

# Whatcom County Executive's 2021-2022 Budget

Satpal Singh Sidhu, County Executive



## Volume 1

Executive's Budget Message,  
Budget Summary



# Whatcom County Executive's 2021-2022 Budget

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

# Whatcom County Executive's 2021-2022 Budget

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Satpal Singh Sidhu

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**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**  
County Courthouse  
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Bellingham, WA 98225



**Satpal Singh Sidhu**  
County Executive

October 16, 2020

**RE: Introduction to 2021-2022 Biennium Budget**

**Dear County Councilmembers and Residents of Whatcom County:**

On many occasions over the past year I have been reminded of General Eisenhower's observation that "Plans are useless, but planning is indispensable." 2020 has been a year of unprecedented challenges that have impacted every aspect of our lives. The good news is that we, as a community, are adapting, re-evaluating priorities, and finding smarter ways to do things. This is certainly true for our County operations.

Local governments across the nation have been forced to rethink and revise plans at every turn to respond to a dynamic situation and, to the credit of *our* employees, department heads and elected leaders, Whatcom County government has performed admirably in these difficult circumstances. It is in this context, acknowledging both the limitations of our foresight and the need for flexibility, that I present my proposed budget for the 2021-2022 biennium.

I appreciate the fruitful discussions with the County Council on budget priorities. You will see the results reflected in my proposed budget. As agreed, the budget maintains adequate reserves for County operations, while also preserving a sufficient workforce to provide the best possible services to our constituents.

Our financial projections show a decline in revenues compared to pre-COVID levels, driven mostly by a decline in sales tax collections; however, with a hiring freeze and other cost-saving measures in place, we do not expect a need for additional staff reductions and will strive to keep service levels as near normal as possible. Our historical benchmark for stability and financial adequacy, an end-of-year General Fund balance greater than 15% of the previous year's revenue, is achieved in the proposed budget. This stability is aided by a temporary infusion of Federal CARES Act funding.

My budget includes several new items to address important and time-sensitive issues needing attention from County Government. While they do not involve a significant commitment of funds, the future returns on these investments will be substantial in both tangible and immeasurable ways.

**Child & Family Services**

To address our shared goal of prioritizing funding for our most vulnerable community members, I propose to launch a Child & Family services program, with \$300,000 dedicated to this initiative over the next two years. The impetus for this program comes from the Health Board's adoption of the Child & Family Action Plan, which specifically requested that my office "assess infrastructure and budget needs required to realize commitment to an integrated focus on child and family well-being across county government departments." I have discussed this proposal with our partners at the City of Bellingham, and we hope for a similar level of financial commitment from them. Non-profit organizations and charities have also expressed interest in supporting this effort. The program will be formed under the auspices of the Whatcom County Health Department, which has the appropriate structure, leadership and expertise to provide a foundation for this program.

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**Water Settlement Negotiations**

I am requesting that money be allocated to support a negotiated water settlement. Specifically, I propose to hire a senior manager/consultant who would be fully dedicated to this task and who would actively engage the tribes and other stakeholders until a settlement is reached. We know that the State Department of Ecology has recommended the Nooksack watershed for adjudication and the window for negotiating a constructive settlement is closing. I suggest the funding for this work come from the Flood Fund at a cost of approximately \$250,000 per year. We will also request funds from the State Legislature to facilitate the settlement negotiation process.

**Racial Justice Commission**

I was deeply moved by the tragedies that occurred across our country this past year. They showed us the worst possible manifestations of racial and social inequity. From the disparities of the pandemic's impact to the brutality experienced by people of color at the hands of the police, racism cannot be ignored. In response to the upwelling of public concern, community discussions were held throughout the summer and consensus developed in support of a countywide Racial Equity Commission. I propose working with the City of Bellingham and allocating \$130,000 over the biennium to establish the commission and support its ongoing work to identify sources of racial inequality in Whatcom County and develop strategies to address them. My expectation is that this commission would be structured in a manner similar to the Bellingham-Whatcom County Commission Against Domestic Violence. I appreciate the coordination I have had with the Mayor of Bellingham and will continue to work with the City of Bellingham to fund this very important commission.

I want to thank other Whatcom County elected leaders and all department heads for their efforts in developing this budget proposal. With twenty-two frozen positions going into 2021, County operations will feel some strain and our services will be affected. However, my administration believes it is prudent to protect our reserves as we plan and prepare for whatever changes and challenges the future brings.

In my first message to the County Council at the start of this year, I said: "We all know the only constant in life is change." Today I am confident that our shared experience of 2020 has made County Government more resilient and better prepared for changes we'll see over the next biennium. Together, we will regularly revisit our budget assumptions and stand ready to respond accordingly. Future stimulus funds from Federal and State government remain uncertain. Our hope is that they will take the form of infrastructure funding or support for revenue losses, and we are prepared to take advantage of such financial opportunities.

Finally, I want to share that the County is actively preparing a number of capital projects in the scoping / preliminary design stage to line up "shovel-ready" projects to take advantage of possible stimulus funds. We also look forward to exploring funding to replace the Lummi Island Ferry, Whatcom Chief. In parallel, we continue to pursue existing funding opportunities at the state and federal level, recently winning several Community Development Block Grants.

I look forward to engaging with Council and the public as the budget enters the next stage of the process. Working together, we can achieve more!

Satpal Singh Sidhu  
County Executive



# The 2021-2022 Budget in Summary

This section provides a summary of the 2021-2022 budget by department/division and by fund. Included is information about revenue and expenditure budgets, together with comparative historical statistics and narrative explanations. This section shows the relationship between expenditures and revenues available to fund programs. Because of its size and diverse nature, the General Fund is the primary focus of this summary.

## Funds

### General Fund

The General Fund is the largest of Whatcom County funds. It finances most general governmental services including the legislative, executive and judicial branches of county government. It also finances law enforcement, public defense, prosecution, county civil representation, health, parks, land use planning, building inspection, property assessment, tax collection, recording, and vehicle licensing.

### Road Fund

The Whatcom County Road Fund is the second largest county fund. It finances designing, constructing, altering, repairing, improving, and maintaining county road and bridge infrastructure. It also provides funding for most of the County's NPDES activities. Projects expected to be completed within one calendar year are budgeted for that year. Projects expected to span more than one calendar year are budgeted for on a project-by-project basis in separate funds and require separate budget ordinances.

### Other Funds

Other Whatcom County funds have a much narrower focus and are therefore presented in a more condensed manner.

## Summary of Budgeted Revenues and Expenditures by Fund

	Budgeted Revenue			Budgeted Expenditures		
	Amended Budget 2020	Budget 2021	Budget 2022	Amended Budget 2020	Budget 2021	Budget 2022
001 General Fund	92,206,033	88,312,474	87,829,939	99,224,257	93,930,312	95,503,830
108 County Road	30,393,786	27,128,530	27,335,281	39,174,240	28,425,292	27,445,964
118 Jail Fund	16,974,128	14,263,028	15,993,879	17,723,365	16,454,331	16,623,293
169 Flood Control Zone District *	9,165,971	9,221,401	-	12,477,425	12,173,669	-
501 Equipment Rental & Revolving	13,222,010	13,938,317	13,311,710	18,148,446	18,140,990	16,342,303
507 Administrative Services	22,222,541	20,744,266	21,170,301	24,222,386	22,096,856	22,583,995
All Other Funds	66,160,834	51,674,215	50,217,901	71,506,132	42,604,693	39,346,052
<b>TOTAL</b>	<b>250,345,303</b>	<b>225,282,231</b>	<b>215,859,011</b>	<b>282,476,251</b>	<b>233,826,143</b>	<b>217,845,437</b>

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

# Whatcom County Work Force History - 2018 to 2022

The table below shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2018-2022. Grants and offsetting revenues fund several of these positions. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant. Council approval is needed to continue such positions.

The number of Whatcom County FTEs is expected to decrease by 3 positions over the new biennium. Two vacant Domestic Relations Coordinator positions which are no longer funded by the State in the Prosecuting Attorney’s Office, Child Support Enforcement Unit, will be closed. One two-year temporary Corrections Sergeant position, which was added to coordinate operations during an extensive jail renovation project has been discontinued with the completion of the project. Five positions were added in Health during the last half of 2020 in response to the Covid-19 pandemic. Until the economic results of the pandemic have been mitigated, 22.5 FTE vacant positions have been “frozen”. “Frozen” positions will continue as authorized, but unfunded, positions. As economic recovery ensues, departments may submit supplemental budget requests to add back the funding for the positions they wish to fill.

## “Full Time Equivalent” Positions\*

Department	Actual 2018	Actual 2019	Amended Budget 2020**	Budget 2021	Budget 2022	Change from 2018 to 2022	Unfunded Vacant Positions***
Administrative Services	65.50	67.50	69.00	69.00	69.00	3.50	3.00
Assessor	29.00	30.00	30.00	30.00	30.00	1.00	2.00
Auditor	17.00	17.00	17.00	17.00	17.00	-	1.00
County Council/Hearing Examiner	11.50	11.50	11.50	11.50	11.50	-	-
County Executive/Non-Departmental	6.50	7.00	8.00	8.00	8.00	1.50	-
District Court/District Court Probation	33.50	34.50	35.00	35.00	35.00	1.50	-
Health Department	81.50	79.20	87.60	87.60	87.60	6.10	1.00
Parks & Recreation	24.00	25.00	26.00	26.00	26.00	2.00	-
Planning & Development Services	46.00	47.00	47.00	47.00	47.00	1.00	3.00
Prosecuting Attorney	50.10	50.60	51.00	49.00	49.00	(1.10)	-
Public Defender	31.00	32.00	33.00	33.00	33.00	2.00	-
Public Works	167.00	169.00	171.00	171.00	171.00	4.00	1.00
Sheriff/Jail/Emergency Mgmt	199.00	206.00	207.00	206.00	206.00	7.00	10.00
Superior Court/Clerk/Juvenile	81.20	82.20	83.20	83.20	83.20	2.00	1.50
Treasurer	13.00	13.00	13.00	13.00	13.00	-	-
WSU Extension	2.00	2.00	2.00	2.00	2.00	-	-
<b>Total Whatcom County FTE's</b>	<b>857.80</b>	<b>873.50</b>	<b>891.30</b>	<b>888.30</b>	<b>888.30</b>	<b>30.50</b>	<b>22.50</b>
Percent Change from Previous Yr	0.68%	1.83%	2.04%	-0.34%	0.00%		

\* One “Full-time Equivalent” position = 40 hours per week.

\*\* Amended Budget 2020 includes changes occurring through Supplemental #19.

\*\*\* Unfunded Vacant Positions remain in position control.

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# General Fund Summary

## General Fund Summarized Revenues and Expenditures

	2019 Adopted Budget	2020 Adopted Budget	2021 Executive Recommended	2022 Executive Recommended
<b>Revenues</b>				
Taxes	47,864,051	49,250,539	47,185,004	48,350,532
Licenses & Permits	3,802,909	3,802,909	3,674,117	3,675,617
Intergovernmental Revenues	15,581,941	15,544,583	18,319,404	16,608,418
Charges for Service	8,372,564	7,900,910	8,463,790	8,516,746
Fines & Forfeits	2,059,100	2,010,400	1,788,300	1,888,300
Miscellaneous Revenue	4,481,755	4,642,482	3,296,230	3,127,054
Other Financing Sources	5,373,885	5,510,808	5,585,629	5,663,272
<b>Total Revenues</b>	<b>87,536,205</b>	<b>88,662,631</b>	<b>88,312,474</b>	<b>87,829,939</b>
<b>Expenditures</b>				
<b>Assessor</b>	3,394,993	3,355,255	3,498,852	3,516,691
<b>Auditor</b>	1,424,557	1,447,023	1,326,551	1,348,960
<b>County Council</b>				
County Council	1,512,431	1,474,619	1,543,420	1,560,176
Hearing Examiner	201,617	202,263	217,611	217,981
<b>County Executive</b>				
County Executive	778,972	790,699	865,581	873,345
Non-Departmental	14,614,557	15,912,346	11,881,852	13,495,480
<b>Planning and Development</b>	5,910,561	5,853,927	5,756,829	5,826,648
<b>Treasurer</b>	1,563,968	1,585,115	1,621,639	1,641,611
<b>Sheriff</b>	17,867,357	17,750,242	17,888,345	18,268,712
<b>District Court</b>				
District Court	2,546,145	2,557,440	2,769,676	2,801,166
District Court Probation	2,029,333	2,042,445	2,362,655	2,382,341
<b>Prosecuting Attorney</b>	6,550,982	6,664,322	7,466,953	7,163,118
<b>Public Defender</b>	4,318,112	4,435,217	4,686,431	4,763,945
<b>Superior Court</b>				
Superior Court Administraton	3,257,120	3,385,845	3,569,741	3,588,571
County Clerk	2,498,884	2,533,144	2,614,453	2,645,190
Juvenile	5,015,706	5,071,284	5,298,266	5,357,748
<b>Extension</b>	541,708	544,329	559,874	561,383
<b>Park</b>	4,383,264	4,507,230	4,523,557	4,571,892
<b>Health</b>	13,642,352	13,316,805	15,478,026	14,918,873
<b>Total Expenses</b>	<b>92,052,619</b>	<b>93,429,550</b>	<b>93,930,312</b>	<b>95,503,831</b>
Net	(4,516,414)	(4,766,919)	(5,617,838)	(7,673,892)
Budget Lapse	4,602,631	4,671,478	4,696,516	4,775,192
<b>Change in Fund Balance</b>	<b>86,217</b>	<b>(95,441)</b>	<b>(921,322)</b>	<b>(2,898,700)</b>
Beginning Fund Balance			19,200,000	18,278,678
Change in Fund Balance			(921,322)	(2,898,700)
Ending Fund Balance			18,278,678	15,379,978

