

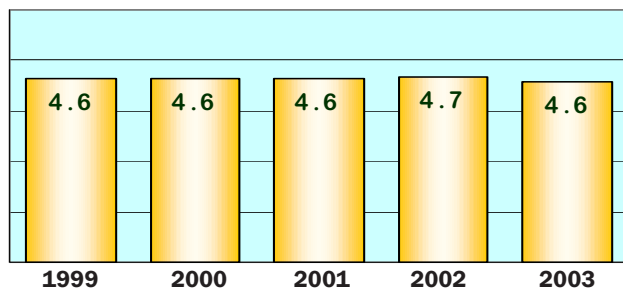
# 2003 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2003 the number of citizens in this county is expected to exceed 175,000. 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
- 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 ambulance, parks, senior centers and public education programs. For every 1,000 in Whatcom County population, the number of county government employees is 4.6 (see chart below).

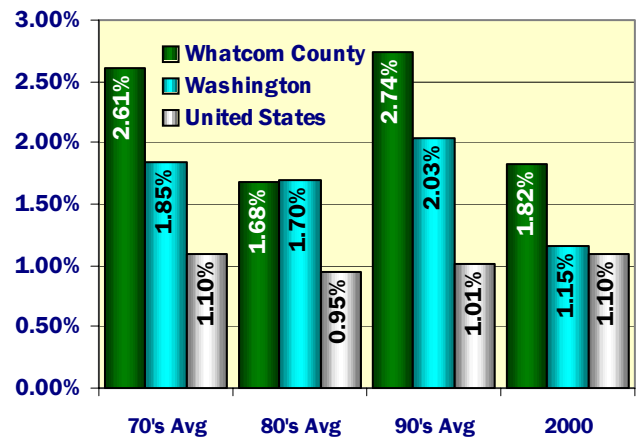
*County Employees Per 1,000 in Population*



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

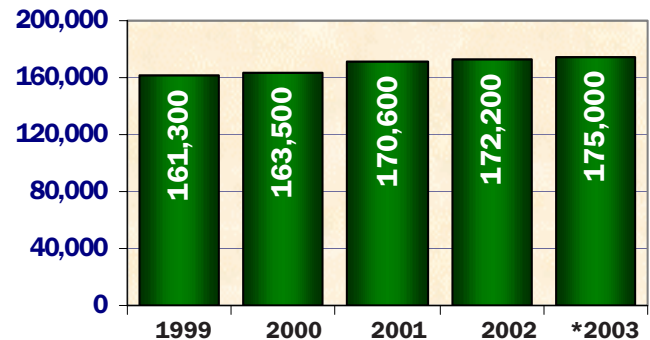
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

