



Whatcom County  
2019-2020  
Budget Preparation Instructions

June 28, 2018

# Table of Contents

<b>I. Introduction.....</b>	<b>1</b>
Contact Information.....	1
Budget Preparation Time Table .....	1
<b>II. General Instructions.....</b>	<b>2</b>
Deadline.....	2
Budget Submission.....	2
Budget Preparation Assistant (BPA) Data Entry .....	2
Admin/Budget Console Data Entry.....	2
Hard Copy – Budget Submission .....	2
Department Head Approval Required .....	2
Base Budget Limits.....	2
Adjusting Your Base Budget for Other Changes.....	3
Revenues .....	3
Grant Guidelines .....	3
Miscellaneous Budget Issues .....	3
ER&R Allocations.....	3
Phone Allocations .....	3
Additional Computer Hardware and Software.....	3
Technology Replacement & Revolving Fund .....	4
Volunteers .....	4
Departmental Budget Memos.....	4
Obtaining New Account Numbers or Cost Centers .....	4
Cost Center Budget Eliminations.....	4
Retirements .....	4
<b>III. BPA .....</b>	<b>4</b>
1. Mission Statement .....	5
2. Objectives.....	5
3. Additional Service Requests (ASR) .....	5
Important ASR Guidelines .....	5
ASR Types .....	6
ASR Form Components .....	6
ASR Form Text Fields.....	7
4. Inventory of Services .....	7
Costs and Funding .....	8
Service Priorities.....	8
5. Fund Balance Analysis .....	8
6-7. 2019 and 2020 Personnel Step Dates .....	8
8-9. 2019 and 2020 Personnel Cost Summaries.....	8
10. Unified Fee Schedule .....	9
11. Budget Submission Checklist.....	9

**IV. Admin/Budget Console – JDE Data Entry .....9**  
 Revenues ..... 9  
 What to Include in Your Revenue Explanation ..... 10  
 Interfund Transactions ..... 10  
 Object Accounts ..... 11

**V. Department Organization .....15**

**Appendices**

**A. Salary Matrices .....16**  
**B. Personnel Benefits .....17**  
**C. 2019-2020 Budget Development Guidelines .....19**  
**D. Admin/Budget Console – JDE Data Entry Instructions .....20**  
**E. Printing From BPA.....26**  
**F. ASR Examples .....28**  
**G. Guide to Writing Good Objectives.....31**  
**H. Narrative Examples.....32**  
**I. Budget Policies.....34**

# I. Introduction

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

Departments write a very large portion of the information that will be presented in the budget. These instructions are provided to assist departmental personnel in assembling their contributions in a format that allows for efficient integration into the Whatcom County 2019-2020 Budget. It is our goal to provide a concise, meaningful budget document.

## Contact Information

If you have any questions regarding the 2019-2020 Budget or need help preparing your submission, please call the following Administrative Services (AS) Finance staff:

General Questions, Budget Process, Revenue Projections, Grants, User Assistance .....Marianne Caldwell .....(5329)  
Or.....Brad Bennett .....(5325)  
Or.....Kristin Fuchs .....(5326)

### Budget Software (BPA)

General Questions, Installation, Profile Codes .....Jeff Klingensmith.....(5333)  
Or.....Marianne Caldwell .....(5329)  
Or.....Brad Bennett .....(5325)

### Budget Software (Admin/ Budget Console)

General Questions.....Marianne Caldwell .....(5329)  
Or.....Brad Bennett .....(5325)  
Installation or Technical Difficulties.....IT Help Desk.....(5230)

## Budget Preparation Time Table

Release of 2019-2020 Budget Request Instructions .....Thursday, June 28  
Budget Instruction Presentation/ Training .....Friday, June 29  
Garden Level Conference Room, Civic Center, 10 AM to 11:30 AM  
Department Budget Requests due at AS Finance .....Wednesday, August 1  
Except: Sheriff, Health, and Public Works Budget Requests, which are due at AS Finance.....Wednesday, August 8  
Department Meetings with Executive Office/ Finance..... August 15 thru September 21  
Executive’s Budget Delivered to Council.....Thursday, October 18  
Council Budget Hearings..... October 19 thru November 20  
Adoption of the 2019-2020 Budget by the County Council .....Tuesday, November 20

## II. General Instructions

### Deadline

Completed budget request submissions are due at the AS-Finance office by the end of the day, Wednesday, August 1, with the exception of Sheriff, Health, and Public Works, which are due on Wednesday, August 8.

### Budget Submission

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

#### 1. **BUDGET PREPARATION ASSISTANT (BPA) DATA ENTRY:**

BPA is a custom Access application. It provides a push button menu to access a variety of essential budget tools. BPA collects department budget data into a central database and gives you printed copies of this information for your budget hard copy submission. BPA will be available Friday, June 29, after the budget instruction presentation. A sign-up sheet for BPA training will be available at the budget instruction presentation. To install BPA on your machine, go to <http://wa-whatcomcountyintranet.civicplus.com/516/Budget> and follow the instruction under Budget Preparation Assistant Software (BPA). New users should contact Jeff Klingensmith for password and login information.

#### 2. **ADMIN/BUDGET CONSOLE DATA ENTRY:**

You use the Admin/ Budget Console to enter budget amounts and narratives into our accounting system (JDE). See Appendix D for instructions. A sign-up sheet for Admin/ Budget Console training will be available at the budget instruction presentation. Contact Marianne Caldwell if you have questions regarding using the Admin/ Budget Console.

#### 3. **HARD COPY – BUDGET SUBMISSION:**

Hard copy budget submissions are required from every department. BPA printouts and the JDE budget reports combine to make up your departmental budget submission. Use the provided Budget Binder (distributed at the budget instructions presentation on June 29) for submitting your budget hard copy. Special instructions for how to print out of BPA are attached as Appendix E.

### **DEPARTMENT HEAD APPROVAL REQUIRED**

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

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

### **Base Budget Limits**

AS-Finance has calculated your department's base budget. This information is included in your binder handed out at the budget instruction presentation on June 29. Your base budget equals your 2018 budget adopted by council less one-time ASRs (Additional Service Requests) and adjusted for changes in personnel costs. Personnel costs include step adjustments for the next biennium. The base budget DOES NOT include 2017-2018 budget supplementals or mid-biennium adjustments other than ongoing positions added during the period. Items added by supplemental marked as ongoing will have to be re-requested by ASR. Continue to use the 2018 current expense, administrative cost, tort, ER&R, fuel, building maintenance fee, and space rental

rate allocations currently in JD Edwards. Finance will adjust those figures when the Admin Services and other budgets are finalized. Approved ASRs (Additional Service Requests) will be entered by Finance.

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

### ***ADJUSTING YOUR BASE BUDGET FOR OTHER CHANGES***

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

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

## **Revenues**

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

### ***GRANT GUIDELINES***

We account for grants in cost centers unique to each grant. Request a new cost center from Kristin Fuchs for those grants that need one.

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

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

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

## **Miscellaneous Budget Issues**

### ***ER&R ALLOCATIONS***

Fuel and regular monthly vehicle rental rates are charged separately. Base budgets from 2018 are carried forward to the new biennium. Fuel is charged directly based on actual usage. The interfund equipment rental account is charged for the regular monthly maintenance and replacement costs. Charges for departmental parking spaces will be eliminated in the 2019-2020 budget.

### ***PHONE ALLOCATIONS***

Common charges are allocated based on number of extensions.

### ***ADDITIONAL COMPUTER HARDWARE & SOFTWARE***

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

### **TECHNOLOGY REPLACEMENT & REVOLVING FUND**

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

### **VOLUNTEERS**

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

### **DEPARTMENTAL BUDGET MEMOS**

Department Heads will be requested to submit budget memos at the end of the Executive's budget process that will describe to Council and the public your budget highlights such as changes from 2018, anticipated budget increases and/or cost savings.

### **OBTAINING NEW ACCOUNT NUMBERS OR COST CENTERS**

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

### **COST CENTER BUDGET ELIMINATIONS**

If you have a cost center from 2018 that will not be used in 2019, it is important that you remove budget amounts from the 2019 and 2020 cost center.

### **RETIREMENTS**

Whatcom County's policy is to provide a central budget reserve in each fund for retirement costs. The central budget reserve will be set up as a separate cost center in each fund. This reserve will fund excess compensation and sick leave payouts. Departments will cover vacation payouts from sources such as position vacancies and replacements receiving lower rates of pay.

