,469	954,011	2,564,661	3,469,572	-	
Total Natural Resources	2,996,708	4,082,565	6,838,876	7,130,065	731,435	16
Flood						
River Flood Admin	458,435	617,813	1,187,482	879,311	-	
Flood Response	28,440	97,505	1,280,000	3,426,750	-	
CFHMP	251,688	23,723	255,000	155,000	-	
Flood Tech Asst	46,048	58,143	75,000	75,000	-	
National Flood Ins.	138,589	142,769	177,000	177,000	-	
Flood Early Warning	157,095	1,841	220,775	183,500	-	
Flood Control Maint	2,545,706	5,450,417	12,574,619	9,693,355	-	
Flood Hazard Reduction	225,433	2,866,343	1,343,389	48,000	-	
Subzones	98,894	65,108	261,768	279,512	-	
Total Flood	3,950,328	9,323,662	17,375,033	14,917,428	-	10

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2026 budgets will be adopted in November 2025. 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 2026 annual road program will be adopted in November 2025. Only wages/benefits and administrative costs are currently recorded.

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Program Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
Equipment Services						
Administration	692,041	932,633	1,251,512	1,253,208	1,266,617	
Mechanical Shop	1,134,391	1,302,743	1,333,757	1,545,353	1,570,421	
Equipment	3,671,942	4,389,293	5,619,060	5,867,460	5,875,710	
Stores	4,640,816	4,613,473	5,587,730	5,833,528	5,889,744	
Total Equipment Services	10,139,190	11,238,142	13,792,059	14,499,549	14,602,492	15.5
<i>Total Public Works Operations</i>	45,781,619	53,441,987	75,206,649	73,765,380	50,550,215	192
CAPITAL						
Public Works Administration						
PW - Admin/Accounting	-	44,578	-	-	-	
Road Engineering						
Design/Const/Survey Eng	-	54,890	40,000	-	-	
Development	-	-	-	-	-	
Traffic	-	-	21,047	50,000	-	
Total Road Engineering	-	54,890	61,047	50,000	-	
Construction						
Construction	4,698,771	2,314,633	17,811,166	1,301,292	1,337,656	
Stormwater						
Storm Water	57,762	-	-	-	-	
BBWARM	11,026	74,848	1,115,700	2,650,000	-	
Total Stormwater	68,788	74,848	1,115,700	2,650,000	-	
Flood						
Flood Response	-	-	4,300,000	5,845,000	-	
Flood Early Warning	-	-	12,000	12,000	-	
Flood Control Maint	714,613	819,598	7,741,913	3,465,000	-	
Flood Hazard Reduction	984,098	-	55,000	50,000	-	
Total Flood	1,698,711	819,598	12,108,913	9,372,000	-	
Equipment Services						
Administration	177,177	22,031	40,000	40,000	40,000	
Mechanical Shop	7,145	-	40,000	-	-	
Equipment	1,747,234	1,430,666	8,877,139	3,929,000	1,995,000	
Total Equipment Services	1,931,556	1,452,697	8,957,139	3,969,000	2,035,000	
<i>Total Public Works Capital</i>	8,397,826	4,761,244	40,053,965	17,342,292	3,372,656	

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Program Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
TRANSFERS						
Public Works Administration						
PW - Admin/Accounting	1,719,386	1,133,725	2,012,830	1,541,080	1,086,499	
Road Improvement Districts	4,088	4,074	4,088	4,148	4,148	
Total Public Works Administration	1,723,474	1,137,799	2,016,918	1,545,228	1,090,647	
Road Engineering						
Road Engineering Admin	119,229	160,240	155,461	177,681	177,681	
Design/Const/Survey Eng	-	21,298	39,144	37,000	37,000	
Development	-	9,414	-	-	-	
Traffic	-	9,414	-	-	-	
Environmental & Spec Projects	1,045	21,572	-	-	-	
Total Road Engineering	120,274	221,938	194,605	214,681	214,681	
Construction						
Construction	4,084,224	1,803,608	187,706	218,749	218,749	
Maintenance & Operation						
Maintenance & Operations	1,159,462	652,973	400,322	312,987	315,224	
Stormwater						
Storm Water	608,399	645,605	865,083	845,199	285,270	
Lake Whatcom TMDL	-	10,979	-	-	-	
BBWARM	176,559	105,315	152,317	75,806	72,000	
NPDES	83,761	121,871	158,086	204,765	8,523	
Total Stormwater	868,719	883,770	1,175,486	1,125,770	365,793	
Ferry						
Ferry	289,273	584,114	366,838	403,009	403,144	
Natural Resources						
Natural Resources	171,716	149,320	154,957	315,163	-	
Noxious Weed	2,624	4,321	2,615	3,988	3,988	
PIC	-	-	25,000	-	-	
Total Natural Resources	174,340	153,641	182,572	319,151	3,988	
Flood						
River Flood Admin	1,267,601	1,362,600	1,947,963	1,838,700	-	
Flood Control Maint	114,623	143,743	131,226	135,984	-	
Subzones	49,124	53,812	96,540	73,279	-	
Total Flood	1,431,348	1,560,155	2,175,729	2,047,963	-	
Equipment Services						
Administration	463,153	297,559	286,974	279,332	279,332	
Equipment	1,062,577	1,473,189	-	-	-	
Total Equipment Services	1,525,730	1,770,748	286,974	279,332	279,332	
Total Public Works Transfers	11,376,844	8,768,746	6,987,150	6,466,870	2,891,558	
TOTAL PUBLIC WORKS	65,556,289	66,971,977	122,247,764	97,574,542	56,814,429	
Percent Change from Previous Year	7.4%	2.2%	82.5%	-20.2%	-41.8%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
ROAD FUND					
Taxes	20,084,909	19,834,218	20,263,000	23,822,453	24,247,441
Business Licenses & Permits	181,053	160,938	155,500	180,500	180,500
Intergovernmental Revenue	7,154,739	7,490,626	11,870,942	5,753,657	5,753,657
Charges for Services	1,360,352	962,113	735,820	683,320	683,320
Miscellaneous	(284,899)	428,464	200,511	204,271	204,271
Other Financing Sources	1,714,418	1,375,397	1,818,788	1,611,711	1,570,271
<i>Total Road Fund</i>	30,210,572	30,251,756	35,044,561	32,255,912	32,639,460
<i>Percent Change from Previous Year</i>	4.5%	0.1%	15.8%	-8.0%	1.2%
FLOOD CONTROL ZONE DISTRICT					
Taxes	5,110,354	6,362,835	6,410,000	6,464,000	-
Intergovernmental Revenue	2,601,189	9,679,330	26,116,967	21,106,489	-
Charges for Services	50,460	51,954	62,000	199,338	-
Miscellaneous	(104,707)	304,961	83,700	83,700	-
Other Financing Sources	125,891	385,669	247,300	703,876	-
<i>Total Flood Control Zone District</i>	7,783,187	16,784,749	32,919,967	28,557,403	-
<i>Percent Change from Previous Year</i>	-4.4%	115.7%	96.1%	-13.3%	-100.0%
STORMWATER FUND					
Intergovernmental Revenue	-	19,876	-	-	-
Miscellaneous	(9,980)	1,273	-	-	-
Other Financing Sources	963,379	965,388	1,528,898	1,170,295	1,111,279
<i>Total Stormwater Fund</i>	953,399	986,537	1,528,898	1,170,295	1,111,279
<i>Percent Change from Previous Year</i>	-15.8%	3.5%	55.0%	-23.5%	-5.0%
LAKE WHATCOM STORMWATER UTILITY FUND					
Intergovernmental Revenue	59,038	-	-	-	-
Miscellaneous	906,840	950,440	938,000	938,000	938,000
<i>Total Lake Whatcom Stormwater Utility</i>	965,878	950,440	938,000	938,000	938,000
<i>Percent Change from Previous Year</i>	4.2%	-1.6%	-1.3%	0.0%	0.0%
SWIFT CK SEDIMENT MGMT FUND					
Miscellaneous	(8,744)	30,431	-	-	-
Other Financing Sources	327,495	358,748	393,000	388,526	393,000
<i>Total Swift Ck Sediment Fund</i>	318,751	389,179	393,000	388,526	393,000
<i>Percent Change from Previous Year</i>	1.8%	22.1%	1.0%	-1.1%	1.2%
CLIMATE ACTION FUND					
Intergovernmental Revenue	-	-	250,000	-	-
Other Financing Sources	-	-	427,119	239,672	244,704
<i>Total Climate Action Fund</i>	-	-	677,119	239,672	244,704
<i>Percent Change from Previous Year</i>	0.0%	0.0%	0.0%	-64.6%	2.1%
BIRCH BAY WATERSHED & AQUATIC RES MGMT					
Intergovernmental Revenue	22,477	185,007	450,584	452,375	-
Fines and Forfeits	1,017	810	2,500	2,500	-
Miscellaneous	753,409	843,910	808,339	1,076,000	-
Other Financing Sources	66,700	70,000	470,000	1,430,000	-
<i>Total Birch Bay Watershed & Aquatic Res Mgmt</i>	843,603	1,099,727	1,731,423	2,960,875	-
<i>Percent Change from Previous Year</i>	-23.4%	30.4%	57.4%	71.0%	-100.0%

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2026 budgets will be adopted in November 2025.

