

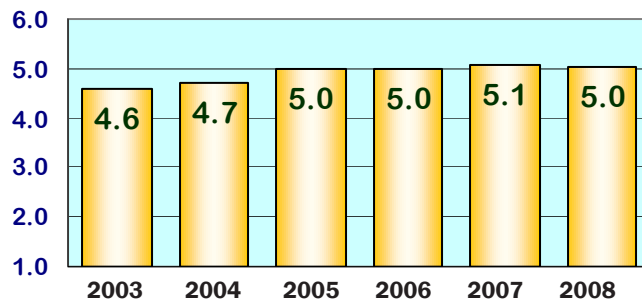
2007-2008 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2007 and 2008, the number of citizens in this county is expected to exceed 187,000. 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 5 (see chart below).

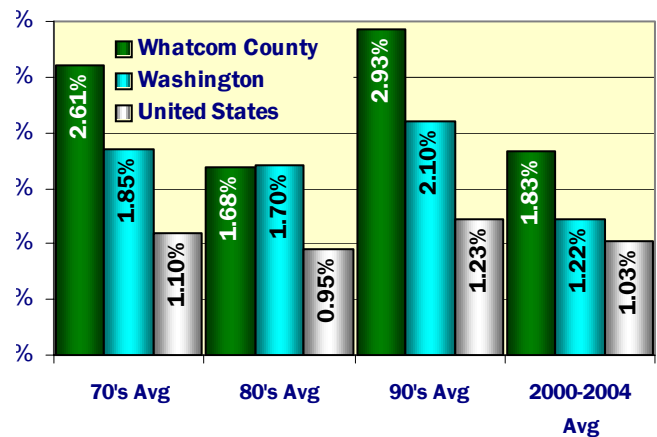
County Employees Per 1,000 in Population



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

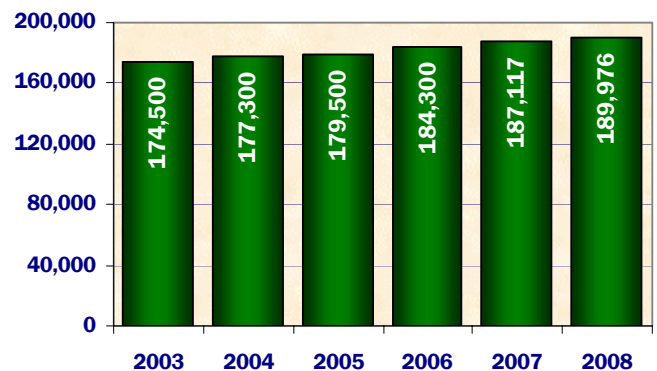
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIP Economic Indicators

