

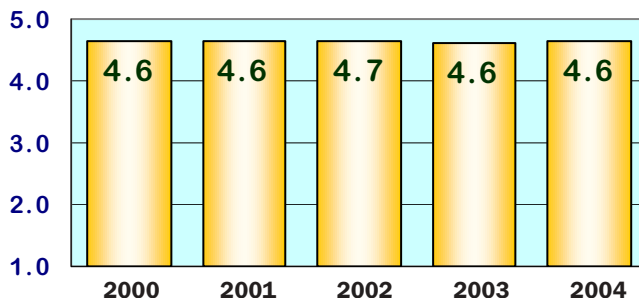
2004 Budget At a Glance

In 1990 Whatcom County's population was 129,000. In 2004 the number of citizens in this county is expected to reach 177,000. 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 4.6 (see chart below).

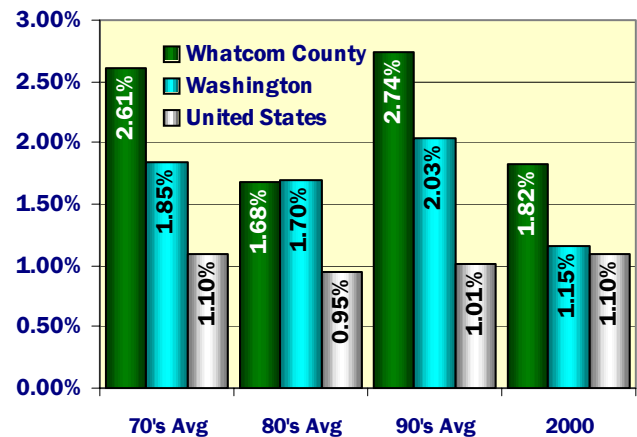
County Employees Per 1,000 in Population



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

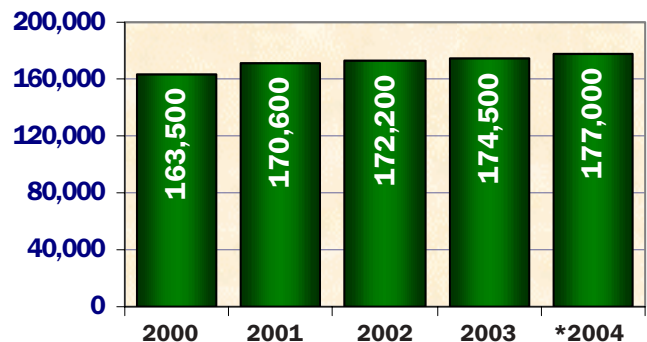
Over the last decade, Whatcom County's overall average annual population growth rate has exceeded both that of the state and the country.

