

The 2004 Budget in Summary

This section provides a summary of the 2004 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 2004 budget contains approximately \$57.6 million in revenues and \$59.4 million in expenditures. Total budgeted expenditures in 2004 are \$128,000 more than the amended 2003 budgeted expenditures.

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.

Summary of Budgeted Revenues and Expenditures by Fund

Budgeted Revenue

Fund	2003	2004
	(Amended Budget)	
001 General Fund	55,003,721	57,626,092
108 County Road	20,901,208	21,792,588
117 Water Resources *	2,924,000	100,000
140 Solid Waste	1,012,600	1,031,200
169 Flood Control Zone	5,716,133	3,225,463
501 ER&R	7,763,819	8,570,603
507 Admin. Services	11,813,475	12,956,924
All Other Funds	8,380,197	9,332,929
Total Revenues	\$113,515,153	\$114,635,799

Budgeted Expenditures

Fund	2003	2004
	(Amended Budget)	
001 General Fund	59,281,560	59,409,419
108 County Road	26,686,514	27,946,971
117 Water Resources *	3,438,198	150,000
140 Solid Waste	1,258,898	1,255,742
169 Flood Control Zone	8,540,704	4,923,531
501 ER&R	8,268,342	9,067,453
507 Admin. Services	13,639,726	14,607,088
All Other Funds	7,628,309	8,871,849
Total Expenditures	\$128,742,251	\$126,232,053

* See page 61 "Water Resources" for variance explanation.

General Fund Balance Summary

	Projected 2003	Budget 2004	
Ongoing	Ongoing Revenues		
	Budgeted Revenues (Note 1)	53,456,035	* 56,670,206
	Supplemental Budgets	344,188	
	Total Revenue	<u>\$ 53,800,223</u>	<u>\$ 56,670,206</u>
	Ongoing Expenditures		
	Budgeted Expenditures (Note 2)	55,725,711	57,046,527
	Continuing Appropriations	621,715	
Supplemental Budgets	922,453		
Total Ongoing Expenditures	<u>\$ 57,269,879</u>	<u>\$ 57,046,527</u>	
	Operating Surplus (Deficit)	<u>(3,469,656)</u>	<u>(376,321)</u>
One-Time	Onetime Expenditures - Net (Note 3)	<u>\$ 808,183</u>	<u>\$ 1,407,006</u>
Fund Balance	Beginning Fund Balance	\$ 16,495,437	\$ 15,023,627
	Operating Surplus (Deficit)	(3,469,656)	(376,321)
	Less One Time Expenditures (Note 3)	(808,183)	(1,407,006)
	Increase in Sales Tax Projections	599,966	
	Increase in State Public Health Funding	427,616	
	Budget Lapse 2003 (3%)	1,778,447	
	Ending Fund Balance	<u>\$ 15,023,627</u>	<u>\$ 13,240,300</u>
	Recap of Ending Fund Balance		
	Dedicated Reserve	358,347	358,347
	Emergency Reserve	1,000,000	1,000,000
	Unreserved Fund Balance	<u>\$ 13,665,280</u>	<u>\$ 11,881,953</u>
TOTAL Fund Balance	<u>\$ 15,023,627</u>	<u>\$ 13,240,300</u>	

*This is Ongoing Revenue and the Budget 2004 figure does not include \$955,886 of Onetime revenue; however this \$955,886 is shown offset against the "Onetime Expenditures - Net" for Budget 2004.

General Fund Balance Summary Notes

Note 1 - Changes in Revenue

2003 Amended Budget Revenues	\$ 53,456,035
Revenue Changes	
● Property Tax (New Construction & Change from Flood Fee)	\$ 1,866,105
● Sales Tax	\$ 902,499
● Licenses & Permits	\$ 200,301
● Federal in Lieu of Taxes	\$ 275,000
● Public Health (I695 Replacement)	\$ 417,863
● Prisoner Room and Board	\$ 86,320
● Other Intergovernmental Revenues	\$ 163,422
● Auditor Filing /Recording Fees	\$ 100,000
● Residential Site Plan Review	\$ 75,000
● Land Disturbance Fees	\$ 58,000
● Work Release Fees	\$ 65,804
● Sheriff Civil Fees	\$ 35,782
● Other Fees & Service Charges	\$ 84,387
● Fines and Forfeits	\$ 83,500
● Interest Income	\$ (868,000)
● Misc Revenue	\$ (206,758)
● Other Net Changes	\$ 26,296
● Other Financing Sources	\$ (151,350)
2004 Budgeted Revenues	\$ 56,670,206

