

The 2009-2010 Budget in Summary

This section provides a summary of the 2009-2010 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. Projects expected to be completed within one calendar year are budgeted for that year. Projects expected to span more than one calendar year are budgeted for on a project-by-project basis and will require budget amendments. The 2008 expenditure budget contains \$21 million for road construction projects. Only approximately \$8 million is expected to be actually spent.

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		
	2008 (Amended)	2009	2010	2008 (Amended)	2009	2010
001 General Fund	74,011,856	77,941,545	77,442,509	83,322,587	81,560,397	82,764,552
108 County Road	29,080,546	35,143,228	22,822,517	43,067,631	34,174,042	21,433,935
118 Jail Fund	13,131,757	13,027,365	13,233,851	12,583,270	12,122,937	12,315,684
169 Flood Control Zone	3,941,350	6,680,613	7,777,074	5,350,234	6,518,851	8,312,768
501 ER&R	11,643,687	11,540,066	11,957,777	13,129,769	13,376,554	14,316,124
507 Admin. Services	21,089,085	18,686,999	19,518,463	21,965,411	20,224,551	20,681,080
All Other Funds	21,605,703	25,419,912	26,317,209	21,963,765	23,978,871	21,010,346
Total	\$174,503,984	\$188,439,728	\$179,069,400	\$201,382,667	\$191,956,203	\$180,834,489

General Fund Balance Summary

		Projected 2008	Budget 2009	Budget 2010
Ongoing	Ongoing Revenues			
	Budgeted Revenues (Note 1) *	72,567,832	73,431,099	74,853,427
	Increased Revenue Projections	-	-	-
	Supplemental Budgets	1,434,394	-	-
	Total Revenue	<u>\$ 74,002,226</u>	<u>\$ 73,431,099</u>	<u>\$ 74,853,427</u>
	Ongoing Expenditures			
	Budgeted Expenditures (Note 2)	75,962,031	76,198,444	78,837,273
	Continuing Appropriations	1,342,082	-	-
	Supplemental Budgets	2,426,223	-	-
	Total Ongoing Expenditures	<u>\$ 79,730,336</u>	<u>\$ 76,198,444</u>	<u>\$ 78,837,273</u>
Operating Surplus (Deficit)	<u>(5,728,110)</u>	<u>(2,767,345)</u>	<u>(3,983,846)</u>	
One-Time	One-time Expenditures - Net (Note 3) *	<u>\$ 3,582,621</u>	<u>\$ 851,507</u>	<u>\$ 1,338,197</u>
Fund Balance	Beginning Fund Balance	\$ 15,525,133	\$ 12,000,000	\$ 10,692,647
	Operating Surplus (Deficit)	(5,728,110)	(2,767,345)	(3,983,846)
	Less One-time Expenditures (Note 3) *	(3,582,621)	(851,507)	(1,338,197)
	Budget Lapse **	5,785,598	2,311,499	2,405,264
	Ending Fund Balance	<u>\$ 12,000,000</u>	<u>\$ 10,692,647</u>	<u>\$ 7,775,868</u>
	Recap of Ending Fund Balance			
	Dedicated Reserve	18,782	-	-
	Emergency Reserve	1,000,000	1,000,000	1,000,000
	Unreserved Fund Balance	<u>\$ 10,981,218</u>	<u>\$ 9,692,647</u>	<u>\$ 6,775,868</u>
	TOTAL Fund Balance	<u><u>\$ 12,000,000</u></u>	<u><u>\$ 10,692,647</u></u>	<u><u>\$ 7,775,868</u></u>

*Ongoing revenues above do not include one-time revenues of \$4,510,446 and \$2,589,082 for 2009 and 2010, respectively. These one-time revenues are deducted from one-time expenditures to arrive at "One-time Expenditures - Net" above.

** Budget lapse projection used in the 2008 budget has been increased due to savings resulting from a selective hiring freeze and other measures implemented in 2008. The projected budget lapse for 2009-2010 is 3%.

General Fund Balance Summary Notes

Note 1 - Changes in Ongoing Revenue

2008 Budgeted Revenues	\$ 72,567,832
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2009 Revenue Changes:

● Increase Health Dept Grants	\$ 1,118,378
● Property Tax (New Construction)	\$ 620,000
● Property Tax (Exceeded 2008 Est.)	\$ 514,908
● Critical Areas Fees	\$ 467,687
● Border Prosecution Grant	\$ 230,639
● Franchise Fees	\$ 181,000
● Probation Fees	\$ 150,628
● Traffic Infractions	\$ 150,000
● Conservation Futures Transfer - Parks	\$ 136,780
● Health Permits	\$ 106,250
● Charges For Services	\$ 104,408
● Increase Juvenile Court Grants	\$ 100,982
● Solid Waste Transfer - Health Dept	\$ 100,000
● Flood Fund Transfer - Planning & Dev	\$ 85,000
● Transfers In - Other Funds	\$ 80,892
● Nooksack Gaming Contribution	\$ 75,000
● Interfund Service Charges	\$ 64,918
● Rents and Royalties	\$ 63,250
● Fire Control Permits - PDS	\$ 51,182
● Felony Penalties	\$ (46,792)
● Sales Tax	\$ (76,556)
● Federal In Lieu of Taxes	\$ (140,000)
● Interest Income Moved to Flood Fund	\$ (150,000)
● Interest & Penalty on Tax	\$ (340,000)
● Building Permits	\$ (386,598)
● Other Development Related Fees	\$ (454,627)
● Sub-Division Review Fees	\$ (780,248)
● Interest Income	\$ (1,125,829)
● Other Net Changes	\$ (37,985)
2009 Budgeted Revenues	\$ 73,431,099

2009 Budgeted Revenues	\$ 73,431,099
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2010 Revenue Changes:

● Property Tax (New Construction)	\$ 563,084
● Sales Tax	\$ 406,418
● Environmental Health Fees	\$ 110,500
● Interest Income	\$ 100,000
● Probation Fees	\$ 78,319
● Support Enforcement Grant	\$ 34,401
● Interest & Penalty on Tax	\$ 20,000
● Federal In Lieu of Taxes	\$ (100,000)
● Other Net Changes	\$ 209,606
2010 Budgeted Revenues	\$ 74,853,427

General Fund Balance Summary Notes continued

Note 2 - Changes in Ongoing Expenditures

2008 Budgeted Expenditures \$75,962,031

2009 Expenditure Changes:

● Increase in Salary and Wages	\$ 1,383,927
● Increase Administrative Cost Allocation	\$ 549,613
● Increase Employee Retirement	\$ 427,518
● Increase Equipment Rental	\$ 239,005
● Increase in Employee Health Cost	\$ 207,098
● Increase Social Security	\$ 200,109
● Increase Custodial Maintenance Fees	\$ 104,625
● Increase CAO Code Enforcement FTEs	\$ 85,000
● Increase Workers Compensation	\$ 70,127
● Increase Application Spec-ATS	\$ 36,054
● Make CPAL funding oning	\$ 110,000
● Make District Court Clerk FTE ongoing	\$ 46,920
● Make Drug Task Force .5 FTE ongoing	\$ 35,000

Budget Reductions

● Assessor	\$ (96,782)
● Auditor	\$ (67,216)
● County Clerk	\$ (60,533)
● County Council	\$ (24,075)
● District Court Clerk	\$ (46,527)
● District Court Probations	\$ (47,747)
● Executive	\$ (34,554)
● Extension	\$ (11,404)
● Health	\$ (404,082)
● Hearing Examiner	\$ (6,068)
● Parks & Recreation	\$ (393,552)
● Planning & Development	\$ (578,366)
● Prosecuting Attorney	\$ (26,941)
● Public Defender	\$ (143,362)
● Superior Court	\$ (487,398)
● Treasurer	\$ (45,338)

Non-Departmental Changes

● Animal Control	\$ 107,185
● Transfer to Admin Serv - GIS	\$ 87,272
● Transfer to Emergency Management	\$ 41,341
● Medical Examiner	\$ 39,920
● Council of Governments	\$ (25,406)
● Federal State Representation	\$ (50,000)
● Emergency Communications	\$ (69,507)
● Other Net Changes Nondepartmental	\$ (84,851)
● Bellingham Whatcom EDC	\$ (90,000)
● Transfer to Admin Serv - BR&R	\$ (100,000)
● Leoff I Benefits	\$ (135,948)
● Transfer to Jail	\$ (200,000)
● Transfer to Water Resources	\$ (250,000)

2009 Expenditure Changes continued:

● Transfer to Election Reserve	\$ (288,087)
● Other Net Changes	\$ 233,443
2009 Budgeted Expenditures	\$ 76,198,444

2010 Expenditure Changes:

● Increase in Salary and Wages	\$ 1,291,478
● Increase in Employee Health Cost	\$ 550,939
● Increase Transfer to Election Reserve	\$ 272,000
● Increase Administrative Cost Allocation	\$ 101,603
● Increase Social Security	\$ 95,664
● Increase Custodial Maintenance Fees	\$ 53,370
● Increase Employee Retirement	\$ 53,026
● Increase Intergovernmental Services	\$ 47,104
● Increase Application Spec-ATS	\$ 35,804
● Increase Interfund Insurance	\$ 33,603
● Other Net Changes	\$ 104,238

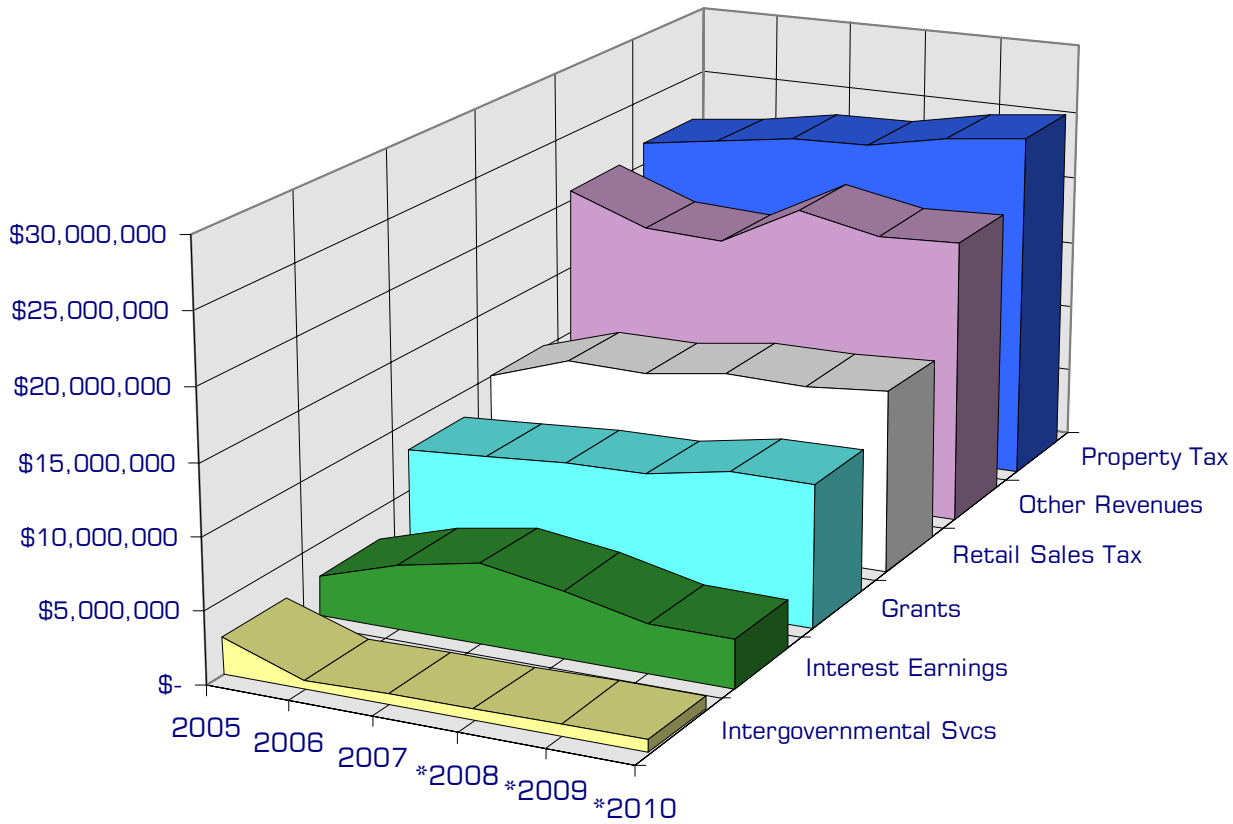
2010 Budgeted Expenditures \$ 78,837,273