Average Annual Percent of Change in Population Growth



Source: Washington State University - NIP Economic Indicators

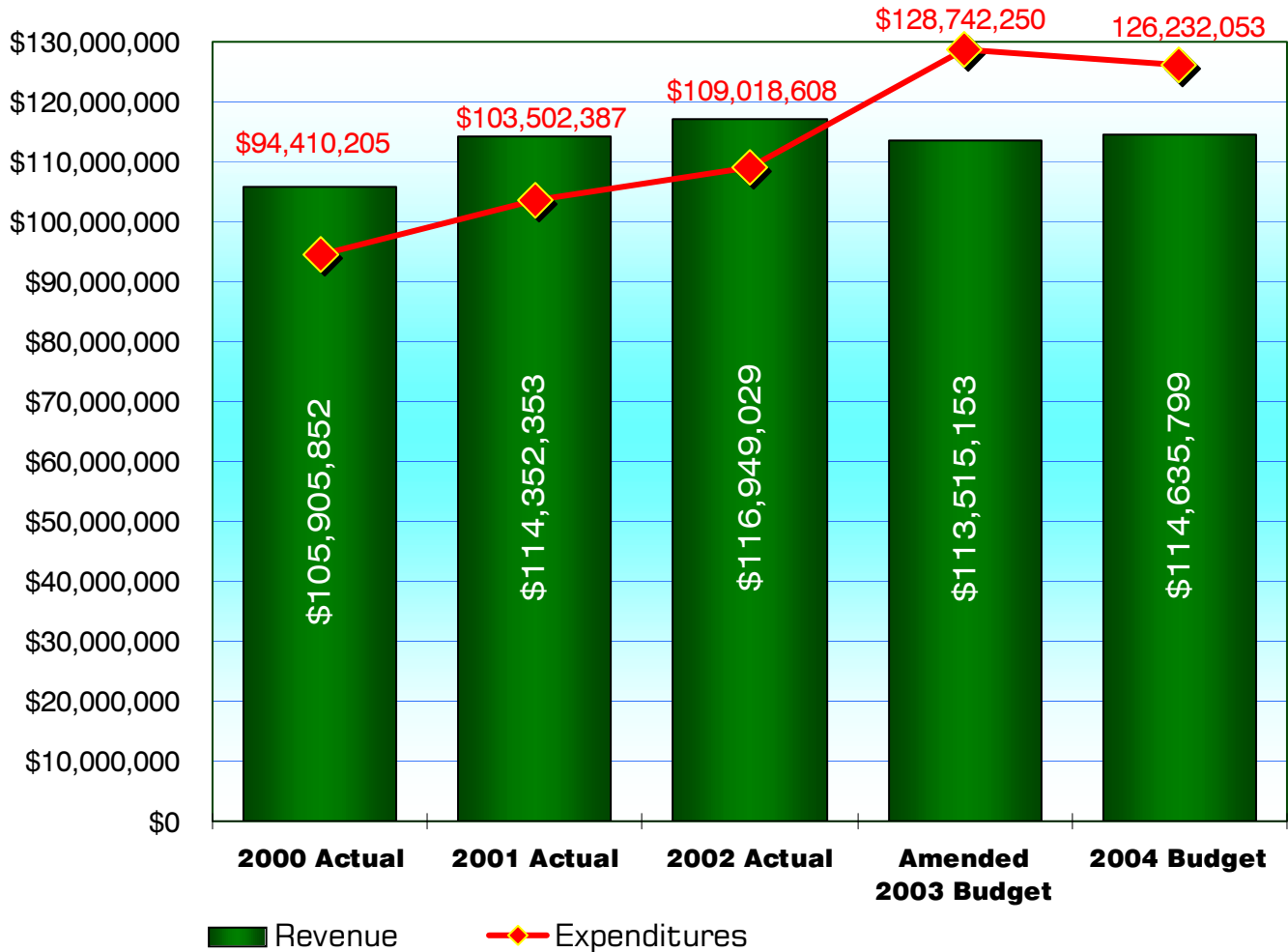
Whatcom County Population 2000-2004



Source: Washington State Office of Financial Management (OFM). *2004 Population figure is an estimate 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).

