

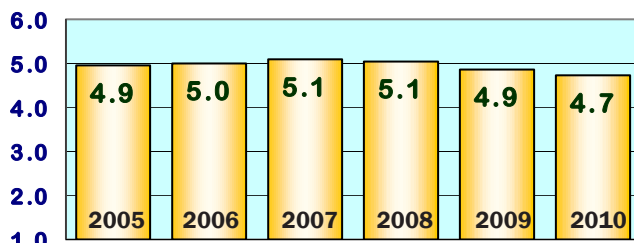
## 2009-2010 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2009 and 2010, the number of citizens in this county is expected to exceed 197,000. 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 expected to decline to 4.7 by 2010 due to economic conditions (see chart below).

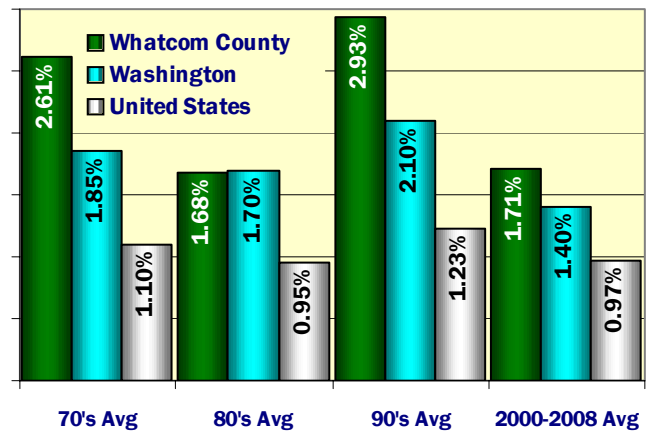
County Employees Per 1,000 in Population



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

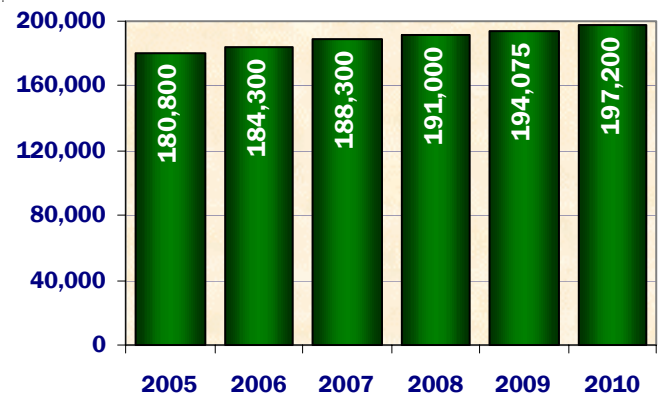
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIIP Economic Indicators, Washington State Office of Financial Management, and U.S. Census Bureau.