*Three Decades of Average Annual Percent of Change in Population Growth*



Source: Washington State University - NIP Economic Indicators

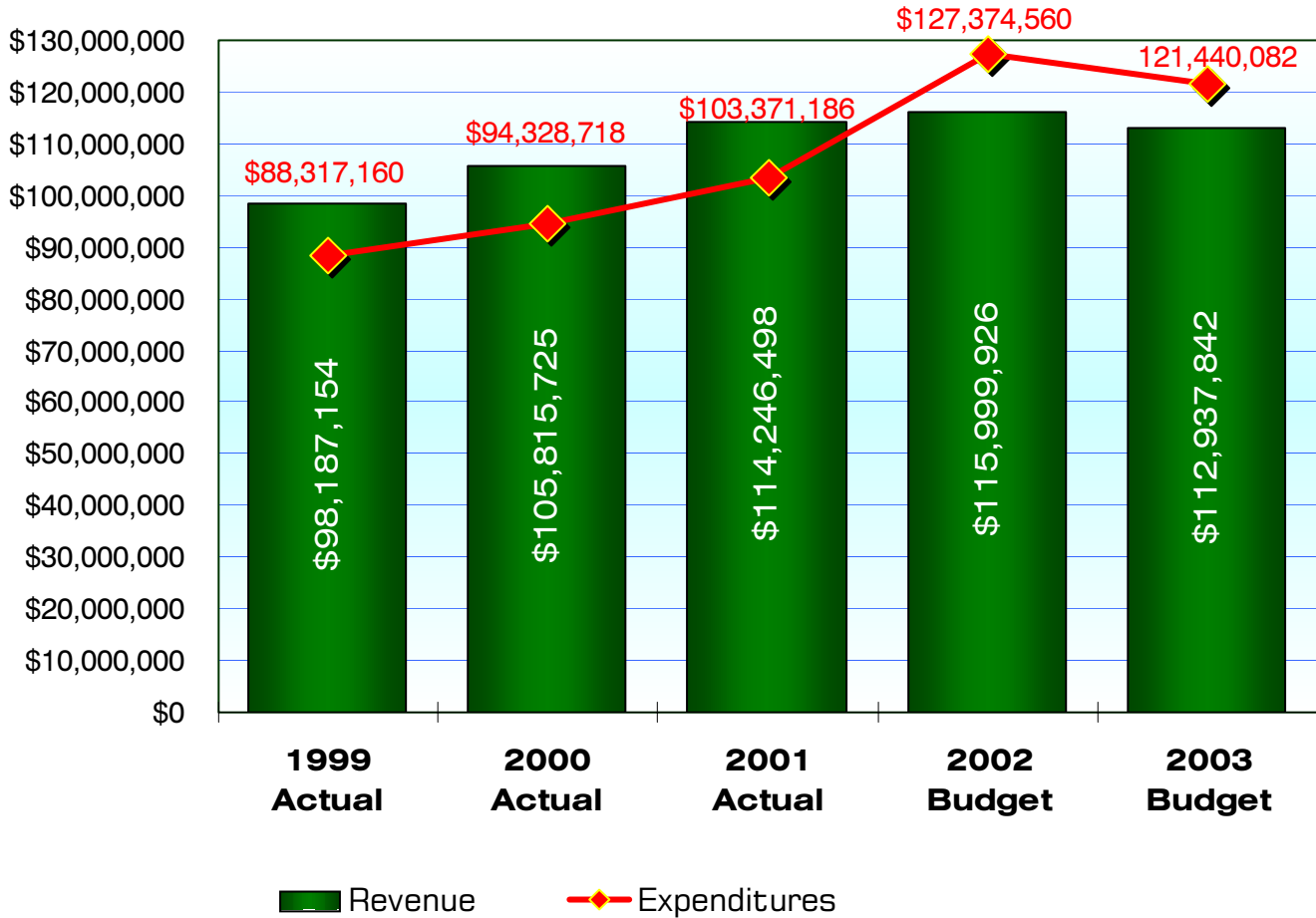
*Whatcom County Population 1999-2003*



Source: Washington State Office of Financial Management (OFM). \*2003 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.



*Note: Where revenues fall short of expenditures, the county uses available reserves (fund balance).*

