

The 2003 Budget in Summary

This section provides a summary of the 2003 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. The 2003 budget contains approximately \$53.5 million in ongoing revenues and \$55.7 million in ongoing expenditures. Projected onetime expenditures for capital purchases and short-term projects are \$808,183.

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.

Other Funds

Other Whatcom County funds have a much narrower focus and are therefore presented in a more condensed manner.

General Fund Balance Summary

		Projected 2002	Budget 2003
Ongoing	Ongoing Revenues		
	Budgeted Revenues (Note 1)	53,624,043	* 53,456,035
	Supplemental Budgets	1,373,539	
	Total Revenue	\$ 54,997,582	\$ 53,456,035
	Ongoing Expenditures		
	Budgeted Expenditures (Note 2)	53,621,579	55,725,711
	Continuing Appropriations	386,979	
	Supplemental Budgets	780,646	
	Total Ongoing Expenditures	\$ 54,789,204	\$ 55,725,711
	Operating Surplus (Deficit)	208,378	(2,269,676)
One-Time	Onetime Expenditures - Net (Note 3)	\$ 2,593,799	\$ 808,183
Fund Balance	Beginning Fund Balance	\$ 14,733,641	\$ 13,329,631
	Operating Surplus (Deficit)	208,378	(2,269,676)
	Less One Time Expenditures (Note 3)	(2,593,799)	(808,183)
	Decrease Revenue Projections	(1,070,000)	
	Projected Labor Settlements	(1,110,330)	
	Transfer of Capital Project Funding	857,000	
	Budget Lapse 2002 (4%)	2,304,741	
	Ending Fund Balance	\$ 13,329,631	\$ 10,251,772
	Recap of Ending Fund Balance		
	Dedicated Misc. Reserve	70,036	70,036
	Emergency Reserve	1,000,000	1,000,000
	Cash Flow Reserve	4,000,000	4,000,000
	Contingency Reserve	1,650,000	1,650,000
Unreserved Fund Balance	\$ 6,609,595	\$ 3,531,736	
TOTAL Fund Balance	\$ 13,329,631	\$ 10,251,772	

*This is Ongoing Revenue and the Budget 2003 figure does not include \$1,203,498 of Onetime revenue; however this \$1,203,498 is shown offset against the "Onetime Expenditures - Net" for Budget 2003.

General Fund Balance Summary Notes

Note 1 - Changes in Revenue

2002 Budgeted Revenues	\$ 53,624,043
Revenue Changes	
● Property Tax (New Construction)	\$ 504,347
● Fees & Service Charges	\$ 406,872
● Contributions	\$ 335,001
● State Grants	\$ 334,488
● Licenses & Permits	\$ 181,902
● Interest & Penalty on Tax	\$ 100,000
● Other Net Changes	\$ 80,490
● Rents & Royalties	\$ 44,500
● Federal & State Entitlements	\$ (44,882)
● Interest Income	\$ (183,500)
● Federal Grants	\$ (353,484)
● I-695 Replacement Criminal Justice	\$ (419,000)
● I-695 Replacement Health	\$ (422,692)
● Sales Tax	\$ (732,050)
2003 Budgeted Revenues	\$ 53,456,035

Note 2 - Changes in Expenditures

2002 Budgeted Expenditures	\$53,621,579
Expenditure Changes	
● Reserve for Other Wage Settlements	\$ 1,300,000
● Sheriff's Department Wage Settlement	\$ 406,955
● Increase in State & Federally Funded Public Health Contractual Services	\$ 332,387
● Medical Insurance Increases	\$ 284,181
● Increase in Jail Work Release Contract	\$ 70,825
● Add PDR/TDR Land Acquisition Coordinator	\$ 60,489
● Other Net Differences	\$ 230
● Decrease Law & Justice Stragic Planning	\$ (51,720)
● Decrease in Jail Over Time	\$ (58,000)
● Decrease in Sheriff's Department Overtime	\$ (68,500)
● Discontinued On-Site Sewage Loan Program	\$ (75,000)
● Other Wage & Benefit Adjustments	\$ (97,715)
2003 Budgeted Expenditures	\$55,725,711

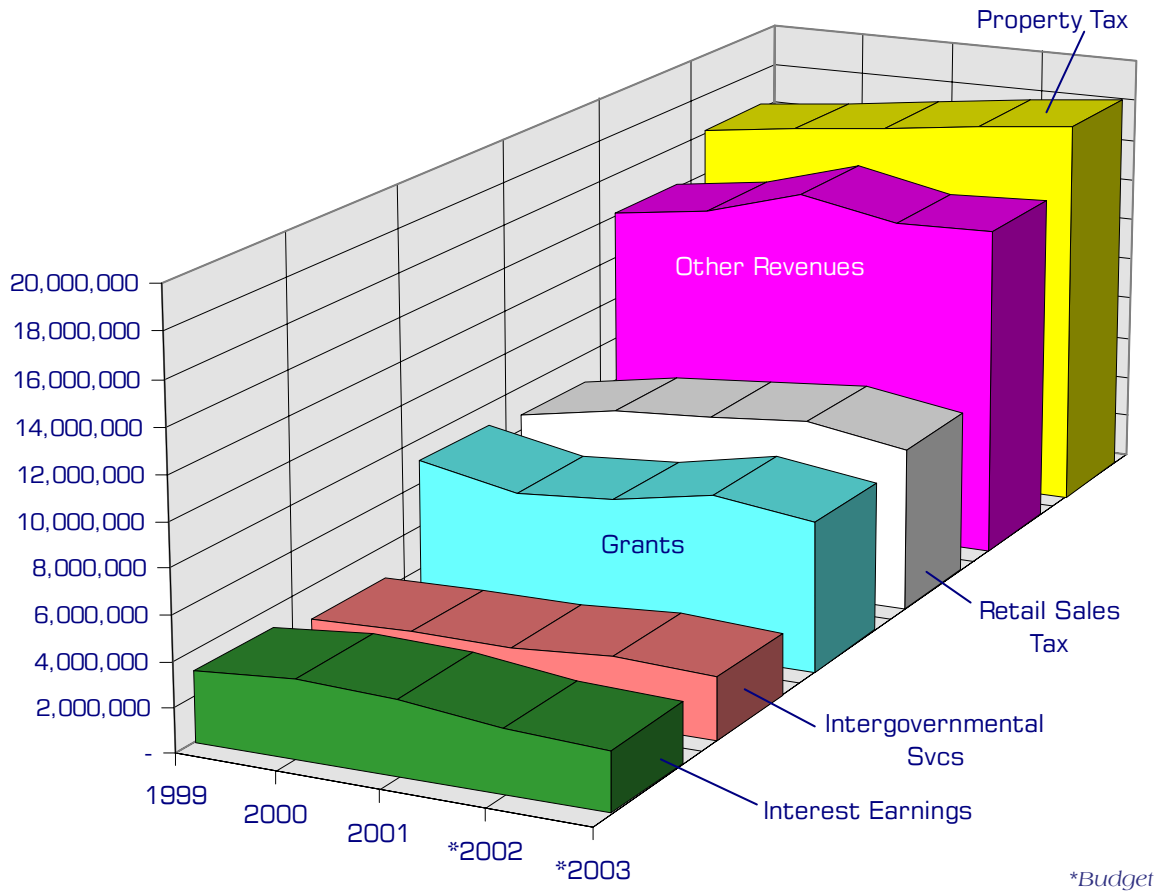
General Fund Balance Summary Notes continued

Note 3 - One Time Expenditures

Paint Exterior of Public Safety Building	\$ 130,000
Countywide Microfilming	\$ 116,517
Carpet Replacements (3 Departments)	\$ 104,500
Jail Professional Services, Visiting Nurse	\$ 86,300
Courthouse Interior Painting	\$ 60,000
Geographic Information Officer/GIS Operations	\$ 48,400
Medication Costs - Jail	\$ 40,000
Courtroom Digital Recording Systems (4)	\$ 33,333
Public Safety Building Sally Port Drive Seal	\$ 26,400
Grounds Keeping / Jail Alternatives	\$ 25,000
Permit Plan Licensing and Maintenance	\$ 19,135
Permit Plan Upgrade and Training	\$ 17,333
Public Safety Building Security Light Fixture Replacements	\$ 15,600
Planning & Development - Land Use Extra Help	\$ 13,800
Repair of Public Safety Building Outdoor Recreation Walls	\$ 12,000
Public Safety Building Kitchen Oven Replacement	\$ 12,000
Jail Doctor Hours	\$ 12,000
Repair of Public Safety Building Locks	\$ 10,000
Other Misc. Expenses Under \$10,000	\$ 25,865
Total	\$ 808,183



General Fund Revenue Sources



General Fund Revenue Sources Notes

Property Tax

In 2003, property tax revenues are expected to increase \$504,000. This is primarily the result of tax on the projected \$300 million of new construction.

