

## The 2007-2008 Budget in Summary

This section provides a summary of the 2007-2008 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 began budgeting on a project basis. This will require budget amendments when projects advance to the design and construction phase.

#### 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		
	2006 (Amended)	2007	2008	2006 (Amended)	2007	2008
001 General Fund	64,709,989	70,801,811	72,577,462	74,183,601	80,746,233	79,554,282
108 County Road	25,062,734	22,099,499	22,585,546	35,543,036	29,615,545	21,344,940
118 Jail Fund	11,778,393	13,033,094	13,131,757	12,962,294	11,722,546	11,738,671
169 Flood Control Zone	4,335,846	3,690,416	3,418,750	8,423,437	4,542,707	3,678,517
501 ER&R	9,089,026	11,099,841	10,855,138	9,207,128	10,867,574	10,790,074
507 Admin. Services	17,047,889	19,500,042	19,933,201	18,509,338	19,900,436	20,143,754
All Other Funds	23,841,295	19,342,035	19,534,209	26,254,243	13,374,258	13,581,568
<b>Total Revenues</b>	<b>\$155,865,172</b>	<b>\$159,566,738</b>	<b>\$162,036,063</b>	<b>\$185,083,077</b>	<b>\$170,769,299</b>	<b>\$160,831,806</b>

# General Fund Balance Summary

		Projected 2006	Budget 2007	Budget 2008	
Ongoing	<b>Ongoing Revenues</b>				
	Budgeted Revenues (Note 1)	*	63,103,238	70,785,795	72,567,832
	Increased Revenue Projections		4,078,173		
	Supplemental Budgets		1,139,054	-	-
	<b>Total Revenue</b>		<u>\$ 68,320,465</u>	<u>\$ 70,785,795</u>	<u>\$ 72,567,832</u>
	<b>Ongoing Expenditures</b>				
	Budgeted Expenditures (Note 2)		64,777,683	72,020,663	75,962,031
	Continuing Appropriations		1,301,155	-	-
	Supplemental Budgets		5,234,285	-	-
	<b>Total Ongoing Expenditures</b>		<u>\$ 71,313,123</u>	<u>\$ 72,020,663</u>	<u>\$ 75,962,031</u>
	<b>Operating Surplus (Deficit)</b>		<u>(2,992,658)</u>	<u>(1,234,868)</u>	<u>(3,394,199)</u>
One-Time	<b>One-time Expenditures - Net (Note 3)</b>	*	<u>\$ 1,428,721</u>	<u>\$ 8,709,554</u>	<u>\$ 3,582,621</u>
Fund Balance	<b>Beginning Fund Balance</b>		\$ 23,607,243	\$ 22,095,442	\$ 15,380,229
	Operating Surplus (Deficit)		(2,992,658)	(1,234,868)	(3,394,199)
	Less One-time Expenditures (Note 3)	*	(1,428,721)	(8,709,554)	(3,582,621)
	Budget Lapse (4%)		2,909,578	3,229,209	3,181,786
	<b>Ending Fund Balance</b>		<u>\$ 22,095,442</u>	<u>\$ 15,380,229</u>	<u>\$ 11,585,195</u>
	<b>Recap of Ending Fund Balance</b>				
	Dedicated Reserve		148,468	85,585	20,674
	Emergency Reserve		1,000,000	1,000,000	1,000,000
	Unreserved Fund Balance		<u>\$ 20,946,974</u>	<u>\$ 14,294,644</u>	<u>\$ 10,564,521</u>
	<b>TOTAL Fund Balance</b>		<u><b>\$ 22,095,442</b></u>	<u><b>\$ 15,380,229</b></u>	<u><b>\$ 11,585,195</b></u>

\*Ongoing revenues above do not include one-time revenues of \$16,016 and \$9,630 for 2007 and 2008, 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

<b>2006 Budgeted Revenues</b>	<b>\$ 63,103,238</b>
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**2007 Revenue Changes:**

• Property Tax (New Construction)	\$ 570,429
• Property Tax (Exceeded 2006 Est.)	\$ 575,519
• Sales Tax	\$ 2,289,345
• Interest Income	\$ 1,800,532
• Sub-Division Review Fees	\$ 704,832
• Other Development Related Fees	\$ 425,699
• Building Permits	\$ 144,704
• Border Prosecution Grant	\$ 490,461
• Other Federal Grants	\$ 448,347
• State Grants - Public Health	\$ 791,629
• State Grants - Other	\$ 323,439
• Transfer In - EMS Fund	\$ 336,687
• Transfers In - Other Funds	\$ 151,195
• Interest & Penalty on Tax	\$ 100,500
• Felony Penalties	\$ 65,070
• Probation Fees	\$ 54,800
• State Entitlements	\$ 65,090
• Franchise Fees	\$ 50,000
• Real Estate Excise Tax Fees	\$ 90,000
• Motor Vehicle License Fees	\$ 40,000
• Superior Court Fees	\$ 189,031
• Traffic Infractions	\$ 99,600
• Parks Rentals	\$ 77,294
• Jail Revenues (moved to Jail Fund)	\$ (2,655,069)
• Sewage Permits	\$ 189,460
• Other Net Changes	\$ 263,963
<b>2007 Budgeted Revenues</b>	<b>\$ 70,785,795</b>

<b>2007 Budgeted Revenues</b>	<b>\$ 70,785,795</b>
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**2008 Revenue Changes:**

• Property Tax (New Construction)	\$ 565,000
• Sales Tax	\$ 881,249
• Development Related Fees	\$ 146,614
• Transfer In - EMS Fund	\$ 322,053
• State Entitlements	\$ 66,061
• Border Prosecution Grant	\$ (227,167)
• State Grants - Public Health	\$ (167,277)
• Traffic Infractions	\$ 50,000
• Onsite Sewage Filing Fee	\$ 70,000
• Sewage Permits	\$ 45,979
• Interest Income	\$ (224,000)
• Other Net Changes	\$ 253,525
<b>2008 Budgeted Revenues</b>	<b>\$ 72,567,832</b>

## General Fund Balance Summary Notes continued

## Note 2 - Changes in Ongoing Expenditures

<b>2006 Budgeted Expenditures</b>	<b>\$64,777,683</b>
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**2007 Expenditure Changes:**

• Increase in Salary and Wages	\$ 2,334,502
• Increase in Employee Health Cost	\$ 886,107
• Increase Grant Funded Health Contracts	\$ 860,130
• Increase Administrative Cost Allocation	\$ 762,757
• Increase in Employee Retirement	\$ 538,814
• 4 Sheriff Deputies 2007	\$ 319,906
• Increase Building Maintenance Fee	\$ 297,411
• Water Resource Project Funding	\$ 250,000
• Increase in Election Funding	\$ 219,405
• Increase Monitoring Onsite Sewage Program	\$ 202,009
• Increase Conflict Contract - Superior Court	\$ 200,000
• Increase ER&R Rental Rates	\$ 188,235
• Additional Service Requests Under \$15,000	\$ 174,886
• Drug Court Operating Expenses	\$ 139,198
• 2 I.T. Positions - Border Prosecution	\$ 122,327
• Increase Guardian ad Litem Contract - Sup. Ct.	\$ 116,814
• Increase Economic Development Projects	\$ 93,000
• Increase in Interfund Insurance Premium	\$ 89,374
• Deputy Public Defender for Juvenile Dependency and Terminations	\$ 82,523
• Land Use Policy Analyst - Council	\$ 80,000
• 2% Increase Allowed Services & Supplies	\$ 77,478
• Agriculture Land Preservation Program	\$ 73,813
• Critical Areas Ordinance Planner - PDS	\$ 66,988
• Deputy Prosecutor	\$ 66,564
• Projects Manager - Parks	\$ 65,141
• Land Use Floater Position	\$ -
• Judicial Assistant - Superior Court	\$ 63,454
• Green Power	\$ 62,000
• Human Services Coordinator - Health	\$ 59,185
• Mobile Computer Air Cards - air time service	\$ 53,040
• Increase in State and Federal Representation - 2010 Olympics	\$ 50,000
• Increase in Firearms budget - Sheriff	\$ 48,000
• Increase in Animal Control	\$ 42,389
• Clerk/Receptionist (.8 FTE) - Public Defender	\$ 38,136

**2007 Expenditure Changes (continued):**

• Roeder Home Holiday Art Show	\$ 37,400
• Support for Green Building	\$ 35,000
• Growth Management - Futurewise	\$ 30,258
• District Court Clerk less Extra Help	\$ 29,874
• Transfer Out to Fund GIS costs	\$ 27,228
• Pro Tem Commissioner - Superior Ct	\$ 25,000
• Mail Owner Tax Statements - Treasurer	\$ 20,000
• Environmental Education Specialist - Parks	\$ 17,148
• Reduction of Expenditures - New Jail Fund	\$ (1,643,540)
• Other Net Changes	\$ (58,974)
<b>2007 Budgeted Expenditures</b>	<b>\$ 72,020,663</b>

**2008 Expenditure Changes:**

• Increase in Salary and Wages	\$ 2,059,883
• Increase in Employee Health Cost	\$ 523,089
• Increase in Retirement	\$ 422,424
• Increase in Transfer to Election Reserve	\$ 308,682
• 2 Sheriff Deputies 2008	\$ 165,405
• Increase Administrative Cost Allocation	\$ 91,552
• Increased Monitoring Onsite Sewage Program	\$ 82,350
• Increase in Interfund Insurance Premium	\$ 60,032
• Increase Emergency Communications	\$ 58,327
• Increase in Building Maintenance Fees	\$ 46,449
• Increase Guardian ad Litem Contract - Superior Court	\$ 33,186
• Growth Management - Futurewise	\$ 32,689
• Additional Service Requests Under \$15,000	\$ 22,232
• Increase Emergency Medical Services	\$ 13,495
• Other Net Changes	\$ 21,573
<b>2008 Budgeted Expenditures</b>	<b>\$ 75,962,031</b>

