

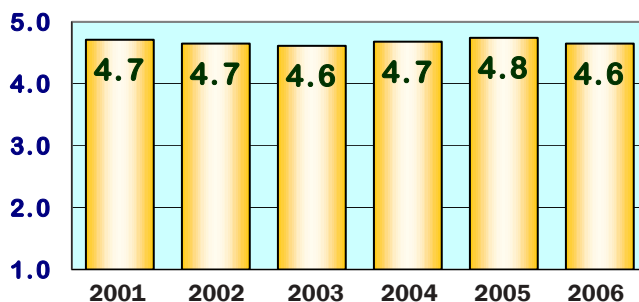
2005-2006 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2005 and 2006, the number of citizens in this county is expected to exceed 180,000. 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 4.7 (see chart below).

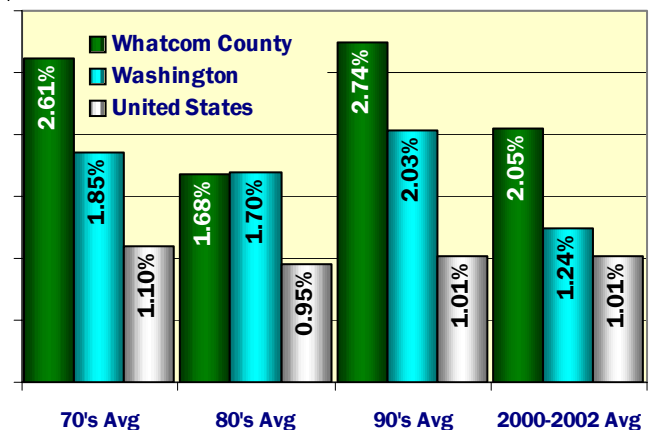
County Employees Per 1,000 in Population



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

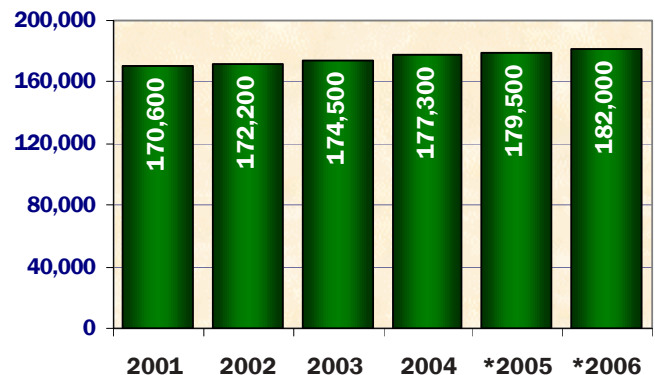
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIIP Economic Indicators