Other Revenue

“Other Revenue” is expected to remain approximately the same as 2002 levels. The

county expects a significant decrease in Initiative 695 replacement funds due to the state backing away from its commitment to fund local government. Expected decreases are \$419,000 in state motor vehicle excise tax replacement funding for criminal justice and \$422,692 in state motor vehicle excise tax replacement funding for public health. Other revenue increases will offset the loss of state revenues. Permit fee revenue

General Fund Revenue Sources Notes continued

from building activity is expected to increase \$180,000. Interest and penalties resulting from delinquent tax payments are projected to be up \$100,000. The county will receive a \$390,000 contribution from Alcoa Aluminum that is intended to compensate for the impact of their plant closure in 2001 and 2002.

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 2003 budget includes a \$732,050 estimated decrease in retail sales tax from the 2002 budget. This estimate is due to the slowing of the local economy and the expiration of deferred sales tax payments resulting from the construction of the Tenaska Cogeneration Plant.

In 2000, the County Council implemented a one tenth of one percent "Criminal Justice" excise tax. Revenue from this tax is allocated to all jurisdictions in Whatcom County. The county government share of this tax in 2003 is an estimated \$1,139,500, which is \$60,500 lower than 2002 budget estimates.

Grants

Grants are monies received from the state and federal government to support various programs. General Fund grants include the Consolidated Juvenile Grant received by Juvenile Probation/ Detention; Support Enforcement Grant received by the Prosecuting Attorney's Office; Washington State Department of Health Consolidated Contract, North Sound Regional Support Network Grant and Department of Social and Health Services Developmental Disabilities Grant received by the Health Department.

Grant revenues in 2003 are expected to be \$500,000 less than 2002. This decrease is due primarily to grant funded projects in Planning and Development, the Sheriff's Office and the Health Department, which were either completed or transferred to other agencies.

Intergovernmental Services

Intergovernmental service revenues represent charges to other governments for services performed on their behalf. These services include housing other jurisdictions' prisoners in the county jail, probation contracts between local cities and the District Court, and prisoner transport for other jurisdictions.

Interest Earnings

Interest earnings are the result of the investment of excess cash from the General Fund and other county and non-county funds. Interest earnings vary with interest rates and the amount of money available for investment. The 2003 projection for Interest Earnings has decreased by \$183,500 due to falling investment interest rates.

Transfers

Transfers, money paid to the General Fund from independent funds, are not shown in the graph on the facing page. The most significant transfers in 2003 are: \$385,860 from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; \$119,372 from the Administrative Services Fund to support Prosecuting Attorney for self insurance activities; \$155,000 from the Water Resources Fund to Cooperative Extension for water related projects; \$83,333 from the Solid Waste Fund to the Health Department for solid waste enforcement and monitoring activities.

General Fund Revenue Sources Summary

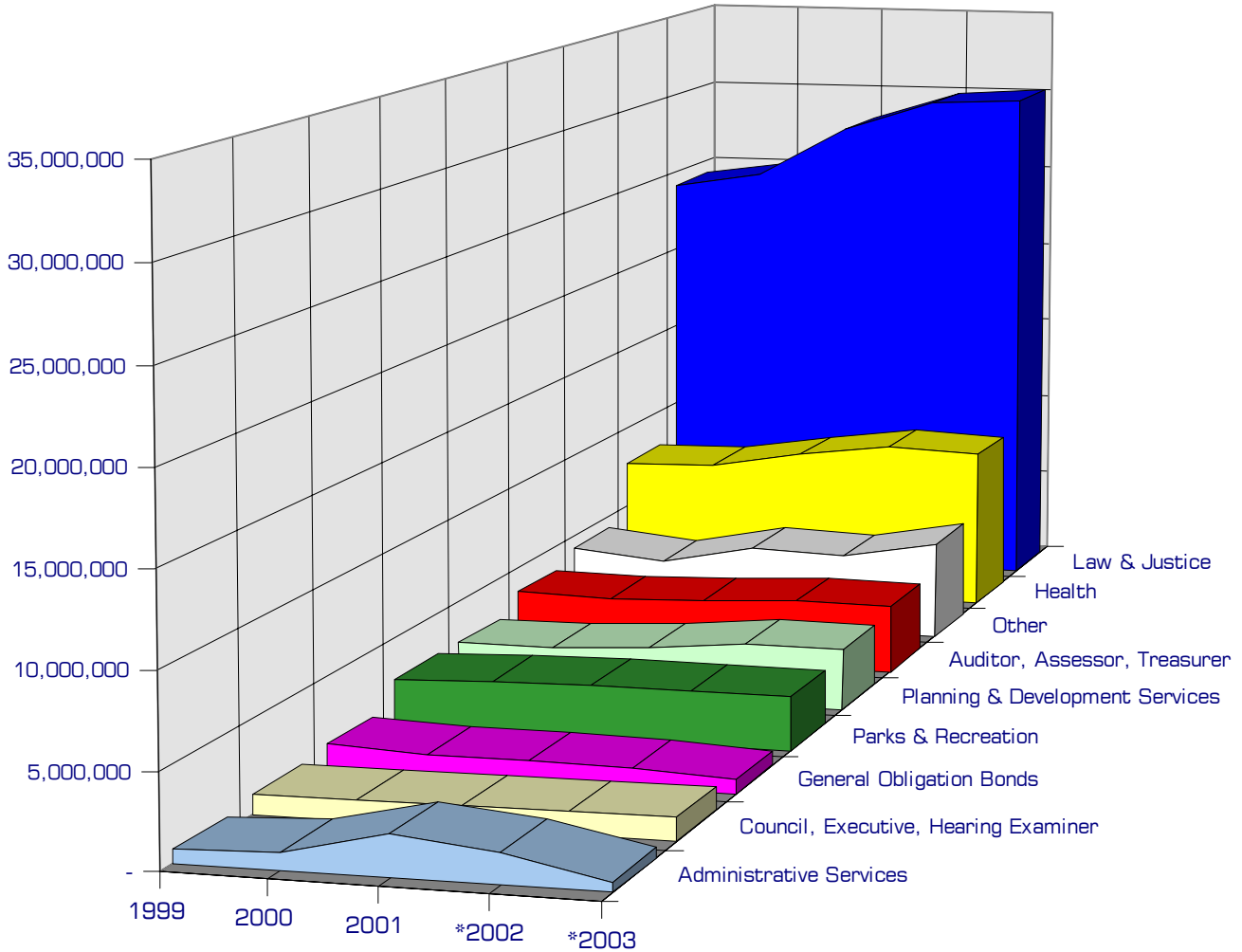
	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Grants					
4331 Federal Grants-Direct	635,939	334,601	308,539	548,781	394,502
4333 Federal Grants-Indirect	1,961,378	2,047,639	2,441,785	2,546,759	2,091,481
4334 State Grants	3,430,760	3,606,220	3,704,640	4,161,921	4,270,822
4335 State Shared Revenues	997,962	122,744	52,275	84,620	56,620
<i>Total Grants</i>	7,026,039	6,111,204	6,507,239	7,342,081	6,813,425
Intergovernmental Svcs					
4338 Intergovernmental Svcs	2,519,122	2,597,244	2,632,362	2,918,179	2,730,698
Interest Earnings					
4361 Interest Earnings	3,089,128	3,491,312	3,365,869	2,845,040	2,661,540
Retail Sales & Use Tax					
4313 Retail Sales & Use Tax	6,613,310	7,412,467	7,803,009	8,200,100	7,468,050
Other Revenue					
4312 Timber Harvest Taxes	136,323	132,866	82,633	126,000	126,000
4317 Excise Taxes	629,658	423,455	414,306	388,500	388,500
4319 Interest & Penalty on Tax	1,447,765	1,441,051	1,623,984	1,452,000	1,552,000
4321 Business Licenses & Permits	260,169	334,617	399,461	360,132	395,815
4322 Non-Bus Licenses & Permits	1,104,676	1,159,351	1,138,878	1,234,500	1,328,719
4332 Federal Entitlements	353,835	396,164	1,001,358	356,000	275,000
4336 State Entitlements	1,690,588	2,535,903	2,291,448	2,257,592	1,452,018
4337 Interlcl Grant-Entitlement	884,082	805,193	742,018	747,524	767,245
4341 General Government	1,852,523	1,892,460	1,890,513	1,843,630	1,946,214
4342 Security-Persons & Property	769,926	897,649	1,388,928	1,549,227	1,403,903
4343 Physical Environment	14,925	21,025	32,117	35,000	27,400
4345 Economic Environment	1,121,132	1,185,418	1,178,084	1,196,024	1,514,724
4346 Mental and Physical Health	439,370	463,362	380,961	348,044	515,500
4347 Culture and Recreation	247,975	272,431	297,863	299,600	293,800
4349 Other Interfnd Svc Charges	137,536	127,809	176,922	237,171	207,143
4351 Felony Penalties	226,656	178,164	151,215	190,000	157,000
4352 Civil Penalties	3,450	11,464	4,911	10,000	4,500
4353 Nonparking Infractions	627,367	667,947	638,616	712,000	712,000
4354 Parking Infractions	2,173	3,301	3,180	3,500	3,500
4355 Criminal Traffic Misdem	235,859	230,968	220,202	250,000	250,000
4356 Nontraffic Misdemeanor	87,095	100,417	102,596	104,700	104,700
4357 Criminal Costs	82,217	73,928	64,945	68,900	80,900
4362 Rents & Royalties	541,589	579,028	628,848	610,124	628,974
4367 Contribution-Private Source	20,128	22,008	145,232	88,000	461,671
4369 Other Miscellaneous Revenue	335,533	266,290	239,985	206,065	206,653
8110 State Timber Sales	891,073	505,049	802,300	509,000	537,000
8120 Other Fixed Assets	-	-	-	2,000	2,000
<i>Total Other Revenue</i>	14,143,623	14,727,318	16,041,504	15,185,233	15,342,879

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General Fund Revenue Sources Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Property Taxes					
<i>4311 Property Taxes</i>	16,223,562	16,747,521	17,266,598	17,830,030	18,334,377
Transfers					
8301 Operating Transfer In	906,221	1,081,895	1,283,493	1,366,982	1,308,564
<i>Total Transfers</i>	906,221	1,081,895	1,283,493	1,366,982	1,308,564
Total General Fund	50,521,005	52,168,961	54,900,074	55,687,645	54,659,533

General Fund Expenditures



*Budget

Note: General Fund Expenditures are shown in operational categories. Non-Departmental transfers are distributed to the appropriate categories in this chart.