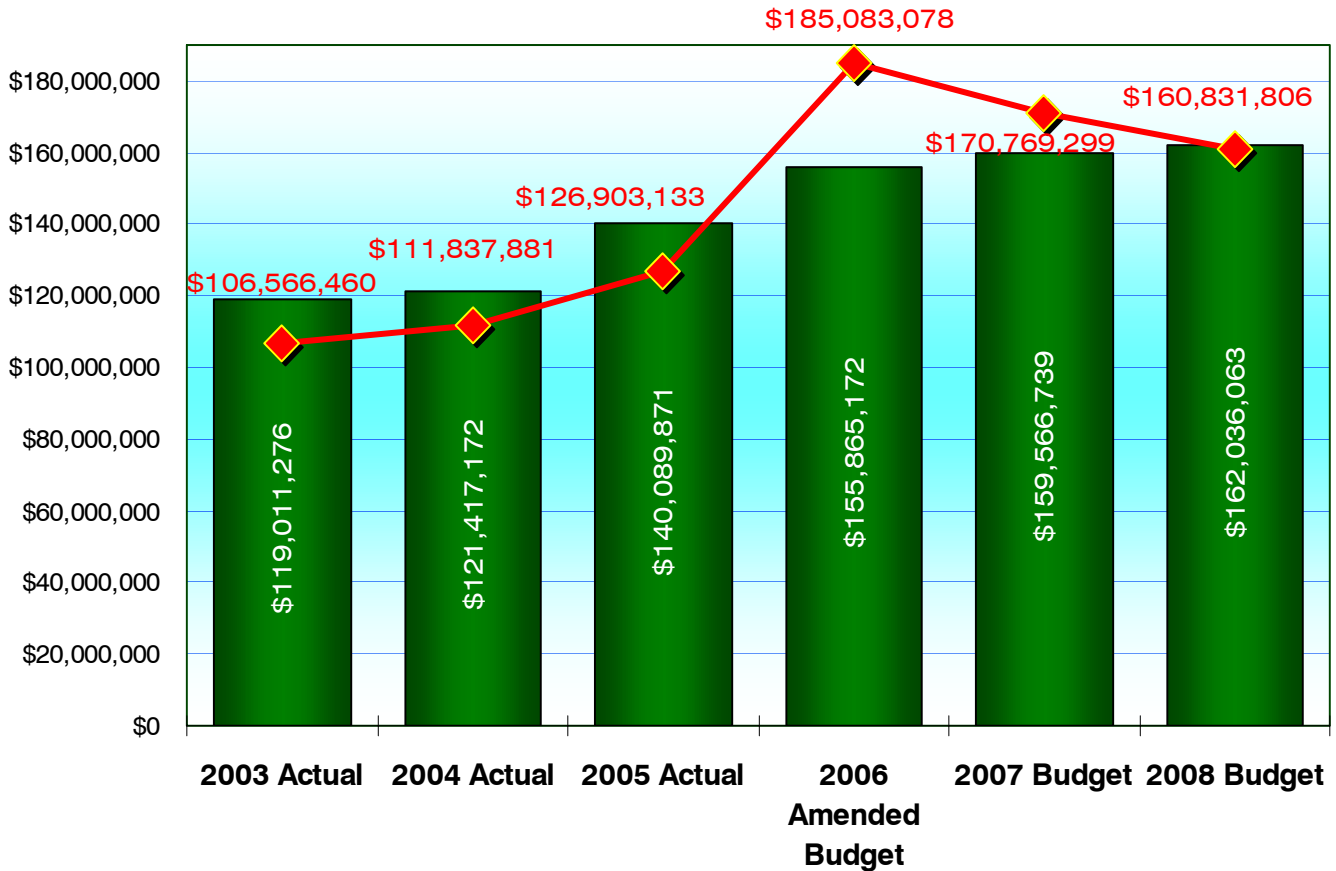
Whatcom County Population 2003-2008



Source: Washington State Office of Financial Management. *2007-2008 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). In addition, expenditure authority for continuing appropriations and multiyear capital project budgets, such as road construction budgets, will be rolled forward to the subsequent year after the current year is closed out.

Revenue & Expenditure History Detail

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

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
Revenues						
Taxes	51,874,863	55,453,116	61,729,289	60,550,534	69,678,080	71,916,572
Licenses & Permits	2,243,794	2,390,146	2,734,130	2,658,250	2,819,729	2,903,305
Intergovernmental Revenues	19,404,802	21,926,576	26,024,408	31,281,632	22,483,742	21,621,046
Charges For Goods & Svcs	19,141,170	19,112,431	21,173,085	21,384,652	25,034,628	25,635,364
Fines and Forfeits	2,675,697	2,127,958	2,244,256	1,960,046	2,144,722	2,204,971
Miscellaneous Revenue	14,010,289	14,295,725	16,560,775	16,489,656	20,213,523	20,796,667
Other Financing Sources	9,660,661	6,111,220	9,623,928	21,540,402	17,192,315	16,958,138
Total Revenues	119,011,276	121,417,172	140,089,871	155,865,172	159,566,739	162,036,063
Expenditures						
Current:						
General Government	29,645,779	32,524,513	35,578,709	41,158,158	43,896,117	46,620,950
Security of Persons/Property	23,597,879	25,866,906	28,783,909	32,637,421	36,692,196	38,162,318
Physical Environment	5,866,598	4,167,396	4,690,061	10,167,215	6,523,928	5,244,046
Transportation	17,433,044	18,249,670	19,311,360	25,893,137	29,233,826	30,351,742
Economic Environment	1,424,253	1,758,741	2,112,154	2,909,279	2,609,906	2,412,597
Mental & Physical Health	9,180,782	9,151,500	9,758,671	11,669,265	12,340,953	12,512,633
Culture & Recreation	3,639,513	3,623,601	3,822,325	4,150,635	4,478,263	4,404,870
Capital Outlay	6,032,461	10,223,149	12,316,429	32,879,803	14,278,816	4,115,481
Debt Service	2,115,710	2,012,360	2,052,527	2,059,351	1,867,453	1,893,506
Other Financing Uses	7,630,441	4,260,045	8,476,988	21,558,814	18,847,841	15,113,663
Total Expenditures	106,566,460	111,837,881	126,903,133	185,083,078	170,769,299	160,831,806
Excess of Revenue Over (Under) Expenditures	12,444,816	9,579,291	13,186,738	(29,217,906)	(11,202,560)	1,204,257

