

The 2005-2006 Budget in Summary

This section provides a summary of the 2005-2006 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 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.

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. In 2006 the Road Fund will begin budgeting on a project basis. This will require supplemental budgets as projects are scheduled in the 2006 calendar year.

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		
	2004 (Amended)	2005	2006	2004 (Amended)	2005	2006
001 General Fund	58,955,985	62,310,459	63,184,483	62,370,808	66,517,126	66,287,649
108 County Road	21,792,588	26,060,799	20,818,074	31,092,922	32,667,348	17,897,549
140 Solid Waste	1,031,200	1,046,000	1,046,000	1,319,702	1,287,385	1,236,626
169 Flood Control Zone	3,225,463	3,781,065	3,138,977	6,072,331	5,434,139	3,792,908
501 ER&R	8,570,603	8,654,130	8,857,526	9,424,379	9,828,957	7,674,932
507 Admin. Services	13,253,418	15,757,925	14,334,670	15,040,301	16,857,298	15,385,267
All Other Funds	10,438,582	10,819,151	11,288,881	14,048,432	7,767,135	7,009,143
Total Revenues	\$117,267,839	\$128,429,529	\$122,668,611	\$139,368,875	\$140,359,388	\$119,284,074

General Fund Balance Summary

		Projected 2004	Budget 2005	Budget 2006
Ongoing	Ongoing Revenues			
	Budgeted Revenues (Note 1) *	56,670,206	61,713,432	63,103,238
	Supplemental Budgets	1,329,893	-	-
	Total Revenue	<u>\$ 58,000,099</u>	<u>\$ 61,713,432</u>	<u>\$ 63,103,238</u>
	Ongoing Expenditures			
	Budgeted Expenditures (Note 2)	57,046,527	62,241,594	64,777,683
	Continuing Appropriations	229,891	-	-
Supplemental Budgets	2,731,498	-	-	
Total Ongoing Expenditures	<u>\$ 60,007,916</u>	<u>\$ 62,241,594</u>	<u>\$ 64,777,683</u>	
	Operating Surplus (Deficit)	<u>(2,007,817)</u>	<u>(528,162)</u>	<u>(1,674,445)</u>
One-Time	One-time Expenditures - Net (Note 3) *	<u>\$ 1,407,006</u>	<u>\$ 3,678,505</u>	<u>\$ 1,428,721</u>
Fund Balance	Beginning Fund Balance	\$ 19,493,154	\$ 18,454,667	\$ 16,668,416
	Operating Surplus (Deficit)	(2,007,817)	(528,162)	(1,674,445)
	Less One-time Expenditures (Note 3) *	(1,407,006)	(3,678,505)	(1,428,721)
	Budget Lapse (4%)	2,376,336	2,420,416	2,518,919
	Ending Fund Balance	<u>\$ 18,454,667</u>	<u>\$ 16,668,416</u>	<u>\$ 16,084,169</u>
	Recap of Ending Fund Balance			
	Dedicated Reserve	358,347	358,347	358,347
	Emergency Reserve	1,000,000	1,000,000	1,000,000
	Unreserved Fund Balance	<u>\$ 17,096,320</u>	<u>\$ 15,310,069</u>	<u>\$ 14,725,822</u>
	TOTAL Fund Balance	<u><u>\$ 18,454,667</u></u>	<u><u>\$ 16,668,416</u></u>	<u><u>\$ 16,084,169</u></u>

*Ongoing revenues above do not include one-time revenues of \$597,027 and \$81,245 for 2005 and 2006, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "One-time Expenditures - Net" above.

General Fund Balance Summary Notes

Note 1 - Changes in Ongoing Revenue

2004 Budgeted Revenues	\$ 56,670,206
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2005 Revenue Changes:

● Property Tax (New Construction)	\$ 972,691
● Sales Tax	\$ 803,089
● Licenses & Permits	\$ 440,230
● Federal in Lieu of Taxes	\$ 75,000
● Interest & Penalty on Tax	\$ 150,000
● State Entitlements	\$ 166,815
● Bellingham Justice Cost Repayment	\$ (500,000)
● Auditor Filing /Recording Fees	\$ 100,000
● Collection Fees Superior Ct	\$ 86,000
● Adult Probation Fees	\$ 195,000
● Plan Check Fees - PDS	\$ 279,400
● Traffic Infractions	\$ 207,000
● State Timber Sales	\$ 206,000
● Prisoner Room and Board	\$ 75,000
● Interest Income	\$ 756,500
● State Grants	\$ 255,147
● Other Net Changes	\$ 715,354
● Program Instructional Fees-Parks	\$ 60,000
2005 Budgeted Revenues	\$ 61,713,432

2005 Budgeted Revenues	\$ 61,713,432
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2006 Revenue Changes:

● Property Tax (New Construction)	\$ 600,000
● Sales Tax	\$ 319,257
● Federal Grants	\$ (158,288)
● State Grants	\$ (258,104)
● Traffic Infractions	\$ 50,000
● Interest & Penalty on Tax	\$ 100,000
● Adult Probation Fees	\$ 50,000
● Interest Income	\$ 575,000
● Other Net Changes	\$ 111,941
2006 Budgeted Revenues	\$ 63,103,238

General Fund Balance Summary Notes continued

Note 2 - Changes in Ongoing Expenditures

2004 Budgeted Expenditures	\$57,046,527
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2005 Expenditure Changes:

● Additional Medications-Jail	\$ 101,000
● Increase Visiting Nurse Contract-Jail	\$ 89,705
● Three Deputy Public Defenders	\$ 251,048
● Projected Increase in State Retirement	\$ 494,151
● Prosecuting Attorney & Legal Secretary	\$ 96,457
● Increase in Guardian Ad Litem-Superior Court	\$ 56,000
● Child Abuse Detective-Sheriff	\$ 123,475
● Four Work Crew Supervisor-Jail	\$ 223,661
● Health Promotion Coordinator-Health	\$ 109,911
● Probation Officer-District Ct Probation	\$ 48,378
● Outdoor Rec/Semiahmoo Park Manager	\$ 61,996
● Conflict Contract-Superior Court	\$ 50,000
● Volunteer Services Coordinator-Sheriff	\$ 49,724
● Forestry/Wetlands Planner	\$ 49,335
● Sheriff Patrol Overtime	\$ 45,909
● Transport Officer-Jail	\$ 52,198
● Evidence/I.D. Technician	\$ 52,375
● Increase in Employee Health Cost	\$ 440,723
● Increase in Salary and Wages	\$ 1,986,164
● Increase LEOFF Retiree Health	\$ 72,511
● Increase Administrative Cost Allocation	\$ 220,859
● Other Jail Medical Increases	\$ 26,384
● Increase Contribution to support Geographic Information System	\$ 23,970
● Increase Support of Civil Service Commission	\$ 24,945
● Allowance for increased cost of goods and services	\$ 110,000
● PDS and Auditor staff added thru supp'l budgets in 2004	\$ 210,000
● Other Net Changes	\$ 124,188
2005 Budgeted Expenditures	\$ 62,241,594

2005 Budgeted Expenditures	\$ 62,241,594
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2006 Expenditure Changes:

● Increase in Salary and Wages	\$ 1,309,925
● Projected Increase in State Retirement	\$ 510,475
● Increase in Employee Health Cost	\$ 453,564
● Increase Administrative Cost Allocation	\$ 143,767
● Add Social Services Coordinator	\$ 51,295
● Other Net Changes	\$ 67,063
2006 Budgeted Expenditures	\$ 64,777,683