Revenue & Expenditure History Detail

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

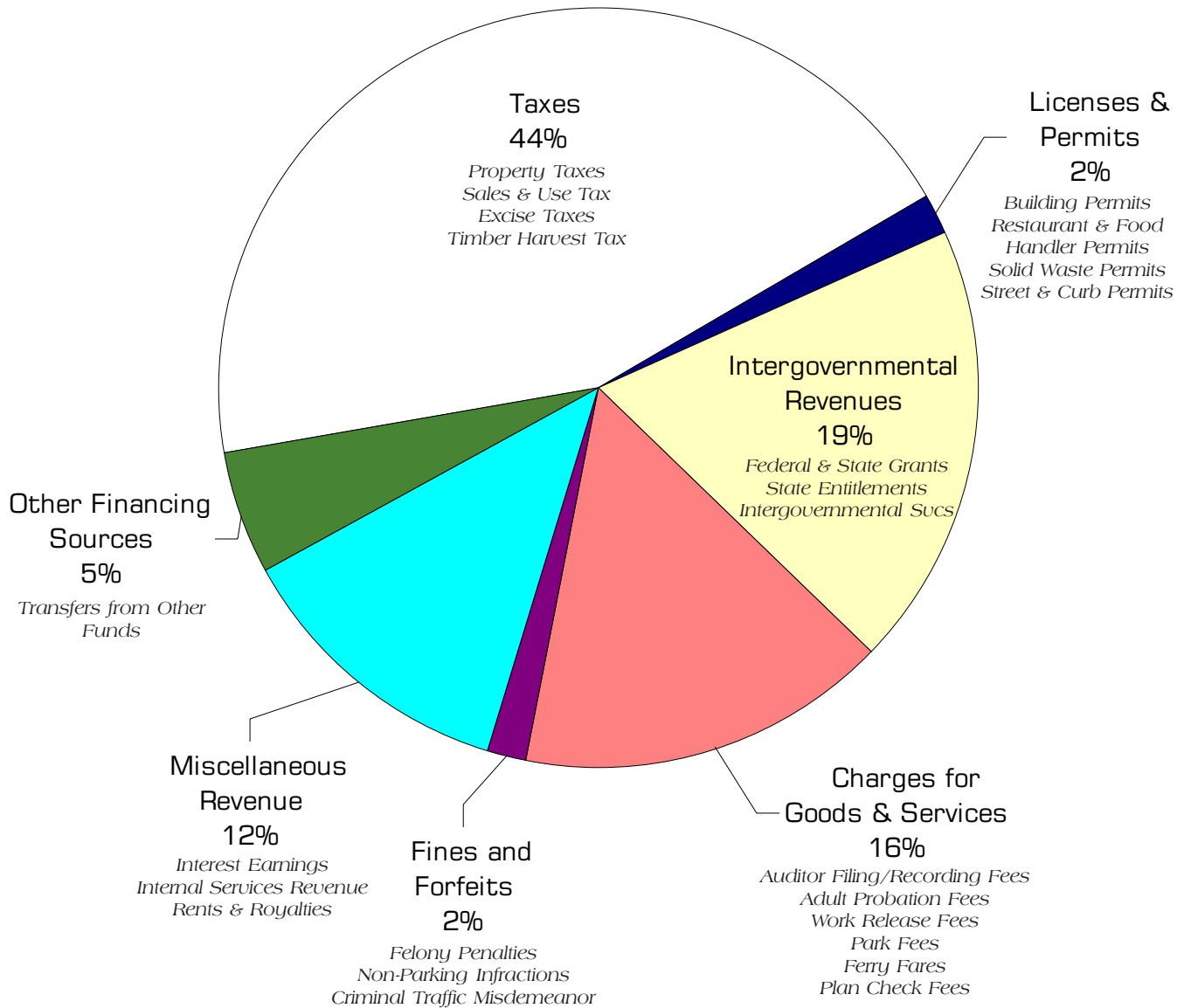
	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Revenues					
Taxes	45,620,343	47,424,566	49,258,769	48,882,990	50,841,595
Licenses & Permits	1,531,267	1,580,226	1,760,009	1,812,589	1,965,935
Intergovernmental Revenues	20,842,947	21,213,913	20,968,670	20,246,889	21,808,402
Charges For Goods & Svcs	15,375,807	16,476,070	17,584,744	18,197,260	18,049,114
Fines and Forfeits	1,686,828	1,763,991	1,946,964	1,686,700	1,765,725
Miscellaneous Revenue	13,064,864	14,556,414	14,483,675	13,603,262	14,095,593
Other Financing Sources	7,783,796	11,337,173	10,946,198	9,085,463	6,109,435
Total Revenues	105,905,852	114,352,353	116,949,029	113,515,153	114,635,799
Expenditures					
Current:					
General Government	24,244,505	26,921,497	27,510,356	32,189,540	33,471,385
Security of Persons/Property	19,267,342	21,470,121	22,879,744	24,054,447	24,627,724
Physical Environment	4,975,846	4,757,937	6,544,044	9,919,339	6,224,447
Transportation	15,912,095	16,468,089	17,868,099	22,755,842	24,230,192
Economic Environment	1,126,322	1,167,559	1,322,618	1,498,513	1,669,889
Mental & Physical Health	8,219,522	9,078,653	9,194,004	9,992,744	10,041,840
Culture & Recreation	3,371,446	3,417,835	3,363,082	3,750,749	3,678,106
Capital Outlay	8,066,593	8,691,139	7,879,487	14,799,935	15,199,319
Debt Service	2,659,243	2,250,051	2,810,923	2,208,097	2,486,716
Other Financing Uses	6,567,291	9,279,506	9,646,251	7,573,044	4,602,435
Total Expenditures	94,410,205	103,502,387	109,018,608	128,742,250	126,232,053
Excess of Revenue Over (Under) Expenditures	11,495,647	10,849,966	7,930,421	*(15,227,097)	*(11,596,254)

