

The 2001 Budget in Summary

This section provides a summary of the 2001 budget by program 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 program 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 branch and judicial branches of county government. It also finances law enforcement, health, land use planning, building inspection, property assessment, tax collection, recording and vehicle licensing. The 2001 budget contains approximately \$54 million in ongoing revenues and \$52 million in ongoing expenditures. Projected onetime expenditures for capital purchases and short-term projects are \$3,594,745.

Road Fund

The Whatcom County Road Fund is the second largest county fund. It finances designing, constructing, altering, repairing, improving and maintaining county roads and bridges.

Other Funds

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

General Fund Balance Summary

		Projected 2000	Budget 2001
Ongoing	Ongoing Revenues		
	Budgeted Revenues (Note 1)	49,081,368	* 53,779,595
	Supplemental Budgets	132,384	
	Total Revenue	<u>\$ 49,213,752</u>	<u>\$ 53,779,595</u>
	Ongoing Expenditures		
	Budgeted Expenditures (Note 2)	48,190,841	52,019,804
Continuing Appropriations	239,732		
Supplemental Budgets	559,922		
Total Ongoing Expenditures	<u>\$ 48,990,495</u>	<u>\$ 52,019,804</u>	
Operating Surplus (Deficit)	<u>223,257</u>	<u>1,759,791</u>	
One-Time	One Time Expenditures - Net (Note 3)	<u>\$ 2,047,084</u>	<u>\$ 3,594,745</u>
Fund Balance	Beginning Fund Balance	\$ 13,164,944	\$ 14,690,786
	Operating Surplus (Deficit)	223,257	1,759,791
	Less One Time Expenditures (Note 3)	(2,047,084)	(3,594,745)
	Increase Revenue Projections	1,349,669	
	Budget Lapse 2000 (4%)	2,000,000	
	Ending Fund Balance	<u>\$ 14,690,786</u>	<u>\$ 12,855,832</u>
	Recap of Ending Fund Balance		
	Reserve Ongoing Law and Justice		1,000,000
	Reserve One-Time Law and Justice		800,000
	Dedicated Misc. Reserve	70,036	70,036
	Emergency Reserve	1,000,000	1,000,000
Cash Flow Reserve	3,000,000	3,000,000	
Contingency Reserve	422,462	850,000	
Unreserved Fund Balance	<u>\$ 10,198,288</u>	<u>\$ 6,135,796</u>	
TOTAL Fund Balance	<u>\$ 14,690,786</u>	<u>\$ 12,855,832</u>	

*This is Ongoing Revenue and the Budget 2001 figure does not include \$114,064 of Onetime revenue; however this \$114,064 is shown offset against the "Onetime Expenditures - Net" for Budget 2001.

General Fund Balance Summary Notes

Note 1 - Changes in Revenue

2000 Budgeted Revenues \$49,081,368

Revenue Changes

● Property Tax (New Construction)	\$ 449,747
● Interest and Penalty on Tax	\$ 100,000
● Sales Tax	\$ 700,000
● Criminal Alien Assistance	\$ 90,000
● Federal Grants - Indirect	\$ 159,685
● State Grants - Indirect	\$ 187,432
● I-695 Replacement Criminal Justice	\$ 390,000
● I-695 Replacement Health	\$ 820,000
● Interest Income	\$ 500,000
● Federal In Lieu of Taxes	\$ 122,294
● Investment Fees	\$ (157,626)
● Revenue Sharing - Bellingham	\$ (81,727)
● Prisoner Room & Board	\$ 347,777
● Victim Penalty	\$ 90,000
● State Shared Criminal Justice Funding	\$ 72,000
● Alternative Corrections Fees	\$ 353,865
● Operating Transfers	\$ 110,598
● Recording Fees	\$ (89,500)
● Motor Vehicle License Fees	\$ 75,000
● Fee For Service - Health	\$ (78,763)
● Criminal Justice Sales Tax	\$ 294,000
● Immunizations	\$ (143,550)
● Inmate Booking Fees	\$ 107,100
● Traffic Infraction Penalty	\$ 155,000
● Contribution - Access to Baby & Child Dentistry	\$ 45,000
● Other Net Changes	\$ 79,895
2001 Budgeted Revenues	\$53,779,595

Note 2 - Changes in Expenditures

2000 Budgeted Expenditures \$48,190,841

Expenditure Changes

● Eight New Sheriff's Deputies	\$ 328,221
● Three New Corrections Officers	\$ 77,156
● Drug Court Staff & Office	\$ 124,146
● Off Site Work Release Contract	\$ 150,000
● Criminal Justice Data Integration	\$ 70,000
● Deputy I Public Defender	\$ 57,304
● Increase What-Com	\$ 107,589
● Increase Ambulance Services	\$ 150,000
● Wage & Benefit Adjustments	\$ 745,244
● New Positions added in 2000	\$ 103,142
● Provision for Retirements	\$ 224,531
● Custodial Maintenance Fees	\$ 202,929
● Increase in Admin Cost Allocation	\$ 381,484
● Access to Baby & Child Dentistry	\$ 60,267
● Net Increase in Grants	\$ 347,117
● Bright Futures Program - Health	\$ 50,035
● Teen Adventure Program 0.4 FTE - Parks	\$ 43,282
● Medical Supplies - Jail	\$ 35,000
● GED Instructor - Jail	\$ 12,874
● Off Duty Overtime - Sheriff	\$ 10,000
● Records Specialist - Jail	\$ 35,516
● Work Crew Supervisor - Jail	\$ 41,607
● Probation Officer - Dist Ct 0.6 FTE	\$ 35,151
● Clerical Staff - Council	\$ 32,992
● Conflict Indigent Defense	\$ 10,000
● Commissary Supplies - Jail	\$ 10,250
● Civil Clerk - Dist Ct	\$ 31,918
● Lake Samish Life Guards	\$ 26,000
● Child Care Consultation - Health	\$ 17,135
● Other Net Differences	\$ 308,073
2001 Budgeted Expenditures	\$52,019,804