General Fund Balance Summary Notes continued

Note 3 - One-Time Expenditures

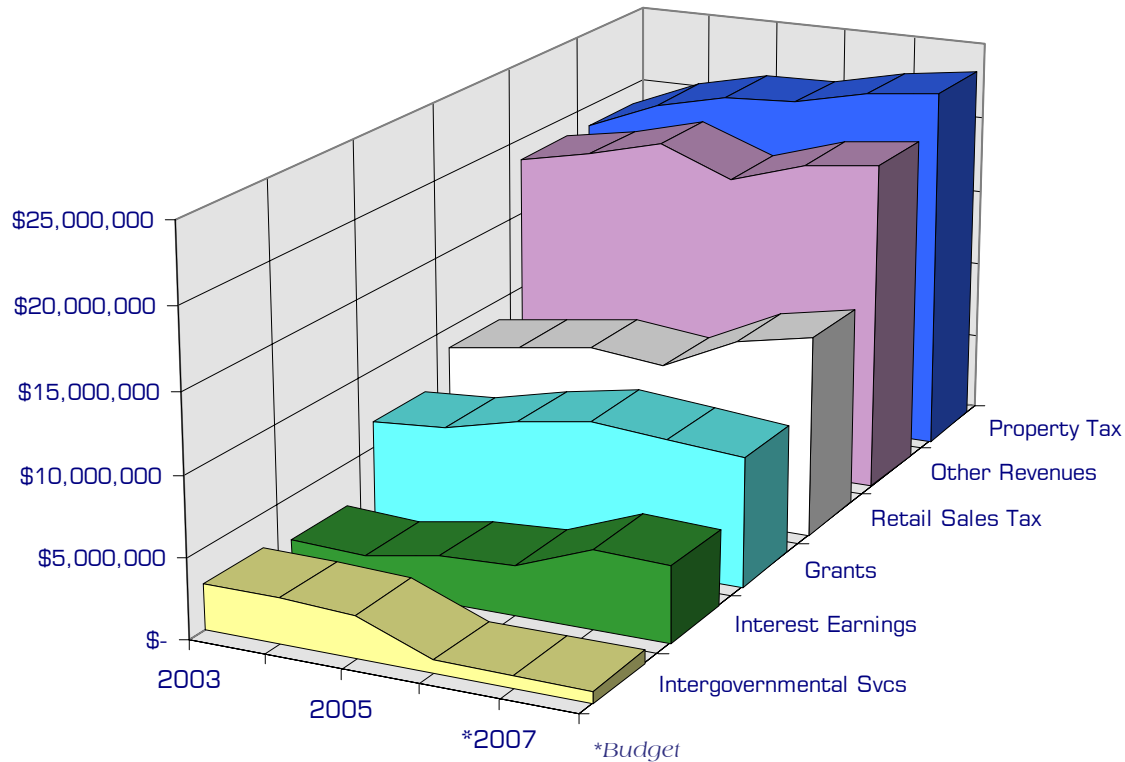
2007

• Transfer to LEOFF Retiree Health Fund	3,500,000
• Transfer to Fund Addl Svc Requests - AS	1,704,556
• Transfer to Fund Jail Operation	558,087
• Lake Whatcom DNR Reconveyance	330,500
• Transfer to Fund Capital Projects - Jail	300,000
• One-time costs for 4 Sheriff Deputies 2007	185,904
• Building Lease - Public Defender	142,800
• Additional Water Project Priority List Funding	119,000
• Electronic Report Writing Phase 2 - Sheriff	110,000
• Birch Bay Incorporation Study - PDS	100,000
• 2 Clerk Positions - District Court	97,154
• Affordable Housing Consultant - PDS	75,000
• Vehicles for Onsite Sewage Program	73,875
• Cubicle Office System - District Court	73,000
• Upgrade Mobile Radios to Narrow Band - Sheriff	67,000
• Integrated Pest Management Funding - Extension	62,000
• Case Manager - Drug Court	61,206
• Outside Support for Ag Program - PDS	60,000
• Firearms Training Simulator - Sheriff	58,850
• Turbo Commercial Mower - Parks	55,500
• 5 Laptops, Scanner & Software -PDS	53,640
• CPAL Program Funding - PDS	50,000
• Zoning Code & Subdiv.Code Periodic Rev. - PDS	50,000
• Health Care Access Project - Health	50,000
• Plans Examiner - PDS	48,738
• Drug Task Force Clerical Support	47,181
• Physician Recruitment and Retention - Health	45,000
• Receptionist - District Court	40,511
• Provision for Replacement of Sheriff's Laptops	40,000
• Jury Management Software - District Court	37,523
• Legacy Planning for Whatcom County - PDS	35,000
• Prog Mods, Segregations/Combinations Ph.2 -	25,000
• CAO Planner Vehicle - PDS	24,633
• Investigator (1/2 time) - Public Defender	23,510
• Citizens on Patrol - Sheriff	22,200
• Computech Support for Assr - Treas System	20,000
• Policy and Procedure Services - Sheriff	19,100
• Small Tools & Equipment Senior Centers	16,050
• Increase in Sheriff Training Budget	16,000
• Database Upgrade Project Dist Ct Probation	15,000
• Volunteers Program - Sheriff	15,000
• One-time ASR's Under \$15,000	281,036
<b>Total</b>	<b>\$ 8,709,554</b>

2008

• Transfer to Fund Additional Service Requests - AS	1,466,684
• Transfer to Fund Jail Operations	453,502
• Transfer to Fund Capital Projects - Jail	250,000
• Building Lease - Public Defender	142,800
• 2 Clerk Positions - District Court	101,301
• Zoning Code and Subdivision Code Periodic Revision	100,000
• CPAL Program Funding - PDS	100,000
• One-time costs for 2 Sheriff Deputies	93,352
• Integrated Pest Management Funding - Extension	65,100
• Legacy Planning for Whatcom County	60,000
• Case Manager - Drug Court	64,741
• Outside Support for Ag Program - PDS	60,000
• Plans Examiner - PDS	51,252
• Drug Task Force Clerical Support	50,028
• Health Care Access Project - Health	50,000
• Automated Field Data Collection - Assessor	47,166
• Upgrade Mobile Radios to Narrow Band - Sheriff	46,900
• Receptionist - District Court	42,958
• Provision for Replacement of Sheriff's Laptops	40,000
• Vehicles for Onsite Sewage Program	35,625
• Legacy Planning for Whatcom County	35,000
• Electronic Report Writing Phase 2 - Sheriff	25,000
• Investigator (1/2 time) - Public Defender	24,719
• Mapping for Mobile Computers - Sheriff	24,500
• Citizens on Patrol - Sheriff	22,200
• Increase in Sheriff Training Budget	16,000
• Volunteers Program - Sheriff	15,000
• Other One-Time ASRs Less Than \$10,000	98,793
<b>Total</b>	<b>\$ 3,582,621</b>

## General Fund Revenue Sources



## General Fund Revenue Sources Notes

### Property Tax

In 2007, property tax revenues are projected to increase \$1,080,000. Half of this increase is the result of taxes generated by the estimated \$450 million of new construction added to the tax rolls in 2006. The balance of the increase is the result of 2005 new construction exceeding our 2006 budget estimates. Property tax revenues are estimated to increase \$565,000 in 2008 based on an estimated \$400 million of new construction.

### Other Revenue

“Other Revenue” is expected to grow by approximately \$1.5 million, or 8% in 2007. The largest increases are in subdivision review (\$605,000), rents and royalties (\$128,000), and interest and penalties on tax (\$100,000). Other revenues are generally up slightly. In 2008, other revenue is expected to grow by \$538,000 or 2.6%. Development related fees are projected to increase \$147,000 and filing fees for on-site sewage systems are projected to increase \$70,000.

## General Fund Revenue Sources Notes continued

**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 2007 budget includes a \$2,289,089 estimated increase in retail sales tax. This estimate is based on strong sales tax collections in 2006 and it anticipates the current level of construction activity will continue. The 2008 budget includes a \$881,000 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 \$444,000 in 2007 and \$344,000 in 2008. The large decrease in 2007 is the result of the completion of a project funded by a community development block grant. This was a \$500,000 grant to rehabilitate low income housing. The grant was passed through to a local nonprofit agency. In 2008 the reduction is largely the result of the loss of a federal grant to compensate Whatcom County for the criminal justice impacts related to the Canadian border.

**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 \$1,800,000 in 2007 and decrease \$224,000 in 2008. Estimates are based on projected increases in interest rates in 2007 and declining interest rates and investment balances in 2008.

**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 \$500,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; and \$150,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities. Beginning in 2007, there will be an annual transfer from the Countywide Emergency Medical Services (EMS) Fund. A portion of the .1% EMS sales tax may be used to support the cost of the criminal justice system. In 2007 and 2008 the Countywide EMS Fund will transfer \$336,687 and \$658,740 to fund criminal justice system enhancements.

**Intergovernmental Services**

In prior years, the majority of this account was payments from municipalities for jail services. As of 2006, those revenues are now accounted for in the Whatcom County Jail Fund. Remaining amounts in this account are for probation contracts and health department fees charged to other entities.