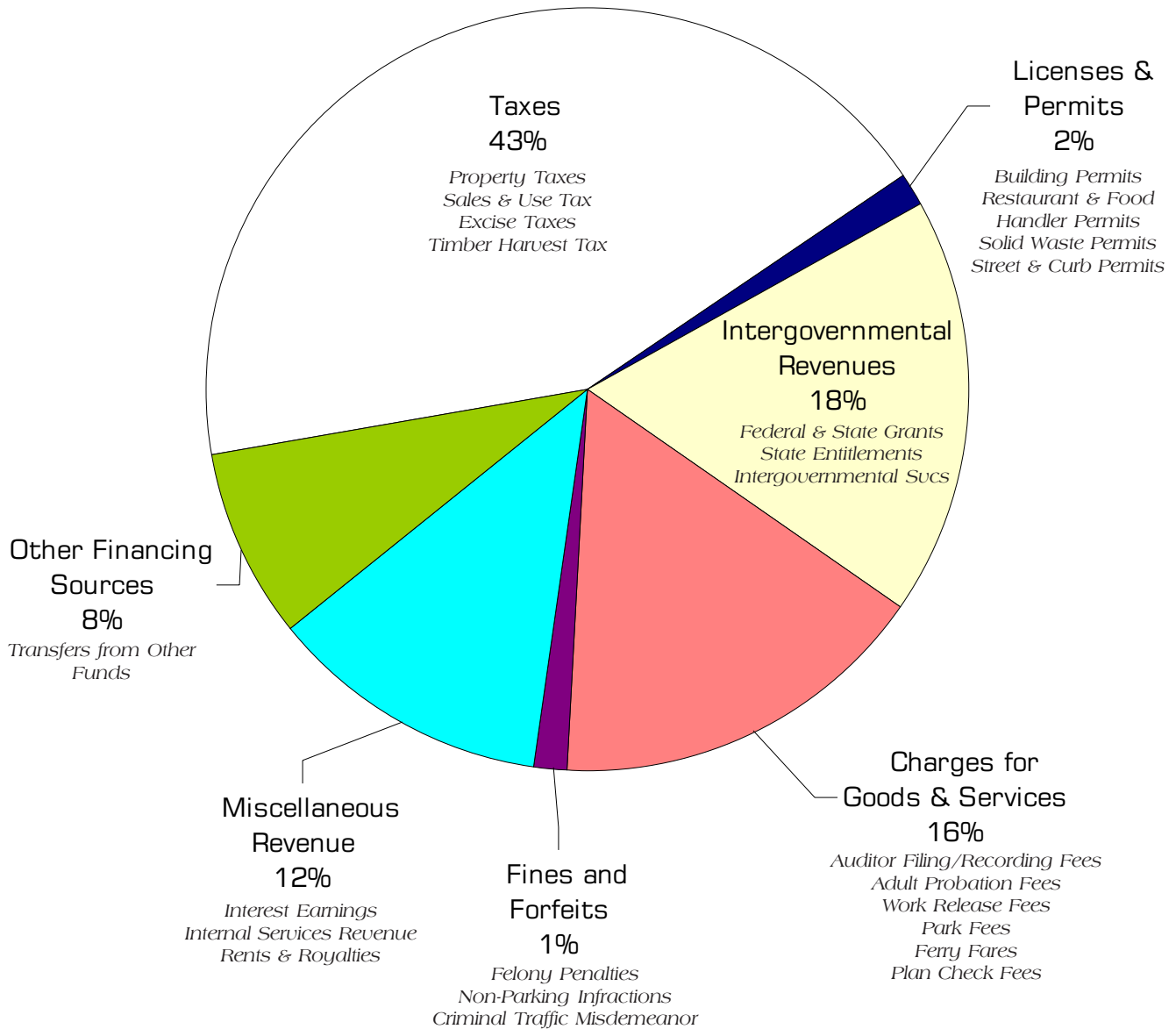
## Revenue & Expenditure History Detail

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

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
<b>Revenues</b>					
Taxes	42,344,586	45,620,343	47,424,566	48,004,174	48,882,990
Licenses & Permits	1,415,442	1,531,267	1,580,226	1,634,732	1,764,634
Intergovernmental Revenues	17,934,704	20,842,947	21,213,913	23,911,666	20,068,621
Charges For Goods & Svcs	14,198,197	15,285,680	16,370,215	15,837,898	17,913,364
Fines and Forfeits	1,705,224	1,686,828	1,763,991	1,738,200	1,686,700
Miscellaneous Revenue	11,938,994	13,064,864	14,556,414	13,952,242	13,615,661
Other Financing Sources	8,650,007	7,783,796	11,337,173	10,921,014	9,005,872
<b>Total Revenues</b>	<b>98,187,154</b>	<b>105,815,725</b>	<b>114,246,498</b>	<b>115,999,926</b>	<b>112,937,842</b>
<b>Expenditures</b>					
Current:					
General Government	23,493,352	24,225,564	26,816,908	30,727,230	30,967,667
Security of Persons/Property	18,509,530	19,267,342	21,470,121	22,921,428	23,437,247
Physical Environment	2,834,909	4,975,846	4,757,937	10,105,286	8,962,692
Transportation	15,037,741	15,912,095	16,468,089	20,628,180	21,810,061
Economic Environment	1,235,673	1,126,322	1,167,559	1,562,389	1,302,556
Mental & Physical Health	8,028,398	8,219,522	9,078,653	9,833,056	9,650,691
Culture & Recreation	3,023,517	3,371,446	3,417,835	3,539,814	3,482,616
Capital Outlay	6,527,124	8,062,750	8,700,913	16,084,069	12,104,583
Debt Service	2,884,957	2,659,244	2,250,051	2,442,223	2,208,097
Other Financing Uses	6,741,959	6,508,587	9,243,120	9,530,885	7,513,872
<b>Total Expenditures</b>	<b>88,317,160</b>	<b>94,328,718</b>	<b>103,371,186</b>	<b>127,374,560</b>	<b>121,440,082</b>
Excess of Revenue Over (Under) Expenditures	9,869,994	11,487,007	10,875,312	(11,374,634)	(8,502,240)