Note 2 - Changes in Expenditures

2003 Amended Budget Expenditures	\$ 55,725,711
Expenditure Changes	
● Add'l Eastside Resident Sheriff Deputy	\$ 82,610
● Add'l Drug Task Force Sheriff Deputies	\$ 138,270
● Sheriff Drug Task Force Office Rental	\$ 19,416
● Sheriff Neighborhood Field Offices	\$ 18,300
● Increase in Salaries & Wages (Including Taxes)	\$ 967,490
● Increase in Employee Health Benefits	\$ 400,000
● Increase Medical Costs - Jail	\$ 111,218
● Increase in Visiting Nurse Contract - Jail	\$ 153,675
● Increase in Jail Kitchen operating costs	\$ 34,000
● Increase in Equipment Rental - Jail	\$ 18,000
● Public Heath Food Inspector	\$ 29,336
● Public Heath Environmental Health Specialist - One Stop Permit Center	\$ 29,335
● Digital Recording Equipment Lease - District Court	\$ 11,273
● Planning and Development Extra Help	\$ 27,512
● Increase part-time to full-time employee in Treasurer's Office	\$ 12,416
● Decrease in Debt Service Transfers	\$ (364,259)
● Increase in Provision For Leave Payout	\$ 75,000
● Conversion of Outdoor Recreation Coordinator to One-time	\$ (60,439)
● Other Decreases in Parks Budget	\$ (39,000)
● Decrease In HIDTA Grant Expenditure	\$ (89,130)
● Decreases Misc Non-Departmental Expenditures	\$ (52,000)
● Conversion of Integrated Pest Mngmnt & Nutrient Management to One-time	\$ (155,000)
● Other Net Changes	\$ (47,207)
2004 Budgeted Expenditures	\$ 57,046,527

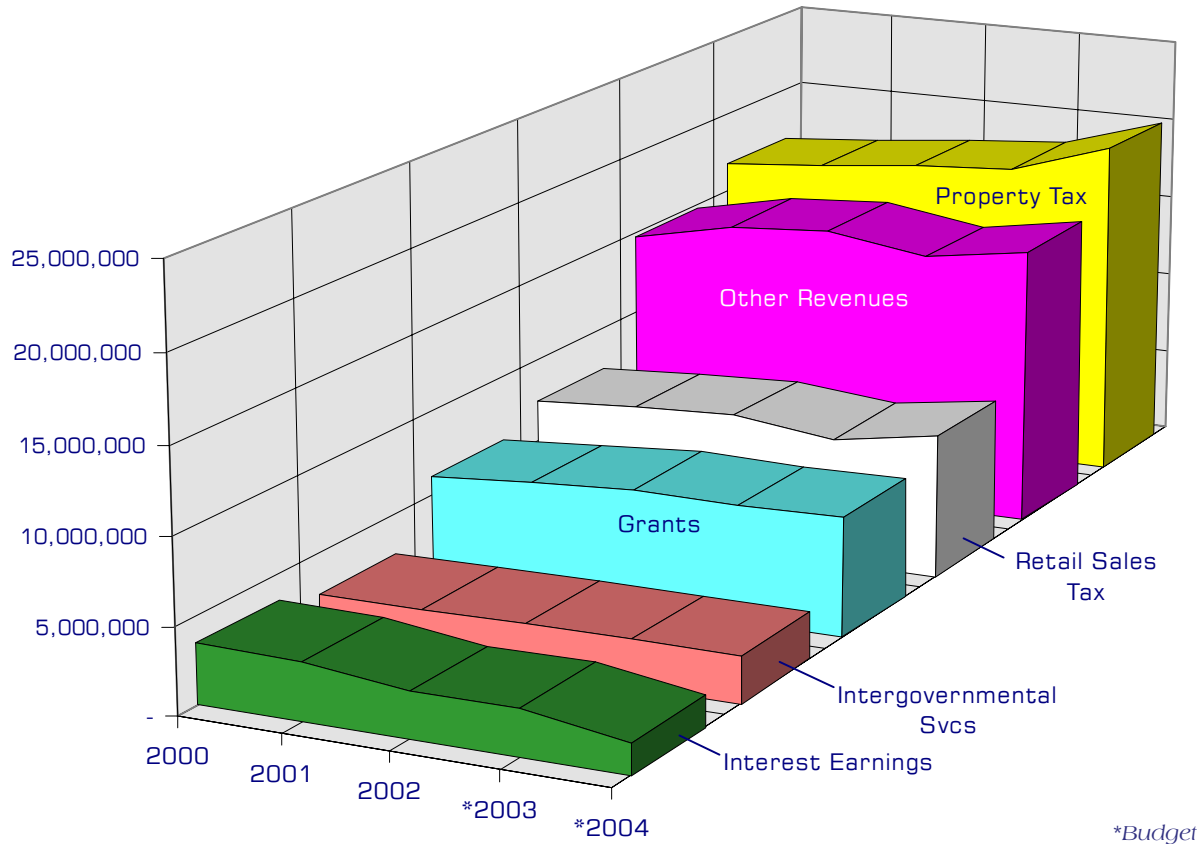
General Fund Balance Summary Notes continued

