

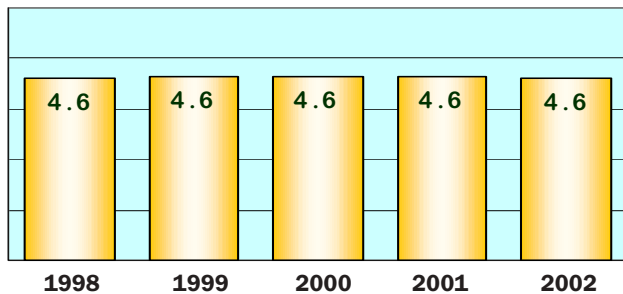
2002 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2002 the number of citizens in this county is expected to exceed 174,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we must provide:

- Law enforcement
- District and superior courts
- Jail
- Property valuation
- Tax collection & distribution
- Elections
- Document recording
- Vehicle licensing
- Public health protection
- Animal control
- Ambulance
- Land use planning
- Building code enforcement
- Road construction and maintenance

In addition to mandated services, we also provide services considered essential by the citizenship, such as parks, senior centers and public education programs. For every 1,000 in Whatcom County population, the number of county government employees has remained at 4.6 (see chart below).

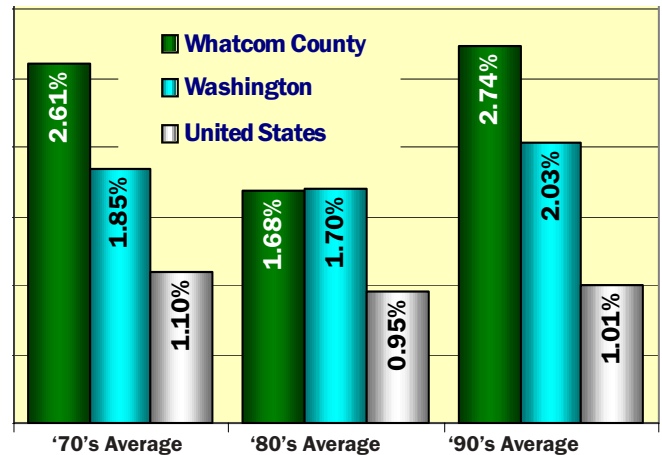
County Employees Per 1,000 in Population



Based on "full time equivalents" (FTE's), 40 hours per week.

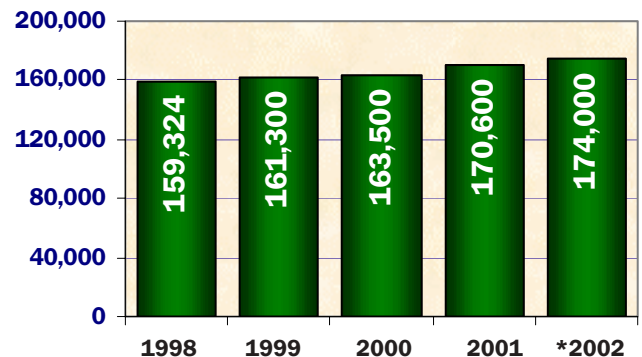
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Three Decades of Average Annual Percent of Change in Population Growth