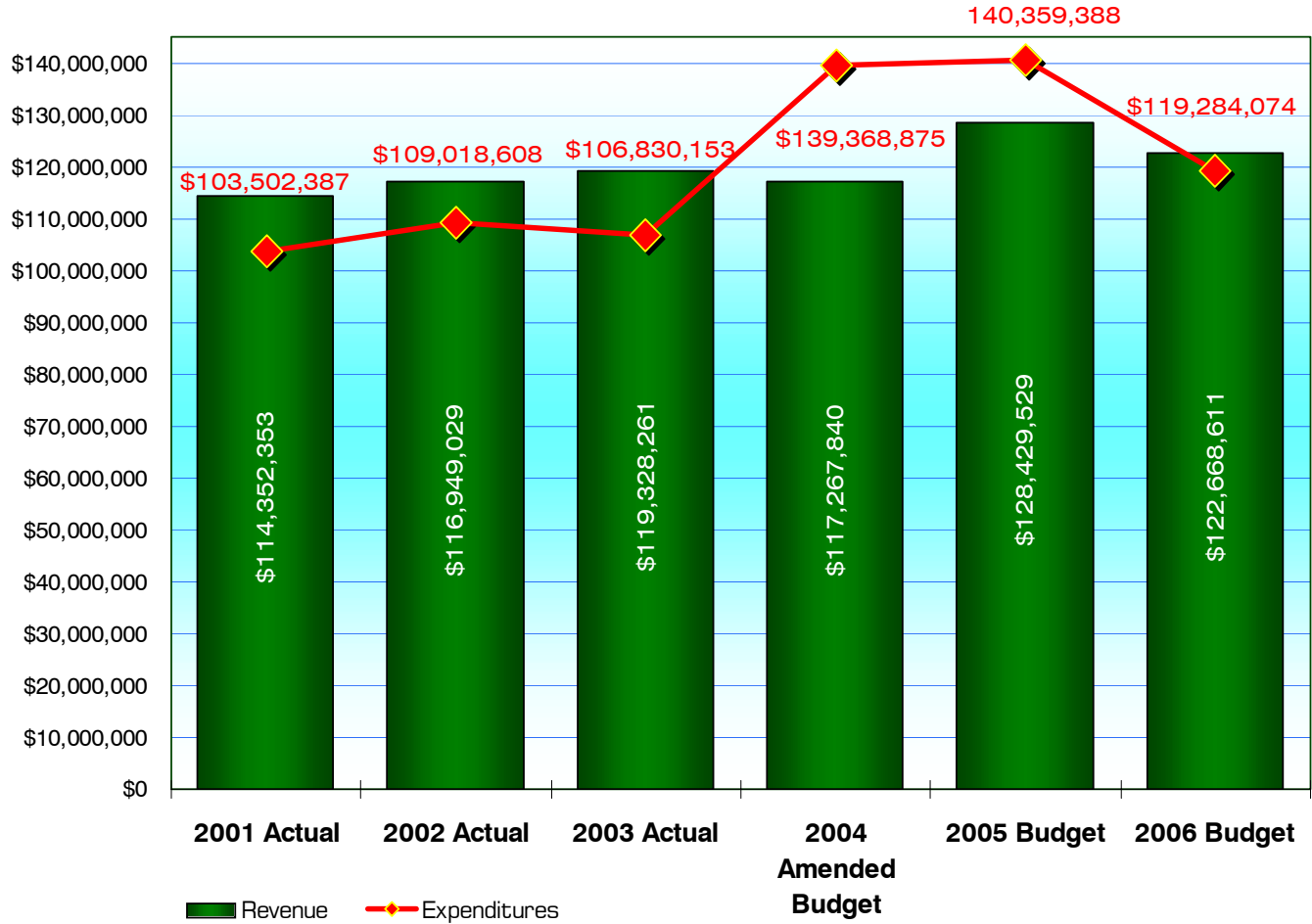
Whatcom County Population 2001-2006



Source: Washington State Office of Financial Management.
*2005-2006 Population figures are estimates 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 2001	Actual 2002	Actual 2003	Amended Budget 2004	Budget 2005	Budget 2006
Revenues						
Taxes	47,424,566	49,258,769	51,874,863	51,005,949	55,221,974	57,041,313
Licenses & Permits	1,580,226	1,760,009	2,243,794	2,080,122	2,447,040	2,464,250
Intergovernmental Revenues	21,213,913	20,968,670	19,404,802	23,509,058	25,919,355	18,517,117
Charges For Goods & Svcs	16,476,070	17,584,744	19,263,903	18,317,888	19,729,261	20,037,222
Fines and Forfeits	1,763,991	1,946,964	2,675,697	1,765,725	1,880,483	1,940,080
Miscellaneous Revenue	14,556,414	14,483,675	14,204,541	14,137,027	15,273,886	16,363,999
Other Financing Sources	11,337,173	10,946,198	9,660,661	6,452,071	7,957,530	6,304,630
Total Revenues	114,352,353	116,949,029	119,328,261	117,267,840	128,429,529	122,668,611
Expenditures						
Current:						
General Government	26,921,497	27,510,356	29,832,313	34,379,772	37,184,126	37,833,283
Security of Persons/Property	21,470,121	22,879,744	23,597,879	26,418,684	27,011,065	27,223,982
Physical Environment	4,757,937	6,544,044	5,866,598	8,172,367	6,564,555	5,344,382
Transportation	16,468,089	17,868,099	17,433,044	24,391,401	25,234,947	23,860,796
Economic Environment	1,167,559	1,322,618	1,424,253	2,360,813	2,075,880	2,043,545
Mental & Physical Health	9,078,653	9,194,004	9,180,782	10,073,912	10,178,125	10,317,577
Culture & Recreation	3,417,835	3,363,082	3,639,513	3,703,611	3,715,327	3,736,384
Capital Outlay	8,691,139	7,879,487	6,050,461	21,390,976	20,084,444	2,257,619
Debt Service	2,250,051	2,810,923	2,115,710	3,360,049	2,048,528	2,059,351
Other Financing Uses	9,279,506	9,646,251	7,689,600	5,117,290	6,262,391	4,607,155
Total Expenditures	103,502,387	109,018,608	106,830,153	139,368,875	140,359,388	119,284,074
Excess of Revenue Over (Under)						
Expenditures	10,849,966	7,930,421	12,498,108	(22,101,035)	(11,929,859)	3,384,537