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## General Fund Summary continued

## On-Going Additional Service Requests

Request Name	FTE	2021			2022		
		Revenue	Expenditure	Net Amount	Revenue	Expenditure	Net Amount
<b>Assessor</b>							
Computer Software Maintenance Agreements Funding		-	10,000	10,000	-	17,500	17,500
<b>Non-Departmental</b>							
Transfer to Fund Radio Maintenance		-	33,196	33,196	-	33,196	33,196
GF Transfer in Support of Radio Tower Rental		-	17,400	17,400	-	14,400	14,400
<b>Sheriff</b>							
Evidence.com Software for Body Worn Camera Program		-	-	-	-	65,890	65,890
Motorola Spillman Flex Annual Maintenance		-	-	-	-	90,270	90,270
Lexipol Policy Management System - Law Enforcement		-	14,652	14,652	12,074	15,092	3,018
Crisis Negotiation Team (CNT) Training Ongoing	10,000		10,000	-	10,000	10,000	-
<b>District Court</b>							
JAVS Software Maintenance		6,690	6,690	-	6,690	6,690	-
<b>Prosecuting Attorney</b>							
New Prosecutor CMS Annual Software Maintenance		-	50,000	50,000	-	50,000	50,000
<b>Public Defender</b>							
1/2 Temp Attorney position		-	43,618	43,618	-	43,618	43,618
New Public Defender CMS Annual SW Maintenance		-	30,000	30,000	-	30,000	30,000
Office of Public Defense Grant Fund	183,409		255,895	72,486	183,409	264,310	80,901
<b>Superior Court Administration</b>							
Increased Superior Ct JAVS Maintenance		10,063	10,063	-	10,063	10,063	-
<b>Treasurer</b>							
Software Maintenance Contracts Increases		-	16,000	16,000	-	22,000	22,000
<b>WSU Extension</b>							
Community Horticulture Support		15,000	15,000	-	15,000	15,000	-
<b>Parks &amp; Recreation</b>							
Glacier Restroom Direct Labor Offset		12,800	-	(12,800)	12,800	-	(12,800)
<b>Health</b>							
Indirect Transfers from Other Fund ASRs		138,236	-	(138,236)	168,236	-	(168,236)
Child and Family Action Plan Implementation		150,000	305,000	155,000	305,000	12,000	(293,000)
Access ID		-	18,000	18,000	-	18,000	18,000
Developmental Disability Grant Increase		21,000	17,969	(3,031)	21,000	17,969	(3,031)
NSASO Substance Use Block Grant Increase		134,773	127,698	(7,075)	134,773	127,698	(7,075)
2020 Criminal Justice Treatment Account		326,081	308,265	(17,816)	326,081	307,909	(18,172)
NSASO Dedicated Marijuana		83,438	75,852	(7,586)	83,438	75,852	(7,586)
<b>Hearing Examiner</b>							
Hearing Examiner - Professional Services			9,000	9,000		9,000	9,000
		1,091,490	1,374,298	282,808	1,288,564	1,256,457	(32,107)

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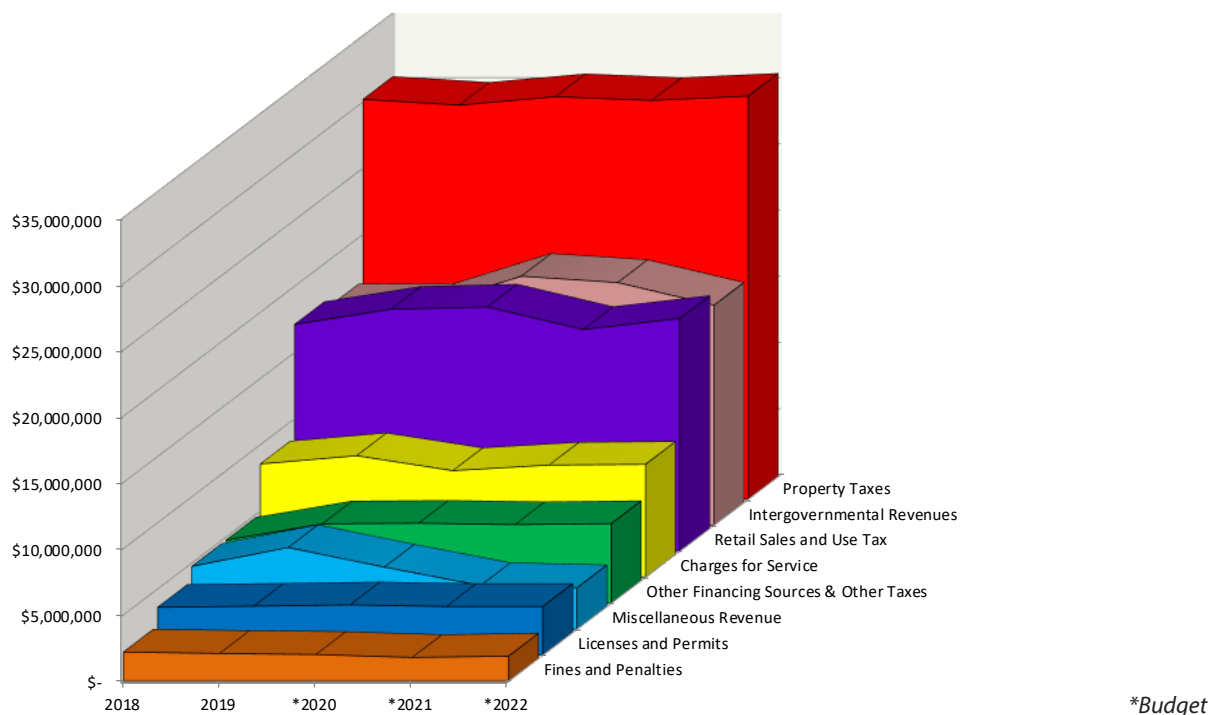
## General Fund Summary continued

### One-Time Additional Service Requests

Request Name	2021 Expenditure	2022 Expenditure
<b>Administrative Services</b>		
Racial Equity Commission-Administrative Support	130,000	-
<b>Assessor</b>		
High Value Appeal Defense - Professional Services	40,000	-
<b>District Court Probation</b>		
DV Treatment for Indigent Defendants	120,000	20,000
Electronic Equipment Program	200,000	200,000
<b>Non-Departmental</b>		
Lifecycle Replacement-Assessor/Treasurer Servers	-	187,550
ME - Maintains Current Contractual Amount	11,621	11,621
GF Transfer in Support of Pictometry Project	-	44,000
Additional 2022 Transfer to Jail	-	1,500,000
<b>Planning &amp; Development Services</b>		
2500-Long Range Budget Reductions	(25,000)	(25,782)
<b>Prosecutor</b>		
LEAD Program - DOJ	300,000	300,000
LEAD Program - HCA	397,850	-
<b>Health</b>		
DOH COVID Epi Grant Award 3 and 4	979,532	-
Developmental Disability Grant to Increase Service	371,851	-
	<u>2,525,854</u>	<u>2,237,389</u>

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## General Fund Revenues



## General Fund Revenue Notes

### Property Tax

In 2021, property tax revenues are budgeted at \$286,800 less than 2020 budget amounts. Although a projected \$500 million in new construction valuations will be added, property tax collection rates are expected to drop as a result of Covid-19's effect on the economy. Property tax revenues are estimated to increase \$328,770 in 2022 as a result of projecting another \$500 million in new construction additions.

### Intergovernmental Revenues

Intergovernmental revenues are mostly grants received from federal and state governments to support various programs. Ongoing General Fund grants include the Consolidated Juvenile Grant received by Juvenile Administration; Support Enforcement Grant received by the Prosecuting Attorney's Office, Superior Court, and County Clerk; Washington State Department of Health Consolidated Contract and Department of Social and Health Services Developmental Disabilities Contracts received by the Health Department. This category also includes federal payment in lieu of taxes for U.S. forest lands and an impact payment contract with Seattle City Light related to dams located in Whatcom County. In addition, Whatcom County receives state entitlement distributions such as criminal justice assistance, public health assistance, and marijuana and liquor board excise tax and profit distributions.

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## General Fund Revenue Notes continued

Intergovernmental revenues fluctuate throughout the biennium. Grant revenues generally present a decrease in the biennial budget document as many grants expire over the new biennium and new contracts are not in place during the budget process. In reality, some contracts will be continued from 2020 into 2021 through the continuing appropriation process and new contracts are generally added throughout the biennium by utilizing the budget supplemental process. The 2021 budget is only \$477,000 less than the 2020 amended budget due to a \$1.3 million-dollar Covid-19 response grant awarded to the Health Dept. It is not expected to continue in 2022. In addition, the Prosecuting Attorney's Office has been awarded almost \$700,000 in grants for 2021 in support of its new LEAD program (Law Enforcement Assisted Diversion) which allows law enforcement to redirect low-level criminal offenders to community-based intervention programs.

### **Retail Sales Tax**

Whatcom County receives 1.0% of the retail sales tax collected in the unincorporated areas and 0.15% of retail sales tax collected in the incorporated areas. The county also levies a 0.1% criminal justice sales tax; 10% of the funds collected are received by the county with the other 90% being distributed based on population of the cities and unincorporated areas. The 2021 budget is projected at \$1.7 million less than the 2020 budget to factor in the expected effects of Covid-19 upon the economy. The 2022 budget anticipates 5% growth over the 2021 budget.

### **Charges for Service**

Charges for services include fees for services performed for other governments, other funds and for the public. These fees for service are expected to increase over \$400,000 between the 2020 budget and 2021 budget and another \$50,000 between 2021 and 2022. Most of the increases result from increased revenues in Auditor's filing and licensing fees due to low interest rates on refinancing and a new vehicle licensing program paid by the State. In addition, District Court Probation has entered into an \$100,000 contract with the City of Bellingham for providing counseling services to domestic violence offenders.

### **Other Financing Sources and Other Taxes**

This category includes transfers from other funds, state timber sales, and excise taxes. Excise tax revenues have decreased by a moderate amount; transfers and timber sales are in line with prior years.

### **Miscellaneous Revenue**

This category includes interest on delinquent taxes, rents from Parks activities, investment earnings, and small amounts from various other activities. Investment earnings are projected to decrease \$1,400,000 under the 2020 budget and another \$300,000 between 2021 and 2022. Investment rates are once again at record lows as the Federal Reserve endeavors to spur the economy in response to Covid-19. Interest from delinquent property tax collections is expected to increase \$50,000 from 2020 to 2021 and \$100,000 from 2021 to 2022.

### **Licenses and Permits**

Licenses and permits revenues are expected to decrease approximately \$125,000 in the new biennium. This category contains cable franchise fees, building-related permits, restaurant licensing, food handling permits,

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## General Fund Revenue Notes continued

marriage licenses, firearms permits, and other miscellaneous license and permit activity. Building-related activity is expected to be relatively flat, cable franchise fees have been moderately decreasing over the last few years and restaurant and food handling activity is down due to the effects of Covid-19 on that industry.

### **Fines and Penalties**

Fines and penalties are collected within the court systems as a result of traffic infractions, misdemeanors, and criminal costs. The other major source of penalty revenues is collected in the Treasurer's Office as a result of delinquent taxes. This category is budgeted \$222,100 lower in 2021 budget and then increases \$100,000 in 2022. Traffic infraction revenues are expected to be down due to less driving as a result of Covid-19. Property tax penalties from the collection of delinquent property taxes are expected to increase \$100,000 between 2021 and 2022; again, as a result of Covid-19.