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Revenue Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
OTHER FLOOD SUBZONES					
Fines and Forfeits	413	158	-	-	-
Miscellaneous	158,347	313,153	237,688	289,080	-
<i>Total Other Flood Subzones</i>	158,760	313,311	237,688	289,080	-
<i>Percent Change from Previous Year</i>	-20.2%	97.3%	-24.1%	21.6%	-100.0%
FERRY FUND					
Intergovernmental Revenue	395,194	203,999	320,000	1,354,600	1,357,000
Charges for Services	1,536,199	1,389,880	1,640,000	2,123,000	2,157,000
Miscellaneous	(49,211)	99,094	16,350	16,350	16,350
Other Financing Sources	1,572,623	935,303	2,214,409	860,746	839,413
<i>Total Ferry Fund</i>	3,454,805	2,628,276	4,190,759	4,354,696	4,369,763
<i>Percent Change from Previous Year</i>	-4.3%	-23.9%	59.4%	3.9%	0.3%
FERRY FARE CAPITAL SURCHARGE FUND					
Charges for Services	155,361	148,476	155,000	150,000	150,000
Miscellaneous	(5,947)	11,220	-	-	-
<i>Total Ferry Fare Capital Surcharge Fund</i>	149,414	159,696	155,000	150,000	150,000
<i>Percent Change from Previous Year</i>	72.2%	6.9%	-2.9%	-3.2%	0.0%
ROAD IMPROVEMENT DISTRICTS					
Taxes	29,293	65,311	60,000	40,000	40,000
Fines and Forfeits	533	2,464	-	1,500	1,500
Miscellaneous	4,244	67,225	45,488	55,248	59,048
<i>Total Road Improvement Districts</i>	34,070	135,000	105,488	96,748	100,548
<i>Percent Change from Previous Year</i>	-0.8%	296.2%	-21.9%	-8.3%	3.9%
EQUIPMENT RENTAL & REVOLVING					
Charges for Services	12,666,280	13,474,493	14,548,718	17,718,003	17,948,003
Miscellaneous	(246,274)	160,063	5,501	3,001	3,001
Other Financing Sources	1,274,833	1,546,426	711,000	705,331	100,000
<i>Total Equipment Rental & Revolving</i>	13,694,839	15,180,982	15,265,219	18,426,335	18,051,004
<i>Percent Change from Previous Year</i>	6.7%	10.9%	0.6%	20.7%	-2.0%
TOTAL PUBLIC WORKS	58,567,278	68,879,653	93,187,122	89,827,542	57,997,758
<i>Percent Change from Previous Year</i>	2.2%	17.6%	35.3%	-3.6%	-35.4%



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:

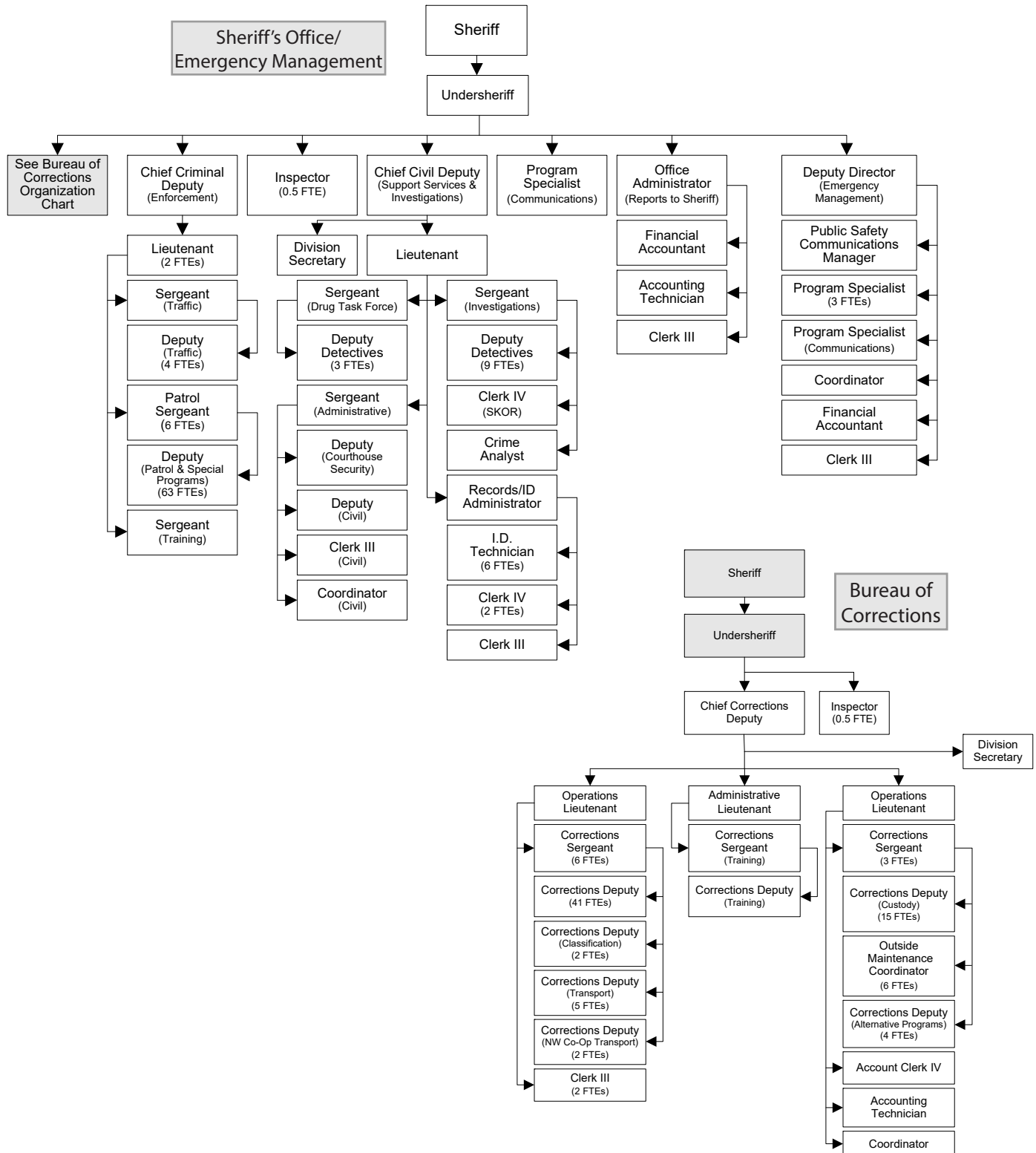
Year	2022	2023	*2024	*2025	*2026
FTEs	207.00	214.00	225.00	225.00	225.00

Note: See the following page for the organizational structure.

* Budget

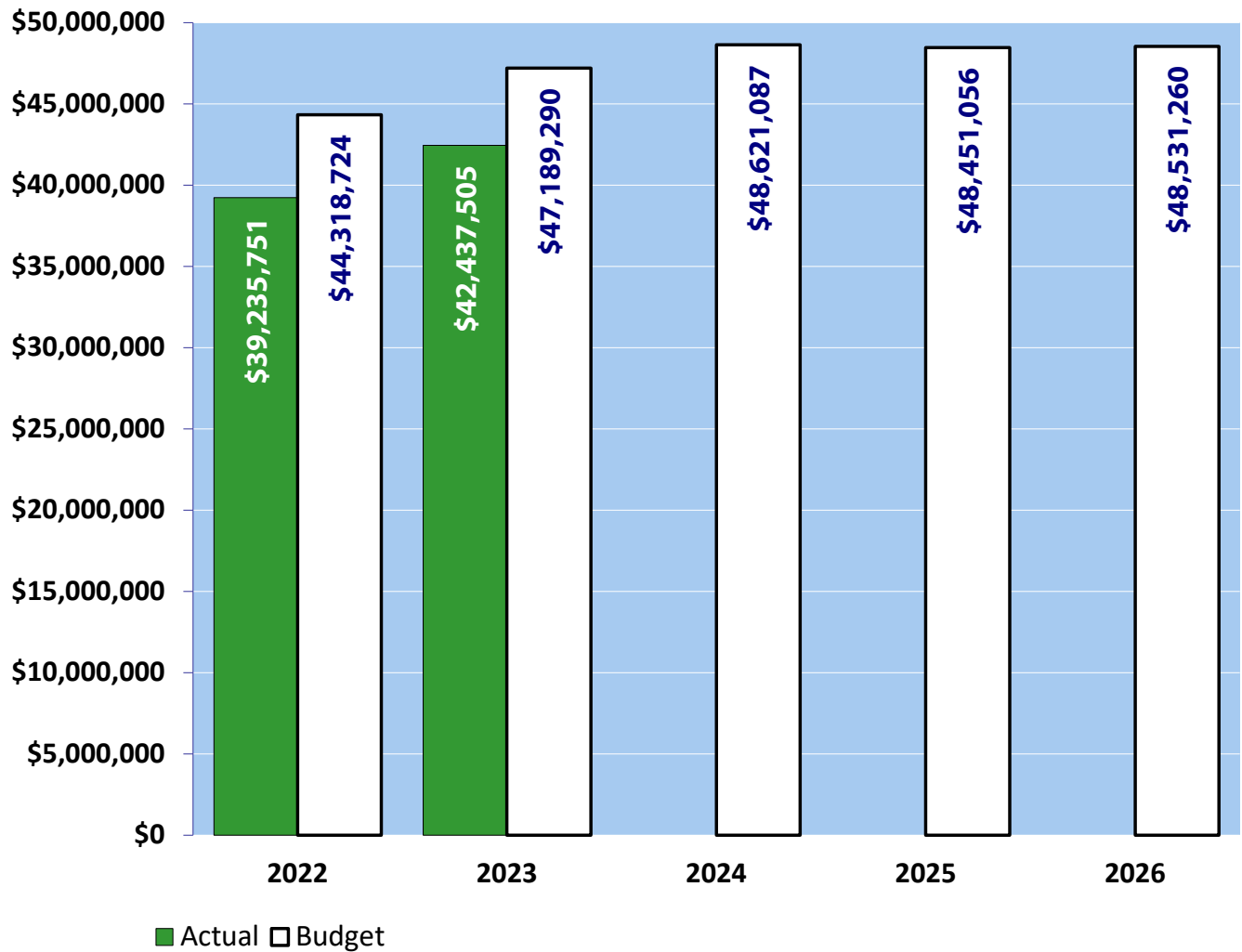
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County Sheriff's Office continued