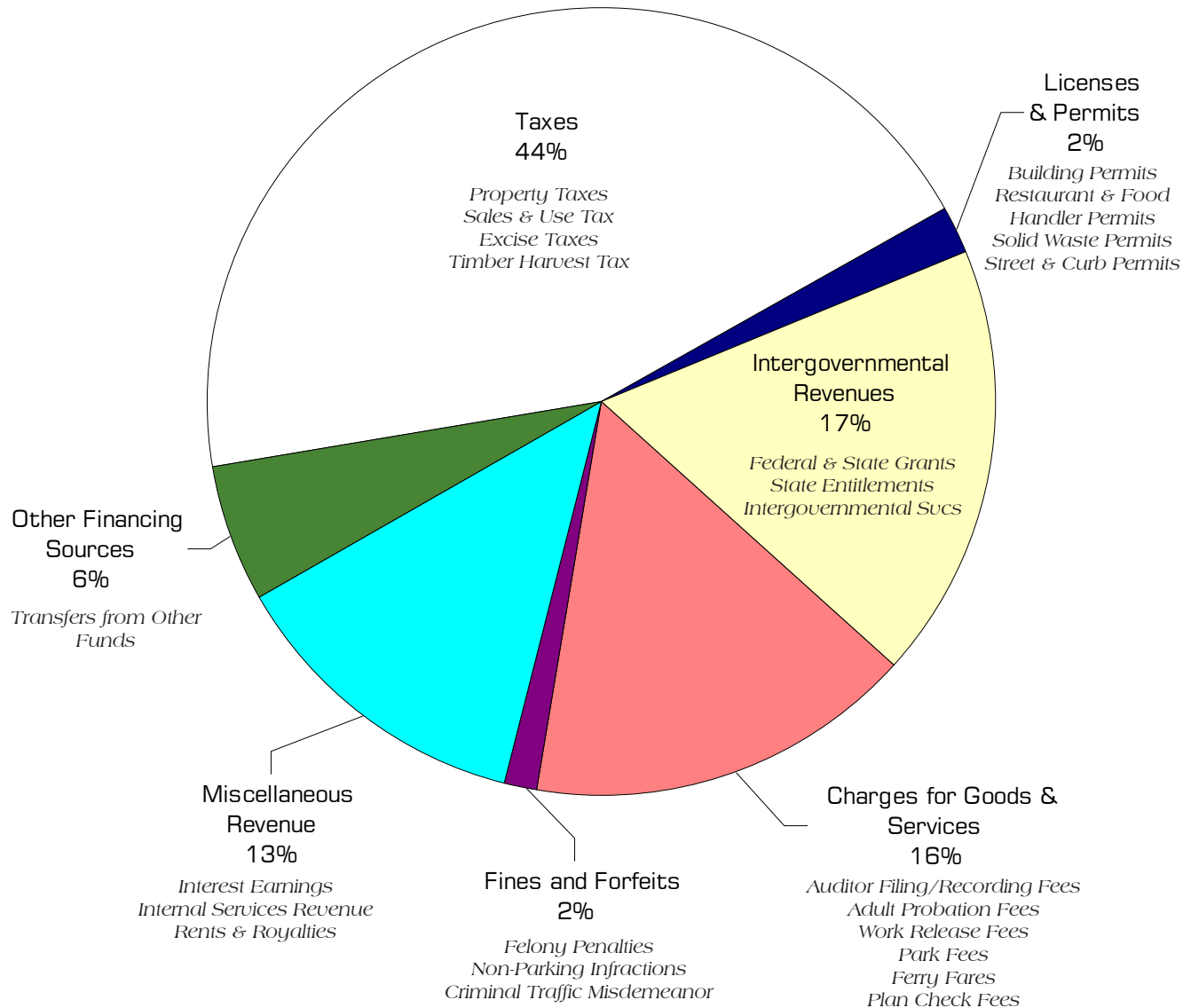
**Notes:*

Regarding negative balances in budget years - In general, Whatcom County plans for an approximate 4% lapse in budgeted operating costs. Capital project lapses are greater due to permitting delays and contracts that span more than one year.