## General Fund Revenue Sources Summary

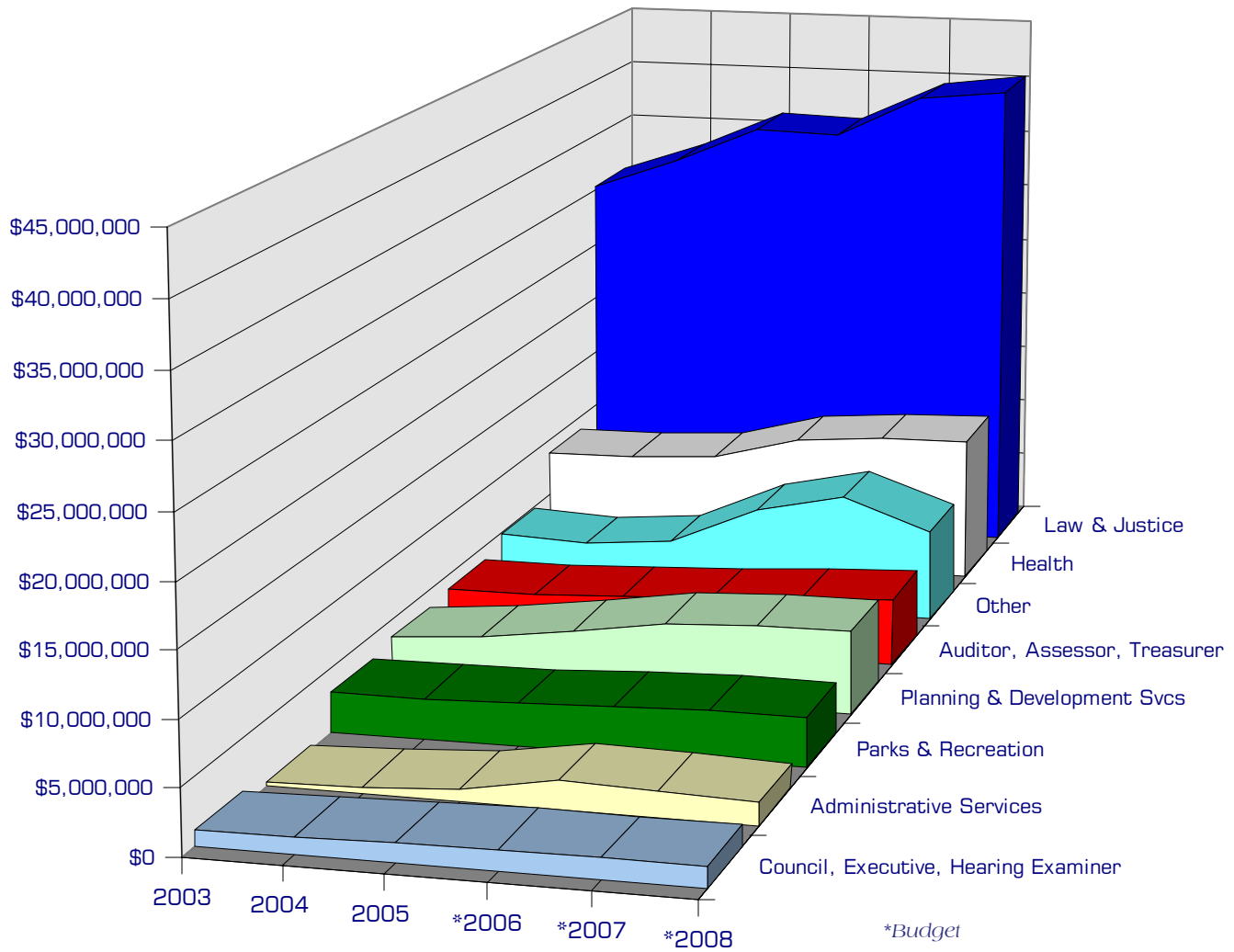
	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Grants</b>						
4331 Federal Grants-Direct	398,140	454,257	541,834	559,023	662,256	442,874
4333 Federal Grants-Indirect	2,239,431	2,225,586	2,745,890	2,796,183	2,524,582	2,571,897
4334 State Grants	3,957,147	4,229,520	4,728,209	5,457,910	5,182,510	5,010,657
4335 State Shared Revenues	78,600	84,560	98,383	93,710	93,560	93,560
<i>Total Grants</i>	6,673,318	6,993,923	8,114,316	8,906,826	8,462,908	8,118,988
<b>Intergovernmental Svcs</b>						
4338 Intergovernmental Svcs	2,834,954	2,827,155	2,628,690	833,113	765,765	768,577
<b>Interest Earnings</b>						
4361 Interest Earnings	2,315,053	2,026,312	2,862,437	3,101,665	4,902,197	4,678,197
<b>Retail Sales &amp; Use Tax</b>						
4313 Retail Sales & Use Tax	8,706,512	9,293,696	10,036,750	9,492,895	11,782,240	12,663,489
<b>Other Revenue</b>						
4312 Timber Harvest Taxes	176,252	69,369	68,154	133,200	108,200	108,200
4317 Excise Taxes	485,943	548,809	626,644	441,400	527,900	527,900
4319 Interest & Penalty on Tax	1,893,154	1,970,227	2,017,980	1,802,000	1,902,500	1,927,500
4321 Business Licenses & Permits	392,353	419,302	505,757	507,300	594,075	640,757
4322 Non-Bus Licenses & Permits	1,800,302	1,915,050	2,133,634	2,110,850	2,175,554	2,212,448
4332 Federal Entitlements	365,590	651,812	670,836	625,000	640,000	640,000
4336 State Entitlements	2,071,887	2,245,954	2,204,933	2,311,009	2,353,981	2,420,042
4337 Intercl Grant-Entitlement	767,245	787,576	808,538	884,050	852,432	875,404
4341 General Government	2,344,998	2,284,951	2,487,261	2,260,400	2,374,075	2,397,132
4342 Security-Persons & Property	1,498,900	1,728,864	1,754,362	1,027,527	1,071,843	1,094,754
4343 Physical Environment	32,323	34,795	34,786	38,500	38,500	38,500
4345 Economic Environment	1,979,476	2,069,733	2,569,061	2,505,485	3,175,331	3,321,945
4346 Mental and Physical Health	467,259	492,678	508,772	567,174	577,174	659,174
4347 Culture and Recreation	323,439	323,597	312,995	320,960	358,170	358,176
4349 Other Interfnd Svc Charges	183,898	295,451	235,768	239,177	268,196	275,736
4351 Felony Penalties	177,094	163,566	148,617	91,344	156,414	156,414
4352 Civil Penalties	15,644	29,368	24,445	20,000	24,865	25,114
4353 Nonparking Infractions	968,690	1,003,742	890,292	1,063,350	1,108,150	1,158,150
4354 Parking Infractions	1,918	3,028	1,523	3,500	3,500	3,500
4355 Criminal Traffic Misdem	254,037	245,887	261,169	225,200	280,000	290,000
4356 Nontraffic Misdemeanor	110,720	111,563	115,318	108,200	108,200	108,200
4357 Criminal Costs	53,964	58,009	62,609	85,952	84,593	84,593
4362 Rents & Royalties	661,010	703,295	867,607	644,680	772,224	772,224
4366 Other Interfund Miscellaneous	-	-	-	-	37,418	37,418
4367 Contribution-Private Source	417,463	284,198	350,749	64,673	42,648	42,854
4369 Other Miscellaneous Revenue	380,560	264,738	352,231	161,468	133,234	131,234
8110 State Timber Sales	820,430	826,687	776,435	754,000	754,000	754,000
<i>Total Other Revenue</i>	18,644,549	19,532,249	20,790,476	18,996,399	20,523,177	21,061,369

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General Fund Revenue Sources Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Property Taxes</b>						
4311 Property Taxes	18,621,681	20,578,038	21,610,810	21,837,173	22,919,121	23,484,121
<b>Transfers</b>						
8301 Operating Transfer In	1,479,313	1,116,238	1,315,836	1,541,918	1,446,403	1,802,721
Total Transfers	1,479,313	1,116,238	1,315,836	1,541,918	1,446,403	1,802,721
<b>Total General Fund</b>	<b>59,275,380</b>	<b>62,367,611</b>	<b>67,359,315</b>	<b>64,709,989</b>	<b>70,801,811</b>	<b>72,577,462</b>
Percent Change from Previous Year	5.3%	5.2%	8.0%	-3.9%	9.4%	2.5%

# 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 2003 to 2008, the General Fund is projected to have an annual growth rate in expenditures of over 7%, with the bulk of this increase in Law and Justice expenditures. Total expenditures for the General Fund for 2007 and 2008 are \$80.7 million and \$79.5 million respectively. The budgets for 2007 and 2008 are approximately \$6.5 million more than the current 2006 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 a transfer which funds a portion of the cost of operating the jail. In 2005, the voters approved a detention facilities sales tax. The budget for county jail operations has been moved from the General Fund to the Whatcom County Jail Fund. Law & Justice accounts for 50% of the General Fund's 2007-2008 budget. Law and Justice expenditures are projected to increase at an average rate of 5.9% per year between 2003 and 2008. The Sheriff budget is the fastest growing budget within Law & Justice with an average growth rate of 8.3%. 41% of the new ongoing General Fund expenditures are directed to the Sheriff's Department. In 2006, the administration separated Superior Court Administration and the County Clerk's Office into two departments.

### Health Department

With 15% of the General Fund budgeted expenditures in 2007-2008, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 6.5% per year

since 2003. Its 2007 and 2008 budgeted expenditures total \$11,938,049 and \$12,066,664 respectively. The Health Department receives state and federal grant revenues and charges user fees for many of its programs. General county revenues of approximately 3.2 million dollars per year will be used to support the Health Department's operating costs in 2007 and 2008.

### Other

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (approximately \$1,360,000 per year) to animal control (approximately \$395,000 per year). Programs in this category include What-Com 911, Medical Examiner, Medical Costs for LEOFF I retirees, general obligation bond payments, and reserves for expected wage settlements with county employee bargaining units. In 2007, there is a \$3.5 million transfer to create a new fund for Whatcom County obligations to LEOFF I Retirees for post-employment benefits.

### Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 6.6% of the total 2007-2008 General Fund budget. Expenditures have increased at an annual rate of 7.3%. In 2007 and 2008 General Fund expenditures for the Assessor, Treasurer & Auditor total \$5,054,787 and \$5,509,663 respectively.

### Planning & Development Services

Planning and Development Services 2007 and 2008 budgets total \$6,693,472 and \$6,742,604 respectively. Planning and Development Services has the highest average growth rate of any General Fund department, at 13.4% per year from

## General Fund Expenditures Notes continued

2003 to 2008. This department collects approximately \$5 million dollars in building and land use permits, plan-check fees, and other charges. Expenditures in this program area fluctuate with building activity. In 2007-2008, approximately \$3,095,000 of the departments' annual operating costs will be paid from discretionary General Fund revenues.

**Parks & Recreation**

Parks and Recreation's 2007 and 2008 budgets are \$3,904,414 and \$3,897,466, respectively. This department's budget has increased by \$765,600 since 2003. This equates to a 4.4% annual growth rate.

**Administrative Services**

These are transfers to Administrative Services to fund one-time costs for building renovations and additional computer equipment. Transfers may also include program enhancements which in subsequent budgets will be incorporated into the administrative cost allocation. Both 2007 and 2008 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 computer equipment and major components of county facilities.

A number of facilities projects are funded in 2007-2008. They include the design of a replacement control system for the jail, design of repairs to the exterior of the courthouse, upgrades to the jail heating and ventilation system, replacement of single pane windows in the courthouse, a remodel of the courthouse basement, and the demolition of the county building at 401 Grand Avenue.

**Council, Executive & Hearing Examiner**

County Council, Executive and Hearing Examiner make up 2% of the total General Fund budget. Budgeted 2007 and 2008 expenditures for the three activities are \$1,613,919 and \$1,659,674 respectively.