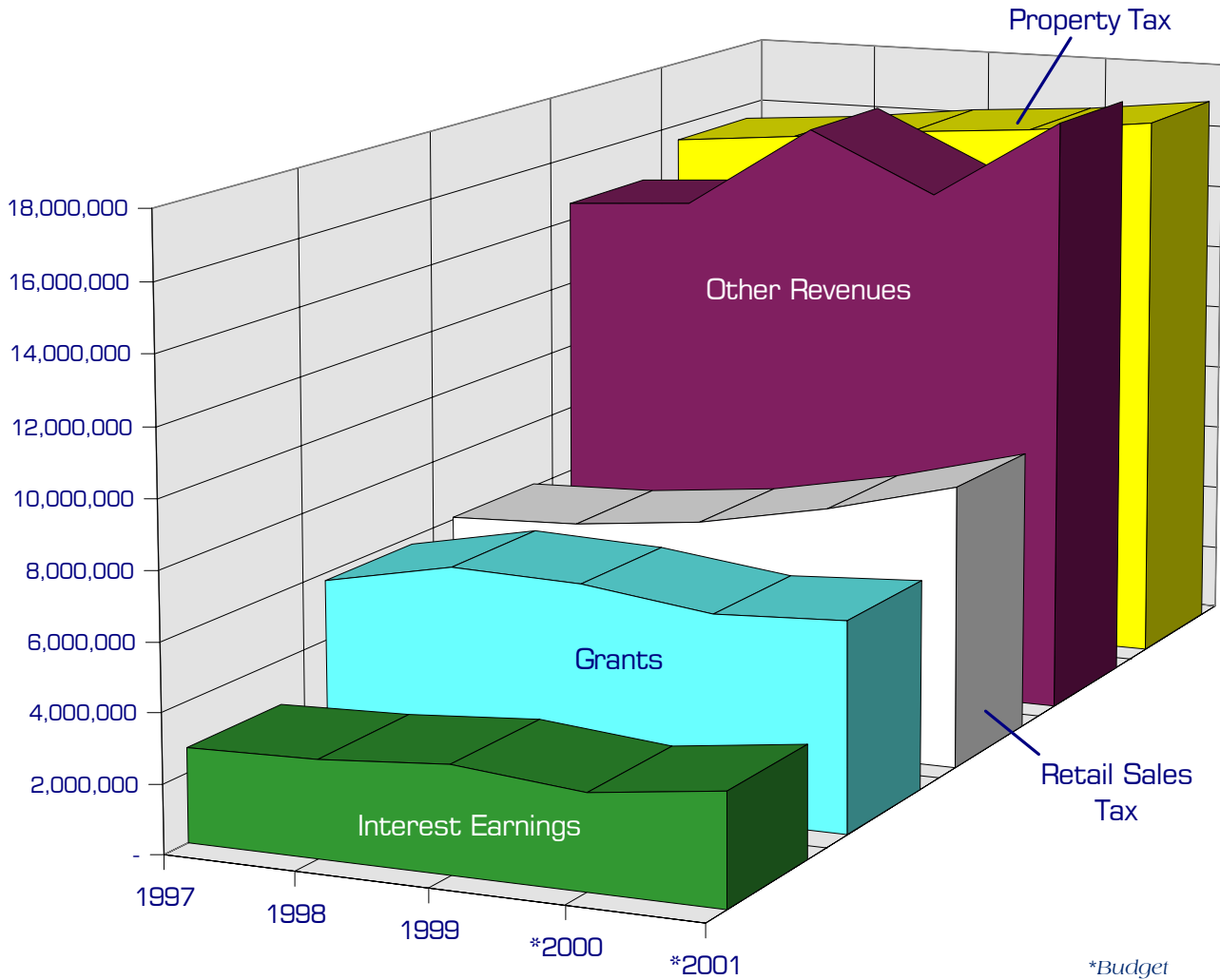
General Fund Summary Notes continued

Note 3 - One Time Expenditures

● Facilities Repairs, Carpets & onetime Add'l Service Requests - Admin Svcs	\$	934,368
● Building Revolving Fund	\$	778,000
● Life Safety Standards, Evaluation and Repair - Jail	\$	600,000
● Public Safety Building Repairs	\$	313,100
● Vehicle Purchases for new Sheriff's deputies	\$	172,500
● County-Wide Microfilming	\$	156,458
● Debt Service Payment - Civic Center Bldg	\$	147,548
● ADA (Americans' With Disabilities Act) Funding	\$	61,500
● Work Supervisors, Centennial Grant - Jail	\$	43,575
● Repair Silver Lake Park Cabin #7	\$	35,000
● 3/4 Ton Pickup Truck - Parks	\$	29,620
● Boating Program Capital Expenditures - Sheriff	\$	28,750
● Commissioners Pro Tem - Superior Court	\$	20,000
● Appraisal Staff Personal Computers - Assessor	\$	19,760
● Imaging/Mapping Project Extra Help - Assessor	\$	16,480
● Starling Program	\$	15,000
● Technical Assistance Farm Plans - Conservation District	\$	15,000
● Update Arc Info Software - Assessor	\$	14,500
● Replace 4 Radios & 5 Scott Air Packs - Juvenile	\$	12,790
● Performance Measurement Training	\$	12,000
● Sub Area Planning - PDS	\$	10,000
● Multi-purpose room phone - Jail	\$	8,000
● Commission Against Domestic Violence	\$	7,500
● Extra Help/Summer Legal Intern - Prosecuting Atty	\$	7,042
● Extra Help/Legal Intern - Public Defender	\$	6,837
● Replace 15 Radios - Jail	\$	6,800
● Work Crew trailer - Jail	\$	6,600
● Digital Cameras for Appraisers - Assessor	\$	6,500
● Internet Payment Vendor (Currently ezgov)	\$	6,000
● Radar Replacement - Sheriff	\$	6,000
● Large Format Xerox Copier - Assessor	\$	5,795
● Tax Statement Barcoding - Treasurer	\$	5,500
● Interpreter Fees - Superior Court	\$	5,500
● Image Conversion Software - PDS	\$	5,500
● License Renewal Barcode Scanners - Auditor	\$	5,300
● Law Library Books	\$	5,000
● Sergeants Lap Top Computers - Sheriff	\$	5,000
● Extra Help - Prepare Records for Microfilming - PDS	\$	5,000
● Other Misc. Expenses Under \$10,000	\$	54,922
Total	\$	3,594,745



General Fund Revenue Sources



General Fund Revenue Sources Notes

Property Tax

The 2001 property tax budget is based on a levy of 100 percent of 2000 taxes, plus taxes on \$250 million in new construction. Property tax revenues in 2001 are anticipated to be approximately \$450,000 more than budgeted in 2000.

Other Revenue

"Other Revenue" is expected to be approximately 16% higher in 2001 than 2000. The most significant budgeted increase is in State Entitlements, which will be \$1.3 million more than the 2000 amount. This increase is principally the result of Initiative

General Fund Revenue Sources Notes continued

695 replacement funds. The 2001 budget anticipates \$390,000 in state motor vehicle excise tax replacement funding for criminal justice purposes and \$820,000 for public health purposes. In addition, "State Shared Funding for Criminal Justice Purposes" provided from the state general fund is expected to be \$72,000 more than the 2000 budget. Prisoner room and board is expected to increase \$348,000 due to an increase in rates that recover jail operating costs. Beginning in 2001 we will charge other governments for their proportionate share of corrections alternatives programs costs. This is anticipated to generate approximately \$354,000. Other increases include: Felony Penalties for \$146,000, Non-traffic Infractions for \$159,500, and Interest and Penalty on tax for \$100,000.

Significant decreases in "Other Revenue" include: A decrease of \$140,000 in Mental and Physical Health due to moving fee-for-service immunizations to other service providers, and a decrease of \$115,000 in Interlocal Grant - Entitlement due to the completion of an outreach project and a schedule reduction pursuant to an interlocal agreement with the City of Bellingham.

Retail Sales Tax

Whatcom County receives one percentage point of the retail sales tax collected in the unincorporated areas and .15 percentage points of retail sales tax collected in the incorporated areas. Sales tax revenues were up in 2000 due to increased retail sales. The 2001 budget includes a \$700,000 estimated increase in retail sales tax over the 2000 budget.

In 2000 the County Council implemented a one tenth of one percent "Criminal Justice" excise tax. Revenue from this tax is allocated to all jurisdictions in Whatcom County. The county

government share of this tax in 2000 is an estimated \$906,000, representing ten months revenue. The full year 2001 estimate is \$1,200,000, an increase of \$294,000 over 2000.

Grants

Grants are monies received from the state and federal government to support various programs. General fund grants include the Consolidated Juvenile Grant received by Juvenile Probation/ Detention, Support Enforcement Grant received by the Prosecuting Attorney's Office, Washington State Department of Health Consolidated Contract, North Sound Regional Support Network Grant and Department of Social and Health Services Developmental Disabilities Grant received by the Health Department.

Interest Earnings

Interest earnings are the result of the investment of excess cash from the general fund and other county and non-county funds. Interest earnings varies with interest rates and with the amount of money available for investment. The 2001 projection for "Interest Earnings" has increased by \$500,000 due to higher returns on interest rates.

Transfers

Transfers, money paid to the general fund from independent funds, are not shown in the graph on the facing page. The most significant transfers in 2001 are: \$323,233 from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs, \$118,840 from the Administrative Services fund to support Prosecuting Attorney for self insurance activities, \$210,000 from the Water Resources Fund to Cooperative Extension for water related projects, \$116,667 from the Solid Waste Fund to the Health Department for solid waste enforcement and monitoring activities.