Source: Washington State University - NIIP Economic Indicators

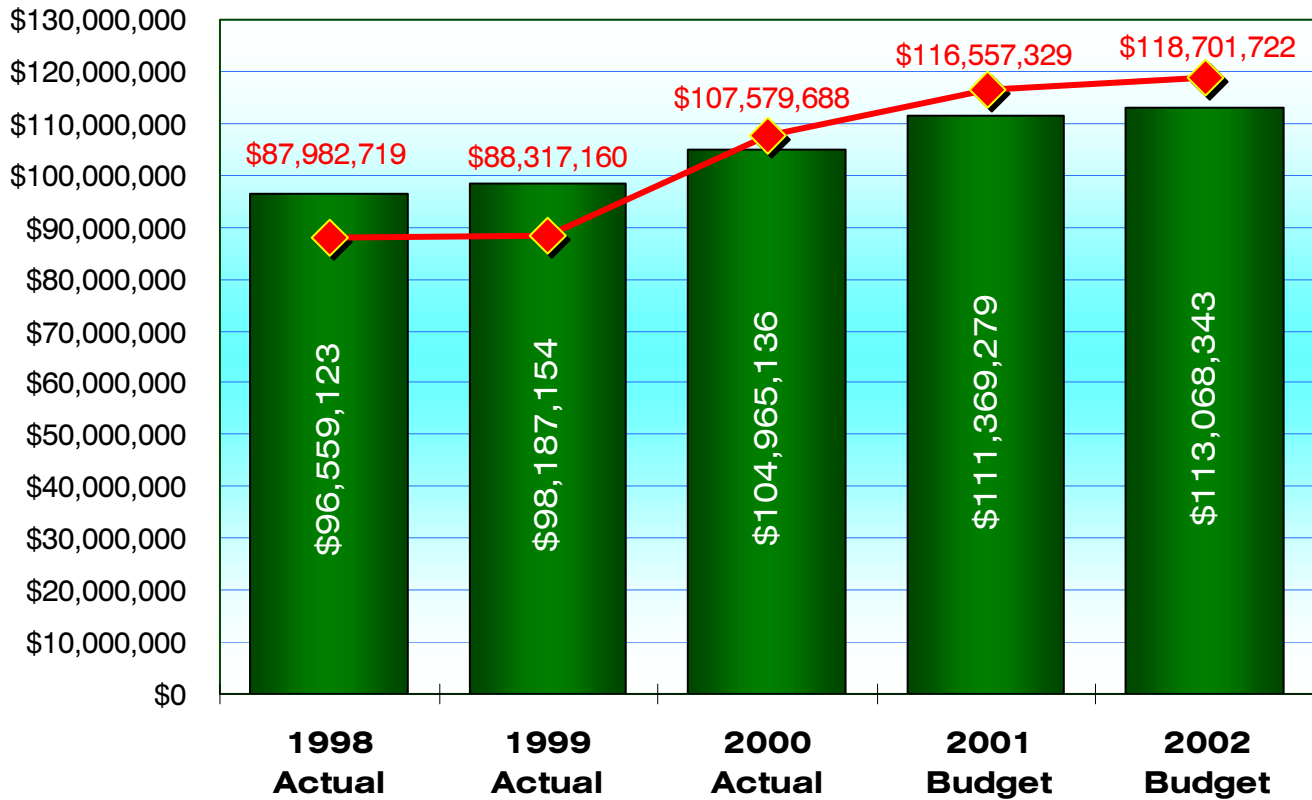
Whatcom County Population 1998 - 2002



Source: Washington State Office of Financial Management (OFM). *2002 Population figure is an estimate based on the Whatcom County Comprehensive Plan projected growth rate.

Revenue & Expenditure History

This chart represents all Whatcom County funds combined and shows by year, a comparison of all Whatcom County revenues (bars) and expenditures (line). See facing page for detail.



■ Revenue ◆ Expenditures
Note: Where revenues fall short of expenditures, the county uses available reserves (fund balance).

