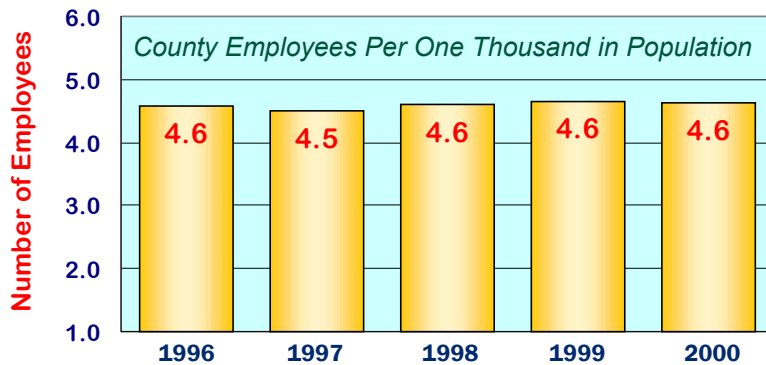


Whatcom County's 2000 Budget At a Glance

In 1990, Whatcom County's population was 128,999. By 2000, the number of citizens in this county is expected to approach 165,000. Whatcom County government has diverse responsibilities to these citizens. The following are some of the basic services we are required to provide:

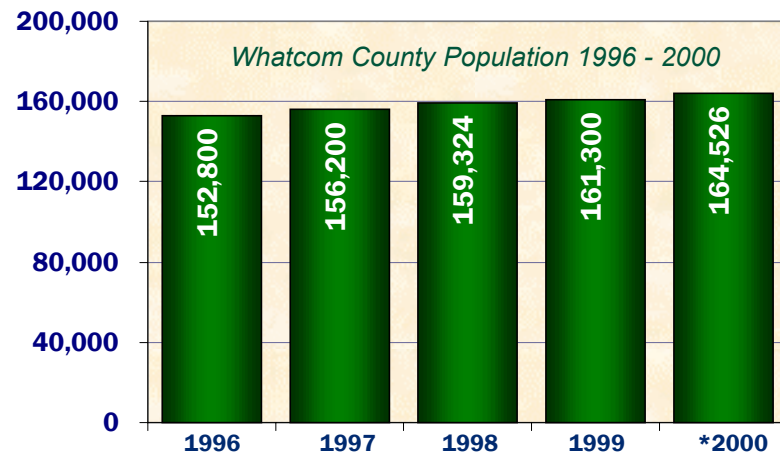
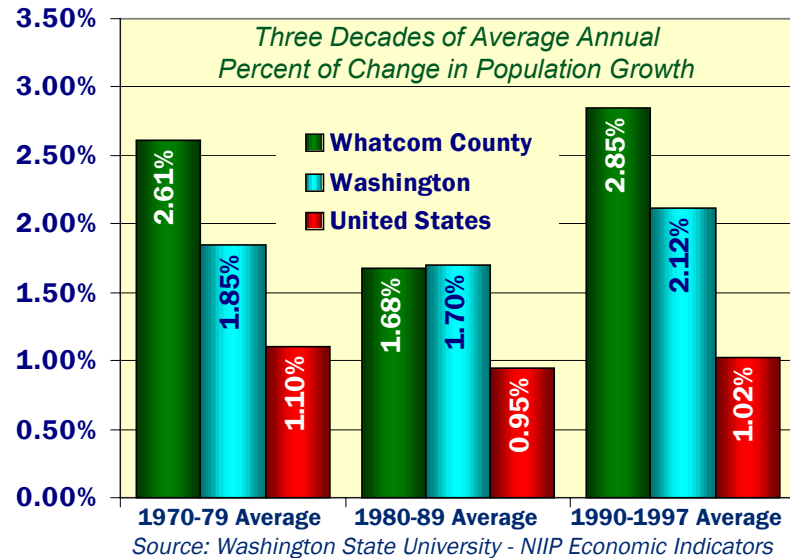
- ▼ Law enforcement
- ▼ District and superior courts
- ▼ Jail
- ▼ Property valuation
- ▼ Tax collection & distribution
- ▼ Elections
- ▼ Document recording
- ▼ Vehicle licencing
- ▼ Public health protection
- ▼ Animal control
- ▼ Ambulance
- ▼ Land use planning
- ▼ Building code enforcement
- ▼ Road construction and maintenance

In addition to mandated services, we also provide services considered essential by the citizenship, such as parks, senior centers and public education programs. For every 1,000 in Whatcom County population, the number of county government employees has remained between 4.5 and 4.6 (see chart below).