Not all retirements for the coming year will be known when you prepare your budget, but of the retirements that you do know about, we want to collect as much information as possible. For each known 2019 retirement, complete a Retirement ASR (see page 6). The administration will use the amounts submitted on these forms to determine how much is needed to fund each central reserve for 2019-2020 retirements.

### **SHREDDING**

For those departments that require outside shredding services, the cost must be incorporated in your 2019-2020 budget. Facilities will continue to provide paper recycling but shredding will not be included in the Facilities recycling budget covered through the Administrative Cost Allocation. Please work with Facilities to determine a shredding service cost estimate for your department to budget appropriately in 2019 and 2020.

## **III. BPA**

Contact Jeff Klingensmith if you have questions regarding installing or signing on to BPA. The following elements are listed in BPA's menu item order. Be sure that you print out each and include in your Budget Binder.

## 1. Mission Statement

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

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

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

## 2. Objectives

List the major objectives for your department for 2019-2020. Assign a priority number to each objective based on the order that you want the objective to appear when printed (list the highest priorities first). For example, if you have 13 objectives, number them from 1 to 13, listing the highest priority as #1, the second highest as #2, and so on down to #13.

Your 2017-2018 objectives are stored in BPA. Review these, delete those that were achieved in the last budget cycle, and add your new objectives for the upcoming cycle. When documenting your department objectives, consider 2019-2020 levels of funding. Remember that your objectives need to tie to your mission statement.

A guide to writing good objectives is included in Appendix G.

Important Note: Do NOT include an objective if it is contingent on approval of an ASR. After the budget is adopted, AS-Finance will bring the objectives from adopted ASRs in BPA into the final budget document.

## 3. Additional Service Requests (ASR)

Only submit ASRs to increase levels of service that have been pre-authorized by the Executive Office. You may request ASR pre-authorization via e-mail to Tawni Helms in the Executive Office. Clearly describe your request and explain why it is necessary for the County to fund this service. You will be advised of the status of your request via e-mail.

### Important ASR Guidelines

- Do NOT create "placeholder" ASRs.** Only submit ASRs for services and activities that are thoroughly planned and will be ready for implementation:
  - Costs are known.
  - All county departments that will be impacted by the ASR know their respective role in the ASR, and they support the ASR.
  - The ASR includes all related costs, including temporary help and overtime.For requests that do not meet these criteria (as in those not yet thoroughly planned or not yet ready for implementation), you will need to use the supplemental budget process.
- Do NOT overwrite existing ASRs.** When you create a new ASR, be sure you are in a new, blank ASR before you begin typing. We have had problems in the past with people overwriting existing ASRs when creating new one. If you are unsure how to do this, call Jeff Klingensmith for assistance.
- Separate ongoing from one-time costs.** If your request has both ongoing costs and one-time costs, create two ASRs (but only two). Of the two related ASR's, you may use the abbreviated Cost Maintenance ASR format on the ASR with lesser costs.



For example, for a service that includes a new position, create an ASR for ongoing payroll costs and related ongoing expenditures; then create a second ASR for all of the related one-time costs, such as computer equipment and furniture. In the description field for both ASRs, enter the corresponding ASR numbers for the related ASR (such as, “see ASR #2019-123 for corresponding one-time costs” and “see ASR #2019-124 for corresponding ongoing costs”).

4. **Be thorough.** Make sure all required fields in the form are completed and that they contain only data that is relevant to the field’s question or focus. Do not enter duplicate text in multiple fields. Important Note: Only complete and accurate ASRs will be considered.
5. If you requested ongoing budget authority for anything other than a new position in the mid-biennium or monthly supplemental process, you will need to submit for an ongoing ASR to continue the budget authority in the new biennium. The supplemental budget process does not accommodate ongoing budget authority requests (other than for ongoing personnel positions).

## **ASR Types**

There are three types of ASRs: Regular, Cost Maintenance, and Retirement.

### ***REGULAR ASR***

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

### ***COST MAINTENANCE ASR***

Cost Maintenance ASRs are requests that total \$10,000 or less and do not involve new services or increased service levels (unless it is the lesser of two related ASR’s). Cost Maintenance Requests are subject to the above restrictions. They are intended to be an easy means of requesting replacements of failing equipment or increased software maintenance contracts. Complete the first three tabs only on the ASR form.

### ***RETIREMENT ASR***

For each retirement that will occur in 2019 (we are collecting retirement data for only 2019), create a “Retirement ASR.” Complete the first three tabs only on the ASR form. In “Description” field, show the employee name, date of retirement, and how you calculated the total costs for excess compensation, vacation, and sick leave payout calculations.

Contact Payroll Supervisor Emily Hull at extension 5331 if you need help calculating cash-out costs. Using object code 6135 (Leave Payout), enter the total retirement amount in the “Costs” tab.

Place your Retirement ASR printouts in the “ASR” section of your Budget Binder.

These ASRs are informational only and used for the purpose of having adequate central sick leave and excess compensation reserves available. Amounts on Retirement ASRs will NOT be added to your budget.

## **ASR Form Components**

- ASR Type (Regular, Cost Maintenance, or Retirement)
- Quick Reference Name for the Request (must be unique and preferably 6 words or less).
- Name of person (or persons) responsible for implementation.
- Expenditure Type (ongoing or one-time)
- Fund Number
- Cost Center
- Originator Name

- Does request involve additional FTEs (or portions thereof)? (For Regular ASRs only.)
- Does request involve additional facilities/ space? (For Regular ASRs only.)
- By object account number, specific costs

## ASR Form Text Fields

### 1. Description of Request

- Describe the proposed activity or service. (Note: If this is for a Retirement, be sure to include the elements outlined on the previous page for Retirement ASRs. See also “Retirements” on page 4.)
- Who are the primary customers for this service? (For Regular ASRs only.)

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

### 2. Problem Description

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

### 3. Options

- What other options have you considered? Why is this the best option?
- What are the specific cost savings? (Quantify)

### 4. Outcomes/ Objectives

- What outcomes will be delivered and when?
- How will you know whether the outcomes happened? How will success be measured? (Quantify)

### 5. Other Departments/ Agencies

- Will this impact other departments or agencies? If so, identify the departments and/or agencies impacted and explain what the impact(s) will be.
- If another department or agency is responsible for part of the implementation, name their person in charge of implementation and what they are responsible for.

### 6. Funding Sources

- What is the funding source?

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

## 4. Inventory of Services

Your Inventory of Services from 2017 is stored in BPA. Review it and update as needed. Do not include services that are contingent on the adoption of an ASR.

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

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

## **COSTS AND FUNDING**

For each service, make sure you use only 2019 information, and update all cost information for the new budget year. You will need to input annual revenue, expenditures, unit of measurement, number of units provided annually, and number of staff hours. BPA will calculate the net cost (or revenue) and the per-unit cost for you.

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

## **SERVICE PRIORITIES**

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

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

## **5. Fund Balance Analysis**

If your department manages any "funds," you will need to use BPA to complete a "Fund Balance Analysis" for each fund. The 2018 beginning fund balance is stored in BPA. You will need to enter the fund's 2018 projected expenditures and revenues to arrive at a projected 2018 ending fund balance. If you have questions about this section, contact Marianne Caldwell. Note: Projected expenditures and revenues are what you actually expect will happen this year. They are probably not the same as budgeted. If your fund usually does not spend out its entire budget, please allow for a budget lapse in your calculations.

## **6-7. 2019 and 2020 Personnel Step Dates**

You do not do any data entry for menu items. These are reports that show "Personnel Step Dates" for 2019 and for 2020. Print these out (they are two separate reports) and review them to verify salary ranges, steps, and step dates that BPA uses to calculate employee salaries, and that there are no gross errors. The reports show how BPA arrived at the Gross Wage amounts in the Personnel Cost Summary reports. You do not need to recalculate salary amounts. If you find inaccuracies in positions, ranges, steps, or step dates, contact Marianne Caldwell, as described below. Changes to Personnel Cost Summaries can be made based on probable (not just possible) SKEP or career path promotions. We will not make changes to Personnel Cost Summaries based on prospective SKEP or career path promotions.