General Fund Revenue Sources Summary

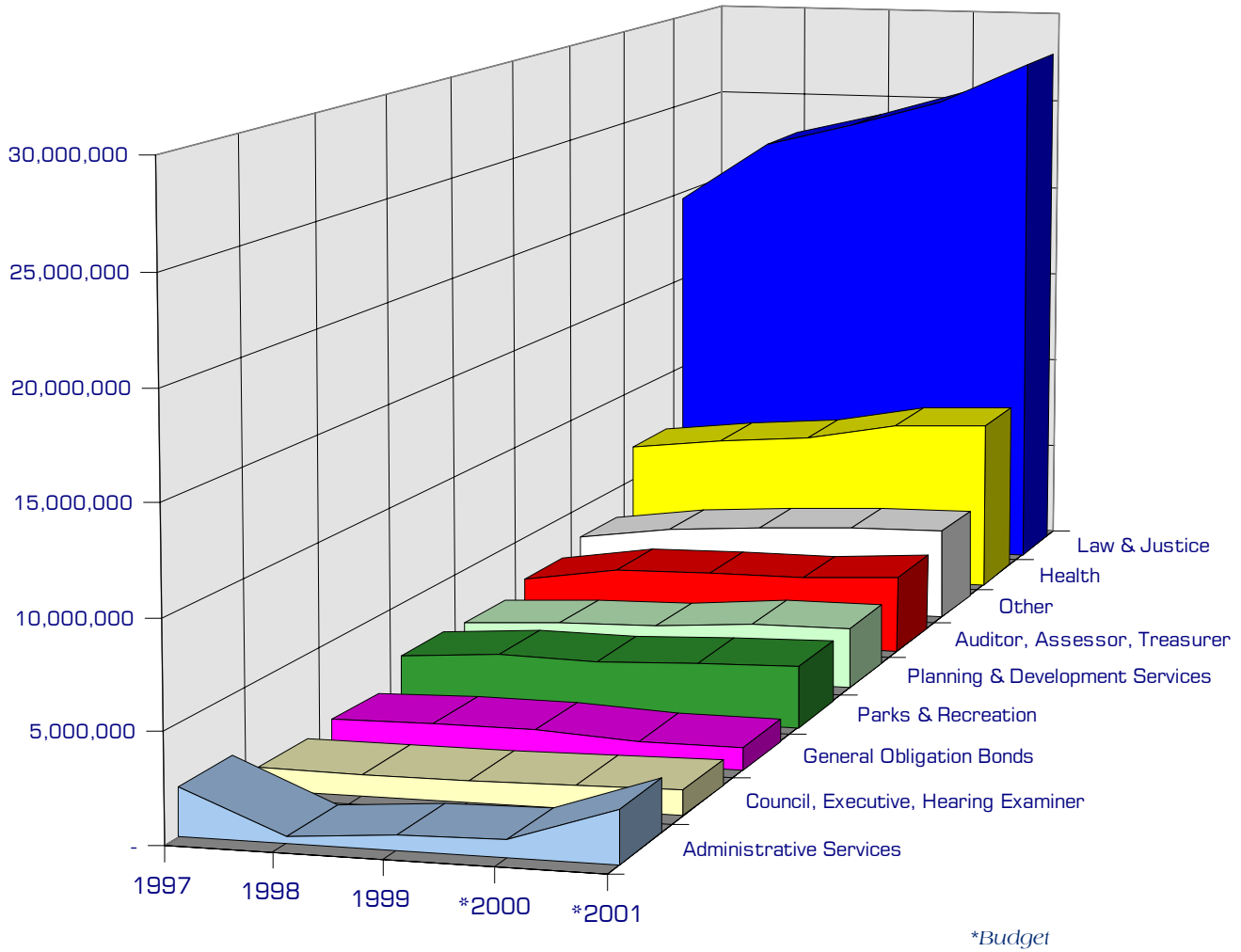
	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Grants					
4333 Federal Grants-Indirect	1,632,210	1,613,263	1,961,378	1,875,529	1,905,142
4334 State Grants	3,185,951	3,945,507	3,430,760	3,984,572	4,145,199
4335 State Shared Revenues	959,726	987,826	997,962	81,620	84,620
<i>Total Grants</i>	<i>5,777,887</i>	<i>6,546,596</i>	<i>6,390,100</i>	<i>5,941,721</i>	<i>6,134,961</i>
Interest Earnings					
4361 Interest Earnings	2,716,135	2,814,080	3,089,128	2,748,540	3,232,540
Retail Sales & Use Tax					
4313 Retail Sales & Use Tax	6,058,737	6,190,886	6,613,310	7,356,100	8,350,100
Other Revenue					
4312 Timber Harvest Taxes	140,659	275,137	136,323	151,000	126,000
4317 Excise Taxes	698,755	627,263	629,658	402,500	418,500
4319 Interest & Penalty on Tax	1,229,855	1,286,380	1,447,765	1,437,000	1,537,000
4321 Business Licenses & Permits	314,004	322,084	260,169	341,535	334,215
4322 Non-Bus Licenses & Permits	976,082	985,413	1,104,676	1,182,000	1,182,500
4331 Federal Grants-Direct	25,797	111,989	635,939	296,708	303,418
4332 Federal Entitlements	223,913	292,133	353,835	233,706	356,000
4336 State Entitlements	1,285,708	1,397,082	1,690,588	803,200	2,119,900
4337 Interlcl Grant-Entitlement	394,346	360,040	884,082	857,576	742,018
4338 Intergovernmental Svc	2,231,378	2,252,281	2,519,122	2,546,936	2,914,251
4341 General Government	1,662,742	1,764,845	1,852,523	1,917,672	1,935,390
4342 Security-Persons & Property	686,497	799,927	769,926	891,903	1,165,559
4343 Physical Environment	6,890	-	14,925	35,000	35,000
4345 Economic Environment	966,419	1,017,946	1,121,132	1,200,000	1,212,791
4346 Mental and Physical Health	490,299	427,522	439,370	558,104	417,744
4347 Culture and Recreation	230,383	242,036	247,975	265,004	271,004
4349 Other Interfnd Svc Charges	20,334	133,324	137,536	156,609	196,284
4351 Felony Penalties	83,633	111,088	226,656	68,000	214,000
4352 Civil Penalties	3,550	713	3,450	8,000	15,000
4353 Nonparking Infractions	529,401	517,452	627,367	522,500	682,000
4354 Parking Infractions	4,567	3,466	2,173	2,000	3,500
4355 Criminal Traffic Misdem	237,341	222,919	235,859	220,000	250,000
4356 Nontraffic Misdemeanor	114,397	96,019	87,095	84,000	104,700
4357 Criminal Costs	79,082	75,864	82,217	79,400	81,500
4362 Rents & Royalties	509,085	570,394	541,589	541,545	547,245
4367 Contribution-Private Source	17,678	15,953	20,128	21,500	58,000
4369 Other Miscellaneous Revenue	213,353	167,793	335,533	186,053	234,254
8110 State Timber Sales	1,126,168	689,471	891,073	509,000	509,000
8120 Other Fixed Assets	-	-	-	2,000	2,000
<i>Total Other Revenue</i>	<i>14,502,316</i>	<i>14,766,534</i>	<i>17,298,684</i>	<i>15,520,451</i>	<i>17,968,773</i>

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General Fund Revenue Sources Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Property Taxes					
<i>4311 Property Taxes</i>	15,507,830	15,821,220	16,223,562	16,516,721	16,966,468
Transfers					
8301 Operating Transfer In	570,908	781,126	906,221	1,130,219	1,240,817
9101 Residual Equity Trnsf In	-	2,585,459	-	-	-
<i>Total Transfers</i>	570,908	3,366,585	906,221	1,130,219	1,240,817
Total General Fund	45,133,813	49,505,901	50,521,005	49,213,752	53,893,659

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

During the period from 1997 to 2001, the general fund experienced an annual growth in expenditures of approximately 5.9%. Budgeted ongoing expenditures for the general fund in 2001 total approximately \$52 million. This is an increase of \$4 million, or 8% over the 2000 budget.

Law & Justice

The largest category of expenditures is for "Law & Justice." This category includes District, Superior and Juvenile Courts, Public Defender, Prosecuting Attorney, Sheriff and the Jail. "Law & Justice" has grown from 47% of the general fund's 1997 budget to 50% of the general fund's 2001 budget. "Law and Justice" expenditures have increased at an average rate of 7.1% per year since 1997. The Sheriff and Jail components of the Law and Justice budget have grown at a combined rate of 8.5% per year since 1997.

Health & Human Services

With 16% of general fund budgeted expenditures in 2001, Health & Human Services is the second largest expenditure category. This department's expenditures have increased at an average rate of 5.3% per year since 1997. This department's 2001 budgeted expenditures total \$8,816,416. Health & Human Services receives a number of state and federal revenues, and charges user fees for many of its programs. General county revenues of approximately 2.2 million dollars will be used to support Health and Human Service's operating costs in 2001. This is an increase of approximately \$900,000 over 1997, or 73%.

Other

"Other" is made up of miscellaneous expenditures which are not attributed to specific departments. Expenditures range from charges for ambulance service (\$1,144,439) to animal control (\$300,000). Programs in this category include microfilming, What-Com 911, medical examiner and criminal justice data integration.

Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 7% of the total 2001 general fund budget. Expenditures have increased at an annual rate of 6.8%. In 2001, general fund expenditures for the Assessor, Treasurer & Auditor total \$3,852,732.

Planning & Development Services

Planning and Development Service's 2001 budget totals \$2,994,834. It has increased by \$738,407 since 1997. This is an average growth rate of 5.8% per year. This department collects approximately 1.4 million dollars in building and land use permits and another \$900,000 in plan-check and other fees. Expenditures in this program area fluctuate with building activity. Due to increased construction activity, an additional plan examiner was added for 2000.

Parks & Recreation

Parks and Recreation's 2001 budget is \$3,012,305. This department's budget has increased by \$619,608 since 1997. This equates to a 4.7% annual growth rate.

General Fund Expenditures Notes continued

Administrative Services

Administrative Service's expenditures vary significantly from year to year. In 1997 Administrative Services was funded by an operating transfer from the general fund. Beginning in 1998 an administrative cost allocation plan was implemented, charging the cost of Administrative Services to the program areas served.

Transfers in 2000 and 2001 fund the computer revolving account and several onetime repairs to county facilities. Also included in the 2001 transfer is a partial debt service payment for the Civic Center building and a \$778,000 transfer to begin a program to systematically reserve money to replace major components of county facilities.

General Obligation Bonds

Payment of principal and interest on the county's general obligation bonds make up 2% of the total general fund's 2001 budget or \$1,074,068. The general fund contributes to the repayment of the 1993 general obligation bond issue and the 1997 general obligation bond issue. Both of these were used to fund the courthouse addition and remodeling. In 2000 there was a reduction of \$246,967 in debt service required on the 1993 general obligation bond.

Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2% of the total general fund 2001 budget. Budgeted 2001 expenditures for the three activities are \$1,187,033 and have increased 3.4% a year since 1997.

General Fund Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Law & Justice					
District Court	910,747	974,830	982,369	1,022,042	1,088,667
District Court Probation	715,581	797,393	802,910	854,141	901,350
Jail	4,155,308	4,996,849	5,327,786	5,765,687	6,716,316
Juvenile Administration	2,671,581	2,903,607	3,067,963	3,319,602	3,338,014
Prosecuting Attorney	2,367,499	2,772,106	2,907,079	3,155,708	3,236,628
Public Defender	1,406,527	1,637,188	1,646,352	1,774,275	1,868,959
Sheriff	5,318,655	6,346,934	6,824,367	6,980,121	7,563,372
Superior Court	2,030,054	2,377,600	2,481,785	2,577,773	2,931,692
Non-Dept'l - Emergency Management	74,799	74,103	77,509	85,422	109,352
<i>Total Law & Justice</i>	19,650,751	22,880,610	24,118,120	25,534,771	27,754,350
Auditor, Assessor, Treasurer					
Assessor	1,421,625	1,770,772	1,681,384	1,795,593	1,927,900
Auditor	620,772	695,177	719,170	785,225	885,855
Operating Transfer - Elections	-	88,428	88,428	70,368	54,823
Treasurer	730,586	947,999	1,054,904	952,175	984,154
<i>Total Auditor, Assessor, Treasurer</i>	2,772,983	3,502,376	3,543,886	3,603,361	3,852,732
Planning & Development Services					
<i>Plan & Dev Svcs Administration</i>	2,256,427	2,524,465	2,596,106	2,955,508	2,994,834
Parks & Recreation					
<i>Parks Department</i>	2,392,697	2,736,921	2,670,924	2,868,517	3,012,305
Administrative Services					
Non-Dept'l - Administrative Services	2,243,361	291,840	685,640	791,334	2,423,016
<i>Total Administrative Services</i>	2,243,361	291,840	685,640	791,334	2,423,016
Health					
<i>Public Health</i>	6,791,028	7,376,957	7,729,198	8,632,269	8,816,416
General Obligation Bonds					
<i>Non-Departmental - GO Bonds</i>	1,225,075	1,319,584	1,319,519	1,076,568	1,074,068
Council, Executive, Hearing Examiner					
County Council	544,085	523,982	502,677	541,618	625,239
County Executive	340,541	354,059	365,490	393,159	423,661
Hearing Examiner	118,774	124,694	121,700	136,012	143,833
<i>Total Council, Executive, Hearing Examiner</i>	1,003,400	1,002,735	989,867	1,070,789	1,192,733