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

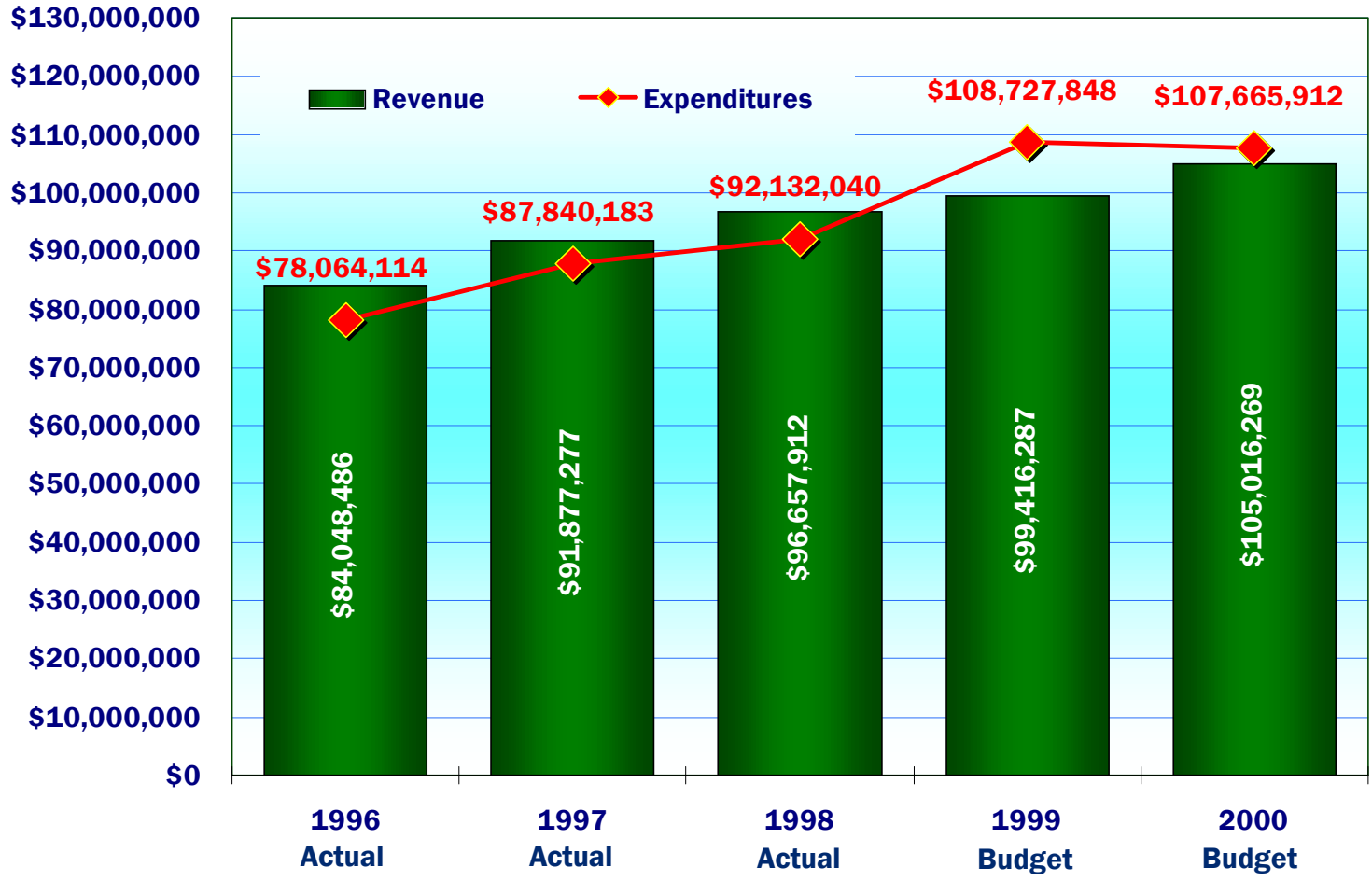
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.