General Fund Balance Summary Notes continued

Note 3 - One-Time Expenditures

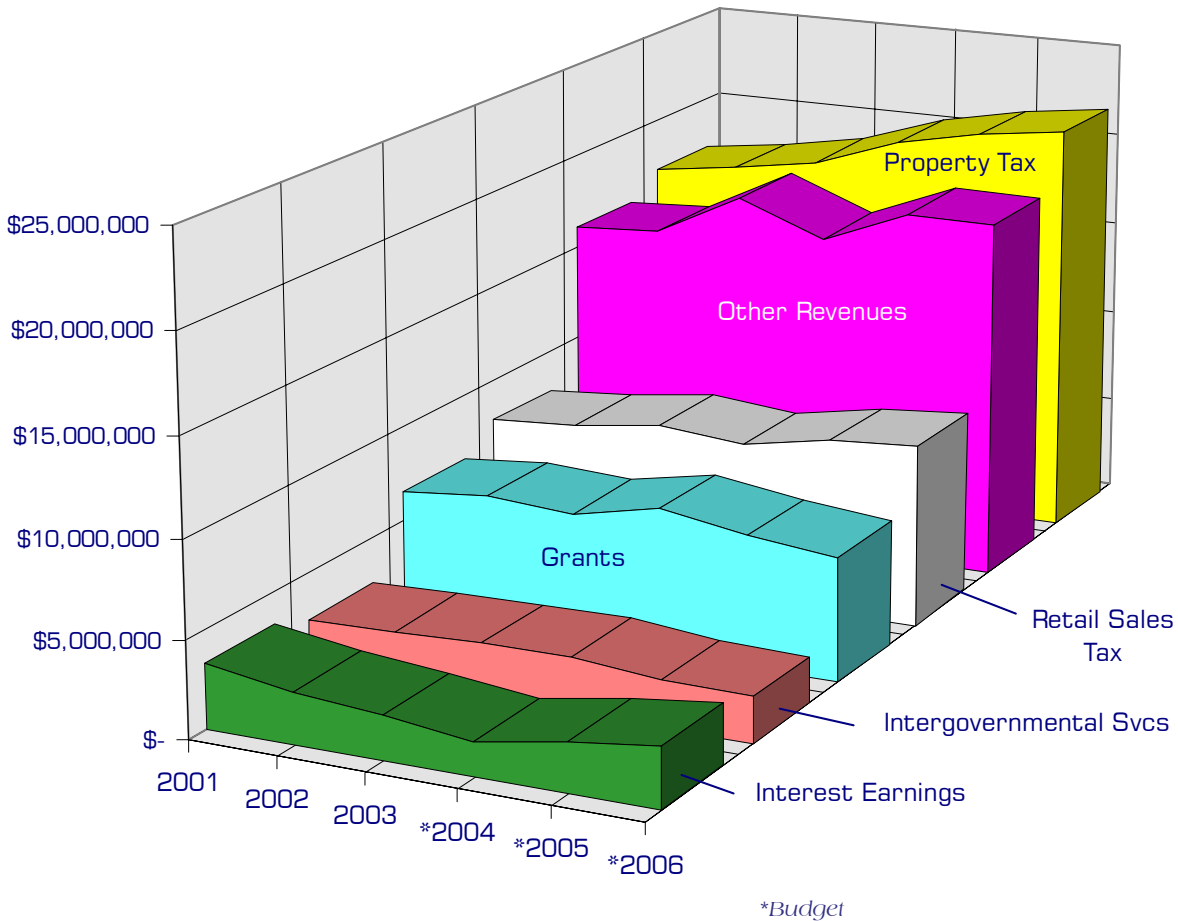
2005

● Transfer for Facility improvements-Admin Serv	1,167,591
● Courthouse Safety and Security Program Improvements	260,000
● Upgrade AS/400 Computer system	204,000
● Marine Resource Project (shellfish protection)	155,000
● Additional Web Resources & Records Staff	128,809
● Laptops in Sheriff's Vehicles-Phase 1	121,630
● Lummi Island Water Study	120,000
● Overtime, Jail Staff	100,000
● Lake Whatcom Water Quality Funding	100,000
● Drug Court, Adult	90,586
● Special Response Team-Sheriff	81,180
● Two District Court Clerk Positions	72,573
● Miscellaneous Jail Repairs	63,000
● Shoreline Master Program Update	58,985
● Inspector/Plans Examiner-PDS	57,452
● Land Use Floater	52,485
● Data Base Administrator-Admin Serv	50,170
● Integrated Pest Management Program	50,000
● Urban Fringe Subarea Update	50,000
● Plans Examiner-PDS	46,135
● Software Specialist I-PDS	44,129
● Clerical Support - Drug Task Force	41,027
● Laser Fiche - Superior Court	37,528
● Maintenance Management System-Parks	33,200
● Finger print equipment upgrade- Jail	24,000
● GIS- Parcel Layer Enterprise Project - One Time	23,995
● Jury Management Software - District Court	23,495
● Sheriff Records Laser Fiche	23,136
● Traffic Motorcycle - Sheriff	22,800
● Live Scan Fingerprint System-Sheriff's Records	22,559
● Laser Fiche - District Court	22,340
● Equipment to process payments by credit card	20,000
● One-time ASR's Under \$20,000	310,700
Total	\$ 3,678,505

2006

● Courthouse Safety and Security Program Improvements	\$ 260,000
● Marine Resource funding - Flood	\$ 155,000
● Web Resources & Records Staff	\$ 137,560
● Transfer to fund Facility Improvements	\$ 110,000
● Overtime Jail Staff	\$ 100,000
● Lake Whatcom Water Quality Funding - Flood	\$ 100,000
● Two District Court Clerks	\$ 76,734
● Data Base Administrator - Admin Svcs	\$ 53,185
● Integrated Pest Management Program	\$ 51,000
● Software Specialist - PDS	\$ 45,535
● Livescan Fingerprinting system - Jail	\$ 45,000
● Clerical Support - Drug Task Force	\$ 44,456
● East County Subarea Update	\$ 40,000
● Laser Fiche - Superior Court	\$ 38,756
● Operating Transfer Election Reserve	\$ 25,403
● Extra Help Agriculture Program	\$ 15,048
● Funding for Jail Repairs	\$ 15,000
● West Nile Virus	\$ 14,935
● Laser Fiche - Public Defender	\$ 14,297
● Seasonal Clerk III - PDS	\$ 13,484
● Clerical Extra Help - Jail	\$ 13,314
● Retention Schedule Project - District Court	\$ 13,104
● Ammunition - Jail	\$ 10,000
● Overtime - PDS Bldg Services	\$ 10,000
● Other One Time ASRs Less Than \$10,000	\$ 26,910
Total	\$ 1,428,721

General Fund Revenue Sources



General Fund Revenue Sources Notes

Property Tax

In 2005, property tax revenues are projected to increase \$973,000. This increase is the result of taxes generated by the estimated \$625 million of new construction. Property tax revenues are estimated to increase \$600,000 in 2006 based on an estimated \$400 million of new construction.

Other Revenue

“Other Revenue” is expected to grow by approximately \$1,809,543, or 11% in 2005. The largest increases are in building permits (\$286,000), traffic infractions (\$207,000), state timber sales (\$200,000) and probation fees (\$195,000). Other revenues are generally up, particularly revenues related to property

General Fund Revenue Sources Notes continued

development, including plan check fees and land use reviews. Other revenue in 2006 is projected to be principally the same as in 2005.

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. The 2005 budget includes a \$803,089 estimated increase in retail sales tax. This estimate is based on strong sales tax collections in 2004 and it anticipates the current level of construction activity will continue. The 2006 budget includes a \$319,257 estimated increase in retail sales tax. This estimate anticipates a slowing of construction activity.

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 Administration; 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.

Grant revenues are projected to decrease \$583,000 in 2005 and \$414,000 in 2006. The larger decreases are the result of the completion of a project funded by a grant for shoreline planning and the loss of grant funding for drug court.

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 vary with interest rates and the amount of money available for investment. The projections for Interest Earnings increase \$756,000 in 2005 and \$575,000 in 2006. Estimates are based on projected increases in interest rates and continued growth of investment balances.

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 are: approximately \$420,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; \$126,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities; Approximately \$140,000 per year from the Flood Control Zone District to fund work performed by two jail alternatives work crews. In 2005 there is a \$153,000 budgeted transfer from the Flood Control Zone District to fund a stormwater study in Birch Bay.