General Fund Balance Summary Notes continued

Note 3 - One-Time Expenditures

2009	2010
● Lake Whatcom Lands Re-conveyance	● Assessor Treasurer System One Time
300,000	1,288,142
● Growth Management Act Compliance	● Growth Management Act Compliance
300,000	150,000
● Financial Software Upgrade	● Network Switch Modernization
100,000	100,000
● Developmental Disability Coordinator	● Regional Land Records Automation Data
77,323	75,000
● Regional Land Records Automation Data	● Developmental Disability Coordinator
75,000	67,831
● Additional Animal Control Funding	● District Court Clerk Position
66,580	50,247
● Ten-year UGA Review and Revision	● Whatcom Alliance for Health Care Access
64,000	50,000
● Assessor Treasurer System One Time	● Food Bank Funding
63,946	50,000
● Whatcom Alliance for Health Care Access	● District Court Receptionist
50,000	49,461
● Food Bank Funding	● Custodial Position Funding
50,000	47,443
● Space Rental for 4th Fl Civic Ctr	● Space Rental for 4th Fl Civic Ctr
48,856	38,856
● Lease for 215 N. Commercial Street	● Electronic Timekeeping Software
47,552	34,000
● District Court Clerk Position	● Enterprise Email Archiving Network Appliance
46,921	23,700
● District Court Receptionist	● Friendly Visitor Program
46,235	20,000
● Custodial Position Funding	● Smart Trips Commuter Program
45,315	20,000
● Jury System Software	● Reduce Travel & Registration 10%
37,523	(24,281)
● Courthouse Data Center Additional A/C Cooling	● Transfer in Equipment Rental & Revolving Funds
35,000	(300,000)
● Courthouse Catwalk	● Transfer in Building Repair & Replacement Funds
32,000	(410,657)
● Upgrade for I520 Computer	● Other Net Additional Service Requests
30,450	8,455
● Engineering Computer UPS Upgrade	Total
30,000	\$ 1,338,197
● Network Switch Modernization	
25,000	
● Electronic Timekeeping Software	
20,000	
● Friendly Visitor Program	
20,000	
● Smart Trips Commuter Program	
20,000	
● Reduce Travel & Registration 10%	
(24,487)	
● Transfer in Equipment Rental & Revolving Funds	
(300,000)	
● Transfer in Building Repair & Replacement Funds	
(520,544)	
● Other Net Additional Service Requests	
64,837	
Total	
\$ 851,507	

General Fund Revenue Sources



**Budget*

General Fund Revenue Sources Notes

Property Tax

In 2009, property tax revenues are projected to increase \$1,134,900. Of this increase, \$590,000 is based on \$545 million in new construction additions to the tax rolls. The balance of the increase is the result of 2007 new construction exceeding our 2008 budget estimates. Property tax revenues are estimated to increase \$563,000

in 2010 as a result of \$525 million in new construction additions.

Other Revenue

“Other Revenue” is expected to decrease by approximately \$1,073,000, or 5% in 2009. The largest decreases are in construction-related

General Fund Revenue Sources Notes continued

permit and review fees (\$980,000). Other significant changes include revenues from Interest & Penalties on Taxes have been falling (\$340,000), traffic ticket revenues are up \$150,000, cable franchise fees and Park Department rentals are up \$244,000, adult probation fees are expected to increase by \$147,000, federal entitlement payments are expected to decrease by (\$140,000), court filing fees are up \$104,000, and one-time Parks and Sheriff's Office donations are down \$230,000. In 2010, "Other Revenue" is only expected to grow by 1% with the only significant changes coming from federal entitlements decreasing (\$100,000), adult probation fees increasing \$78,000 and on-site sewage fees increasing \$118,000.

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 2009 budget includes a \$76,000 decrease under the 2008 budget. Sales tax revenues in 2008 are expected to be approximately \$500,000 below budget. The 2009 and 2010 estimates present modest growth in sales tax over 2008 levels, especially as we draw nearer to the 2010 Olympics to be held across the border in Vancouver, Canada. The estimates do not include provision for streamlined sales tax sourcing, which may in the future benefit counties with higher sales tax receipts.

Grants

Grants are monies received from the state and federal government to support various programs. Ongoing General Fund grants include the Consolidated Juvenile Grant received by Juvenile

Administration; Support Enforcement Grant received by the Prosecuting Attorney's Office and Superior Court; 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 increase \$1,020,000 between 2008 and 2009 and \$82,000 between 2009 and 2010. Most of the grant increases will be in the Health Department with large increases in funds assigned to Human Services (\$690,000) for substance abuse, jail diversion services and developmental disabilities. Other significant increases include a new Rapid Border Prosecution grant in Non-Departmental (\$230,000), Child Support Enforcement, HIDTA and Victim-Witness grants in the Prosecuting Attorney's Office (\$135,000), and an EPA grant for Birch Bay Watershed in Planning & Development (\$128,000). Moving Drug Court to the Chemical Dependency Fund resulted in \$188,000 of grant revenue decreases in the General Fund portion of Superior 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. Interest earnings are falling at a rapid rate due to decreasing fund balances and decreasing investment and interest rates. For 2009 and 2010 the Council authorized the Flood Control Zone District to invest its fund balance for its benefit. The General Fund's interest income will be reduced by the loss of

General Fund Revenue Sources Notes continued

interest earnings on the Flood Control Zone District's cash balances. The projections for Interest Earnings decrease \$1,276,000 in 2009 and another \$100,000 in 2010.

Intergovernmental Revenues

These revenues are generated as a result of services provided between local government entities. Intergovernmental revenues reflect a modest increase in 2009 and 2010 due to increases in fees charged to municipalities for probation services. In 2009, there is a \$36,000 increase due to municipalities sharing in the costs of revising Urban Growth Area plans in Planning & Development Services.

Transfers

Transfers, money paid to the General Fund from independent funds, are not shown in the graph on the facing page. The most significant operating transfers in support of Criminal Justice are: approximately \$500,000 annually from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs, \$170,000 per year from the Administrative Services Fund to support the Prosecuting Attorney for self insurance activities, and \$659,000 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. The funds from the EMS sales tax support increased staffing in the Sheriff's Office and Prosecuting Attorney's Office added during the 2007-2008 biennium. In addition, the Auditor's O&M Fund supports two recording clerk positions in the Auditor's Office (\$100,000) and Solid Waste supports solid waste monitoring activities in the Health Department (\$122,000). The REET II Fund and the Conservation Futures Fund also support positions in Parks (\$200,000).

Three capital projects during the 2009-2010 biennium will be financed by a combination of transfers and interfund loans from other funds. In 2009, the Public Defender's office building at 215 N. Commercial will be financed by an interfund loan from ER&R for \$1.5 million and a transfer from REET I of \$400,000. Also in 2009, the third floor of the Civic Center will be remodeled for Public Works office space by using a \$700,000 interfund loan from ER&R and a \$400,000 transfer from REET I. In 2010, the Assessor-Treasurer software system will be replaced using a \$1,220,000 interfund loan from ER&R and an \$180,000 transfer from the REET Technology Fund.

Residual equity transfers totaling \$256,396 in 2010 will close inactive bond funds and the inactive 401a supplemental retirement fund to the General Fund. In addition, Council acted to move \$300,000 per year out of the Equipment Rental & Revolving Fund equity balances and into the General Fund. Replacement schedules on vehicles will be extended proportionately.

General Fund Revenue Sources Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Grants						
4331 Federal Grants-Direct	541,834	554,711	617,752	442,874	894,982	924,101
4333 Federal Grants-Indirect	2,745,890	3,255,109	3,071,533	2,697,157	3,110,241	3,151,507
4334 State Grants	4,728,209	4,562,674	5,120,851	5,768,112	5,922,464	5,934,104
4335 State Shared Revenues	98,383	93,377	121,028	93,560	93,560	93,560
<i>Total Grants</i>	8,114,316	8,465,871	8,931,164	9,001,703	10,021,247	10,103,272
Intergovernmental Svcs						
4338 Intergovernmental Svcs	2,628,690	696,079	735,317	804,347	864,823	848,402
Interest Earnings						
4361 Interest Earnings	2,862,437	4,519,869	5,566,148	4,678,197	3,402,368	3,302,368
Retail Sales & Use Tax						
4313 Retail Sales & Use Tax	10,036,750	11,910,590	11,812,849	12,663,489	12,586,923	12,993,341
Other Revenue						
4312 Timber Harvest Taxes	68,154	80,033	116,153	108,200	109,200	109,200
4317 Excise Taxes	626,644	640,851	666,511	527,900	515,400	515,400
4319 Interest & Penalty on Tax	2,017,980	1,594,166	1,657,203	1,927,500	1,587,500	1,607,500
4321 Business Licenses & Permits	505,757	520,128	493,737	640,757	688,450	688,450
4322 Non-Bus Licenses & Permits	2,133,634	1,822,041	1,628,766	2,212,448	1,934,420	1,934,420
4332 Federal Entitlements	670,836	658,449	667,256	640,000	500,000	400,000
4336 State Entitlements	2,204,933	2,351,428	2,343,313	2,420,042	2,434,503	2,477,928
4337 Interlcl Grant-Entitlement	808,538	843,938	852,432	875,404	901,666	928,716
4341 General Government	2,487,261	2,461,834	2,544,536	2,397,132	2,501,540	2,507,040
4342 Security-Persons & Property	1,754,362	1,139,758	1,195,594	1,105,714	1,241,852	1,320,171
4343 Physical Environment	34,786	38,468	33,020	38,500	-	-
4345 Economic Environment	2,569,061	2,297,121	1,967,752	3,321,945	2,554,757	2,554,757
4346 Mental and Physical Health	508,772	399,605	414,102	659,174	697,519	815,519
4347 Culture and Recreation	312,995	341,070	358,686	405,176	333,108	333,108
4349 Other Interfnd Svc Charges	235,768	239,177	265,484	275,736	375,654	379,862
4351 Felony Penalties	148,617	151,115	104,503	156,414	109,622	124,322
4352 Civil Penalties	24,445	2,156	42,211	25,114	25,700	25,700
4353 Nonparking Infractions	890,292	1,052,590	1,159,625	1,158,150	1,308,000	1,308,000
4354 Parking Infractions	1,523	3,622	1,652	3,500	3,500	3,500
4355 Criminal Traffic Misdem	261,169	289,868	325,757	290,000	300,000	300,000
4356 Nontraffic Misdemeanor	115,318	110,254	126,764	108,200	107,700	107,700
4357 Criminal Costs	62,609	78,342	107,979	84,593	96,908	96,908
4362 Rents & Royalties	867,607	885,561	923,419	772,224	1,016,474	1,026,474
4366 Other Interfund Miscellaneous	-	-	37,418	37,418	38,418	37,418
4367 Contribution-Private Source	350,749	65,078	60,457	249,931	19,376	14,376
4369 Other Miscellaneous Revenue	352,231	117,696	86,606	144,234	115,951	118,951
8110 State Timber Sales	776,435	434,359	168,805	754,000	749,000	749,000
<i>Total Other Revenue</i>	20,790,476	18,618,708	18,349,741	21,339,406	20,266,218	20,484,420