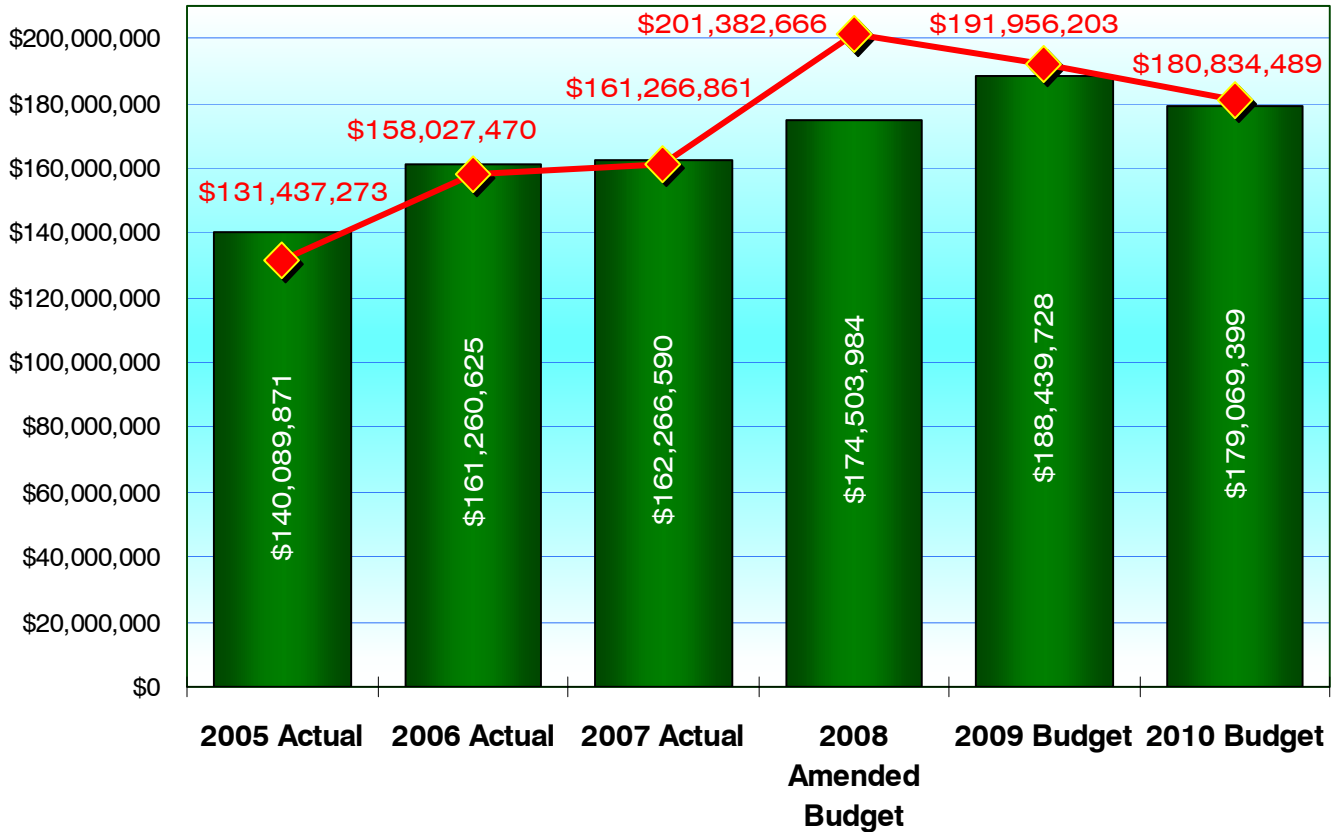
Whatcom County Population 2005-2010



Source: Washington State Office of Financial Management. \*2009-2010 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. Also, expenditure budget lapses in the current 2008 budget year are expected to be substantial as the County implements measures to curtail spending.