General Fund Revenue Sources Summary

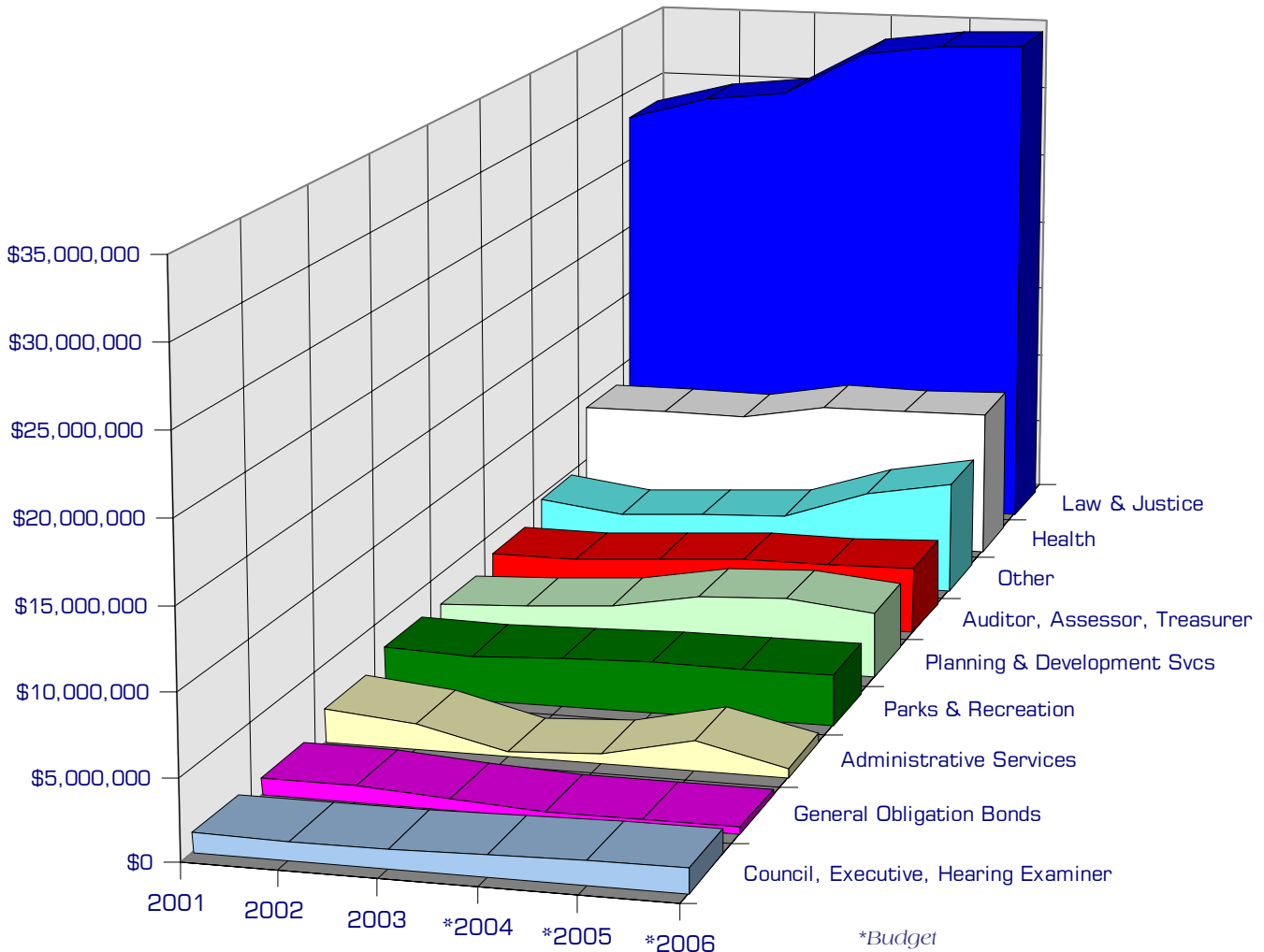
	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Grants						
4331 Federal Grants-Direct	308,539	477,121	398,140	432,873	256,169	147,879
4333 Federal Grants-Indirect	2,441,785	2,332,107	2,239,431	2,453,349	2,145,149	2,095,151
4334 State Grants	3,704,640	4,075,680	3,957,147	4,629,098	4,350,939	4,092,835
4335 State Shared Revenues	52,275	62,990	78,600	61,710	91,710	93,710
<i>Total Grants</i>	6,507,239	6,947,898	6,673,318	7,577,030	6,843,967	6,429,575
Intergovernmental Svcs						
4338 Intergovernmental Svcs	2,632,362	2,712,537	2,834,954	2,854,099	2,409,401	2,363,772
Interest Earnings						
4361 Interest Earnings	3,365,869	2,664,814	2,315,053	1,770,165	2,526,665	3,101,665
Retail Sales & Use Tax						
4313 Retail Sales & Use Tax	7,803,009	8,129,820	8,706,512	8,370,549	9,173,638	9,492,895
Other Revenue						
4312 Timber Harvest Taxes	82,633	111,044	176,252	133,200	133,200	133,200
4317 Excise Taxes	414,306	427,351	485,943	400,900	430,900	441,400
4319 Interest & Penalty on Tax	1,623,984	1,633,308	1,893,154	1,552,000	1,702,000	1,802,000
4321 Business Licenses & Permits	399,461	336,849	392,353	460,735	495,610	507,300
4322 Non-Bus Licenses & Permits	1,138,878	1,372,888	1,800,302	1,579,287	1,905,330	1,910,850
4332 Federal Entitlements	1,001,358	653,579	365,590	577,350	657,147	642,145
4336 State Entitlements	2,291,448	2,153,176	2,071,887	2,007,278	2,238,884	2,288,891
4337 Interlcl Grant-Entitlement	742,018	747,524	767,245	787,576	808,538	830,150
4341 General Government	1,890,513	2,050,432	2,344,998	1,987,245	2,265,034	2,226,856
4342 Security-Persons & Property	1,388,928	1,489,863	1,498,900	1,258,278	1,544,713	1,597,595
4343 Physical Environment	32,117	30,801	32,323	30,000	38,500	38,500
4345 Economic Environment	1,178,084	1,399,966	1,979,476	1,893,978	2,034,900	2,030,200
4346 Mental and Physical Health	380,961	407,189	467,259	548,554	560,659	567,174
4347 Culture and Recreation	297,863	300,544	323,439	311,175	320,960	320,960
4349 Other Interfnd Svc Charges	176,922	192,106	183,898	293,969	231,038	239,177
4351 Felony Penalties	151,215	181,939	177,094	171,000	103,857	91,344
4352 Civil Penalties	4,911	28,764	15,644	4,500	20,000	20,000
4353 Nonparking Infractions	638,616	858,273	968,690	800,000	1,013,350	1,063,350
4354 Parking Infractions	3,180	2,023	1,918	3,500	3,500	3,500
4355 Criminal Traffic Misdem	220,202	261,078	254,037	250,000	225,200	225,200
4356 Nontraffic Misdemeanor	102,596	122,746	110,720	104,700	108,200	108,200
4357 Criminal Costs	64,945	67,629	53,964	62,400	73,876	65,986
4359 Non-Court Fines-Forfeits	-	1,650	-	-	-	-
4362 Rents & Royalties	628,848	652,463	661,010	636,021	644,680	644,680
4367 Contribution-Private Source	145,232	77,757	417,463	351,965	274,039	11,000
4369 Other Miscellaneous Revenue	239,985	266,779	380,560	240,815	250,067	270,454
8110 State Timber Sales	802,300	565,134	820,430	548,000	754,000	754,000
<i>Total Other Revenue</i>	16,041,504	16,392,855	18,644,549	16,994,426	18,838,182	18,834,112

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General Fund Revenue Sources Summary continued

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Property Taxes						
<i>4311 Property Taxes</i>	17,266,598	17,869,588	18,621,681	20,200,482	21,173,173	21,773,173
Transfers						
8301 Operating Transfer In	1,283,493	1,558,222	1,479,313	1,189,234	1,345,433	1,189,291
<i>Total Transfers</i>	1,283,493	1,558,222	1,479,313	1,189,234	1,345,433	1,189,291
Total General Fund	54,900,074	56,275,734	59,275,380	58,955,985	62,310,459	63,184,483
<i>Percent Change from Previous Year</i>	5.2%	2.5%	5.3%	-0.5%	5.7%	1.4%

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 2001 to 2006, the General Fund is projected to have an annual growth in expenditures of approximately 3%, with the bulk of this increase in Law and Justice expenditures. Total expenditures for the General Fund for 2005 and 2006 are \$66.4 million and \$66.2 million respectively. The budgets for 2005 and 2006 are approximately \$5 million more than the current 2004 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 accounts for 52% of the General Fund's 2005-2006 budget. Law and Justice expenditures are projected to increase at an average rate of 3.4% per year between 2001 and 2006. The Sheriff and Jail budgets are the fastest growing budgets within Law & Justice with an average growth rate of 3.6%. Almost half of the new ongoing program expenditures are directed to the Sheriff and Jail.

Health Department

With 15% of the General Fund budgeted expenditures in 2005-2006, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 2% per year since 2001. Its 2005 and 2006 budgeted expenditures total \$9,773,000 and \$9,898,000 respectively. The Health Department receives a number of state and federal revenues and grants and charges user fees for many of its programs. General county revenues of approximately 2.3 million dollars per year will be used to support the

Health Department's operating costs in 2005 and 2006.

Other

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (\$1,323,000 per year) to animal control (\$388,000 per year). Programs in this category include What-Com 911, Medical Examiner, Extension, and reserves for expected wage settlements with county employee bargaining units.

Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 6.5% of the total 2005-2006 General Fund budget. Expenditures have increased at an annual rate of 3.4%. In 2005 and 2006 General Fund expenditures for the Assessor, Treasurer & Auditor total \$4,262,705 and \$4,397,128 respectively.

Planning & Development Services

Planning and Development Services 2005 and 2006 budgets total \$4,839,047 and \$4,336,995 respectively. A number of one-time projects have been budgeted for 2005. Planning and Development Services has an average growth rate of 6.6% per year from 2001 to 2006. This department collects approximately \$4 million dollars in building and land use permits, plan-check fees, and other charges. Expenditures in this program area fluctuate with building activity. In 2005-2006, approximately \$629,000 of the departments' annual operating costs will be paid from discretionary General Fund revenues.

General Fund Expenditures Notes continued

Parks & Recreation

Parks and Recreation's 2005 and 2006 budgets are \$3,243,811 and \$3,246,496, respectively. This department's budget has increased by \$259,082 since 2001. This equates to a 1.3% annual growth rate.

Administrative Services

These are transfers to the Administrative Services Fund for expenditures that vary based on amount and number of facilities projects budgeted in a given year. Both 2005 and 2006 budgets include transfers to fund the computer replacement revolving account (\$200,000) and the building revolving account (\$100,000), designed to systematically reserve money to replace major components of county facilities.

A number of facilities projects have been planned for 2005. These projects include several roofing projects, replacement of the HVAC systems in two court rooms and remodels of the Health Department's Environmental Health and Human Services Offices.

General Obligation Bonds

Payment of principal and interest on the county's general obligation bonds make up less than 1% of the total General Fund's 2005-2006 budget.

Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2.1% of the total General Fund budget. Budgeted 2005 and 2006 expenditures for the three activities are \$1,382,529 and \$1,416,053 respectively.

General Fund Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Law & Justice						
District Court	1,077,033	1,167,461	1,214,422	1,331,884	1,481,532	1,479,894
District Court Probation	873,843	948,063	1,099,065	1,197,443	1,299,482	1,342,164
Jail	6,298,170	6,890,142	6,973,780	7,496,033	7,838,239	7,966,641
Juvenile Administration	3,331,408	3,394,320	3,428,110	3,609,916	3,599,239	3,719,719
Prosecuting Attorney	3,337,239	3,396,985	3,573,704	3,798,332	4,025,594	4,184,554
Public Defender	2,096,149	2,014,952	2,134,316	2,282,608	2,488,327	2,647,661
Sheriff	7,859,631	8,416,337	8,372,475	9,761,764	9,645,221	9,538,742
Superior Court	3,073,430	3,225,783	3,418,045	3,867,224	3,709,678	3,436,183
Non-Dept'l - Law & Justice Activities	128,159	138,099	27,285	40,000	40,000	40,000
Non-Dept'l - Emergency Management	109,352	107,788	102,970	103,301	108,403	106,734
<i>Total Law & Justice</i>	28,184,414	29,699,930	30,344,172	33,488,505	34,235,715	34,462,292
Auditor, Assessor, Treasurer						
Assessor	1,853,251	1,760,234	1,890,779	1,919,078	2,054,428	2,108,599
Auditor	832,254	826,093	938,145	957,238	1,030,042	1,073,219
Operating Transfer - Elections	-	-	-	135,000	-	25,403
Treasurer	904,438	916,926	1,036,649	1,312,908	1,178,235	1,215,310
<i>Total Auditor, Assessor, Treasurer</i>	3,589,943	3,503,253	3,865,573	4,324,224	4,262,705	4,422,531
Planning & Development Services						
<i>Plan & Dev Svcs Administration</i>	2,948,697	3,223,227	3,591,598	4,620,685	4,891,532	4,290,128
Parks & Recreation						
<i>Parks Department</i>	2,987,414	2,890,324	3,131,886	3,250,616	3,239,811	3,246,496
Administrative Services						
Non-Dept'l - Administrative Services	2,169,016	1,626,642	341,000	596,494	1,850,570	600,745
<i>Total Administrative Services</i>	2,169,016	1,626,642	341,000	596,494	1,850,570	600,745
Health						
<i>Public Health</i>	8,802,897	8,839,321	8,829,303	9,772,412	9,773,286	9,898,093
General Obligation Bonds						
<i>Non-Departmental - GO Bonds</i>	1,073,387	1,060,985	685,816	429,418	426,618	429,718
Council, Executive, Hearing Examiner						
County Council	613,978	610,348	623,882	702,416	814,012	822,224
County Executive	415,887	405,788	404,481	422,453	436,446	449,970
Hearing Examiner	120,473	119,395	131,574	156,518	149,071	150,859
<i>Total Council, Exec., Hearing Exam.</i>	1,150,338	1,135,531	1,159,937	1,281,387	1,399,529	1,423,053