General Fund Expenditures Notes

General Fund Expenditure History

During the period from 1999 to 2002, the General Fund experienced an annual growth in expenditures of approximately 4.7%. Total expenditures for the General Fund in 2003 are approximately \$57.7 million. This includes an increase of \$1.6 million for wages and health care costs. The budget for 2003 is \$300,000 less than the current 2002 budget. Most of this decrease is the result of reducing one-time expenses.

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 the Jail. Law & Justice accounts for 52% of the General Fund's 2003 budget. Law and Justice expenditures have increased at an average rate of 5.7% per year since 1999.

Health Department

With 16% of the General Fund budgeted expenditures in 2003, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 4.7% per year since 1999. Its 2003 budgeted expenditures total \$9,277,875. The Health Department receives a number of state and federal revenues and grants and charges user fees for many of its programs. General county revenues of approximately 2.4 million dollars will be used to support the Health Department's operating costs in 2003.

Other

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (\$1,311,500) to animal control (\$285,000). Programs in this category include microfilming, What-Com 911, medical examiner, Cooperative Extension and criminal justice data integration. Miscellaneous non-departmental is made up of various smaller activities as well as a \$1.3 million reserve for expected wage settlements with county employee bargaining units.

Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 6.6% of the total 2003 General Fund budget. Expenditures have increased at an annual rate of 2.0%. In 2003, General Fund expenditures for the Assessor, Treasurer & Auditor total \$3,826,038.

Planning & Development Services

Planning and Development Service's 2003 budget totals \$3,364,926. It has increased by \$768,820 since 1999. This is an average growth rate of 6.7% per year. This department collects approximately 1.6 million dollars in building and land use permits and another \$1.1 million in plan-check and other fees. Expenditures in this program area fluctuate with building activity.

Parks & Recreation

Parks and Recreation's 2003 budget is \$2,983,532. This department's budget has increased by \$312,608 since 1999. This equates to a 2.9% annual growth rate.

General Fund Expenditures Notes continued

Administrative Services

Administrative Service's expenditures vary significantly from year to year. Transfers in 2003 fund the computer revolving account and several onetime repairs to county facilities. Also included in the 2003 transfer is partial debt service payment for the Civic Center building and a \$100,000 transfer to the building revolving account designed to systematically reserve money to replace major components of county facilities.

General Obligation Bonds

Payment of principal and interest on the county's general obligation bonds make up 1.3% of the total General Fund's 2003 budget or \$753,008. The General Fund contributes to the repayment of the 1993 and 1997 general obligation bond issue. Beginning in 2003, a larger portion of the 1997 general obligation bond issue is being paid by the Real Estate Excise Tax (REET) fund. As a result of this change, there is a reduction of \$308,476 in General Fund debt service in 2003. Both of these bond issues were used to fund the courthouse addition and remodeling.

Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2.1% of the total General Fund 2003 budget. Budgeted 2003 expenditures for the three activities are \$1,225,286, an increase of \$35,000 over 2002. A majority of this increase is due to the cost of additional space for the Hearing Examiner.

General Fund Expenditures Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Law & Justice					
District Court	982,369	995,576	1,077,033	1,139,895	1,166,734
District Court Probation	802,910	831,707	873,843	1,025,839	1,147,987
Jail	5,327,786	5,729,679	6,298,170	7,051,525	6,776,557
Juvenile Administration	3,067,963	3,059,073	3,331,408	3,379,209	3,358,165
Prosecuting Attorney	2,907,079	3,080,746	3,337,239	3,413,806	3,473,646
Public Defender	1,646,352	1,753,445	2,096,149	2,003,504	2,053,755
Sheriff	6,824,367	6,755,922	7,859,631	8,280,403	8,591,225
Superior Court	2,481,785	2,708,818	3,073,430	3,418,335	3,462,017
Non-Dept'l - Emergency Management	77,509	85,422	109,352	107,788	102,970
<i>Total Law & Justice</i>	24,118,120	25,000,388	28,056,255	29,820,304	30,133,056
Auditor, Assessor, Treasurer					
Assessor	1,681,384	1,711,457	1,853,251	1,823,594	1,871,585
Auditor	719,170	722,737	832,254	906,380	891,769
Operating Transfer - Elections	88,428	70,368	-	164,823	55,000
Treasurer	1,054,904	886,961	904,438	966,290	1,013,883
<i>Total Auditor, Assessor, Treasurer</i>	3,543,886	3,391,523	3,589,943	3,861,087	3,832,237
Planning & Development Services					
<i>Plan & Dev Svcs Administration</i>	2,596,106	2,635,945	2,948,697	3,459,444	3,373,626
Parks & Recreation					
<i>Parks Department</i>	2,670,924	2,844,117	2,987,414	2,999,353	2,985,032
Administrative Services					
Non-Dept'l - Administrative Services	685,640	906,518	2,169,016	1,643,505	533,000
<i>Total Administrative Services</i>	685,640	906,518	2,169,016	1,643,505	533,000
Health					
<i>Public Health</i>	7,729,198	7,900,105	8,802,897	9,471,804	9,277,875
General Obligation Bonds					
<i>Non-Departmental - GO Bonds</i>	1,319,519	1,075,668	1,073,387	1,061,485	753,008
Council, Executive, Hearing Examiner					
County Council	502,677	563,307	613,978	641,644	661,732
County Executive	365,490	374,252	415,887	420,488	414,241
Hearing Examiner	121,700	113,563	120,473	128,133	149,313
<i>Total Council, Executive, Hearing Exam.</i>	989,867	1,051,122	1,150,338	1,190,265	1,225,286

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General Fund Expenditures Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
OTHER					
Cooperative Extension					
<i>Cooperative Extension</i>	244,288	383,277	419,685	464,167	402,584
Other General Fund					
Non-Dept'l - Medical Examiner	240,975	246,789	253,942	260,000	266,000
Non-Dept'l - Microfilming	170,884	129,414	117,142	111,374	116,517
Non-Dept'l - Imaging	-	31,163	-	-	-
Non-Dept'l - County Morgue	58,505	62,305	65,270	73,002	73,000
Non-Dept'l - Annual State Audit	86,474	97,183	89,768	110,000	120,000
Non-Dept'l - Wide Area Network	206,021	109,465	-	-	-
Non-Dept'l - Criminal Justice Data	42,657	1,701	35,883	84,587	30,000
Non-Dept'l - NW Regional Council	67,133	65,312	66,206	67,843	68,000
Non-Dept'l - 911	475,760	518,332	622,871	611,766	629,197
Non-Dept'l - Ambulance Services	850,288	974,404	1,080,272	1,317,938	1,311,500
Non-Dept'l - Animal Control	278,131	285,082	292,209	300,000	285,000
Non-Dept'l - Capital Acquisitions	51,076	3,883	-	-	-
Misc Non-Departmental	1,355,908	707,484	1,731,115	1,106,144	2,263,474
<i>Total Other General Fund</i>	3,883,812	3,232,517	4,354,678	4,042,654	5,162,688
Transfers to Miscellaneous Funds					
Non-Dept'l - Treasurer's O&M	-	-	-	-	-
Non-Dept'l - 401A	-	-	-	-	-
Non-Dept'l - ER & R	168,000	-	-	-	-
Non-Dept'l - Noxious Weed	-	59,000	59,000	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	168,000	59,000	59,000	59,000	59,000
TOTAL GENERAL FUND	47,949,360	48,480,180	55,611,310	58,073,068	57,737,392