Source: Washington State Office of Financial Management (OFM). *2000 Population projection is based on a 2% growth rate using the 1999 estimated population figure from OFM.

Revenue & Expenditure History

This chart represents all Whatcom County funds combined and shows by year, a comparison of all Whatcom County revenues (bars) and expenditures (line). See facing page for detail.



Note: Where revenues fall short of expenditures, the county uses available reserves (fund balance).

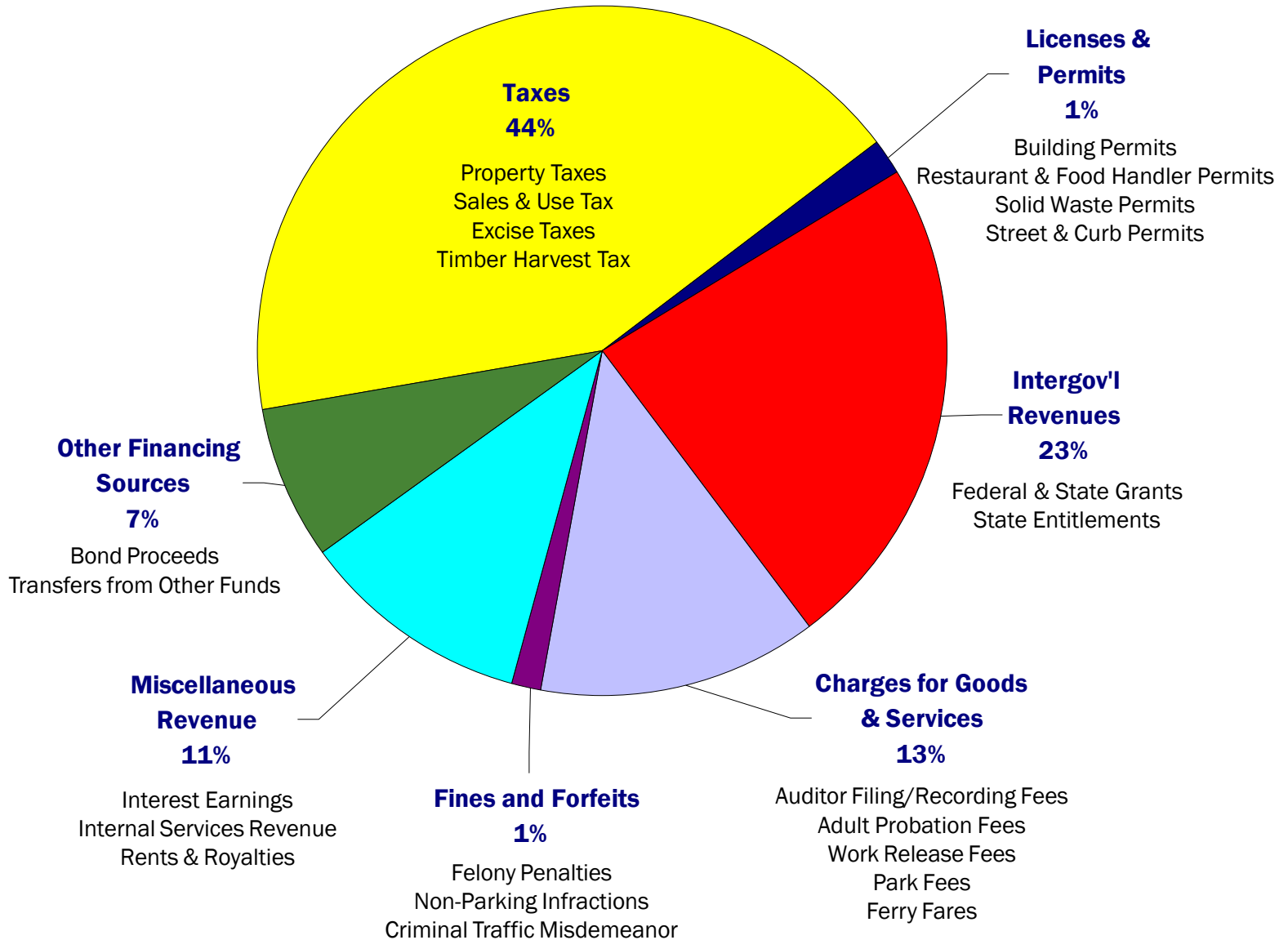
Revenue & Expenditure History Detail

| | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Budget | 2000 Budget |
|--|-------------------|-------------------|-------------------|--------------------|--------------------|
| Revenues | | | | | |
| Taxes | 35,432,991 | 38,251,014 | 39,438,775 | 41,741,913 | 44,768,382 |
| Licenses & Permits | 1,268,936 | 1,340,274 | 1,351,354 | 1,374,150 | 1,563,535 |
| Intergovernmental Revenues | 17,588,402 | 18,511,846 | 19,758,382 | 22,875,637 | 24,471,024 |
| Charges for Goods & Services | 11,907,467 | 11,934,484 | 13,927,937 | 13,216,325 | 13,789,064 |
| Fines and Forfeits | 1,197,889 | 1,619,031 | 1,466,255 | 1,296,900 | 1,329,900 |
| Miscellaneous Revenue | 9,484,615 | 10,355,037 | 11,641,021 | 11,214,310 | 11,621,799 |
| Other Financing Sources | 7,168,186 | 9,865,591 | 9,074,188 | 7,697,052 | 7,472,565 |