# General Fund Revenue Summary

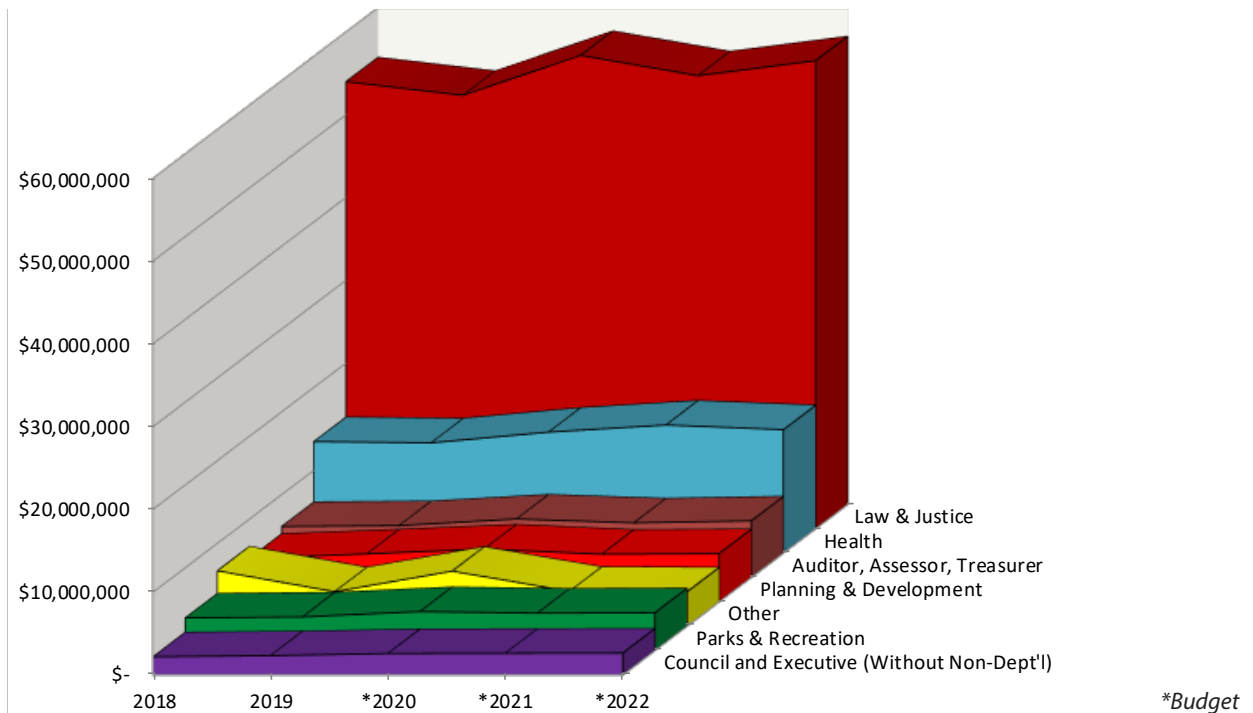
	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Property Taxes</b>					
<i>Property Taxes</i>	30,195,846	29,750,176	30,392,940	30,106,140	30,434,910
<b>Retail Sales and Use Tax</b>					
<i>Retail Sales and Use Tax</i>	17,121,381	18,261,262	18,438,899	16,735,164	17,571,922
<b>Other Taxes</b>					
Business & Occupation Taxes	29,186	32,903	30,000	15,000	15,000
Excise Taxes	414,779	331,532	388,700	328,700	328,700
<i>Total Other Taxes</i>	443,965	364,435	418,700	343,700	343,700
<b>Licenses and Permits</b>					
Business Licenses & Permits	1,742,096	1,804,865	1,837,989	1,724,365	1,724,365
Non-Business Licenses & Permits	1,874,743	1,895,491	1,964,920	1,949,752	1,951,252
<i>Total Licenses and Permits</i>	3,616,839	3,700,356	3,802,909	3,674,117	3,675,617
<b>Intergovernmental Revenue</b>					
Federal Grants-Direct	175,073	164,180	755,197	475,073	475,073
Federal Entitlements	2,212,235	1,945,407	2,324,347	3,280,641	2,000,000
Federal Grants-Indirect	2,580,293	2,510,181	3,510,380	2,292,859	1,897,222
State Grants	6,167,524	6,362,009	6,692,855	6,674,141	6,674,735
State Shared Revenues	124,514	139,336	126,390	136,390	136,390
State Entitlements	4,117,663	4,266,294	4,218,026	4,198,732	4,200,599
Interlocal Grants-Entitlements	1,116,663	1,143,170	1,168,767	1,261,568	1,224,399
<i>Total Intergovernmental Rev</i>	16,493,966	16,530,577	18,795,963	18,319,404	16,608,418
<b>Charges for Goods and Services</b>					
General Government	3,687,611	3,919,226	3,548,224	4,071,647	4,121,647
Security-Persons & Property	1,089,744	1,165,923	943,561	973,506	973,506
Economic Environment	2,123,830	2,250,956	2,258,635	2,217,789	2,220,745
Mental & Physical Health	1,388,639	1,578,638	1,022,616	941,498	941,498
Culture and Recreation	258,220	255,091	269,174	259,350	259,350
<i>Total Charges for Goods &amp; Svcs</i>	8,548,044	9,169,834	8,042,210	8,463,790	8,516,746
<b>Fines and Penalties</b>					
Felony Penalties	103,202	30,478	43,000	43,000	43,000
Civil Penalties	767,268	653,736	751,000	751,000	851,000
Nonparking Infractions	1,045,612	1,122,328	967,500	726,500	726,500
Parking Infractions	1,596	3,828	3,100	2,500	2,500
Criminal Traffic Misdemeanors	186,393	201,230	140,000	177,000	177,000
Nontraffic Misdemeanors	25,080	19,840	22,600	22,400	22,400
Criminal Costs	72,524	59,945	83,200	65,900	65,900
<i>Total Fines and Penalties</i>	2,201,676	2,091,385	2,010,400	1,788,300	1,888,300

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## General Fund Revenue Summary continued

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Miscellaneous Revenue</b>					
Interest Earnings	3,741,058	5,075,892	3,747,692	2,378,871	2,177,121
Rents & Royalties	849,986	784,018	795,239	826,418	846,758
Contributions-Private	21,984	118,604	45,800	5,168	5,328
Other Misc Revenues	130,214	182,729	99,473	85,773	97,847
<i>Total Miscellaneous Revenue</i>	<i>4,743,242</i>	<i>6,161,244</i>	<i>4,688,204</i>	<i>3,296,230</i>	<i>3,127,054</i>
<b>Other Financing Sources</b>					
State Timber Sales	379,202	452,502	370,000	370,000	370,000
Proceeds Capital Lease	146,339	17,276	-	-	-
Operating & Residual Equity Transfer In	3,667,774	5,029,875	5,121,808	5,091,629	5,169,272
Interfund Transfer In - Debt Service	124,000	124,000	124,000	124,000	124,000
<i>Total Other Financing Sources</i>	<i>4,317,315</i>	<i>5,623,653</i>	<i>5,615,808</i>	<i>5,585,629</i>	<i>5,663,272</i>
<b>Total General Fund</b>	<b>87,682,273</b>	<b>91,652,923</b>	<b>92,206,033</b>	<b>88,312,474</b>	<b>87,829,939</b>
<i>Percent Change from Previous Year</i>	<i>2.4%</i>	<i>4.5%</i>	<i>0.6%</i>	<i>-4.2%</i>	<i>-0.5%</i>

## General Fund Expenditures



Note: General Fund Expenditures are shown in operational categories. Non-Departmental transfers are distributed to the appropriate categories in this chart.

## General Fund Expenditures Notes

### General Fund Expenditure History

Total expenditures for the General Fund for 2021 and 2022 are \$93.9 million and \$95.5 million respectively. The 2021 and 2022 budgets are \$5.3 million and \$3.7 million less respectively than the current 2020 budget. Decreases are due to lower amounts of expenditures budgeted for capital projects, grant projects and “frozen” positions in the new biennium. “Frozen” positions are vacant positions that are currently on hold and unfunded in the 2021-2022 biennial budget as part of the county’s efforts to decrease costs as a response to Covid-19’s impact on the economy and county finances. There are currently 12.5 FTE unfunded positions in the General Fund, 5 positions in the Jail Fund and 3 in Administrative Services. The General Fund contributes a significant amount of funding to both jail and administrative services operations.

### Law & Justice

The largest category of expenditures is for Law & Justice. This category includes District, Superior, and Juvenile Courts, County Clerk, Public Defender, Prosecuting Attorney, Sheriff, and a transfer that funds a portion of the cost of operating the jail. This category accounts for 58.7% of the General Fund’s 2021-2022 budget.

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## General Fund Expenditures Notes continued

This category's expenditures have increased at an average rate of 4.7% per annum from 2014 through 2019 (excluding transfers to the Jail Improvements Capital Project Fund). Law & Justice expenditures are expected to decrease approximately \$2.5 million between 2020 and 2021. This is due to decreasing the General Fund contribution to jail operations by \$1.2 million, as well as \$1,150,000 of Sheriff grant programs not currently budgeted in 2021. The category increases \$1.8 million between 2021 and 2022, mainly due to an increase in the General Fund contribution to jail operations of \$1.5 million.

### Health Department

With 16% of the General Fund budgeted expenditures in 2021-2022, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 3.5% per year from 2014 through 2019. The Health Department receives state and federal grant revenues and charges user fees for some of its programs. General county revenues of approximately \$2.5 million and \$3.2 million respectively will be used to support the Health Department's operating costs in 2021 and 2022. The Health Department is the central agency leading Whatcom County's public health response to the Covid-19 pandemic and has recently added 5 FTEs to assist with that effort. In addition, the Health Department will also spearhead the newly established Child & Family service program to be launched in 2021.

### Assessor, Treasurer, and Auditor

The Assessor, Treasurer, and Auditor make up 7.1% of the total 2021-2022 General Fund budget. Expenditures have increased at an annual rate of 2.6% from 2014 through 2019, excluding transfers to the election reserve fund and capital costs of the Assessor/Treasurer software system. Transfers to the election reserve fund fluctuate based on the number of elections held per year and which entities conduct special elections. An upgrade to the Assessor/Treasurer software system is planned for 2022.

### Planning & Development Services

Planning and Development Services make up 6.1% of the total 2021-2022 General Fund budget. Planning and Development Services expenditures increased an average of 4.2% per year from 2014 through 2019. Building activity levels are fluctuating with the advent of the Covid-19 pandemic. Through August 2020, the number of permits issued has fallen 15.65% as compared to August 2019; whereas, permit valuations have only fallen 2.4% for the same period. The budget has been prepared based on returning to 2019 levels in the new biennium. In 2021-2022, \$2.1 million per year of the department's annual operating costs will be paid from discretionary General Fund revenues.

### Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Expenditures in this category include payments for animal control, fire district related 911 emergency dispatch, medical examiner and morgue, leave payouts on behalf of terminating employees, support for other organizations that provide public services, general fund transfers to the administrative services fund, support for emergency management services and other smaller miscellaneous items. Transfers to administrative services primarily fund the administrative cost allocation for Non-Departmental activities and junior taxing districts. They also

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## General Fund Expenditures Notes continued

include support for the county's geographical information system and funding for the computer replacement revolving account. "Other" also includes the ongoing budget for WSU Extension Office as well as the new Racial Equity Commission to be established in 2021. This category decreased by \$2.4 million in 2021 from current 2020 levels due to not continuing budgets for capital project transfers, pass-through grants to other organizations, Covid-19 response funding and wage reserves.

### **Parks & Recreation**

Parks & Recreation accounts for 4.8% of the General Fund budget. Parks expenditures increased an average of 3.15% per annum from 2014 through 2019. The amount of land under Parks supervision has grown significantly over the past few years with the acquisition and development of the Lake Whatcom Park property as well as a major development and renovation project underway at Silver Lake Park. General county revenues of approximately \$3,150,000 per year will be used to support Parks & Recreation's operating costs in 2021 and 2022.

### **Council and Executive (not including Non-Departmental)**

County Council, including Hearing Examiner, and Executive (not including Non-Departmental) make up 2.8% of the total General Fund budget. Expenditures have increased at an annual rate of 4.6% from 2014 through 2019.