## Revenue & Expenditure History Detail

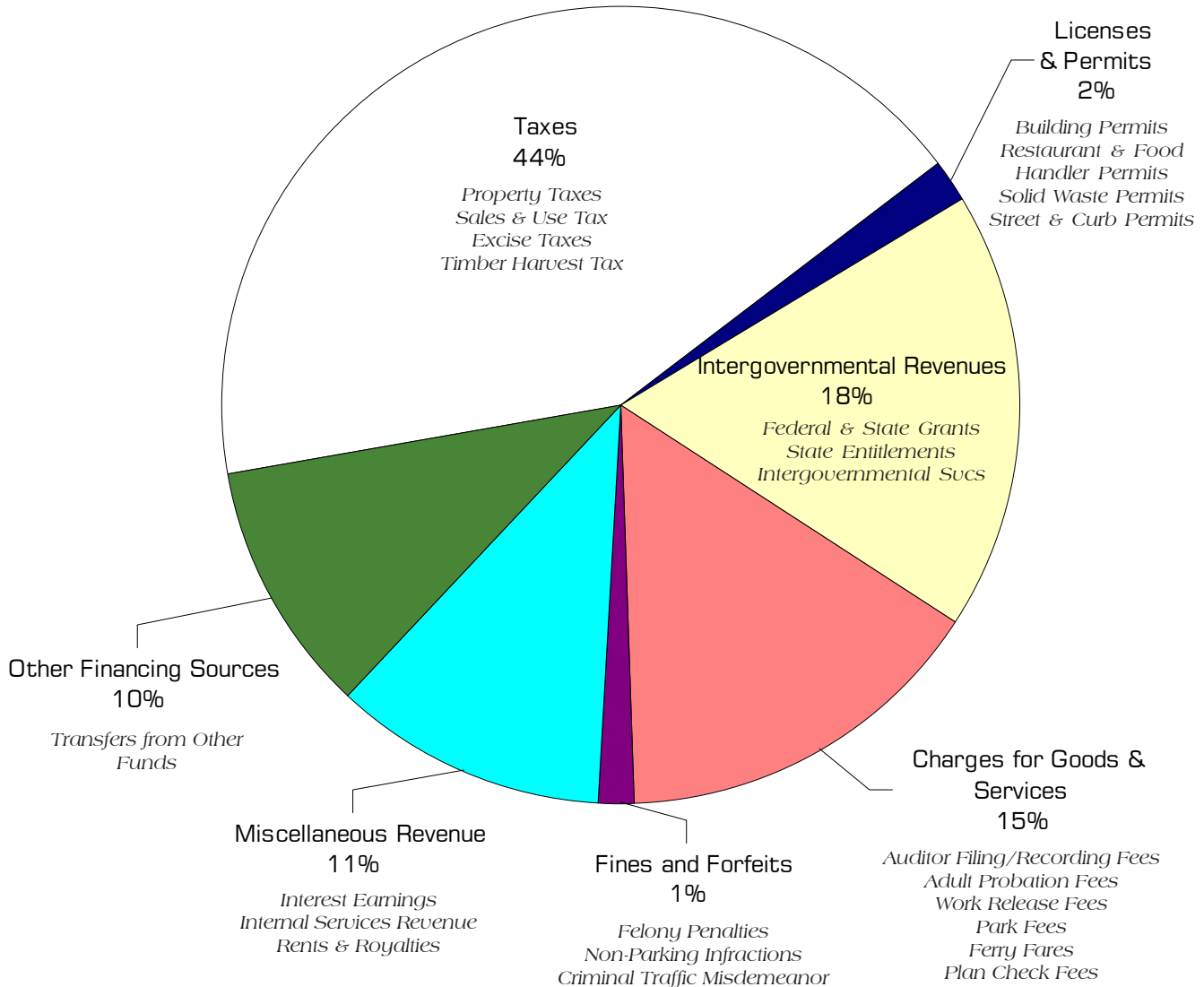
Note: These figures are for all Whatcom County funds combined.

	Actual 2005	Actual 2006	Actual 2007	Amended Budget 2008	Budget 2009	Budget 2010
<b>Revenues</b>						
Taxes	61,729,289	67,371,390	70,107,548	71,948,572	76,956,985	79,647,107
Licenses & Permits	2,734,130	2,414,757	2,274,537	3,003,305	2,697,970	2,697,970
Intergovernmental Revenues	26,024,408	29,776,513	25,615,417	30,857,156	37,974,712	27,586,327
Charges For Goods & Svcs	21,173,085	21,838,902	24,264,872	26,094,461	28,149,635	28,572,501
Fines and Forfeits	2,244,256	2,344,521	2,217,841	2,204,971	2,256,630	2,278,330
Miscellaneous Revenue	16,560,775	18,604,616	20,568,716	21,809,790	19,857,438	20,628,186
Other Financing Sources	9,623,928	18,909,926	17,217,659	18,585,729	20,546,358	17,658,978
<b>Total Revenues</b>	<b>140,089,871</b>	<b>161,260,625</b>	<b>162,266,590</b>	<b>174,503,984</b>	<b>188,439,728</b>	<b>179,069,399</b>
<b>Expenditures</b>						
Current:						
General Government	35,887,258	37,690,087	41,460,983	48,428,134	46,483,236	47,908,654
Security of Persons/Property	28,780,442	31,904,899	35,771,385	40,373,583	40,576,496	41,263,409
Physical Environment	4,690,061	6,796,877	5,316,909	8,718,766	7,983,433	9,521,977
Transportation	23,527,022	24,773,137	26,610,867	32,079,490	29,416,148	32,575,086
Economic Environment	2,114,283	1,699,028	3,106,760	3,216,057	3,548,462	3,891,795
Mental & Physical Health	9,769,938	10,324,881	11,392,901	12,852,049	13,949,608	14,414,163
Culture & Recreation	3,822,325	4,025,947	4,324,168	4,533,608	4,547,518	4,643,755
Capital Outlay	12,316,429	20,699,533	13,466,396	30,366,363	24,691,800	8,666,234
Debt Service	2,052,527	2,017,744	1,935,032	1,893,506	1,897,618	1,974,913
Other Financing Uses	8,476,988	18,095,337	17,881,460	18,921,110	18,861,884	15,974,503
<b>Total Expenditures</b>	<b>131,437,273</b>	<b>158,027,470</b>	<b>161,266,861</b>	<b>201,382,666</b>	<b>191,956,203</b>	<b>180,834,489</b>
Excess of Revenue Over (Under) Expenditures	8,652,598	3,233,155	999,729	*(26,878,682)	*(3,516,475)	*(1,765,090)