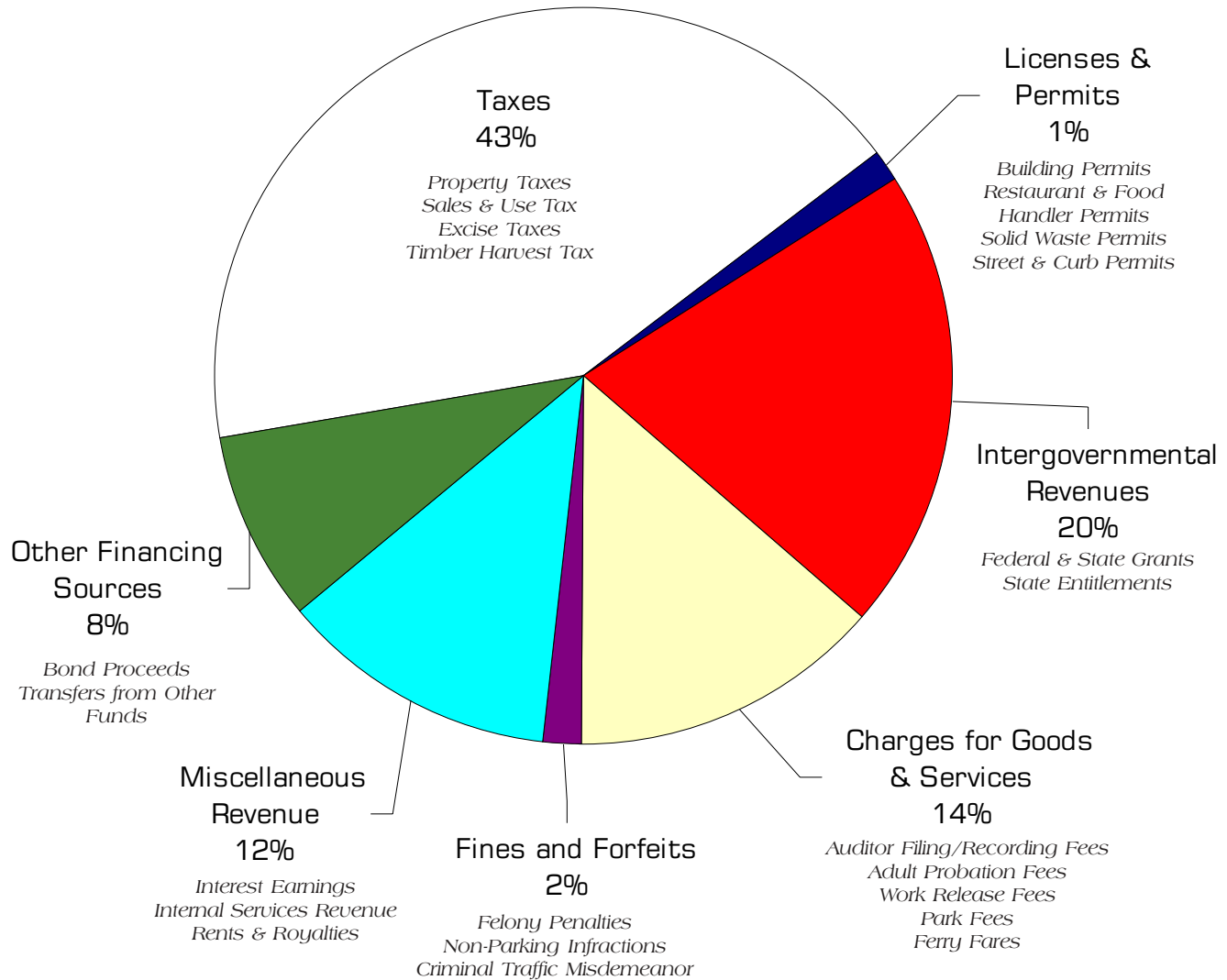
Revenue & Expenditure History Detail

*Note: These figures are for all
Whatcom County funds combined.*

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002
Revenues					
Taxes	39,438,775	42,344,586	44,768,382	46,785,056	48,004,174
Licenses & Permits	1,351,354	1,415,442	1,563,535	1,566,715	1,582,732
Intergovernmental Revenues	19,769,652	17,934,704	24,505,326	23,417,960	22,996,348
Charges For Goods & Svcs	13,826,004	14,198,197	13,703,629	15,515,832	15,511,355
Fines and Forfeits	1,466,255	1,705,224	1,329,900	1,721,700	1,713,200
Miscellaneous Revenue	11,650,635	11,938,994	11,621,799	12,811,643	13,891,382
Other Financing Sources	9,056,448	8,650,007	7,472,565	9,550,373	9,369,152
Total Revenues	96,559,123	98,187,154	104,965,136	111,369,279	113,068,343
Expenditures					
Current:					
General Government	21,861,639	23,493,352	24,490,072	27,502,025	29,849,914
Security of Persons/Property	17,003,382	18,509,530	19,713,019	21,374,356	22,673,677
Physical Environment	2,998,897	2,834,909	6,336,793	7,655,553	7,861,845
Transportation	13,538,166	15,037,741	18,885,237	20,031,926	20,580,870
Economic Environment	1,183,325	1,235,673	1,092,269	1,112,876	1,310,730
Mental & Physical Health	7,730,267	8,028,398	8,833,571	9,155,984	9,520,840
Culture & Recreation	2,920,979	3,023,517	3,372,819	3,571,424	3,422,407
Other Expenditures	13,703,531	6,527,124	16,424,612	15,813,745	13,391,685
Debt Service	2,907,904	2,884,957	2,404,731	2,240,067	2,192,603
Other Financing Uses	4,134,629	6,741,959	6,026,565	8,099,373	7,897,151
Total Expenditures	87,982,719	88,317,160	107,579,688	116,557,329	118,701,722
Excess of Revenue Over (Under) Expenditures	8,576,404	9,869,994	(2,614,552)	(5,188,050)	(5,633,379)