Consolidated Summary

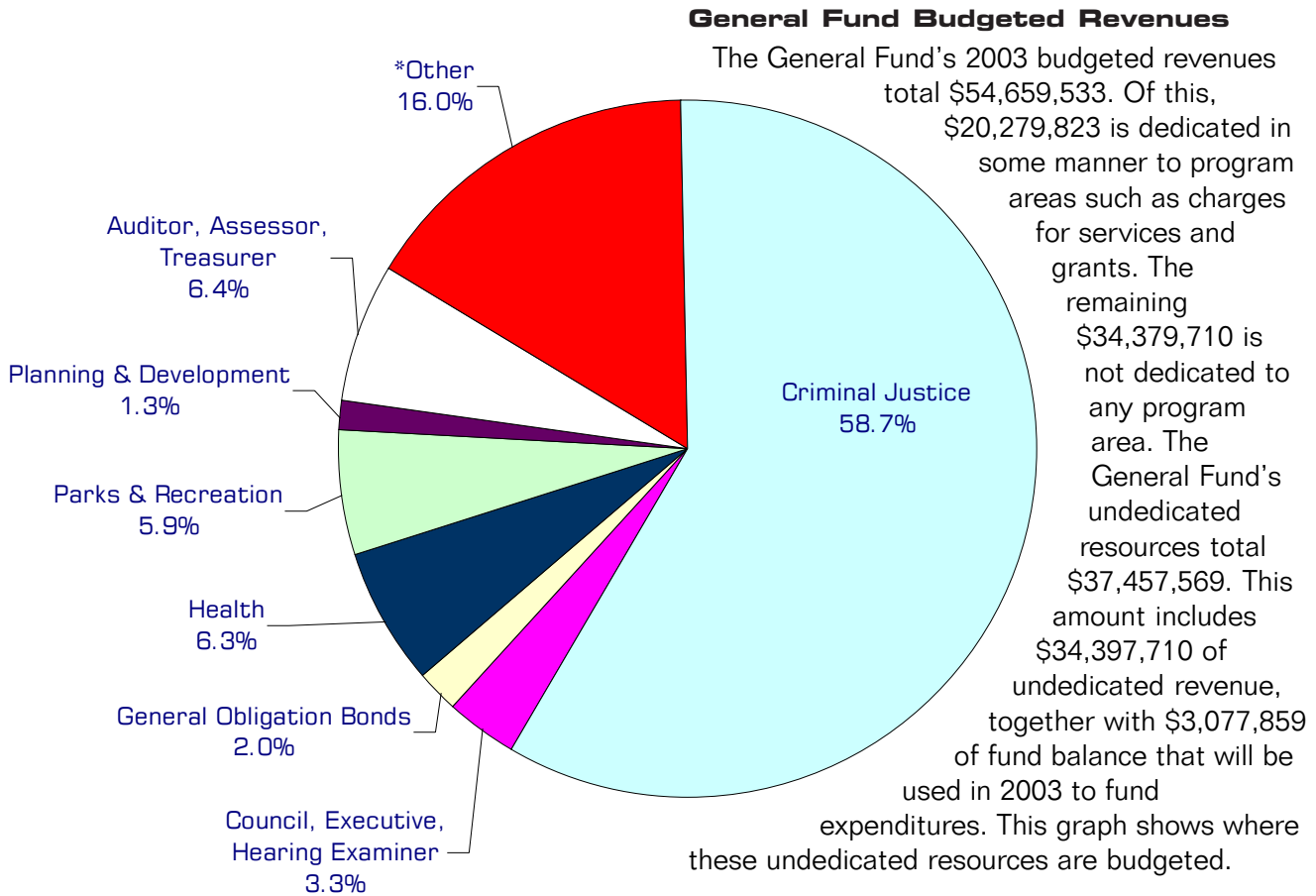
Ongoing Revenues & Expenditures

	Approved Ongoing 2003 Expenditures	Approved Ongoing 2003 Revenues	Operating Surplus (Deficit)
001 General Fund	55,725,711	53,456,035	(2,269,676)
108 County Road	24,640,426	20,901,208	(3,739,218)
109 Election Reserves	645,221	493,129	(152,092)
114 Veterans Relief	146,355	146,355	-
117 Water Resources	3,166,709	2,924,000	(242,709)
121 Low-Income Housing Projects	-	200,000	200,000
140 Solid Waste	1,139,545	1,012,600	(126,945)
141 WC Convention Center	100,000	115,000	15,000
142 Victim Witness	112,126	118,925	6,799
148 CERB	203,904	203,843	(61)
151 Community Development	5,000	-	(5,000)
154 Road Improve #1	24,761	22,074	(2,687)
155 Road Improve #2	2,118	1,520	(598)
159 Road Improve #7	2,383	1,880	(503)
162 Road Improve Guarantee	117,638	3,400	(114,238)
165 WC Drug Fund	720,860	355,903	(364,957)
166 Auditor's O&M	22,950	105,000	82,050
167 Emergency Management	318,046	288,046	(30,000)
169 Flood Control Zone	7,984,181	5,716,133	(2,268,048)
170 Pt. Robert's Fuel Tax	-	20,000	20,000
175 Conservation's Future	75,000	797,547	722,547
180 Lake Management	5,000	800	(4,200)
212 1977 Fair GO Bond	700	-	(700)
219 CRID #9 General Debt	203,843	219,560	15,717
220 LRID #10 General Debt	1,000	19,909	18,909
240 1991 Ltd Tax GO Bond	1,000	-	(1,000)
241 1993 Ltd Tax GO Bond	562,105	562,105	-
242 1997 Ltd Tax GO & Refunding Bond	1,184,915	1,184,915	-
243 1998 Ltd Tax GO Bond	254,473	254,473	-
325 1983 Sewer Construction	-	800	800
326 REET	994,012	1,000,000	5,988
329 LRID #10 Construction Fund	-	200	200
330 Parks Improvement	31,000	1,000	(30,000)
332 Public Utilities Improvement	-	1,600,000	1,600,000
402 Whatcom County Investment Pool	180,854	180,854	-
501 ER&R	7,859,850	7,763,819	(96,031)
503 Whatcom County Supplemental Retirement	170,000	120,000	(50,000)
507 Administrative Services	12,122,762	11,813,475	(309,287)
16921 Lynden/ Everson Sub-Zone	55,000	32,000	(23,000)
16922 Sumas/ Nooksack / Everson Sub-Zone	75,000	71,820	(3,180)
16923 Acme/ VanZandt Sub-Zone	11,250	13,617	2,367
Total	118,865,698	111,721,945	(7,143,753)

Consolidated Summary continued

Beginning & Ending Fund Balances		Estimated Beginning Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending Balance
001	General Fund	13,329,631	808,183	(2,269,676)	10,251,772
108	County Road	10,892,940	169,620	(3,739,218)	6,984,102
109	Election Reserves	249,286	-	(152,092)	97,194
114	Veterans Relief	71,536	-	-	71,536
117	Water Resources	470,562	4,080	(242,709)	223,773
121	Low-Income Housing Projects	160,000	-	200,000	360,000
140	Solid Waste	1,308,471	-	(126,945)	1,181,526
141	WC Convention Center	199,575	9,000	15,000	205,575
142	Victim Witness	88,076	-	6,799	94,875
148	CERB	61	-	(61)	-
151	Community Development	23,566	-	(5,000)	18,566
154	Road Improvement #1	42,983	-	(2,687)	40,296
155	Road Improvement #2	1,700	-	(598)	1,102
159	Road Improvement #7	1,929	-	(503)	1,426
162	Road Improvement Guarantee	114,238	-	(114,238)	-
165	WC Drug Fund	530,794	-	(364,957)	165,837
166	Auditor's O&M	430,877	197,000	82,050	315,927
167	Emergency Management	123,121	-	(30,000)	93,121
169	Flood Control Zone	7,860,650	12,200	(2,268,048)	5,580,402
170	Pt. Robert's Fuel Tax	71,800	-	20,000	91,800
175	Conservation's Future	2,187,375	30,245	722,547	2,879,677
180	Lake Management	25,770	-	(4,200)	21,570
212	1977 Fair GO Bond	30,884	-	(700)	30,184
219	CRID #9 General Debt	102,124	-	15,717	117,841
220	LRID #10 General Debt	65,024	-	18,909	83,933
240	1991 Ltd Tax GO Bond	1,304	-	(1,000)	304
241	1993 Ltd Tax GO Bond	65	-	-	65
242	1997 Ltd Tax GO & Refund Bond	395	-	-	395
243	1998 Ltd Tax GO Bond	46	-	-	46
325	1983 Sewer Construction	-	-	800	800
326	REET	1,698,018	-	5,988	1,704,006
329	LRID #10 Construction Fund	-	-	200	200
330	Parks Improvement	32,893	-	(30,000)	2,893
332	Public Utilities Improvement	4,673,320	-	1,600,000	6,273,320
402	Whatcom County Investment Pool	-	-	-	-
501	ER&R	13,210,125	-	(96,031)	13,114,094
503	Whatcom County Supplemental Retirem	242,038	-	(50,000)	192,038
507	Administrative Services	5,725,138	140,558	(309,287)	5,275,293
16921	Lynden/ Everson Sub-Zone	137,131	-	(23,000)	114,131
16922	Sumas/ Nooksack / Everson Sub-Zone	273,567	-	(3,180)	270,387
16923	Acme/ VanZandt Sub-Zone	18,412	-	2,367	20,779
Total		64,395,425	1,370,886	(7,143,753)	55,880,786

2003 Use of Undedicated General Fund Resources



**Other: Includes Cooperative Extension, Medical Examiner, Microfilming, County Morgue, Annual State Audit, Criminal Justice Data Integration, NW Regional Council, 911, Ambulance Services, Animal Control, Capital Acquisitions, Misc Non-Departmental, Transfers to Miscellaneous Funds.*

Capital Expenditures: All capital expenditures are reported in "Other" for purposes of the 2003 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.