## **8-9. 2019 and 2020 Personnel Cost Summaries**

As with the Personnel Step Dates above, you do not do any BPA data entry for these items. These are reports that show your department's personnel cost information for 2019 and 2020. Print them out (they are two separate reports) and review to verify that all of your department's authorized positions are included (for both years) and that there are no gross errors. Again, you do not need to recalculate payroll costs.

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

**Important Note:** You will use the Personnel Cost Summaries to enter expenditure amounts into JDE (using the Admin/ Budget Console). The numbers on these reports must match the numbers that you input into

JDE. You can make changes during the budget process to assign budgets for personnel to new cost centers. However, you still need to submit payroll change forms to actually make the changes in the payroll system.

## 10. Unified Fee Schedule

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

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

An ordinance adopting the Whatcom County Unified Fee Schedule (UFS) will be submitted to the Council with the proposed 2019-2020 Budget. The UFS will set forth specific authorization and rates for all fees listed therein. UFS submissions are due with the regular budget submission.

**Important Note:** Use BPA to review your department’s rates and to create proposed additions, changes, or deletions to the 2019-2020 UFS.

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

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

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

### **WHAT TO EXCLUDE FROM THE UNIFIED FEE SCHEDULE**

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

## 11. Budget Submission Checklist

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

# IV. Admin/ Budget Console – JDE Data Entry

In addition to the BPA data entry, you also need to enter all revenue and expenditure information into the accounting system. The system already contains the amounts for all line items from the final 2018 budget (excluding one-time ASRs). Use the Admin/ Budget Console to update these amounts and their corresponding narrative comments that detail information behind the amounts.

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

## Revenues

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

**Important Note:** Make sure you include detailed explanations of each revenue source in the explanation

(narrative) field.

### **WHAT TO INCLUDE IN YOUR REVENUE EXPLANATION**

- Information documenting all assumptions and sources used in developing your revenue projections for 2019-2020.
- Information on the expected timing of receipts (monthly, quarterly, and other).
- Information regarding increases or decreases in revenue projections for 2019-2020 over or below prior year projections.
- Where applicable, reference the state law that authorizes the revenue.

## **Expenditures**

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

### **WHAT TO INCLUDE IN YOUR EXPENDITURE EXPLANATION**

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

For contracted services (6610 – 6655), an itemization of each that includes the name of vendor, amount, and whether the contract exists or will be executed in 2019-2020, as well as any other relevant background information.

### **USE THE PROVIDED EXPENDITURE AMOUNTS**

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

Continue to use the 2018 current expense, administrative cost, tort, ER&R, fuel, building maintenance fee, and space rental rate allocations currently in JD Edwards. Finance will adjust those figures when the Admin Services and other budgets are finalized.

After entering your data into JDE, print out a "budget narrative report" for each year and place it in your Budget Binder. To print your budget narrative reports see the instructions in Appendix D on page 25.

## **Interfund Transactions**

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

- Chemical Dependency/Mental Health funding of Probation's Behavioral Health Unit, Extension's Strengthening Families Program and Health's Nurse Family Partnership.
- Flood's funding of NPDES.

Instances of one fund actually purchasing services from another will still be accounted for in regular revenue and expense accounts (M&O services, Jail Work Crew services).

## **Object Accounts**

### **6100 SALARIES AND WAGES**

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

- 6110 Regular salaries and wages. Amounts paid for personnel services rendered by regular employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment contracts. Include all premiums paid to employees, for example premiums for carrying a pager.
- 6120 Extra Help. Wages for temporary employees. Use account 6620 for payments to temporary employment services.
- 6130 Out of Class. Payments to employees for work performed outside of normal classification, as provided for in labor agreements.
- 6135 Leave Payout (Retirement). If you have any planned retirements in 2019, prepare an "Additional Service Request" for payout of accrued annual and sick leave. Document the name of the individual retiring and provide the calculations used to determine the total dollars requested. Call Payroll for assistance in calculating the "excess compensation" for PERS I retirement, if applicable.
- 6140 Overtime. Payment for work outside normal working hours as provided for in labor agreements.
- 6190 Direct Billing Rate. Account used to accumulate charges for employee labor for grant accounting and job costing purposes.
- 6195 Direct Billing Rate Offset. Account established in an employee's home cost center to accumulate the offset of labor charge to another cost center for grant accounting or job costing purposes.

### **6200 BENEFITS**

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

- 6210 Retirement.
- 6230 Social Security.
- 6245 Medical Insurance.
- 6255 Other Health & Welfare Benefits.
- 6257 Disability Insurance.
- 6259 Worker's Compensation Plan.
- 6269 Unemployment Insurance.
- 6290 Applied Benefits (Job costing only).

### **6300 SUPPLIES**

- 6320 Supplies. Office and operating supplies, for example: paper, pens, cleaning supplies, food (other than meeting refreshments – 7140), keys, signs, lumber, paint, electrical supplies.
- 6330 Printing. Printing and binding services purchased from an outside vendor. Includes printing envelopes and letterhead.
- 6340 Books, Publications, Subscriptions. Purchase of books, publications, and subscriptions for departmental use. Includes digital subscriptions/database access. Does not include cloud-based software subscriptions (see 6625).



- 6370 Medical Supplies. Medical supplies purchased for use in county facilities.
- 6410 Fuel. Purchases of fuel from outside vendors for use in motor vehicles and equipment.
- 6429 Fuel, Interfund. Purchases of fuel from county departments for use in motor vehicles and equipment.
- 6480 Purchases for Resale. Use for goods purchased for resale to county departments or the public. Examples: automotive repair parts (ER&R), maps, concession supplies, codebooks, fuel.

### **6500 SMALL TOOLS & EQUIPMENT**

- 6510 Small Tools & Equipment. Small tools and equipment costing less than \$5,000 per unit, or with a useful life of less than two years, purchased from an outside vendor. For equipment over this limit, use account 7410.
- 6520 Software. For software purchased costing less than \$5,000 per unit. This account should include most PC software, original purchase, and upgrades. Also includes periodic license renewals less than the \$5,000 capitalization limit.

### **6600 OTHER SERVICES & CHARGES**

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

- 6610 Contracted Services. Services provided that are contracted to outside vendors that do not meet the professional services or repair & maintenance definitions. Examples: video production, towing, cleaning services, web hosting.
- 6620 Contract Employment. Fees paid to businesses or self-employed individuals for temporary services. Example: temporary employment services.
- 6625 Software Maintenance Contracts. Includes cloud-based software subscriptions.
- 6630 Professional Services. Services involving established professions requiring advanced knowledge or education. Services are predominantly mental or intellectual, rather than physical or manual. Examples: architects, engineers, consultants, labor negotiators, legal services, accounting and auditing, programming services. Other examples of professional services can be found on the Finance web page FAQs at <http://wa-whatcomcountyintranet.civicplus.com/DocumentCenter/View/909/Professional-Services-Defined-PDF>.
- 6635 Professional Services, Health Care. Health care services provided to Whatcom County that are contracted or purchased. Example: medical and dental services.
- 6650 Court Investigations, Evaluations. Payments made to provide legally mandated court services. Examples: judges pro tem, arbitrators, guardian ad litem, criminal conflict services.
- 6655 Interpreter Services.
- 6659 Building Maintenance Fees. Use the amounts carried forward in JDE.
- 6680 Equipment Maintenance. Examples: office equipment, voting machine, JAVS, parking paystation maintenance agreements.
- 6699 Other Services, Interfund. For payments not classifiable to another contracted services account and paid to another county department.

### **6700 COMMUNICATION**

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

- 6719 Postage, Interfund. Postage and shipping fees purchased from a county department.
- 6720 Telephone (including landlines and cell phones).
- 6760 Miscellaneous Communication. Example: messenger service.

**6770 EMPLOYEE TRAVEL**

- 6780 Employee Travel, Education/ Training. Travel by an employee for the purpose of attending a training class, seminar, or conference (including mileage, meals, lodging, and any incidental costs). Does not include costs for rental cars or fuel paid directly to vendors.
- 6790 Employee Travel, Other. Work related travel costs not associated with a training class. Does not include costs for rental cars or fuel paid directly to vendors.