In 2006, Whatcom County will begin project-by-project budgeting for major construction projects as they are adopted by the County Council.

Source of County Revenues in 2005/2006

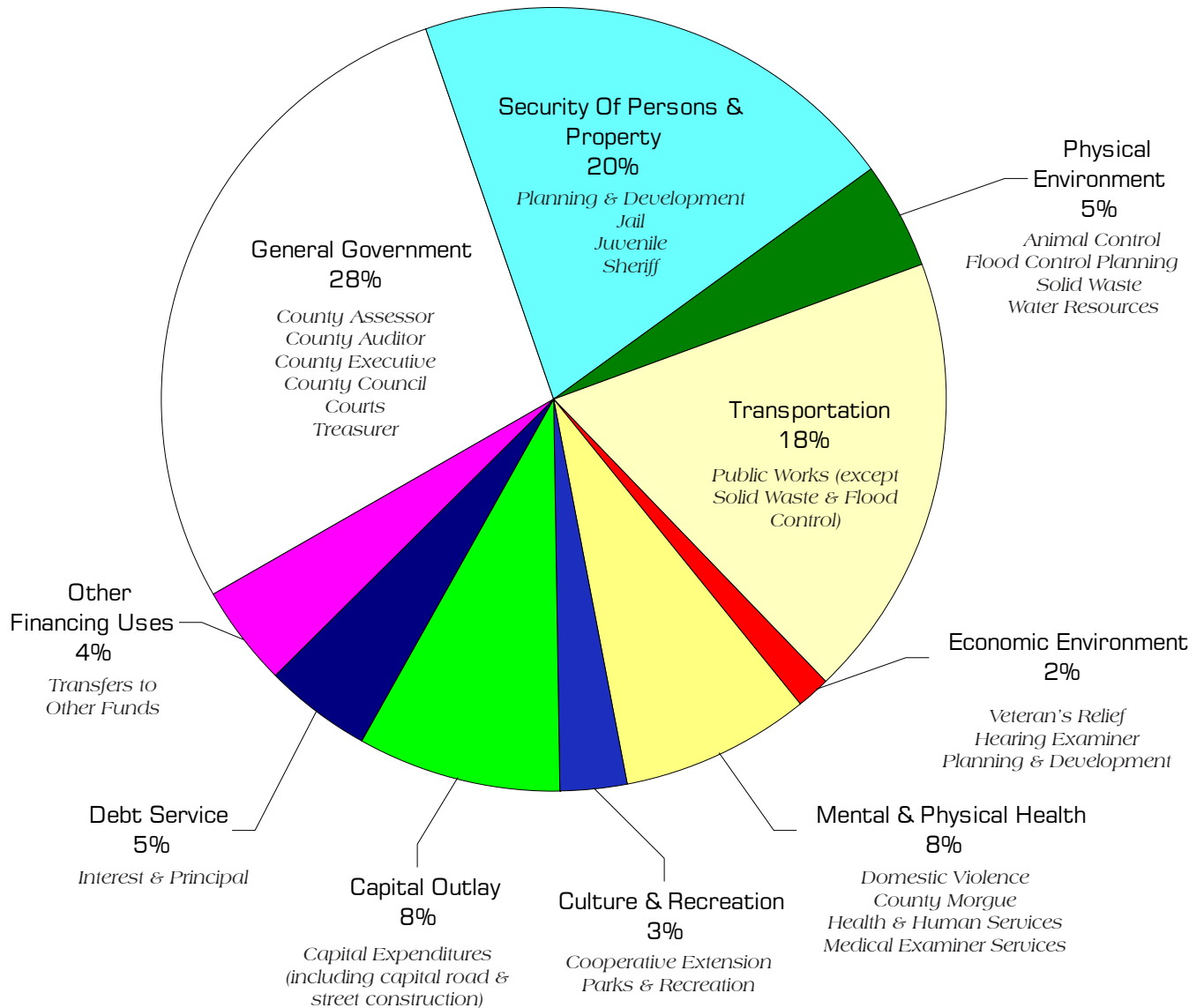
This chart represents all Whatcom County funds combined.