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General Fund Expenditures Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
OTHER					
Cooperative Extension					
<i>Cooperative Extension</i>	208,730	226,327	244,288	442,890	460,119
Other General Fund					
Non-Dept'l - Medical Examiner	281,743	238,986	240,975	251,000	251,000
Non-Dept'l - Microfilming	-	65,447	170,884	150,000	156,458
Non-Dept'l - Imaging	-	86,240	-	131,134	-
Non-Dept'l - County Morgue	50,909	52,476	58,505	70,892	71,892
Non-Dept'l - Annual State Audit	78,000	89,559	86,474	90,000	105,000
Non-Dept'l - Wide Area Network	-	237,842	206,021	110,000	-
Non-Dept'l - Criminal Justice Data	-	44,808	42,657	70,000	70,000
Non-Dept'l - NW Regional Council	62,011	62,898	67,133	65,312	66,206
Non-Dept'l - 911	415,399	405,616	475,760	518,521	626,110
Non-Dept'l - Ambulance Services	779,332	855,106	850,288	994,439	1,144,439
Non-Dept'l - Animal Control	282,258	271,350	278,131	300,000	300,000
Non-Dept'l - Capital Acquisitions	118,269	84,846	51,076	52,557	61,500
Misc Non-Departmental	898,117	1,124,107	1,355,908	1,198,717	1,236,435
<i>Total Other General Fund</i>	2,966,038	3,619,281	3,883,812	4,002,572	4,089,040
Transfers to Miscellaneous Funds					
Non-Dept'l - Courthouse Expansion	134,392	-	-	-	-
Non-Dept'l - Treasurer's O&M	-	17,740	-	-	-
Non-Dept'l - ER & R	-	63,500	168,000	-	-
Non-Dept'l - Noxious Weed	51,176	59,000	-	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	185,568	140,240	168,000	59,000	59,000
TOTAL GENERAL FUND	41,696,058	45,621,336	47,949,360	51,037,579	55,728,613



Consolidated Summary

Ongoing Revenues & Expenditures

	Approved Ongoing 2001 Expenditures	Approved Ongoing 2001 Revenues	Operating Surplus (Deficit)
001 General Fund	52,019,804	53,893,659	1,873,855
108 County Road	26,479,547	23,195,440	(3,284,107)
109 Election Reserves	641,427	494,452	(146,975)
114 Veterans Relief	130,428	130,647	219
117 Water Resources	2,336,624	2,008,188	(328,436)
140 Solid Waste	1,136,047	1,039,984	(96,063)
141 WC Convention Center	131,500	90,000	(41,500)
142 Victim Witness	108,642	97,065	(11,577)
148 CERB	177,830	177,830	-
151 Community Development	5,000	-	(5,000)
154 Road Improve #1	21,600	21,861	261
155 Road Improve #2	1,518	1,520	2
159 Road Improve #7	2,168	1,889	(279)
162 Road Improve Guarantee	-	6,000	6,000
165 WC Drug Fund	540,233	356,340	(183,893)
166 Auditor's O&M	16,050	90,000	73,950
167 Emergency Management	374,245	354,407	(19,838)
169 Flood Control Zone	6,376,414	5,401,725	(974,689)
170 Pt. Robert's Fuel Tax	-	20,000	20,000
175 Conservation's Future	75,000	600,000	525,000
180 Lake Management	5,000	1,500	(3,500)
215 1982 Ltd Tax GO Bond	500	-	(500)
219 CRID #9 General Debt	177,830	177,704	(126)
220 LRID #10 General Debt	62,728	48,638	(14,090)
240 1991 Ltd Tax GO Bond	538,000	538,000	-
241 1993 Ltd Tax GO Bond	560,498	560,498	-
242 1997 Ltd Tax GO & Refunding Bond	641,963	641,963	-
243 1998 Ltd Tax GO Bond	258,348	258,348	-
325 1983 Sewer Construction	14,000	800	(13,200)
326 REET	666,393	800,000	133,607
329 LRID #10 Construction Fund	-	480	480
330 Parks Improvement	40,000	3,000	(37,000)
332 Capital Improvement Fund	-	1,560,000	1,560,000
402 Whatcom County Investment Pool	184,744	184,744	-
501 ER&R	7,050,701	6,414,528	(636,173)
507 Administrative Services	11,347,729	11,078,391	(269,338)
16921 Lynden/ Everson Sub-Zone	35,000	28,176	(6,824)
16922 Sumas/ Nooksack / Everson Sub-Zone	40,000	65,390	25,390
16923 Acme/ VanZandt Sub-Zone	38,500	10,052	(28,448)
Total	112,236,011	110,353,219	(1,882,792)

Consolidated Summary continued

**Beginning & Ending
Fund Balances**

	Estimated Beginning Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending Balance
001 General Fund	14,690,786	3,594,745	1,873,855	12,969,896
108 County Road	8,919,936	517,659	(3,284,107)	5,118,170
109 Election Reserves	198,031	-	(146,975)	51,056
114 Veterans Relief	102,862	-	219	103,081
117 Water Resources	567,798	20,000	(328,436)	219,362
140 Solid Waste	1,181,769	(110,000)	(96,063)	1,195,706
141 WC Convention Center	119,070	-	(41,500)	77,570
142 Victim Witness	76,250	-	(11,577)	64,673
148 CERB	61	-	-	61
151 Community Development	5,333	-	(5,000)	333
154 Road Improvement #1	39,685	-	261	39,946
155 Road Improvement #2	2,340	-	2	2,342
159 Road Improvement #7	2,272	-	(279)	1,993
162 Road Improvement Guarantee	108,075	-	6,000	114,075
165 WC Drug Fund	528,478	-	(183,893)	344,585
166 Auditor's O&M	308,376	-	73,950	382,326
167 Emergency Management	58,942	-	(19,838)	39,104
169 Flood Control Zone	8,324,517	60,500	(974,689)	7,289,328
170 Pt. Robert's Fuel Tax	22,076	-	20,000	42,076
175 Conservation's Future	1,787,495	-	525,000	2,312,495
180 Lake Management	27,580	-	(3,500)	24,080
215 1982 Ltd Tax GO Bond	7,124	-	(500)	6,624
219 CRID #9 General Debt	22,209	-	(126)	22,083
220 LRID #10 General Debt	21,673	-	(14,090)	7,583
240 1991 Ltd Tax GO Bond	556	-	-	556
241 1993 Ltd Tax GO Bond	693	-	-	693
242 1997 Ltd Tax GO & Refund Bond	331	-	-	331
243 1998 Ltd Tax GO Bond	10,823	-	-	10,823
325 1983 Sewer Construction	13,119	-	(13,200)	(81)
326 REET	818,539	-	133,607	952,146
329 LRID #10 Construction Fund	8,796	-	480	9,276
330 Parks Improvement	40,000	-	(37,000)	3,000
332 Capital Improvement Fund	230,462	-	1,560,000	1,790,462
402 Whatcom County Investment Pool	78,249	4,350	-	73,899
501 ER&R	12,516,202	10,000	(636,173)	11,870,029
507 Administrative Services	2,211,353	(1,016,060)	(269,338)	2,958,075
16921 Lynden/ Everson Sub-Zone	95,190	-	(6,824)	88,366
16922 Sumas/ Nooksack / Everson Sub-Zone	147,391	-	25,390	172,781
16923 Acme/ VanZandt Sub-Zone	30,391	-	(28,448)	1,943
Total	53,324,833	3,081,194	(1,882,792)	48,360,847