General Fund Expenditures Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Law &amp; Justice</b>						
District Court	1,214,422	1,313,772	1,447,234	1,524,033	1,905,681	1,856,772
District Court Probation	1,099,065	1,127,402	1,252,206	1,374,927	1,499,975	1,560,634
Jail	6,973,780	7,426,716	8,277,799	-	-	-
Juvenile Administration	3,428,110	3,467,891	3,567,204	3,786,913	4,086,155	4,253,075
Prosecuting Attorney	3,573,704	3,764,610	4,148,979	4,394,865	4,899,720	5,107,226
Public Defender	2,134,316	2,252,938	2,658,547	3,256,006	3,500,032	3,641,559
Sheriff	8,372,475	9,721,589	10,542,779	11,027,771	12,109,150	12,494,636
Superior Court	3,418,045	3,760,162	4,130,631	3,208,444	3,132,883	3,214,557
County Clerk	-	-	-	1,372,947	1,729,263	1,796,391
Non-Dept'l - Jail Transfers	-	-	-	5,817,742	6,428,116	6,270,731
Non-Dept'l - Law & Justice Activities	27,285	10,235	9,525	40,000	40,000	40,000
Non-Dept'l - Emergency Management	102,970	103,301	108,403	106,734	113,274	119,014
<i>Total Law &amp; Justice</i>	<b>30,344,172</b>	<b>32,948,616</b>	<b>36,143,307</b>	<b>35,910,382</b>	<b>39,444,249</b>	<b>40,354,595</b>
<b>Auditor, Assessor, Treasurer</b>						
Assessor	1,890,779	1,883,558	2,103,148	2,200,768	2,388,917	2,469,848
Auditor	938,145	924,111	1,000,309	1,097,440	1,154,747	1,201,307
Operating Transfer - Elections	-	-	-	49,106	219,405	528,087
Treasurer	1,036,649	1,136,729	1,184,708	1,271,540	1,291,718	1,310,421
<i>Total Auditor, Assessor, Treasurer</i>	<b>3,865,573</b>	<b>3,944,398</b>	<b>4,288,165</b>	<b>4,618,854</b>	<b>5,054,787</b>	<b>5,509,663</b>
<b>Planning &amp; Development Services</b>						
<i>Plan &amp; Dev Svcs Administration</i>	<b>3,591,598</b>	<b>4,226,263</b>	<b>5,128,248</b>	<b>6,328,893</b>	<b>6,693,472</b>	<b>6,742,604</b>
<b>Parks &amp; Recreation</b>						
<i>Parks Department</i>	<b>3,131,886</b>	<b>3,179,504</b>	<b>3,376,789</b>	<b>3,680,650</b>	<b>3,904,414</b>	<b>3,897,466</b>
<b>Administrative Services</b>						
Non-Dept'l - Administrative Services	341,000	569,954	979,669	2,217,512	2,040,704	1,804,850
<i>Total Administrative Services</i>	<b>341,000</b>	<b>569,954</b>	<b>979,669</b>	<b>2,217,512</b>	<b>2,040,704</b>	<b>1,804,850</b>
<b>Health</b>						
<i>Public Health</i>	<b>8,829,303</b>	<b>8,869,515</b>	<b>9,389,689</b>	<b>11,296,571</b>	<b>11,938,049</b>	<b>12,066,664</b>
<b>Council, Executive, Hearing Examiner</b>						
County Council	623,882	670,970	830,698	956,348	923,313	952,888
County Executive	404,481	413,389	460,304	488,118	530,773	544,882
Hearing Examiner	131,574	138,985	142,228	153,025	159,833	161,904
<i>Total Council, Exec., Hearing Exam.</i>	<b>1,159,937</b>	<b>1,223,344</b>	<b>1,433,230</b>	<b>1,597,491</b>	<b>1,613,919</b>	<b>1,659,674</b>

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## General Fund Expenditures Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>OTHER</b>						
<b>Extension</b>						
<i>Extension</i>	407,383	386,544	298,593	328,567	350,308	363,539
<b>Other General Fund</b>						
Medical Examiner	263,581	254,511	313,392	297,897	306,534	315,430
LEOFF I	125,439	165,037	176,390	235,948	3,735,948	235,948
Microfilming	110,583	6,800	-	-	-	-
911 Dispatch	631,271	614,961	664,188	675,000	729,058	787,385
Ambulance Services	1,275,357	1,322,970	1,322,970	1,322,970	1,349,562	1,363,057
Animal Control	310,412	328,250	334,815	358,167	383,900	395,400
General Obligation Bonds	685,816	428,418	421,200	429,718	427,618	430,058
Support to Other Organizations	395,953	423,406	445,195	583,618	684,028	673,555
Misc Non-Departmental	749,397	632,983	1,193,188	3,716,991	1,650,683	2,634,394
<i>Total Other General Fund</i>	4,547,809	4,177,336	4,871,338	7,620,309	9,267,331	6,835,227
<b>Transfers to Miscellaneous Funds</b>						
Non-Dept'l - Water Resources	-	-	49,330	514,372	369,000	250,000
Non-Dept'l - Noxious Weed	59,000	59,000	70,000	70,000	70,000	70,000
<i>Total Transfers to Misc Funds</i>	59,000	59,000	119,330	584,372	439,000	320,000
<b>TOTAL GENERAL FUND</b>	56,277,661	59,584,474	66,028,358	74,183,601	80,746,233	79,554,282



## Consolidated Summary

### Ongoing Revenues & Expenditures

	Approved Ongoing 2007-2008 Expenditures	Approved Ongoing 2007-2008 Revenues	Operating Surplus or (Deficit)
001 General Fund	147,982,694	143,353,627	(4,629,067)
108 County Road	50,085,585	44,685,045	(5,400,540)
109 Election Reserves	2,216,469	2,545,781	329,312
114 Veterans Relief	387,882	387,882	-
117 Water Resources	-	1,000,000	1,000,000
118 Whatcom County Jail	23,656,074	26,162,051	2,505,977
121 Low-Income Housing Projects	820,000	640,000	(180,000)
122 Homeless Housing	630,000	660,000	30,000
130 Countywide Emergency Medical Services	3,079,851	4,671,516	1,591,665
135 WC Trial Court Improvement	16,166	88,000	71,834
140 Solid Waste	2,471,591	2,173,762	(297,829)
141 WC Convention Center	435,320	340,000	(95,320)
142 Victim Witness	241,795	234,000	(7,795)
151 Community Development	10,000	-	(10,000)
154 Road Improve #1	54,554	44,366	(10,188)
155 Road Improve #2	4,176	3,256	(920)
159 Road Improve #7	5,662	5,224	(438)
165 WC Drug Fund	1,617,695	750,000	(867,695)
166 Auditor's O&M	279,898	461,900	182,002
167 Emergency Management	777,318	777,318	-
169 Flood Control Zone	7,983,724	7,109,166	(874,558)
170 Pt. Robert's Fuel Tax	-	100,000	100,000
175 Conservation's Future	150,000	1,886,808	1,736,808
180 Lake Management	4,850	-	(4,850)
242 1997 Ltd Tax GO & Refunding Bond	2,387,793	2,387,793	-
243 1998 Ltd Tax GO Bond	515,490	515,490	-
244 2003 Ltd Tax GO & Refunding Bond	857,676	857,676	-
324 REET II	-	4,600,000	4,600,000
326 REET I	2,668,108	4,609,700	1,941,592
330 Parks Improvement	6,000	8,000	2,000
332 Public Utilities Improvement	284,855	5,000,000	4,715,145
444 Ferry System	3,869,904	3,728,000	(141,904)
501 ER&R	21,395,148	21,932,479	537,331
507 Administrative Services	40,754,633	39,398,243	(1,356,390)
16921 Lynden/ Everson Sub-Zone	140,000	51,382	(88,618)
16922 Sumas/ Nooksack / Everson Sub-Zone	140,000	153,590	13,590
16923 Acme/ VanZandt Sub-Zone	60,500	41,292	(19,208)
16924 Samish Watershed Sub-Zone	10,838	34,508	23,670
<b>Total</b>	<b>316,002,249</b>	<b>321,397,855</b>	<b>5,395,606</b>

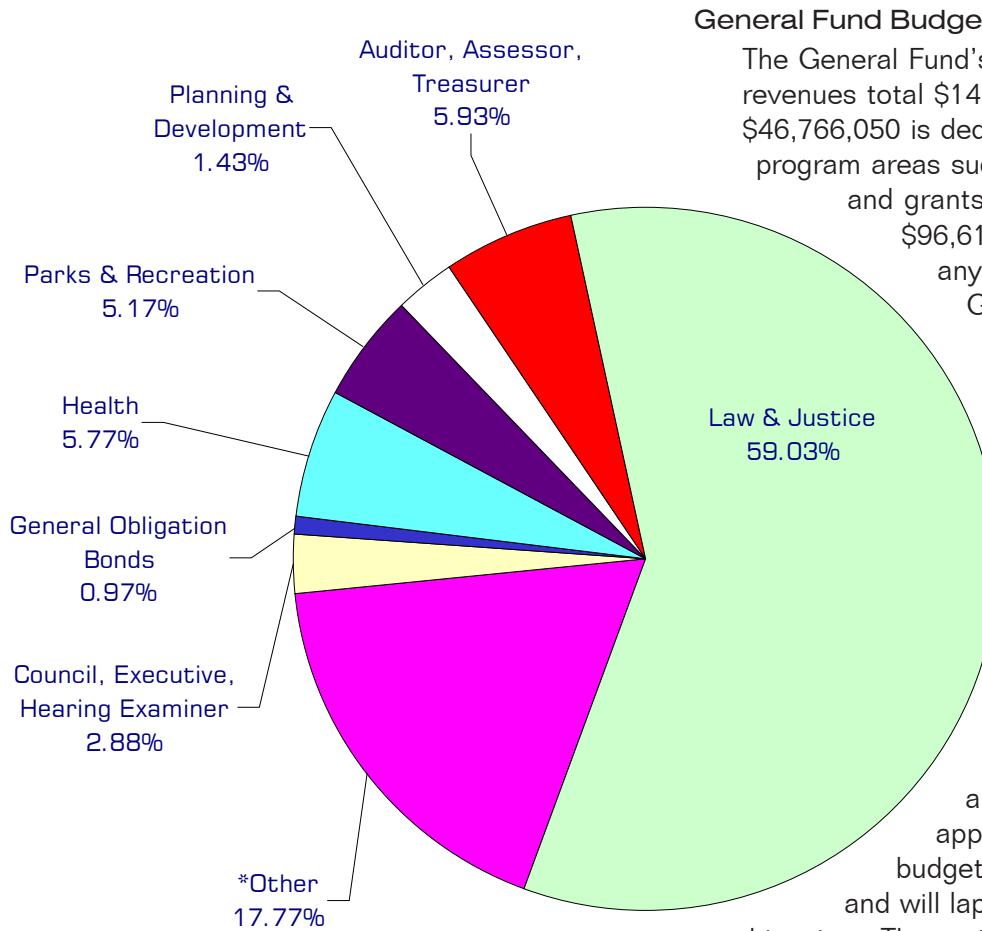
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Consolidated Summary continued