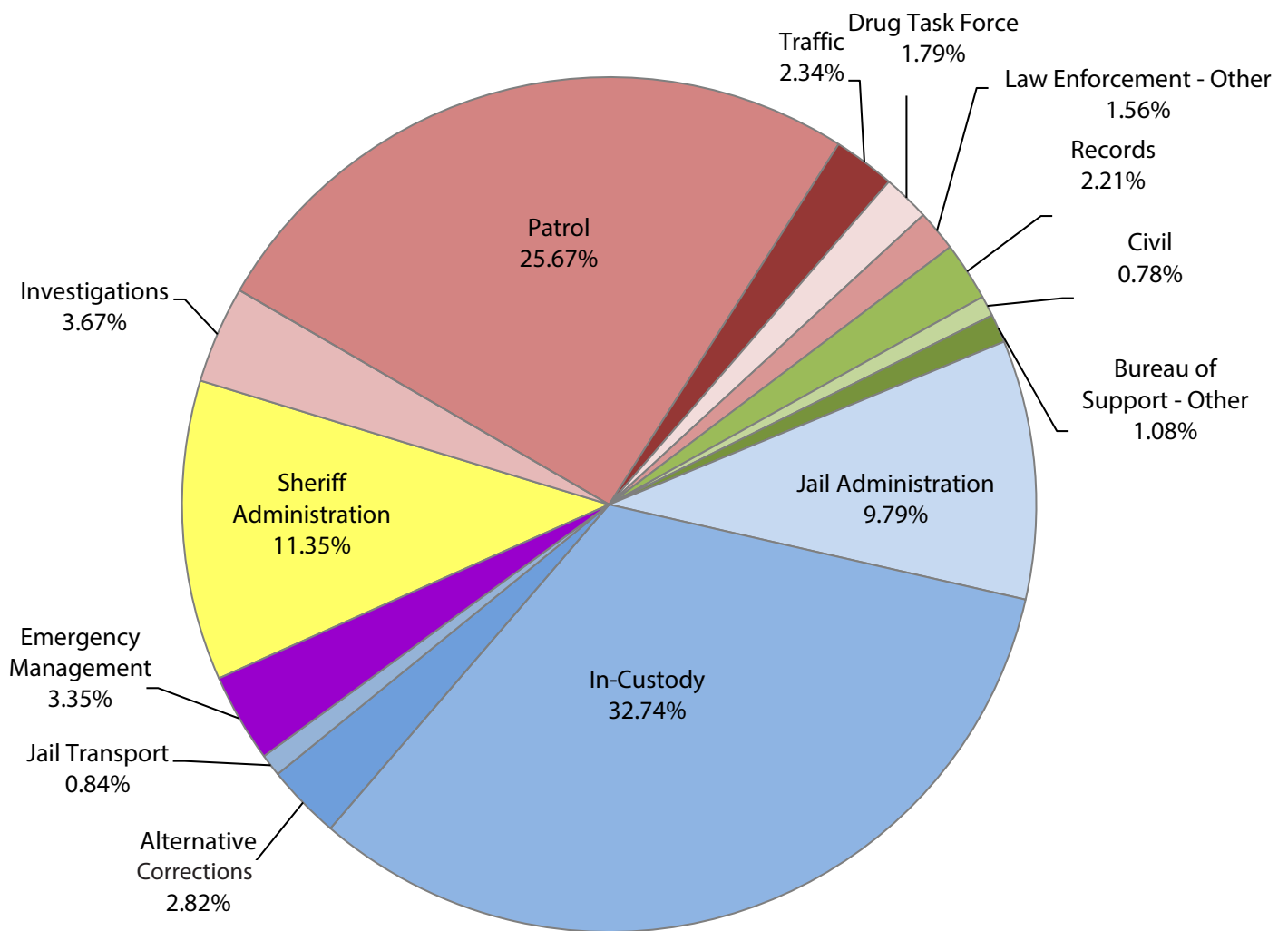
Note: The chart above shows the organizational structure for 2024 only.

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Sheriff-Administration						
Sheriff-Administration	4,138,520	4,745,501	4,906,465	5,456,255	5,551,671	12.5
Bureau of LE & Investigation						
Sheriff-Investigations	1,425,953	1,506,789	1,743,949	1,768,530	1,794,690	
Sheriff-Fire Marshall	40,805	62,155	68,426	86,222	84,062	
Sheriff-Patrol	9,171,020	10,633,783	12,490,432	12,322,858	12,570,291	
Sheriff-Traffic	818,568	857,791	797,100	1,126,541	1,143,465	
Sheriff-Courthouse Security	163,675	149,187	144,850	168,190	170,126	
Sheriff-Neighborhood Deputies	366,876	104,846	207,870	201,040	202,986	
Sheriff-Boating Program	90,642	98,846	86,263	63,740	63,740	
Sheriff-Point Roberts	170,428	178,943	208,433	232,888	236,018	
Drug Task Force	560,894	591,831	636,148	857,936	873,758	
Total Bureau of LE & Investigation	12,808,861	14,184,171	16,383,471	16,827,945	17,139,136	92
Bureau of Support						
Sheriff-Records	851,863	958,720	1,048,426	1,061,491	1,086,277	
Sheriff-Civil	280,289	275,162	352,161	373,391	378,518	
Sheriff-Crime Analysis	121,824	128,298	132,939	136,485	136,776	
Sheriff-Volunteer Program	31,606	30,657	39,850	39,850	39,850	
Sheriff-Sex Offender Regist	77,440	89,486	109,551	110,309	113,184	
Sheriff-Public Safety Radio	887,249	725,735	728,060	235,149	235,202	
Total Bureau of Support	2,250,271	2,208,058	2,410,987	1,956,675	1,989,807	16
Bureau of Corrections						
Jail-Administration	3,172,020	3,439,595	3,919,608	4,722,266	4,775,897	
Jail-In Custody	12,635,223	13,661,766	15,421,825	16,096,778	15,658,705	
Jail-Alternative Corrections	1,310,127	1,135,214	1,305,405	1,371,634	1,364,849	
Jail-Transport	316,581	378,014	385,436	409,243	408,088	
Total Bureau of Corrections	17,433,951	18,614,589	21,032,274	22,599,921	22,207,539	96.5
Emergency Management						
Emergency Management	2,604,149	2,685,185	3,887,890	1,610,260	1,643,107	8
Total Sheriff Operations	39,235,752	42,437,504	48,621,087	48,451,056	48,531,260	225

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Program Summary continued

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
CAPITAL						
Sheriff-Administration						
Sheriff-Administration	-	-	8,042	-	-	
Bureau of LE & Investigation						
Sheriff-Patrol	13,660	-	-	-	-	
Sheriff-Traffic	-	-	166,466	-	-	
Sheriff-Boating Program	-	104,662	-	-	-	
Total Bureau of LE & Investigation	13,660	104,662	166,466	150,000	-	
Bureau of Support						
Sheriff-Records	-	5,499	-	-	-	
Sheriff-Public Safety Radio	-	-	258,186	-	-	
Total Bureau of Support	-	5,499	258,186	-	-	
Bureau of Corrections						
Jail-In Custody	-	171,408	531,460	-	-	
Emergency Management						
Emergency Management	4,109,791	2,166,226	261,441	-	-	
<i>Total Sheriff Capital</i>	4,123,451	2,447,795	1,225,595	150,000	-	
TRANSFERS						
Bureau of LE & Investigation						
Sheriff-Patrol	-	1,083,261	340,000	-	-	
Bureau of Corrections						
Jail-Administration	419,930	474,903	454,143	541,679	538,017	
Jail-In Custody	-	88,000	-	-	-	
Jail-Transport	265,267	-	-	-	-	
Total Bureau of Corrections	685,197	562,903	454,143	541,679	538,017	
Emergency Management						
Emergency Management	77,556	64,142	66,708	142,749	142,749	
<i>Total Sheriff Transfers</i>	762,753	1,710,306	860,851	684,428	680,766	
TOTAL SHERIFF	44,121,956	46,595,605	50,707,533	49,285,484	49,212,026	
<i>Percent Change from Previous Year</i>	24.6%	5.6%	8.8%	-2.8%	-0.1%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Taxes	817,461	1,154,563	1,165,230	1,165,230	1,165,230
Business Licenses & Permits	114,695	110,340	120,500	120,500	120,500
Intergovernmental Revenue	971,832	810,984	929,425	285,909	285,909
Charges for Services	370,789	294,401	351,139	402,665	402,665
Miscellaneous	11,259	23,593	25,699	25,699	25,699
Other Financing Sources	10,536	7,408,205	38,302	30,000	30,000
<i>Total Sheriff - General Fund</i>	<i>2,296,572</i>	<i>9,802,086</i>	<i>2,630,295</i>	<i>2,030,003</i>	<i>2,030,003</i>
<i>Percent Change from Previous Year</i>	<i>10.0%</i>	<i>326.8%</i>	<i>-73.2%</i>	<i>-22.8%</i>	<i>0.0%</i>
EMERGENCY MANAGEMENT FUND					
Intergovernmental Revenue	1,990,461	3,523,251	2,478,823	106,754	107,804
Charges for Services	204,558	355,856	460,112	367,400	367,400
Miscellaneous	55,858	(7,482)	82,609	81,359	81,359
Other Financing Sources	4,593,162	1,102,723	872,578	991,191	1,016,987
<i>Total Emergency Management</i>	<i>6,844,039</i>	<i>4,974,348</i>	<i>3,894,122</i>	<i>1,546,704</i>	<i>1,573,550</i>
<i>Percent Change from Previous Year</i>	<i>288.9%</i>	<i>-27.3%</i>	<i>-21.7%</i>	<i>-60.3%</i>	<i>1.7%</i>
JAIL FUND					
Taxes	6,586,379	6,879,625	7,435,185	6,943,797	7,221,549
Intergovernmental Revenue	188,720	304,734	274,291	283,291	279,216
Charges for Services	3,799,320	4,515,192	3,124,350	4,250,850	4,250,850
Miscellaneous	254,653	464,552	211,000	300,000	300,000
Other Financing Sources	8,686,998	7,228,399	8,078,073	9,372,229	9,306,405
<i>Total Jail Fund</i>	<i>19,516,070</i>	<i>19,392,502</i>	<i>19,122,899</i>	<i>21,150,167</i>	<i>21,358,020</i>
<i>Percent Change from Previous Year</i>	<i>17.9%</i>	<i>-0.6%</i>	<i>-1.4%</i>	<i>10.6%</i>	<i>1.0%</i>
TOTAL SHERIFF	28,656,681	34,168,936	25,647,316	24,726,874	24,961,573
<i>Percent Change from Previous Year</i>	<i>40.5%</i>	<i>19.2%</i>	<i>-24.9%</i>	<i>-3.6%</i>	<i>0.9%</i>



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, Recovery Court, Family Recovery Court, other specialty court programs, pre-trial services and family law facilitation.