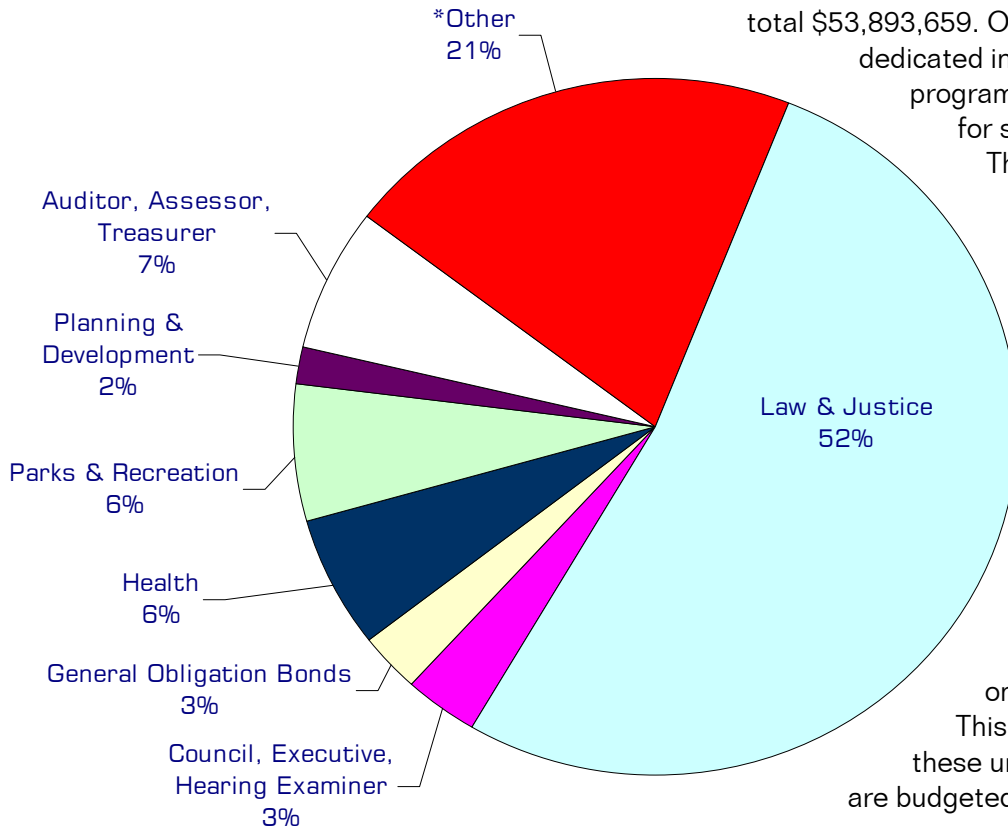
2001 Undedicated General Fund Resources

General Fund Budgeted Revenues

The General Fund's 2001 budgeted revenues total \$53,893,659. Of this, \$18,781,447 is dedicated in some manner to program areas such as charges for services and grants.

The remaining \$35,112,212 is not dedicated to any program area. The General Fund's undedicated resources total \$36,947,166. This amount includes \$35,112,212 of undedicated revenue, together with \$1,834,954 of fund balance that will be used in 2001 to fund onetime expenditures.

This graph shows where these undedicated resources are budgeted.



*Other

Includes Cooperative Extension, Medical Examiner, Microfilming, County Morgue, Annual State Audit, Criminal Justice Data Integration, NW Regional Council, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Miscellaneous Funds.

Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2001 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.

Undedicated General Fund Resources Summary

	Budget 2001 Expense	Budget 2001 Revenue	Budget 2001 Capital	Budget 2001 Undedicated
Law & Justice				
District Court	1,088,667	128,560	-	960,107
District Court Probation	901,350	900,000	-	1,350
Jail	6,716,316	2,806,683	512,100	3,397,533
Juvenile Probation/Detention	3,338,014	933,653	19,790	2,384,571
Prosecuting Attorney	3,236,628	1,122,351	-	2,114,277
Public Defender	1,868,959	43,500	-	1,825,459
Sheriff	7,563,372	1,103,849	256,250	6,203,273
Superior Court	2,931,692	625,318	12,000	2,294,374
Non-Departmental - Emergency Mgmt	109,352	-	-	109,352
<i>Total Law & Justice</i>	27,754,350	7,663,914	800,140	19,290,296
Auditor, Assessor, Treasurer				
Assessor	1,927,900	15,700	26,992	1,885,208
Auditor	885,855	1,258,800	5,300	(378,245)
Non-Departmental - Elections	54,823	-	-	54,823
Treasurer	984,154	73,500	4,000	906,654
<i>Total Auditor, Assessor, Treasurer</i>	3,852,732	1,348,000	36,292	2,468,440
Planning & Development Services				
Plan & Dev Svcs	2,994,834	2,301,116	9,824	683,894
Health				
<i>Health Department</i>	8,816,416	6,574,811	9,990	2,231,615
Parks & Recreation				
<i>Parks Department</i>	3,012,305	619,882	60,000	2,332,423
General Obligation Bonds				
<i>Non-Departmental - GO Bonds</i>	1,074,068	-	-	1,074,068
Council, Executive, Hearing Examiner				
County Council	625,239	5,724	-	619,515
County Executive	423,661	-	-	423,661
Hearing Examiner	143,833	-	-	143,833
<i>Total Council, Executive, Hearing Examiner</i>	1,192,733	5,724	-	1,187,009

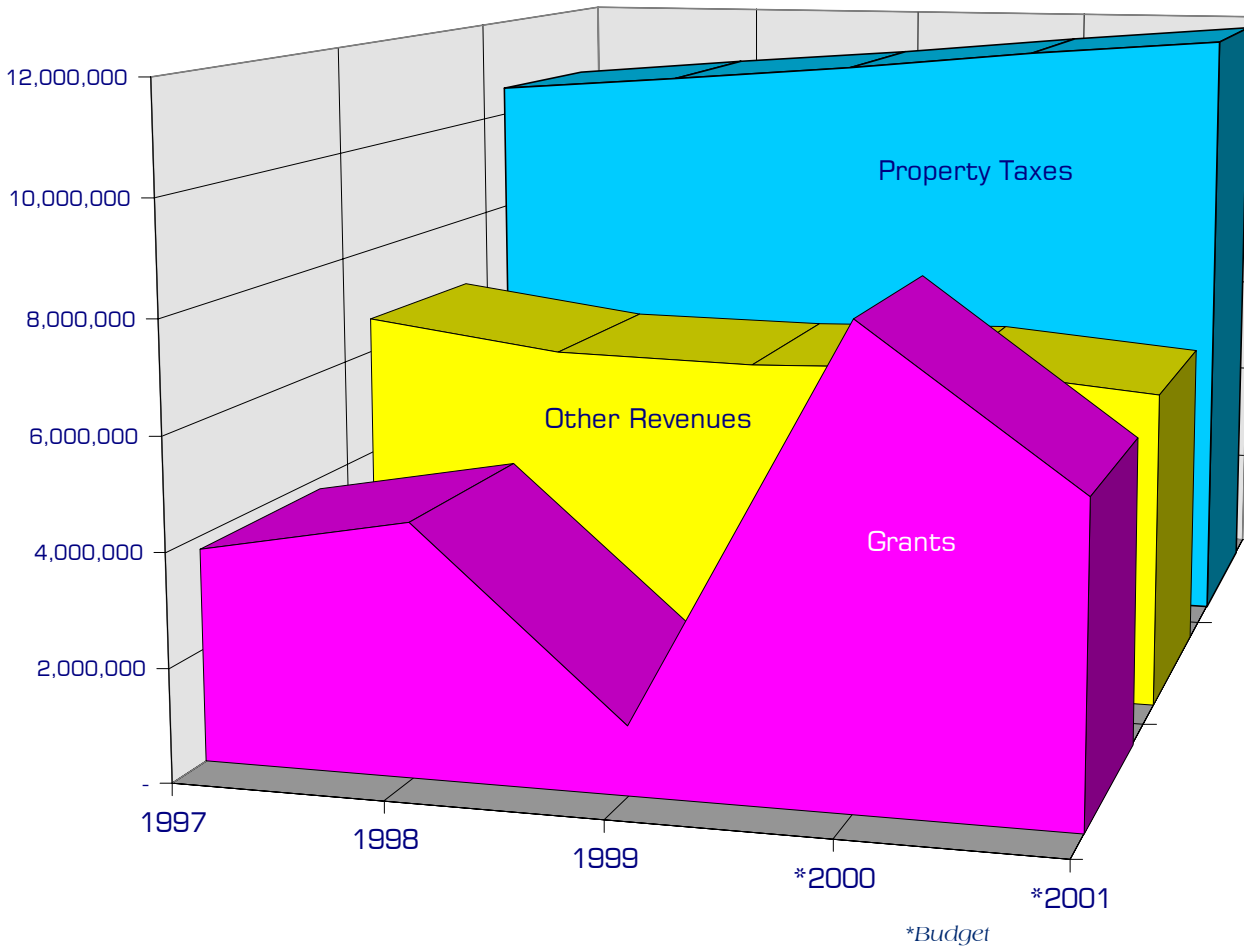
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Undedicated General Fund Resources Summary continued

	Budget 2001 Expense	Budget 2001 Revenue	Budget 2001 Capital	Budget 2001 Undedicated
OTHER				
Cooperative Extension				
<i>Cooperative Extension</i>	460,119	230,000	-	230,119
Other General Fund				
Non-Departmental - Administrative Services	1,645,016	-	-	1,645,016
Non-Departmental - Medical Examiner	251,000	35,000	-	216,000
Non-Departmental - Microfilming	156,458	-	-	156,458
Non-Departmental - County Morgue	71,892	-	-	71,892
Non-Departmental - Annual State Audit	105,000	-	-	105,000
Non-Departmental - Criminal Justice Data Integration	70,000	-	10,000	60,000
Non-Departmental - NW Regional Council	66,206	-	-	66,206
Non-Departmental - 911	626,110	-	-	626,110
Non-Departmental - Ambulance Services	1,144,439	-	-	1,144,439
Non-Departmental - Animal Control	300,000	-	-	300,000
Non-Departmental - Capital Acquisitions	61,500	-	-	61,500
Misc Non-Departmental	2,014,435	3,000	-	2,011,435
<i>Total Other General Fund</i>	6,512,056	38,000	10,000	6,464,056
Transfers to Miscellaneous Funds				
<i>Non-Departmental - Road Fund</i>	59,000	-	-	59,000
<i>Capital Acquisitions</i>	-	-	(926,246)	926,246
TOTAL GENERAL FUND	55,728,613	18,781,447	-	36,947,166



Road Fund Revenues



Road Fund Revenue Sources Notes

Property Tax

The 2001 road fund budget is based on a levy of 100 percent of 2000 taxes. Property tax revenues in 2001 are anticipated to be approximately \$290,000 greater than 2000 property tax revenues.