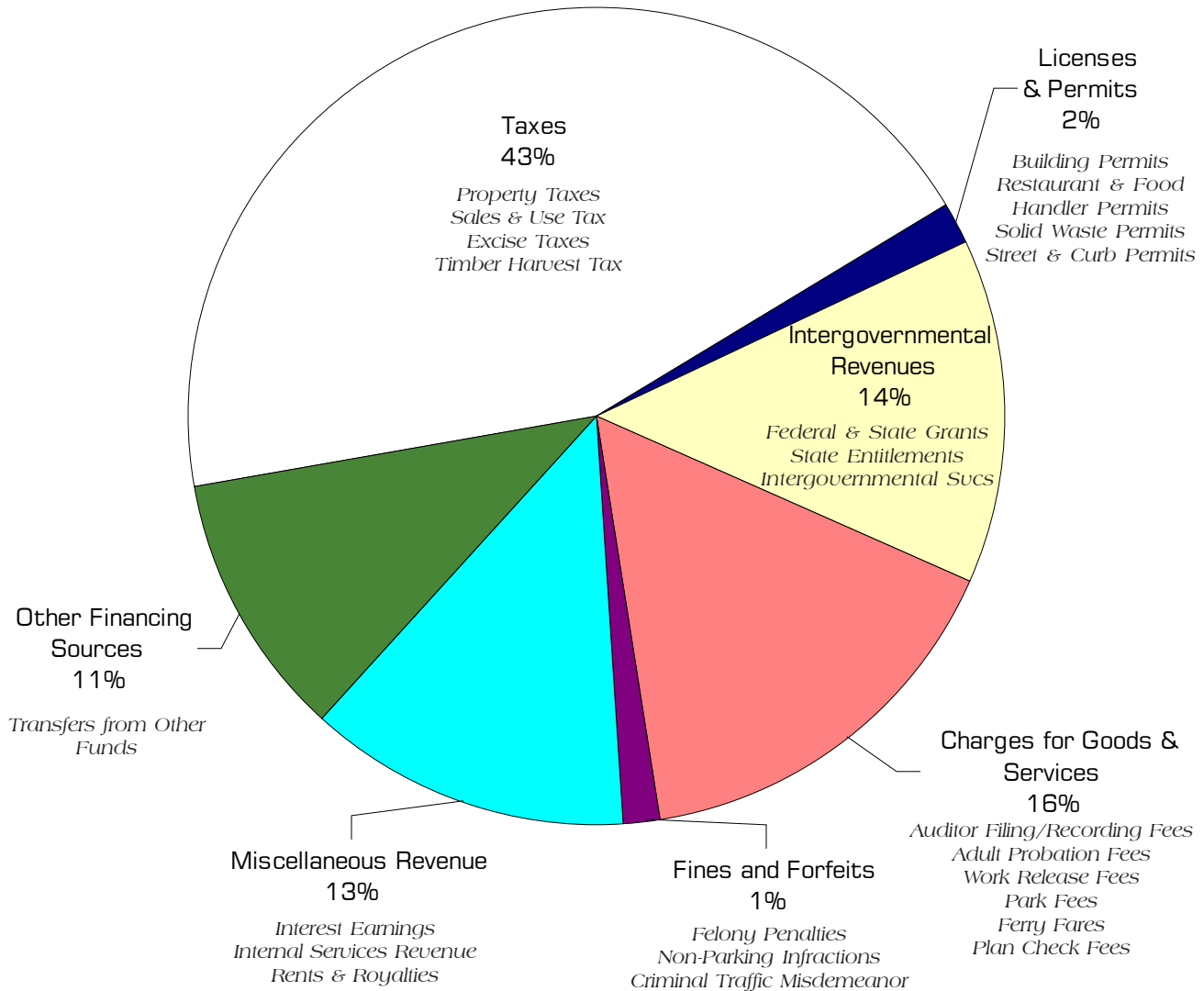
*Notes:

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 began project-by-project budgeting for major construction projects as they are adopted by the County Council. Unspent expenditure authority for project budgets rolls forward to the subsequent year until the project is terminated or completed.

Source of County Revenues in 2007/2008

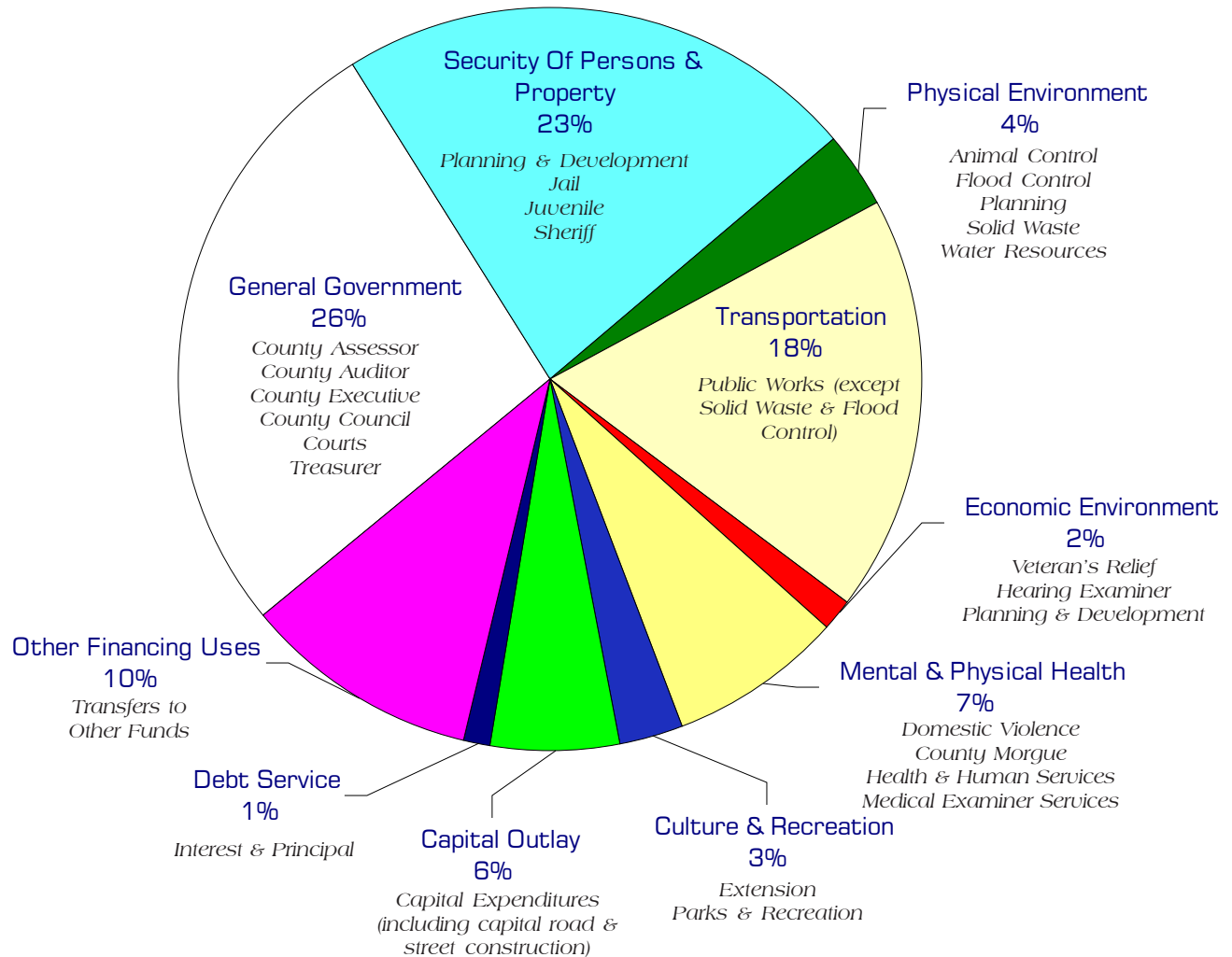
This chart represents all Whatcom County funds combined.