Use of Undedicated General Fund Resources Summary

	Budget 2003 Expense	Budget 2003 Revenue	Budget 2003 Capital	Budget 2003 Undedicated
Law & Justice				
District Court	1,166,734	133,560	25,000	1,008,174
District Court Probation	1,147,987	1,016,900	-	131,087
Jail	6,776,557	2,429,001	44,670	4,302,886
Juvenile Probation/Detention	3,358,165	682,789	1,000	2,674,376
Prosecuting Attorney	3,473,646	1,164,240	-	2,309,406
Public Defender	2,053,755	21,537	-	2,032,218
Sheriff	8,591,225	1,591,062	34,500	6,965,663
Superior Court	3,462,017	986,865	8,333	2,466,819
Non-Departmental - Emergency Mgmt	102,970	-	-	102,970
<i>Total Law & Justice</i>	30,133,056	8,025,954	113,503	21,993,599
Auditor, Assessor, Treasurer				
Assessor	1,871,585	14,500	-	1,857,085
Auditor	891,769	1,333,900	-	(442,131)
Non-Departmental - Elections	55,000	-	-	55,000
Treasurer	1,013,883	83,000	-	930,883
<i>Total Auditor, Assessor, Treasurer</i>	3,832,237	1,431,400	-	2,400,837
Planning & Development Services				
Plan & Dev Svcs	3,373,626	2,862,222	8,600	502,804
Health				
<i>Health Department</i>	9,277,875	6,902,861	11,000	2,364,014
Parks & Recreation				
<i>Parks Department</i>	2,985,032	722,862	35,000	2,227,170
General Obligation Bonds				
<i>Non-Departmental - GO Bonds</i>	753,008	-	-	753,008
Council, Executive, Hearing Examiner				
County Council	661,732	4,024	-	657,708
County Executive	414,241	-	-	414,241
Hearing Examiner	149,313	-	-	149,313
<i>Total Council, Executive, Hearing Examiner</i>	1,225,286	4,024	-	1,221,262

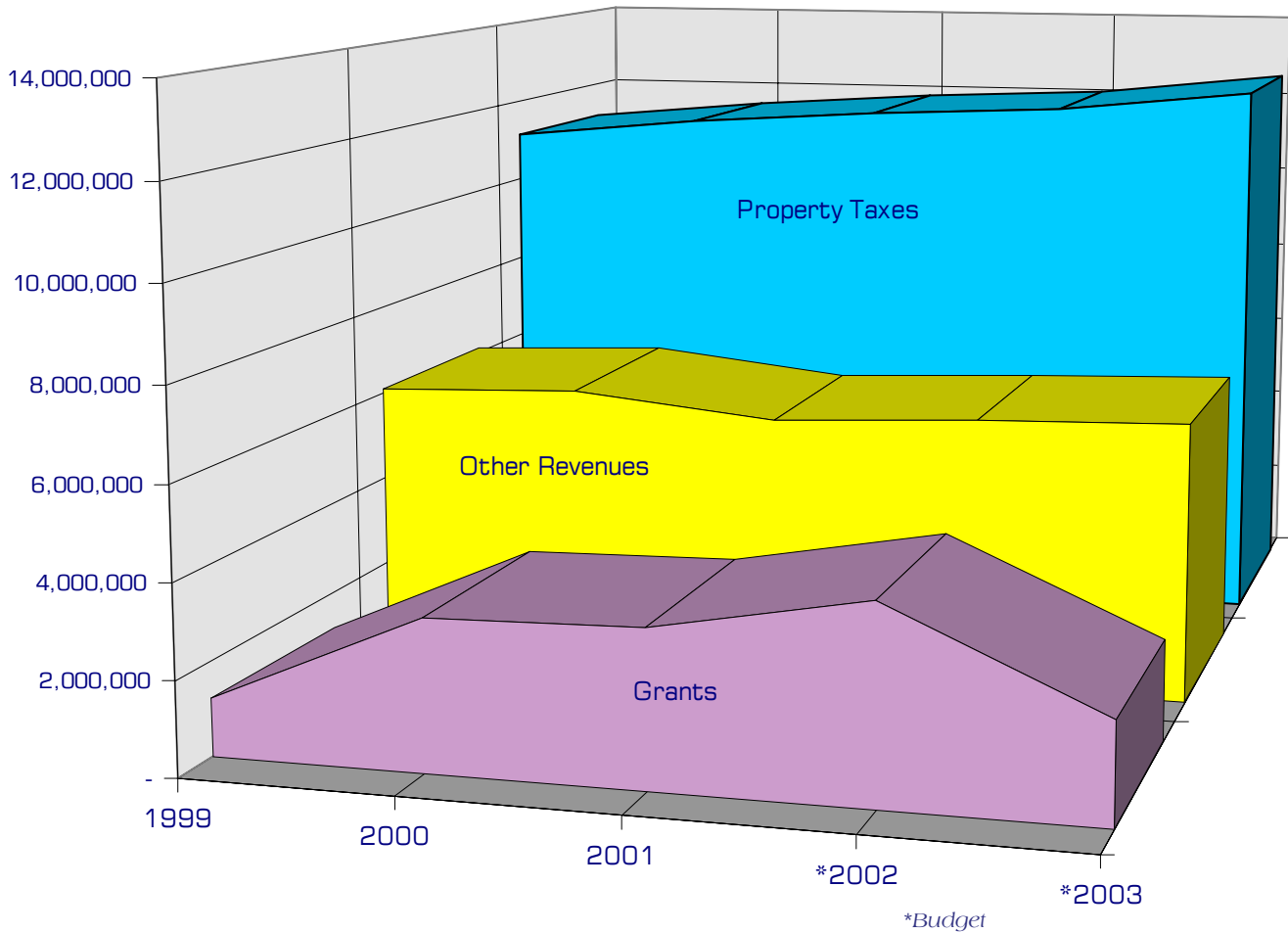
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Use of Undedicated General Fund Resources Summary continued

	Budget 2003 Expense	Budget 2003 Revenue	Budget 2003 Capital	Budget 2003 Undedicated
OTHER				
Cooperative Extension				
<i>Cooperative Extension</i>	402,584	175,000	-	227,584
Other General Fund				
Non-Departmental - Administrative Services	533,000	-	-	533,000
Non-Departmental - Medical Examiner	266,000	30,000	-	236,000
Non-Departmental - Microfilming	116,517	-	-	116,517
Non-Departmental - County Morgue	73,000	-	-	73,000
Non-Departmental - Annual State Audit	120,000	-	-	120,000
Non-Departmental - Criminal Justice Data Integra	30,000	-	-	30,000
Non-Departmental - NW Regional Council	68,000	-	-	68,000
Non-Departmental - 911	629,197	-	-	629,197
Non-Departmental - Ambulance Services	1,311,500	-	-	1,311,500
Non-Departmental - Animal Control	285,000	-	-	285,000
Misc Non-Departmental	2,263,474	125,500	-	2,137,974
<i>Total Other General Fund</i>	5,695,688	155,500	-	5,540,188
Transfers to Miscellaneous Funds				
Non-Departmental - Noxious Weed	59,000	-	-	59,000
<i>Total Transfers to Misc Funds</i>	59,000	-	-	59,000
<i>Capital Acquisitions</i>	-	-	(168,103)	168,103
TOTAL GENERAL FUND	57,737,392	20,279,823	-	37,457,569



Road Fund Revenues



Road Fund Revenue Sources Notes

Property Tax

The 2003 Road Fund budget is based on a levy of 100 percent of 2002 taxes. Property tax revenues in 2003 are anticipated to be approximately \$500,000 greater than 2002 property tax revenues due to taxes generated by new construction.

Other Revenue

“Other Revenue” is expected to be slightly higher in 2003 than 2002 due to a projected increase of \$102,700 in fuel tax collections and increased revenue from interfund service charges.