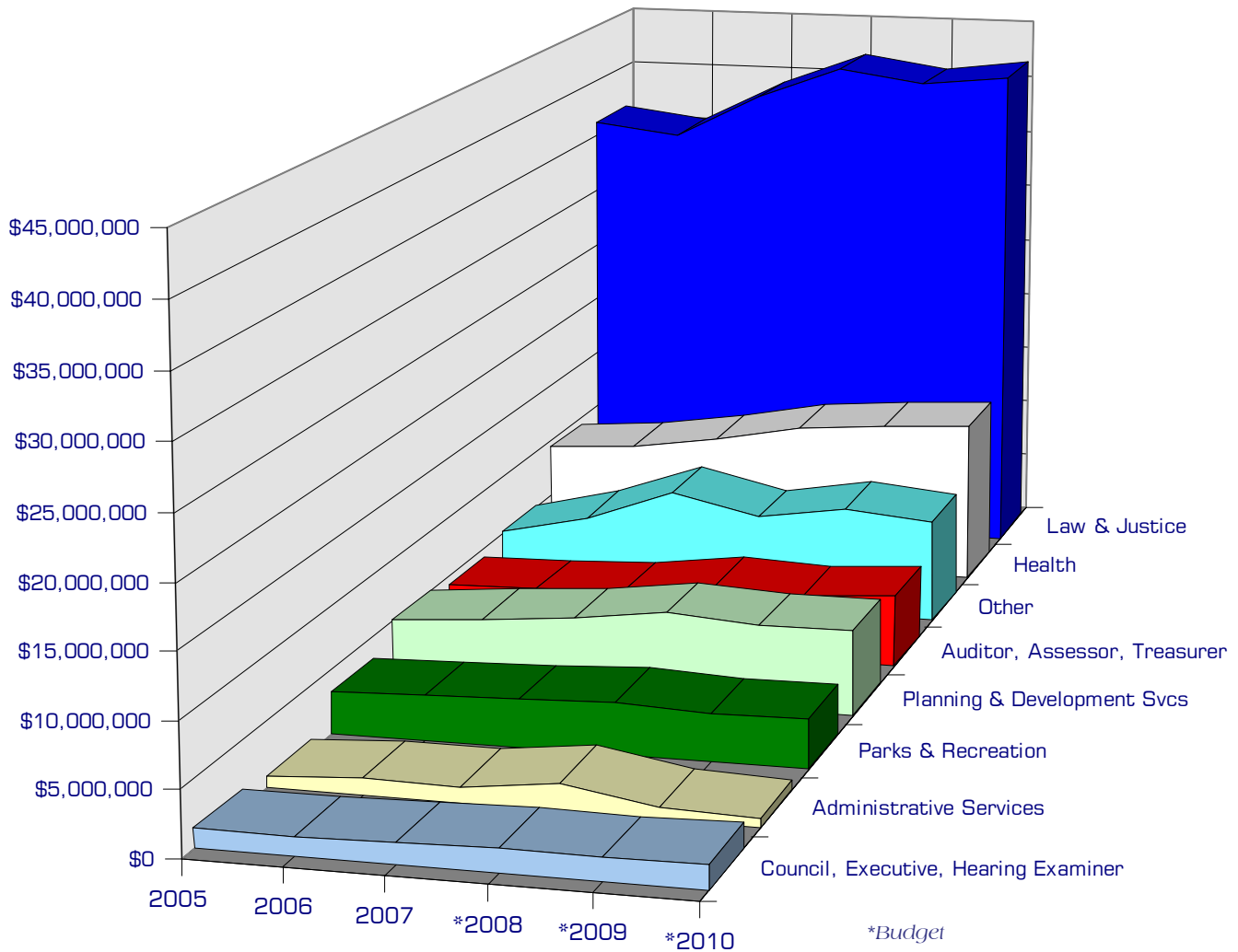
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General Fund Revenue Sources Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Property Taxes						
<i>4311 Property Taxes</i>	21,610,810	22,345,424	23,309,366	23,484,121	24,619,029	25,182,113
Transfers						
8301 Operating Transfer In	1,315,836	1,446,034	1,516,280	2,040,593	3,525,937	2,752,196
8309 Interfund Operating Transfer In	-	-	-	-	2,355,000	1,220,000
9101 Residual Equity Transfer In	-	-	31,057	-	300,000	556,396
<i>Total Transfers</i>	1,315,836	1,446,034	1,547,337	2,040,593	6,180,937	4,528,592
Total General Fund	67,359,315	68,002,575	70,251,922	74,011,856	77,941,545	77,442,508
<i>Percent Change from Previous Year</i>	8.0%	1.0%	3.3%	5.4%	5.3%	-0.6%



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

Total expenditures for the General Fund for 2009 and 2010 are \$81.6 million and \$82.8 million respectively. The 2009 and 2010 budgets are \$1.8 million and \$560,000 respectively, less than current 2008 budget. In the 2009-2010 budget, all departments except the Sheriff's Department and Juvenile Court Administration were requested to reduce their base budget funding from the general fund by at least 3.6%. Planning and Development Services, Public Health and Parks and Recreation were requested to make budget reductions in excess of 3.6%. Base budgets are calculated using the 2008 ongoing expenditure budgets, plus wage and benefits increases pursuant to collective bargaining agreements and increases in interfund charges. Between 2002 and 2007 the General Fund grew at approximately 5.6% with the bulk of this increase in Law and Justice Expenditures. The 2008-2010 budget provides for expenditure growth at approximately 2.2% over actual 2007 expenditures.

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 that funds a portion of the cost of operating the jail. In 2005, the voters approved a corrections sales tax. The budget for county jail operations has been moved from the General Fund to the Whatcom County Jail Fund. Law & Justice expenditures grew at 5.6% between 2002 and 2007, they account for 50% of the General Fund's 2009-2010 budget. The 2009 and 2010 budgets are approximately \$1.1 million and \$200,000 less than the budget for 2008 due to a reduction in

transfers from the General Fund to the Jail Fund.

Health Department

With 16% of the General Fund budgeted expenditures in 2009-2010, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 4.5% per year between 2002 and 2007. Its 2009 and 2010 budgeted expenditures total \$13,012,001 and \$13,427,345 respectively, this represents a 3.7% growth in expenditures over 2008. General fund support for the health department's base budget was reduced \$750,000 per year for the biennium. The Health Department receives state and federal grant revenues and charges user fees for many of its programs. General county revenues of approximately 2.6 million dollars per year will be used to support the Health Department's operating costs in 2009 and 2010.

Other

"Other" is made up of miscellaneous expenditures that are not attributable to specific departments. Programs in this category include ambulance service, animal control, What-Com 911, Medical Examiner, Medical Costs for LEOFF I retirees, general obligation bond payments and support for other organizations that provide public services. Support for other organizations from the general fund was reduced significantly from 2007 and 2008 levels due to the demands on the limited general fund resources. Where possible, support to other organizations was directed to other county funding sources. There is \$3.3 million budgeted in 2009 for one-time capital acquisitions. This includes \$300,000 for Lake Whatcom DNR Lands Re-conveyance, \$1.1 million to remodel the Civic Center Building and \$1.9 million to purchase the Central Plaza

General Fund Expenditures Notes continued

Building. The latter two projects will result in cost savings by eliminating the need for rented office space.

In 2010 there is \$2.9 million budgeted to replace the 20 year old Assessor-Treasurer software system. This system is used to administer the valuation of property and the collection of property taxes.

Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 6.9% of the total 2009-2010 General Fund budget. Expenditures have increased at an annual rate of 5% from 2002 through 2007 excluding transfers to the elections reserve fund. In 2009 and 2010 General Fund expenditures for the Assessor, Treasurer & Auditor total \$5,423,888 and \$5,943,174 respectively. Transfers to the election reserve fund fluctuate every other year because the state only provides funding for its ballot measures on odd years.

Planning & Development Services

Planning and Development Services 2009 and 2010 budgets total \$6,789,629 and \$6,872,305 respectively, this is approximately \$464,000 in 2009 and \$381,000 in 2010 less than the 2008 budget. Planning and Development Services had an average growth rate of 14% per year from 2002 to 2007. This department collected approximately \$3.5 million dollars in building and land use permits, plan-check fees, and other charges in 2007. Expenditures in this program area fluctuate with building activity. For 2009 and 2010 Planning & Development Services is proposing fee increases to raise their annual revenue to approximately \$4.5 million. In 2009-2010, approximately \$2,300,000 of the departments' annual operating costs will be paid from discretionary General Fund revenues.

Parks & Recreation

Parks and Recreation's 2009 and 2010 budgets are \$3,810,913 and \$3,854,616, respectively. Parks & Recreation has an average growth rate of 5.6% per year from 2002 to 2007. Parks and Recreation was requested to cut \$575,000 from its base budget or raise revenues to cover that amount of General Fund contribution. There are several program changes in the parks department, including the elimination of the cultural arts program. General county revenues of approximately \$2.8 million per year will be used to support Parks & Recreation's operating costs in 2009 and 2010.

Administrative Services

These are transfers to Administrative Services primarily to fund one-time costs for projects. A number of projects are funded in 2009-2010. They include the engineering for the replacement the computer room's uninterruptible power supply, upgrades to the computer room air conditioning system, improvements to the county computer network, upgrades to the IBM I520 computer, professional service needed to upgrade the county's financial system, new timekeeping software and professional services to improve Regional Land Records Data.

Also included in the administrative services transfer is support for the following ongoing programs: the geographical information system, civil service administration, and the computer replacement revolving account.

Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2.2% of the total General Fund budget. Budgeted 2009 and 2010 expenditures for the three activities are \$1,760,616 and \$1,831,840, respectively.