*Note regarding negative balances in budget years:

In general, Whatcom County plans for an approximate 4% lapse in budgeted operating costs. Capital project lapses are greater due to permitting delays and contracts that span more than one year.

Source of County Revenues in 2004

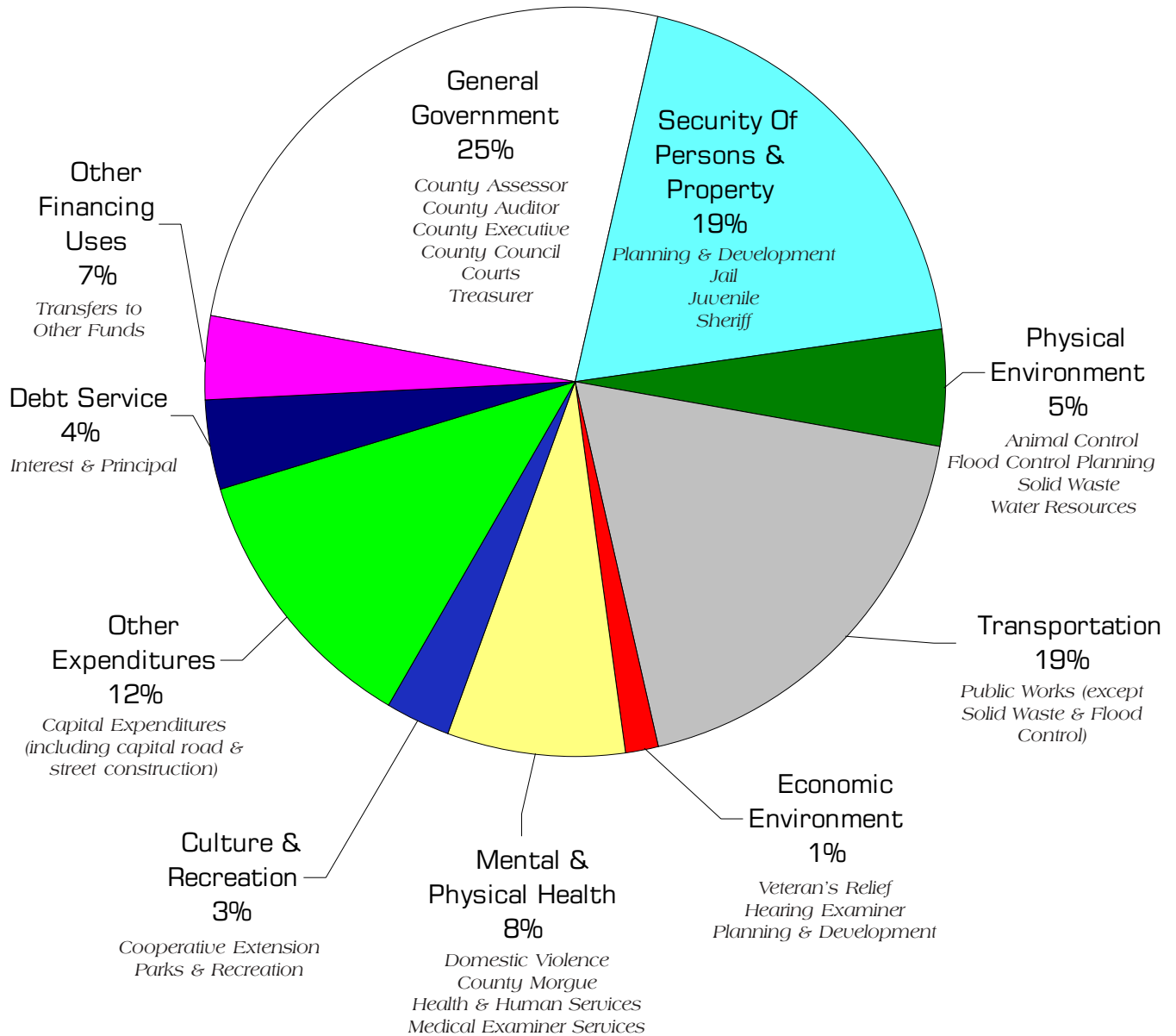
This chart represents all Whatcom County funds combined