# Source of County Revenues in 2003

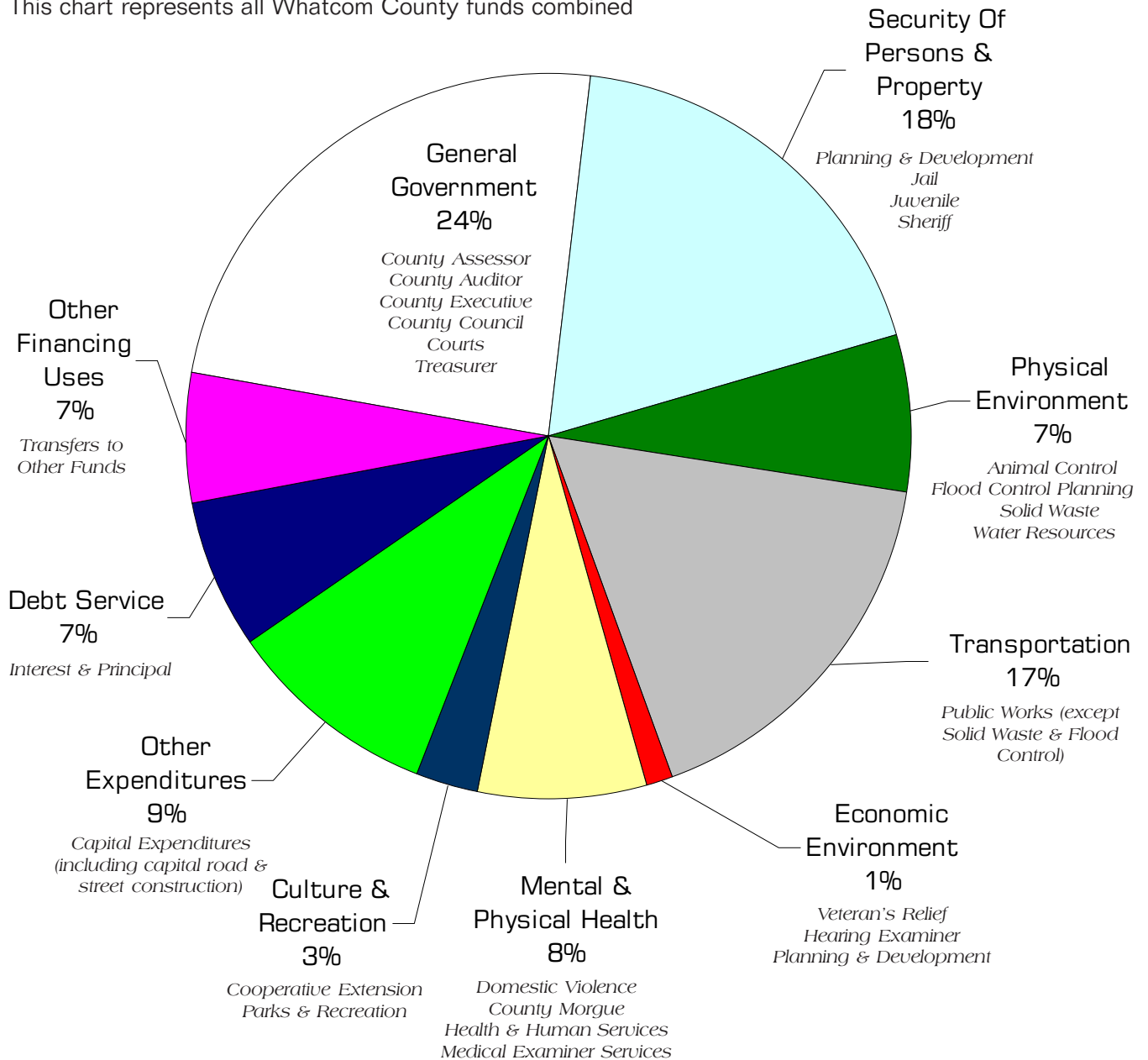
This chart represents all Whatcom County funds combined