**6800 ADVERTISING**

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

**6850 RENTALS**

- 6860 Equipment Rental. Example: copiers (including usage charges), rental cars paid directly to vendors, other vehicles, heavy equipment, office equipment, tools.
- 6869 Equipment Rental, Interfund. Equipment rental from another county department. Use subaccount .501 for ER&R vehicles and use amounts carried forward in JDE.
- 6870 Space Rental.
- 6879 Space Rental, Interfund. Payments for the rental of office or storage space from another county department. Use amounts carried forward in JDE if space is still occupied.

**6900 INSURANCE**

- 6910 Insurance Premiums. For insurance purchased directly from outside agent. Use benefit accounts for insurance applicable to personnel benefits.
- 6949 Insurance Premiums, Interfund. For insurance premiums paid to a county department. Insurance Assumptions: For tort fund insurance premiums. Use amounts carried forward in JDE requested budget.

**6950 UTILITY SERVICES**

- 6960 Water/ Sewer Services.
- 6970 Gas.
- 6980 Electric.
- 6990 Solid Waste.
- 7000 Other Utilities.

**7050 REPAIRS & MAINTENANCE**

- 7060 Repairs & Maintenance. Example: Contracted (external) labor and supplies furnished by the contractors for repairs and maintenance.
- 7069 Repairs & Maintenance, Interfund.
- 7070 Minor Remodeling. Use this account for improvements to existing buildings and structures that cost less than \$50,000. For remodeling costs of more than \$50,000, use account 7350 or 7380.



## **7100 MISCELLANEOUS**

- 7110 Registration, Fees, Tuition. Amounts paid for tuition or registration fees to attend a class, seminar, or conference, including meals provided by the course sponsor.
- 7115 Membership Fees or Association Dues.
- 7120 Judgments/ Damages/ Claims.
- 7130 Witness/ Jury Fees. Fees, meals, and supplies provided for witnesses and juries.
- 7140 Meeting Refreshments.
- 7159 Administrative Cost Allocation, Interfund. Use amounts carried forward in JDE.
- 7189 Parking, Interfund. Use amounts carried forward in JDE.
- 7190 Other Miscellaneous. Examples: filing and recording fees, information and credit services, laundry services, engraving services, non-employee bus tickets, license fees (e.g., elevator operator), service licenses, or certifications (e.g., CPA, pesticide applicator, counselor, or nurse).
- 7199 Other Miscellaneous, Interfund.

## **7200 INTERGOVERNMENTAL/ INTERFUND SERVICES & TAXES**

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

- 7210 Intergovernmental Professional Services. Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to functions normally provided by governments and not by private businesses. Do not include expenditures that happen to be paid to another government but are not governmental in nature, such as insurance, utility charges, microfilming services, rentals, repairs, and supplies. Also, do not include any interfund expenditures. Examples of intergovernmental services: Medic One services, What-Comm Dispatch services, Whatcom Conservation District services.
- 7220 Intergovernmental Subsidies. Grant payments and loan disbursements to other governments (e.g., economic development grants and loans, DEM grants).
- 7230 External Taxes and Operating Assessments. Payments to other governments based on levies against property or income owned by the county. Do not separate sales taxes from the cost of the article or service purchased. Examples: business and occupation tax, leasehold excise tax, excise tax, refuse collection tax.

## **7310-7450 CAPITAL OUTLAYS**

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

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

- 7320 Land. Cost of land purchased plus all fees associated with the purchase.
- 7350 Buildings & Structures. Acquisition and major improvements of buildings and structures and all related costs. Examples: office buildings, jails, garage and shop buildings, park buildings, storerooms, warehouses, major remodels, and renovations.
- 7380 Other Improvements. Improvements to facilities. Examples: alleys, lighting systems, athletic fields, parking areas, bridges, roadways, culverts, sidewalks, water & sewer systems, storm drains, fuel depots, streets, seawalls, dikes, landfills, fencing.

## **7400 MACHINERY AND EQUIPMENT**

See definition of "Capital Outlay" above.

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

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

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

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

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

Payments under installment purchases and capital leases are coded to accounts 7570 and 7730 as debt service. Any rent or lease payments that do not fit in the above categories should be charged to accounts 6860–6899, Operating Rentals and Leases.

## **7500 DEBT SERVICE PRINCIPAL**

7510 General Obligation (GO) Bonds

7710 Interest on Interfund Debt.

7730 Interest on Long Term Debt.

7790 Other Debt Service Costs.

## **8300 TRANSFERS**

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

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

# **V. Department Organization**

Provided with your packet is a copy of your department's 2017 organizational chart. Using red ink, mark up changes to your department's structure directly on this chart.

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

## **Salary Matrices**

Salary matrices are included in the wage tables under Quick Links on the HR page in InsideWhatcom. Pending contracts will be added when adopted. If you have questions concerning the range applicable to any given position, call your HR representative.

## Fringe Benefit Assumptions 2019 – Per Eligible Employee

ACCT	FRINGE BENEFIT	PLAN NAME	COVERED GROUP	COVERAGE FOR	COUNTY-PAID ESTIMATED RATES 2019	TOTAL ESTIMATED RATES 2019
6210	Retirement	PERS I	All employees	Employee	\$.1288 X gross wages	
		PERS II		Employee	\$.1288 X gross wages	
		PERS III		Employee	\$.1288 X gross wages	
		PSERS		Employee	\$.1193 X gross wages	
		LEOFF II		Employee	\$.0543 X gross wages	
6230	Soc Security	N/A	All employees	Employee	7.65%	% of salary
6245	Medical	Teamsters Plan "B" (Includes TL & Disability Waiver)	Master, Corr Deputies	Family	\$1,261.40	\$15,137
		HMA CAP Plan	Unreps, SBA/CBA, WSNA, Local 17, IBU, Districts	Family	\$1,297.00	\$15,564
		LEOFF Trust FX	DepSher only	Family	Varies	
		Masters, Mates & Pilots	Ferry (3 MMP employees)	Family	\$1,424.60	\$17,095
6255	Dental	WCIF WA Dental (Option 3)	DepSher, WSNA, Local 17, IBU	Family	\$111.18	\$1,334
		Dental Reimbursement	Unreps, SBA/CBA & Districts	Family	\$80.00	\$960
		Teamsters Plan "B"	Master, Corr Deputies	Family	\$87.50	\$1,050
6255	Vision	WCIF Standard Plan	WSNA, Local 17, IBU	Family	\$16.42	\$197
		Teamsters Extended	All other employees & Districts	Family	\$14.90	\$179
6255	Life	WCIF Basic + AD&D	All employees including districts	Employee	\$0.15 per \$1,000 (1X base salary; to \$50,000)	\$90 max
6255	Disability	Reliance Standard Life	DepSher (LEOFF II + PERS only)	Employee	\$50.00	\$600
		Reliance Standard Life	SBA	Employee	\$61.52	\$738
		Sunlife (Unreps)	Unreps & CBA not SBA, Districts	Employee	\$0.0038 X base salary	\$456 max
		Sunlife (Health)	WSNA, Local 17	Employee	\$0.0084 x base salary	\$201.60 max
6255	EAP	KEPRO	All employees including districts	Family	\$2.45	\$29
6259	Workers' Comp	Self-Insured	150100 Field & Other	Employee	\$0.35	\$728
		Self-Insured	530607 Office & Admin	Employee	\$0.25	\$520
		Self-Insured	690101 Volunteers & Jurors	Employee	\$0.10	\$208
		Self-Insured	690501 Law Enforcement	Employee	\$1.70	\$3,536
		Self-Insured	150200 Laborers	Employee	\$1.85	\$3,848
		Self-Insured	690601 Volunteers-Law Enf	Employee	\$0.30	\$624
6269	Unemployment	Self-Insured	All employees but elected officials	Employee	\$0.001	% of salary