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

Distribution of County Expenditures in 2004

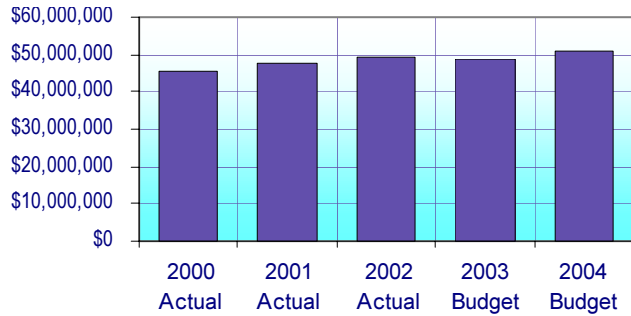
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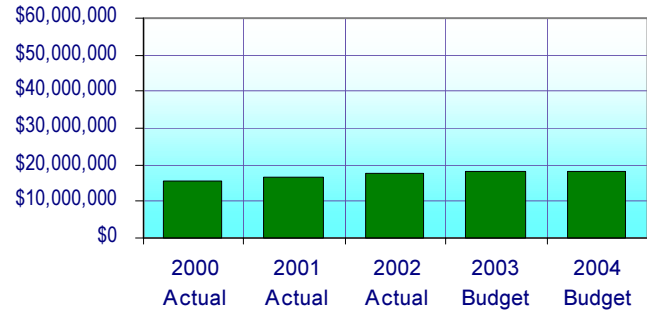
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Revenue History by Type