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General Fund Expenditures Summary continued

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
OTHER						
Extension						
<i>Extension</i>	419,685	380,461	407,383	409,140	317,278	325,864
Other General Fund						
Medical Examiner	253,942	261,018	263,581	282,000	289,511	297,897
LEOFF I	-	-	125,439	164,000	215,311	235,948
Microfilming	117,142	96,491	110,583	7,616	-	-
Lake Whatcom Management	-	-	-	100,000	100,000	100,000
911 Dispatch	622,871	607,502	631,271	612,452	655,868	675,000
Ambulance Services	1,080,272	1,317,938	1,275,357	1,322,970	1,322,970	1,322,970
Animal Control	292,209	295,820	310,412	328,250	334,815	341,511
Support to Other Organizations	328,036	324,217	212,979	255,209	296,628	308,387
Misc Non-Departmental	1,532,047	601,127	932,371	1,066,431	2,834,979	3,837,016
<i>Total Other General Fund</i>	4,226,519	3,504,113	3,861,993	4,138,928	6,050,082	7,118,729
Transfers to Miscellaneous Funds						
Non-Dept'l - Noxious Weed	59,000	59,000	59,000	59,000	70,000	70,000
<i>Total Transfers to Misc Funds</i>	59,000	59,000	59,000	59,000	70,000	70,000
TOTAL GENERAL FUND	55,611,310	55,922,787	56,277,661	62,370,809	66,517,126	66,287,649
<i>Percent Change from Previous Year</i>	15.0%	0.6%	0.6%	10.8%	6.6%	-0.3%



Consolidated Summary

Ongoing Revenues & Expenditures

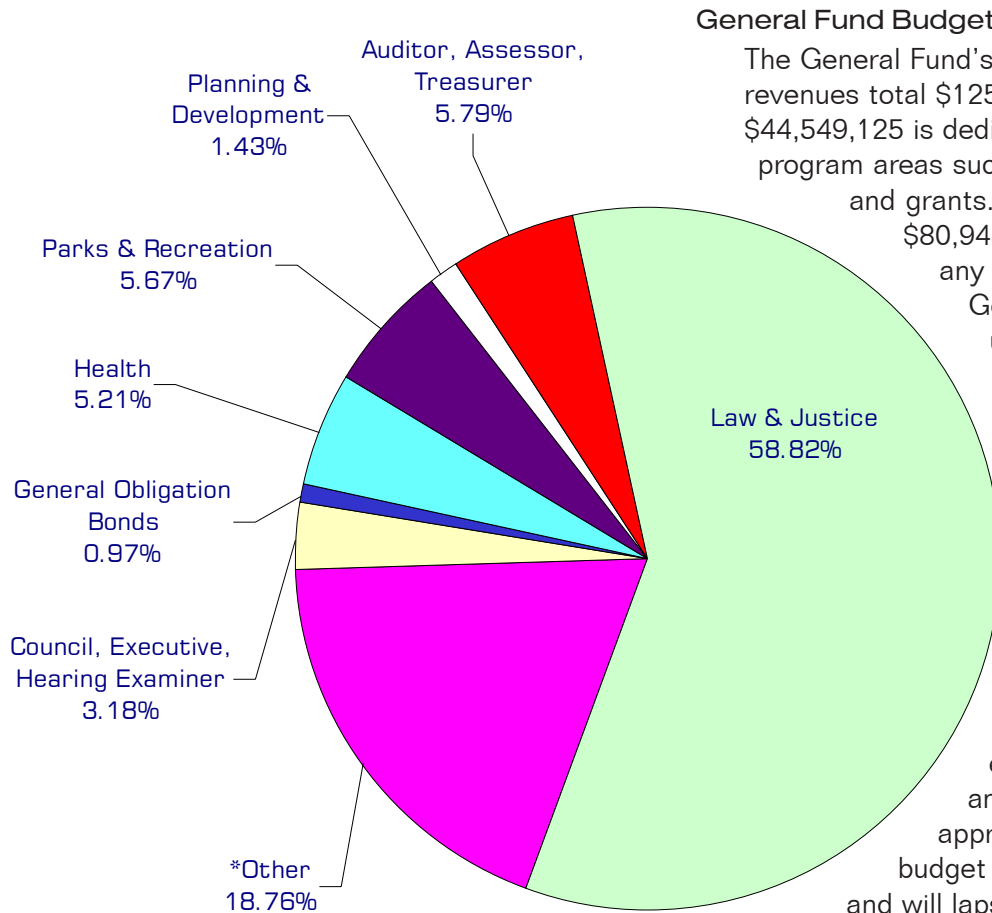
	Approved Ongoing 2005-2006 Expenditures	Approved Ongoing 2005-2006 Revenues	Operating Surplus or (Deficit)
001 General Fund	127,019,277	124,816,670	(2,202,607)
108 County Road	50,305,647	46,878,873	(3,426,774)
109 Election Reserves	1,502,412	1,312,498	(189,914)
114 Veterans Relief	320,055	320,055	-
121 Low-Income Housing Projects	876,700	676,700	(200,000)
140 Solid Waste	2,524,011	2,092,000	(432,011)
141 WC Convention Center	315,168	300,000	(15,168)
142 Victim Witness	250,143	226,517	(23,626)
148 CERB	378,720	378,720	-
151 Community Development	10,000	-	(10,000)
154 Road Improve #1	49,538	44,320	(5,218)
155 Road Improve #2	4,176	3,696	(480)
159 Road Improve #7	5,366	5,252	(114)
162 Road Improve Guarantee	113,735	-	(113,735)
165 WC Drug Fund	1,445,879	680,000	(765,879)
166 Auditor's O&M	215,339	250,800	35,461
167 Emergency Management	741,407	737,867	(3,540)
169 Flood Control Zone	8,764,047	6,410,042	(2,354,005)
170 Pt. Robert's Fuel Tax	174,698	60,000	(114,698)
175 Conservation's Future	150,000	1,751,437	1,601,437
180 Lake Management	12,000	-	(12,000)
219 CRID #9 General Debt	378,720	378,720	-
220 LRID #10 General Debt	-	28,447	28,447
242 1997 Ltd Tax GO & Refunding Bond	2,364,143	2,364,143	-
243 1998 Ltd Tax GO Bond	508,680	508,680	-
244 2003 Ltd Tax GO & Refunding Bond	856,336	856,336	-
324 REET II	-	3,141,772	3,141,772
326 REET I	2,564,143	3,141,772	577,629
330 Parks Improvement	32,500	2,000	(30,500)
332 Public Utilities Improvement	656,207	4,701,521	4,045,314
501 ER&R	17,434,089	17,429,356	(4,733)
507 Administrative Services	30,557,284	28,469,554	(2,087,730)
16921 Lynden/ Everson Sub-Zone	116,000	47,460	(68,540)
16922 Sumas/ Nooksack / Everson Sub-Zone	234,500	137,682	(96,818)
16923 Acme/ VanZandt Sub-Zone	50,000	27,234	(22,766)
Total	250,930,920	248,180,124	(2,750,796)

Consolidated Summary continued

Beginning & Ending Fund Balances

	Estimated Beginning 2005 Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending 2006 Balance
001 General Fund	18,454,667	5,107,226	(2,202,607)	11,144,834
108 County Road	8,893,065	259,250	(3,426,774)	5,207,041
109 Election Reserves	168,711	(21,203)	(189,914)	-
114 Veterans Relief	134,621	-	-	134,621
121 Low-Income Housing Projects	923,190	-	(200,000)	723,190
140 Solid Waste	1,432,710	-	(432,011)	1,000,699
141 WC Convention Center	253,902	-	(15,168)	238,734
142 Victim Witness	94,613	-	(23,626)	70,987
148 CERB	61	-	-	61
151 Community Development	13,566	-	(10,000)	3,566
154 Road Improvement #1	45,165	-	(5,218)	39,947
155 Road Improvement #2	1,083	-	(480)	603
159 Road Improvement #7	1,367	-	(114)	1,253
162 Road Improvement Guarantee	113,735	-	(113,735)	-
165 WC Drug Fund	963,506	-	(765,879)	197,627
166 Auditor's O&M	412,884	14,600	35,461	433,745
167 Emergency Management	46,636	-	(3,540)	43,096
169 Flood Control Zone	8,610,243	(47,000)	(2,354,005)	6,303,238
170 Pt. Robert's Fuel Tax	129,698	-	(114,698)	15,000
175 Conservation's Future	2,096,924	-	1,601,437	3,698,361
180 Lake Management	13,588	-	(12,000)	1,588
219 CRID #9 General Debt	-	-	-	-
220 LRID #10 General Debt	55,650	-	28,447	84,097
242 1997 Ltd Tax GO & Refund Bond	788	-	-	788
243 1998 Ltd Tax GO Bond	1,039	-	-	1,039
244 2003 Ltd Tax GO & Refund Bond	5,083	-	-	5,083
324 REET II	1,400,000	40,000	3,141,772	4,501,772
326 REET I	1,916,408	-	577,629	2,494,037
330 Parks Improvement	37,414	6,914	(30,500)	-
332 Public Utilities Improvement	7,081,268	384,000	4,045,314	10,742,582
501 ER&R	15,606,004	(12,500)	(4,733)	15,613,771
507 Administrative Services	5,908,283	62,240	(2,087,730)	3,758,313
16921 Lynden/ Everson Sub-Zone	190,409	-	(68,540)	121,869
16922 Sumas/ Nooksack / Everson Sub-Zone	367,727	-	(96,818)	270,909
16923 Acme/ VanZandt Sub-Zone	41,756	-	(22,766)	18,990
Total	75,415,764	5,793,527	(2,750,796)	66,871,441

2005-2006 Undedicated General Fund Resources



General Fund Budgeted Revenues

The General Fund's 2005-2006 budgeted revenues total \$125,494,942. Of this, \$44,549,125 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$80,945,817 is not dedicated to any program area. The General Fund's undedicated resources total \$88,148,518. This amount includes \$80,945,817 of undedicated revenue, together with \$7,202,701 of fund balance that may be used in 2005 and 2006 to fund expenditures; however, based on past experience, it is anticipated that approximately \$5 million of budget authority will not be used and will lapse at the end of the biennium. The anticipated actual use of fund balance in 2005 and 2006 is \$2.2 million. This graph shows where these undedicated resources are budgeted.