Source of County Revenues in 2002

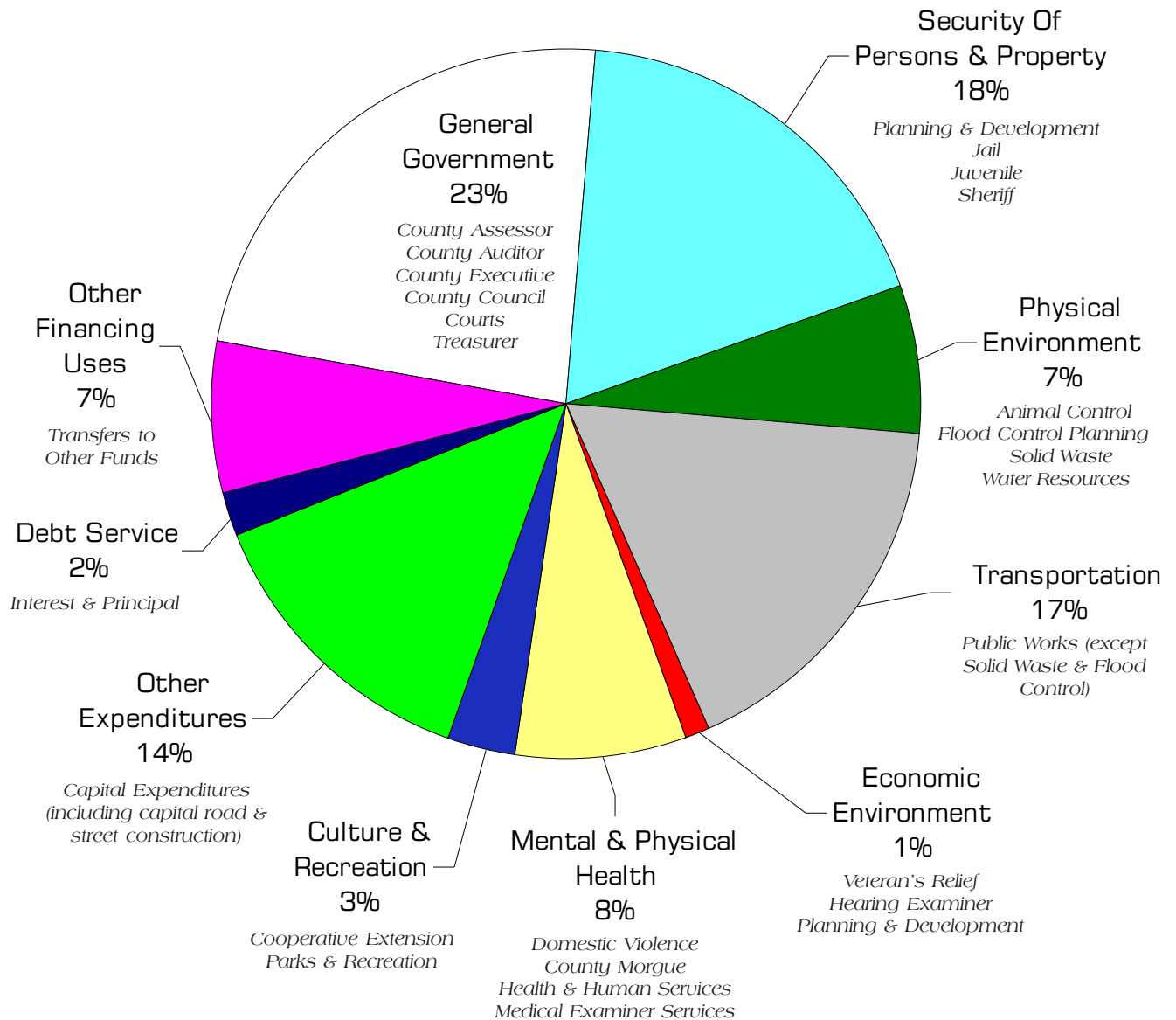
This chart represents all Whatcom County funds combined