**\*NOTES: Regarding negative balances in budget years – For 2009 and 2010, Whatcom County is planning for an approximate 3% lapse in budgeted operating costs. Capital project lapses are greater due to permitting delays and contracts that span more than one year. For 2008, the county expects a budget lapse of at least 7% in the General Fund as measures have been implemented to curtail spending. The Road Fund is expected to only spend \$8 million of its \$21 million road construction budget due to projects being scaled back or delayed.**

# Source of County Revenues in 2009-2010

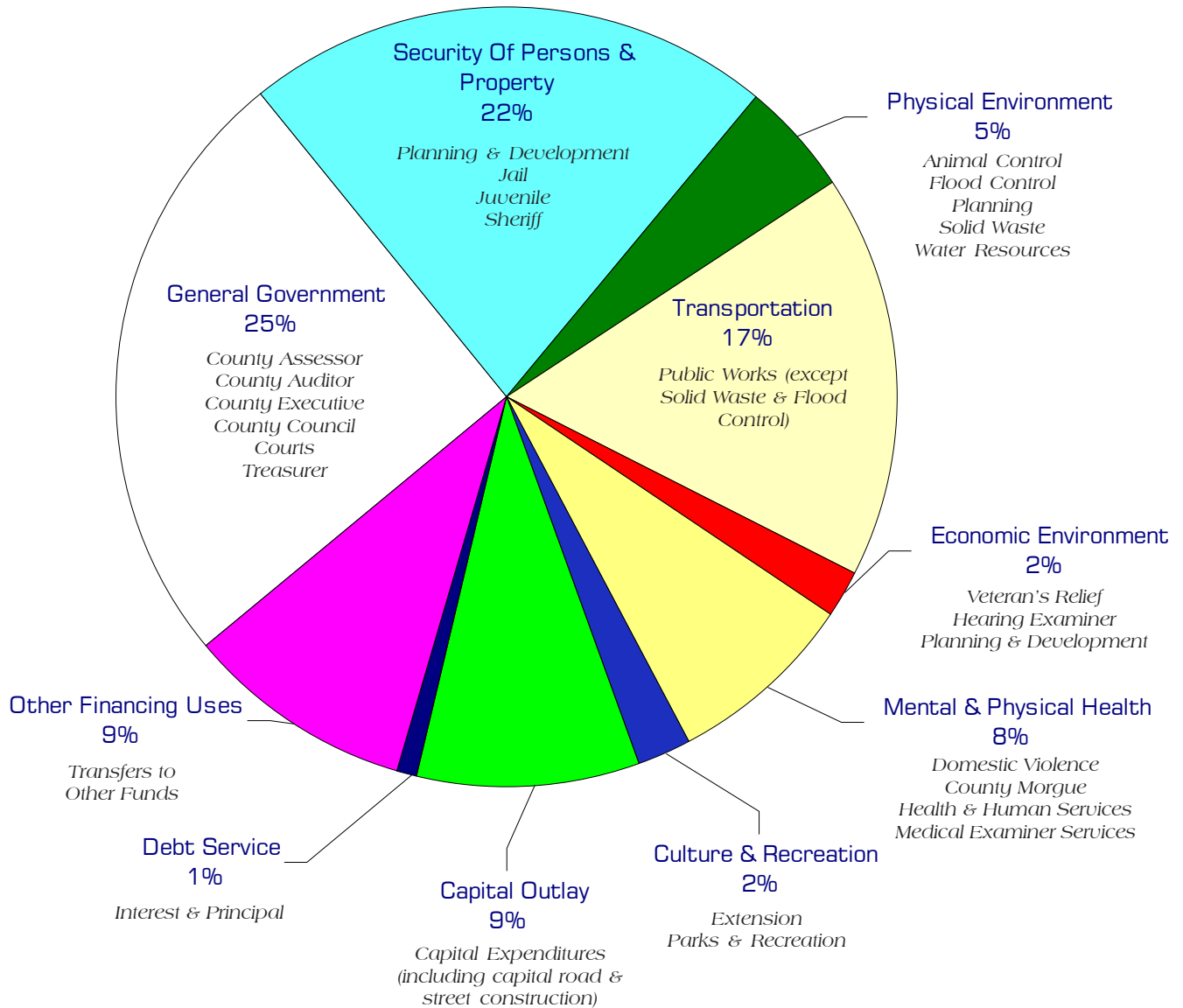
This chart represents all Whatcom County funds combined.