*Other

Includes 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 2005-2006 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 2005-2006 Expense	Budget 2005-2006 Revenue	Budget 2005-2006 Capital	Budget 2005-2006 Undedicated
Law & Justice				
District Court	2,961,426	229,700	45,835	2,685,891
District Court Probation	2,641,646	2,515,038	12,586	114,022
Jail	15,804,880	5,333,168	111,140	10,360,572
Juvenile Probation/Detention	7,318,958	1,303,644	12,698	6,002,616
Prosecuting Attorney	8,210,148	2,499,549	-	5,710,599
Public Defender	5,135,988	38,000	8,937	5,089,051
Sheriff	19,183,963	2,829,535	230,325	16,124,103
Superior Court	7,145,861	1,418,573	-	5,727,288
Non-Departmental - Emergency Mgmt	215,137	-	-	215,137
<i>Total Law & Justice</i>	68,618,007	16,167,207	421,521	52,029,279
Auditor, Assessor, Treasurer				
Assessor	4,163,027	29,000	23,995	4,110,032
Auditor	2,103,261	3,298,705	-	(1,195,444)
Treasurer	2,393,545	188,232	-	2,205,313
<i>Total Auditor, Assessor, Treasurer</i>	8,659,833	3,515,937	23,995	5,119,901
Planning & Development Services				
<i>Plan & Dev Svcs</i>	9,181,660	7,742,600	22,502	1,416,558
Health				
<i>Health Department</i>	19,671,379	15,058,331	2,000	4,611,048
Parks & Recreation				
<i>Parks Department</i>	6,486,307	1,438,383	33,200	5,014,724
General Obligation Bonds				
<i>Non-Departmental - GO Bonds</i>	856,336	-	-	856,336
Council, Executive, Hearing Examiner				
County Council	1,636,236	8,048	-	1,628,188
County Executive	886,416	-	-	886,416
Hearing Examiner	299,930	-	-	299,930
<i>Total Council, Executive, Hearing Examiner</i>	2,822,582	8,048	-	2,814,534

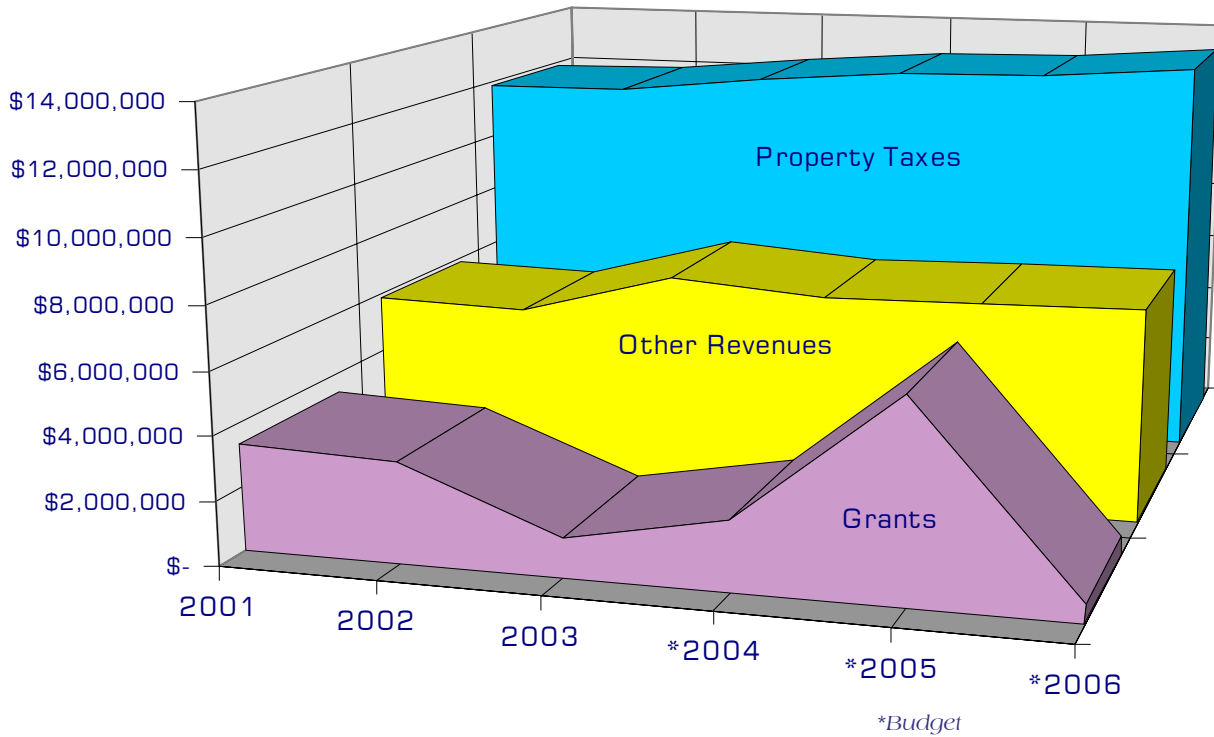
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Undedicated General Fund Resources Summary continued

	Budget 2005-2006 Expense	Budget 2005-2006 Revenue	Budget 2005-2006 Capital	Budget 2005-2006 Undedicated
OTHER				
Extension				
<i>Extension</i>	643,142	40,000	-	603,142
Other General Fund				
Non-Departmental - Administrative Services	2,451,315	-	-	2,451,315
Non-Departmental - Medical Examiner	587,408	60,000	-	527,408
Non-Departmental - Lake Whatcom Management	200,000	-	-	200,000
Non-Departmental - County Morgue	87,896	-	-	87,896
Non-Departmental - NW Regional Council	167,602	-	-	167,602
Non-Departmental - 911	1,330,868	-	-	1,330,868
Non-Departmental - Ambulance Services	2,645,940	-	-	2,645,940
Non-Departmental - Animal Control	676,326	-	-	676,326
Misc Non-Departmental	7,578,174	322,799	-	7,255,375
<i>Total Other General Fund</i>	15,725,529	382,799	-	15,342,730
Transfers to Miscellaneous Funds				
Non-Departmental - Noxious Weed	140,000	-	-	140,000
<i>Total Transfers to Misc Funds</i>	140,000	-	-	140,000
<i>Capital Acquisitions</i>			(503,218)	503,218
TOTAL GENERAL FUND	132,804,775	44,353,305	-	88,451,470



Road Fund Revenues



Road Fund Revenue Sources Notes

Property Tax

The 2005 and 2006 Road Fund budget is based on a levy of 100 percent of the previous years property taxes. Property tax revenues in 2005 are anticipated to be approximately \$87,000 greater than 2004 property tax revenues. Property tax revenues in 2006 are anticipated to be \$383,000 greater than 2005.

Other Revenue

“Other Revenue” is expected to be slightly greater in 2005 and 2006 due to an anticipated increase in state entitlements from the motor vehicle fuel tax.

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 Federal Forest Grants, Bridge Replacement Grants and Surface Transportation Program (STP). “State Grants” include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts (CAPA) grant. The grant budget was increased by four million dollars in 2005 and includes a direct federal grant of \$1,290,040 for

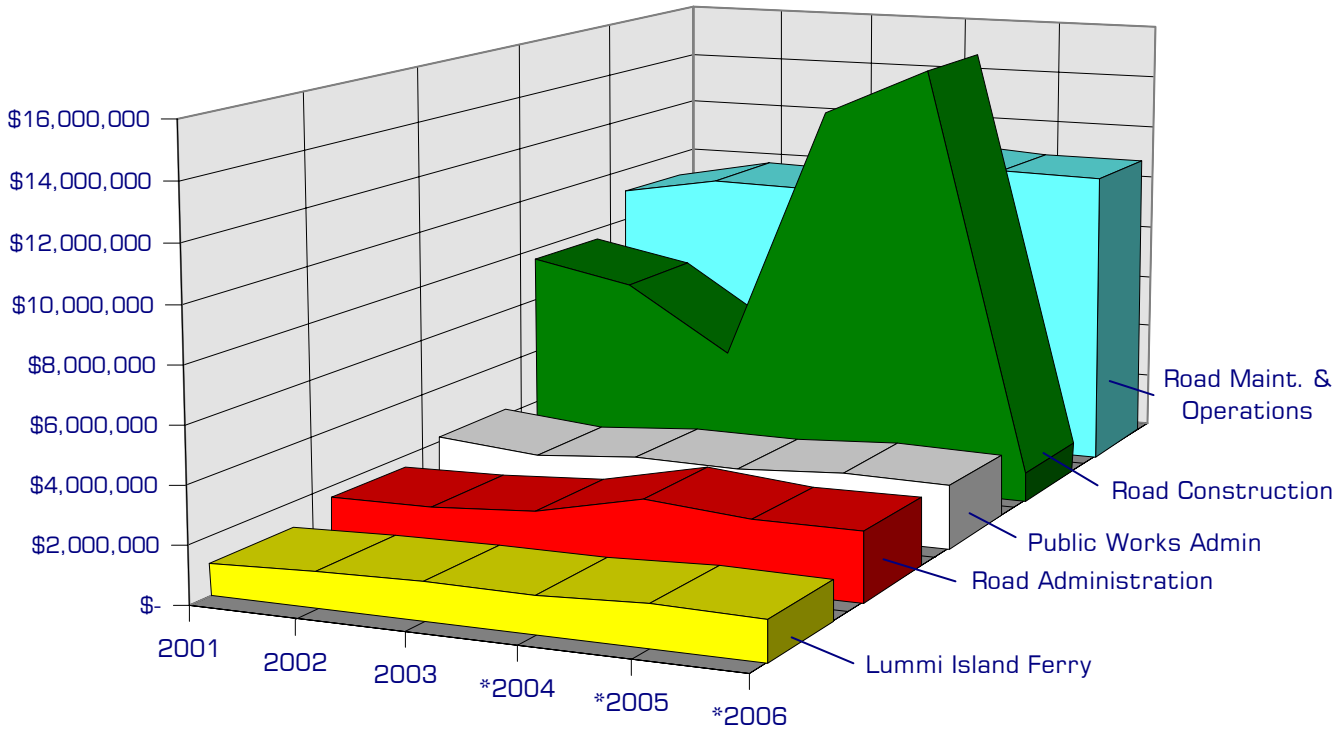
Road Fund Revenue Sources Notes continued