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

Distribution of County Expenditures in 2005/2006

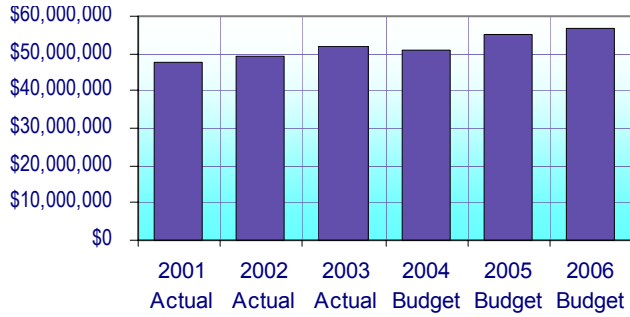
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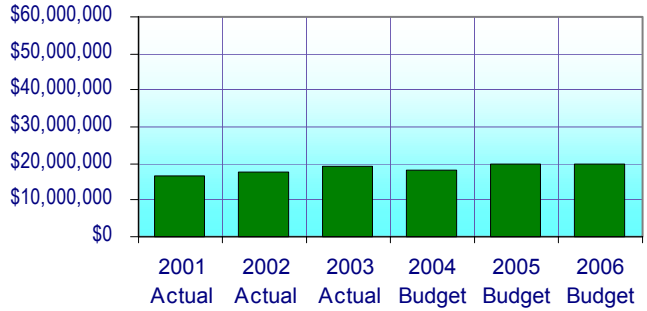
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Revenue History by Type