## Fringe Benefit Assumptions 2020 – Per Eligible Employee

ACCT	FRINGE BENEFIT	PLAN NAME	COVERED GROUP	COVERAGE FOR	COUNTY-PAID ESTIMATED RATES 2020	TOTAL ESTIMATED RATES 2020
6210	Retirement	PERS I	All employees	Employee	\$.1305 X gross wages	
		PERS II		Employee	\$.1305 X gross wages	
		PERS III		Employee	\$.1305 X gross wages	
		PSERS		Employee	\$.1191 X gross wages	
		LEOFF II		Employee	\$.0543 X gross wages	
6230	Soc Security	N/A	All employees	Employee	7.65%	% of salary
6245	Medical	Teamsters Plan "B" (Includes TL & Disability Waiver)	Master, Corr Deputies	Family	\$1,261.40	\$15,137
		HMA CAP Plan	Unreps, SBA/CBA, WSNA, Local 17, IBU, Districts	Family	\$1,297.00	\$15,564
		LEOFF Trust FX	DepSher only	Family	Varies	
		Masters, Mates & Pilots	Ferry (3 MMP employees)	Family	\$1,424.60	\$17,095
6255	Dental	WCIF WA Dental (Option 3)	DepSher, WSNA, Local 17, IBU	Family	\$111.18	\$1,334
		Dental Reimbursement	Unreps, SBA/CBA & Districts	Family	\$80.00	\$960
		Teamsters Plan "B"	Master, Corr Deputies	Family	\$87.50	\$1,050
6255	Vision	WCIF Standard Plan	WSNA, Local 17, IBU	Family	\$16.42	\$197
		Teamsters Extended	All other employees & Districts	Family	\$14.90	\$179
6255	Life	WCIF Basic + AD&D	All employees including districts	Employee	\$0.15 per \$1,000 (1X base salary; to \$50,000)	\$90 max
6255	Disability	Reliance Standard Life	DepSher (LEOFF II + PERS only)	Employee	\$50.00	\$600
		Reliance Standard Life	SBA	Employee	\$61.52	\$738
		Sunlife (Unreps)	Unreps & CBA not SBA, Districts	Employee	\$0.0038 X base salary	\$456 max
		Sunlife (Health)	WSNA, Local 17	Employee	\$0.0084 x base salary	\$201.60 max
6255	EAP	KEPRO	All employees including districts	Family	\$2.45	\$29
6259	Workers' Comp	Self-Insured	150100 Field & Other	Employee	\$0.35	\$728
		Self-Insured	530607 Office & Admin	Employee	\$0.25	\$520
		Self-Insured	690101 Volunteers & Jurors	Employee	\$0.10	\$208
		Self-Insured	690501 Law Enforcement	Employee	\$1.70	\$3,536
		Self-Insured	150200 Laborers	Employee	\$1.85	\$3,848
		Self-Insured	690601 Volunteers-Law Enf	Employee	\$0.30	\$624
6269	Unemployment	Self-Insured	All employees but elected officials	Employee	\$0.001	% of salary

**EXECUTIVE BUDGET GUIDELINES, as presented at Council retreat:**

The following guidelines are proposed for use in building the 2019-2020 Biennial Budget:

1. Develop a budget that maintains a sustainable fund balance in the General Fund.
2. Invest in technology to increase productivity and improve effectiveness while evaluating the ongoing costs of software maintenance and efficiencies gained.
3. Evaluate and adjust programs and service levels in light of current community needs.
4. Maintain staffing at sustainable levels and negotiate contracts with fair cost of living adjustments.
5. Preserve the investments in capital facilities that will meet the county's long term needs.
6. Determine a cost effective solution for relocating county operations from facilities that do not meet the county's long term needs.

## Instructions for JDE Entry

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

Signon - Administrative and Budget Console

About

Administrative and Budget  
**CONSOLE**

Last Updated: October 23, 2015

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

Sign On

User ID

Password

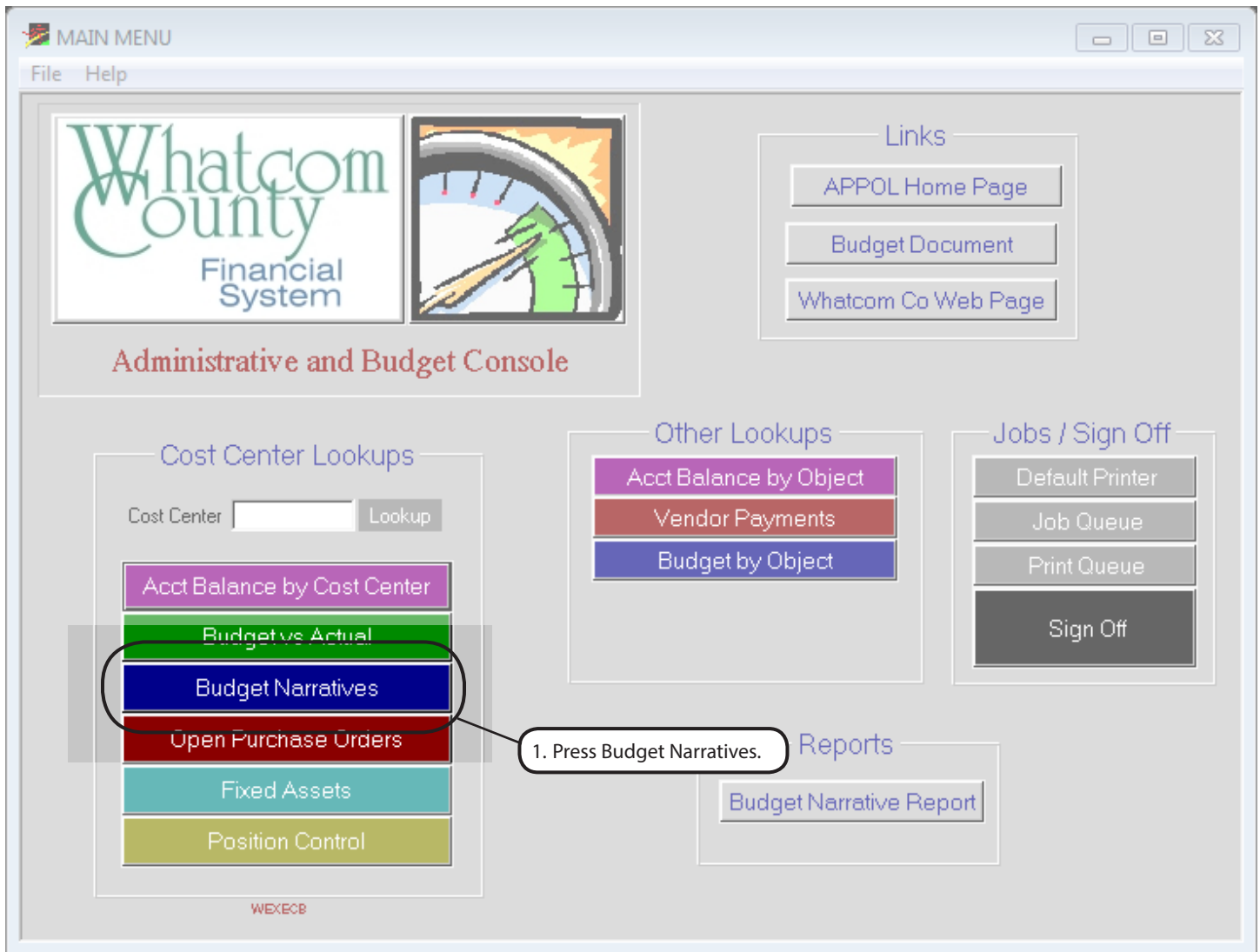
(C) COPYRIGHT IBM CORP. 1980, 2009.

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

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

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

To enter budget:





To enter budget (continued):

177 Requested (cycle1) Cost Ctr (14102)

2. Enter Cost Center number, then Press Enter.

Cost Center/Account Number (Account Number is Optional)

Fiscal Year 17

Budget Cycle: Requested, Approved, Final

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

Description	Account Number	Original or Annual Amount
Office & Op Supplies	507130.6320	10,400.00
Office & Op Supplies-	507130.6329	
Printing	507130.6330	5,000.00
Printing-Interfund	507130.6339	
Books-Publications-Su	507130.6340	3,000.00
Fuel	507130.6400	
Fuel	507130.6410	
Small Tools & Equipmen	507130.6500	
Tools & Equip	507130.6510	3,400.00
Tools & Equip-Interfu	507130.6519	
Software	507130.6520	2,500.00
Other Services & Charge	507130.6600	

Requested Budget (by Cost Center)

Cost Center/Account Number (Account Number is Optional): 507130.6 AS Finance

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

WEXECB

To enter budget (continued):

The screenshots show the 'Requested Budget (by Cost Center)' window in the JDE Financial System. The window title is '177 Requested (cycle1) Cost Ctr (14102)'. The left sidebar contains navigation options like 'Cost Centers', 'Acct Balance', 'Budget / Actual', 'Bdgt Narratives', 'Open PO's', 'Fixed Assets', and 'Position Control'. The main area displays a table of budget items for 'AS Finance' in fiscal year '19'. A callout box in the top screenshot points to the '5,000.00' value for the 'Printing' row, with the text '3. Edit amount (Expenditures are positive, revenues are negative)'. The bottom screenshot shows the 'Accept Changes and Redisplay' button highlighted, with a callout box containing the text '4. Press "Accept Changes and Redisplay" button.' The table in the bottom screenshot includes an additional row for 'Software' with a value of 2,300.00.