Other Revenue

“Other Revenue” is expected to be slightly lower in 2001 than 2000. The most significant decrease is in “Intergovernmental Services,” which will be \$349,900 less in the 2001 budget. This decrease is attributable to work done on Lummi Shore Road in 2000. Other decreases include “State Entitlements” for \$47,700.

Road Fund Revenue Sources Notes continued

Grants

Grants are monies received from the state and federal government to support various programs. Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Bridge Replacement Grants, Surface Transportation Program (STP) Grants and Federal Aid - Other for the Lummi Shore

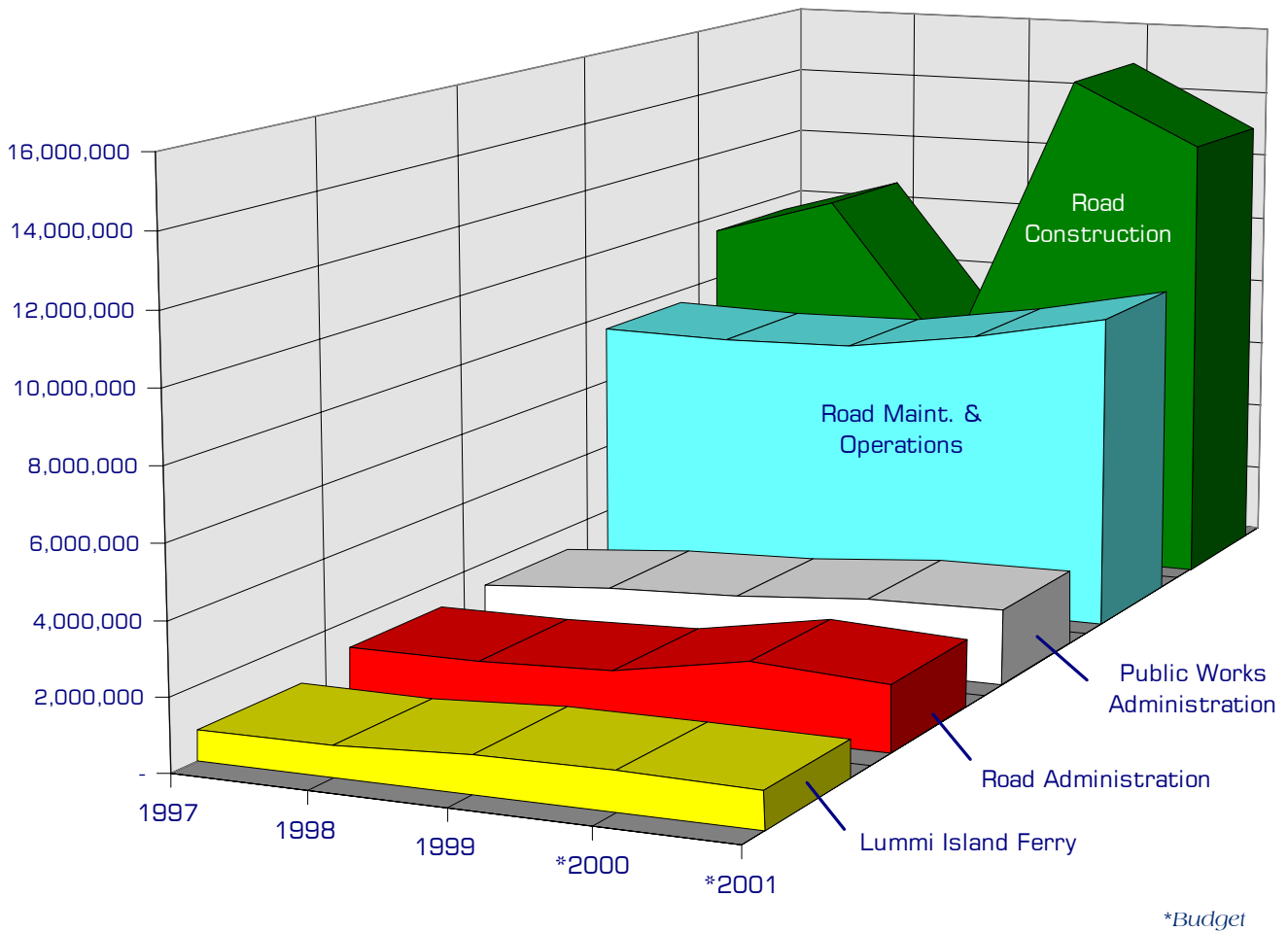
Road construction project. "State Grants" include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts (CAPA) grant.

The 2001 grant budget decreased by \$2,705,000. Most of this decrease is attributable to grant money received for work done on the Lummi Shore Road in 2000.

Road Fund Revenue Sources Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Grants					
4333 Federal Grants-Indirect	1,923,759	2,548,057	738,356	6,268,000	3,574,000
4334 State Grants	1,844,419	1,932,734	482,940	1,982,800	1,971,800
4335 State Shared Revenues	1,858	1,404	1,573	1,400	1,500
<i>Total Grants</i>	3,770,036	4,482,195	1,222,869	8,252,200	5,547,300
Other Revenue					
4312 Timber Harvest Taxes	181,200	359,765	181,173	200,000	200,000
4317 Excise Taxes	28,219	24,851	23,673	20,000	24,000
4322 Non-Bus Licenses & Permits	50,188	43,857	50,596	40,000	50,000
4336 State Entitlements	3,040,306	3,134,526	3,209,534	3,342,000	3,294,300
4338 Intergovernmental Svc	43,342	40,162	54,790	450,000	100,100
4341 General Government	292,073	11,726	29,608	21,000	21,500
4342 Security-Persons & Property	-	-	671	-	-
4344 Transportation	672,572	580,863	603,201	456,000	456,000
4345 Economic Environment	28,325	45,779	58,185	40,000	66,000
4349 Other Interfnd Svc Charges	450,338	536,704	520,731	594,281	612,689
4359 Non-Court Fines-Forfeits	-	1,089	197	-	-
4361 Interest Earnings	51,139	151,324	6,133	3,500	5,500
4362 Rents & Royalties	3,822	3,772	2,388	3,000	3,000
4367 Contribution-Private Source	61,620	146,814	5,480	50,000	50,000
4369 Other Miscellaneous Revenue	134,096	3,312	9,289	5,000	5,000
4395 Disposition of Fixed Assets	-	102,281	-	-	-
8110 State Timber Sales	1,448,337	901,514	1,189,078	900,000	900,000
8301 Operating Transfer In	155,050	60,012	139,800	60,044	60,051
<i>Total Other Revenue</i>	6,640,627	6,148,351	6,084,527	6,184,825	5,848,140
Property Taxes					
4311 Property Taxes	10,554,697	10,858,674	11,140,712	11,510,000	11,800,000
Total Road Fund	20,965,360	21,489,220	18,448,108	25,947,025	23,195,440

Road Fund Expenditures



Road Construction

The cost to design, construct and improve county roads and bridges.

Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility.

Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department.

Road Fund Expenditure Notes

Road Administration

The cost of providing accurate information related to roads, such as surveys, traffic, development and drainage. The cost of improving safety of roads through accident investigation and operation studies and the cost of maintaining the pavement management system.