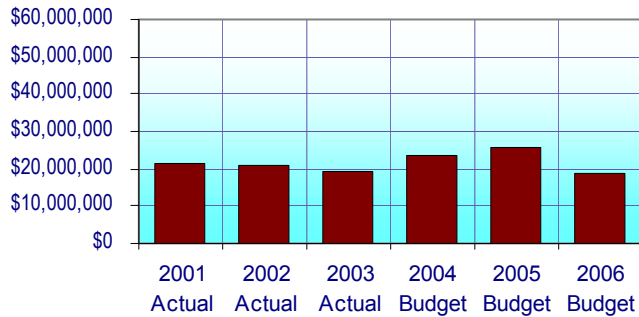
Tax Revenues



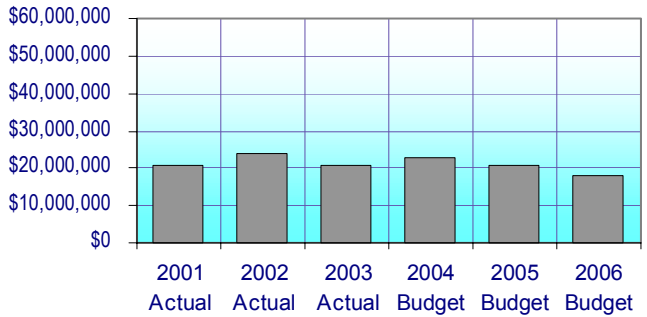
Fees for Service



Intergovernmental Revenues



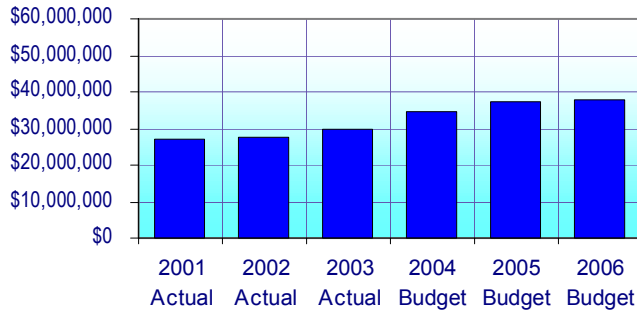
All Other Revenues



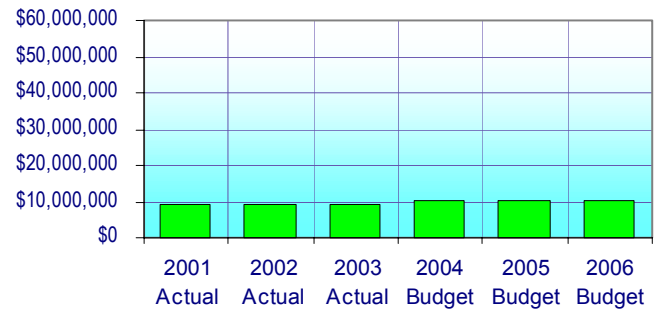
Charts represent all Whatcom County funds combined.

Expenditure History by Type

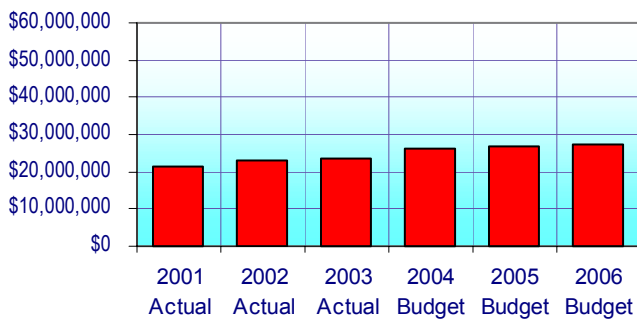
General Government



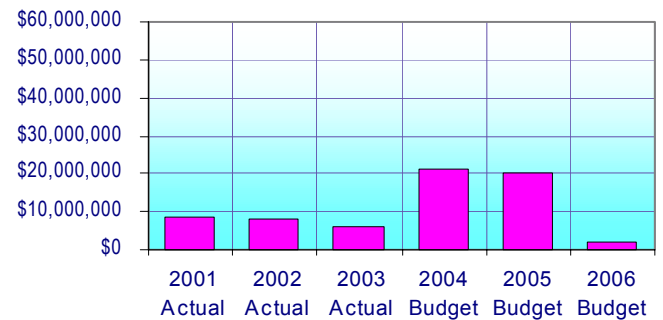
Mental & Physical Health



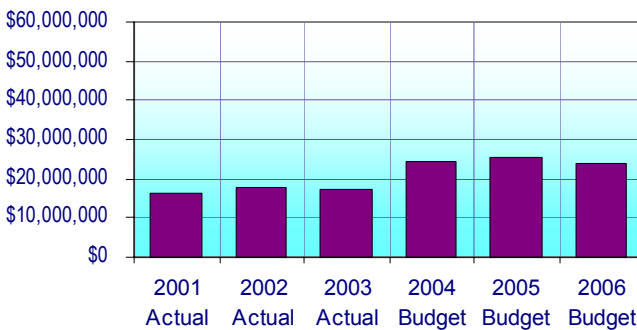
Security of Persons & Property



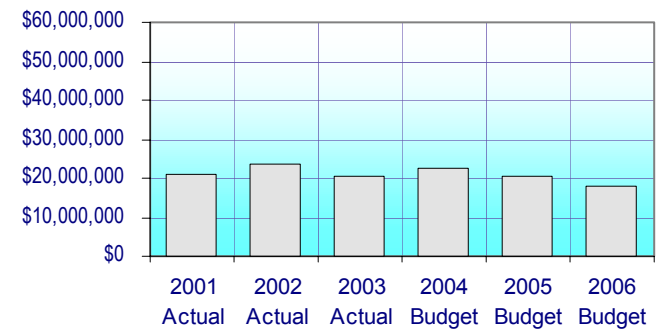
Capital Outlay



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. Examples include interest earnings, rents, royalties, and contributions.

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.

Capital Outlay – 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).