Beginning & Ending Fund Balances

	Estimated Beginning 2007 Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending 2008 Balance
001 General Fund	22,095,442	12,292,175	(4,629,067)	5,174,200
108 County Road	8,660,357	874,900	(5,400,540)	2,384,917
109 Election Reserves	464,954	329,012	329,312	465,254
114 Veterans Relief	322,064	-	-	322,064
117 Water Resources	261,573	771,618	1,000,000	489,955
118 Whatcom County Jail	669,662	(197,657)	2,505,977	3,373,296
121 Low-Income Housing Projects	1,077,907	-	(180,000)	897,907
122 Homeless Housing	452,357	40,000	30,000	442,357
130 Countywide Emergency Medical Services	1,178,101	-	1,591,665	2,769,766
135 WC Trial Court Improvement	6,371	-	71,834	78,205
140 Solid Waste	1,252,013	-	(297,829)	954,184
141 WC Convention Center	221,726	(19,000)	(95,320)	145,406
142 Victim Witness	63,397	-	(7,795)	55,602
151 Community Development	18,077	-	(10,000)	8,077
154 Road Improvement #1	47,242	-	(10,188)	37,054
155 Road Improvement #2	948	-	(920)	28
159 Road Improvement #7	2,103	-	(438)	1,665
165 WC Drug Fund	1,206,295	-	(867,695)	338,600
166 Auditor's O&M	273,151	126,675	182,002	328,478
167 Emergency Management	117,781	-	-	117,781
169 Flood Control Zone	5,603,731	237,500	(874,558)	4,491,673
170 Pt. Robert's Fuel Tax	221,665	-	100,000	321,665
175 Conservation's Future	2,676,455	-	1,736,808	4,413,263
180 Lake Management	4,850	-	(4,850)	-
242 1997 Ltd Tax GO & Refund Bond	154	-	-	154
243 1998 Ltd Tax GO Bond	352	-	-	352
244 2003 Ltd Tax GO & Refund Bond	342	-	-	342
324 REET II	5,753,900	1,222,500	4,600,000	9,131,400
326 REET I	2,935,665	115,800	1,941,592	4,761,457
330 Parks Improvement	128,305	105,830	2,000	24,475
332 Public Utilities Improvement	8,753,017	-	4,715,145	13,468,162
444 Ferry System	1,576,050	-	(141,904)	1,434,146
501 ER&R	17,942,525	240,000	537,331	18,239,856
507 Administrative Services	8,044,167	(745,443)	(1,356,390)	7,433,220
16921 Lynden/ Everson Sub-Zone	182,226	-	(88,618)	93,608
16922 Sumas/ Nooksack / Everson Sub-Zone	265,419	-	13,590	279,009
16923 Acme/ VanZandt Sub-Zone	87,472	-	(19,208)	68,264
16924 Samish Watershed Sub-Zone	-	-	23,670	23,670
<b>Total</b>	<b>92,567,816</b>	<b>15,393,910</b>	<b>5,395,606</b>	<b>82,569,512</b>

# 2007-2008 Undedicated General Fund Resources



## General Fund Budgeted Revenues

The General Fund's 2007-2008 budgeted revenues total \$143,379,273. Of this, \$46,766,050 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$96,613,223 is not dedicated to any program area. The General Fund's undedicated resources total \$113,534,465. This amount includes \$96,613,223 of undedicated revenue, together with \$16,921,242 of fund balance that may be used in 2007 and 2008 to fund expenditures; however, based on past experience, it is anticipated that approximately \$6.4 million of budget authority will not be used and will lapse at the end of the biennium. The anticipated actual use of fund balance for operations in 2007 and 2008 is \$10.5 million. This graph shows where these undedicated resources are budgeted.

### \*Other

Includes Extension, Medical Examiner, County Morgue, NW Regional Council, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Other Funds and support for other organizations.

### Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2007-2008 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 2007-2008 Expense	Budget 2007-2008 Revenue	Budget 2007-2008 Capital	Budget 2007-2008 Undedicated
<b>Law &amp; Justice</b>				
District Court	3,762,453	337,566	110,523	3,314,364
District Court Probation	3,060,609	2,664,538	-	396,071
Juvenile Probation/Detention	8,339,230	1,438,737	-	6,900,493
Prosecuting Attorney	10,006,946	2,771,880	-	7,235,066
Public Defender	7,141,591	214,735	-	6,926,856
Sheriff	24,603,786	2,998,151	203,750	21,401,885
Superior Court	6,347,440	955,886	-	5,391,554
County Clerk	3,525,654	1,086,756	-	2,438,898
Non-Departmental - Jail	12,698,847	-	-	12,698,847
Non-Departmental - Law & Justice Activities	80,000	-	-	80,000
Non-Departmental - Emergency Mgmt	232,288	-	-	232,288
<i>Total Law &amp; Justice</i>	<b>79,798,844</b>	<b>12,468,249</b>	<b>314,273</b>	<b>67,016,322</b>
<b>Auditor, Assessor, Treasurer</b>				
Assessor	4,858,765	29,000	-	4,829,765
Auditor	2,356,054	3,421,220	-	(1,065,166)
Non-Departmental - Elections	747,492	-	-	747,492
Treasurer	2,602,139	382,500	-	2,219,639
<i>Total Auditor, Assessor, Treasurer</i>	<b>10,564,450</b>	<b>3,832,720</b>	<b>-</b>	<b>6,731,730</b>
<b>Planning &amp; Development Services</b>				
<i>Plan &amp; Dev Svcs</i>	<b>13,436,076</b>	<b>10,341,453</b>	<b>32,640</b>	<b>3,061,983</b>
<b>Health</b>				
<i>Health Department</i>	<b>24,004,713</b>	<b>17,448,712</b>	<b>-</b>	<b>6,556,001</b>
<b>Parks &amp; Recreation</b>				
<i>Parks Department</i>	<b>7,801,880</b>	<b>1,799,513</b>	<b>127,750</b>	<b>5,874,617</b>
<b>General Obligation Bonds</b>				
<i>Non-Departmental - GO Bonds</i>	<b>857,676</b>	<b>-</b>	<b>-</b>	<b>857,676</b>
<b>Council, Executive, Hearing Examiner</b>				
County Council	1,876,201	8,048	-	1,868,153
County Executive	1,075,655	-	-	1,075,655
Hearing Examiner	321,737	-	-	321,737
<i>Total Council, Executive, Hearing Examiner</i>	<b>3,273,593</b>	<b>8,048</b>	<b>-</b>	<b>3,265,545</b>

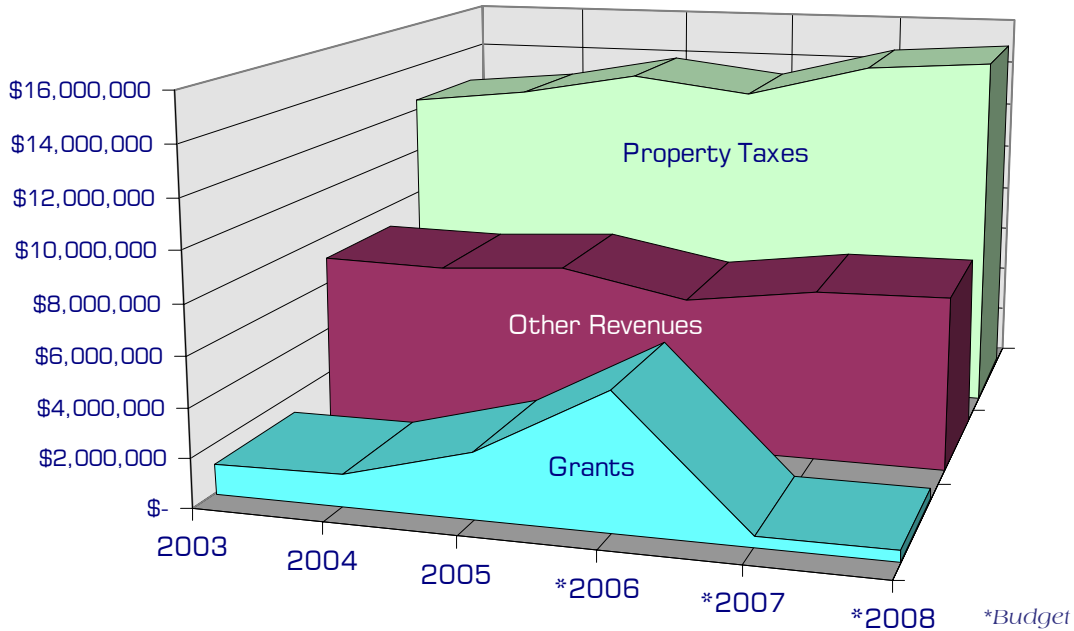
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## Undedicated General Fund Resources Summary continued

	Budget 2007-2008 Expense	Budget 2007-2008 Revenue	Budget 2007-2008 Capital	Budget 2007-2008 Undedicated
<b>OTHER</b>				
<b>Extension</b>				
<i>Extension</i>	713,847	40,000	-	673,847
<b>Other General Fund</b>				
Non-Departmental - Administrative Services	3,845,554	-	-	3,845,554
Non-Departmental - Medical Examiner	621,964	-	-	621,964
Non-Departmental - LEOFF I	3,971,896	-	-	3,971,896
Non-Departmental - 911	1,516,443	-	-	1,516,443
Non-Departmental - Ambulance Services	2,712,619	-	-	2,712,619
Non-Departmental - Animal Control	779,300	-	-	779,300
Misc Non-Departmental	5,642,660	827,355	330,500	4,484,805
<i>Total Other General Fund</i>	19,090,436	827,355	330,500	17,932,581
<b>Transfers to Miscellaneous Funds</b>				
Non-Departmental - Water Resources	619,000	-	-	619,000
Non-Departmental - Noxious Weed	140,000	-	-	140,000
<i>Total Transfers to Misc Funds</i>	759,000	-	-	759,000
<i>Capital Acquisitions</i>			(805,163)	805,163
<b>TOTAL GENERAL FUND</b>	<b>160,300,515</b>	<b>46,766,050</b>	<b>-</b>	<b>113,534,465</b>



# Road Fund Revenues



## Road Fund Revenue Sources Notes

### Property Tax

The 2007 and 2008 Road Fund budget is based on a levy of 100 percent of the previous years property taxes. Property tax revenues in 2007 are anticipated to be approximately \$1.4 million greater than the 2006 budgeted property tax revenues. Tax revenues for the last biennium were budgeted conservatively. During the last two years, Whatcom County has undergone unprecedented growth which has caused tax revenues from new construction to increase at much higher than historical rates. Property tax revenues in 2008 are anticipated to be \$366,000 greater than 2007.

### Other Revenue

“Other Revenue” is expected to be \$700,000 - \$800,000 greater in 2007 and 2008 than the

2006 budget due to increases in state entitlements from motor vehicle fuel taxes. Voters of Washington State approved gas tax increases to be used for road construction. Other Revenues will be slightly less than 2005 actual amounts due to Ferry System revenues now being recorded in a separate fund.