The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

Distribution of County Expenditures in 2002

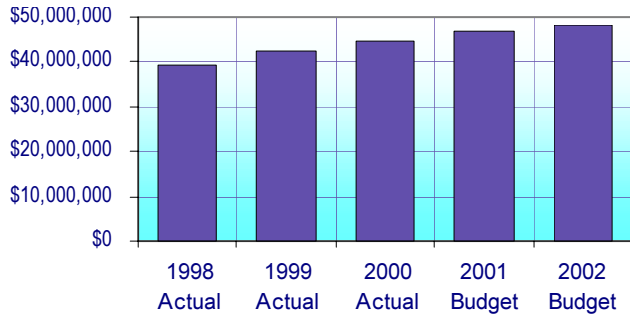
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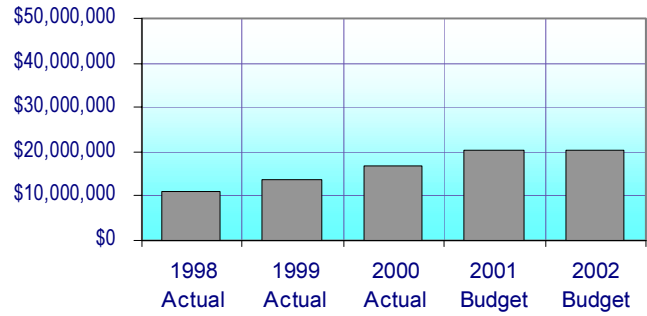
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Revenue History by Type

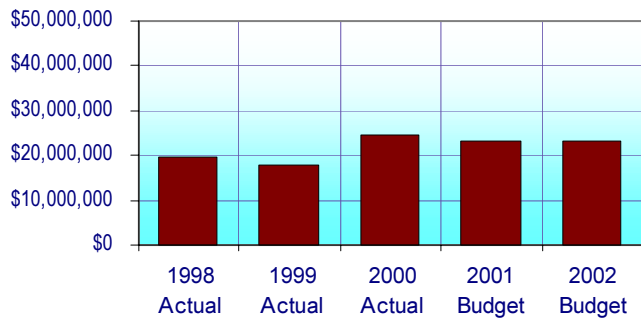
Tax Revenues



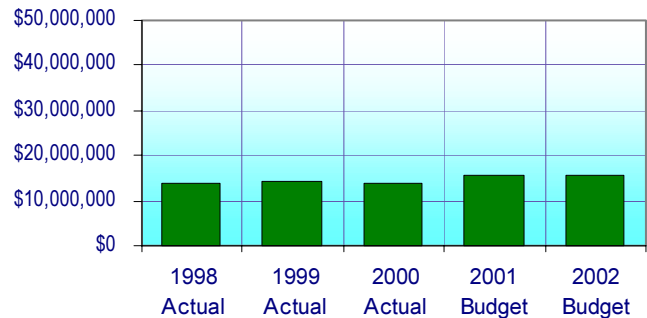
All Other Revenues



Intergovernmental Revenues



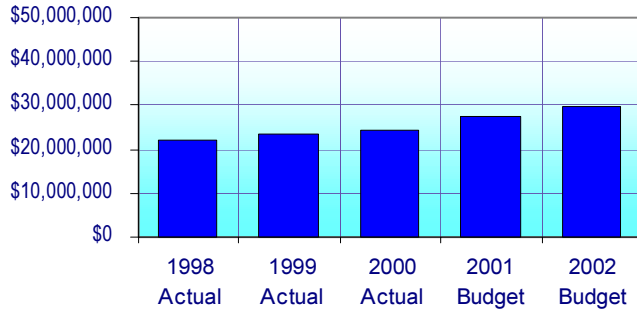
Fees for Service



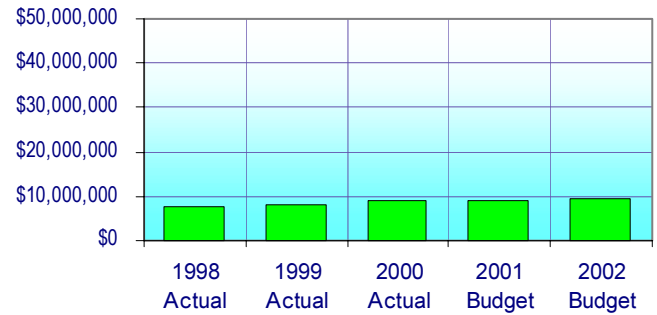
Charts represent all Whatcom County funds combined.