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

# Distribution of County Expenditures in 2003

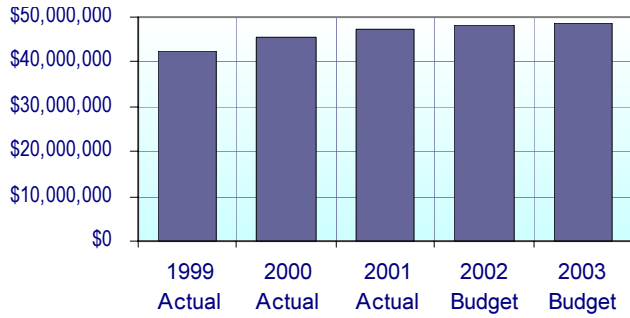
This chart represents all Whatcom County funds combined



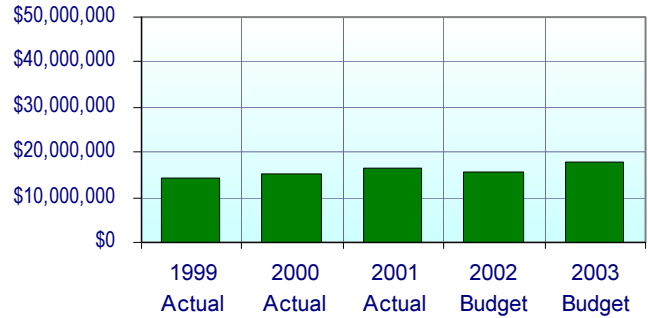
The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