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 voluneer guardian ad litem program and staff guardians ad litem for children in dependency cases.

Full Time Positions:

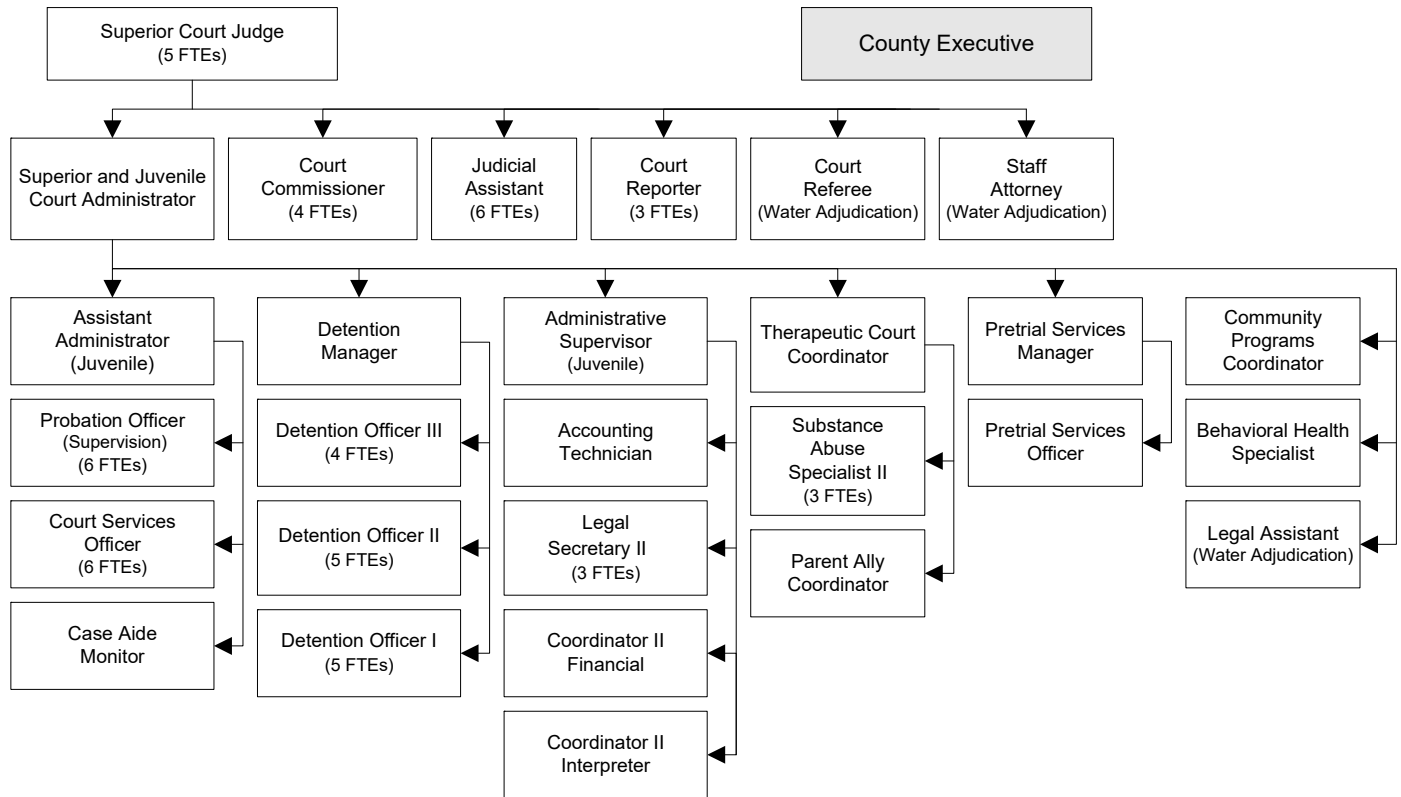
Year	2022	2023	*2024	*2025	*2026
FTEs	86.20*	88.20*	67.00	68.00	68.00

Note: See the following page for the organizational structure.

* Budget

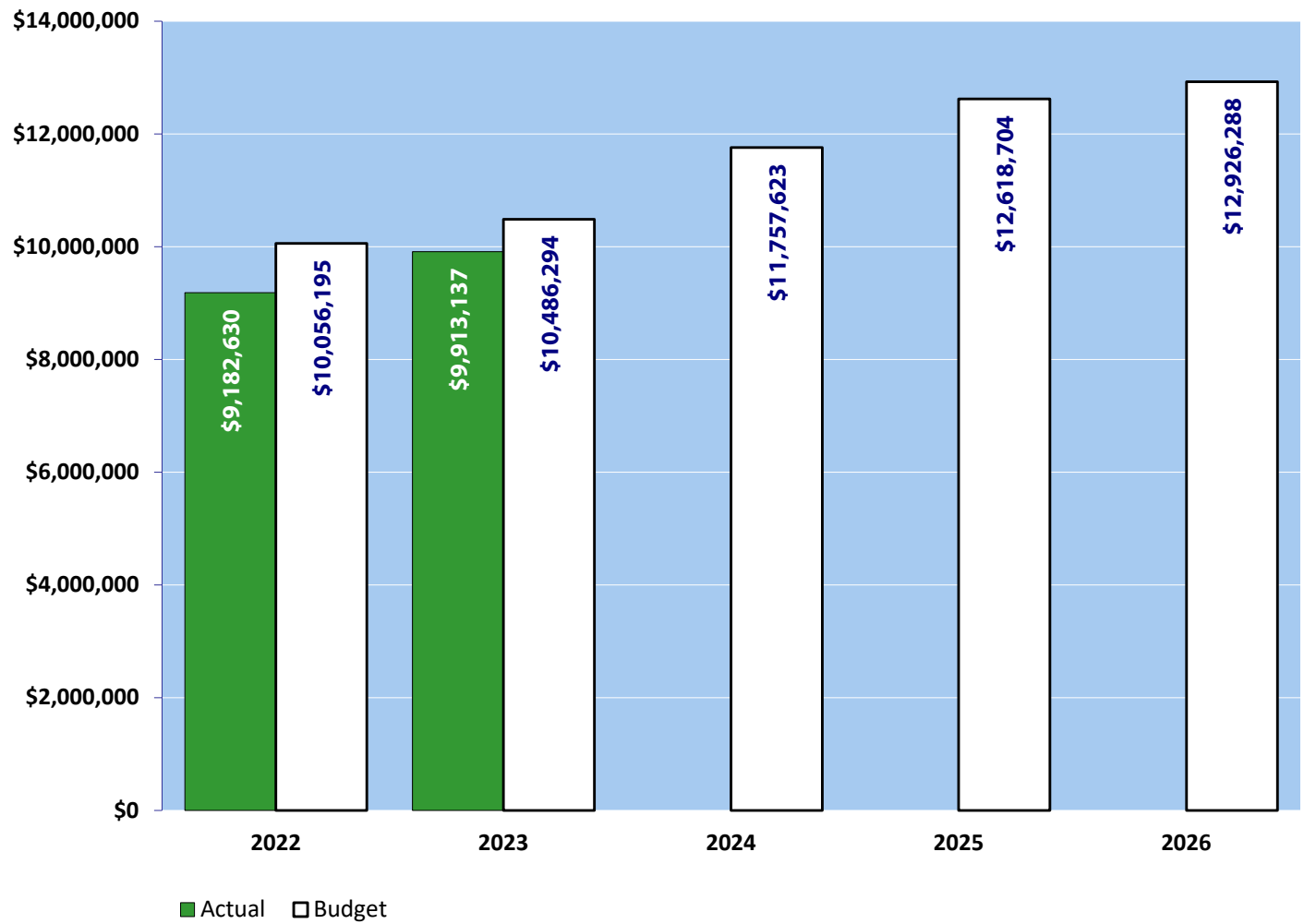
** Superior Court Clerk was considered part of Superior Court until the end of 2023; now a stand-alone department. See Superior Court Clerk.
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Superior Court continued