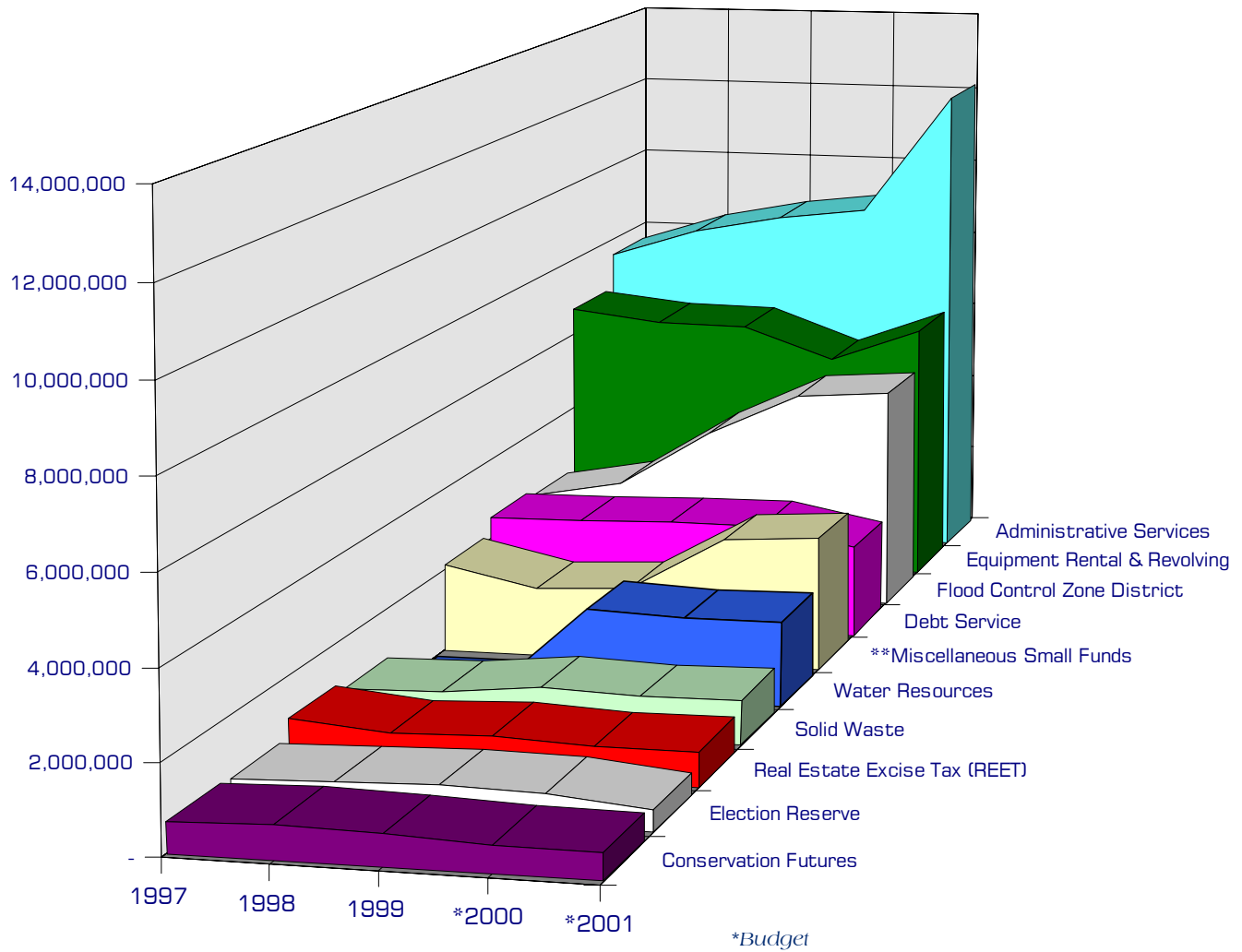
Lummi Island Ferry

The cost of providing ferry service between Lummi Island and Gooseberry Point.

Road Fund Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Public Works Administration	1,335,671	1,627,530	1,740,770	2,060,753	2,111,007
Road Administration	1,264,919	1,261,027	1,411,178	2,041,845	1,848,122
Road Maintenance & Operations	7,631,906	7,556,176	7,649,007	8,215,893	9,005,498
Lummi Island Ferry	848,397	841,766	1,029,124	1,061,318	1,002,579
Road Construction	9,541,305	10,651,692	6,035,292	14,869,065	13,030,000
TOTAL ROAD FUND	20,622,198	21,938,191	17,865,371	28,248,874	26,997,206

Other Funds Revenues



**Miscellaneous Small Funds - see page 63 for list

Other Funds Revenue Sources Notes

Administrative Services

The Administrative Services Department is an internal service, organized to centralize finance and accounting, information services, facilities maintenance, human resources and self-insurance. The Administrative Services Fund revenues are derived from charges to user departments. Facilities management charges recover the cost of operating facilities. Self insurance charges are based on risk analysis associated with departmental activities. The costs of finance and accounting, information services, and human resources management are distributed based on an administrative cost allocation.

The administrative cost allocation was increased by \$551,748 in 2001. Tort cost allocation was increased \$20,649 for 2001. An operating transfer of \$2,459,109 to the Administrative Services Fund is budgeted in 2001. This transfer will fund the computer revolving account, the building revolving fund, and several onetime repairs to county facilities.

Real Estate Excise Tax (REET) Fund

REET is to account for an excise tax of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds are used for local improvements to lessen the impact of development.

Equipment Rental & Revolving Fund

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. Revenues in 2001 are projected to be \$290,000 over 2000.

Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. Revenues are collected from an excise tax based on parcel value. Flood control assessments were cut in half by the County Council in 1996 and then restored by the County Council in 1999.

Debt Service Funds

These funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The General Obligation funds are funded mainly through operating transfers from other funds (such as the General Fund and REET Fund). Funds L.R.I.D. #9 and #10 receive monies from special assessments on the property in those districts.

Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to be the same in 2001.

Election Reserve

This fund is allocated a portion of General Fund revenues. Election Reserve will be allocated \$54,823 in 2001. Revenue generated from election costs will decrease \$42,000 from 2000. Revenue from reimbursement of election costs vary from year to year. Election costs are partially paid by jurisdictions that have issues on the ballot (schools, fire districts, etc.). The state also pays a portion of election costs, but only for elections held in odd numbered years.

Other Funds Revenue Sources continued

Miscellaneous Small Funds

Funds with annual expenditures that are typically less than \$500,000. (See page 63 for a list of miscellaneous small funds.)

Conservation Futures Funds

The "Conservation Futures" property tax is levied at 6.25 cents per \$1,000 of assessed valuation of real property. Conservation futures funds are used to acquire rights and interest in open space, farm land and timber land.

Other Funds Revenue Sources Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Administrative Services					
<i>Administrative Services</i>	7,569,385	8,300,343	8,741,969	9,014,772	12,094,451
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,652,859	6,402,829	6,354,529	5,552,152	6,414,528
Flood Control District Fund					
<i>Flood Control District Fund</i>	2,374,655	2,777,877	4,184,741	5,253,856	5,401,725
Solid Waste Fund					
<i>Solid Waste Fund</i>	827,593	881,342	1,096,379	1,003,651	1,039,984
Water Resources					
<i>Water Resources Fund</i>	-	-	2,070,187	1,981,303	2,008,188
Debt Service Funds					
<i>1977 Fair GO Bond</i>	23,459	847	287	-	-
<i>1978 Ltd Tax GO Bond</i>	750	250	-	-	-
<i>1982 WC Ltd Tax GO Bond Fund</i>	184,871	130,485	153,199	399,217	-
<i>1983 WC Ltd Tax GO Bond Fund</i>	3,481	-	-	-	-
<i>CRID #9 Gen Debt Fund</i>	189,157	216,715	203,702	181,416	177,704
<i>LRID #10 Gen Debt Fund</i>	145,811	266,280	58,600	60,862	48,638
<i>1991 Ltd Tax GO Bond</i>	747,982	493,641	519,866	543,400	538,000
<i>1993 Ltd Tax GO Bond</i>	803,227	805,038	804,738	558,238	560,498
<i>1997 Ltd Tax GO Bond</i>	451,614	643,183	643,518	647,913	641,963
<i>1998 Ltd Tax GO Bond</i>	-	6,681	256,424	257,848	258,348
<i>Total Debt Service</i>	2,550,352	2,563,120	2,640,334	2,648,894	2,225,151

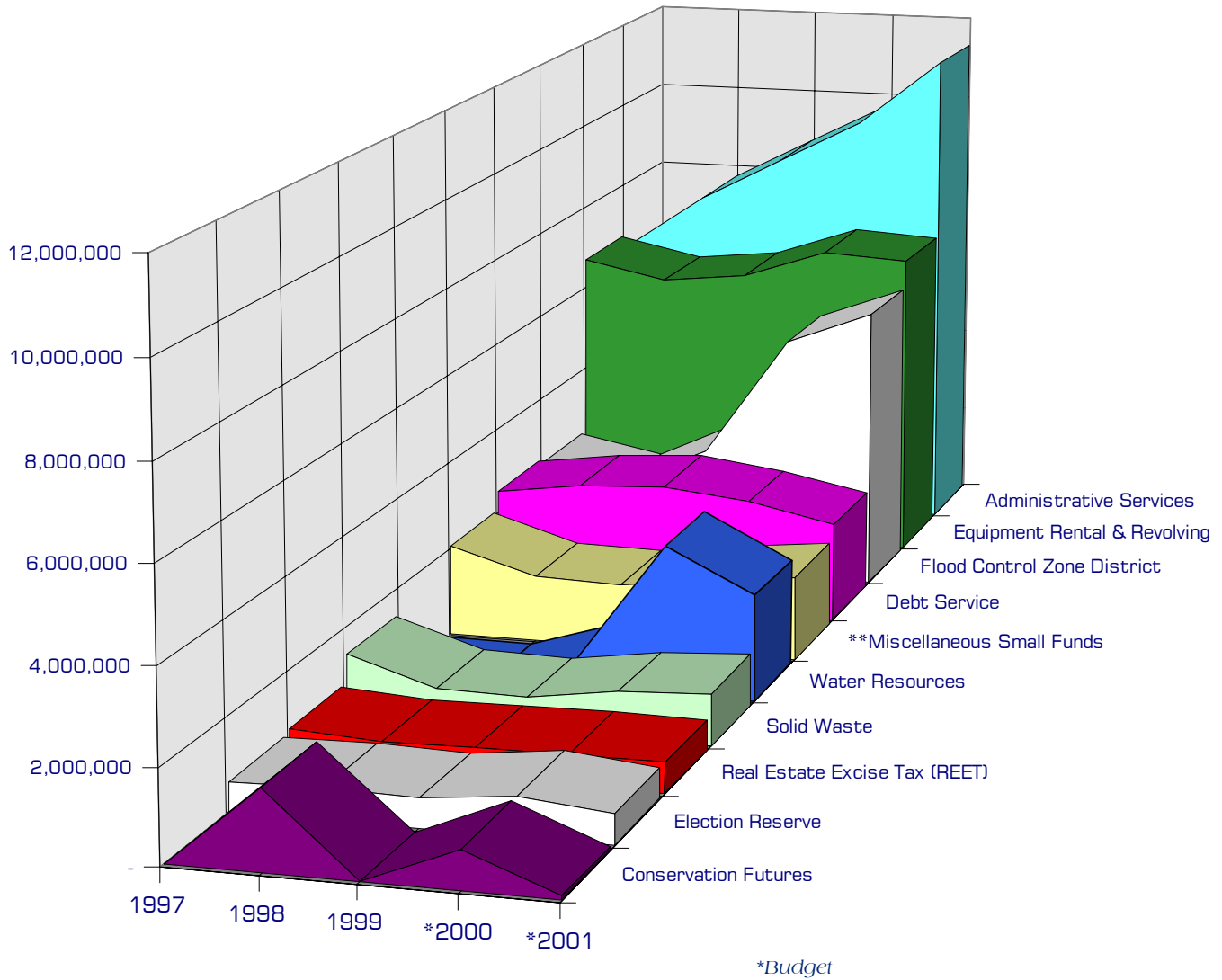
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Other Funds Revenue Sources Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Election Reserve Fund					
<i>Election Reserve Fund</i>	625,623	680,689	750,793	709,480	494,452
Real Estate Excise Tax (REET)					
<i>Real Estate Excise Tax</i>	1,023,354	817,223	889,973	800,000	800,000
Conservation Futures Fund					
<i>Conservation Futures Fund</i>	679,863	759,400	713,385	600,000	600,000
Miscellaneous Small Funds					
Emergency Management	206,333	200,526	219,469	239,269	354,407
County Parks Improvement Fund	3,118	17,128	7,015	3,500	3,000
Victim/Witness Assistance Fund	64,926	100,465	99,665	89,406	97,065
Whatcom County Drug Fund	551,022	419,513	448,763	330,600	356,340
WC Convention Center Fund	87,637	91,004	82,365	90,000	90,000
CERB Fund	265,338	398,240	273,738	177,832	177,830
Road Improvement District #1	22,290	22,465	24,045	21,853	21,861
Road Improvement District #2	1,519	1,545	1,494	1,520	1,520
Road Improvement District #6	-	-	-	-	-
Road Improvement District #7	2,086	1,971	1,976	1,899	1,889
Road Improvement Guarantee	5,029	5,388	5,457	5,000	6,000
Pt Roberts Fuel Tax	50,424	31,196	20,498	20,000	20,000
Lake Management District #1	1,645	3,557	1,374	1,200	1,500
1983 Sewer Construction Fund	2,109	590	662	635	800
LRID #10 Construction Fund	372	399	412	385	480
Auditor's O & M Fund	82,991	101,592	111,946	128,000	90,000
Community Development Fund	517,193	-	-	-	-
Courthouse Expansion Fund	134,392	-	-	-	-
Civic Center Bldg Improvement Fund	-	-	-	-	-
Public Utilities Improvement Fund	-	-	230,462	1,560,000	1,560,000
WC Investment Pool	-	-	-	157,626	184,744
River Improvement	20,371	-	-	-	-
Flood Sub-Zones	-	146,837	117,921	103,618	103,618
Veteran's Relief Fund	122,422	125,149	128,488	143,480	130,647
<i>Total Miscellaneous Small Funds</i>	2,141,217	1,667,565	1,775,750	3,075,823	3,201,701
TOTAL OTHER FUNDS	24,444,901	24,850,388	29,218,040	30,639,931	34,280,180