### 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

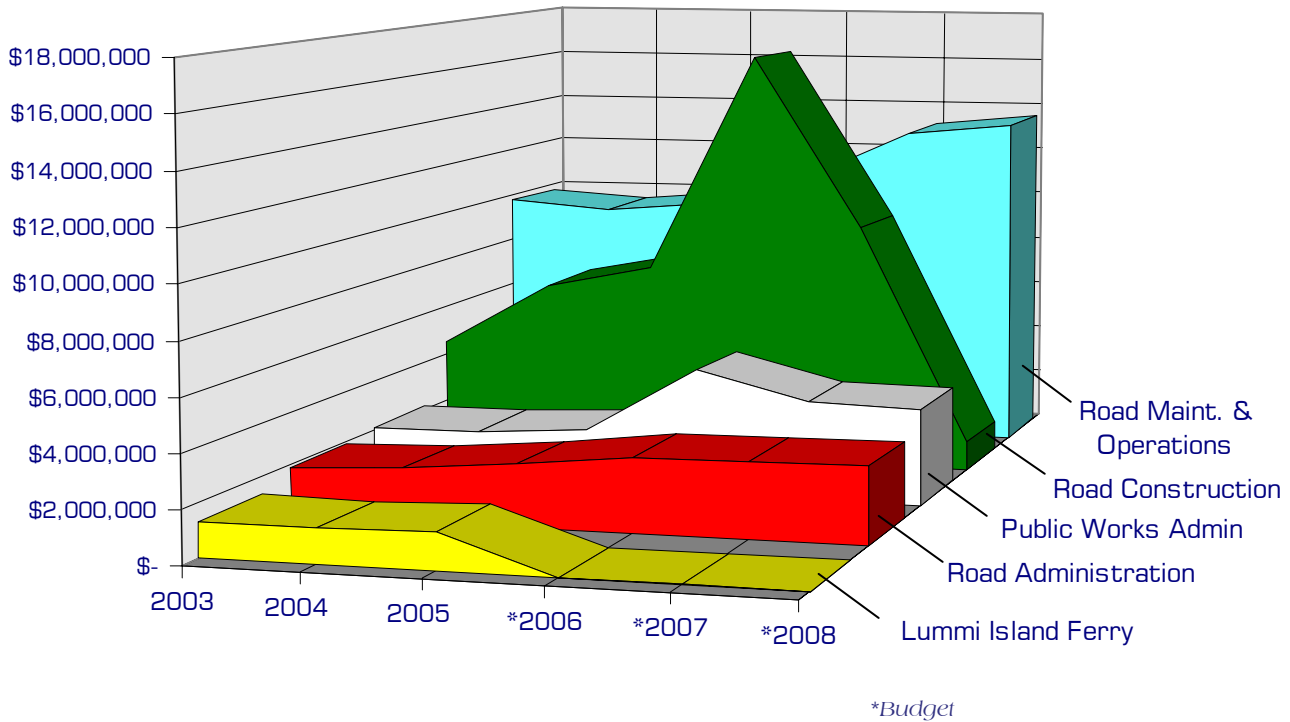
Road Fund Revenue Sources Notes continued

Accounts (CAPA) grant. In the 2007-2008 biennium, rather than being approved in the base budget, most grant revenue will be recognized as projects are approved.

Road Fund Revenue Sources Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Grants</b>						
Federal Grants-Direct	-	81,806	24,798	67,000	-	-
Federal Grants-Indirect	522,513	763,458	2,179,568	4,739,000	-	-
State Grants	730,358	459,773	435,099	637,300	427,600	427,600
State Shared Revenues	1,093	873	2,826	1,000	1,000	1,000
<i>Total Grants</i>	1,253,964	1,305,910	2,642,291	5,444,300	428,600	428,600
<b>Other Revenue</b>						
Timber Harvest Taxes	229,431	84,364	85,080	200,000	150,000	150,000
Excise Taxes	27,810	24,806	26,677	25,000	25,000	25,000
Interest & Penalty on Tax	-	-	(880)	-	-	-
Non-Bus Licenses & Permits	51,139	55,794	94,738	40,100	50,100	50,100
Federal Entitlements	834,818	845,127	864,926	800,000	800,000	800,000
State Entitlements	3,381,088	3,551,561	3,702,196	3,491,556	4,073,158	4,174,987
Intergovernmental Svc	75,076	163,914	82,554	55,000	62,500	62,500
General Government	8,318	10,257	9,404	10,728	10,728	10,728
Security-Persons & Property	2,376	2,016	6,026	1,000	3,000	3,000
Physical Environment	1,700	3,859	5,866	1,400	4,000	4,000
Transportation	628,954	656,686	665,246	10,100	11,000	11,000
Economic Environment	149,352	55,878	86,189	40,000	40,000	40,000
Other Interfnd Svc Charges	554,097	432,925	516,428	629,296	791,592	809,334
Interest Earnings	3,863	2,565	4,959	4,000	4,000	4,000
Rents & Royalties	5,236	6,714	5,957	5,000	5,000	5,000
Insurance Prem & Recovery	-	-	56,488	-	-	-
Contribution-Private Source	-	18,000	53,120	-	-	-
Other Miscellaneous Revenue	(19,415)	(30,807)	(33,328)	4,000	4,000	4,000
State Timber Sales	1,071,473	1,012,669	970,283	900,000	900,000	900,000
Operating Transfer In	60,070	60,049	71,039	104,254	78,821	79,297
<i>Total Other Revenue</i>	7,065,386	6,956,377	7,272,968	6,321,434	7,012,899	7,132,946
<b>Property Taxes</b>						
<i>Property Taxes</i>	12,419,107	12,944,062	13,878,169	13,297,000	14,658,000	15,024,000
<b>Total Road Fund</b>						
<i>Total Road Fund</i>	20,738,457	21,206,349	23,793,428	25,062,734	22,099,499	22,585,546
<i>Percent Change from Previous Year</i>	-0.4%	2.3%	12.2%	5.3%	-11.8%	2.2%

# Road Fund Expenditures



## 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 the 2007-2008 biennium, expenditures will be budgeted as projects are approved. Amounts presented in the 2007 Road Construction budget are for projects currently underway. New projects in the biennium will be added on a project by project

basis rather than by adopting the annual construction program in its entirety.

### Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. In 2007 and 2008, expenditures are expected to increase substantially due to the need to add more personnel for safety reasons as work is performed on congested roadways. In addition, new stormwater requirements and heavier traffic

Road Fund Expenditure Notes continued

volumes are increasing road maintenance levels of service, and therefore, the cost of operations.

**Public Works Administration**

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department. In 2006, a real estate management function, partially funded by other county funds, was added to this division. It will be responsible for countywide land and right of way acquisitions. In addition, the engineering section of road outgrew the facilities at the Northwest Annex building and relocated to leased facilities in downtown Bellingham. Additional support staff and relocation costs are reflected in the amended 2006 budget. The 2007 budget includes \$250,000 to fund master facilities planning at the Central Shop location.

**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.

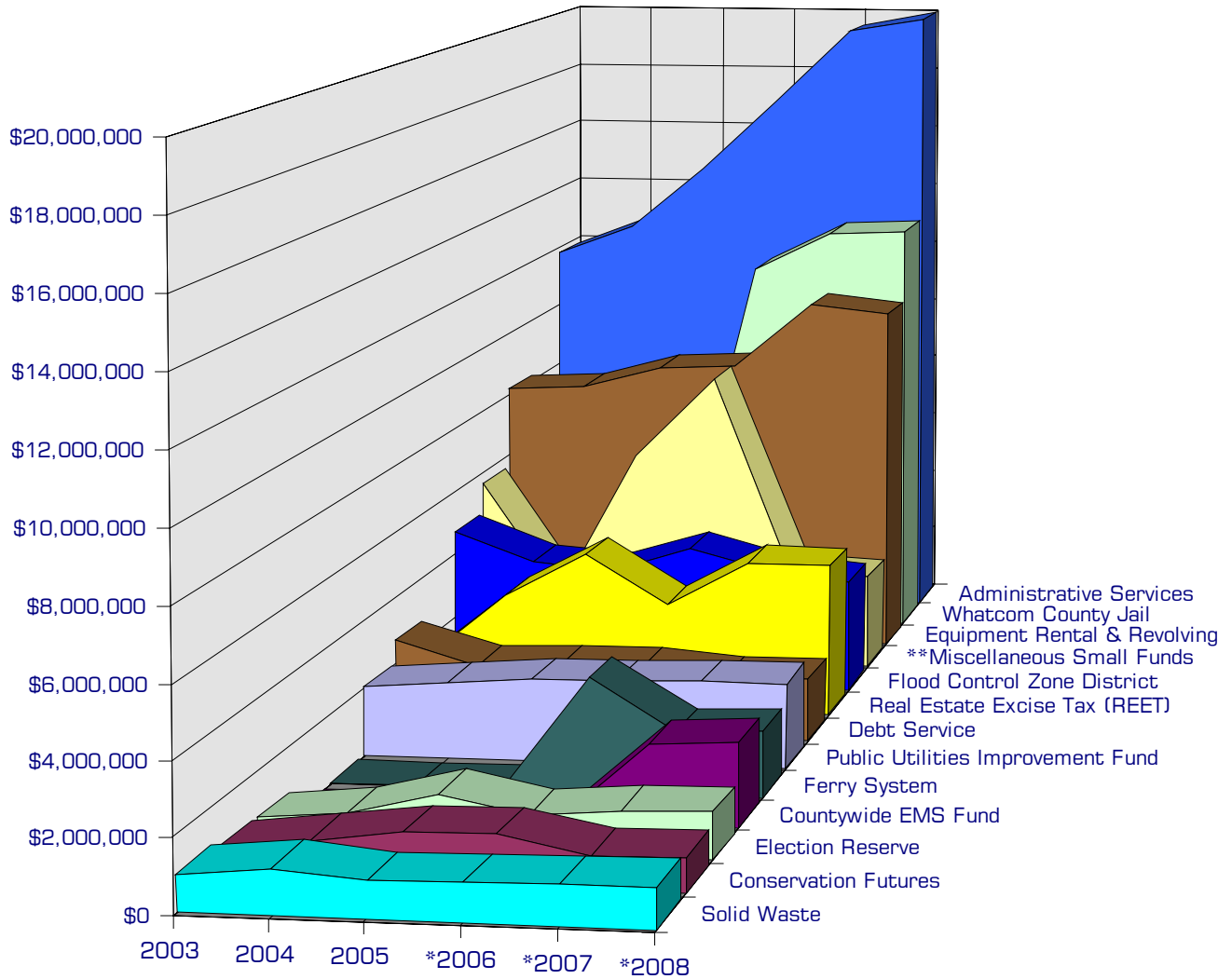
**Lummi Island Ferry**

The cost of providing ferry service between Lummi Island and Gooseberry Point. In 2006, the Ferry Operations Division was moved to a separate fund (see Other Funds Revenues and Expenditures section).