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

# Distribution of County Expenditures in 2009-2010

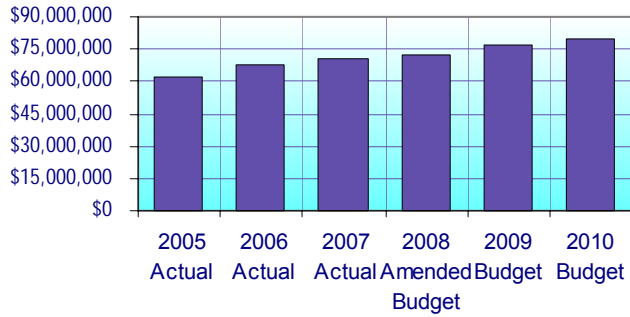
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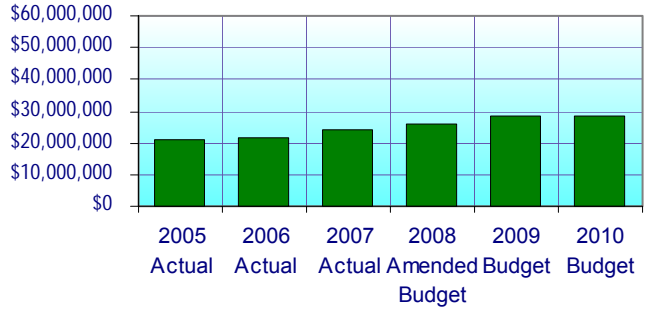
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# Revenue History by Type