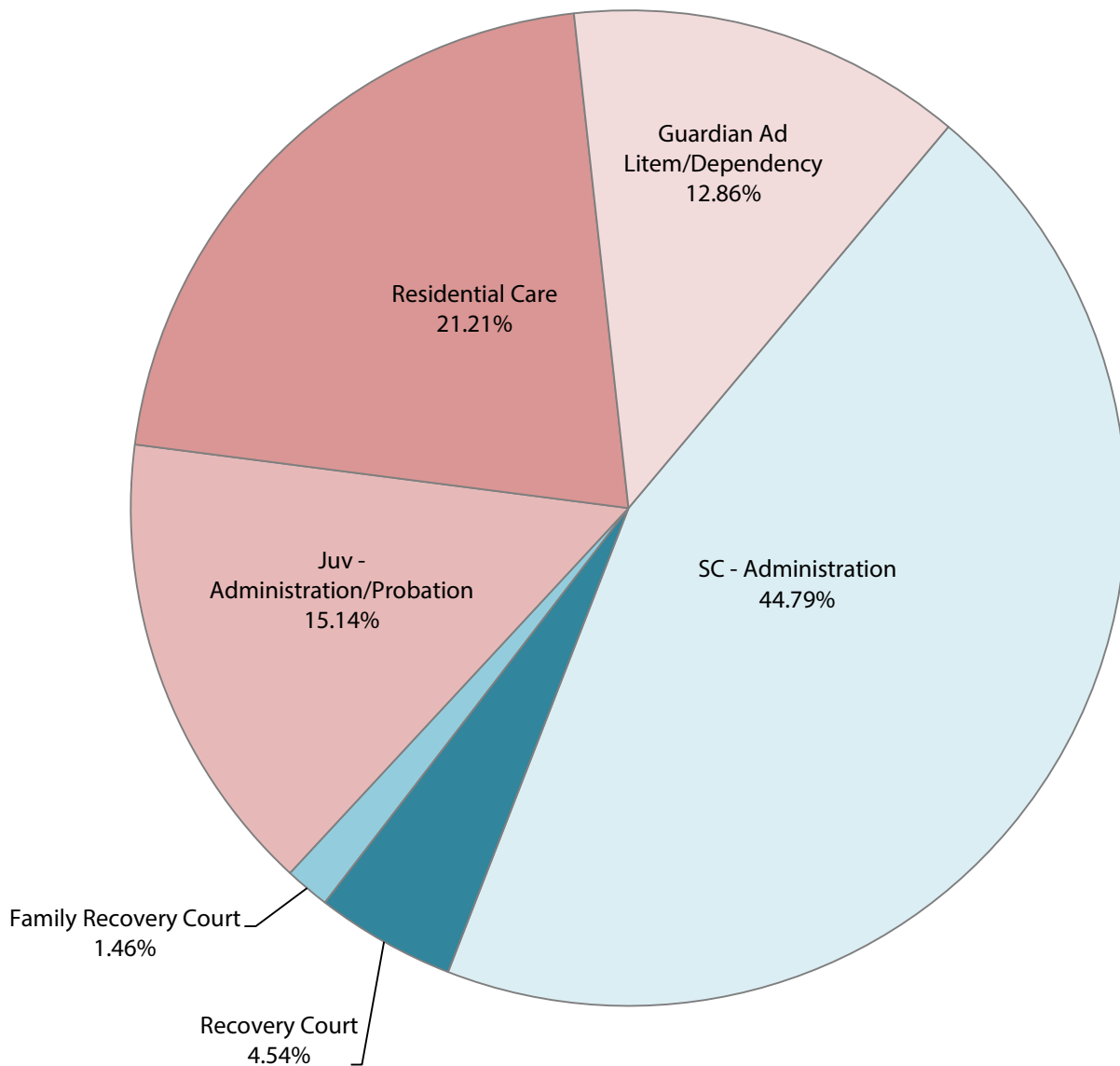
Note: The chart above shows the organizational structure for 2024 only.

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
SC - Administration						
SC - Administration	3,747,002	4,017,040	5,103,410	5,619,827	5,822,985	
Recovery Court	457,858	484,274	533,353	573,259	585,993	
Family Recovery Court	111,097	117,984	178,190	186,130	186,391	
Total SC - Administration	4,315,957	4,619,298	5,814,953	6,379,216	6,595,369	31
Juvenile Court Administration						
Juv - Administration/Probation	2,182,481	2,395,234	2,846,491	1,925,883	1,941,654	
Residential Care	2,117,460	2,317,722	2,447,565	2,687,196	2,729,983	
Guardian Ad Litem/Dependency	566,733	580,883	648,614	1,626,409	1,659,282	
Total Juvenile Court Admin	4,866,674	5,293,839	5,942,670	6,239,488	6,330,919	37
Total Superior Court Operations	9,182,631	9,913,137	11,757,623	12,618,704	12,926,288	68
CAPITAL						
SC - Administration						
SC - Administration	-	69,312	128,933	-	-	
Juvenile Court Admin						
Residential Care	6,706	-	-	-	-	
Total Superior Court Capital	6,706	69,312	128,933	-	-	
TRANSFERS						
SC - Administration						
Recovery Court	4,740	5,069	5,272	8,088	8,088	
Total Superior Court Transfers	4,740	5,069	5,272	8,088	8,088	
TOTAL SUPERIOR COURT	9,194,077	9,987,518	11,891,828	12,626,792	12,934,376	
Percent Change from Previous Year	7.3%	8.6%	19.1%	6.2%	2.4%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Intergovernmental Revenue	946,200	972,965	1,636,164	2,780,379	1,598,279
Charges for Services	10,125	9,000	11,125	11,125	11,125
Miscellaneous	(2,477)	53,714	-	-	-
Other Financing Sources	336,137	357,783	411,630	10,063	10,063
<i>Total Superior Court - General Fund</i>	1,289,985	1,393,462	2,058,919	2,801,567	1,619,467
<i>Percent Change from Previous Year</i>	28.4%	8.0%	47.8%	36.1%	-42.2%
Behavior Health Programs Fund					
Intergovernmental Revenue	56,000	-	-	-	-
Charges for Services	5,460	6,502	6,000	6,000	6,000
Other Financing Sources	95,863	110,499	109,241	109,241	109,241
<i>Total Superior Court - Behavioral Health Programs</i>	157,323	117,001	115,241	115,241	115,241
<i>Percent Change from Previous Year</i>	22.0%	-25.6%	-1.5%	0.0%	0.0%
TOTAL SUPERIOR COURT	1,447,308	1,510,463	2,174,160	2,916,808	1,734,708
<i>Percent Change from Previous Year</i>	27.7%	4.4%	43.9%	34.2%	-40.5%

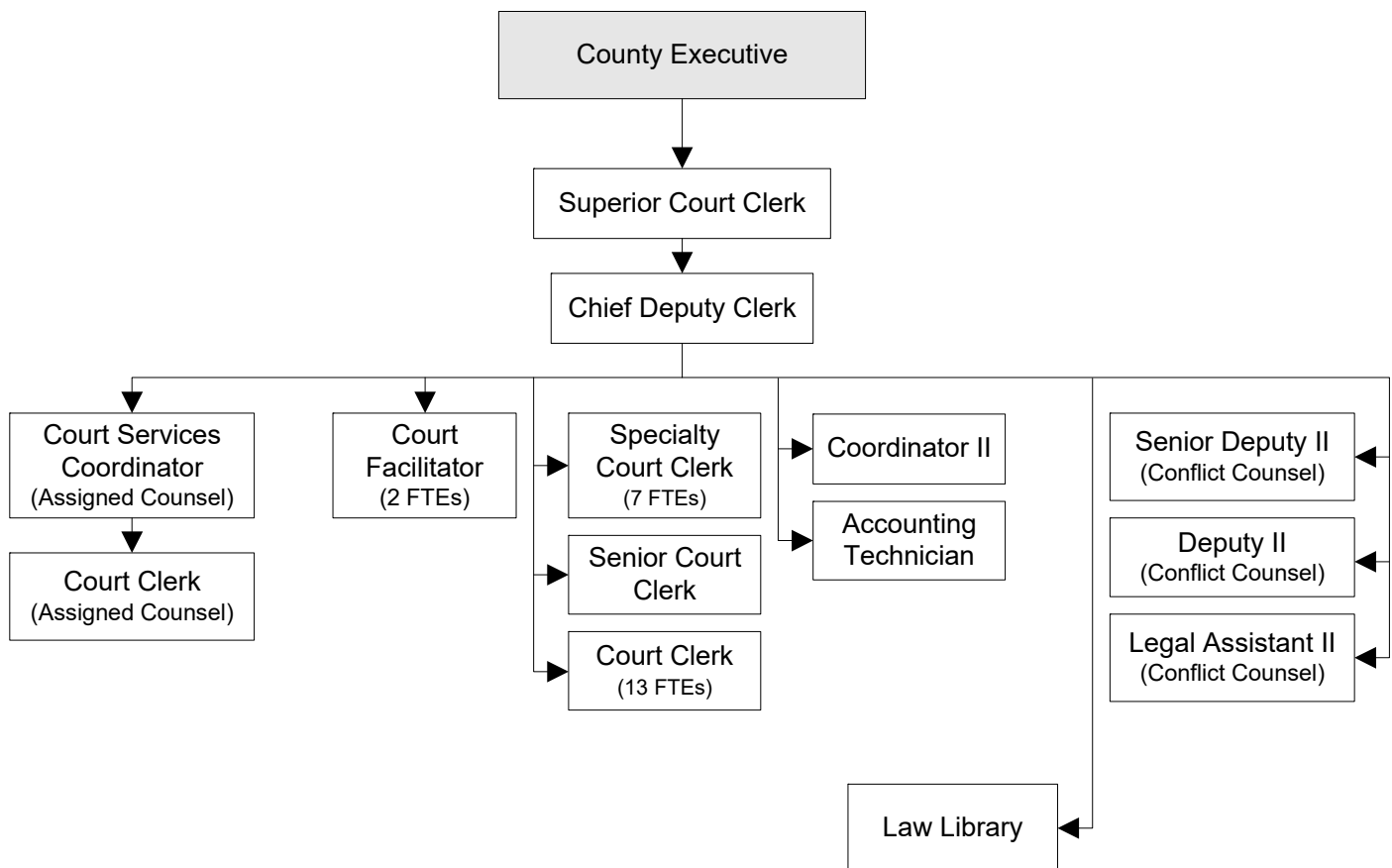


Superior Court Clerk

The Superior Court 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 Superior Court Clerk also supervises Law Library, courthouse facilitation, indigence screening, conflict counsel and guardian ad litem/guardianship contracts.

Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	-**	-**	32	33	33

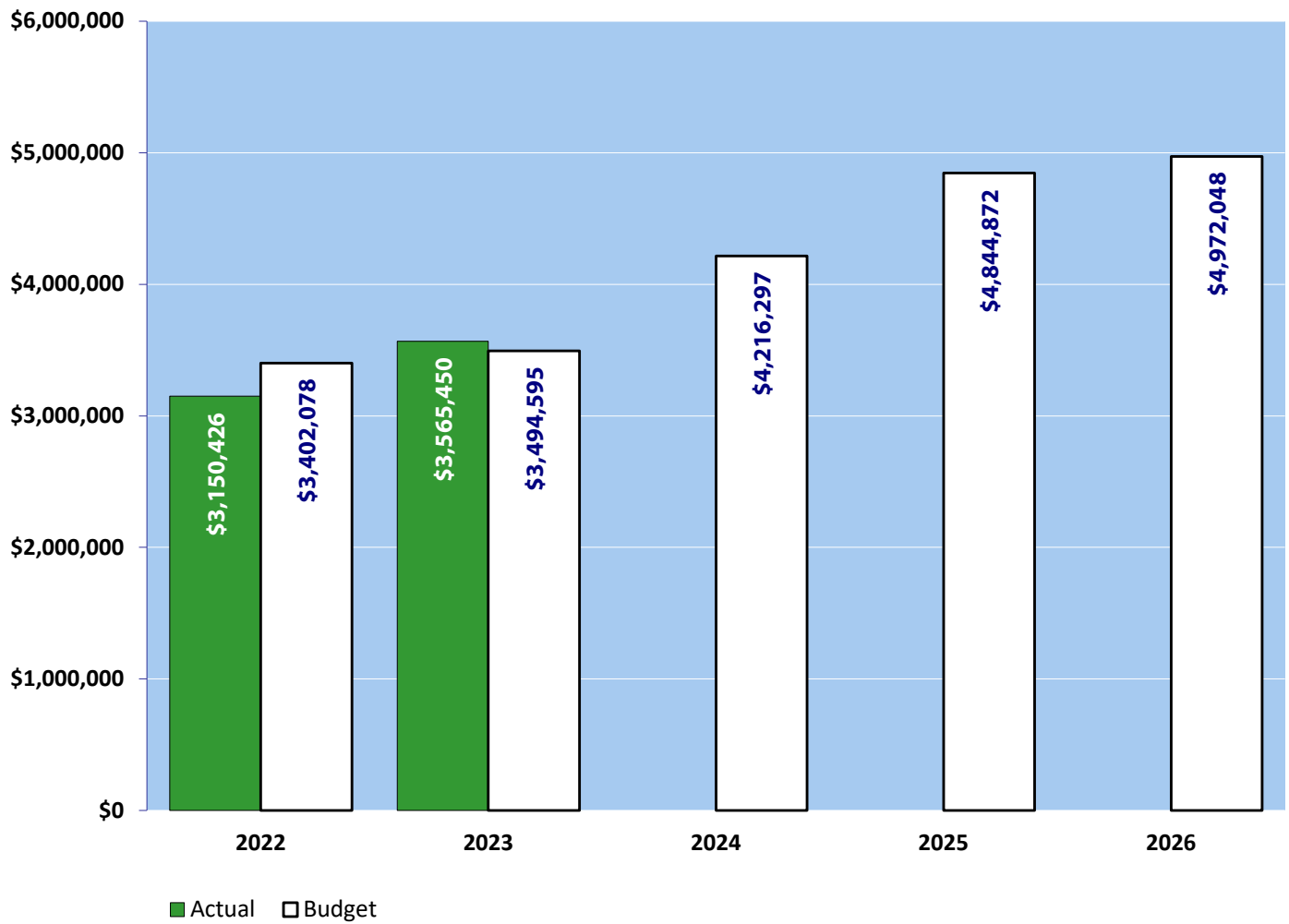


Note: The chart above shows the organizational structure for 2024 only.

* Budget

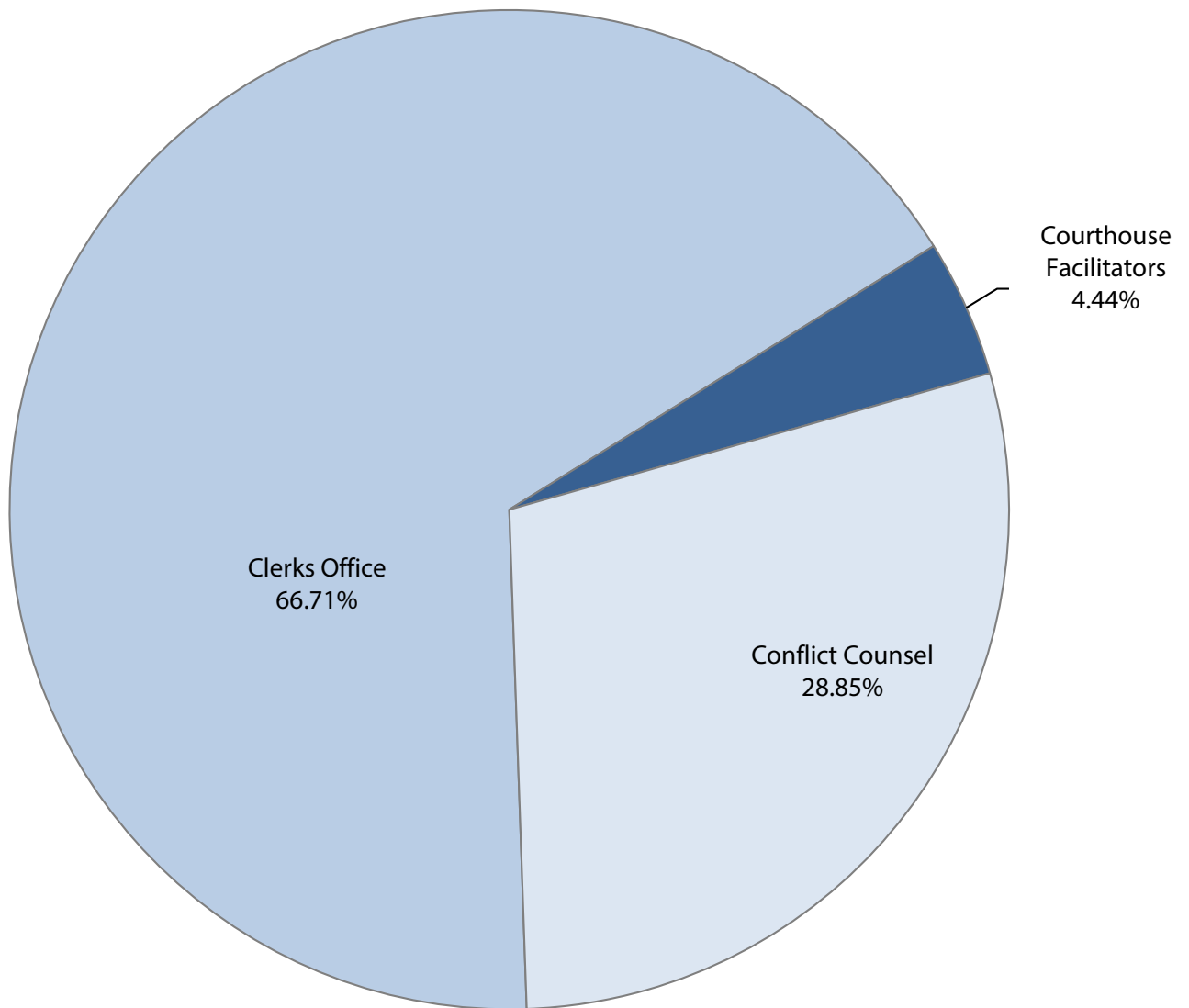
** Budget Superior Court Clerk was considered part of Superior Court until the end of 2023; now a stand-alone department. See Superior Court.
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Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Superior Court Clerk						
Clerks Office	2,204,544	2,473,129	2,894,760	3,245,296	3,303,437	
Courthouse Facilitators	103,375	100,435	187,808	217,492	218,534	
Conflict Counsel	842,507	991,886	1,133,729	1,382,084	1,450,077	
<i>Total Superior Court Clerk Operations</i>	3,150,426	3,565,450	4,216,297	4,844,872	4,972,048	33
CAPITAL						
Superior Court Clerk						
Clerks Office	-	-	6,000	-	-	
<i>Total Superior Court Clerk Capital</i>	-	-	6,000	-	-	
<i>Total SUPERIOR COURT CLERK</i>	3,150,426	3,565,450	4,222,297	4,844,872	4,972,048	
<i>Percent Change from Previous Year</i>	6.6%	13.2%	18.4%	14.7%	2.6%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Business Licenses & Permits	11,080	11,216	11,000	11,000	11,000
Intergovernmental Revenue	347,153	398,495	451,702	300,390	300,390
Charges for Services	477,489	511,715	507,430	507,430	507,430
Miscellaneous	5,106	3,959	9,000	9,000	9,000
Other Financing Sources	76,720	485,135	446,092	-	-
TOTAL SUPERIOR COURT CLERK	917,548	1,410,520	1,425,224	827,820	827,820
<i>Percent Change from Previous Year</i>	2.6%	53.7%	1.0%	-41.9%	0.0%

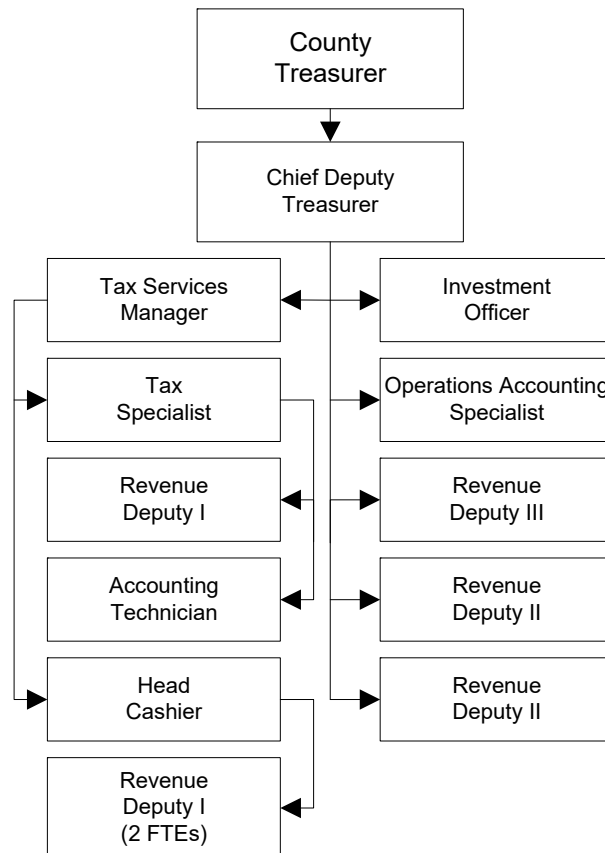


County Treasurer's Office

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.