Road Fund Expenditures Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Public Works Administration</b>	2,126,902	2,146,472	2,346,612	4,946,091	3,851,624	3,736,776
<b>Road Administration</b>	1,878,395	2,018,800	2,377,335	2,857,331	2,882,213	2,947,810
<b>Road Maintenance &amp; Operations</b>	9,733,430	9,456,971	9,801,904	11,023,541	13,093,807	13,524,400
<b>Lummi Island Ferry</b>	1,329,700	1,288,235	1,379,456	-	-	-
<b>Road Construction</b>	4,516,758	7,048,878	7,866,961	16,716,074	9,787,901	1,135,954
<b>TOTAL ROAD FUND</b>	<b>19,585,185</b>	<b>21,959,356</b>	<b>23,772,268</b>	<b>35,543,037</b>	<b>29,615,545</b>	<b>21,344,940</b>
<i>Percent Change from Previous Year</i>	-8.9%	12.1%	8.3%	49.5%	-16.7%	-27.9%

# Other Funds Revenues



\*Budget

\*\*Miscellaneous Small Funds - see page 66 for list

Other Funds Revenue Sources Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	11,780,498	12,738,326	14,773,053	17,047,889	19,500,043	19,933,201
<b>Whatcom County Jail Fund</b>						
<i>Whatcom County Jail Fund</i>	-	-	1,816,542	11,778,393	13,033,094	13,131,757
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	8,173,974	8,283,676	8,961,282	9,089,026	11,099,841	10,855,138
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	4,670,981	3,813,436	3,584,015	4,335,846	3,690,416	3,418,750
<b>Solid Waste Fund</b>						
<i>Solid Waste Fund</i>	989,087	1,224,367	998,880	1,046,000	1,086,881	1,086,881
<b>Ferry System Fund</b>						
<i>Ferry System Fund</i>	-	-	-	3,286,018	1,824,000	1,904,000
<b>Debt Service Funds</b>						
CRID #9 Gen Debt Fund	56,948	106,351	157,767	189,360	-	-
LRID #10 Gen Debt Fund	3,147	8,696	53,781	13,806	-	-
1993 Ltd Tax GO Bond	451,365	2	-	-	-	-
1997 Ltd Tax GO Bond	1,183,915	1,192,565	1,176,615	1,186,128	1,181,490	1,206,303
1998 Ltd Tax GO Bond	254,073	254,598	253,200	254,145	258,345	257,145
2003 Ltd Tax GO Bond	748,245	428,418	421,200	429,718	427,618	430,058
<i>Total Debt Service</i>	2,697,694	1,990,630	2,062,563	2,073,157	1,867,453	1,893,506
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	731,722	949,966	1,557,394	1,076,904	1,241,283	1,304,498
<b>Real Estate Excise Tax</b>						
Real Estate Excise Tax I	1,450,981	1,880,283	2,376,936	1,636,600	2,309,700	2,300,000
Real Estate Excise Tax II	-	1,550,885	2,367,326	1,636,600	2,300,000	2,300,000
<i>Total Real Estate Excise Tax</i>	1,450,981	3,431,168	4,744,262	3,273,200	4,609,700	4,600,000
<b>Conservation Futures Fund</b>						
<i>Conservation Futures Fund</i>	814,651	1,072,276	1,389,085	1,421,572	931,904	954,904
<b>Public Utilities Improvement Fund</b>						
<i>Public Utilities Improvement Fund</i>	2,055,993	2,242,088	2,388,339	2,408,096	2,500,000	2,500,000
<b>Countywide Emergency Med Svcs Fd</b>						
<i>Countywide EMS Fund</i>	-	-	-	96,109	2,283,711	2,387,805

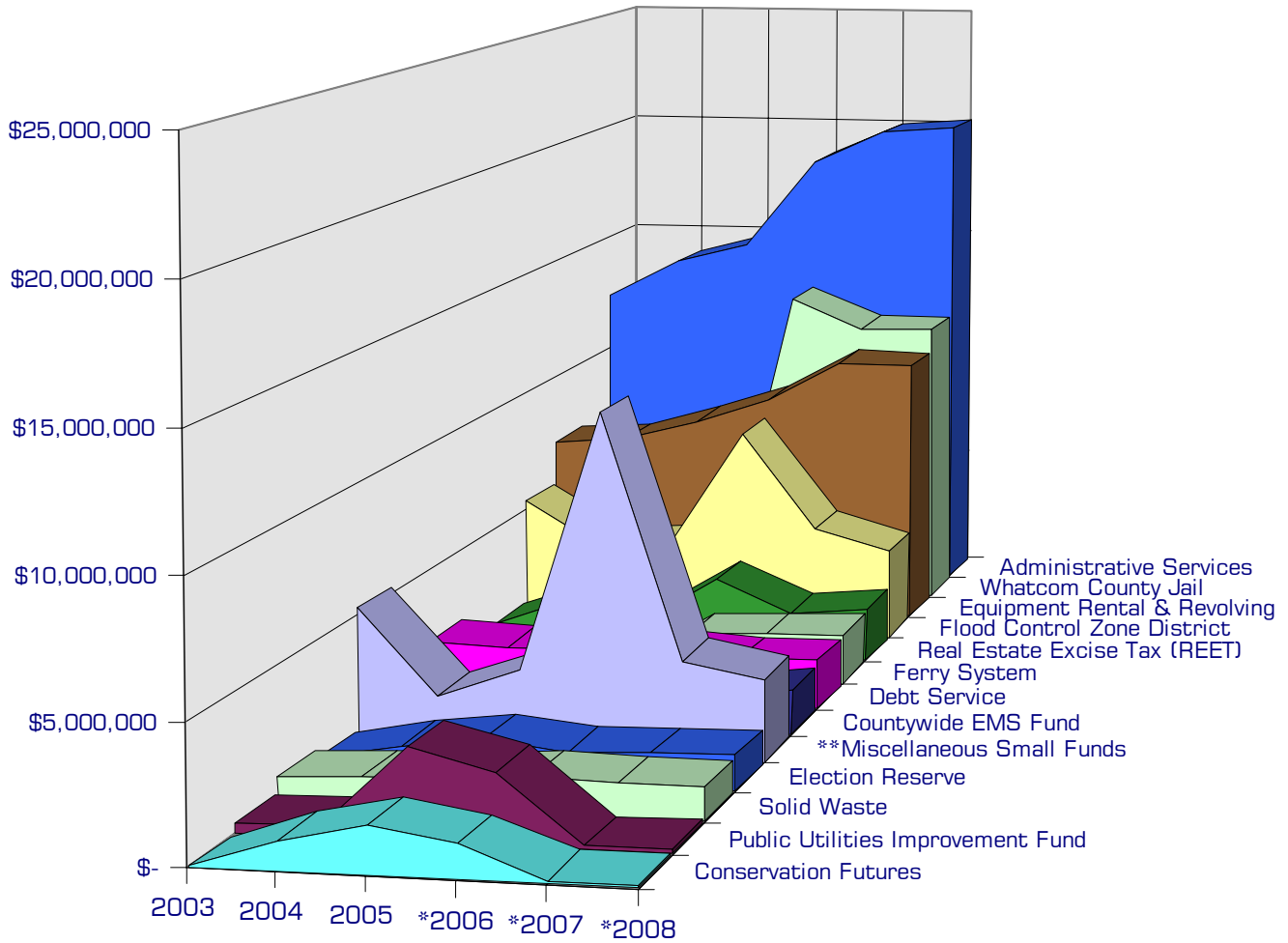
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## Other Funds Revenue Sources Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Miscellaneous Small Funds</b>						
County Parks Improvement Fund	2,300	2,147	71,914	-	7,000	1,000
Victim/Witness Assistance Fund	116,089	112,146	113,826	113,800	117,000	117,000
WC Convention Center Fund	162,021	145,336	159,122	150,000	170,000	170,000
CERB Fund	168,318	107,268	129,693	189,360	-	-
Road Improvement District #1	23,473	24,473	23,745	22,160	22,183	22,183
Road Improvement District #2	1,133	1,094	1,611	1,848	1,628	1,628
Road Improvement District #7	1,886	2,034	2,529	2,626	2,612	2,612
Road Improvement Guarantee	-	-	20,387	-	-	-
Pt Roberts Fuel Tax	27,147	35,278	43,690	30,000	50,000	50,000
Auditor's O & M Fund	166,780	163,153	181,649	125,400	230,900	231,000
Community Development Fund	-	-	14,512	-	-	-
WC Supplemental Retirement Fund	120,000	-	-	-	-	-
Low-Income Housing Project Fund	403,418	341,943	357,094	341,700	320,000	320,000
Homeless Housing	-	-	158,607	350,000	330,000	330,000
Water Resources Fund	2,772,728	(5,350)	-	-	619,000	500,000
Emergency Management Fund	294,890	384,334	1,128,801	1,256,991	378,953	398,365
Whatcom County Drug Fund	1,085,715	514,206	759,440	350,000	380,000	370,000
Flood & Watershed Sub-Zones	121,934	111,076	125,170	106,188	140,386	140,386
Jail Construction Project	-	-	3,162,947	5,935,449	-	-
WC Tax Refund Fund	12,848	2,732	2,482	-	-	-
REET Electronic Technology Fund	-	-	23,228	-	-	-
WC Trial Court Improvement Fund	-	-	4,221	22,336	36,000	52,000
Veteran's Relief Fund	151,181	155,414	177,047	162,381	191,441	196,441
<i>Total Miscellaneous Small Funds</i>	5,631,861	2,097,284	6,661,715	9,160,239	2,997,103	2,902,615
<b>TOTAL OTHER FUNDS</b>	38,997,442	37,843,217	48,937,130	66,092,449	66,665,429	66,873,055
<i>Percent Change from Previous Year</i>	-19.6%	-3.0%	29.3%	35.1%	0.9%	1.2%