| Total Revenues | 84,048,486 | 91,877,277 | 96,657,912 | 99,416,287 | 105,016,269 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | 18,783,968 | 18,469,785 | 22,049,173 | 24,243,030 | 24,539,247 |
| Security Of Persons & Property | 14,135,615 | 15,058,748 | 17,003,382 | 19,593,705 | 19,713,019 |
| Physical Environment | 2,953,425 | 4,083,023 | 3,046,299 | 7,860,330 | 6,336,793 |
| Transportation | 17,381,906 | 17,484,524 | 17,284,047 | 19,127,272 | 18,885,237 |
| Economic Environment | 950,057 | 1,489,764 | 1,183,325 | 1,146,925 | 1,092,269 |
| Mental & Physical Health | 6,702,229 | 7,130,541 | 7,730,267 | 8,490,403 | 8,833,571 |
| Culture & Recreation | 2,661,304 | 2,726,762 | 2,911,750 | 3,111,538 | 3,345,319 |
| Capital Outlay | 6,978,777 | 13,754,405 | 13,712,761 | 15,606,164 | 16,454,161 |
| Debt Service: | | | | | |
| Principal Retirement | 1,308,433 | 1,161,774 | 1,596,406 | 1,672,398 | 1,294,915 |
| Interest | 1,419,060 | 1,403,439 | 1,311,498 | 1,217,338 | 1,109,816 |
| Operating Transfers Out | 4,713,218 | 5,077,418 | 4,303,132 | 6,658,745 | 6,061,565 |
| Residual Equity Transfers Out (In) | 76,122 | - | - | - | - |
| Total Expenditures | 78,064,114 | 87,840,183 | 92,132,040 | 108,727,848 | 107,665,912 |
| Excess of Revenue Over (Under) Expenditures | 5,984,372 | 4,037,094 | 4,525,872 | (9,311,561) | (2,649,643) |

These figures are for all Whatcom County funds combined.