replacement of the Potter Road Bridge. In 2006 grant revenue will be recognized as projects are approved.

Road Fund Revenue Sources Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Grants						
Federal Grants-Direct	-	-	-	-	1,290,040	-
Federal Grants-Indirect	1,220,774	2,420,472	522,513	1,605,000	4,414,000	-
State Grants	2,104,110	741,714	730,358	622,500	614,300	579,300
State Shared Revenues	2,123	1,666	1,093	2,000	1,000	1,000
<i>Total Grants</i>	3,327,007	3,163,852	1,253,964	2,229,500	6,319,340	580,300
Other Revenue						
Timber Harvest Taxes	110,507	143,962	229,431	200,000	200,000	200,000
Excise Taxes	32,189	28,593	27,810	25,000	25,000	25,000
Non-Bus Licenses & Permits	41,887	50,272	51,139	40,100	40,100	40,100
Federal Entitlements	-	222	834,818	800,000	800,000	800,000
State Entitlements	3,276,558	3,361,981	3,381,088	3,469,000	3,545,200	3,651,556
Intergovernmental Svc	58,506	74,720	75,076	38,500	55,000	55,000
General Government	11,342	19,214	8,318	20,000	10,728	10,728
Security-Persons & Property	20,265	35,274	2,376	1,000	1,000	1,000
Physical Environment	1,968	849	1,700	500	1,400	1,400
Transportation	493,122	642,436	628,954	670,100	670,100	670,100
Economic Environment	90,840	69,711	149,352	40,000	40,000	40,000
Other Interfnd Svc Charges	506,746	488,814	554,097	456,856	447,691	454,503
Interest Earnings	7,472	4,718	3,863	6,000	4,000	4,000
Rents & Royalties	12,783	7,366	5,236	5,000	5,000	5,000
Contribution-Private Source	10,000	-	-	-	-	-
Other Miscellaneous Revenue	2,811	459	(19,415)	4,000	4,000	4,000
Disposition of Fixed Assets	-	1,000	-	-	-	-
State Timber Sales	1,078,342	736,019	1,071,473	900,000	900,000	900,000
Operating Transfer In	60,055	60,051	60,070	60,032	78,240	78,387
<i>Total Other Revenue</i>	5,815,393	5,725,661	7,065,386	6,736,088	6,827,459	6,940,774
Property Taxes						
<i>Property Taxes</i>	11,884,771	11,936,218	12,419,107	12,827,000	12,914,000	13,297,000
Total Road Fund						
	21,027,171	20,825,731	20,738,457	21,792,588	26,060,799	20,818,074
<i>Percent Change from Previous Year</i>	-0.2%	-1.0%	-0.4%	5.1%	19.6%	-20.1%

Road Fund Expenditures



**Budget*

Road Fund Expenditure Notes

Road Construction

The cost to design, construct and improve county roads and bridges. The budget is structured to take advantage of any grant opportunities. Actual expenditures average seventy-five percent of budgeted amounts. New in 2006, expenditures will be budgeted as projects are approved.

Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. In 2005 and 2006,

expenditures will be slightly less than budget year 2004. Service levels will be maintained at the current level in order to preserve the Road Fund balance.

Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department. In 2005, two positions were assigned to the Public Works Administration division from the Road Administration division.

Road Fund Expenditure Notes continued

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.

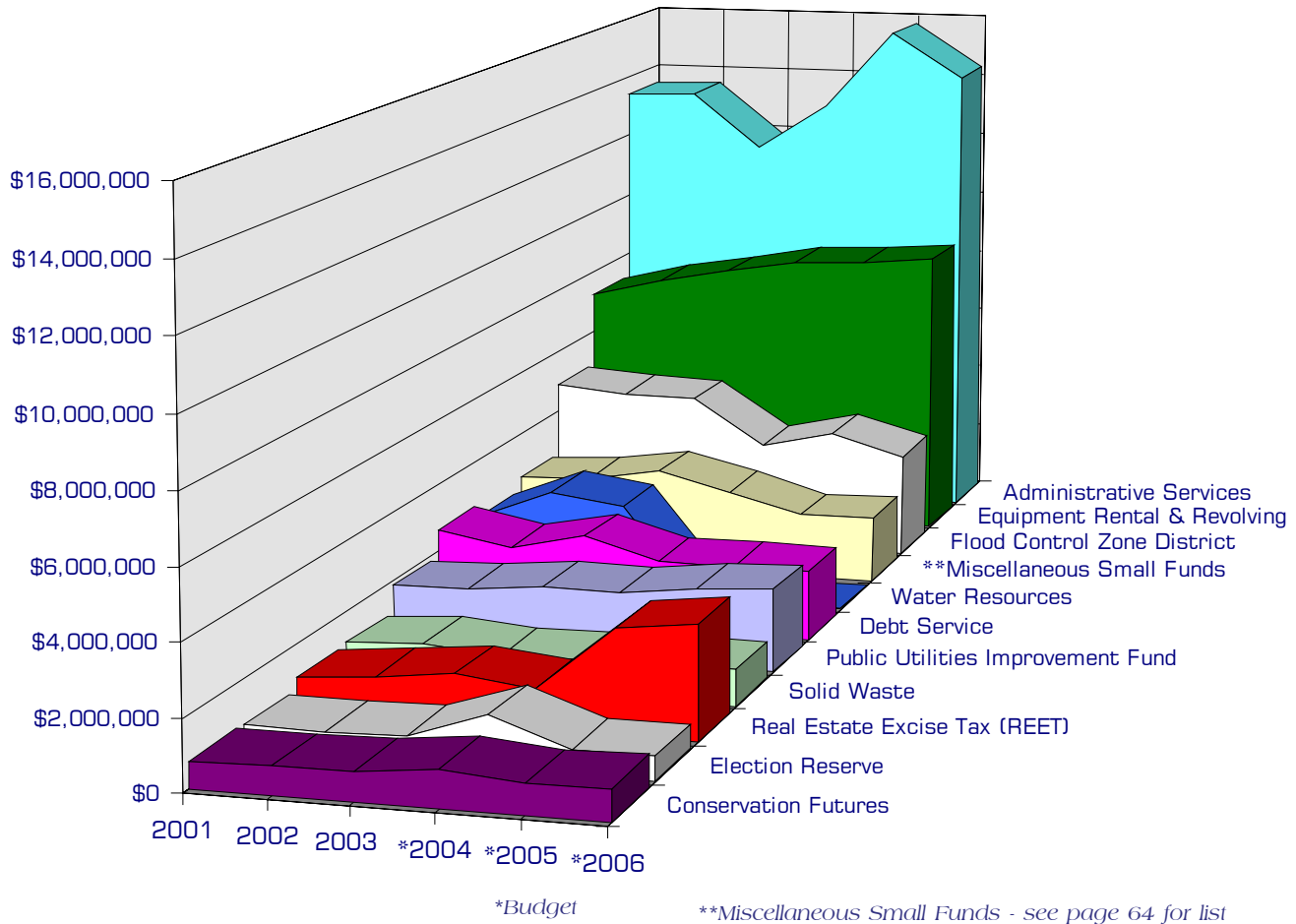
Lummi Island Ferry

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

Road Fund Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Public Works Administration	2,193,888	1,841,332	2,126,902	2,084,884	2,320,145	2,247,721
Road Administration	1,610,581	1,689,455	1,878,395	2,738,669	2,385,603	2,393,421
Road Maintenance & Operations	9,112,783	9,823,211	9,733,430	11,100,133	10,867,264	10,806,627
Lummi Island Ferry	1,145,975	1,235,581	1,329,700	1,322,128	1,447,225	1,412,344
Road Construction	7,614,524	6,898,131	4,516,758	13,847,109	15,647,111	1,037,436
TOTAL ROAD FUND	21,677,751	21,487,710	19,585,185	31,092,923	32,667,348	17,897,549
<i>Percent Change from Previous Year</i>	7.5%	-0.9%	-8.9%	58.8%	5.1%	-45.2%

Other Funds Revenues



Other Funds Revenue Sources Notes

Administrative Services

The Administrative Services Department is an internal service fund, 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 6% in 2005 and 2006. The tort cost allocation increases slightly in 2005 and 2006.