Description	Account Number	Original or Annual Amount
Office & Op Supplies	507130.6320	10,400.00
Office & Op Supplies-	507130.6329	
Printing	507130.6330	5,000.00
Printing-Interfund	507130.6339	
Books-Publications-Su	507130.6340	3,000.00
Fuel	507130.6400	
Fuel	507130.6410	
Small Tools & Equipmen	507130.6500	
Tools & Equip	507130.6510	3,400.00
Tools & Equip-Interfu	507130.6519	
Software	507130.6520	2,300.00
Other Services & Charge	507130.6600	

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

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

Description	Account Number	Original or Annual Amount
Office & Op Supplies	507130.6320	10,400.00
Office & Op Supplies-	507130.6329	
Printing	507130.6330	5,000.00
Printing-Interfund	507130.6330	
Books-Publications-Su	507130.6340	3,000.00
Fuel	507130.6400	
Fuel	507130.6410	
Small Tools & Equipmen	507130.6500	
Tools & Equip	507130.6510	3,400.00
Tools & Equip-Interfu	507130.6519	

**2. Edit text and press "Save Changes".**

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

# Appendix D - Admin/Budget Console - JDE Data Entry Instructions

To print budget narrative report:

**MAIN MENU**

File Help

**Whatcom County Financial System**

**Administrative and Budget Console**

**Links**

- APPOL Home Page
- Budget Document
- Whatcom Co Web Page

**Cost Center Lookups**

Cost Center: 507130 Lookup

- Acct Balance by Cost Center
- Budget vs Actual
- Budget Narratives
- Open Purchase Orders
- Fixed Assets
- Position Control

**Other Lookups**

- Acct Balance by Object

**Jobs / Sign Off**

- Default Printer
- Job Queue
- Print Queue
- Sign Off

**Reports**

- Budget Narrative Report**

**262 Budget Narrative Report**

Select Budget Type:  Requested  Approved  Final Fiscal Year: 2019

Fund (leave blank if ONE cost center):

Cost Center (leave blank for ALL cost centers in above Fund):

Print Zero-Balance Accounts?:  Yes  No

Suppress Narrative from Print?:  Yes  No (Default)

**Run Report**

WEXECB

WHATCOM COUNTY FINANCIAL SYSTEM

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

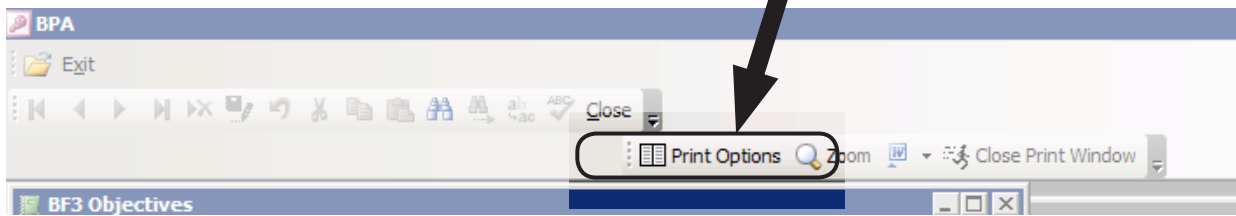
2. Enter Fund and/or Cost Center.

3. Press Run Report.

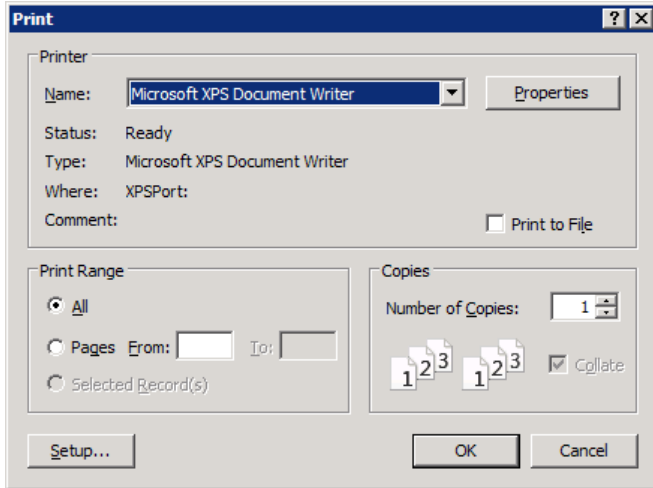
## Appendix E - Printing From BPA

### Printing from BPA Using the Microsoft XPS Document Writer:

Within BPA, with the item opened that you want to print, select PRINT OPTIONS.

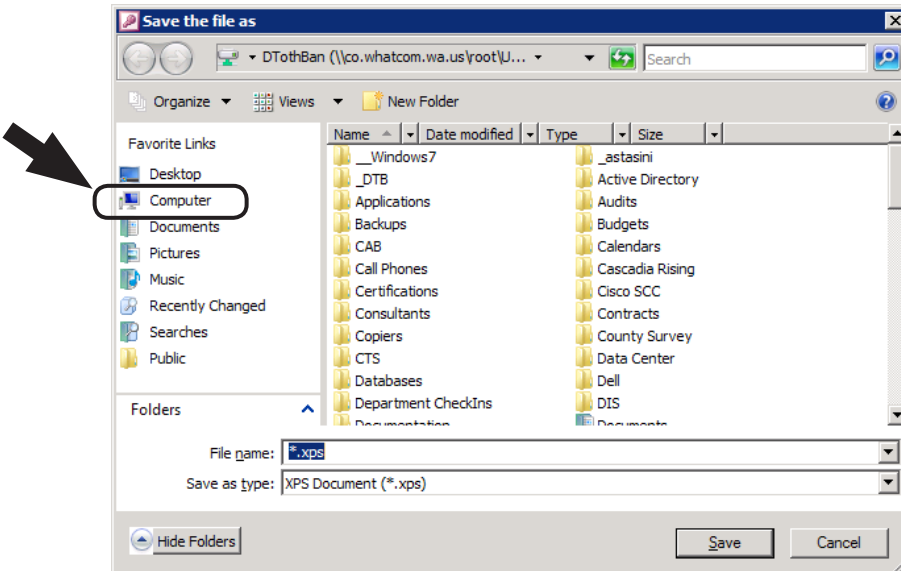


Select the MICROSOFT XPS DOCUMENT WRITER as your printer and select OK.



When the "Save the file as" screen is displayed, select COMPUTER in the left hand menu.

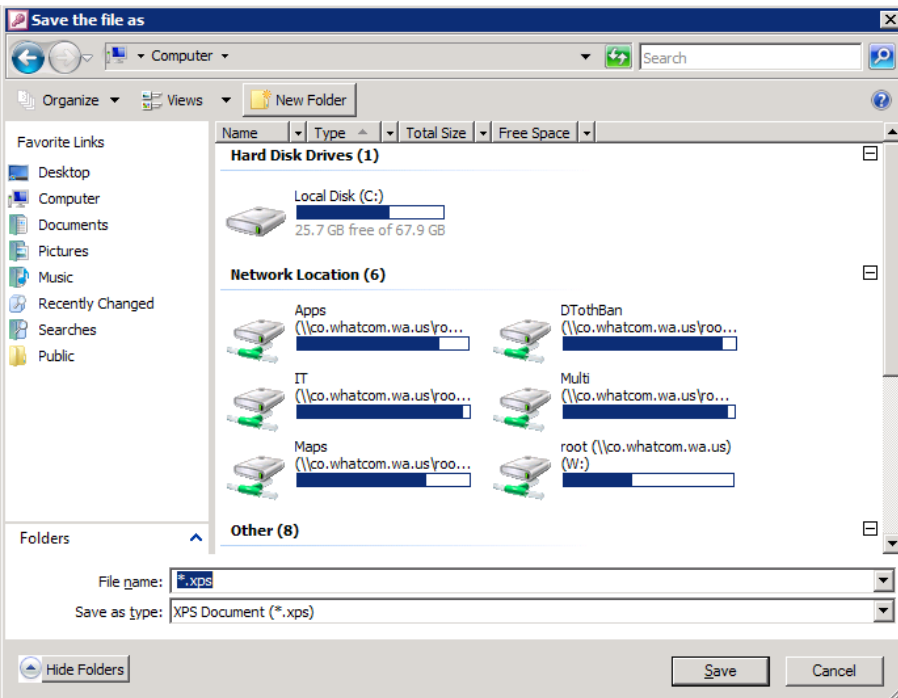
(Do NOT choose DESKTOP – that will save to the BPA server Desktop, not yours.)