# Revenue History by Type

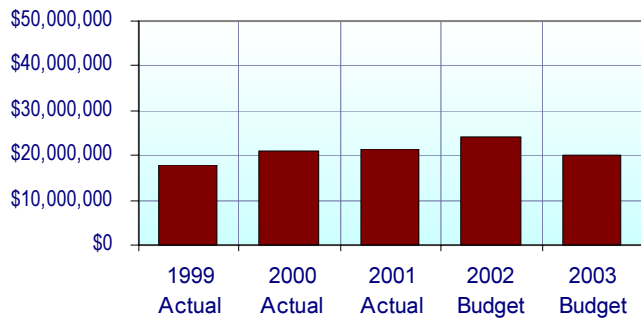
**Tax Revenues**



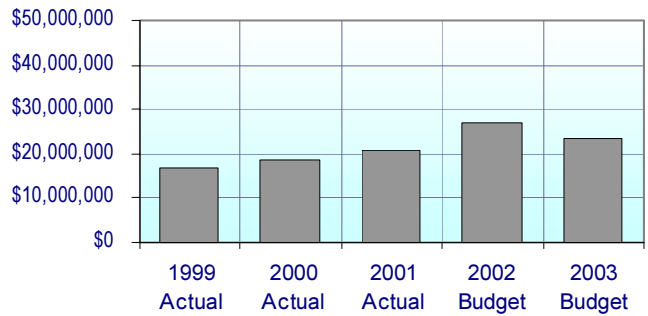
**Fees for Service**



**Intergovernmental Revenues**



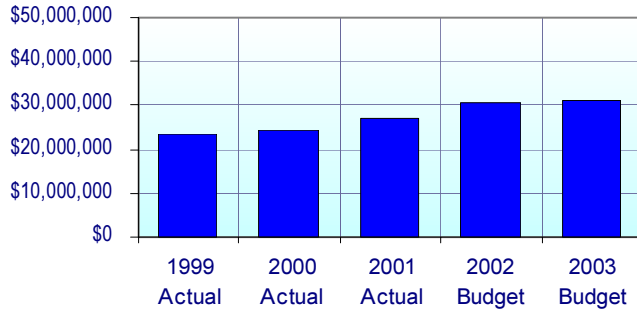
**All Other Revenues**



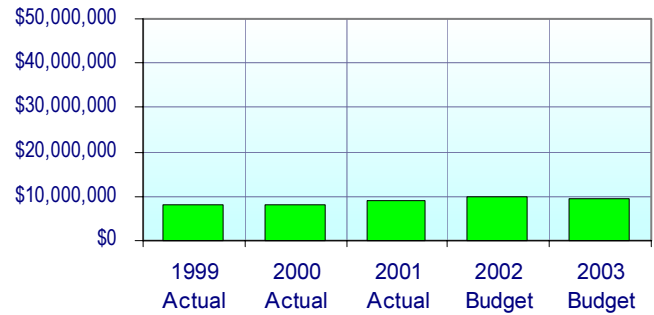
*Charts represent all Whatcom County funds combined.*

# Expenditure History by Type

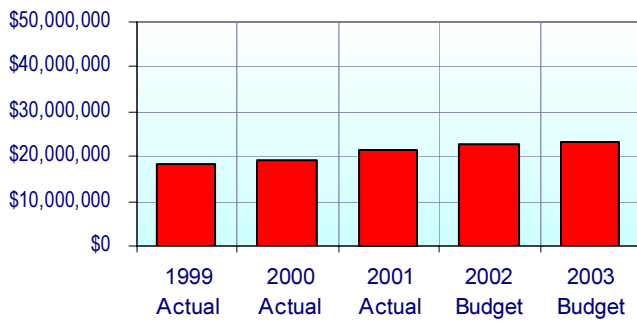
**General Government**



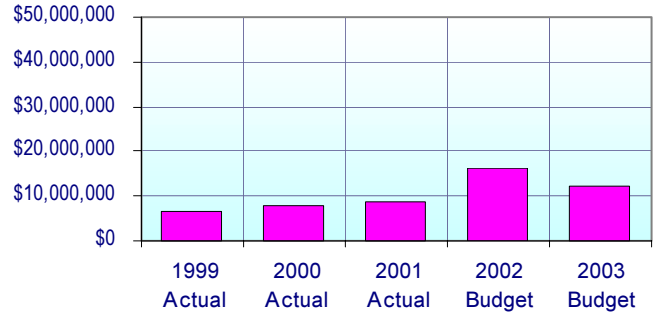
**Mental & Physical Health**



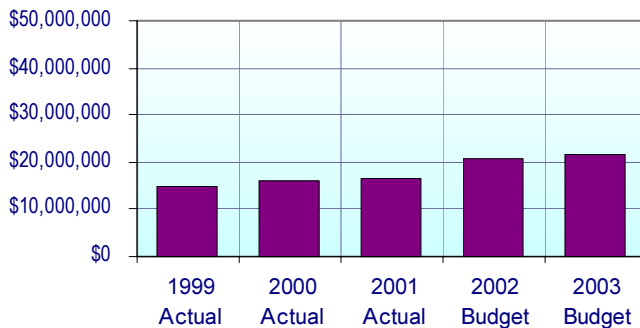
**Security of Persons & Property**



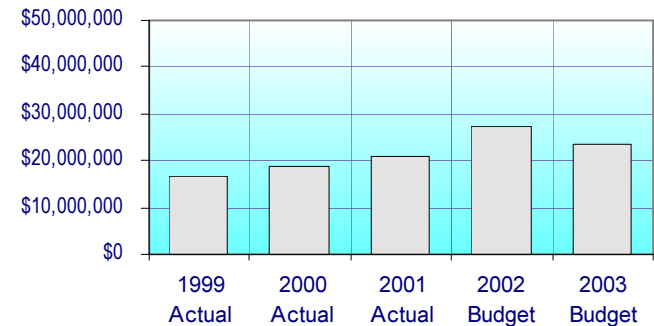
**Capital Outlay**



**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).*