General Fund Expenditures Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Law & Justice						
District Court	1,447,234	1,459,591	1,813,460	2,065,780	2,020,399	2,065,745
District Court Probation	1,252,206	1,330,205	1,435,720	1,611,403	1,655,640	1,758,707
Jail	8,277,799	-	-	-	-	-
Juvenile Administration	3,567,204	3,612,287	3,901,611	4,379,122	4,518,305	4,760,151
Prosecuting Attorney	4,148,979	4,362,055	4,869,008	5,219,919	5,671,736	5,933,323
Public Defender	2,658,547	3,188,984	3,439,970	3,718,225	3,719,096	3,805,104
Sheriff	10,542,779	10,888,519	12,124,119	12,911,478	12,788,061	12,802,194
Superior Court	3,058,994	3,280,685	3,630,630	3,549,016	3,265,807	3,309,977
County Clerk	1,071,637	1,256,027	1,562,270	1,689,857	1,576,034	1,660,486
Non-Dept'l - Jail Transfers	-	5,817,745	6,166,574	6,532,272	5,367,229	5,367,229
Non-Dept'l - Law & Justice Activities	9,525	15,040	17,816	10,000	-	-
Non-Dept'l - Emergency Management	108,403	106,734	113,274	160,355	160,355	165,166
<i>Total Law & Justice</i>	36,143,307	35,317,872	39,074,452	41,847,427	40,742,662	41,628,082
Auditor, Assessor, Treasurer						
Assessor	2,103,148	2,146,138	2,292,773	2,519,433	2,518,082	2,642,415
Auditor	1,000,309	1,045,632	1,123,913	1,214,130	1,288,975	1,355,573
Operating Transfer - Elections	-	49,106	219,405	528,087	240,000	512,000
Treasurer	1,184,708	1,230,648	1,173,059	1,372,453	1,376,831	1,433,186
<i>Total Auditor, Assessor, Treasurer</i>	4,288,165	4,471,524	4,809,150	5,634,103	5,423,888	5,943,174
Planning & Development Services						
<i>Plan & Dev Svcs Administration</i>	5,128,248	5,696,442	6,277,831	7,253,479	6,789,629	6,872,305
Parks & Recreation						
<i>Parks Department</i>	3,376,789	3,571,130	3,803,163	4,123,256	3,810,913	3,854,616
Administrative Services						
Non-Dept'l - Administrative Services	979,669	1,381,651	1,301,639	2,170,812	848,458	689,487
<i>Total Administrative Services</i>	979,669	1,381,651	1,301,639	2,170,812	848,458	689,487
Health						
<i>Public Health</i>	9,389,689	9,966,873	11,014,750	12,479,604	13,012,001	13,427,345
Council, Executive, Hearing Examiner						
County Council	830,698	832,169	874,282	1,082,888	985,103	1,021,569
County Executive	460,304	485,354	521,278	544,882	602,027	633,579
Hearing Examiner	142,228	144,959	162,488	178,488	173,486	176,692
<i>Total Council, Exec., Hearing Exam.</i>	1,433,230	1,462,482	1,558,048	1,806,258	1,760,616	1,831,840

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General Fund Expenditures Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
OTHER						
Extension						
<i>Extension</i>	298,593	307,136	329,674	380,155	320,379	315,673
Other General Fund						
Medical Examiner	313,392	294,943	309,047	315,430	355,350	366,010
LEOFF I	176,390	381,168	3,756,146	235,948	100,000	100,000
911 Dispatch	664,188	637,330	843,771	787,385	717,878	746,593
Ambulance Services	1,322,970	1,336,200	1,349,562	1,363,057	1,376,688	1,390,454
Animal Control	334,815	358,167	550,237	617,373	569,165	539,714
General Obligation Bonds	421,200	429,000	427,000	430,058	434,993	435,405
Capital Acquisitions	-	602,851	4,420	1,700	3,300,000	-
Assessor/Treasurer System	-	-	-	-	100,000	2,860,000
Support to Other Organizations	445,195	503,319	713,314	782,070	527,483	537,123
Misc Non-Departmental	1,193,188	1,733,784	915,304	2,774,472	1,276,794	1,132,231
<i>Total Other General Fund</i>	4,871,338	6,276,762	8,868,801	7,307,493	8,758,351	8,107,530
Transfers to Miscellaneous Funds						
Non-Dept'l - Water Resources	49,330	323,230	384,000	250,000	23,500	24,500
Non-Dept'l - Noxious Weed	70,000	70,000	70,000	70,000	70,000	70,000
<i>Total Transfers to Misc Funds</i>	119,330	393,230	454,000	320,000	93,500	94,500
TOTAL GENERAL FUND						
	66,028,358	68,845,102	77,491,508	83,322,587	81,560,397	82,764,552
<i>Percent Change from Previous Year</i>	9.2%	4.3%	12.6%	7.5%	-2.1%	1.5%



2009 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2009 Balance	Expenditures 2009	Revenues 2009	*Estimated Ending 2009 Balance
001	General Fund	(12,000,000)	81,560,397	(77,941,545)	(8,381,148)
108	County Road	(4,038,377)	34,174,042	(35,143,228)	(5,007,563)
109	Election Reserves	(239,920)	1,229,600	(1,268,873)	(279,193)
114	Veterans Relief	(500,857)	282,033	(265,234)	(484,058)
118	Whatcom County Jail	(3,567,094)	12,122,937	(13,027,365)	(4,471,522)
119	REET Electronic Technology	(137,185)	-	(28,000)	(165,185)
121	Low-Income Housing Projects	(344,783)	265,000	(240,000)	(319,783)
122	Homeless Housing	(887,022)	1,655,590	(1,506,897)	(738,329)
123	Stormwater	-	1,237,332	(1,240,094)	(2,762)
124	Chemical Dependency/ Mental Health	-	630,532	(3,167,118)	(2,536,586)
130	Countywide Emergency Medical Services	(2,926,867)	2,892,526	(2,976,271)	(3,010,612)
135	WC Trial Court Improvement	(49,839)	39,088	(52,000)	(62,751)
137	LEOFF I Healthcare	(3,500,000)	200,000	-	(3,300,000)
140	Solid Waste	(1,370,056)	1,418,147	(1,101,850)	(1,053,759)
141	WC Convention Center	(580,280)	328,980	(421,320)	(672,620)
142	Victim Witness	(93,041)	153,159	(137,478)	(77,360)
151	Community Development	(21,238)	5,000	-	(16,238)
154	Road Improve #1	(46,649)	28,783	(21,989)	(39,855)
155	Road Improve #2	(834)	2,002	(1,628)	(460)
157	Road Improve #5	(10,692)	10,692	-	-
158	Road Improve #6	(872)	872	-	-
159	Road Improve #7	(2,472)	3,182	(2,587)	(1,877)
162	Road Improvement Gurarantee	(105,999)	113,735	(7,736)	-
163	Sewer Improvement District 1 Maintenance	(5,066)	5,066	-	-
165	WC Drug Fund	(737,618)	660,967	(301,200)	(377,851)
166	Auditor's O&M	(510,864)	256,206	(237,350)	(492,008)
167	Emergency Management	(110,979)	469,501	(471,670)	(113,148)
169	Flood Control Zone	(5,932,546)	6,518,851	(6,680,613)	(6,094,308)
170	Pt. Robert's Fuel Tax	(302,541)	-	(50,000)	(352,541)
175	Conservation's Future	(2,638,796)	1,023,776	(1,023,776)	(2,638,796)
180	Lake Management	(1,878)	1,878	-	-
212	1977 Fair GO Bond	(30,891)	-	-	(30,891)
213	1978 Ltd Tax GO Bond	(22,312)	-	-	(22,312)
219	CRID #9 Gen Debt	(7,996)	7,736	-	(260)
242	1997 Ltd Tax GO & Refund Bond	(754)	1,205,040	(1,204,340)	(54)
243	1998 Ltd Tax GO Bond	(1,100)	255,585	(254,585)	(100)
244	2003 Ltd Tax GO & Refund Bond	(1,118)	435,993	(434,993)	(118)
324	REET II	(8,465,806)	4,001,655	(1,548,800)	(6,012,951)
326	REET I	(3,308,950)	2,344,340	(1,400,000)	(2,364,610)
330	Parks Improvement	(135,448)	-	(1,000)	(136,448)
332	Public Utilities Improvement Fund	(13,289,869)	175,943	(3,266,622)	(16,380,548)

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2009 Beginning and Ending Fund Balances continued

Fund	Description	Estimated Beginning 2009 Balance	Expenditures 2009	Revenues 2009	*Estimated Ending 2009 Balance
444	Ferry System	(741,968)	2,334,132	(2,606,077)	(1,013,913)
501	ER&R	(18,785,909)	13,376,554	(11,540,066)	(16,949,421)
503	WC Supplemental Retirement	(203,193)	-	-	(203,193)
507	Administrative Services	(6,837,066)	20,224,551	(18,686,999)	(5,299,514)
16921	Lynden/Everson Sub-Zone	(181,018)	115,000	(33,823)	(99,841)
16922	Sumas/Nooksack/Everson Sub-Zone	(433,002)	115,000	(105,831)	(423,833)
16923	Acme/Van Zandt Sub-Zone	(126,629)	66,000	(23,798)	(84,427)
16924	Samish Watershed Sub-Zone	(26,323)	8,800	(16,972)	(34,495)
	Total	<u>(93,263,717)</u>	<u>191,956,203</u>	<u>(188,439,728)</u>	<u>(89,747,242)</u>

**Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse.*

2010 Beginning & Ending Fund Balances

Fund	Description	Estimated Beginning 2010 Balance	Expenditures 2010	Revenues 2010	*Estimated Ending 2010 Balance
001	General Fund	(8,381,148)	82,764,552	(77,442,509)	(3,059,105)
108	County Road	(5,007,563)	21,433,935	(22,822,517)	(6,396,145)
109	Election Reserves	(279,193)	1,313,127	(1,197,868)	(163,934)
114	Veterans Relief	(484,058)	292,334	(271,081)	(462,805)
118	Whatcom County Jail	(4,471,522)	12,315,684	(13,233,851)	(5,389,689)
119	REET Electronic Technology	(165,185)	180,000	(30,000)	(15,185)
121	Low-Income Housing Projects	(319,783)	515,000	(240,000)	(44,783)
122	Homeless Housing	(738,329)	1,678,670	(1,506,897)	(566,556)
123	Stormwater	(2,762)	1,190,702	(1,193,240)	(5,300)
124	Chemical Dependency/ Mental Health	(2,536,586)	491,394	(3,712,118)	(5,757,310)
130	Countywide Emergency Medical Services	(3,010,612)	3,055,476	(3,113,180)	(3,068,316)
135	WC Trial Court Improvement	(62,751)	27,235	(52,000)	(87,516)
137	LEOFF I Healthcare	(3,300,000)	200,000	-	(3,100,000)
140	Solid Waste	(1,053,759)	1,478,418	(1,101,850)	(677,191)
141	WC Convention Center	(672,620)	336,980	(461,320)	(796,960)
142	Victim Witness	(77,360)	146,211	(137,728)	(68,877)
151	Community Development	(16,238)	5,000	-	(11,238)
154	Road Improve #1	(39,855)	29,783	(21,989)	(32,061)
155	Road Improve #2	(460)	2,088	(1,628)	-
157	Road Improve #5	-	-	-	-
158	Road Improve #6	-	-	-	-
159	Road Improve #7	(1,877)	3,182	(2,587)	(1,282)
162	Road Improvement Guarantee	-	-	-	-
163	Sewer Improvement District 1 Maintenance	-	-	-	-
165	WC Drug Fund	(377,851)	660,967	(293,200)	(10,084)
166	Auditor's OS&M	(492,008)	214,570	(237,400)	(514,838)
167	Emergency Management	(113,148)	390,933	(393,094)	(115,309)
169	Flood Control Zone	(6,094,308)	8,312,768	(7,777,074)	(5,558,614)
170	Pt. Robert's Fuel Tax	(352,541)	-	(50,000)	(402,541)
175	Conservation's Future	(2,638,796)	1,045,978	(1,045,978)	(2,638,796)
180	Lake Management	-	-	-	-
212	1977 Fair GO Bond	(30,891)	30,891	-	-
213	1978 Ltd Tax GO Bond	(22,312)	22,312	-	-
219	CRID #9 Gen Debt	(260)	-	-	(260)
242	1997 Ltd Tax GO & Refund Bond	(54)	1,219,688	(1,219,688)	(54)
243	1998 Ltd Tax GO Bond	(100)	253,820	(253,820)	(100)
244	2003 Ltd Tax GO & Refund Bond	(118)	435,405	(435,405)	(118)
324	REET II	(6,012,951)	1,401,790	(1,660,000)	(6,271,161)
326	REET I	(2,364,610)	1,445,338	(1,500,000)	(2,419,272)
330	Parks Improvement	(136,448)	-	(1,000)	(137,448)
332	Public Utilities Improvement Fund	(16,380,548)	155,607	(3,375,313)	(19,600,254)

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2010 Beginning and Ending Fund Balances continued