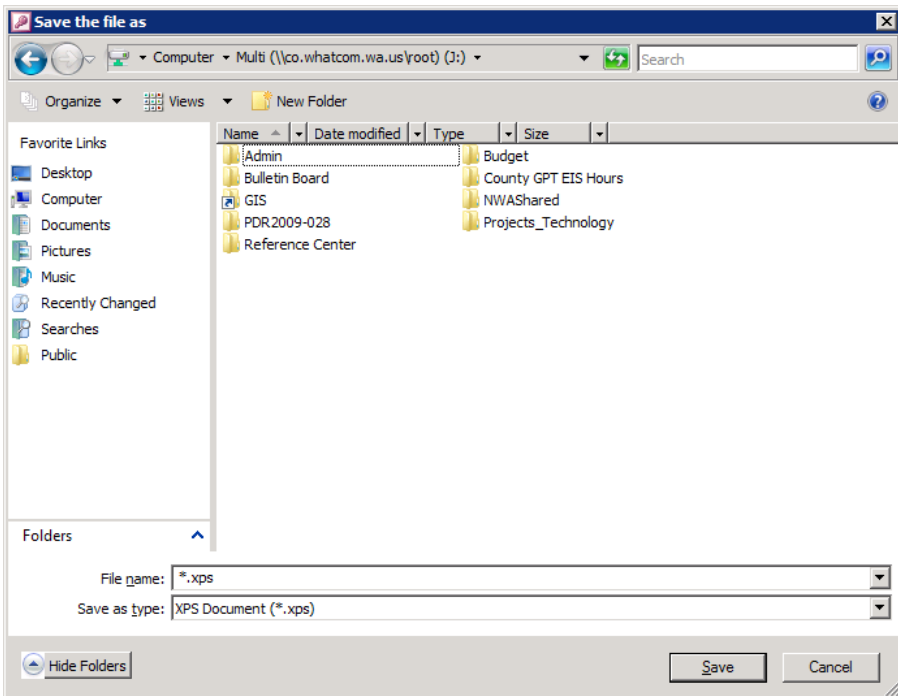
## Appendix E - Printing From BPA

### Printing from BPA Using the Microsoft XPS Document Writer (continued):

When the next screen is displayed, in the right hand window, double click on the drive location you wish to save to. (Do NOT select C: – this is the BPA server drive.)



In the example below, "Multi" was selected.



- Browse to the folder location where you want to save your file to.
- Type in a FILENAME.
- Select SAVE.

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

ASR Examples:

**2017-2018 Budget Preparation - Regular Additional Service Request**

**Health** **Human Services**

ASR # 2017- 5428 **Fund** 124 **Cost Center** 124111 **Originator:** Patty Proctor

**Expenditure Type:** Ongoing **Add'l FTE**  **Add'l Space**  **Priority** 1

**Name of Request:** *Mental Health Court Specialist*

Costs:	Object	Object Description	2017 Requested	2017 Approved	2018 Requested	2018 Approved
	6110	Regular Salaries & Wages	\$57,283	\$57,283	\$57,283	\$57,283
	6210	Retirement	\$6,885	\$6,885	\$7,361	\$7,361
	6230	Social Security	\$4,382	\$4,382	\$4,382	\$4,382
	6245	Medical Insurance	\$13,211	\$13,211	\$13,211	\$13,211
	6255	Other H&W Benefits	\$1,980	\$1,980	\$1,981	\$1,981
	6259	Worker's Comp-Interfund	\$728	\$728	\$728	\$728
	6269	Unemployment-Interfund	\$74	\$74	\$74	\$74
	6780	Travel-Educ/Training	\$500	\$500	\$500	\$500
	8351	Operating Transfer Out	\$7,722	\$7,722	\$7,765	\$7,765
	<b>Totals</b>		<b>\$92,765</b>	<b>\$92,765</b>	<b>\$93,285</b>	<b>\$93,285</b>

**1. Description of Request:**

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

This position will provide necessary case management to members of the Mental Health Court in order to ensure connection and engagement with community treatment providers, and to provide cognitive behavioral programs that will reduce criminogenic risk factors. This is a high priority.

**b) Who are the primary customers for this service?**

Mental Health Court members, community treatment providers, Mental Health Court professional team, and the community.

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

Mental Health Court members have significant challenges that pose a barrier to consistent engagement with necessary community treatment services. Ongoing engagement with treatment and recovery support services is essential to stabilize serious symptoms of mental illness. Cognitive behavioral programs that address criminogenic risk factors are essential in reducing involvement with the criminal justice system.

**3. Options**

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

During the first two years of Mental Health Court community service providers were utilized for some of these activities. It has become apparent that the consistency in necessary services and the direct connection to the Mental Health Court program has been compromised because the activities were not provided in-house. A county staff position that provides these services will optimize the connection and coordination of all community services and court services, thereby improving success for the Mental Health Court members.

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

Cost-savings are realized over the long-term. The Washington State Institute for Public Policy calculates that \$6.17 is realized from every dollar invested.

**4. Outcomes / Objectives**

**a) What outcomes will be delivered and when?**

Mental Health Court members will decrease their interface with the criminal justice system, including jail.

**b) How will you know whether the outcomes happened?**

Mental Health court maintains a computerized case management program that tracks outcomes and is updated no less than weekly.

**ASR Examples (continued):**

**2017-2018 Budget Preparation - Regular Additional Service Request**

**Health**

**Human Services**

ASR # 2017- 5428

**Fund** 124

**Cost Center** 124111

**Originator:** Patty Proctor

**5. Other Departments/Agencies**

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

No

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

**6. What is the funding source for this request?**

Fund 124 – the Chemical Dependency Mental Health Sales Tax



**ASR Examples (continued):**

**2017-2018 Budget Preparation - Cost Maintenance Request**

<b>Health</b>	<b>Human Services</b>
ASR # 2017- 5472 <b>Fund</b> 124 <b>Cost Center</b> 124111 <b>Originator:</b> Patty Proctor	

<b>Expenditure Type:</b> One-Time	<b>Relative Priority</b> 8
-----------------------------------	----------------------------

**Name of Request:** Start up Costs for Mental Health Court Specialist

*Description: Purchase of computer, furniture, and startup equipment for new Mental Health Court Specialist position*

Costs:	<b>Object</b>	<b>Object Description</b>	<b>2017 Requested</b>	<b>2017 Approved</b>	<b>2018 Requested</b>	<b>2018 Approved</b>
	6510	Tools & Equip	\$6,500	\$6,500	\$0	\$0
	8351	Operating Transfer Out	\$590	\$590	\$0	\$0
	<b>Totals</b>		<b>\$7,090</b>	<b>\$7,090</b>	<b>\$0</b>	<b>\$0</b>

**Guide to Writing Good Objectives:**

**Definition of “Objective”:**

*Something to be accomplished in specific, well defined, and measurable terms that are achievable in a specific timeframe.*

Note: Achievement of an objective must be within the control of the department.

**Here are some examples of good objectives from our 2007-2008 budget:**

1. Implement Service Desk Ticket System and produce monthly reports for customers.
2. Publish four issues of the WCIA Today quarterly Internal Audit newsletter each year.
3. Train all staff members in procedures for posting council-related information to the web.
4. Provide at least 4 hours of volunteer support to victims of domestic violence per week.
5. Exercise the Health Department’s pandemic influenza plan including a communication component.
6. Decrease the data entry error rate in the computerized booking system by 25% by implementation of an additional quality assurance process step.
7. Mark boundaries of all surveyed park properties.
8. Achieve 24-hour response to inspection requests.
9. Complete research and recovery of monuments in three additional townships.
10. Update hydraulic model using new cross-section survey and LiDAR data in 2007.
11. Implement an Earth Day countywide garage sale event, registering 800 participants in 2007 and 2008.
12. Provide cash handling training opportunities every six months to county cash handlers.