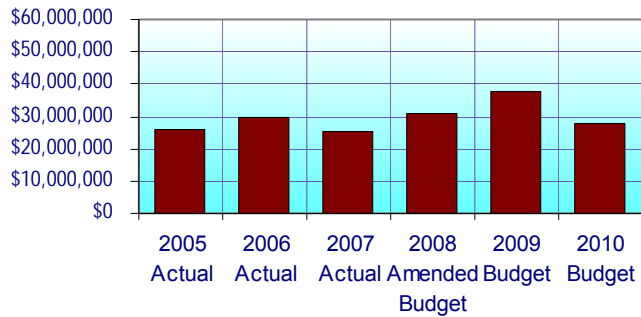
**Tax Revenues**



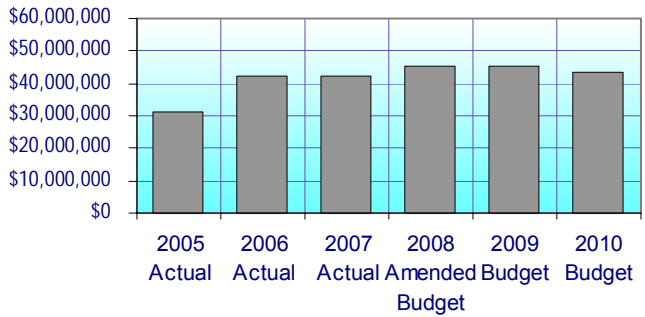
**Fees for Service**



**Intergovernmental Revenues**



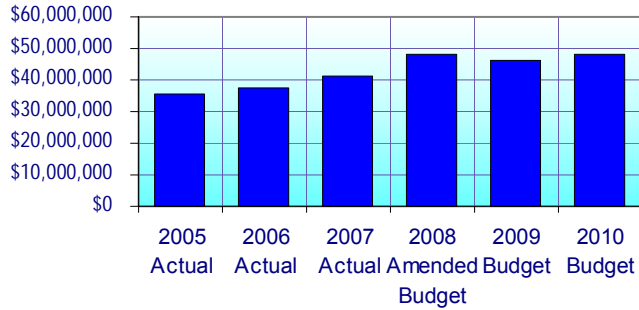
**All Other Revenues**



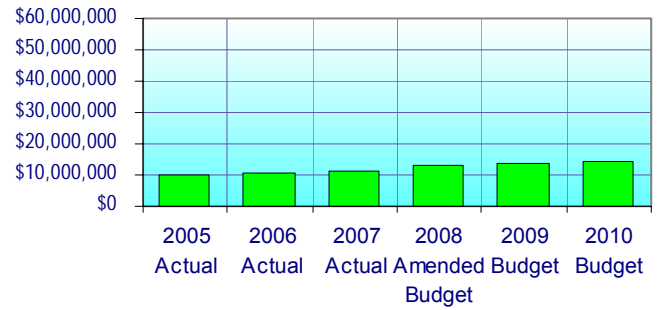
*Charts represent all Whatcom County funds combined.*

# Expenditure History by Type

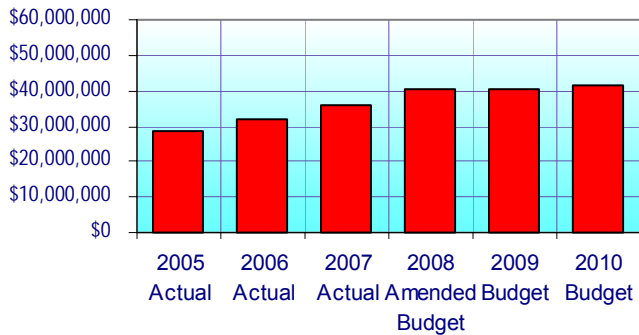
**General Government**



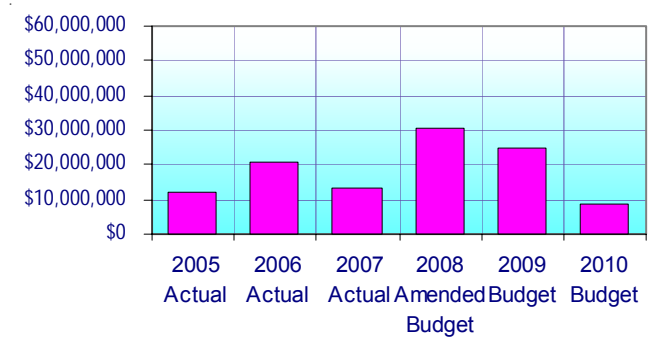
**Mental & Physical Health**



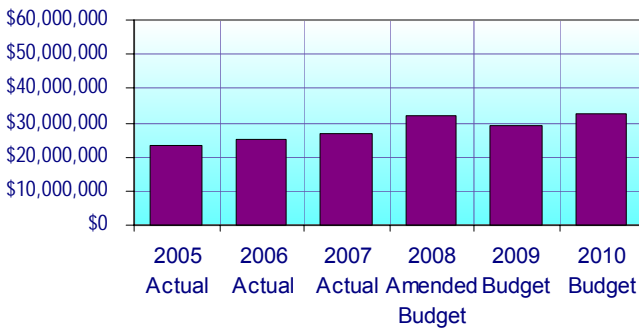
**Security of Persons & Property**



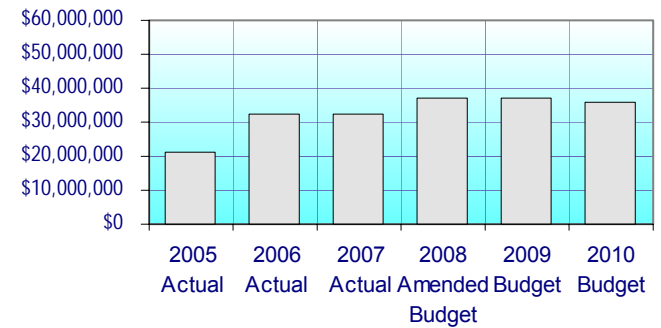
**Capital Outlay**



**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, contributions, and internal services revenue from self-insurance premiums and equipment rentals.

**Other Financing Sources** – Revenue derived from the proceeds of long term debt, operating and equity 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. Does not include administrative services provided by central services in support of other departments.

**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 operating and equity interfund transfers.

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