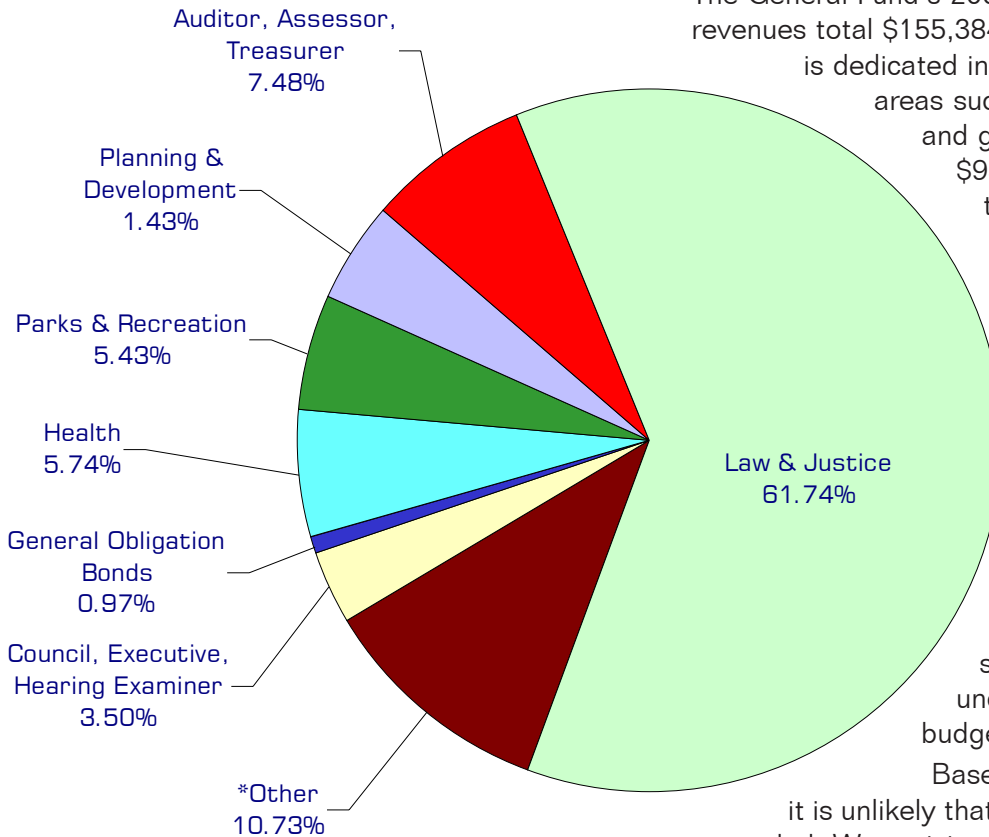
Fund	Description	Estimated Beginning 2010 Balance	Expenditures 2010	Revenues 2010	*Estimated Ending 2010 Balance
444	Ferry System	(1,013,913)	2,349,454	(2,628,401)	(1,292,860)
501	ER&R	(16,949,421)	14,316,124	(11,957,777)	(14,591,074)
503	WC Supplemental Retirement	(203,193)	203,193	-	-
507	Administrative Services	(5,299,514)	20,681,080	(19,518,463)	(4,136,897)
16921	Lynden/Everson Sub-Zone	(99,841)	65,000	(33,823)	(68,664)
16922	Sumas/Nooksack/Everson Sub-Zone	(423,833)	115,000	(105,831)	(414,664)
16923	Acme/Van Zandt Sub-Zone	(84,427)	46,000	(23,798)	(62,225)
16924	Samish Watershed Sub-Zone	(34,495)	8,800	(16,972)	(42,667)
	Total	<u>(89,747,242)</u>	<u>180,834,489</u>	<u>(179,069,400)</u>	<u>(87,982,153)</u>

**Ending Fund Balances are generally expected to be larger. Fund balances presented do not include a provision for budget lapse.*

2009-2010 Undedicated General Fund Resources

General Fund Budgeted Revenues

The General Fund's 2009-2010 budgeted revenues total \$155,384,053. Of this, \$61,972,884 is dedicated in some manner to program areas such as charges for services and grants. The remaining \$93,411,169 is not dedicated to any program area. The General Fund's undedicated resources total \$102,352,065. This amount includes \$93,411,169 of undedicated revenue, together with \$8,940,896 of fund balance that would be used in 2009-2010 if the budget was fully expended. This graph shows where these undedicated resources are budgeted.



Based on past experience it is unlikely that budgets will be fully expended. We anticipate 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 2009-2010 is \$3.9 million.

Capital Expenditures

All capital expenditures are reported in "Other" for purposes of the 2009-2010 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.

*Other

Includes Extension, Medical Examiner, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Administrative Services and Miscellaneous Funds.

Undedicated General Fund Resources Summary

	Budget 2009-2010 Expense	Budget 2009-2010 Revenue	Budget 2009-2010 Capital	Budget 2009-2010 Undedicated
Law & Justice				
District Court	4,086,144	425,243	37,523	3,623,378
District Court Probation	3,414,347	3,077,504	-	336,843
Juvenile Probation/Detention	9,278,456	1,707,408	-	7,571,048
Prosecuting Attorney	11,605,059	3,304,814	-	8,300,245
Public Defender	7,524,200	373,196	-	7,151,004
Sheriff	25,590,255	3,158,092	11,000	22,421,163
Superior Court	6,575,784	527,808	38,370	6,009,606
County Clerk	3,236,520	1,566,280	-	1,670,240
Non-Departmental - Criminal Justice Sales Taxes	-	4,947,864	-	(4,947,864)
Non-Departmental - Jail	10,734,458	-	-	10,734,458
Non-Departmental - Emergency Mgmt	325,521	-	-	325,521
<i>Total Law & Justice</i>	82,370,744	19,088,209	86,893	63,195,642
Auditor, Assessor, Treasurer				
Assessor	5,160,497	29,000	-	5,131,497
Auditor	2,644,548	3,299,543	-	(654,995)
Non-Departmental - Elections	752,000	-	-	752,000
Treasurer	2,810,017	386,500	-	2,423,517
<i>Total Auditor, Assessor, Treasurer</i>	11,367,062	3,715,043	-	7,652,019
Planning & Development Services				
<i>Plan & Dev Svcs</i>	13,661,934	9,019,000	-	4,642,934
Health				
<i>Health Department</i>	26,439,346	20,555,279	12,000	5,872,067
Parks & Recreation				
<i>Parks Department</i>	7,665,529	2,112,296	-	5,553,233
General Obligation Bonds				
<i>Non-Departmental - GO Bonds</i>	870,398	-	-	870,398
Council, Executive, Hearing Examiner				
County Council	2,006,672	8,048	-	1,998,624
County Executive	1,235,606	-	-	1,235,606
Hearing Examiner	350,178	-	-	350,178
<i>Total Council, Executive, Hearing Examiner</i>	3,592,456	8,048	-	3,584,408

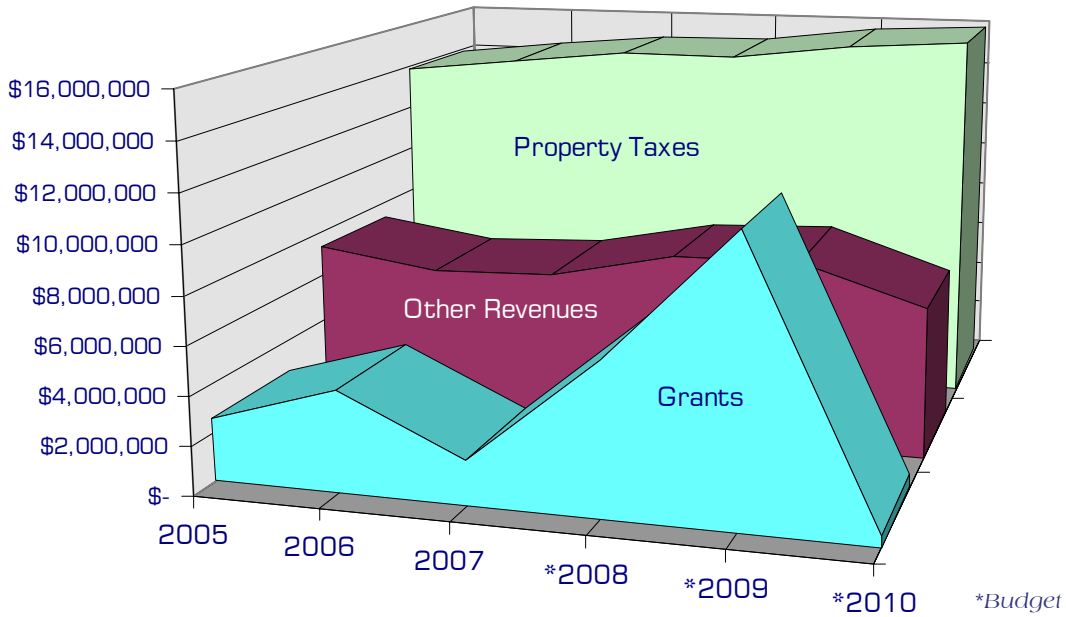
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Undedicated General Fund Resources Summary continued

	Budget 2009-2010 Expense	Budget 2009-2010 Revenue	Budget 2009-2010 Capital	Budget 2009-2010 Undedicated
OTHER				
Extension				
<i>Extension</i>	636,052	53,800	-	582,252
Other General Fund				
Non-Departmental - Administrative Services	2,394,031	-	-	2,394,031
Non-Departmental - Medical Examiner	721,360	60,000	-	661,360
Non-Departmental - LEOFF I	200,000	-	-	200,000
Non-Departmental - 911	1,464,471	-	-	1,464,471
Non-Departmental - Ambulance Services	2,767,142	-	-	2,767,142
Non-Departmental - Animal Control	1,108,879	9,000	-	1,099,879
Misc Non-Departmental	8,770,545	7,352,209	5,930,700	(4,512,364)
<i>Total Other General Fund</i>	17,426,428	7,421,209	5,930,700	4,074,519
Transfers to Miscellaneous Funds				
Non-Departmental - Chemical Dependency/ Mental	155,000	-	-	155,000
Non-Departmental - Noxious Weed	140,000	-	-	140,000
<i>Total Transfers to Misc Funds</i>	295,000	-	-	295,000
<i>Capital Acquisitions</i>			(6,029,593)	6,029,593
TOTAL GENERAL FUND	164,324,949	61,972,884	-	102,352,065



Road Fund Revenues



Road Fund Revenue Sources Notes

Property Tax

Road Fund property tax revenues are projected to increase \$612,000 and \$337,000 in 2009 and 2010 respectively. These increases are the result of new construction within the road district.

Other Revenue

“Other Revenue” is projected to increase \$140,000 over 2008. The increase is the result of a large operating transfer, which offsets other revenue decreases. The Operating transfer is from the Public Utilities Improvement Fund to pay a portion of the costs of the signalization of the intersection of Hannegan Road and Pole Road. State timber sales, federal entitlements and other miscellaneous revenue are all projected to have significant decreases. In 2008 other miscellaneous revenue included \$600,000 of

funding associated with a construction project that will not be continued in 2009. State timber revenues are expected to decline due to the slow down in construction. The 2009-2010 budget anticipates Congress phasing out federal payments in lieu of taxes, which are included in federal entitlements.