Road Fund Revenue Sources Notes continued

Grants

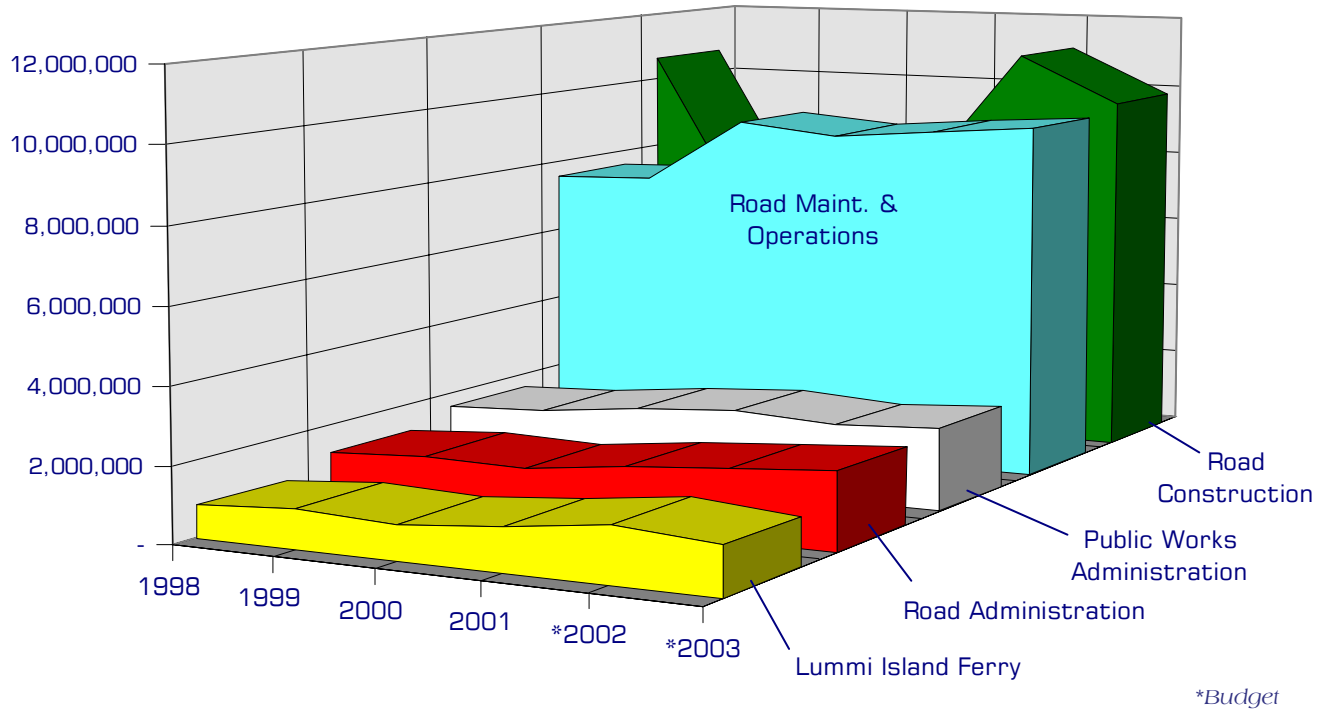
Grants are monies received from the state and federal government to support various programs. Grant funds vary from year to year based on project funding. Road Fund receives federal grants including Federal Forest Grants, Bridge Replacement Grants and Surface Transportation

Program (STP). "State Grants" include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation Accounts (CAPA) grant. The 2003 grant budget decreased by \$1,992,085. This is due to a \$1.4 million reduction in STP funding and a \$500,000 reduction in CRAB funding.

Road Fund Revenue Sources Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Grants					
Federal Grants-Indirect	738,356	2,479,785	1,220,774	2,849,000	1,603,000
State Grants	482,940	746,676	2,104,110	1,305,292	559,207
State Shared Revenues	1,573	2,857	2,123	1,500	1,500
<i>Total Grants</i>	1,222,869	3,229,318	3,327,007	4,155,792	2,163,707
Other Revenue					
Timber Harvest Taxes	181,173	178,708	110,507	200,000	200,000
Excise Taxes	23,673	29,502	32,189	24,000	24,000
Non-Bus Licenses & Permits	50,596	37,299	41,887	40,100	40,100
State Entitlements	3,209,534	3,208,847	3,276,558	3,380,500	3,483,200
Intergovernmental Svc	54,790	816,601	58,506	85,500	65,500
General Government	29,608	23,608	11,342	25,000	20,000
Security-Persons & Property	-	105	20,265	100	100
Physical Environment	671	1,054	1,968	100	100
Transportation	603,201	502,003	493,122	511,500	511,100
Economic Environment	58,185	68,244	90,840	234,000	234,000
Other Interfnd Svc Charges	520,731	598,895	506,746	426,609	621,339
Non-Court Fines-Forfeits	197	-	-	-	-
Interest Earnings	6,133	6,317	7,472	5,000	5,000
Rents & Royalties	2,388	2,987	12,783	2,500	2,500
Insurance Prem & Recovery	-	51,003	-	-	-
Contribution-Private Source	5,480	-	10,000	50,000	-
Other Miscellaneous Revenue	9,289	3,579	2,811	5,000	4,500
State Timber Sales	1,189,078	677,534	1,078,342	900,000	900,000
Operating Transfer In	139,800	60,048	60,055	110,054	60,062
<i>Total Other Revenue</i>	6,084,527	6,266,334	5,815,393	5,999,963	6,171,501
Property Taxes					
<i>Property Taxes</i>	11,140,712	11,573,847	11,884,771	12,068,000	12,566,000
Total Road Fund	18,448,108	21,069,499	21,027,171	22,223,755	20,901,208

Road Fund Expenditures



Road Fund Expenditure Notes

Road Construction

The cost to design, construct and improve county roads and bridges.

Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility.

Public Works Administration

The cost of providing overall management direction, accounting and support services to the rest of the Public Works Department.

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.

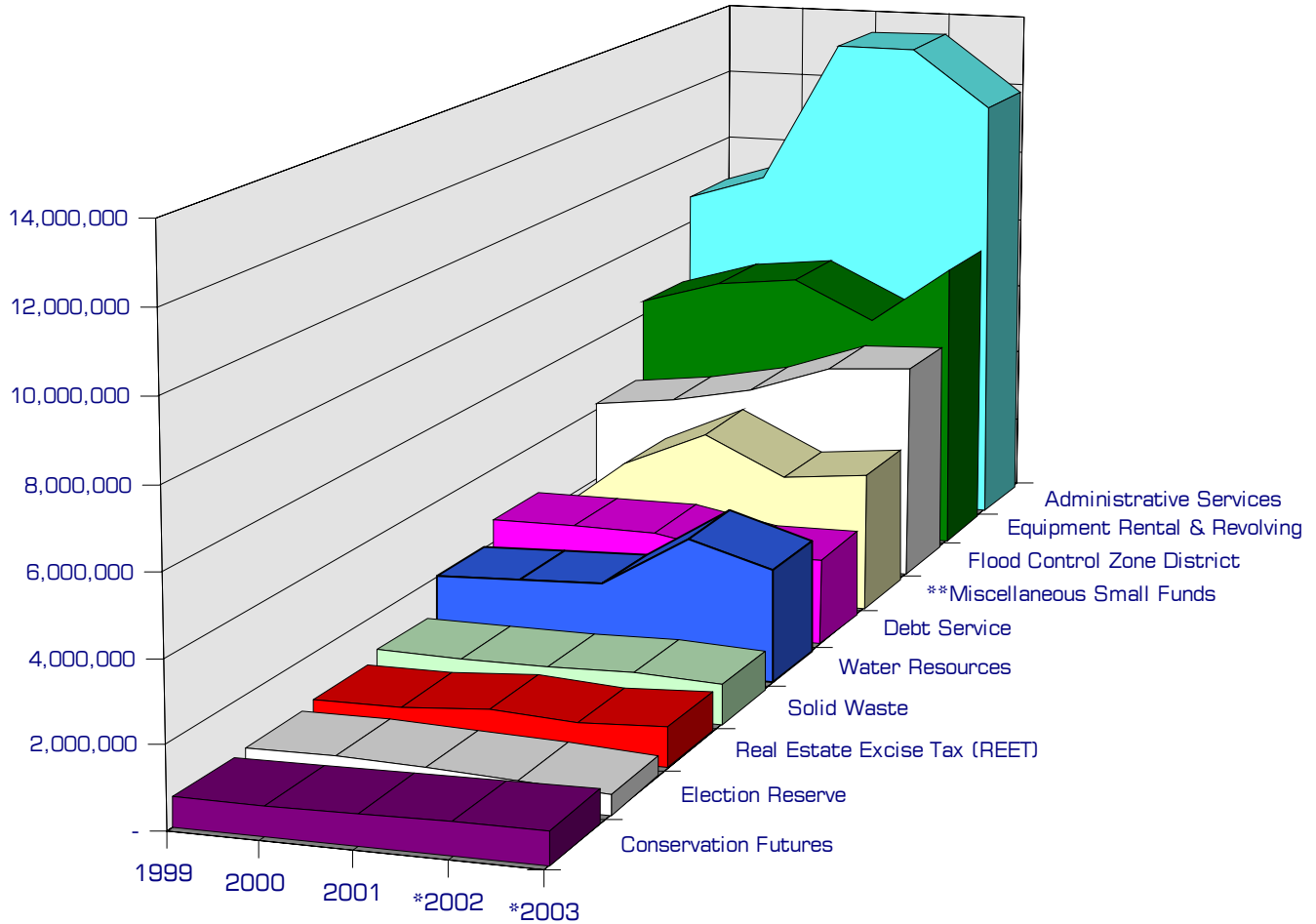
Lummi Island Ferry

The cost of providing ferry service between Lummi Island and Gooseberry Point.