Other Funds Revenue Sources Notes continued

Transfers from the General Fund to the Administrative Services Fund in 2005 increased \$1.4 million dollars for repairs to county facilities to be funded out of the General Fund. Self insurance charges to other funds rose due to increases for health insurance and workers compensation insurance claims. Whatcom County will also be receiving \$721,000 for a federal grant to integrate data in law and justice agencies.

Real Estate Excise Tax I and Real Estate Excise Tax II (REET) Fund

The REET Fund is used 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. A second excise tax (REET II) was imposed in 2004 to be used for financing capital projects.

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 2005 and 2006 are consistent with past years.

Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. The Flood District property tax revenue in 2005 and 2006 is anticipated to be \$2.5 million dollars. Operating

transfers from the General Fund of \$255,000 in 2005 and 2006 will fund the Marine Resources Project and the Lake Whatcom Management Program. Grant revenue for the Flood Hazard Reduction Program and Water Quality Monitoring program increased revenue \$350,000 in 2005.

Water Resources

With the completion of the planning phase of WRIA I and its implementation, staff duties of the Water Resource Fund have been reassigned to the Road and Flood Control Fund; therefore transfers from Flood Control to fund those activities are no longer necessary.

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 money from special assessments on the property in those districts.

Public Utilities Improvement Fund

This is a fund to account for the 0.08 percent sales tax set aside for public facilities. The budget increase in 2005 and 2006 is due to higher expected retail sales.

Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to remain approximately the same in 2005 and 2006.

Election Reserve

This fund receives \$360,000 of property tax revenue each year to finance elections. This fund

Other Funds Revenue Sources Notes continued

is expected to receive approximately \$60,000 less in election revenue than in 2004. Revenue from reimbursement of election costs varies 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.

Miscellaneous Small Funds

Funds with annual revenue and/or expenditures that are generally less than \$500,000. (See page 64 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, farmland and timberland. In 2005 and 2006 revenues are slightly lower than in 2004 due to a one time federal grant of \$240,000 that was received from the Department of Agriculture.

Other Funds Revenue Sources Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Administrative Services Fund						
<i>Administrative Services Fund</i>	13,400,963	13,523,168	11,780,498	13,253,418	15,757,925	14,334,670
Equipment Rental & Revolving Fund						
<i>Equipment Rental & Revolving Fund</i>	7,221,904	7,792,975	8,173,974	8,570,603	8,654,130	8,857,526
Flood Control District Fund						
<i>Flood Control District Fund</i>	4,872,472	4,700,087	4,670,981	3,225,463	3,781,065	3,138,977
Solid Waste Fund						
<i>Solid Waste Fund</i>	1,073,036	1,181,674	989,087	1,031,200	1,046,000	1,046,000
Water Resources Fund						
<i>Water Resources Fund</i>	2,204,398	3,090,306	2,772,728	100,000	-	-
Debt Service Funds						
1977 Fair GO Bond	27	6	1	-	-	-
1982 WC Ltd Tax GO Bond	943	-	-	-	-	-
LRID #9 Gen Debt Fund	467,951	116,671	56,948	207,913	189,360	189,360
LRID #10 Gen Debt Fund	155,850	90,893	3,147	15,895	14,641	13,806
1991 Ltd Tax GO Bond	538,380	160	-	-	-	-
1993 Ltd Tax GO Bond	559,998	560,985	451,365	1,000	-	-
1997 Ltd Tax GO Bond	641,736	1,189,428	1,183,915	1,192,565	1,178,015	1,186,128
1998 Ltd Tax GO Bond	257,848	253,160	254,073	254,598	254,535	254,145
2003 Ltd Tax GO Bond	-	-	748,245	428,418	426,618	429,718
<i>Total Debt Service</i>	2,622,733	2,211,303	2,697,694	2,100,389	2,063,169	2,073,157
Election Reserve Fund						
<i>Election Reserve Fund</i>	699,745	670,354	731,722	1,458,500	654,749	683,152
Real Estate Excise Tax I (REET I)						
<i>Real Estate Excise Tax</i>	1,021,602	1,192,147	1,450,981	1,000,000	1,505,172	1,636,600
Real Estate Excise Tax II (REET II)						
<i>Real Estate Excise Tax</i>	-	-	-	164,354	1,505,172	1,636,600
Conservation Futures Fund						
<i>Conservation Futures Fund</i>	761,880	779,272	814,651	1,048,529	862,365	889,072
Public Utilities Improvement Fund						
<i>Public Utilities Improvement Fund</i>	1,814,414	1,881,126	2,055,993	2,025,000	2,293,425	2,408,096

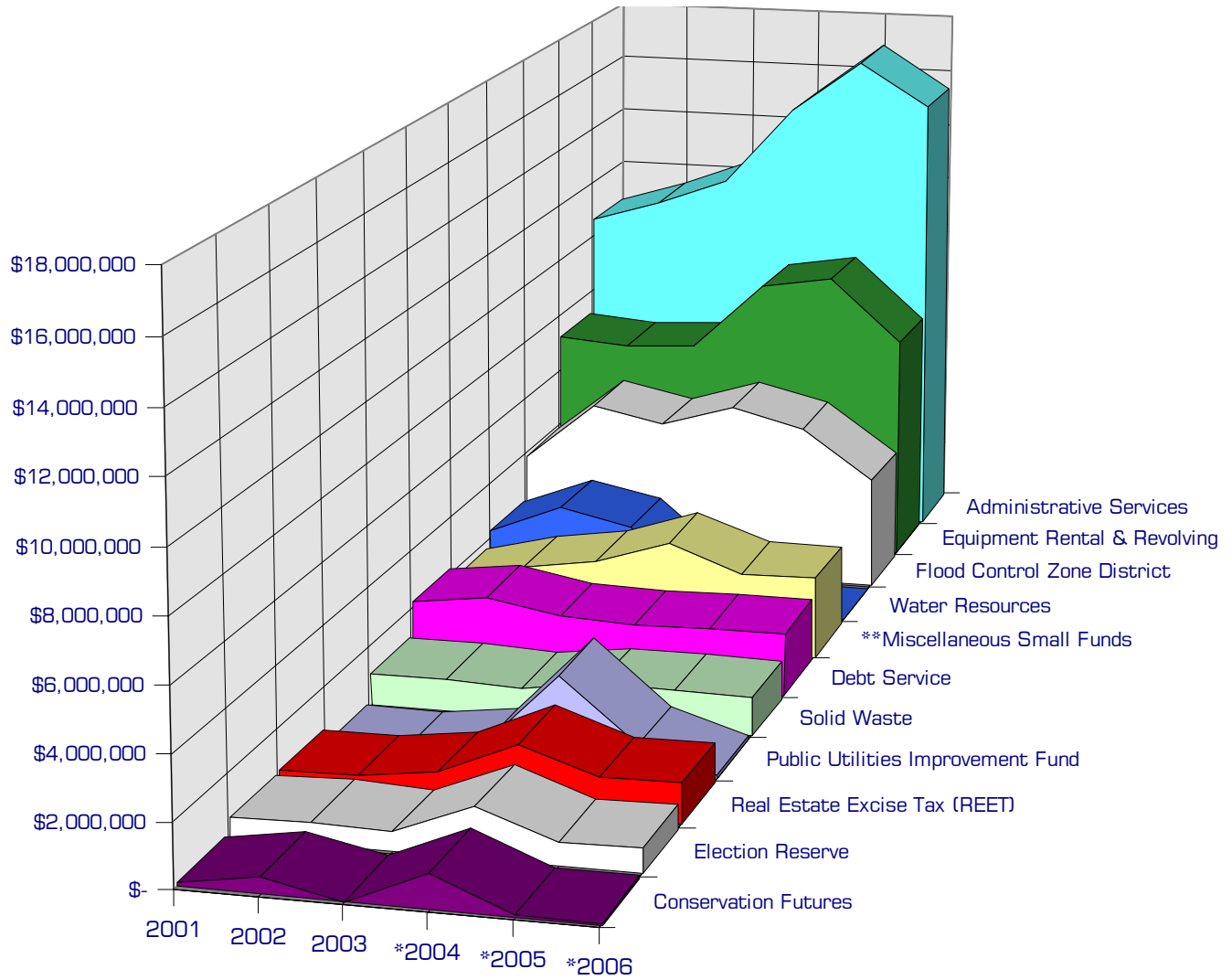
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Other Funds Revenue Sources Summary continued

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Miscellaneous Small Funds						
Emergency Management	302,600	352,767	294,890	918,983	371,126	366,741
County Parks Improvement Fund	(683)	25,022	2,300	1,000	1,000	-
Victim/Witness Assistance Fund	112,170	123,741	116,089	116,850	112,717	113,800
Whatcom County Drug Fund	587,972	423,533	1,085,716	351,425	330,000	350,000
WC Convention Center Fund	151,331	147,306	162,021	150,000	150,000	150,000
CERB Fund	177,830	312,207	168,318	109,135	189,360	189,360
Road Improvement District #1	22,729	22,661	23,473	22,113	22,160	22,160
Road Improvement District #2	1,532	1,519	1,133	1,133	1,848	1,848
Road Improvement District #7	1,952	1,946	1,886	1,874	2,626	2,626
Road Improvement Guarantee	4,202	74,228	-	-	-	-
Pt Roberts Fuel Tax	23,975	18,751	27,147	20,000	30,000	30,000
Lake Management District #1	1,323	901	-	-	-	-
1983 Sewer Construction Fund	680	36	-	-	-	-
LRID #10 Construction Fund	457	97	-	-	-	-
Auditor's O & M Fund	100,460	146,078	166,780	105,200	125,400	125,400
Community Development Fund	-	10,000	-	-	-	-
WC Investment Pool	109,323	188,851	194,225	177,031	-	-
WC Supplemental Retirement Fund	418,572	50,000	120,000	-	-	-
Low-Income Housing Project Fund	-	179,772	403,418	300,000	335,000	341,700
Flood Sub-Zones	119,131	118,611	121,934	117,437	106,188	106,188
WC Tax Refund Fund	348,526	371,127	12,848	-	-	-
Veteran's Relief Fund	142,022	156,555	151,181	149,659	157,674	162,381
<i>Total Miscellaneous Small Funds</i>	<i>2,626,104</i>	<i>2,725,709</i>	<i>3,053,359</i>	<i>2,541,840</i>	<i>1,935,099</i>	<i>1,962,204</i>
TOTAL OTHER FUNDS	38,319,251	39,748,121	39,191,668	36,519,296	40,058,271	38,666,054
<i>Percent Change from Previous Year</i>	<i>17.6%</i>	<i>3.7%</i>	<i>-1.4%</i>	<i>-6.8%</i>	<i>9.7%</i>	<i>-3.5%</i>



Other Funds Expenditures



*Budget

**Miscellaneous Small Funds - see page 69 for list

Other Funds Expenditures Notes

Administrative Services

The cost of administrative services, centralized finance and accounting, information services, facilities maintenance, human resources, health and self-insurance functions. The 2005 budget includes \$721,000 for a federally grant funded law and justice data integration program, as well as significant increases in health insurance and self-insurance premiums.