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

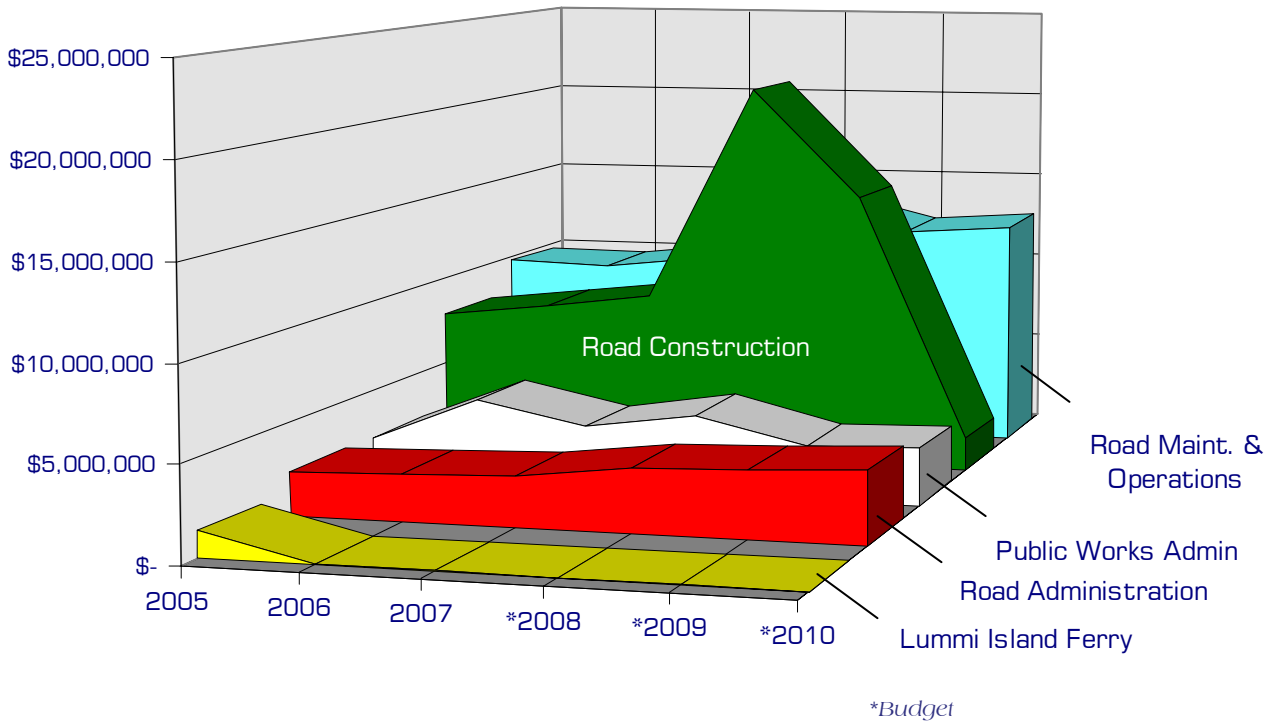
Road Fund Revenue Sources Notes continued

Projects and a County Arterial Preservation Accounts (CAPA) grant. In the 2009-2010 biennium most grant revenue will be recognized as projects are approved.

Road Fund Revenue Sources Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Grants						
Federal Grants-Direct	24,798	3,487	-	317,000	-	-
Federal Grants-Indirect	2,179,568	3,711,441	1,294,349	4,628,000	10,973,000	-
State Grants	435,099	503,559	530,705	1,277,600	557,080	457,080
State Shared Revenues	2,826	1,613	26,286	1,000	1,000	1,000
<i>Total Grants</i>	2,642,291	4,220,100	1,851,340	6,223,600	11,531,080	458,080
Other Revenue						
Timber Harvest Taxes	85,080	104,205	141,493	150,000	100,000	100,000
Excise Taxes	26,677	32,678	34,661	25,000	25,000	25,000
Interest & Penalty on Tax	(880)	-	(348)	-	-	-
Non-Bus Licenses & Permits	94,738	72,588	152,034	150,100	75,100	75,100
Federal Entitlements	864,926	873,609	873,559	800,000	400,000	400,000
State Entitlements	3,702,196	3,742,038	3,828,210	4,174,987	3,913,825	3,913,825
Intergovernmental Svc	82,554	13,499	227,185	62,500	34,500	34,500
General Government	9,404	19,280	9,334	10,728	10,728	10,728
Security-Persons & Property	6,026	32,963	15,119	3,000	3,000	3,000
Physical Environment	5,866	9,536	7,400	4,000	4,000	4,000
Transportation	665,246	24,306	229,296	11,000	11,000	11,000
Economic Environment	86,189	130,411	68,003	40,000	40,000	40,000
Other Interfnd Svc Charges	516,428	733,215	828,749	809,334	1,044,578	1,090,231
Interest Earnings	4,959	12,000	11,406	4,000	4,000	4,000
Rents & Royalties	5,957	7,889	7,093	5,000	5,000	5,000
Insurance Prem & Recovery	56,488	-	-	-	-	-
Contribution-Private Source	53,120	1,578	33,132	-	-	-
Other Miscellaneous Revenue	(33,328)	3,641	9,119	604,000	4,000	4,000
State Timber Sales	970,283	557,868	206,615	900,000	600,000	600,000
Operating Transfer In	71,039	164,356	71,031	79,297	1,571,053	71,053
Residual Equity Transfer In	-	-	-	-	130,364	-
<i>Total Other Revenue</i>	7,272,968	6,535,660	6,753,091	7,832,946	7,976,148	6,391,437
Property Taxes						
<i>Property Taxes</i>	13,878,169	14,429,506	14,984,715	15,024,000	15,636,000	15,973,000
Total Road Fund	23,793,428	25,185,266	23,589,146	29,080,546	35,143,228	22,822,517
<i>Percent Change from Previous Year</i>	12.2%	5.8%	-6.3%	23.3%	20.8%	-35.1%

Road Fund Expenditures



Road Fund Expenditure Notes

Road Construction

The cost to design, construct and improve county roads and bridges. Projects expected to be completed within one calendar year are budgeted in the 2009-2010 budget. Projects expected to span more than one calendar year are budgeted on a project basis. Project budgets are adopted when a project is approved for design and construction. The 2008 expenditure budget contains \$21 million for road construction projects. Only approximately \$8 million of the \$21

million is projected to be spent by the end of 2008.

Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. In 2009 expenditures were reduced \$1.3 million dollars due to limited Road Fund resources. The annual chip seal program will be scaled back and the roadway brush cutting program will be increased.

Road Fund Expenditure Notes continued

Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department. In 2009 and 2010 the Administrative Cost Allocation and the Tort Allocation expenditures were taken out of this section and distributed to divisions within Public Works.

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.

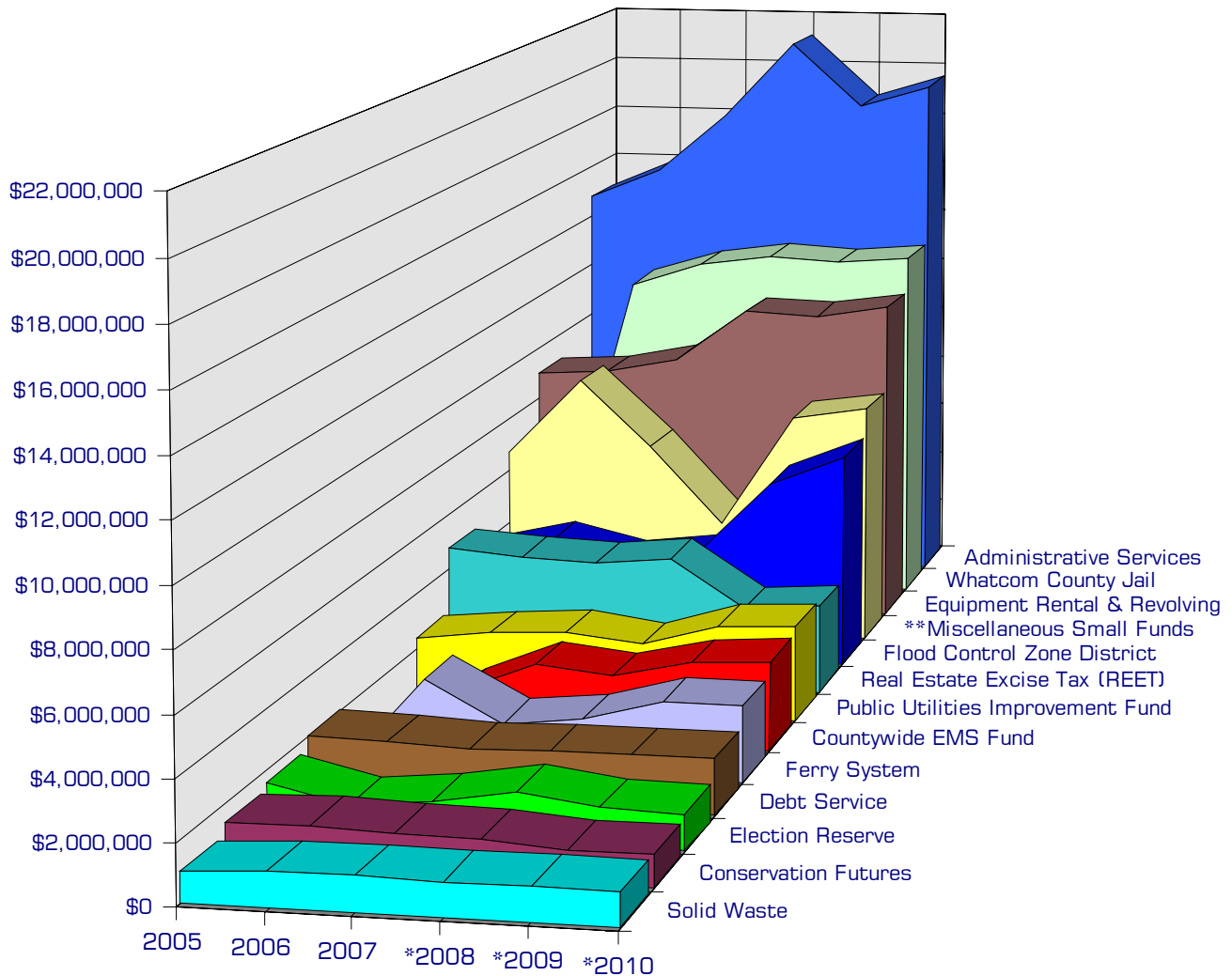
Lummi Island Ferry

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 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Public Works Administration	2,346,612	4,747,443	3,528,161	4,374,790	2,985,183	3,086,570
Road Administration	2,377,335	2,524,868	2,730,905	3,404,745	3,563,353	3,846,757
Road Maintenance & Operations	9,801,904	9,609,260	10,338,875	13,855,969	12,285,764	12,694,332
Lummi Island Ferry	1,379,456	-	-	-	-	-
Road Construction	7,866,961	8,538,999	9,302,733	21,432,127	15,339,742	1,806,276
TOTAL ROAD FUND	23,772,268	25,420,570	25,900,674	43,067,631	34,174,042	21,433,935
<i>Percent Change from Previous Year</i>	8.3%	6.9%	1.9%	66.3%	-20.7%	-37.3%