# General Fund Expenditures Summary

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Law and Justice</b>					
District Court	4,225,371	4,636,849	5,123,046	5,132,331	5,183,507
Prosecuting Attorney	6,276,109	6,203,419	7,220,075	7,466,953	7,163,118
Public Defender	3,978,528	4,226,819	4,628,414	4,686,431	4,763,945
Sheriff	16,207,274	17,825,287	19,419,659	17,888,345	18,268,712
Superior Court	9,775,303	10,553,716	11,477,356	11,482,460	11,591,509
Law Library	100,622	108,756	135,167	132,989	133,671
Non-Departmental - Jail Operating Transfers	6,817,229	7,944,443	8,018,735	6,817,229	8,317,229
Non-Departmental - Jail Capital Project Transfers	5,694,975	-	-	-	-
Non-Departmental - LEOFF 1 & Civil Service	151,373	146,689	239,296	240,494	240,566
Non-Departmental - Sheriff's 911 Dispatch	781,483	715,265	926,716	879,355	879,355
<i>Total Law and Justice</i>	54,008,267	52,361,243	57,188,464	54,726,587	56,541,612
<b>Auditor, Assessor, Treasurer</b>					
Assessor	2,925,467	3,203,574	3,645,674	3,498,852	3,516,691
Auditor	1,399,474	1,400,180	1,479,098	1,326,551	1,348,960
Operating Transfer - Elections	377,525	150,000	332,000	150,000	150,000
Treasurer	1,463,092	1,514,328	1,611,240	1,621,639	1,641,611
Assessor/Treasurer System	2,303	836	-	-	187,550
<i>Total Auditor, Assessor, Treasurer</i>	6,167,861	6,268,918	7,068,012	6,597,042	6,844,812
<b>Planning and Development Services</b>					
<i>Planning and Development Services</i>	5,260,899	5,795,086	6,391,944	5,756,829	5,826,648
<b>Parks and Recreation</b>					
<i>Parks and Recreation</i>	3,948,719	4,068,073	4,716,553	4,523,557	4,571,892
<b>Health</b>					
<i>Public Health</i>	13,476,397	13,322,408	14,616,470	15,478,026	14,918,873
<b>Council and Executive (Without Non-Departmental)</b>					
County Council	1,448,719	1,555,872	1,767,684	1,761,031	1,778,157
County Executive	750,823	779,007	823,435	865,581	873,345
<i>Total Council and Executive (Without Non-Dept'l)</i>	2,199,542	2,334,879	2,591,119	2,626,612	2,651,502

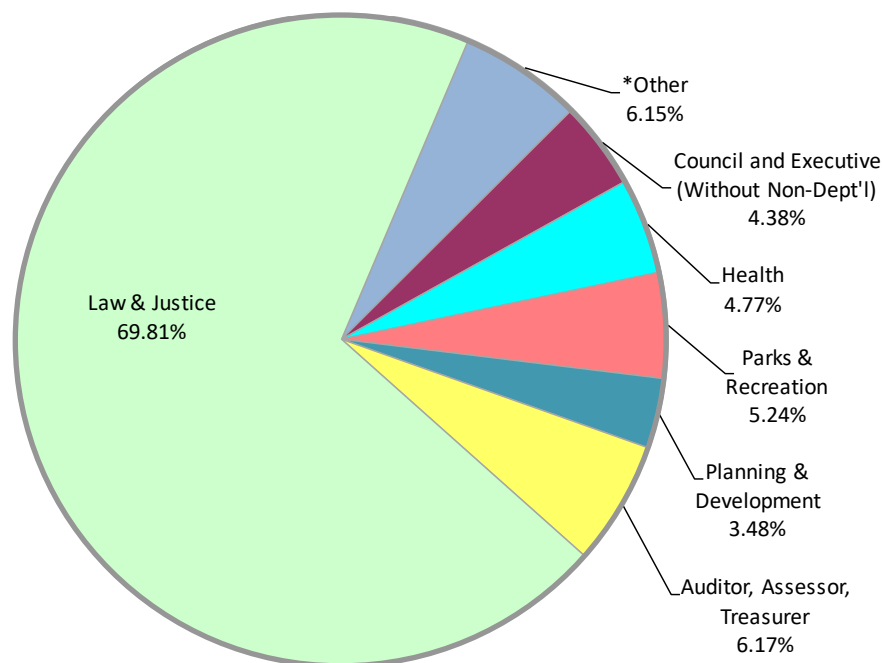
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## General Fund Expenditures Summary continued

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>OTHER</b>					
<b>WSU Extension</b>					
<i>WSU Extension</i>	492,723	507,772	570,654	559,874	561,383
<b>Other Non-Departmental</b>					
Medical Examiner & Morgue	644,152	624,381	666,237	655,228	655,727
911 Dispatch - Fire Related	281,539	192,467	346,246	294,295	294,295
Animal Control	434,943	394,263	398,150	398,150	398,150
General Obligation Bonds & Interfund Loans	228,000	-	-	-	-
Emergency Management Support	319,120	435,609	440,153	448,256	452,464
Capitalized Leases	146,339	17,276	-	-	-
Leave Pay Out & Reserve Account	222,484	142,496	593,507	400,000	400,000
Pass-through Grants to Other Organizations	616,374	378,919	658,457	-	-
Support to Other Organizations	515,435	538,417	644,035	515,487	515,742
COVID-19 Expenses	-	-	500,000	-	-
Transfers to PW - Noxious Weed, Hydrogeologist	78,407	77,177	108,010	50,000	50,000
Transfers for Capital Projects	1,750,000	-	900,000	-	-
Administrative Services Projects & Transfers	878,820	748,295	696,783	652,603	705,317
Misc Non-Departmental	88,611	109,425	129,462	247,766	115,414
<i>Total Other Non-Departmental</i>	6,204,224	3,658,725	6,081,039	3,661,785	3,587,109
<b>TOTAL GENERAL FUND</b>	91,758,632	88,317,104	99,224,256	93,930,312	95,503,831
<i>Percent Change from Previous Year</i>	12.8%	-3.8%	12.3%	-5.3%	1.7%

## Undedicated General Fund Resources



### General Fund Budgeted Revenues

The General Fund's 2021-2022 budgeted revenues total \$176,142,413. Of this, \$69,110,824 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$107,031,589 is not dedicated to any program area. The General Fund's undedicated resources total \$120,323,319. This amount includes the \$107,031,589 of undedicated revenue, together with \$13,291,730 of fund balance that would be used in 2021-2022 if the budget was fully expended. This graph shows where these undedicated resources are budgeted.

Based on past experience it is unlikely that budgets will be fully expended. We anticipate that approximately \$9.5 million (5%) of budget authority will not be used and will lapse at the end of the biennium. This would result in approximately \$3.8 million of fund balance being used by the end of the biennium. According to the Administration's fund balance policy, the ending fund balance should be no less than 15% of the most recently closed fiscal year's revenues. The fund balance at the end of the biennium would be approximately 16.8% of 2019 revenues and therefore is within acceptable limits.

### Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2021-2022 Undedicated General Fund Resources graph. Capital expenditures were removed from the department expenditures because they vary from year to year and tend to distort ongoing department expenditures.

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## Undedicated General Fund Resources continued

### **\*Other**

Includes WSU Extension, leave pay out reserves, medical examiner and morgue, 911 fire dispatch, animal control, capital acquisitions, emergency management support, support to other organizations, miscellaneous non-departmental, transfers to Administrative Services Fund, and transfers to Public Works.

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## Undedicated General Fund Resources Summary

	Budget 2021-2022 Expense	Budget 2021-2022 Revenue	Budget 2021-2022 Capital	Budget 2021-2022 Undedicated
<b>Law and Justice</b>				
District Court	10,315,838	(3,477,008)		6,838,830
Prosecuting Attorney	14,630,071	(3,591,254)		11,038,817
Public Defender	9,450,376	(504,003)		8,946,373
Sheriff	36,157,057	(3,023,494)		33,133,563
Superior Court	23,073,969	(3,384,113)		19,689,856
Law Library	266,660	(140,100)		126,560
Non-Departmental - Criminal Justice Revenues	-	(13,151,835)		(13,151,835)
Non-Departmental - Jail Operating Transfers	15,134,458	-		15,134,458
Non-Departmental - LEOFF 1 & Civil Service	481,060	-		481,060
Non-Departmental - Sheriff's 911 Dispatch	1,758,710	-		1,758,710
<i>Total Law and Justice</i>	111,268,199	(27,271,807)	-	83,996,392
<b>Auditor, Assessor, Treasurer</b>				
Assessor	7,015,543	(18,000)		6,997,543
Auditor	2,675,511	(4,538,724)		(1,863,213)
Operating Transfer - Elections	300,000			300,000
Treasurer	3,263,250	(1,276,200)		1,987,050
Assessor/Treasurer System	187,550	(100,000)	(87,550)	-
<i>Total Auditor, Assessor, Treasurer</i>	13,441,854	(5,932,924)	(87,550)	7,421,380
<b>Planning and Development Services</b>				
<i>Planning and Development Services</i>	11,583,477	(7,398,334)		4,185,143
<b>Parks and Recreation</b>				
<i>Parks and Recreation</i>	9,095,449	(2,786,720)	-	6,308,729
<b>Health</b>				
<i>Public Health</i>	30,396,899	(24,655,159)		5,741,740
<b>Council and Executive (Without Non-Departmental)</b>				
County Council	3,539,188	(3,480)		3,535,708
County Executive	1,738,926			1,738,926
<i>Total Council and Executive (Without Non-Dept'l)</i>	5,278,114	(3,480)		5,274,634

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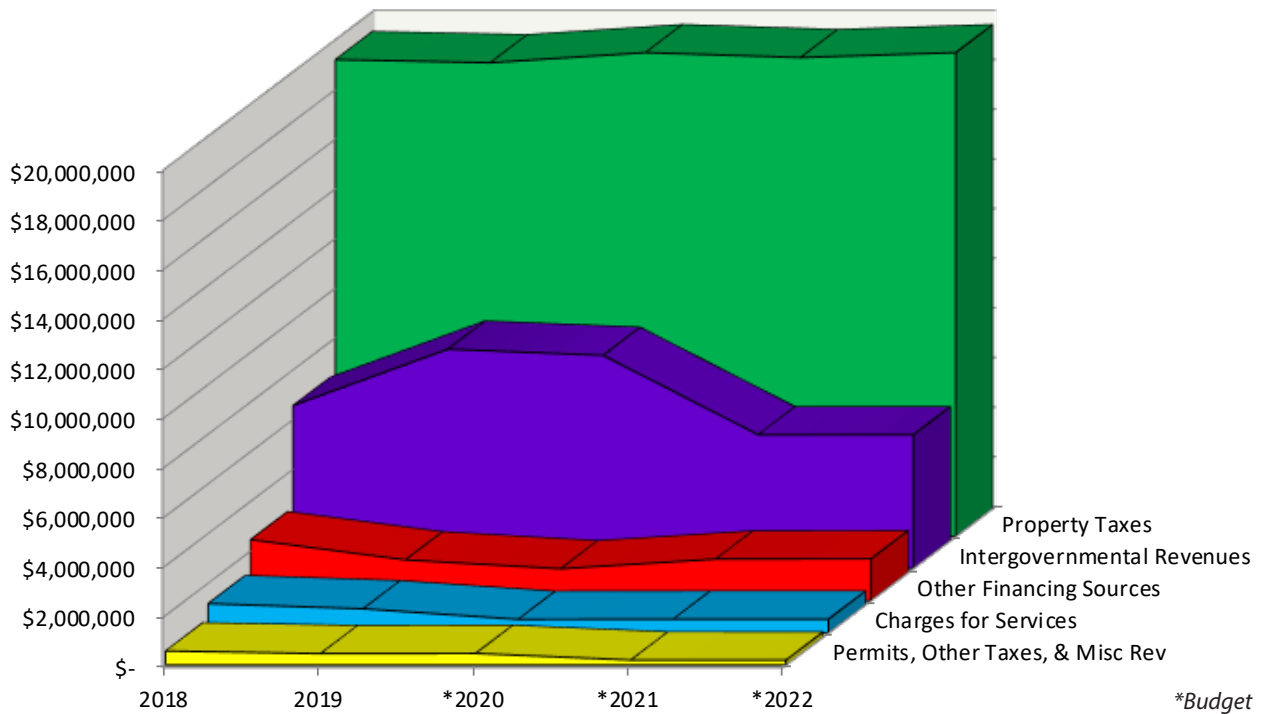
## Undedicated General Fund Resources Summary continued