Source of County Revenues in 2000

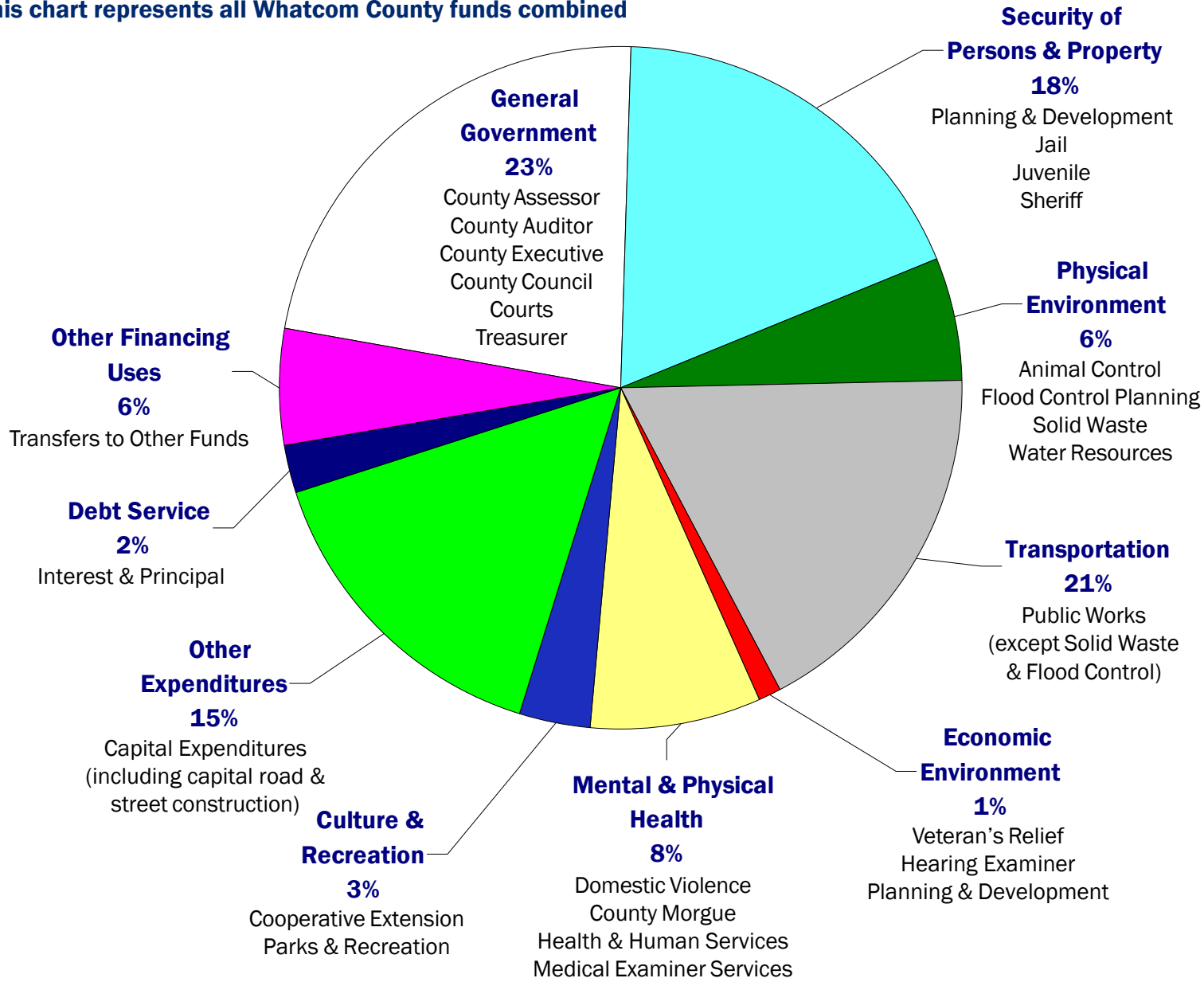
This chart represents all Whatcom County funds combined