The categories above are from the Washington State Budgeting, Accounting & Reporting System. See page 38 for descriptions.

Distribution of County Expenditures in 2007/2008

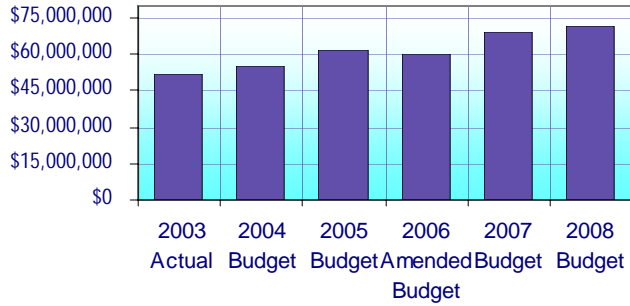
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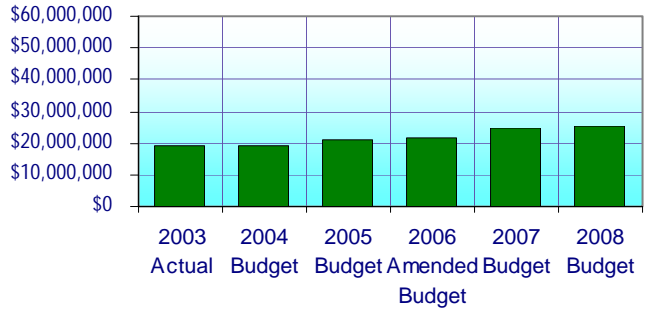
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Revenue History by Type