	Budget 2021-2022 Expense	Budget 2021-2022 Revenue	Budget 2021-2022 Capital	Budget 2021-2022 Undedicated
<b>OTHER</b>				
<b>WSU Extension</b>				
<i>WSU Extension</i>	1,121,257	(330,000)		791,257
<b>Other Non-Departmental</b>				
Medical Examiner & Morgue	1,310,955	(130,000)		1,180,955
911 Dispatch - Fire Related	588,590			588,590
Animal Control	796,300			796,300
Funding for Interfund Loans		(248,000)		(248,000)
Emergency Management Support	900,720			900,720
Leave Pay Out & Reserve Account	800,000			800,000
Support to Other Organizations	1,031,229			1,031,229
Transfers to PW - Noxious Weed	100,000			100,000
Administrative Services Projects & Transfers	1,357,920			1,357,920
Misc Non-Departmental	363,180	(354,400)		8,780
<i>Total Other Non-Departmental</i>	7,248,894	(732,400)	-	6,516,494
<i>Total Capital Acquisitions (Add to Other)</i>			87,550	87,550
<b>TOTAL GENERAL FUND</b>	189,434,143	(69,110,824)		120,323,319

# General Fund Revenues Not Assigned to Any Department

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>LAW &amp; JUSTICE RELATED</b>					
Criminal Justice Sales Tax	2,296,433	2,424,093	2,475,917	2,223,723	2,334,909
Gambling Excise Taxes	29,186	32,903	30,000	15,000	15,000
State Entitlements	2,307,117	2,313,648	2,218,572	2,343,368	2,345,235
Nooksack Gambling Compact	-	47,181	-	-	-
District Court Fines and Penalties	1,279,490	1,366,233	1,157,700	948,400	948,400
Superior Court Fines and Penalties	155,019	70,489	101,700	88,900	88,900
Public & Health Safety Sales Tax - CJ Share	800,000	850,000	900,000	900,000	900,000
<i>Total Law &amp; Justice Related</i>	<i>6,867,244</i>	<i>7,104,548</i>	<i>6,883,889</i>	<i>6,519,391</i>	<i>6,632,444</i>
<i>Percent Change from Previous Year</i>	<i>8.2%</i>	<i>3.5%</i>	<i>-3.1%</i>	<i>-5.3%</i>	<i>1.7%</i>
<b>UNDEDICATED GENERAL FUND REVENUES</b>					
Property Taxes	28,667,565	28,951,933	29,586,410	29,299,610	29,628,380
Timber Harvest Tax/Forest Excise Tax	194,966	119,418	160,000	120,000	120,000
Retail Sales & Use Tax	14,824,948	15,837,169	15,962,982	14,511,441	15,237,013
Leasehold Excise Taxes	196,607	203,355	220,000	200,000	200,000
Penalties on Taxes	715,616	631,468	691,000	711,000	811,000
Interest on Taxes	1,153,202	1,081,193	1,250,000	1,300,000	1,400,000
Federal In Lieu of Taxes	2,212,235	1,945,407	2,200,000	2,000,000	2,000,000
State Shared Revenues	124,429	139,204	126,200	136,200	136,200
State In Lieu of Taxes	8,495	5,714	8,000	8,000	8,000
Seattle City Light Interlocal	1,100,763	1,126,270	1,152,367	1,179,070	1,206,391
Current Expense Allocation	1,180,995	1,388,191	1,429,837	1,383,383	1,411,055
Interest Earnings	2,482,767	3,550,270	2,461,592	1,036,771	735,021
Rents & Franchise Fees	774,246	759,428	793,918	758,527	758,527
Miscellaneous Revenues	60,754	453,173	9,000	18,000	18,000
State Timber Sales	349,564	427,083	350,000	350,000	350,000
<i>Total Undedicated General Fund Revenues</i>	<i>54,047,152</i>	<i>56,619,275</i>	<i>56,401,306</i>	<i>53,012,002</i>	<i>54,019,587</i>
<i>Percent Change from Previous Year</i>	<i>2.5%</i>	<i>4.8%</i>	<i>-0.4%</i>	<i>-1.9%</i>	<i>1.9%</i>
<b>Total General Fund Unassigned</b>	<b>60,914,397</b>	<b>63,723,823</b>	<b>63,285,195</b>	<b>59,531,393</b>	<b>60,652,031</b>
<i>Percent Change from Previous Year</i>	<i>3.1%</i>	<i>4.6%</i>	<i>-0.7%</i>	<i>-5.9%</i>	<i>1.9%</i>

## Road Fund Revenues



## Road Fund Revenue Notes

### Property Tax

The Road Fund property tax revenue budget has been decreased by \$200,000 in 2021 to align with expected lower tax collection rates due to the economic impact of Covid-19 on the economy in 2021. Increases in 2022 are projected new construction additions added to the tax rolls each year.

### Intergovernmental Revenues

Intergovernmental revenues are 83% state entitlements from motor vehicle fuel tax distributions and multimodal transportation funding for road operations and construction. The estimates for the new biennium are reduced a modest amount due to reduced fuel consumption as a result of Covid-19. Road is also budgeted to receive \$370,000 per year in federal entitlements from federal forest monies and \$516,000 per year in state CAPA (County Arterial Preservation Account) grant funding. Grants for specific road projects will be budgeted when the annual road program is adopted by Council and added during the supplemental budget process.

### Other Financing Sources

The operating transfer in line item includes state timber sales, excise tax revenues and transfers from other funds. Changes in accounting conventions for timber sales and excise taxes now dictate recording them as an

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## Road Fund Revenue Notes continued

operating transfer rather than in the separate line items under Other Taxes and Other Financing Sources used previously. Transfers from other funds are intradepartmental transfers for administrative services provided to other Public Works divisions.

### **Charges for Services**

This category includes reimbursements from other funds and governmental entities for work performed by road crews and engineers.

### **Licenses & Permits and Miscellaneous**

Small amounts of revenue from encroachment permits, space rental to other public works departments, etc.

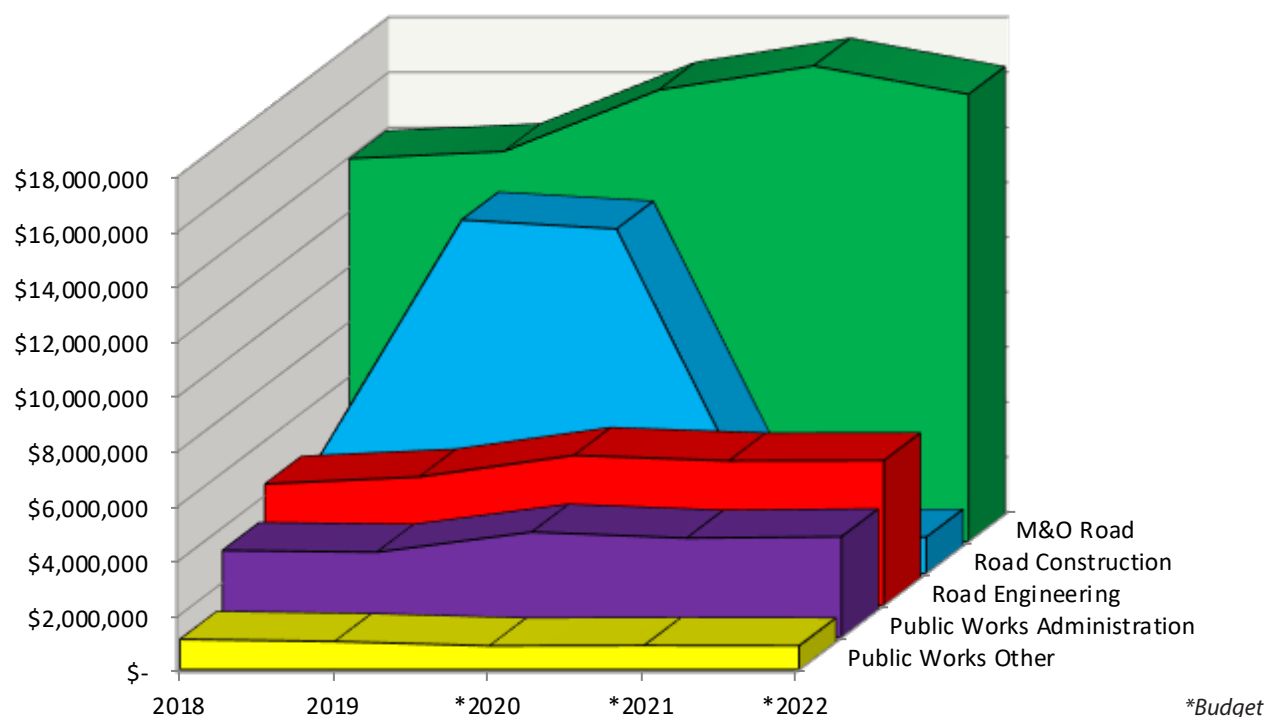
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# Road Fund Revenue Summary

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Property Taxes</b>					
<i>Property Taxes</i>	19,207,621	19,081,176	19,489,200	19,289,200	19,489,200
<b>Other Taxes</b>					
<i>Total Other Taxes</i>	315,718	-	257,000	-	-
<b>Licenses and Permits</b>					
<i>Licenses and Permits</i>	114,796	144,911	110,000	110,000	110,000
<b>Intergovernmental Revenue</b>					
Federal Entitlements	396,697	378,615	430,000	370,000	370,000
Federal Grants-Indirect	1,017,471	3,295,419	1,035,220	-	-
State Grants	595,201	623,191	2,511,950	546,343	546,343
State Shared Revenues	1,421	3,164	2,000	2,000	2,000
State Entitlements	4,556,440	4,540,940	4,613,852	4,475,576	4,475,576
<i>Total Intergovernmental Rev</i>	6,567,230	8,841,328	8,593,022	5,393,919	5,393,919
<b>Charges for Goods and Services</b>					
General Government	2,334	19,463	10,220	2,320	2,320
Security-Persons & Property	-	-	500	-	-
Transportation	1,064,915	802,107	448,000	446,000	446,000
Economic Environment	115,963	153,292	90,000	110,000	110,000
<i>Total Charges for Goods &amp; Svcs</i>	1,183,211	974,862	548,720	558,320	558,320
<b>Miscellaneous Revenue</b>					
Interest Earnings	39,948	220,641	5,329	5,319	4,000
Rents & Royalties	93,109	89,471	94,612	87,612	87,612
Contributions-Private	-	16,650	-	-	-
Other Misc Revenues	8,940	(7,600)	5,000	2,500	2,500
<i>Total Miscellaneous Revenue</i>	141,998	319,162	104,941	95,431	94,112
<b>Other Financing Sources</b>					
State Timber Sales	493,494	607,760	450,000	-	-
Proceeds Capital Lease	17,379	-	-	-	-
Operating Transfer In	1,921,523	1,022,386	840,903	1,681,660	1,689,730
<i>Total Other Financing Sources</i>	2,465,437	1,650,146	1,290,903	1,681,660	1,689,730
<b>Total Road Fund</b>	29,996,011	31,011,585	30,393,786	27,128,530	27,335,281
<i>Percent Change from Previous Year</i>	5.6%	3.4%	-2.0%	-10.7%	0.8%

## Road Fund Expenditures



## Road Fund Expenditure Notes

### Road Maintenance & Operations

The cost of preserving and maintaining the right-of-way and each type of roadway, roadway structure, and facility. In recent years, emphasis has been placed on NPDES Phase II requirements which have resulted in substantially higher expenses. M & O also supports the Swift Creek Sediment Management Action Plan with an \$154,050 transfer to the Swift Creek Fund each year. In addition, budgets contain a \$500,000 per year contingency amount to be able to respond to extraordinary events such as snow storms and floods. Unique to the 2021 budget are transfers in support of a roofing project at the Central Shop (\$158,344) as well as transfers to the Equipment Rental & Revolving Fund in support of significant equipment upgrades and replacements (\$758,020).

### Road Construction

The cost to design, construct and improve county roads and bridges. Projects expected to be completed within one calendar year will be budgeted in the 2021 budget. Large projects expected to span more than one calendar year are budgeted on a project by project basis in separate funds. The one-year road program is adopted by Council at the same time as the biennial budget. Once the road program has been adopted, the budget for construction projects will be added through the supplemental process to take effect the beginning of 2021.

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## Road Fund Expenditure Notes continued

The same process will occur at the mid-biennium for 2022 projects. Currently the 2021-2022 construction budgets only contain undistributed engineering wages and benefits and division administrative costs.

### **Road Engineering**

The cost of providing accurate information related to roads, such as surveys, traffic, development, bridge inspections and drainage. Includes the cost of improving the safety of roads through accident investigation and operation studies; as well as the cost of maintaining the pavement management system. In recent years there has been a significant increase in costs related to meeting NPDES Phase II requirements.