Road Fund Expenditures Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Public Works Administration	1,740,770	2,038,148	2,193,888	2,030,057	2,167,530
Road Administration	1,411,178	1,329,166	1,610,581	1,813,996	2,041,802
Road Maintenance & Operations	7,649,007	9,376,631	9,112,783	9,336,922	9,542,378
Lummi Island Ferry	1,029,124	909,042	1,145,975	1,460,089	1,253,336
Road Construction	6,035,292	6,509,303	7,614,524	11,084,902	9,805,000
TOTAL ROAD FUND	17,865,371	20,162,290	21,677,751	25,725,966	24,810,046

Other Funds Revenues



*Budget

**Miscellaneous Small Funds - see page 63 for list

Other Funds Revenue Sources Notes

Administrative Services

The Administrative Services Department is an internal service, organized to centralize finance and accounting, information services, facilities maintenance, human resources and self-insurance. The Administrative Services Fund revenues are derived from charges to user departments. Facilities Management charges recover the cost of operating facilities. Self-insurance charges are based on risk analysis associated with departmental activities. The costs of finance and accounting, information services, and human resources management are distributed based on an administrative cost allocation. The administrative cost allocation and the tort (civil liability) cost allocation did not increase from 2002 to 2003. Transfers from the General Fund to the Administrative Services Fund in 2003 will be less than in 2002 because fewer dollars are budgeted for repairs to county facilities.

Real Estate Excise Tax (REET) Fund

REET is to account for an excise tax of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds are used for local improvements to lessen the impact of development. Revenues from tax collections are expected to increase \$100,000 over 2002 levels.

Equipment Rental & Revolving Fund

The purpose of this fund is to provide timely maintenance and replacement of the county's vehicles and equipment and to operate a central stores for materials used in the road maintenance and flood control programs. The fund charges rental rates to recover the costs of operating, maintaining and replacing county vehicles and equipment. Materials distributed from central

stores are marked up to recover the cost of stores operations.

Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. Revenues are collected from an excise tax based on parcel value. Revenues from assessments and intergovernmental services are expected to increase \$645,000 over 2002 levels. Interest earnings previously received by this fund have been redirected to the General Fund to support general government operations.

Debt Service Funds

These funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The General Obligation funds are funded mainly through operating transfers from other funds (such as the General Fund and REET Fund). Funds L.R.I.D. #9 and #10 receive monies from special assessments on the property in those districts.

Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to remain approximately the same in 2003.

Election Reserve

This fund is allocated a portion of General Fund revenues. Election Reserve will be allocated \$55,000 in 2003, a reduction of \$109,823 from. Revenue generated from election costs will increase \$10,000 from 2002. Revenue from reimbursement of election costs varies from year to year. Election costs are partially paid by jurisdictions that have issues on the ballot

Other Funds Revenue Sources continued

(schools, fire districts, etc.). The state also pays a portion of election costs, but only for elections held in odd numbered years.

Conservation Futures Funds

The "Conservation Futures" property tax is levied at 6.25 cents per \$1,000 of assessed valuation of real property. Conservation Futures funds are

used to acquire rights and interest in open space, farmland and timberland. Revenue levels are expected to remain consistent with 2002.

Miscellaneous Small Funds

Funds with annual expenditures that are typically less than \$500,000. (See page 63 for a list of miscellaneous small funds.)

Other Funds Revenue Sources Summary

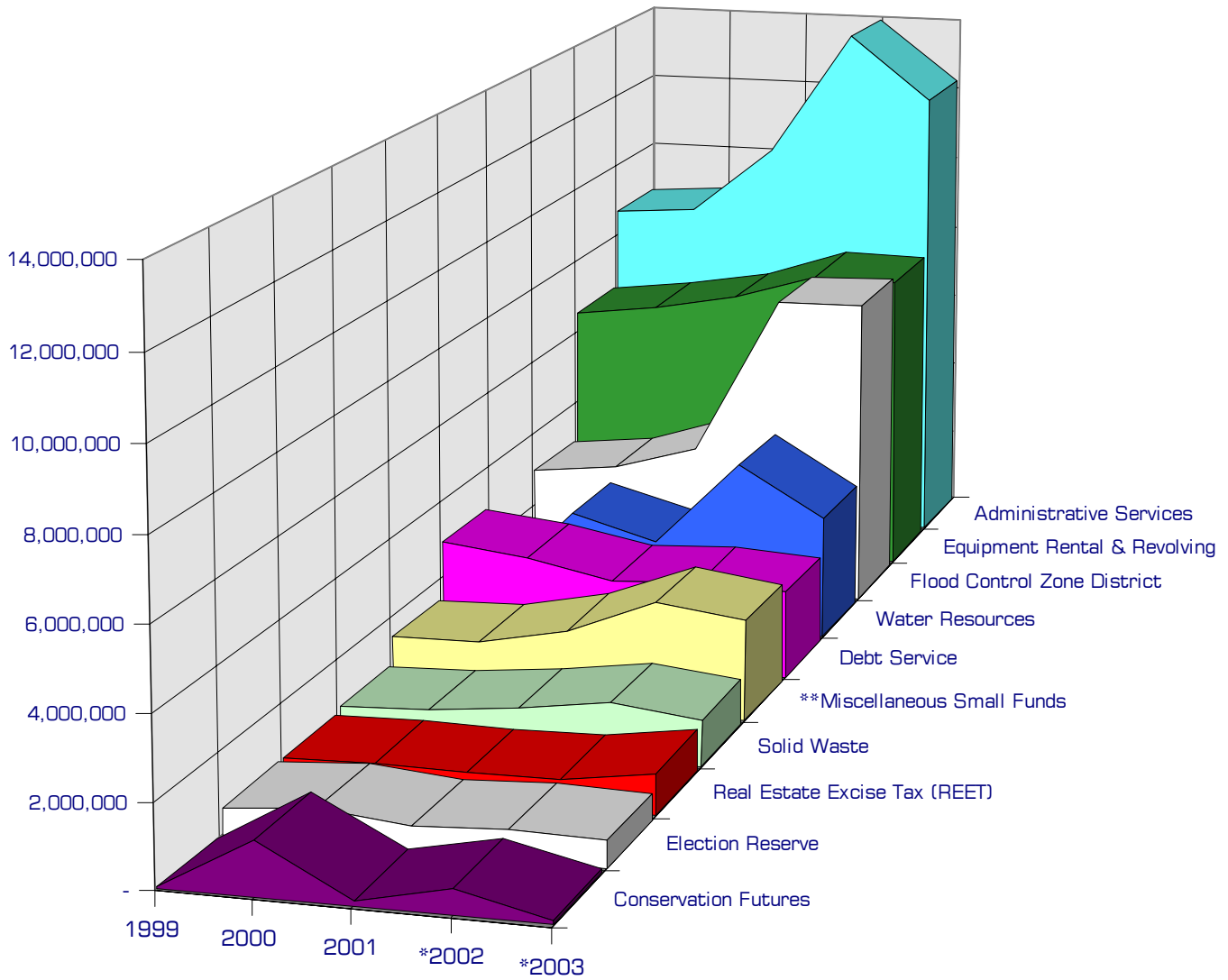
	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Administrative Services					
<i>Administrative Services</i>	8,741,969	9,442,570	13,400,963	13,418,465	11,813,475
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,354,529	7,008,496	7,221,904	6,238,568	7,763,819
Flood Control District Fund					
<i>Flood Control District Fund</i>	4,184,741	4,445,244	4,872,472	5,602,225	5,716,133
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,096,379	1,081,926	1,073,036	1,095,100	1,012,600
Water Resources					
<i>Water Resources Fund</i>	2,070,187	2,141,070	2,204,398	3,524,188	2,924,000
Debt Service Funds					
1977 Fair GO Bond	287	228	27	-	-
1981 WD Ltd Tax GO Bond	-	60	-	-	-
1982 WC Ltd Tax GO Bond	153,199	399,946	943	-	-
LRID #9 Gen Debt Fund	203,702	178,697	467,951	177,550	219,560
LRID #10 Gen Debt Fund	58,600	58,924	155,850	55,965	19,909
1991 Ltd Tax GO Bond	519,866	541,192	538,380	-	-
1993 Ltd Tax GO Bond	804,738	557,738	559,998	561,485	562,105
1997 Ltd Tax GO Bond	643,518	647,413	641,736	1,189,428	1,184,915
1998 Ltd Tax GO Bond	256,424	246,624	257,848	253,660	254,473
<i>Total Debt Service</i>	2,640,334	2,630,822	2,622,733	2,238,088	2,240,962