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

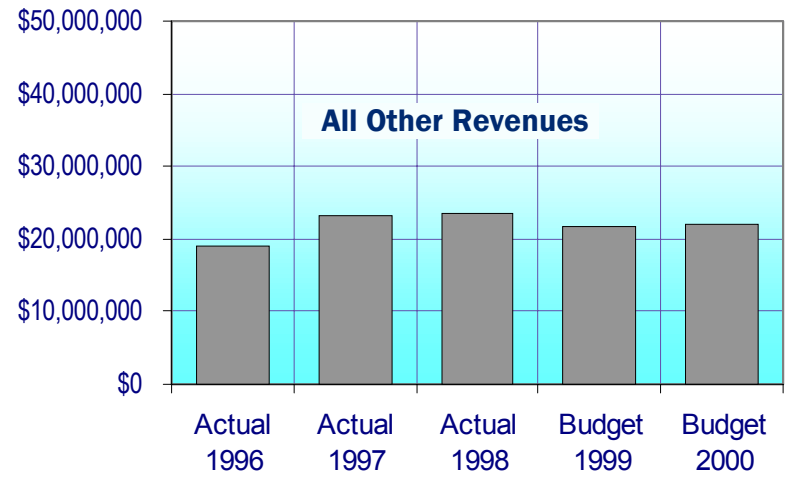
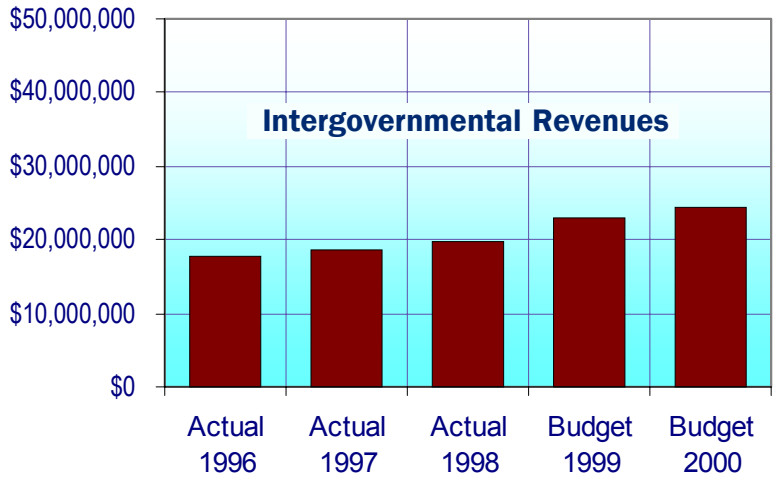
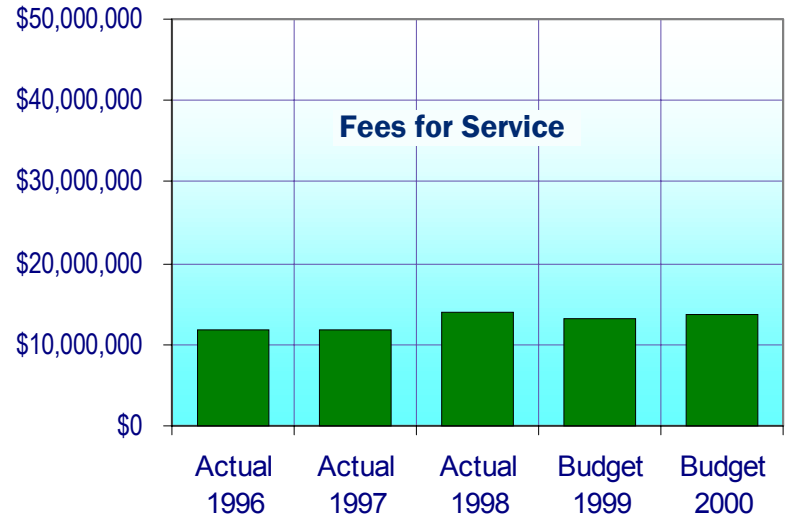
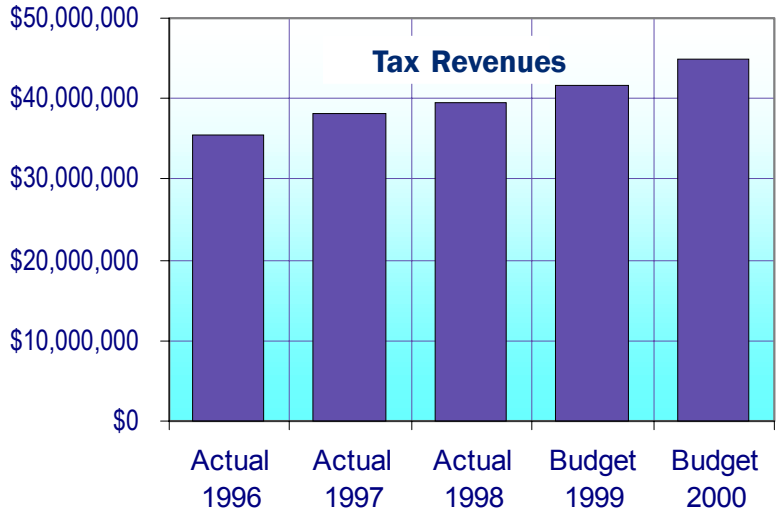
Distribution of County Expenditures in 2000