### **Public Works Administration**

The cost of providing overall management direction, accounting, and support services to all of the Public Works Department. Also includes special programs, safety and training, and real estate activities. In addition, Road's transfer of over \$1.7 million per year to fund 45% of Ferry operation costs is accounted for in Administration.

### **Public Works Other**

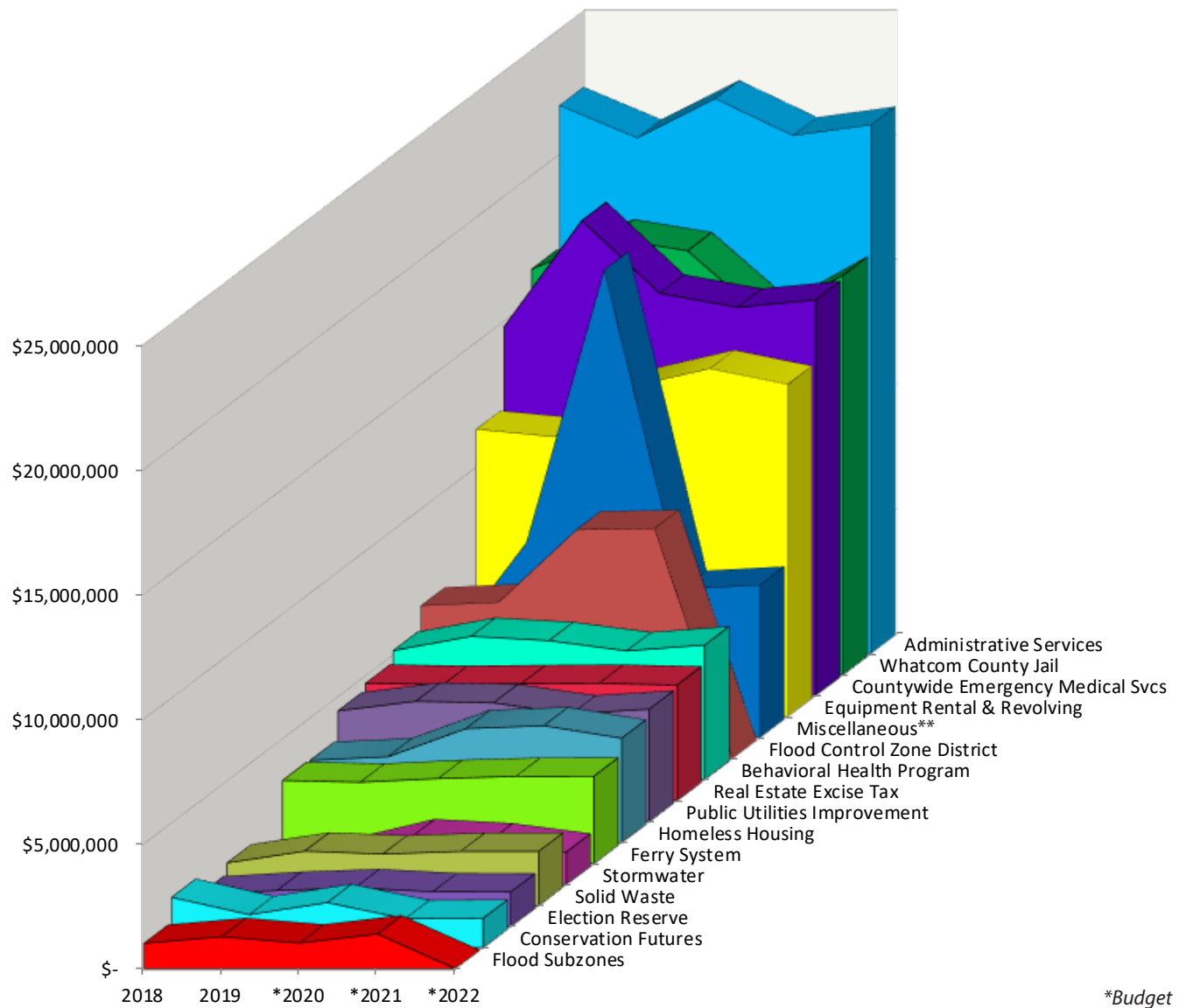
Includes noxious weed identification/removal activities and the costs of reimbursable road services performed for other funds or governmental entities.

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## Road Fund Expenditures Summary

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
Public Works Administration	3,178,571	3,113,825	3,846,547	3,625,739	3,677,994
Road Engineering	4,428,742	4,687,942	5,474,046	5,271,654	5,284,304
M&O Road	13,939,207	14,201,165	16,437,349	17,314,488	16,279,629
Road Construction	3,508,346	12,874,837	12,545,875	1,328,252	1,330,602
Public Works Other	1,110,644	1,029,444	870,423	885,159	873,435
<b>TOTAL ROAD FUND</b>	26,165,510	35,907,213	39,174,240	28,425,292	27,445,964
<i>Percent Change from Previous Year</i>	-24.4%	37.2%	9.1%	-27.4%	-3.4%

# Other Funds Revenues



\*\* Miscellaneous Small Funds - see page 31 for list.

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## Other Funds Revenue Summary

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Administrative Services Fund</b>					
<i>Administrative Services Fund</i>	21,955,663	20,651,869	22,222,541	20,744,266	21,170,301
<b>Whatcom County Jail Fund</b>					
<i>Whatcom County Jail Fund</i>	16,240,457	17,488,322	16,974,128	14,263,028	15,993,879
<b>Equipment Rental and Revolving Fund</b>					
<i>Equipment Rental and Revolving Fund</i>	11,510,828	11,210,289	13,222,010	13,938,317	13,311,710
<b>Countywide Emergency Medical Services</b>					
<i>Countywide EMS Fund</i>	14,770,884	19,027,174	16,114,292	15,551,837	15,850,383
<b>Flood Control Zone District Fund</b>					
<i>Flood Control Zone District Fund</i>	6,125,844	6,263,096	9,165,971	9,221,401	-
<b>Flood Subzone Funds</b>					
Lynden/Everson	40,633	44,172	42,489	43,698	-
Sumas/Nooksack	130,317	149,001	135,790	130,586	-
Acme/Van Zandt	26,640	29,916	27,167	25,638	-
Samish Watershed	20,009	22,079	22,210	21,600	-
Birch Bay Watershed	798,986	1,035,633	798,500	1,167,350	-
<i>Total Flood Subzone Funds</i>	1,016,585	1,280,801	1,026,156	1,388,872	-
<b>Behavioral Health Program Fund</b>					
<i>Behavioral Health Program Fund</i>	5,169,928	5,738,550	5,565,375	5,158,158	5,391,066
<b>Public Utilities Improvement Fund</b>					
<i>Public Utilities Improvement Fund</i>	4,433,663	4,819,002	4,758,218	4,310,332	4,505,443
<b>Homeless Housing Fund</b>					
<i>Homeless Housing Fund</i>	3,294,659	3,437,318	4,565,316	4,681,516	4,181,516
<b>Ferry System Fund</b>					
<i>Ferry System Fund</i>	3,330,859	3,261,251	3,408,647	3,495,349	3,503,968
<b>Real Estate Excise Tax Funds I &amp; II</b>					
<i>Total Real Estate Excise Tax Funds</i>	4,702,278	4,653,206	4,682,812	4,698,032	4,630,480
<b>Stormwater Fund</b>					
<i>Stormwater Fund</i>	976,824	1,142,331	1,876,340	1,709,512	1,302,339
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	1,271,686	1,452,133	1,558,724	1,400,300	1,390,300
<b>Conservation Futures Fund</b>					
<i>Conservation Futures Fund</i>	2,018,614	1,322,362	1,806,156	1,159,569	1,175,150
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	1,709,772	2,184,619	2,065,089	2,172,382	2,172,382

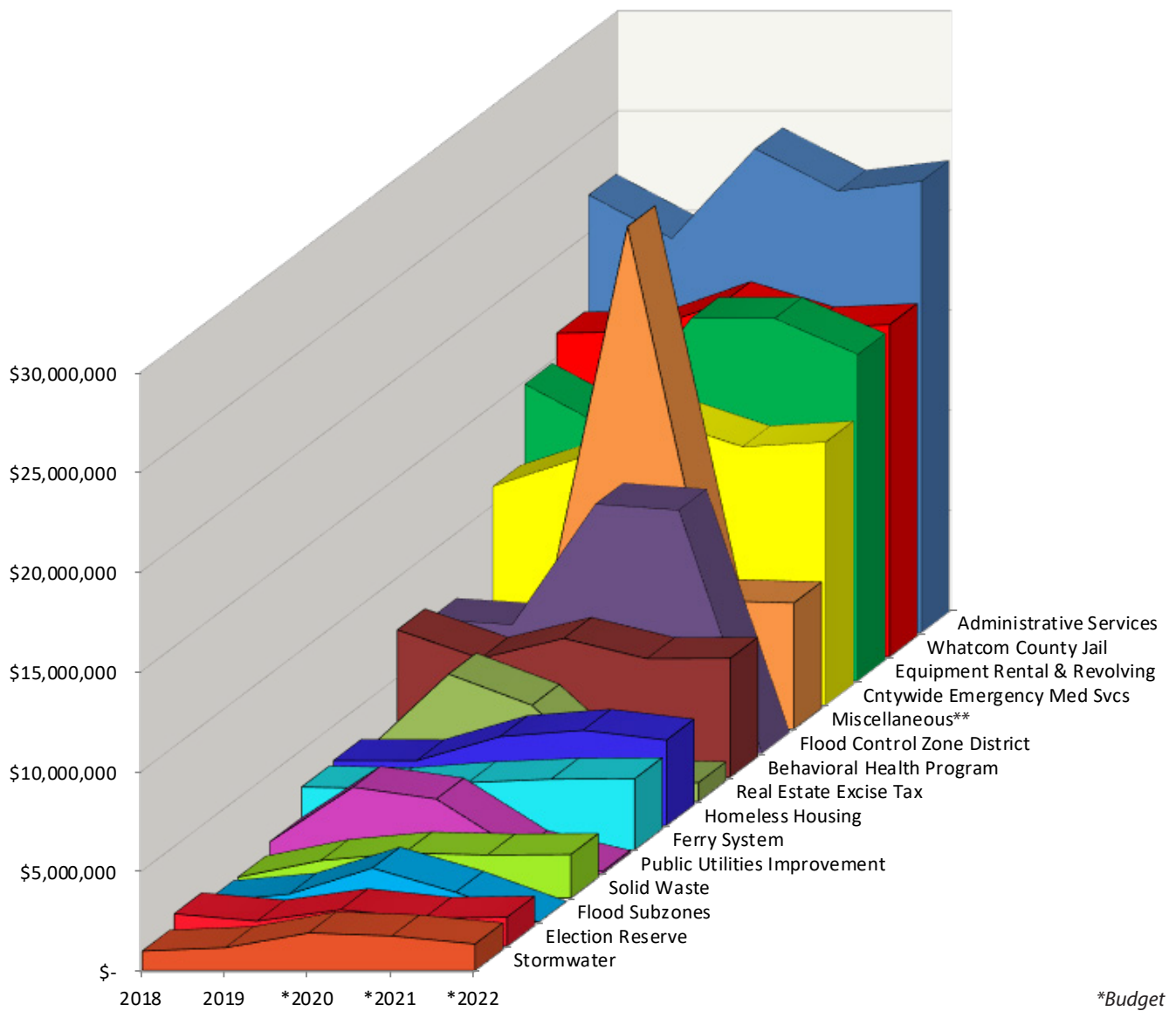
NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2022 budgets will be adopted in November 2021.