# Other Funds Expenditures



*\*\*Miscellaneous Small Funds - see page 70 for list*

## Other Funds Expenditures Summary

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Administrative Services Fund</b>						
<i>Administrative Services Fund</i>	12,335,937	13,925,144	14,691,889	18,509,338	19,900,436	20,143,754
<b>Whatcom County Jail Fund</b>						
<i>Whatcom County Jail Fund</i>	-	-	159,539	12,962,294	11,722,546	11,738,671
<b>Equipment Rental &amp; Revolving Fund</b>						
<i>Equipment Rental &amp; Revolving Fund</i>	7,135,179	7,353,016	8,163,827	9,207,128	10,867,574	10,790,074
<b>Flood Control District Fund</b>						
<i>Flood Control District Fund</i>	5,296,972	3,520,239	3,727,180	8,423,437	4,542,707	3,678,517
<b>Solid Waste Fund</b>						
<i>Solid Waste Fund</i>	976,237	1,061,577	1,153,908	1,313,450	1,243,025	1,228,566
<b>Ferry System Fund</b>						
<i>Ferry System Fund</i>	-	-	-	1,803,873	1,886,438	1,983,466
<b>Debt Service Funds</b>						
LRID #9 Gen Debt Fund	168,318	107,268	150,080	189,360	-	-
1993 Ltd Tax GO Bond	451,244	-	-	-	-	-
1997 Ltd Tax GO Bond	1,184,219	1,191,869	1,177,319	1,186,128	1,181,490	1,206,303
1998 Ltd Tax GO Bond	253,776	253,901	253,839	254,145	258,345	257,145
2003 Ltd Tax GO Bond	43,859	427,719	425,921	429,718	427,618	430,058
<i>Total Debt Service</i>	2,101,416	1,980,757	2,007,159	2,059,351	1,867,453	1,893,506
<b>Election Reserve Fund</b>						
<i>Election Reserve Fund</i>	607,202	1,157,449	1,520,712	1,158,436	1,240,983	1,304,498
<b>Real Estate Excise Tax</b>						
Real Estate Excise Tax I	993,173	2,068,382	1,183,315	2,807,830	1,421,432	1,362,476
Real Estate Excise Tax II	-	10,922	129,368	324,021	448,070	774,430
<i>Total Real Estate Excise Tax</i>	993,173	2,079,304	1,312,683	3,131,851	1,869,502	2,136,906
<b>Conservation Futures</b>						
<i>Conservation Futures Fund</i>	24,617	1,018,813	1,683,517	1,185,700	75,000	75,000
<b>Public Utilities Improvement Fund</b>						
<i>Public Utilities Improvement Fund</i>	404,081	435,871	3,356,347	2,564,793	139,237	145,618
<b>Countywide Emergency Med Svcs Fd</b>						
<i>Countywide EMS Fund</i>	-	-	-	96,109	1,378,899	1,700,952

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## Other Funds Expenditures Summary continued

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>Miscellaneous Small Funds</b>						
County Parks Improvement Fund	-	-	-	-	111,830	-
Victim/Witness Assistance Fund	105,775	116,839	124,096	130,367	119,138	122,657
WC Convention Center Fund	137,999	136,338	160,296	171,584	227,660	188,660
CERB Fund	168,318	107,268	129,693	189,360	-	-
Road Improvement District #1	22,172	22,193	22,704	24,769	26,777	27,777
Road Improvement District #2	1,258	1,609	1,646	2,088	2,088	2,088
Road Improvement District #7	2,184	2,201	2,239	2,683	2,781	2,881
Road Improvement Guarantee	-	20,387	-	-	-	-
Pt Roberts Fuel Tax	-	-	-	94,849	-	-
Lake Management District #1	4,492	3,419	4,837	10,120	4,850	-
Auditor's O & M Fund	33,031	378,196	122,910	336,309	244,002	162,571
Community Development Fund	5,000	5,000	5,000	5,000	5,000	5,000
WC Supplemental Retirement Fund	157,929	-	-	-	-	-
Low-Income Housing Projects Fund	-	14,000	245,319	614,580	410,000	410,000
Homeless Housing	-	-	9,900	350,000	320,000	350,000
Water Resources Fund	2,731,473	97,723	17,000	451,571	641,012	249,606
Emergency Management Fund	358,561	408,143	608,368	1,262,644	378,953	398,365
Whatcom County Drug Fund	635,425	579,283	278,304	766,907	798,228	819,467
Civic Center Bldg. Imprv. Fund	734,432	2,431	-	-	-	-
Jail Construction Project	-	-	1,166,825	7,950,236	-	-
WC Trial Court Improvement	-	-	-	20,186	8,083	8,083
Flood Sub-Zones	10,357	2,307	76,281	342,419	181,878	169,460
Veteran's Relief Fund	145,755	110,542	107,917	162,381	191,441	196,441
<i>Total Miscellaneous Small Funds</i>	5,254,161	2,007,879	3,083,335	12,888,053	3,673,721	3,113,056
<b>TOTAL OTHER FUNDS</b>	35,128,975	34,540,049	40,860,096	75,303,813	60,407,521	59,932,584
<i>Percent Change from Previous Year</i>	-20.5%	-1.7%	18.3%	84.3%	-19.8%	-0.8%

## Other Funds Revenues and Expenditures Notes

### Administrative Services

The Administrative Services Department is an internal service fund, organized to centralize finance and accounting, information technology services, facilities maintenance, courthouse security, 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 technology services, courthouse security and human resources management are distributed based on an administrative cost allocation. All administrative service allocations increased substantially over prior biennium allocations. Overall growth in countywide operations has increased the demand for centralized services. The County has added three new facilities including two locations in downtown Bellingham and a new minimum security jail facility. Also, at the request of the courts, a courthouse security function has been added. Increased technology demands in the area of enterprise software applications have resulted in new resources being added to the IT division also. Self insurance charges to other funds rose 10% each year due to increases for health insurance and tort fund insurance.

### Whatcom County Jail Fund

Used to account for the additional .1% sales tax passed by the voters of Whatcom County in 2005 to be used for costs associated with detention facilities (RCW 82.14.350). All jail operations have been moved out of the General Fund and into the Jail Fund. General Fund transfers are used to cover the shortfall between

projected revenues and expenditures in this fund. Jail operating costs have increased substantially due to the opening of a new 150 bed minimum security facility in late 2006. Twenty-three additional positions were added as a result of the new facility.

### 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 2007 and 2008 are \$1.8 to \$2 million higher than the 2006 budget due to recovering the costs of new vehicle and equipment acquisitions for the Road Fund and Sheriff's Office, higher gas costs, and greater levels of material usage projected for Road Maintenance & Operations.

### 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 2007 and 2008 is anticipated to be \$3 million each year. Overall revenue is expected to be consistent with the prior biennium; however, General Fund transfers in support of water resource projects will be made directly to the Water Resources Fund instead of the Flood Fund. Expenditures fluctuate based on major projects planned and contracts awarded.

## Other Funds Revenues and Expenditures Notes continued

**Solid Waste Fund**

This fund receives revenue from an excise tax on solid waste tonnage. Revenues and expenditures are expected to remain approximately the same in 2007 and 2008.

**Ferry System Fund**

In 2006, the Ferry Operations Division was moved to a separate fund to be accounted for similarly to a private business. Ferry fares will recover 55% of ongoing operations costs of providing ferry service between Lummi Island and Gooseberry Point. Three new staff were added to this division in 2006.

**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 R.I.D. #9 and #10 received money from special assessments on the property in those districts. RID #9 and #10 were paid off during the last biennium.

**Election Reserve**

This fund receives \$360,000 of property tax revenue each year to finance elections. 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. Operating costs have risen substantially over the last biennium with the advent of vote by mail elections and a

new statewide voter registration database. It is projected that General Fund transfers will be needed to subsidize election activities.

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

The REET Funds are used to account for excise taxes of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds in REET I are generally used for debt service payments on local infrastructure improvements. The proceeds in REET II are currently being used for Parks projects. Growth in county real estate activity has resulted in revenue budgets \$700,000 higher than the last biennium.

**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 2007 and 2008 revenues are projected to be lower due to federal grants that subsidize land acquisitions are added on a project by project basis. No projects are currently budgeted.

**Public Utilities Improvement Fund**

This is a fund to account for the 0.08 percent sales tax set aside for public facilities. Revenues are expected to be consistent with those received during the prior biennium. Expenditures are usually budgeted on a project by project basis as they occur.

### Countywide Emergency Medical Services Fund

Used to account for the additional .1% City/County Sales Tax passed by voters in 2006 (RCW 82.14.450). Two-thirds of the tax will be used to pay for countywide emergency medical services. One-third of the tax is split 60% to the county and 40% to the cities of Whatcom County to be used for criminal justice purposes.

### Miscellaneous Small Funds

Funds with annual revenue and/or expenditures that are generally less than \$1,000,000. The exception to this is the inclusion of the Jail Construction Project Fund in this category due to its short term nature of accounting for construction revenue and costs of the new minimum security facility. (See the General Information Section for more information on funds in the Miscellaneous Small Funds Category.)

# Whatcom County Work Force History - 2003 to 2008

## “Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the period of 2003 – 2008. 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.

Department		Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Administrative Services	FTE	60.75	67.45	72.95	77.55	81.75	81.05
Assessor	FTE	30.00	30.00	30.00	30.00	30.00	30.00
Auditor	FTE	19.00	20.00	22.00	22.00	22.00	22.00
Cooperative Extension	FTE	2.79	2.52	2.52	2.52	2.52	2.52
County Clerk*	FTE	-	-	-	25.00	25.00	25.00
County Council	FTE	9.50	9.50	9.50	9.50	10.50	10.50
County Executive	FTE	4.50	4.50	4.50	4.50	4.50	4.50
District Court Probation	FTE	18.00	18.00	19.00	20.00	19.00	19.00
District Court	FTE	16.00	17.00	18.00	19.00	21.00	21.00
Health Department	FTE	80.10	80.10	80.50	80.70	84.70	85.70
Hearing Examiner	FTE	1.00	1.00	1.00	1.00	1.00	1.00
Jail	FTE	60.00	63.00	88.00	88.50	91.50	91.50
Juvenile Court Administration	FTE	45.00	45.10	45.80	45.80	45.80	45.80
Parks & Recreation	FTE	33.55	33.55	33.55	33.55	34.75	34.75
Planning & Development Services	FTE	49.35	57.00	69.60	72.60	75.60	74.60
Prosecuting Attorney	FTE	48.60	48.60	52.60	52.60	53.60	53.60
Public Defender	FTE	28.00	28.00	33.50	34.50	36.80	36.80
Public Works	FTE	153.00	155.00	155.50	163.70	169.70	171.20
Sheriff	FTE	92.00	99.80	101.80	102.20	106.20	107.50
Superior Court Administration	FTE	33.00	34.70	37.20	16.50	18.50	18.50
Treasurer	FTE	15.50	16.00	16.00	16.00	16.00	16.00
<b>Total Whatcom County FTE's</b>		<b>799.64</b>	<b>830.82</b>	<b>893.52</b>	<b>917.72</b>	<b>950.42</b>	<b>952.52</b>
Percent Change from Previous Yr		-0.35%	3.90%	7.55%	2.71%	3.56%	0.22%

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

\*Clerk's Office combined with Superior Court Administration until 2006