Note: 1997 onetime bond proceeds of \$2,045,365 in the Courthouse Expansion Fund are not shown here.

Other Funds Expenditures



**Miscellaneous Small Funds - see page 67 for list

Other Funds Expenditures Notes

Administrative Services

The cost of administrative services, centralized finance and accounting, information services, facilities maintenance, human resources and self-insurance functions.

Equipment Rental and Revolving

The cost 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.

Flood Control Zone District

This cost to implement and oversee the river improvement program and flood hazard management program.

Debt Service

Costs for payment of general long-term debt principal, assessment debt, interest and related costs.

Miscellaneous Small Funds

Costs for various small funds. See page 67 for list.

Water Resources Fund

The cost to administer and coordinate water resource related activities in the county.

Solid Waste Management

The cost to provide solid waste services to the residents of Whatcom County.

Real Estate Excise Tax (REET)

There is an excise tax of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds are used for local improvements to lessen the impact of development.

Election Reserve

The cost of providing elections.

Conservation Futures

Money from this fund comes from a real property tax levy applied to all taxable real property within Whatcom County. Expenditures in this fund are utilized to acquire rights and interests in open space land, farm and agriculture land, and timber land, with the goal of conserving property for public use or enjoyment.

Other Funds Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Administrative Services					
<i>Administrative Services</i>	6,371,266	7,716,970	8,756,928	9,775,857	11,347,729
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,674,859	6,293,661	6,494,616	7,155,692	7,060,701
Flood Control District Fund					
<i>Flood Control District Fund</i>	2,412,663	2,014,572	2,933,484	5,681,703	6,436,914
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,396,859	781,183	759,913	1,030,232	1,136,047
Water Resources					
<i>Water Resources Fund</i>	-	-	621,017	3,317,586	2,356,624
Debt Service Funds					
1977 Fair GO Bond	25,802	-	-	-	-
1978 Ltd Tax GO Bond	15,100	15,375	-	-	-
1982 WC Ltd Tax GO Bond Fund	156,536	152,703	153,240	399,217	500
1983 WC Ltd Tax GO Bond Fund	-	-	-	-	-
CRID #9 Gen Debt Fund	265,338	398,240	273,738	177,832	177,830
LRID #10 Gen Debt Fund	45,527	245,590	231,299	66,500	62,728
1991 Ltd Tax GO Bond	747,391	493,228	519,960	543,400	538,000
1993 Ltd Tax GO Bond	803,342	805,203	804,828	558,238	560,498
1997 Ltd Tax GO Bond	451,375	643,387	643,221	647,913	641,963
1998 Ltd Tax GO Bond	-	-	251,781	257,848	258,348
<i>Total Debt Service</i>	2,510,411	2,753,726	2,878,067	2,650,948	2,239,867
Election Reserve Fund					
<i>Election Reserve Fund</i>	630,734	667,002	633,871	838,976	641,427
Real Estate Excise Tax					
<i>Real Estate Excise Tax</i>	750,000	621,562	648,379	672,983	666,393
Conservation Futures					
<i>Conservation Futures Fund</i>	-	1,697,673	16,594	825,000	75,000

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Other Funds Expenditures Summary continued

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001
Miscellaneous Small Funds					
Emergency Management	179,132	240,425	238,591	315,084	374,245
County Parks Improvement Fund	36,948	24,612	18,933	50,000	40,000
Victim/Witness Assistance Fund	109,538	105,544	90,758	101,656	108,642
Whatcom County Drug Fund	290,774	381,073	375,654	495,817	540,233
WC Convention Center Fund	128,325	104,525	102,525	111,000	131,500
CERB Fund	265,338	398,241	273,737	177,832	177,830
Road Improvement District #1	21,082	20,757	20,563	21,882	21,600
Road Improvement District #2	888	1,447	1,430	1,554	1,518
Road Improvement District #7	2,125	2,084	2,057	2,187	2,168
Pt Roberts Fuel Tax	52,861	-	53,400	-	-
Lake Management District #1	54	89	371	5,000	5,000
1983 Sewer Construction Fund	-	-	-	13,005	14,000
LRID #10 Construction Fund	-	-	-	8,674	-
Auditor's O & M Fund	297,588	24,487	36,442	32,350	16,050
Community Development Fund	508,000	19,000	17,000	5,000	5,000
Courthouse Expansion Fund	51,058	-	-	-	-
Public Utilities Improvement Fund	-	-	-	-	-
WC Investment Pool	-	-	-	157,626	189,094
River Improvement	-	43,459	-	-	-
Flood Sub-Zones	-	-	62,956	47,000	113,500
Veteran's Relief Fund	102,018	118,962	140,565	130,428	130,428
<i>Total Miscellaneous Small Funds</i>	<i>2,045,729</i>	<i>1,484,705</i>	<i>1,434,982</i>	<i>1,676,095</i>	<i>1,870,808</i>
TOTAL OTHER FUNDS	22,792,521	24,031,054	25,177,851	33,625,072	33,831,510

Whatcom County Work Force History - 1997 to 2001

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the last five years. During this period, the county has added a total of 88.4 FTE’s. This is an overall increase of 12.6%, or an average of 3% per year.

Grants and other offsetting revenues fund many of the positions added since 1997. The 2001 budget authorizes 791.94 FTE positions. Of these, 164 are funded fully or in part by external sources.

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

Department	1997	1998	1999	2000	2001	Change from 1997 to 2001
Administrative Services	48.25	50.75	50.75	52.25	59.25	11.00
Assessor	30.00	30.00	30.00	30.00	30.00	-
Auditor	18.00	18.00	18.00	18.00	18.00	-
Cooperative Extension	7.79	6.79	7.79	3.79	3.79	(4.00)
County Council	9.10	8.50	8.50	8.50	9.50	0.40
County Executive	4.50	5.50	5.50	4.50	4.50	-
District Court Probation	13.40	13.40	13.40	13.40	14.00	0.60
District Court	15.00	15.00	15.00	15.00	16.00	1.00
Health Department	78.90	78.40	80.40	82.60	82.85	3.95
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	-
Jail	50.00	56.00	58.00	58.00	63.00	13.00
Juvenile Court Administration	41.00	46.50	47.50	45.25	45.25	4.25
Parks & Recreation	30.00	32.55	33.15	33.15	33.55	3.55
Planning & Development Services	42.00	44.75	44.75	46.75	46.75	4.75
Prosecuting Attorney	42.50	45.50	45.50	45.50	45.50	3.00
Public Defender	22.00	22.00	25.00	25.00	26.00	4.00
Public Works	135.00	139.50	146.00	149.00	155.00	20.00
Sheriff	75.00	80.00	82.00	82.00	91.00	16.00
Superior Court	25.60	26.62	30.00	30.00	31.50	5.90
Treasurer	14.50	14.50	15.50	15.50	15.50	1.00
Total Whatcom County FTE's	703.54	735.26	757.74	759.19	791.94	88.40