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## Other Funds Revenue Summary continued

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Miscellaneous Funds</b>					
Veteran's Relief Fund	344,827	392,386	307,000	393,230	430,230
Low Income Housing Projects	227,481	269,779	250,000	250,000	250,000
Parks Special Revenue Fund	100,458	1,084,400	88,363	88,363	88,363
Mental Health & Developmental Disabilities	-	813,292	648,000	852,000	934,460
Swift Creek Sediment Management	220,393	1,427,886	300,000	308,100	311,500
Affordable & Supportive Housing	-	72,242	800,000	500,000	500,000
Lake Whatcom Stormwater Utility	-	-	359,567	869,900	869,900
COVID-19 Emergency Response	-	-	13,141,500	-	-
WC Trial Court Improvement	50,199	50,722	45,000	45,000	45,000
WC Convention Center	860,429	951,400	787,146	708,440	779,284
Victim-Witness Fund	105,366	238,300	207,000	249,461	249,461
Road Improvement District #1	39,933	36,535	37,192	34,192	35,092
Road Improvement District #2	2,234	2,356	2,420	2,388	2,488
Road Improvement District #7	3,686	7,244	4,248	3,708	3,808
Whatcom County Drug Fund	178,257	1,113,905	356,600	215,400	215,400
Auditor's O&M	180,742	180,094	187,450	187,652	187,450
Emergency Management Fund	808,716	836,589	912,098	942,247	916,663
Pt Roberts Fuel Tax	85,226	86,536	60,000	60,000	60,000
2010 Ltd Tax GO Bond	466,825	239,338	240,125	238,275	235,775
<i>Total Miscellaneous Funds</i>	<i>3,698,159</i>	<i>7,804,895</i>	<i>18,733,709</i>	<i>5,948,356</i>	<i>6,114,874</i>
<b>TOTAL OTHER FUNDS</b>	<b>102,226,703</b>	<b>111,737,218</b>	<b>127,745,484</b>	<b>109,841,227</b>	<b>100,693,791</b>
<i>Percent Change from Previous Year</i>	<i>4.7%</i>	<i>9.3%</i>	<i>14.3%</i>	<i>-14.0%</i>	<i>-8.3%</i>

# Other Funds Expenditures



\*\* Miscellaneous Small Funds - see page 34 for list.

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# Other Funds Expenditures Summary

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Administrative Services Fund</b>					
<i>Administrative Services Fund</i>	21,904,388	19,711,501	24,222,386	22,096,856	22,583,995
<b>Equipment Rental and Revolving Fund</b>					
<i>Equipment Rental and Revolving Fund</i>	14,853,130	12,622,562	18,148,446	18,140,990	16,342,303
<b>Whatcom County Jail Fund</b>					
<i>Whatcom County Jail Fund</i>	16,197,349	16,258,089	17,723,365	16,454,331	16,623,293
<b>Countywide Emergency Medical Services</b>					
<i>Countywide EMS Fund</i>	10,950,443	12,309,428	14,301,466	12,923,415	13,166,083
<b>Flood Control Zone District Fund</b>					
<i>Flood Control Zone District Fund</i>	6,717,290	6,436,924	12,477,425	12,173,669	-
<b>Flood Subzone Funds</b>					
Lynden/Everson	81,155	26,643	122,000	124,500	-
Sumas/Nooksack	22,317	73,906	214,000	207,215	-
Acme/Van Zandt	848	21,005	38,001	38,001	-
Samish Watershed	10,482	16,246	19,950	19,950	-
Birch Bay Watershed	920,009	1,268,604	2,316,320	1,116,634	-
<i>Total Flood Subzone Funds</i>	1,034,811	1,406,404	2,710,271	1,506,300	-
<b>Behavioral Health Program Fund</b>					
<i>Behavioral Health Program Fund</i>	7,386,109	5,957,786	6,960,697	5,944,101	5,960,101
<b>Homeless Housing Fund</b>					
<i>Homeless Housing Fund</i>	3,266,714	3,255,818	4,455,910	4,778,230	4,286,491
<b>Real Estate Excise Tax Funds I &amp; II</b>					
<i>Total Real Estate Excise Tax Funds</i>	2,499,064	6,384,034	4,823,028	1,042,588	943,836
<b>Ferry System Fund</b>					
<i>Ferry System Fund</i>	3,149,117	3,063,898	3,360,929	3,540,632	3,559,921
<b>Stormwater Fund</b>					
<i>Stormwater Fund</i>	976,026	1,142,331	1,882,338	1,734,334	1,330,256
<b>Public Utilities Improvement Fund</b>					
<i>Public Utilities Improvement Fund</i>	1,610,167	4,342,589	3,754,958	1,134,352	130,000
<b>Election Reserve Fund</b>					
<i>Election Reserve Fund</i>	1,633,021	1,267,614	1,838,377	1,405,796	1,464,329
<b>Solid Waste Fund</b>					
<i>Solid Waste Fund</i>	1,042,264	1,884,787	2,260,250	2,163,608	2,186,471

NOTE: Flood Control Zone District and Subzones adopt an annual budget in accordance with state law. The 2022 budgets will be adopted in November 2021.

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## Other Funds Expenditures Summary continued

	Actual 2018	Actual 2019	Amended Budget 2020	Budget 2021	Budget 2022
<b>Miscellaneous Funds</b>					
Veteran's Relief Fund	296,844	334,885	329,186	391,184	393,315
Low Income Housing Projects	215,337	217,271	265,600	260,000	260,000
Parks Special Revenue	91,533	30,953	130,000	100,000	100,000
Mental Health & Developmental Disabilities	-	645,625	648,000	723,493	727,522
Swift Creek Sediment Management	226,705	1,207,783	300,000	300,000	300,000
Affordable & Supportive Housing	-	-	400,000	500,000	500,000
Lake Whatcom Stormwater Utility	-	-	359,567	817,555	820,987
COVID-19 Emergency Response	-	-	17,141,500	-	-
WC Trial Court Improvement	40,391	213,564	29,117	45,870	45,870
WC Convention Center	693,223	720,522	1,316,796	741,000	741,000
Victim-Witness Fund	19,508	164,929	176,389	250,078	255,516
Road Improvement District #1	34,893	29,668	36,292	34,192	35,092
Road Improvement District #2	2,358	1,983	2,588	2,388	2,488
Road Improvement District #7	3,687	3,194	3,808	3,708	3,808
Whatcom County Drug Fund	128,877	240,922	356,625	230,000	209,000
Auditor's O&M	140,008	149,673	265,895	262,937	181,512
Emergency Management Fund	810,045	761,470	973,842	1,058,658	1,029,333
Pt Roberts Fuel Tax	9,343	13,627	20,000	20,000	20,000
Conservation Futures	1,341,614	576,036	2,156,578	451,999	457,346
2010 Ltd Tax GO Bond	466,425	238,725	240,125	238,275	235,775
<i>Total Miscellaneous Funds</i>	<i>4,522,069</i>	<i>5,553,130</i>	<i>25,157,908</i>	<i>6,431,337</i>	<i>6,318,564</i>
<b>TOTAL OTHER FUNDS</b>	<b>97,741,962</b>	<b>101,596,895</b>	<b>144,077,754</b>	<b>111,470,539</b>	<b>94,895,643</b>
<i>Percent Change from Previous Year</i>	<i>10.0%</i>	<i>3.9%</i>	<i>41.8%</i>	<i>-22.6%</i>	<i>-14.9%</i>

## Other Funds Revenues and Expenditures Notes

### Administrative Services

The Administrative Services (AS) Department is an internal service fund, organized to centralize finance and accounting, information technology services, facilities maintenance, courthouse security, human resources, and self-insurance. The Administrative Services Fund revenues are derived from charges to user departments. Building maintenance fee charges recover the cost of operating facilities. Self-insurance charges (tort, health, unemployment, workers comp) are based on risk analysis associated with departmental activities. The costs of AS administration, finance and accounting, information technology (IT) services, courthouse security, and human resources management are distributed based on an administrative cost allocation.

The 2021 Administrative Service's charges for its services and self-insurance rates decreased \$1,478,275, or 6.65%, under 2020 budgeted amounts. Building maintenance fee rates are increasing 1.6%, or \$69,172, in 2021 over 2020 rates due to wage and benefit increases. The 2021 administrative cost allocation decreased \$132,716, or 2%, under the 2020 allocation due to 3 unfunded positions coupled with higher software maintenance costs. Both the administrative cost allocation and building maintenance fee allocations will increase 2% in 2022 over 2021 amounts to cover increased personnel related costs. Revenues in the geographic information systems unit of IT are increasing in 2022 by \$200,000 due to assessing other departments and partner agencies to cover the cost of Pictometry flights in 2022. The tort insurance allocation increased \$300,000 due to significant increases in Washington Counties Risk Pool premiums. Premium budgets for our self-insured health plans have been reduced \$1,752,334 as a result of a reduced number of participants as various district and collective bargaining units are now on other plans. The budget for our self-insured unemployment comp plan has been increased by \$97,200 as the premium increased from .13% to .26%.

### Whatcom County Jail Fund

Used to account for the additional 0.1% sales tax passed by the voters of Whatcom County to be used for costs associated with detention facilities (RCW 82.14.350). The General Fund will transfer approximately \$6.8 million in 2021 and \$8.3 million in 2022 to the Jail Fund to support Corrections Bureau operating costs. Corrections Bureau costs are projected to decrease almost \$1.3 million between 2020 and 2021 budgets; however, revenues are expected to decrease \$2.7 million as a result of restrictions imposed due to Covid-19. The jail fund balance will cover most of the variance between costs and revenues in 2021 but an increased General Fund contribution will be necessary in 2022 if jail population restrictions continue.

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

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment, and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central stores are marked up to recover the cost of stores operations. The new biennial budget also includes \$5.3 million in 2021 and \$3.5 million in 2022 for fleet replacements that will be paid out of fund equity and transfers from other funds.

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## Other Funds Revenues and Expenditures Notes continued

### **Countywide Emergency Medical Services (EMS) Fund**

Used to account for all revenues related to the provision of countywide emergency medical services – advanced life support (ALS). In addition to user fees and Medicaid reimbursements, a 29.5 cents per thousand emergency medical services property tax levy, approved by voters in 2016 (RCW 84.52.069) for the six year period of 2017-2022, is recorded in this fund. The fund also accounts for an additional 0.1% City/County Sales Tax passed by voters in 2006 (RCW 82.14.450). Two-thirds of the tax is used to pay for countywide emergency medical services. One-third of the tax is split 60% to the county and 40% to the cities of Whatcom County to be used for criminal justice purposes. The County will transfer \$900,000 per year from the criminal justice portion of the fund to the General Fund to support positions in the Sheriff's Office and Prosecuting Attorney's Office.

EMS contracts purchase services from the City of Bellingham and Fire District 7 for ALS medic units and pays all medical dispatch costs countywide. In addition, the 2020-2021 budget includes staffing of an emergency medical services manager, systems administrator position, a countywide training coordinator, all related support costs, countywide electronic patient care reporting software maintenance, a medical program director contract, and the community paramedic program.

### **Flood Control Zone District**

This fund's purposes are to implement and oversee the river improvement program and flood hazard management program and to protect and preserve water resources. The Flood District property tax revenue in 2021 is anticipated to be about \$4.9 million and grant revenues \$3.7 million. The District plans to spend about \$4 million for flood hazard reduction projects on Jones Creek, Lynden Levee, and the Lower Nooksack, which includes floodplain land acquisitions. It also expects to spend \$1.55 million on repair and maintenance projects such as levee repair, wetland mitigation, bank stabilization and flood damage repair projects. Also proposed is \$880,000 for technical studies and support for Floodplain Integrated Planning (FLIP). The Natural Resource section will be spending \$894,553 on the Pollution Identification and Correction (PIC) Program. The Natural Resource section also has \$250,000 to begin a comprehensive water settlement process designed to simultaneously address water supply, water quality, instream flows, and salmon habitat issues along with land use and floodplain management. In addition, Flood will be partially funding NPDES Phase II activities in the Road Fund (\$135,320) and will also transfer funding of \$1,459,512 to fund Stormwater operating costs and the Lake Whatcom TMDL model update in 2021. According to state law (RCW 86.15.140), the Flood Fund and its subzones adopt annual budgets; therefore, a 2022 budget for these funds is not included.

### **Behavioral Health Program Fund**

Used to account for the 0.1% behavioral health sales tax adopted by the County Council. This fund provides funding for Adult Drug Court, Family Treatment Court, Behavioral Health Unit in District Court Probation, Mental Health Court, school prevention services, housing, community mental and behavioral health services, and psychiatric services in the Whatcom County Jail. It also provides funding for the Ground-Level Response and Coordinated Engagement (GRACE) program which is a community-based effort to find solutions for individuals

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## Other Funds Revenues and Expenditures Notes continued

who are high utilizers of emergency and criminal justice systems.

### **Homeless Housing Fund**

Receives funding from state grants and from surcharges added to document recording fees in the Auditor's Office. Housing surcharges of \$70 are collected by the auditor, 30.2% is allocated to the state, 1.8% to the Auditor's Office, and 68% to the county for ending homelessness. The County contracts with various not-for-profits to provide a Homeless Housing Service Center, jail re-entry program and various case management services to place homeless individuals and families.

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

REET Funds are used to account for excise taxes of 0.5% (0.25% for REET I and 0.25% for REET II) imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are used for general government and law and justice capital projects. The proceeds in REET II are used to fund parks and stormwater projects. \$1,042,588 in 2021 and \$943,836 in 2022 has been budgeted for capital projects in these two funds. Other projects will be added through the supplemental process throughout the biennium.