Other Funds Revenues



*Budget

**Miscellaneous Small Funds - see page 70 for list

Other Funds Revenue Sources Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Administrative Services Fund						
<i>Administrative Services Fund</i>	14,773,053	15,913,637	18,176,821	21,089,085	18,686,999	19,518,463
Whatcom County Jail Fund						
<i>Whatcom County Jail Fund</i>	1,816,542	11,915,452	12,759,042	13,131,757	13,027,365	13,233,851
Equipment Rental & Revolving Fund						
<i>Equipment Rental & Revolving Fund</i>	8,961,282	9,138,061	9,651,474	11,643,687	11,540,066	11,957,777
Flood Control District Fund						
<i>Flood Control District Fund</i>	3,584,015	4,236,161	3,595,381	3,941,350	6,680,613	7,777,074
Solid Waste Fund						
<i>Solid Waste Fund</i>	998,879	1,145,441	1,169,081	1,086,881	1,101,850	1,101,850
Ferry System Fund						
<i>Ferry System Fund</i>	-	3,045,309	1,625,006	1,904,000	2,606,077	2,628,401
Debt Service Funds						
CRID #9 Gen Debt Fund	157,767	78,978	-	-	-	-
LRID #10 Gen Debt Fund	53,781	7,952	10,000	-	-	-
1997 Ltd Tax GO Bond	1,176,615	1,185,500	1,180,700	1,206,303	1,204,340	1,219,688
1998 Ltd Tax GO Bond	253,200	253,400	257,700	257,145	254,585	253,820
2003 Ltd Tax GO Bond	421,200	429,000	427,000	430,058	434,993	435,405
<i>Total Debt Service</i>	2,062,563	1,954,830	1,875,400	1,893,506	1,893,918	1,908,913
Election Reserve Fund						
<i>Election Reserve Fund</i>	1,557,394	958,680	1,231,248	1,653,849	1,268,873	1,197,868
Real Estate Excise Tax						
Real Estate Excise Tax I	2,376,936	2,278,894	2,240,853	2,400,000	1,400,000	1,500,000
Real Estate Excise Tax II	2,367,326	2,271,385	2,198,439	2,300,000	1,548,800	1,660,000
<i>Total Real Estate Excise Tax</i>	4,744,262	4,550,279	4,439,292	4,700,000	2,948,800	3,160,000
Conservation Futures Fund						
<i>Conservation Futures Fund</i>	1,389,085	1,420,192	1,323,218	1,284,904	1,023,776	1,045,978
Public Utilities Improvement Fund						
<i>Public Utilities Improvement Fund</i>	2,388,339	2,680,320	2,836,790	2,500,000	3,266,622	3,375,313
Countywide Emergency Med Svcs Fd						
<i>Countywide EMS Fund</i>	-	1,590,068	2,647,267	2,387,805	2,976,271	3,113,180

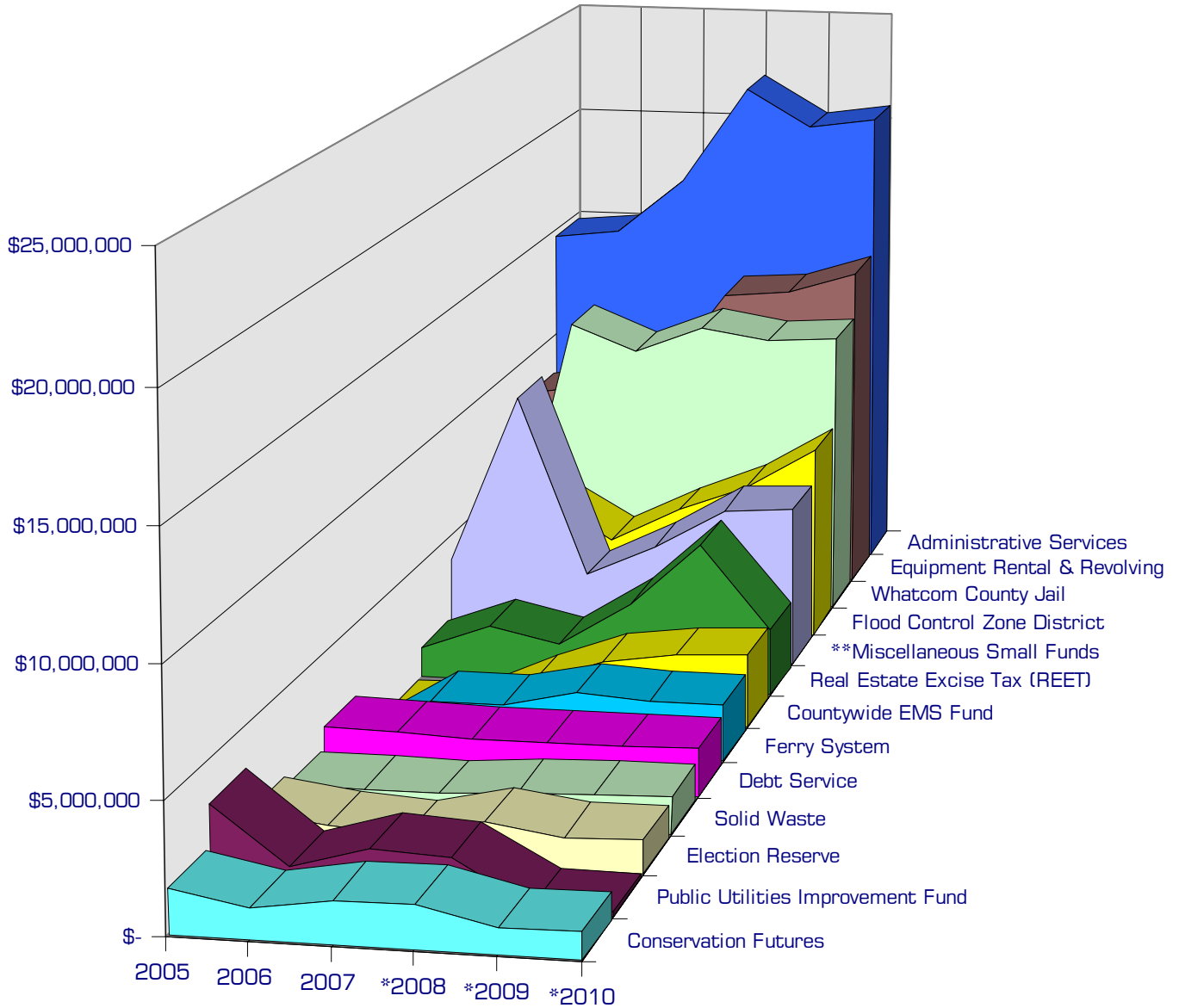
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Other Funds Revenue Sources Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Miscellaneous Small Funds						
County Parks Improvement Fund	71,914	25,651	7,409	1,000	1,000	1,000
Victim/Witness Assistance Fund	113,826	121,799	133,596	117,000	137,478	137,728
WC Convention Center Fund	159,122	181,561	213,824	202,000	421,320	461,320
CERB Fund	129,693	83,257	-	-	-	-
Road Improvement District #1	23,745	23,815	22,996	22,183	21,989	21,989
Road Improvement District #2	1,611	1,628	1,684	1,628	1,628	1,628
Road Improvement District #7	2,528	2,558	2,484	2,612	2,587	2,587
Road Improvement Guarantee	20,387	-	-	-	7,736	-
Pt Roberts Fuel Tax	43,690	41,668	42,208	50,000	50,000	50,000
Auditor's O & M Fund	181,649	242,591	250,730	231,000	237,350	237,400
Community Development Fund	14,512	-	13,160	-	-	-
Low-Income Housing Project Fund	357,094	304,859	283,695	320,000	240,000	240,000
Homeless Housing	158,607	314,327	443,053	840,444	1,506,897	1,506,897
Stormwater	-	-	-	-	1,240,094	1,193,240
Chemical Dependency/ Mental Health	-	-	-	-	3,167,118	3,712,118
Water Resources Fund	-	-	619,000	590,000	-	-
Emergency Management Fund	1,128,801	997,404	584,079	908,064	471,670	393,094
Whatcom County Drug Fund	759,440	687,005	381,164	370,000	301,200	293,200
Flood & Watershed Sub-Zones	125,170	125,307	156,345	140,386	180,424	180,424
Jail Construction Project	3,162,947	5,886,969	97,854	-	-	-
East County Regional Resource Ctr	-	-	-	150,000	-	-
LEOFF I Healthcare	-	-	3,500,000	-	-	-
WC Tax Refund Fund	2,482	215,103	5	-	-	-
REET Electronic Technology Fund	23,228	45,851	38,847	-	28,000	30,000
WC Trial Court Improvement Fund	4,221	18,075	52,327	52,000	52,000	52,000
Veteran's Relief Fund	177,047	204,926	251,044	196,441	265,234	271,081
<i>Total Miscellaneous Small Funds</i>	6,661,714	9,524,354	7,095,504	4,194,758	8,333,725	8,785,706
TOTAL OTHER FUNDS	48,937,128	68,072,784	68,425,524	71,411,582	75,354,955	78,804,374
<i>Percent Change from Previous Year</i>	29.3%	39.1%	0.5%	4.9%	10.1%	10.4%



Other Funds Expenditures



*Budget

**Miscellaneous Small Funds - see page 74 for list

Other Funds Expenditures Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Administrative Services Fund						
<i>Administrative Services Fund</i>	14,691,889	14,976,800	17,468,763	21,965,411	20,224,551	20,681,080
Whatcom County Jail Fund						
<i>Whatcom County Jail Fund</i>	159,539	12,528,778	11,368,076	12,583,270	12,122,937	12,315,684
Equipment Rental & Revolving Fund						
<i>Equipment Rental & Revolving Fund</i>	8,163,827	8,671,998	9,108,075	13,129,769	13,376,554	14,316,124
Flood Control District Fund						
<i>Flood Control District Fund</i>	3,727,180	5,564,601	3,854,534	5,350,234	6,518,851	8,312,768
Solid Waste Fund						
<i>Solid Waste Fund</i>	1,153,908	1,121,792	1,108,036	1,311,532	1,418,147	1,478,418
Ferry System Fund						
<i>Ferry System Fund</i>	-	1,852,078	1,876,316	2,531,795	2,334,132	2,349,454
Debt Service Funds						
1977 Fair GO Bond	-	-	-	-	-	30,891
1978 Ltd Tax GO Bond	-	-	-	-	-	22,312
LRID #9 Gen Debt	150,080	83,257	-	-	7,736	-
1997 Ltd Tax GO Bond	1,177,319	1,185,431	1,180,794	1,206,303	1,205,040	1,219,688
1998 Ltd Tax GO Bond	253,839	253,449	257,649	257,145	255,585	253,820
2003 Ltd Tax GO Bond	425,921	429,021	426,921	430,058	435,993	435,405
<i>Total Debt Service</i>	2,007,159	1,951,158	1,865,364	1,893,506	1,904,354	1,962,116
Election Reserve Fund						
<i>Election Reserve Fund</i>	1,520,712	1,147,616	1,005,847	1,653,849	1,229,600	1,313,127
Real Estate Excise Tax						
Real Estate Excise Tax I	1,183,315	2,246,610	1,497,683	2,545,768	2,344,340	1,445,338
Real Estate Excise Tax II	129,368	137,258	224,682	1,108,269	4,001,655	1,401,790
<i>Total Real Estate Excise Tax</i>	1,312,683	2,383,868	1,722,365	3,654,037	6,345,995	2,847,128
Conservation Futures						
<i>Conservation Futures Fund</i>	1,683,517	1,155,560	1,630,896	1,700,300	1,023,776	1,045,978
Public Utilities Improvement Fund						
Public Utilities Improvement Fund	3,356,347	1,107,096	1,958,983	1,811,351	175,943	155,607
Countywide Emergency Med Srvcs Fd						
<i>Countywide EMS Fund</i>	-	90,337	1,378,899	2,475,791	2,892,526	3,055,476

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Other Funds Expenditures Summary continued