This chart represents all Whatcom County funds combined



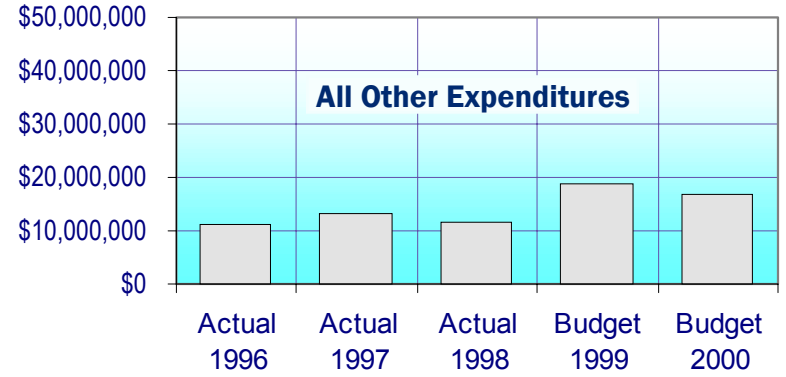
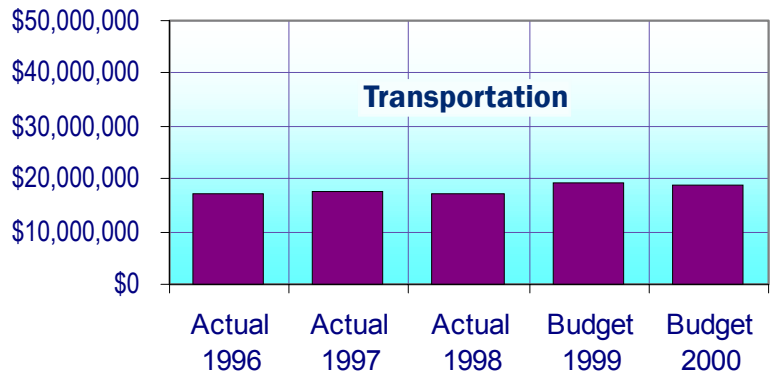
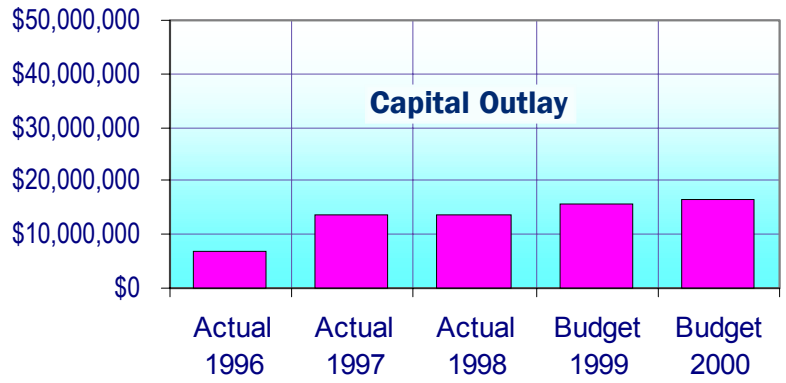
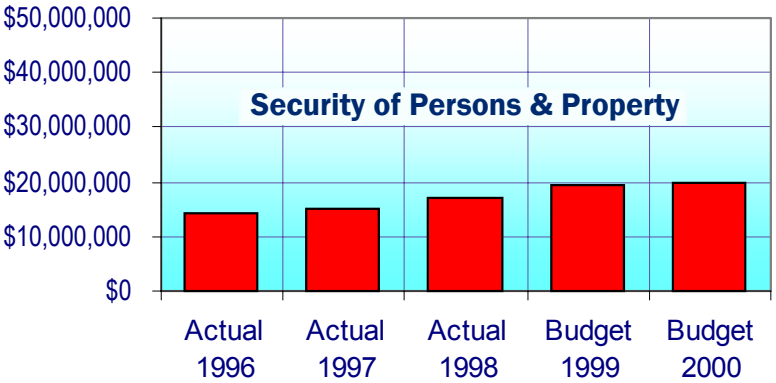
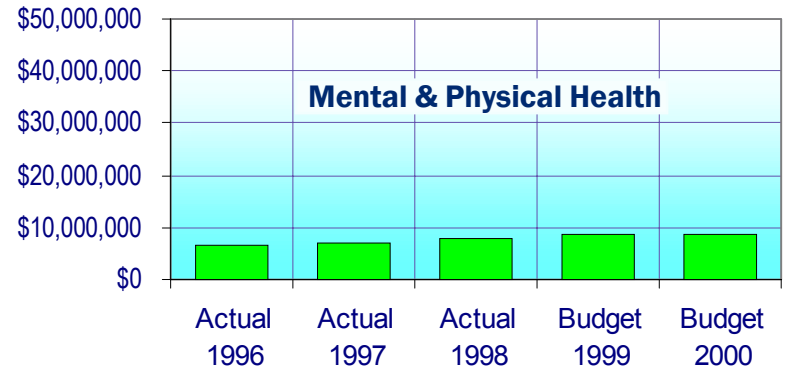
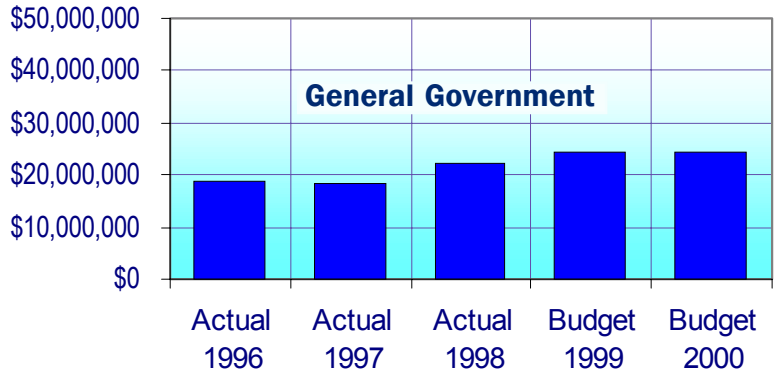
The categories used above are from the Washington State Budgeting, Accounting & Reporting System. See page 34 for descriptions.

Revenue History by Type



Charts represent all Whatcom County funds combined.

Expenditure History by Type



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.

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.

Other Expenditures/Expenses – This account collects all expenditures that will be capitalized in a general fixed assets account group and to account for activities which involve improvement of the road/street.

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

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