### **Ferry System Fund**

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

### **Stormwater Fund**

The Stormwater Fund does not have a dedicated ongoing funding mechanism in place at this time. It is funded by transfers from the Flood Fund, mainly for operations. The Stormwater fund also receives an \$100,000 transfer from the newly established Lake Whatcom Stormwater Utility Fund to support its Homeowner Incentive Program. Stormwater capital projects are generally funded by REET II in separate capital project funds. Stormwater's major focus at this time is implementing stormwater projects in and around the Lake Whatcom Watershed and supporting the Birch Bay Watershed and Aquatic Resources Management District.

### **Public Utilities Improvement Fund**

This is a fund to account for the 0.9% sales tax set aside for public facilities. Expenditures are usually budgeted on a project by project basis as they occur. Funds are generally used to renovate county facilities and provide partial financing of infrastructure projects in other municipalities of Whatcom County. The 2021 budget currently contains funding for Phase 1a of the Sheriff's public safety radio replacement project, funding for a jointly funded (with the Port of Bellingham and City of Bellingham) economic development program, and an affordable housing revolving loan program. The 2022 budget contains funding for a boiler replacement at the East Whatcom Regional Resource Center. Other projects will be added through the supplemental process

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## Other Funds Revenues and Expenditures Notes continued

throughout the biennium.

### **Election Reserves**

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

### **Solid Waste Fund**

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

### **Miscellaneous Small Funds**

Funds with annual revenue and/or expenditures that are generally less than \$1,000,000. New funds added this biennium include the Affordable & Supportive Housing and the Lake Whatcom Stormwater Utility Funds. The Affordable & Supportive Housing Fund was established to support acquisition, rehabilitation or construction of affordable housing, as well as rental assistance. In accordance with State House Bill 1406 legislation and WA State Code RCW 82.14.540 it is funded by a distribution of state sales and use tax to each participating county. Lake Whatcom Stormwater Utility Fund was established to account for stormwater utility fees established by Whatcom County Ordinance 2019-053. Fifty percent of the annual fee was collected through inclusion on the annual property tax statement in 2020. In 2021, the full annual fee will be assessed. The fees will be used to clean up and protect Lake Whatcom water quality to comply with state-mandated reductions in phosphorus and meet federal Clean Water Act requirements. In 2020, the Covid-19 Emergency Response Fund was established to account for millions of federal CARES Act dollars passed through the Washington Department of Commerce to help local jurisdictions respond to the Covid-19 pandemic. Funding currently ends the end of 2020; however, if funding is extended by the federal government into 2021 the fund will be re-budgeted through the supplemental process.

# 2021 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2021 Balance	Expenditures 2021	Revenues 2021	*Estimated Ending 2021 Balance
001	General Fund*	19,200,000	(89,233,796)	88,312,474	18,278,678
108	County Road	21,675,086	(28,425,292)	27,128,530	20,378,324
109	Election Reserves	449,449	(1,405,796)	1,400,300	443,953
114	Veterans Relief	716,410	(391,184)	393,230	718,456
118	Whatcom County Jail*	2,840,412	(15,960,701)	14,263,028	1,142,739
121	Low-Income Housing Projects	188,733	(260,000)	250,000	178,733
122	Homeless Housing	459,810	(4,778,230)	4,681,516	363,096
123	Stormwater	656,685	(1,734,334)	1,709,512	631,863
124	Behavioral Health Program	5,266,731	(5,944,101)	5,158,158	4,480,788
126	Parks Special Revenue	2,637,501	(100,000)	88,363	2,625,864
127	Mental Health & Developmental Disabilities	167,667	(723,493)	852,000	296,174
128	Swift Creek Sediment Management	353,791	(300,000)	308,100	361,891
129	Affordable & Supportive Housing	412,242	(500,000)	500,000	412,242
130	Countywide Emergency Medical Services	17,342,492	(12,923,415)	15,551,837	19,970,914
132	Lake Whatcom Stormwater Utility	279,450	(817,555)	869,900	331,795
135	WC Trial Court Improvement	66,768	(45,870)	45,000	65,898
140	Solid Waste	3,270,881	(2,163,608)	2,172,382	3,279,655
141	WC Convention Center	2,047,999	(741,000)	708,440	2,015,439
142	Victim Witness	203,198	(250,078)	249,461	202,581
154	Road Improve #1	22,414	(34,192)	34,192	22,414
155	Road Improve #2	6,289	(2,388)	2,388	6,289
159	Road Improve #7	5,949	(3,708)	3,708	5,949
165	WC Drug Fund	1,432,342	(230,000)	215,400	1,417,742
166	Auditor's O&M	449,949	(262,937)	187,652	374,664
167	Emergency Management	239,327	(1,058,658)	942,247	122,916
169	Flood Control Zone	6,815,178	(12,173,669)	9,221,401	3,862,910
170	Pt Roberts Transportation	1,150,107	(20,000)	60,000	1,190,107
175	Conservation Futures	4,711,235	(451,999)	1,159,569	5,418,805
245	2010 Ltd Tax GO & Refund Bond	2,017	(238,275)	238,275	2,017
324	REET II	3,343,395	(417,713)	2,269,844	5,195,526
326	REET I	4,531,969	(624,875)	2,428,188	6,335,282
332	Public Utilities Improvement	30,387,887	(1,134,352)	4,310,332	33,563,867
444	Ferry System	2,265,793	(3,540,632)	3,495,349	2,220,510
501	ER&R	17,292,319	(18,140,990)	13,938,317	13,089,646
507	Administrative Services	9,347,119	(22,096,856)	20,744,266	7,994,529
16921	Lynden/Everson Sub-Zone	159,891	(124,500)	43,698	79,089
16922	Sumas/Nooksack/Everson Sub-Zone	1,454,885	(207,215)	130,586	1,378,256
16923	Acme/Van Zandt Sub-Zone	355,918	(38,001)	25,638	343,555
16924	Samish Watershed Sub-Zone	133,735	(19,950)	21,600	135,385
16925	Birch Bay Sub-Zone	469,399	(1,116,634)	1,167,350	520,115
	Total	162,812,422	(228,635,997)	225,282,231	159,458,655

\* 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.



# 2022 Beginning and Ending Fund Balances

Fund	Description	Estimated Beginning 2022 Balance	Expenditures 2022	Revenues 2022	*Estimated Ending 2022 Balance
001	General Fund*	18,278,678	(90,728,639)	87,829,939	15,379,978
108	County Road	20,378,324	(27,445,964)	27,335,281	20,267,641
109	Election Reserves	443,953	(1,464,329)	1,390,300	369,924
114	Veterans Relief	718,456	(393,315)	430,230	755,371
118	Whatcom County Jail*	1,142,739	(16,124,594)	15,993,879	1,012,024
121	Low-Income Housing Projects	178,733	(260,000)	250,000	168,733
122	Homeless Housing	363,096	(4,286,491)	4,181,516	258,121
123	Stormwater	631,863	(1,330,256)	1,302,339	603,946
124	Behavioral Health Program	4,480,788	(5,960,101)	5,391,066	3,911,753
126	Parks Special Revenue	2,625,864	(100,000)	88,363	2,614,227
127	Mental Health & Developmental Disabilities	296,174	(727,522)	934,460	503,112
128	Swift Creek Sediment Management	361,891	(300,000)	311,500	373,391
129	Affordable & Supportive Housing	412,242	(500,000)	500,000	412,242
130	Countywide Emergency Medical Services	19,970,914	(13,166,083)	15,850,383	22,655,214
132	Lake Whatcom Stormwater Utility	331,795	(820,987)	869,900	380,708
135	WC Trial Court Improvement	65,898	(45,870)	45,000	65,028
140	Solid Waste	3,279,655	(2,186,471)	2,172,382	3,265,566
141	WC Convention Center	2,015,439	(741,000)	779,284	2,053,723
142	Victim Witness	202,581	(255,516)	249,461	196,526
154	Road Improve #1	22,414	(35,092)	35,092	22,414
155	Road Improve #2	6,289	(2,488)	2,488	6,289
159	Road Improve #7	5,949	(3,808)	3,808	5,949
165	WC Drug Fund	1,417,742	(209,000)	215,400	1,424,142
166	Auditor's O&M	374,664	(181,512)	187,450	380,602
167	Emergency Management	122,916	(1,029,333)	916,663	10,246
169	Flood Control Zone**	3,862,910	-	-	3,862,910
170	Pt Roberts Transportation	1,190,107	(20,000)	60,000	1,230,107
175	Conservation Futures	5,418,805	(457,346)	1,175,150	6,136,609
245	2010 Ltd Tax GO & Refund Bond	2,017	(235,775)	235,775	2,017
324	REET II	5,195,526	(498,425)	2,315,240	7,012,341
326	REET I	6,335,282	(445,411)	2,315,240	8,205,111
332	Public Utilities Improvement Fund	33,563,867	(130,000)	4,505,443	37,939,310
444	Ferry System	2,220,510	(3,559,921)	3,503,968	2,164,557
501	ER&R	13,089,646	(16,342,303)	13,311,710	10,059,053
507	Administrative Services	7,994,529	(22,583,995)	21,170,301	6,580,835
16921	Lynden/Everson Sub-Zone**	79,089	-	-	79,089
16922	Sumas/Nooksack/Everson Sub-Zone**	1,378,256	-	-	1,378,256
16923	Acme/Van Zandt Sub-Zone**	343,555	-	-	343,555
16924	Samish Watershed Sub-Zone**	135,385	-	-	135,385
16925	Birch Bay Sub-Zone**	520,115	-	-	520,115
Total		159,458,655	(212,571,547)	215,859,011	162,746,120

\* Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse except the General Fund balance has been presented with a 5% lapse and the Jail Fund with a 3% lapse.

\*\* According to state law, the Flood Control Zone Districts and Subzones can only adopt one-year budgets.



# Acronyms

ALS	Advanced Life Support
ART	Aggression Replacement Training
AS	Administrative Services
ASR	Additional Service Request
BARS	Budgeting, Accounting & Reporting System
BLS	Basic Life Support
CAPA	County Arterial Preservation Accounts
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CASA	Court Appointed Special Advocate
CDBG	Community Development Block Grant
CDDA	Chemical Dependency Disposition Alternative
CD/MH	Chemical Dependency/Mental Health Fund (see also MH/CD)
CDL	Commercial Drivers License
CERT	Community Emergency Response Team
CHINS	Children in Need of Services
CJAA	Community Justice Accountability Act
CJS	Consolidated Juvenile Services
CMS	Case Management Systems
COG	Council of Governments
COOP	Continuity of Operations Plan
CRAB	County Road Administration Board
CRP	County Road Project
DEM	Division of Emergency Management
DOE	Department of Ecology
DSHS	Department of Social and Health Services
DUI	Driving Under the Influence
EDI	Economic Development Investments
EHD	Electronic Home Detention/Monitoring
ER&R	Equipment Rental & Revolving
FFT	Family Functional Therapy
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GIS	Geographical Information Systems
GO Bond	General Obligation Bond
HB	House Bill
HIDTA	High Intensity Drug Trafficking Areas
HVAC	Heating, Ventilation, and Air Conditioning
IT	Information Technology (a division of Administrative Services)

*continued on next page*

## Acronyms continued

JIS	Judicial Information System
LEOFF	Law Enforcement Officers and Fire Fighters
MH/CD	See CD/MH
NACO	National Association of County Officials
NPDES	National Pollution Discharge Elimination System
NWCAA	Northwest Clean Air Agency
NWRC	Northwest Regional Council
O&M	Operations & Maintenance
OSS	On Site Sewage
PA	Prosecuting Attorney
PDS	Planning & Development Services
PIC	Pollution Identification & Correction
PW	Public Works
RCW	Revised Code of Washington
REET I	Real Estate Excise Tax I
REET II	Real Estate Excise Tax II
RFP	Request for Proposal
RID	Road Improvement District
SEPA	State Environmental Policy Act
SFR	Single Family Residence
SO	Sheriff's Office
STP	Surface Transportation Program
TB	Tuberculosis
TMDL	Total Maximum Daily Load
TR&R	Technology Repair & Replacement
US	United States
WAC	Washington Administrative Code
WACO	Washington Association of County Officials
WC	Whatcom County
WCHD	Whatcom County Health Department
WCSO	Whatcom County Sheriff's Office
WIC	Women, Infant and Children Program
WSAC	Washington State Association of Counties
WSU	Washington State University
WWU	Western Washington University