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
Miscellaneous Small Funds						
County Parks Improvement Fund	-	-	12,425	8,130	-	-
Victim/Witness Assistance Fund	124,096	128,023	119,138	132,657	153,159	146,211
WC Convention Center Fund	160,296	161,328	200,003	220,660	328,980	336,980
CERB Fund	129,693	83,318	-	-	-	-
Road Improvement District #1	22,704	23,364	23,529	27,777	28,783	29,783
Road Improvement District #2	1,646	1,685	1,701	2,088	2,002	2,088
Road Improvement District #5	-	-	-	-	10,692	-
Road Improvement District #6	-	-	-	-	872	-
Road Improvement District #7	2,239	2,301	2,317	2,881	3,182	3,182
Road Improvement Guarantee	-	7,736	-	-	113,725	-
Sewer Improvement District	-	-	-	-	5,066	-
Lake Management District #1	4,837	5,665	3,788	-	1,878	-
Auditor's O & M	122,910	271,249	211,477	225,606	256,206	214,570
Community Development	5,000	5,000	5,000	5,000	5,000	5,000
WC Supplemental Retirement	-	-	-	-	-	203,193
Low-Income Housing Projects	245,319	372,566	882,362	410,000	265,000	515,000
Homeless Housing	9,900	14,171	57,102	743,000	1,655,590	1,678,670
WC Tax Refund	-	246,436	-	-	-	-
Water Resources	17,000	162,078	443,148	828,803	-	-
REET Electronic Technology	-	-	-	-	-	180,000
Stormwater	-	-	-	-	1,237,332	1,190,702
Chemical Dependency/ Mental Health	-	-	-	-	630,532	491,394
Emergency Management	1,084,923	970,174	571,199	943,455	469,501	390,933
Whatcom County Drug	578,304	708,189	687,562	819,467	660,967	660,967
Jail Construction Project	1,166,825	7,691,973	122,201	-	-	-
East Whatcom Regional Resource Ct	-	-	-	150,000	-	-
WC Trial Court Improvement	-	15,679	35,234	46,179	39,088	27,235
LEOFF I Healthcare	-	-	-	-	200,000	200,000
Flood Sub-Zones	76,281	232,251	19,586	169,460	304,800	234,800
Veteran's Relief	107,917	106,927	120,868	196,441	282,033	292,334
<i>Total Miscellaneous Small Funds</i>	3,859,890	11,210,113	3,518,640	4,931,604	6,654,388	6,803,042
TOTAL OTHER FUNDS	41,636,651	63,761,795	57,864,794	74,992,449	76,221,754	76,636,002
<i>Percent Change from Previous Year</i>	20.5%	53.1%	-9.2%	29.6%	1.6%	0.5%

Other Funds Revenues and Expenditures Notes

Administrative Services

The Administrative Services (AS) 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 AS administration, finance and accounting, information technology services, courthouse security and human resources management are distributed based on an administrative cost allocation. The 2009 administrative cost allocations are greater than the 2008 allocations. Staff and resources added during the prior biennium were funded by the General Fund instead of being included in the prior biennium's cost allocation. Those positions and resources, as well as new technology infrastructure improvements, are now included in the 2009-2010 allocation. Custodial maintenance fees, which cover the costs of utilities, maintenance and cleaning services for Whatcom County facilities increased 5% over 2008 allocation amounts. Self insurance charges to other funds are rising at 8% each year for health insurance and 5% each year for tort fund insurance. The 2009-2010 budget transfers \$930,000 out of reserves for building repairs and replacements in the Administrative Services Fund to the General Fund.

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 were moved out of the General Fund and into the Jail Fund in 2006. The General Fund transfers \$5,367,229 in support of Jail operating costs. This is the amount of General Fund support that was in effect at the time the new sales tax was enacted. 2006 expenditures include a one-time transfer of \$2,371,341 to assist with the construction of a new 150 bed minimum security facility. Jail operating costs increased substantially with the opening of the new facility in late 2006. Twenty-three additional positions were added as a result of the new facility and an additional 4.5 FTE positions have been added since then. Currently revenues, as a result of the new sales tax, continue to exceed expenditures. Any excess of revenues over expenditures will be used for increases in future operating costs and capital costs of a new main jail.

Equipment Rental & Revolving Fund (ER&R)

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. Expenditures in 2009 and 2010 are projected to be higher than revenues due to three interfund loans will be made out of the ER&R fund balance to the General Fund. A \$700,000 loan for remodeling of the third floor of the Civic Center building and a \$1.5 million loan for purchase of the Public Defender's building at 215 N. Commercial will be

Other Funds Revenues and Expenditures Notes continued

made in 2009. Another interfund loan for \$1,220,000 will be made in 2010 for the replacement of the Assessor-Treasurer software systems. All interfund loans will be repaid with interest. In addition, a large biennial gravel crushing contract is scheduled for 2010. The 2009-2010 budget includes a \$600,000 transfer from the ER&R Fund to the General Fund. The service life of ER&R vehicles will be increased to offset the reduction in funding for vehicle replacement.

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 2009 and 2010 is anticipated to be \$4,040,000 each year. This is a \$940,000 per year increase over 2008. The County Council raised the Flood Control Zone District property tax levy by four cents per thousand dollars of assessed valuation. The Council also authorized the District to invest its fund balance which will result in interest earnings of \$150,000 per year. In addition, other revenues and expenditures are expected to be substantially higher than the prior biennium due to several grant funded projects and start-up funding for the new Stormwater Fund. In 2009, the District will receive \$700,000 from FEMA for a floodplain map project and \$575,000 for a salmon recovery project on Acme-Landing Strip Creek. A salmon recovery project will also result in revenues and expenditures of \$281,000 in 2009 and \$142,500 in 2010 for Canyon Creek. In addition, DOE grants of \$500,000 in 2009 and \$3,000,000 in 2010 for Swift Creek flood hazard reduction are expected. In 2009 and 2010, the Flood Fund will transfer funding for Stormwater

Fund operating costs of \$1,115,466 and \$1,178,213 respectively.

Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to remain approximately the same as prior years for 2009 and 2010. Expenditures are expected to increase due to fencing and paving projects at landfills and the DOT facility. In addition, there will be a \$100,000 increase in transfers to Health & Human Services to cover costs for solid waste monitoring activities.

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. Revenues are expected to exceed expenditures in order to make up prior year deficits that decreased the fund balance. Deficits were caused by lower than expected fare collections and higher than expected diesel and drydock costs.

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). 1977 and 1978 GO Bond expenditures represent residual equity transfers to close those inactive funds to the General Fund in 2010.

Other Funds Revenues and Expenditures Notes continued

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. General Fund transfers of \$240,000 in 2009 and \$512,000 in 2010 will be needed to subsidize election activities.

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

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. In 2009, REET I will transfer \$800,000 to the General Fund to support remodeling the third floor of the Civic Center building and purchase of the Public Defender's offices at 215 N. Commercial. \$240,000 of REET I funds have also been set aside to purchase two modular housing units for Pt. Roberts Sheriff's Office resident deputies. The proceeds in REET II have traditionally been used for Parks projects. In 2009, \$1.5 million will be transferred to the Road Fund to support the Hannegan-Pole Road signalization project. The budget also includes \$500,000 per year for water/stormwater projects as well as \$2 million in 2009 and \$900,000 in 2010 for Parks projects. Other transfers to support road projects will be budgeted on a

project by project basis. The slow down in county real estate activity has resulted in revenue budgets dropping \$700,000 to \$800,000 below 2007 levels.

Conservation Futures Funds

The "Conservation Futures" (CF) property tax has been 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 accordance with state law, 15% of prior year revenues will be transferred to the Parks Department to support wages and benefits for maintenance workers who maintain properties purchased with CF funds.

Public Utilities Improvement Fund

This is a fund to account for the 0.09 percent sales tax set aside for public facilities. Revenues are expected to be significantly higher than the prior biennium budget due to the state legislature allowing a 12.5% increase in the tax rate from .08 percent to .09 percent (RCW 82.14.370). This change was adopted August 1, 2007. 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 is 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. The County transfers \$659,000 per year from the criminal justice portion of the fund to the General Fund to support positions in the Sheriff's Office

Other Funds Revenues and Expenditures Notes continued

and Prosecuting Attorney's Office added during the last biennium. Expenditures in the countywide emergency medical services portion of the fund have risen as the amount of support needed for the Whatcom Medic One system has increased.

Miscellaneous Small Funds

Funds with annual revenue and/or expenditures that are generally less than \$1,000,000. The exceptions to this are the inclusion of the Jail Construction Project Fund and the LEOFF I Healthcare Fund in this category due to the short term nature of accounting for construction revenue and costs of the new minimum security facility and the LEOFF I transfer from the General Fund to set up the fund balance. In addition, two new funds have been added for the 2009-2010 biennium. The Stormwater Fund does not have an ongoing funding mechanism in place at this time but is funded by transfers from the Flood Fund. The Chemical Dependency/Mental Health Fund will not begin receiving sales tax revenue until March of 2009 and most expenditures for the fund have not been programmed at the time of budget adoption. Also, the Homeless Housing Fund is currently receiving large grants from the state that are considered temporary in nature. In 2009 and 2010, this fund is expected to receive \$549,000 per year for its Homeless Housing Center program and \$405,000 per year for its jail re-entry program. (See page 70 & 74 for a list of miscellaneous small funds.)

Whatcom County Work Force History - 2005 to 2010

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTEs) for the period of 2005-2010. Grants and offsetting revenues fund many of these positions. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant.

Council approval is needed to continue such positions. Due to budget constraints, Whatcom County expects to lose 32 FTEs during the 2009-2010 biennium. Most positions will be lost through attrition; six months "bridge funding" will be provided for four positions for which no vacancy currently exists.

Department		Actual 2005	Actual 2006	Actual 2007	Amended Budget 2008	Budget 2009	Budget 2010	Change from 2005 to 2010
Administrative Services**	FTE	72.95	77.55	81.75	81.05	78.45	75.95	3.00
Assessor	FTE	30.00	30.00	30.00	30.00	30.00	30.00	-
Auditor	FTE	22.00	22.00	22.00	22.00	21.00	21.00	(1.00)
Cooperative Extension	FTE	2.52	2.52	2.52	2.52	2.42	2.42	(0.10)
County Clerk*	FTE	-	25.00	24.00	24.00	23.00	23.00	23.00
County Council	FTE	9.50	9.50	10.50	10.50	10.50	10.50	1.00
County Executive	FTE	4.50	4.50	4.50	4.50	4.40	4.40	(0.10)
District Court Probation	FTE	19.00	20.00	19.50	19.50	18.50	18.50	(0.50)
District Court	FTE	18.00	19.00	21.00	21.00	20.00	20.00	2.00
Health Department**	FTE	80.50	80.70	84.70	90.70	86.70	85.70	5.20
Hearing Examiner	FTE	1.00	1.00	1.00	1.00	1.00	1.00	-
Jail	FTE	88.00	88.50	91.50	91.50	92.50	92.50	4.50
Juvenile Court Administration	FTE	45.80	45.80	45.80	46.80	46.80	46.80	1.00
Parks & Recreation**	FTE	33.55	33.55	34.75	34.75	33.75	30.75	(2.80)
Planning & Development Services	FTE	69.60	72.60	74.60	73.60	67.60	67.60	(2.00)
Prosecuting Attorney	FTE	52.60	52.60	54.60	54.60	54.60	54.60	2.00
Public Defender	FTE	33.50	34.50	36.80	37.80	36.80	36.80	3.30
Public Works	FTE	155.50	163.70	173.70	176.20	169.70	169.70	14.20
Sheriff	FTE	101.80	102.20	106.20	108.20	108.70	108.00	6.20
Superior Court Administration	FTE	37.20	16.50	20.50	20.50	20.50	20.50	(16.70)
Treasurer	FTE	16.00	16.00	16.00	16.00	15.00	15.00	(1.00)
Total Whatcom County FTE's		893.52	917.72	955.92	966.72	941.92	934.72	41.20
Percent Change from Previous Yr		7.55%	2.71%	4.16%	1.13%	-2.57%	-0.76%	41.20

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

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

**Difference between 2009 & 2010 FTEs due to funding for discontinued positions provided until 7/1/09 or until positions vacated, whichever occurs first.