**Objective Do’s and Don’ts:**

1. Do not use objectives as wish lists (e.g., “increase staffing...”)
2. Do not include objectives that are contingent on an ASR in your department’s objectives section: (If the ASR is approved, we will move its objectives into the list of department objectives.)
3. Avoid using the following words and phrases. They are weak:
  - Ensure-Insure-Assure – These three words have three separate meanings, but are often used interchangeably. Budget Challenge: Try to eliminate the words “Ensure” (to make certain), “Insure” (unless you really mean to protect against loss), and “Assure” (to give confidence to someone) from your objectives.
  - Work towards
  - Provide for
  - Continue to
  - Initiate
  - Facilitate
  - Support
  - Assist in
  - Begin
  - Enhance
  - Improve
  - Pursue
4. Alternatives – Here are some examples of words that work well in objectives:
  - Complete
  - Create
  - Implement
  - Train
  - Achieve
5. Where possible, use milestones instead of percentages. On their own, percentages are often vague and do not provide meaning.

# Appendix H - Narrative Examples

## Narrative Examples:

Example 1 – This is an example of a thorough revenue narrative; it continues onto the second page:

**Final Budget - Narrative**

Cost Center: 2600  
Object Account: 4333  
Year: 2018

Press Next Page for More...

Insert Line | Delete Line | Save Changes | User Info | Prev Page | Next Page

The source of funding is a revenue reimbursement grant from DSHS, Department of Children's Services (DCS). The formula for computing reimbursement is primarily based on the annual gross salaries of the eight full-time employees assigned to our department's Children's Services Division (Support Enforcement). The revenue reimbursement formula is as follows:

Gross Salaries	\$551,813
Direct Costs	\$253,477
Indirect Costs	\$217,635
Total Federal Share	\$675,130
Total State Share	\$273,798
REIMBURSEMENT	\$948,928

This revenue appropriation represents the Federal share, \$675,130, of the annual reimbursement. Accounting principals require tracking the federal and state shares in separate budget lines.

NOTE This appropriation remains unchanged from 2017 due to the fact that DCS has an annual budget process. It is important to remember that revenue reimbursement

Press Next Page for More...

**Final Budget - Narrative**

Cost Center: 2600  
Object Account: 4333  
Year: 2018

Continued from previous page...

Insert Line | Delete Line | Save Changes | User Info | Prev Page | Next Page

important to remember that revenue reimbursement from DCS is based on a formula which utilizes actual expenditures related to this Division. Revenue may be less than the budgeted revenue if actual expenditures billed during the calendar year do not equal the appropriated estimate. The formula attempts to ensure that Counties recover all administrative, overhead and actual costs related to the operations of our Division of Children's Services (Support Enforcement). DCS is generally billed monthly and revenue is received approximately 30-45 days after billing.

Continued from previous page...

**Narrative Examples (continued):**

Example 2:

11B Explanations of Final Budget (0016)

**Final Budget - Narrative**

Cost Center: 118160  
Object Account: 6635  
Year: 2018

Insert Line | Delete Line | Save Changes | User Info | Prev Page | Next Page

Includes contracts for health care providers as follows:

Jail physician	\$ 123,456
Nurse Practitioner	\$ 9,875
Dentist	\$ 30,000
Administrative Physician	\$ 10,800
-----	
Base Amount	\$ 174,131 *

\$2,000 of the Jail Physician costs is for continuing education reimbursement and included in acct.# 7190

Print Scrn | Error Text | Main Menu

WEXE CB

WHATCOM COUNTY FINANCIAL SYSTEM

Example 3:

11B Explanations of Final Budget (0016)

**Final Budget - Narrative**

Cost Center: 3300  
Object Account: 6625  
Year: 2018

Insert Line | Delete Line | Save Changes | User Info | Prev Page | Next Page

\$107,500 - Harris Computer Systems (True Automation) - Software maintenance and support.  
\$1,050 - Technology Unlimited - Software maintenance and support.  
\$1,000 - Global Software - Spreadsheet server 2 programs @ \$500.00 each.  
\$3,200 - Experian QAS - Treasurer portion.

Print Scrn | Error Text | Main Menu

WEXE CB

WHATCOM COUNTY FINANCIAL SYSTEM

## **Administering the County Budget – POL AD123001Z**

This policy applies to all department heads.

1. **Whatcom County Adopts a Biennial Budget**

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

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

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

3. **County Executive Requests Budget Amendments**

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

4. **County Council Amends County Budget**

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

5. **Department Heads Monitor Budgets Monthly**

6. **Department Heads Only Authorize Expenditures Within Budget**

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

7. **Department Heads Have Spending Flexibility Only Within Object Groupings**

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

Object groupings:

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

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

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

9. **Department Heads Use Restricted Appropriation Authority as Specified**

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

10. **Department Heads Consider Options Before Requesting Additional Budget Authority**

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

**Administering the County Budget – POL AD123001Z (continued)**

11. Department Heads Report Revenue Shortfalls Immediately

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

12. Department Heads Submit Continuing Appropriation Requests

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

- Only include purchases or services with a valid purchase order or contract in place on December 31.
- Stay within unexpended appropriation authority.
- Comply with restrictions on appropriations.
- Equal or exceed \$500.
- Only include goods or services specifically authorized in the budget (e.g., ASRs, supplementals) or, by contract, planned to be completed within the budget year (WCC 3.02.050).

13. County Executive Approves Continuing Appropriation Requests

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

**Setting Fees for County Services – AD123400Z**

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

1. Department Heads Document the Full Cost of Providing Services  
The Department Head will include direct costs and overhead in establishing fees for services.
2. Department Heads Survey Comparable Fees From Other Entities  
For new fees or fee increases over 10%, the Department Head will document fees for comparable services from other entities.
3. Department Heads Propose Fees to Recover Full Cost  
The Department Head will propose fees to cover the cost of the service provided.  
The Department Head may propose fees below cost when services provide a public benefit. Public benefit includes services that benefit the direct recipient and the public. If services charged are below cost, the Department Head will provide projected percentages of costs recovered.
4. Department Heads Charge Washington State Fees at Maximum Rate  
The Department Head will charge fees mandated or allowed by Washington State at the maximum allowable rate, regardless of cost.
5. County Executive Recommends Fees and Cost-Recovery Goals  
The County Executive will recommend fees and cost-recovery goals to the County Council.
6. County Council Adopts Fees Biennially  
Biennially, the County Council will adopt fees in the Whatcom County Unified Fee Schedule Ordinance.
7. County Executive Adds or Adjusts Fees  
The County Executive may add or adjust fees by Executive Order during the biennium.

**Accounting for Grants & Restricted Revenues – AD129010Z**

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

1. Department Head Manages Grants in Accordance with Grant Contract
2. Department Head Uses Grant and Restricted Revenues to Fund All Eligible Expenditures Prior to Using Any County Resources
3. Department Head Assigns a Grant Administrator for Each Grant  
Department Head designates a grant administrator on the contract information sheet for each grant contract.
4. Department Head Builds Capacity For Federal Grant Administration  
Department Heads anticipating receiving federal grants will require Grant Administrators to complete the Washington Finance Officers Association Federal Grant Requirements class. Class availability can be found online.
5. Department Head Captures Grant Costs in a Unique Cost Center  
The Department Head will charge all grant related revenues and expenses, including expenses used as match, to a unique grant cost center. If two or more grants are used to fund the same project all grants may be accounted for in the same cost center.
6. Department Head Requires Employees to Track Work Time  
Department Head ensures employees required to track grant-funded work hours account for ALL hours worked on both grant funded and non-grant funded activities.
7. Department Bills Grants Promptly  
Unless the grant contract specifies otherwise, Department Heads bill grants monthly if reimbursable costs exceed \$5,000 per month. Department Head will bill grants at least quarterly based on calendar year quarters.
8. Department Head Obtains Written Approvals to Deviate From Grant Terms  
The Department Head will not deviate from grant contract terms without a formal grant amendment. If formal grant amendment is not required by the grantor agency, the Department Head will obtain other written authorization to deviate from the grant contract.