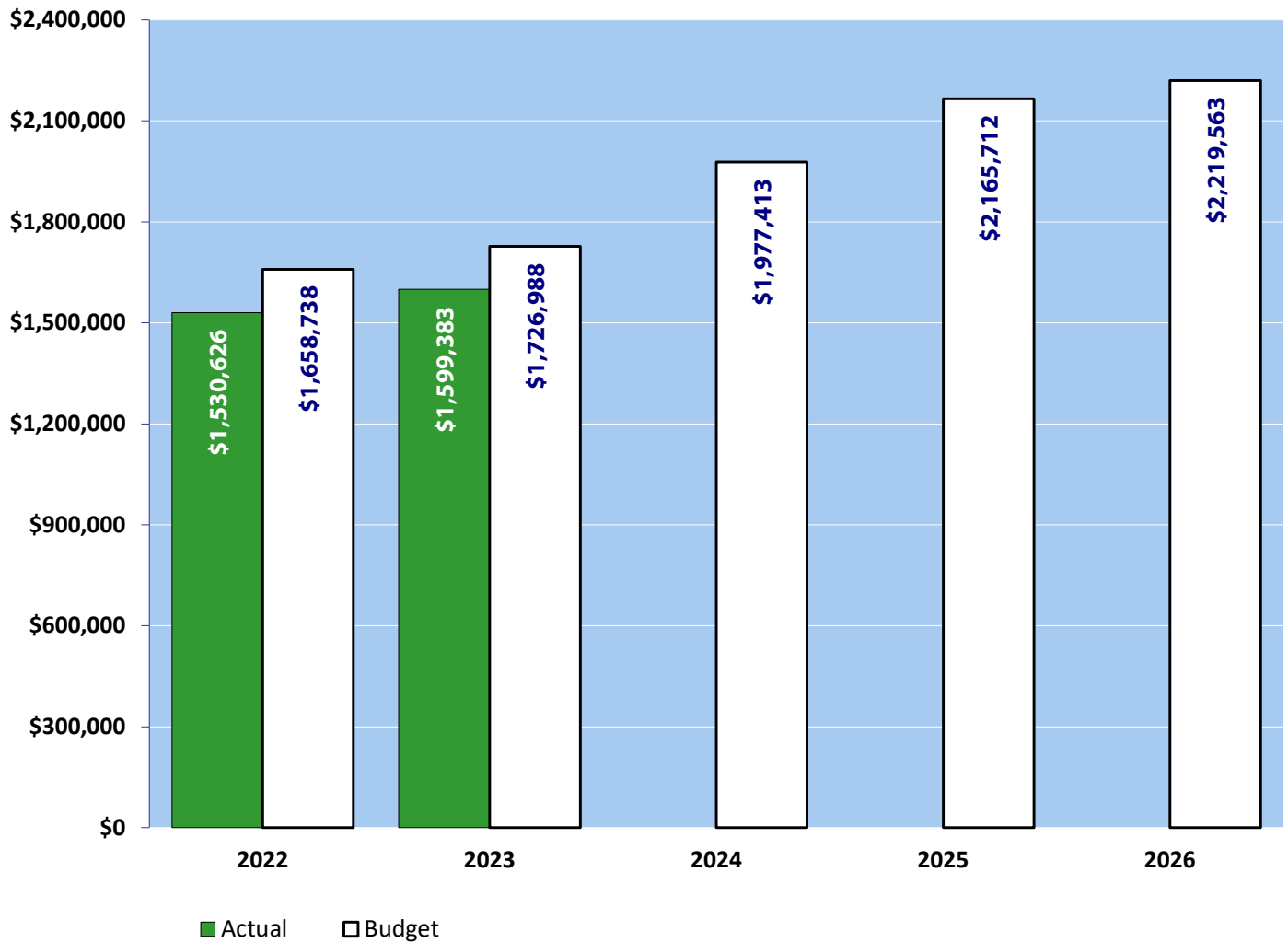
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	13.00	13.00	14.00	15.00	15.00



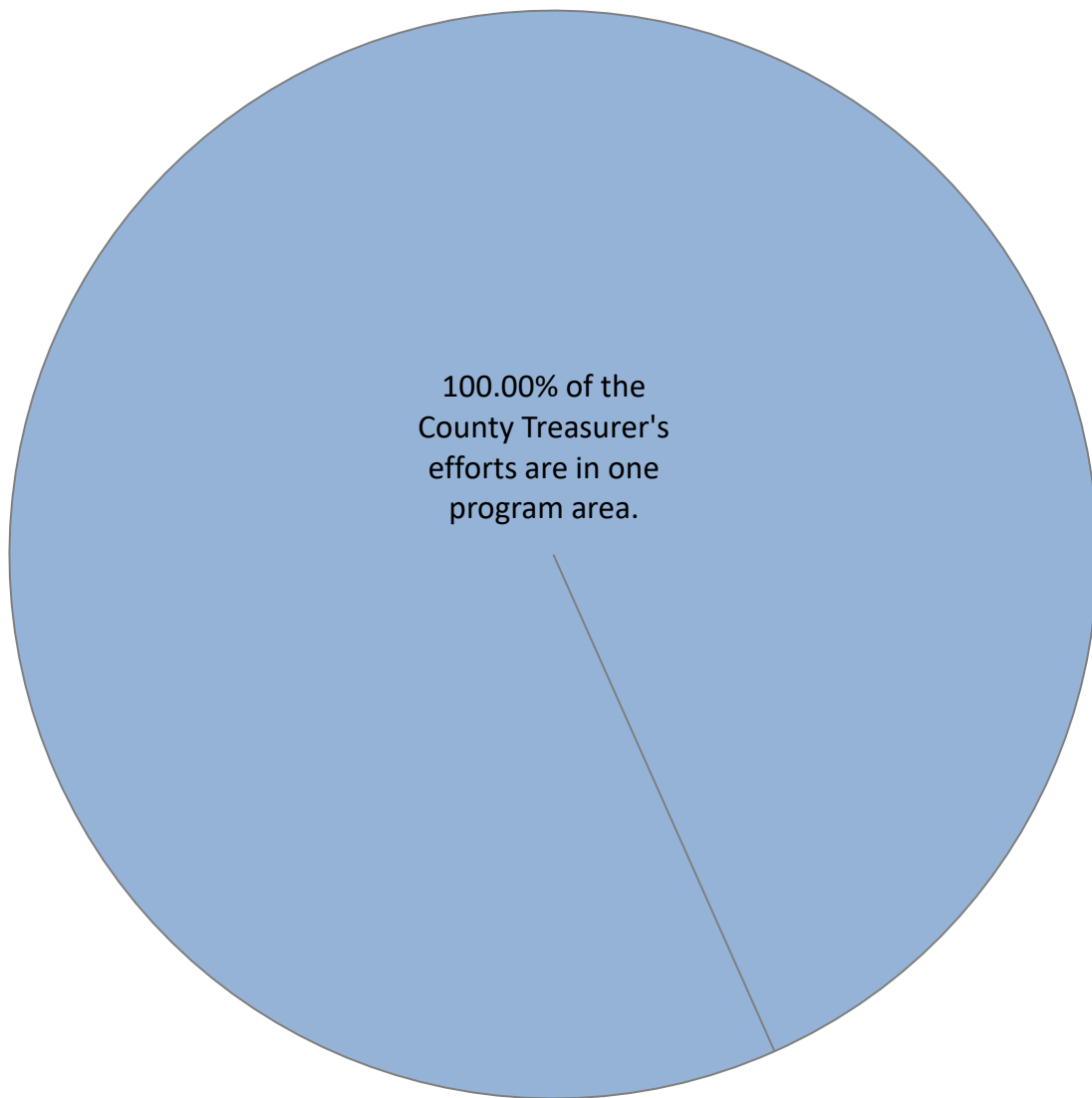
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
Treasurer						
Treasurer	1,530,626	1,599,383	1,977,413	2,165,712	2,219,563	
<i>Total Treasurer Operations</i>	1,530,626	1,599,383	1,977,413	2,165,712	2,219,563	15
TOTAL TREASURER	1,530,626	1,599,383	1,977,413	2,165,712	2,219,563	
<i>Percent Change from Previous Year</i>	0.7%	4.5%	23.6%	9.5%	2.5%	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Charges for Services	776,664	640,846	758,900	728,850	748,850
Miscellaneous	32,215	80,192	11,000	214,000	94,000
Other Financing Sources	97,269	103,942	188,408	100,000	100,000
TOTAL TREASURER	906,148	824,980	958,308	1,042,850	942,850
<i>Percent Change from Previous Year</i>	<i>-7.8%</i>	<i>-9.0%</i>	<i>16.2%</i>	<i>8.8%</i>	<i>-9.6%</i>

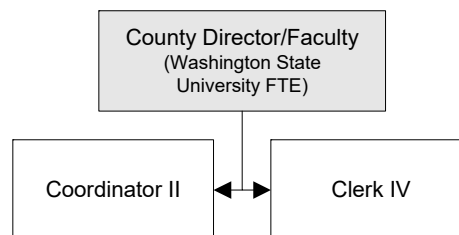


WSU Extension

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.