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Other Funds Revenue Sources Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Election Reserve Fund					
<i>Election Reserve Fund</i>	750,793	787,672	699,745	614,452	493,129
Real Estate Excise Tax (REET)					
<i>Real Estate Excise Tax</i>	889,973	883,284	1,021,602	900,000	1,000,000
Conservation Futures Fund					
<i>Conservation Futures Fund</i>	713,385	716,679	761,880	784,150	797,547
Miscellaneous Small Funds					
Emergency Management	219,469	278,972	302,600	298,012	288,046
County Parks Improvement Fund	7,015	3,033	(683)	1,000	1,000
Victim/Witness Assistance Fund	99,665	110,972	112,170	112,450	118,925
Whatcom County Drug Fund	448,763	429,762	587,972	381,340	355,903
WC Convention Center Fund	82,365	130,893	151,331	115,000	115,000
CERB Fund	273,738	177,830	177,830	177,830	203,843
Road Improvement District #1	24,045	23,077	22,729	21,846	22,074
Road Improvement District #2	1,494	1,545	1,532	1,520	1,520
Road Improvement District #7	1,976	1,902	1,952	1,879	1,880
Road Improvement Guarantee	5,457	6,101	4,202	4,200	3,400
Pt Roberts Fuel Tax	20,498	27,749	23,975	26,000	20,000
Lake Management District #1	1,374	1,530	1,323	1,500	800
1983 Sewer Construction Fund	662	741	680	800	800
LRID #10 Construction Fund	412	497	457	200	200
Auditor's O & M Fund	111,946	89,719	100,460	90,000	105,000
Community Development Fund	-	23,233	-	-	-
Public Utilities Improvement Fund	230,462	1,645,726	1,814,414	1,650,000	1,600,000
WC Investment Pool	-	235,107	109,323	207,354	193,253
WC Supplemental Retirement Fund	-	-	418,572	50,000	120,000
Low-Income Housing Project Fund	-	-	-	-	200,000
Sumas River Sub-Flood Control Distr	-	2,244	-	-	-
Flood Sub-Zones	117,921	119,860	119,131	112,833	117,437
WC Tax Refund Fund	-	-	348,526	-	-
Veteran's Relief Fund	128,488	129,007	142,022	161,440	146,355
<i>Total Miscellaneous Small Funds</i>	1,775,750	3,439,500	4,440,518	3,415,204	3,615,436
TOTAL OTHER FUNDS	29,218,040	32,577,263	38,319,251	37,830,440	37,377,101

Other Funds Expenditures



*Budget

**Miscellaneous Small Funds - see page 67 for list

Other Funds Expenditures Notes

Administrative Services

The cost of administrative services, centralized finance and accounting, information services, facilities maintenance, human resources and self-insurance functions.

Equipment Rental and Revolving

The cost 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.

Flood Control Zone District

This cost to implement and oversee the river improvement program and flood hazard management program.

Debt Service

Costs for payment of general long-term debt principal, assessment debt, interest and related costs.

Miscellaneous Small Funds

Costs for various small funds. See page 67 for list.

Water Resources Fund

The cost to administer and coordinate water resource related activities in the county.

Solid Waste Management

The cost to provide solid waste services to the residents of Whatcom County.

Real Estate Excise Tax (REET)

There is an excise tax of .25% imposed on each sale of real property in unincorporated areas of the county. The proceeds are used for local improvements to lessen the impact of development.

Election Reserve

The cost of providing elections.

Conservation Futures

Money from this fund comes from a real property tax levy applied to all taxable real property within Whatcom County. Expenditures in this fund are utilized to acquire rights and interests in open space land, farm and agriculture land, and timber land, with the goal of conserving property for public use or enjoyment.

Other Funds Expenditures Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Administrative Services					
<i>Administrative Services</i>	8,659,236	8,846,835	10,642,020	13,940,130	12,263,320
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,494,616	6,799,527	7,184,297	7,892,981	7,859,850
Flood Control District Fund					
<i>Flood Control District Fund</i>	2,933,484	3,160,160	3,835,521	7,942,260	7,996,381
Solid Waste Fund					
<i>Solid Waste Fund</i>	759,913	857,865	1,067,357	1,374,117	1,139,545
Water Resources					
<i>Water Resources Fund</i>	621,017	2,826,887	2,251,793	4,444,696	3,170,789
Debt Service Funds					
1977 Fair GO Bond	-	-	-	-	700
1982 WC Ltd Tax GO Bond Fund	153,240	399,183	-	500	-
LRID #9 Gen Debt Fund	273,738	177,830	141,833	177,830	203,843
LRID #10 Gen Debt Fund	231,299	66,484	62,629	124,240	1,000
1991 Ltd Tax GO Bond	519,960	543,146	537,961	500	1,000
1993 Ltd Tax GO Bond	804,828	557,854	560,043	561,485	562,105
1997 Ltd Tax GO Bond	643,221	647,616	641,564	1,189,428	1,184,915
1998 Ltd Tax GO Bond	251,781	257,548	257,948	253,660	254,473
<i>Total Debt Service</i>	2,878,067	2,649,661	2,201,978	2,307,643	2,208,036
Election Reserve Fund					
<i>Election Reserve Fund</i>	633,871	801,814	598,146	684,287	645,221
Real Estate Excise Tax					
<i>Real Estate Excise Tax</i>	648,379	670,133	665,847	689,428	994,012
Conservation Futures					
<i>Conservation Futures Fund</i>	16,594	1,274,396	135,284	583,000	105,245

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Other Funds Expenditures Summary continued

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003
Miscellaneous Small Funds					
Emergency Management	238,591	276,614	258,193	304,384	318,046
County Parks Improvement Fund	18,933	41,824	33,545	21,472	31,000
Victim/Witness Assistance Fund	90,758	101,543	108,642	123,152	112,126
Whatcom County Drug Fund	375,654	416,969	487,713	761,931	720,860
WC Convention Center Fund	102,525	108,220	100,000	131,500	109,000
CERB Fund	273,737	177,830	177,830	177,830	203,904
Road Improvement District #1	20,563	20,813	20,953	22,753	24,761
Road Improvement District #2	1,430	1,442	1,917	1,918	2,118
Road Improvement District #7	2,057	2,070	2,079	2,283	2,383
Road Improvement Guarantee	-	-	72,871	-	117,638
Pt Roberts Fuel Tax	53,400	-	-	50,000	-
Lake Management District #1	371	465	1,455	5,563	5,000
1983 Sewer Construction Fund	-	-	13,768	14,000	-
LRID #10 Construction Fund	-	-	-	9,500	-
Auditor's O & M Fund	36,442	25,791	22,837	44,050	219,950
Community Development Fund	17,000	5,000	5,000	5,000	5,000
Courthouse Expansion Fund	-	-	-	-	-
Public Utilities Improvement Fund	-	-	162,283	507,191	-
WC Investment Pool	-	159,612	184,818	207,354	180,854
WC Supplemental Retirement Fund	-	-	68,534	170,000	170,000
Park Off Road Vehicle Fund	-	-	29,165	-	-
Flood Sub-Zones	62,956	13,884	45,331	72,200	141,250
Veteran's Relief Fund	140,565	140,405	128,198	176,321	146,355
<i>Total Miscellaneous Small Funds</i>	1,434,982	1,492,482	1,925,132	2,808,402	2,510,245
TOTAL OTHER FUNDS	25,080,159	29,379,760	30,507,375	42,666,944	38,892,644

Whatcom County Work Force History - 1999 to 2003

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the last five years. During this period, the county has added a total of 44.9 FTE’s. This is an overall increase of 6%, or an average of 1.45% per year.

Grants and other offsetting revenues fund many of the positions added since 1999. The 2003 budget authorizes 802.64 FTE positions. Of these, 164 are funded fully or in part by external sources.

	1999 Budget	2000 Budget	2001 Budget	2002 Amended Budget	2003 Budget	Change from 1999 to 2003
Administrative Services	50.75	52.25	60.25	60.25	60.75	10.00
Assessor	30.00	30.00	30.00	30.00	30.00	-
Auditor	18.00	18.00	18.00	18.00	18.00	-
Cooperative Extension	7.79	3.79	3.79	2.79	2.79	(5.00)
County Council	8.50	8.50	9.50	9.50	9.50	1.00
County Executive	5.50	4.50	4.50	4.50	4.50	(1.00)
District Court Probation	13.40	13.40	17.00	18.00	18.00	4.60
District Court	15.00	15.00	16.00	16.00	16.00	1.00
Health Department	80.40	82.60	83.80	82.50	82.20	1.80
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	-
Jail	58.00	58.00	63.00	60.00	60.00	2.00
Juvenile Court Administration	47.50	45.25	49.75	47.00	47.00	(0.50)
Parks & Recreation	33.15	33.15	33.55	33.55	33.55	0.40
Planning & Development Services	44.75	46.75	47.35	48.35	49.35	4.60
Prosecuting Attorney	45.50	45.50	48.50	47.50	47.50	2.00
Public Defender	25.00	25.00	28.00	28.00	28.00	3.00
Public Works	146.00	149.00	154.00	155.00	154.00	8.00
Sheriff	82.00	82.00	92.00	92.00	92.00	10.00
Superior Court	30.00	30.00	33.00	33.00	33.00	3.00
Treasurer	15.50	15.50	15.50	15.50	15.50	-
Total Whatcom County FTE's	757.74	759.19	808.49	802.44	802.64	44.90

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