Expenditure History by Type

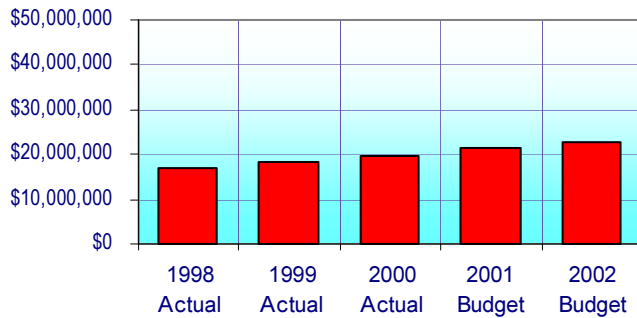
General Government



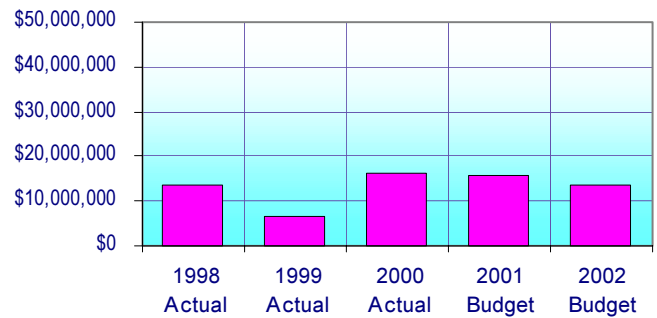
Mental & Physical Health



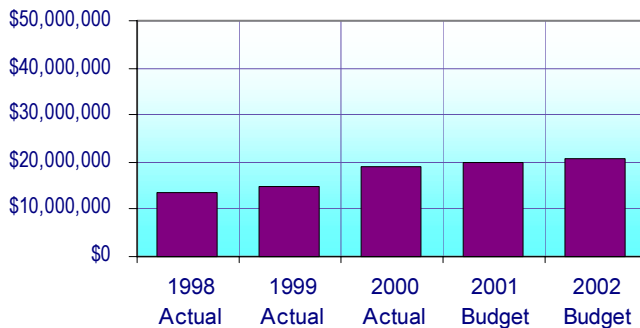
Security of Persons & Property



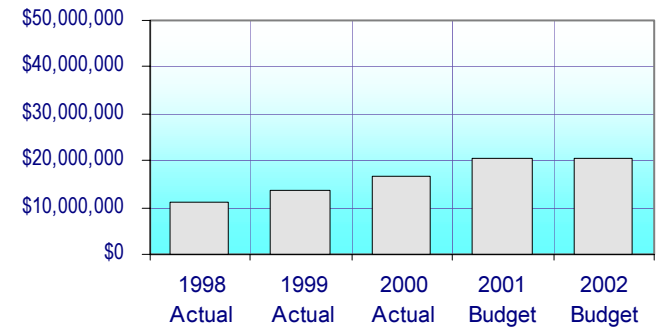
Capital Outlay



Transportation



All Other Expenditures



Charts represent all Whatcom County funds combined.

Expenditure & Revenue Category Descriptions

Revenues

Taxes – Revenue derived from legislatively authorized charges.

Licenses & Permits – Charges for the issuance of licenses and permits.

Intergovernmental Revenue – Grants, entitlements, shared revenues and payments for goods and services provided by one government to another.

Charges for Goods & Services – Fees and charges for goods and professional or other services rendered.

Fines & Forfeits – Revenue derived from monetary judgements imposed or a penalty by which one loses rights in property.

Miscellaneous Revenue – Revenue derived from sources not otherwise provided for in other revenue accounts.

Other Financing Sources – Revenue derived from the proceeds of long term debt, operating transfers and the disposition of fixed assets.

Expenditures

General Government – A major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly includable in another major class.

Security of Persons & Property – A major class of services provided to protect people and property.

Physical Environment – A major class of services provided to achieve a satisfactory living environment for the community and the individual.

Transportation – A major class of services provided by the governmental entity for the safe and adequate flow of vehicles and pedestrians.

Economic Environment – A major class of services provided for the development and improvement in the welfare of the community and individual.

Mental & Physical Health – A major class of services provided for the care, treatment, and control of mental and physical illness.

Culture & Recreation – A major class of services to provide culture and recreation to the community.

Debt Service - A major class of expenditures used to account for principal and interest payment of debt.

Other Expenditures/Expenses – This account collects all expenditures that will be capitalized in a general fixed assets account group and to account for activities which involve improvement of the road/street.

Other Financing Uses – Includes all routine or regular interfund transfers.

These categories are based on the Washington State Budgeting, Accounting & Reporting System (BARS).