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. The 2005 budget includes over \$1,000,000 in increases for a gravel crushing contract that occurs once every three years. A decrease of \$880,000 in the 2006 capital purchase line was the result of fewer road equipment purchases and no capital building construction.

Flood Control Zone District

The cost to implement and oversee the river improvement program and flood hazard management program. In prior years, expenditures in the Flood District included large transfers to the Water Resources fund for Water Resources Inventory Area (WRIA) plan funding. These transfers are no longer necessary due to the completion of the WRIA plan. The 2006 budgeted expenditures are approximately \$640,000 less than that budgeted in 2005 due to construction contracts being budgeted as they are approved.

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 69 for list.

Water Resources Fund

With the completion of the planning phase of WRIA 1 and its implementation, staff duties have been reassigned to the Road and Flood Control Fund.

Solid Waste Management

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

Public Utilities Improvement Fund

Expenditures for various public facility improvement projects. In 2005 the budget includes \$200,000 for design specifications and cost estimates for a minimum security jail and \$200,000 for improvements for a one-stop permitting center in the Planning and Development building, \$214,000 for the City of Bellingham market depot project and \$170,000 for Delta Line Road and Vista Drive improvements.

Real Estate Excise Tax I and Real Estate Excise Tax II (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. A second excise tax (REET II) was imposed in 2004 to be used for capital improvements.

Election Reserve

The cost of providing elections. Budget year 2005 and 2006 are expected to be slower election

Other Funds Expenditures Notes continued

years due to less local and national elections. The 2005 and 2006 budgets are approximately \$800,000 less than the 2004 budget which included \$700,000 for new voting equipment.

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. No major land purchases are budgeted for this fund in 2005 and 2006.

Other Funds Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
Administrative Services Fund						
<i>Administrative Services Fund</i>	10,642,020	11,382,766	12,335,937	15,040,301	16,857,298	15,385,267
Equipment Rental & Revolving Fund						
<i>Equipment Rental & Revolving Fund</i>	7,184,297	6,989,968	7,135,179	9,424,379	9,828,957	7,674,932
Flood Control District Fund						
<i>Flood Control District Fund</i>	3,835,521	5,807,501	5,296,972	6,072,331	5,434,139	3,792,908
Solid Waste Fund						
<i>Solid Waste Fund</i>	1,067,357	1,077,779	976,237	1,319,702	1,287,385	1,236,626
Water Resources Fund						
<i>Water Resources Fund</i>	2,251,793	3,249,174	2,731,473	728,820	-	-
Debt Service Funds						
LRID #9 Gen Debt Fund	141,833	348,204	168,318	109,135	189,360	189,360
LRID #10 Gen Debt Fund	62,629	161,079	-	1,000	-	-
1991 Ltd Tax GO Bond	537,961	-	-	-	-	-
1993 Ltd Tax GO Bond	560,043	561,151	451,244	1,000	-	-
1997 Ltd Tax GO Bond	641,564	1,189,332	1,184,219	1,192,565	1,178,015	1,186,128
1998 Ltd Tax GO Bond	257,948	253,413	253,776	254,598	254,535	254,145
2003 Ltd Tax GO Bond	-	-	43,859	428,418	426,618	429,718
<i>Total Debt Service</i>	2,201,978	2,513,179	2,101,416	1,986,716	2,048,528	2,059,351
Election Reserve Fund						
<i>Election Reserve Fund</i>	598,146	691,566	607,202	1,577,218	745,653	760,958
Real Estate Excise Tax I						
<i>Real Estate Excise Tax I</i>	665,847	689,428	993,173	2,081,565	1,278,015	1,286,128

continued on next page

Other Funds Expenditures Summary continued

	Actual 2001	Actual 2002	Actual 2003	Amended Budget 2004	Budget 2005	Budget 2006
Real Estate Excise Tax II						
<i>Real Estate Excise Tax II</i>	-	-	-	164,354	40,000	-
Conservation Futures						
<i>Conservation Futures Fund</i>	135,284	508,258	24,617	1,090,263	75,000	75,000
Public Utilities Improvement Fund						
Public Utilities Improvement Fund	162,283	105,089	404,081	2,906,485	909,023	131,184
Miscellaneous Small Funds						
Emergency Management	258,193	331,340	358,561	952,227	372,013	369,394
County Parks Improvement Fund	33,545	1,472	-	32,500	39,414	-
Victim/Witness Assistance Fund	108,642	125,877	105,775	117,164	124,096	126,047
Whatcom County Drug Fund	487,713	490,785	635,425	709,400	737,472	708,407
WC Convention Center Fund	100,000	131,500	137,999	150,500	161,584	153,584
CERB Fund	177,830	312,207	168,318	109,135	189,360	189,360
Road Improvement District #1	20,953	21,688	22,172	24,761	24,769	24,769
Road Improvement District #2	1,917	1,839	1,258	2,088	2,088	2,088
Road Improvement District #7	2,079	2,152	2,184	2,583	2,683	2,683
Road Improvement Guarantee	72,871	-	-	113,735	113,735	-
Pt Roberts Fuel Tax	-	-	-	-	79,849	94,849
Lake Management District #1	1,455	4,034	4,492	6,000	6,000	6,000
1983 Sewer Construction Fund	13,768	88	-	-	-	-
LRID #10 Construction Fund	-	9,366	-	-	-	-
Auditor's O & M Fund	22,837	29,046	33,031	434,552	119,929	110,010
Community Development Fund	5,000	5,000	5,000	5,000	5,000	5,000
WC Investment Pool	184,818	188,851	192,332	179,239	-	-
WC Supplemental Retirement Fund	68,534	158,916	157,929	-	-	-
Low-Income Housing Projects Fund	-	-	-	300,000	335,000	541,700
WC Tax Refund Fund	-	358,982	-	-	-	-
Civic Center Bldg. Imprv. Fund	-	-	734,432	4,217	-	-
Park Off Road Vehicle Fund	29,165	-	-	-	-	-
Flood Sub-Zones	45,331	35,016	10,357	200,250	200,250	200,250
Veteran's Relief Fund	128,198	119,596	145,755	169,659	157,674	162,381
Total Miscellaneous Small Funds	1,762,849	2,327,755	2,715,020	3,513,010	2,670,916	2,696,522
TOTAL OTHER FUNDS	30,507,375	35,342,463	35,321,307	45,905,144	41,174,914	35,098,876
<i>Percent Change from Previous Year</i>	<i>3.8%</i>	<i>15.8%</i>	<i>-0.1%</i>	<i>30.0%</i>	<i>-10.3%</i>	<i>-14.8%</i>

Whatcom County Work Force History - 2001 to 2006

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the period of 2001 – 2006. Due to a policy change beginning in 2004, positions that were previously considered temporary have been listed in this format as regular FTEs.

Grants and offsetting revenues fund many of the positions added to this table beginning in 2004. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant.

Department	2001	2002	2003	Amended Budget 2004	Budget 2005	Budget 2006
Administrative Services**	60.25	60.25	60.75	67.45	70.95	69.35
Assessor	30.00	30.00	30.00	30.00	30.00	30.00
Auditor	18.00	18.00	19.00	20.00	22.00	22.00
Cooperative Extension	3.79	2.79	2.79	2.52	2.52	2.52
County Council	9.50	9.50	9.50	9.50	9.50	9.50
County Executive	4.50	4.50	4.50	4.50	4.50	4.50
District Court Probation	17.00	18.00	18.00	18.00	19.00	19.00
District Court	16.00	16.00	16.00	17.00	18.00	18.00
Health Department	83.85	82.50	80.10	80.10	80.50	80.50
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00
Jail	60.00	60.00	60.00	63.00	65.00	65.00
Juvenile Court Administration	49.75	47.00	45.00	45.10	45.80	45.80
Parks & Recreation	33.55	33.55	33.55	33.55	33.55	33.55
Planning & Development Services	47.35	48.35	49.35	57.00	59.00	54.00
Prosecuting Attorney	48.50	47.50	48.60	48.60	50.60	50.60
Public Defender	28.00	28.00	28.00	28.00	31.00	32.00
Public Works	154.00	155.00	153.00	155.00	155.50	155.50
Sheriff	92.00	92.00	92.00	99.80	101.80	101.00
Superior Court	33.00	33.00	33.00	34.70	35.70	32.00
Treasurer	15.50	15.50	15.50	16.00	16.00	16.00
Total Whatcom County FTE's	805.54	802.44	799.64	830.82	851.92	841.82
<i>Percent Change from Previous Yr</i>	6.14%	-0.38%	-0.35%	3.90%	2.54%	-1.19%

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

** Administrative Services’ total reflects additional FTE’s in 2005 and 2006. Two of these positions will collect legal financial obligations for the courts and will be assigned to a Law & Justice department in 2005.