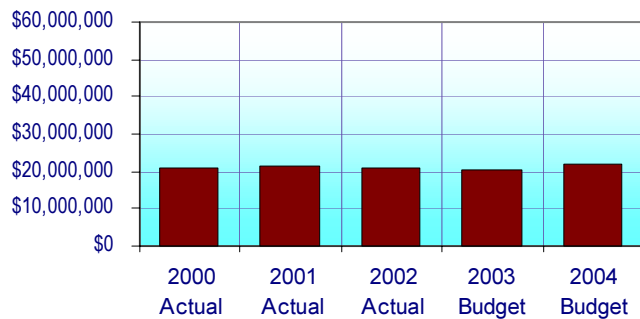
Tax Revenues



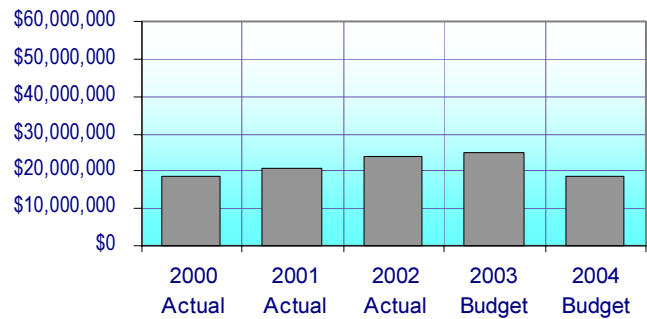
Fees for Service



Intergovernmental Revenues



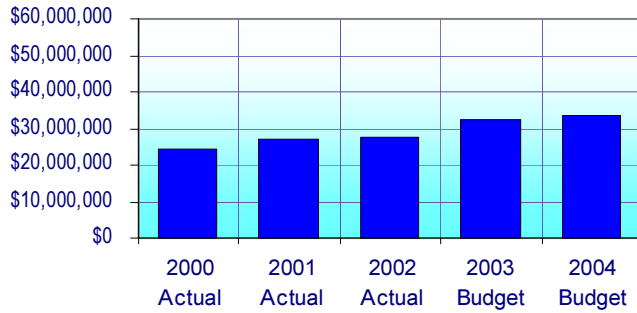
All Other Revenues



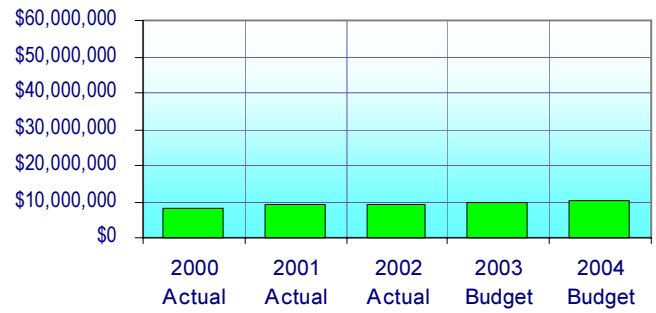
Charts represent all Whatcom County funds combined.

Expenditure History by Type

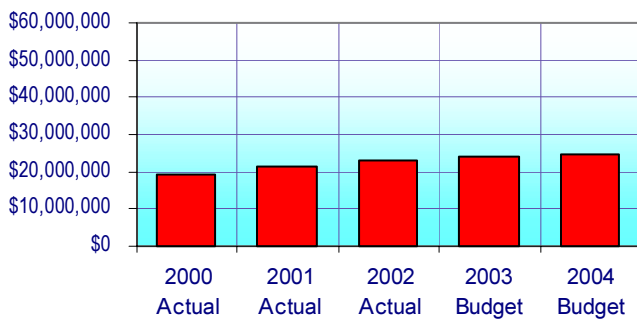
General Government



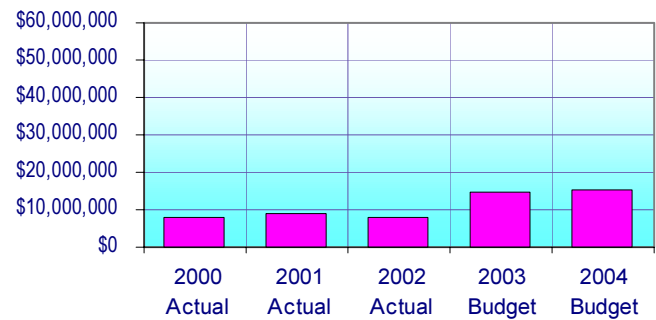
Mental & Physical Health



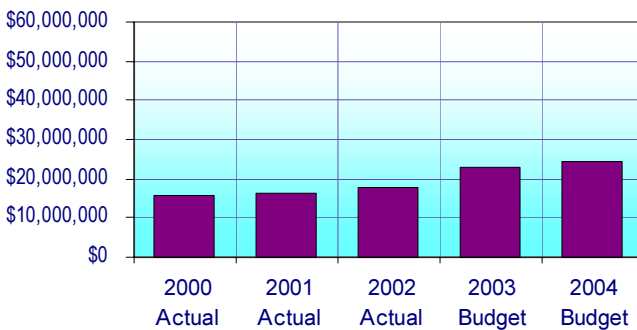
Security of Persons & Property



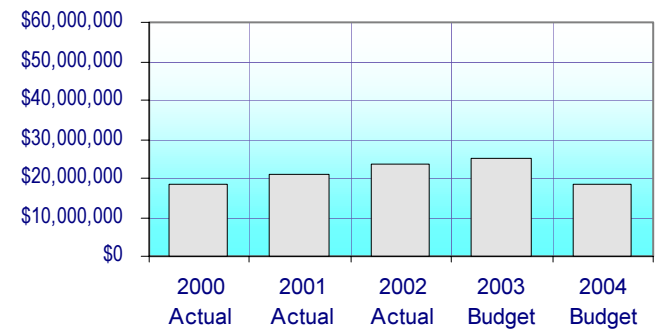
Capital Outlay



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.

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).