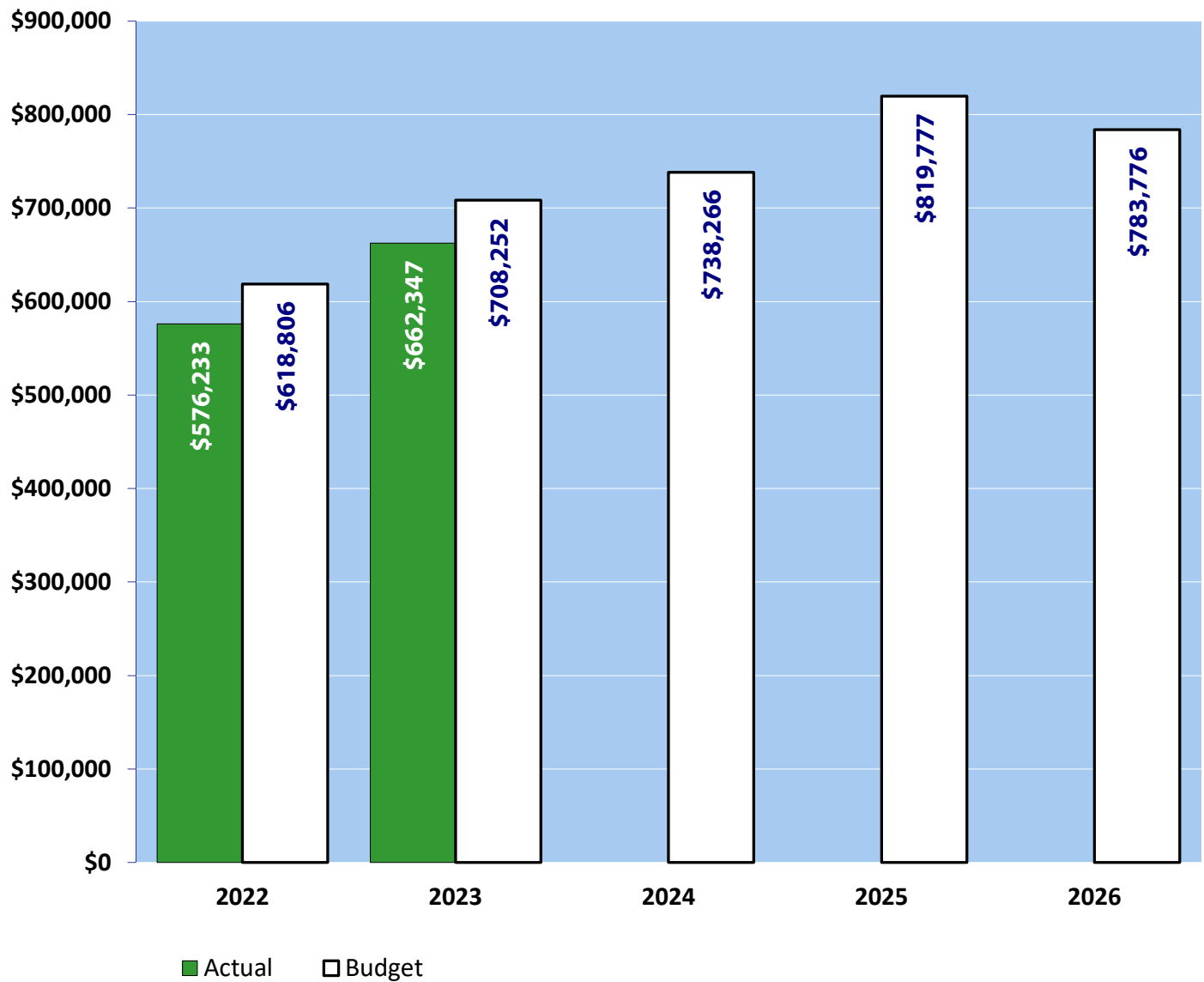
Full Time Positions:

Year	2022	2023	*2024	*2025	*2026
FTEs	2.00	2.00	2.00	2.00	2.00



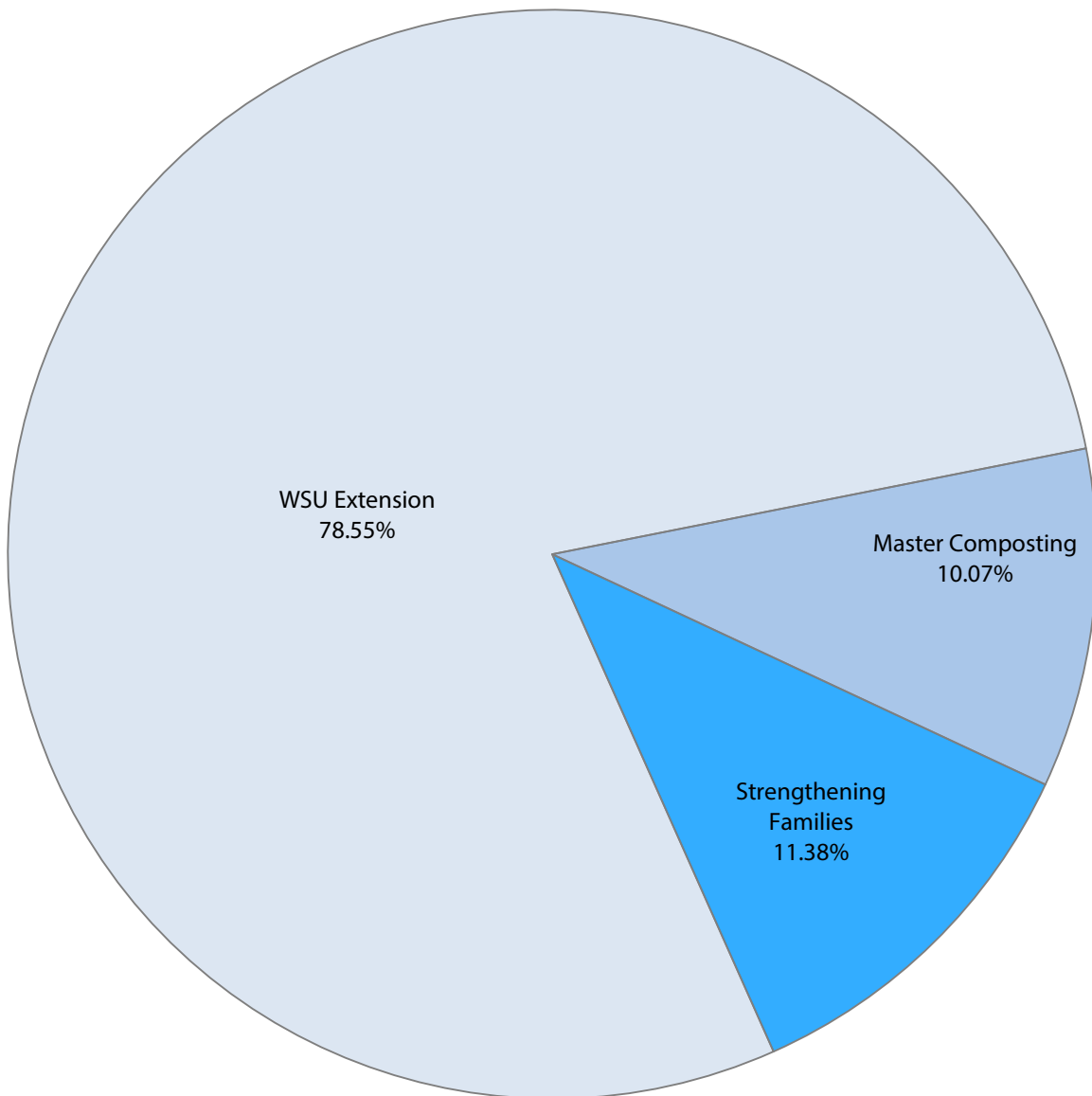
Note: The chart above shows the organizational structure for 2024 only.
* Budget

Expenditure Trends



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

2025-2026 Budget by Program



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

Program Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026	FTEs
OPERATIONS						
WSU Extension						
WSU Extension	469,768	536,417	587,995	647,793	611,792	2
Master Composting	55,358	54,196	65,746	80,746	80,746	
Strengthening Families	51,107	71,735	84,525	91,238	91,238	
<i>Total Extension Operations</i>	<i>576,233</i>	<i>662,348</i>	<i>738,266</i>	<i>819,777</i>	<i>783,776</i>	<i>2</i>
<i>Total EXTENSION</i>	<i>576,233</i>	<i>662,348</i>	<i>738,266</i>	<i>819,777</i>	<i>783,776</i>	
<i>Percent Change from Previous Year</i>	<i>16.2%</i>	<i>14.9%</i>	<i>11.5%</i>	<i>11.0%</i>	<i>-4.4%</i>	

Revenue Summary

	Actual 2022	Actual 2023	Amended Budget 2024	Budget 2025	Budget 2026
GENERAL FUND					
Other Financing Sources	131,589	162,093	183,966	208,000	208,000
<i>TOTAL EXTENSION</i>	131,589	162,093	183,966	208,000	208,000
<i>Percent Change from Previous Year</i>	8.8%	23.2%	13.5%	13.1%	0.0%