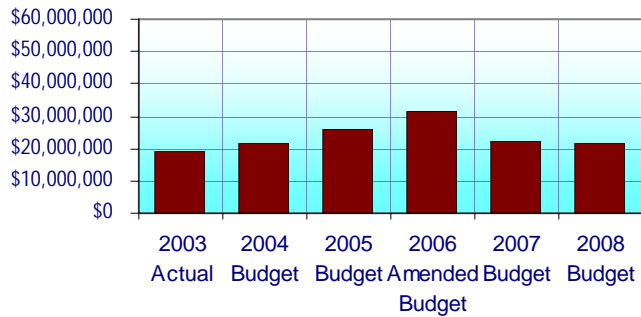
Tax Revenues



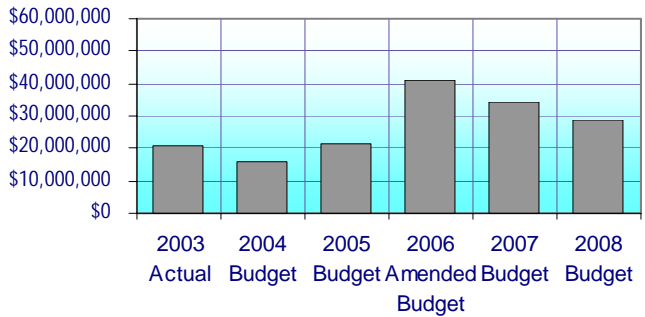
Fees for Service



Intergovernmental Revenues



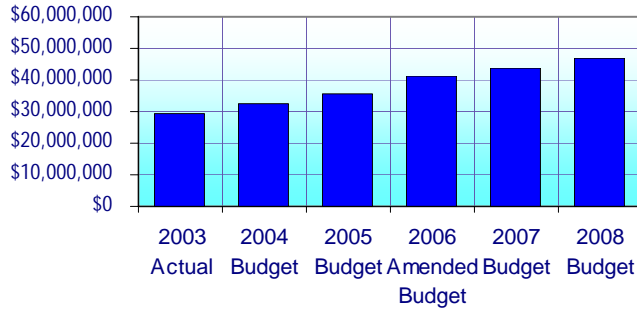
All Other Revenues



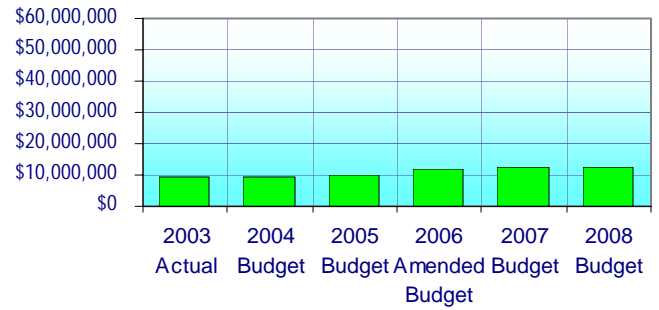
Charts represent all Whatcom County funds combined.

Expenditure History by Type

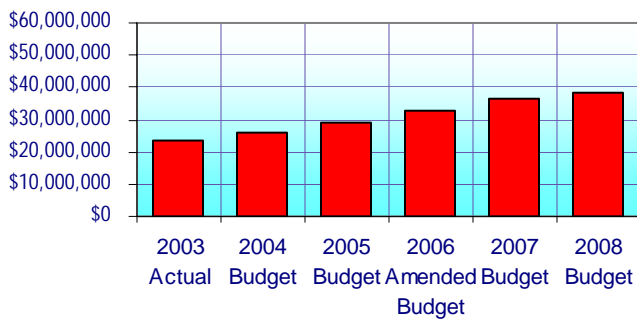
General Government



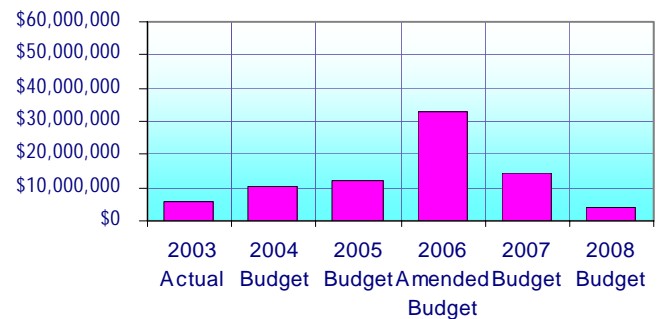
Mental & Physical Health



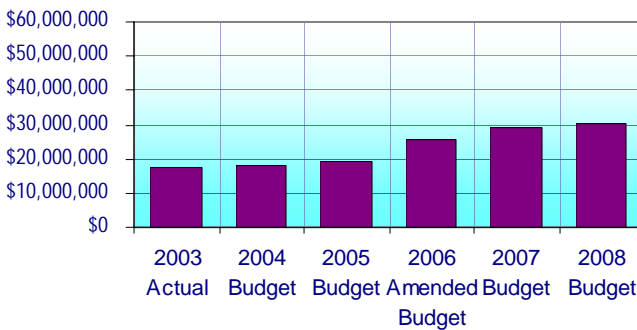
Security of Persons & Property



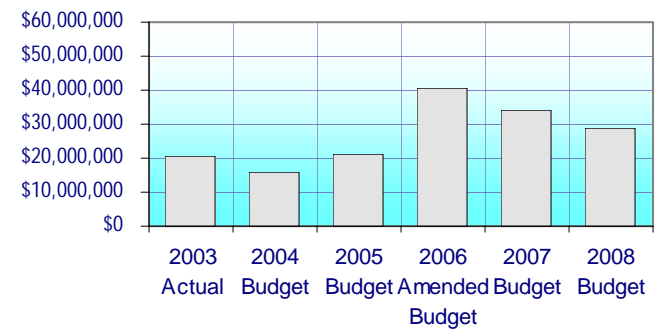
Capital Outlay



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 over \$5,000 that will be capitalized in a general fixed assets account group and accounts for activities which involve infrastructure improvements. Examples include equipment, software, facilities, and roads.

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

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