Note 3 - One Time Expenditures

● Lake Whatcom Management funding - Public Works	\$ 100,000
● Watershed Education - Cooperative Extension	\$ 150,300
● Voter Registration Software	\$ 80,000
● Juvenile Offender Case Management System	\$ 107,276
● Jail Overtime	\$ 75,000
● Sheriff Vehicle- New Drug Task Deputies	\$ 69,000
● Sheriff Vehicle- New East Side Resident Deputy	\$ 34,500
● Sheriff's Volunteer Services Coordinator Position	\$ 34,822
● Jail Fingerprinting system	\$ 48,000
● Health Dept Phone System - State Street Building	\$ 64,000
● Outdoor Recreation Coordinator - Parks	\$ 60,439
● Property Tax System Software Enhancements - Treasurer	\$ 60,000
● Digital Courtroom Recording - Superior Court	\$ 45,000
● Document Imaging Project	\$ 70,700
● Federal Forest Jail Work Crew -Title 3 Funding	\$ 40,647
● Jail Kitchen Steam Kettle	\$ 40,000
● One Stop Permit Center	\$ 56,000
● Drug Task Force Clerical Support	\$ 36,782
● Extra Help - District Court	\$ 35,000
● New Evidence Room Software - Sheriff	\$ 30,781
● Debt Management Software - Treasurer	\$ 28,740
● Implement West Nile Virus Response Plan	\$ 14,935
● Extra Help to Increase Building Inspections	\$ 14,000
● District Court Project to Close Old Case Files	\$ 20,504
● Extra Help for Agriculture Program	\$ 13,660
● Support for Community Advisory Committees	\$ 12,500
● New Code Books for Planning and Development	\$ 10,000
● Professional Services, Corrections Testing/Hiring	\$ 10,000
● Appraiser for Transfer of Development Right Program	\$ 10,000
● Increase in Sheriff Department Training Budget	\$ 10,000
● Other One-Time ASRs less than \$10,000	\$ 24,420
Total	\$ 1,407,006



General Fund Revenue Sources



General Fund Revenue Sources Notes

Property Tax

In 2004, property tax revenues are projected to increase \$1,866,000. \$1.4 million of this increase is the result of an elimination of a county-wide flood fee to a General Fund property tax levy. The balance of the increase, \$466,000, is the tax revenue generated on the projected \$300 million of new construction.

Other Revenue

“Other Revenue” is expected to grow by approximately \$922,000, or 5.9%. The largest increases are in state funding for public health (\$417,000) and “Federal In Lieu of Taxes” (\$275,000). Other revenues are generally up, particularly revenues related to property development, including building permits and site

General Fund Revenue Sources Notes continued

plan reviews. Security of persons and property revenue is down as the result of reductions in Sheriff's Office security services provided under contract to the Port of Bellingham. Contributions are down as the result of reductions in contributions from Alcoa Aluminum, and the completion of some Health Department projects that were partially funded by donations.

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 2004 budget includes a \$902,499 estimated increase in retail sales tax. This estimate is based on strong sales tax collections in 2003 and it anticipates the current level of construction activity will continue.

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 2004 is an estimated \$1,220,695, which is \$81,195 greater than 2003 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 2004 are expected to be \$70,000 more than 2003.

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 2004 projection for Interest Earnings has decreased by \$868,000 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 2004 are: \$423,900 from the Drug Fund to reimburse Prosecuting Attorney's and Sheriff's costs; \$122,788 from the Administrative Services Fund to support Prosecuting Attorney for self insurance activities; \$169,000 from the Flood Control Zone District to fund work performed by a jail alternatives work crew and administrative costs. Transfers are down because funding for the Cooperative Extension watershed education program and funding for a watershed planning position have been moved to the General Fund for 2004.

General Fund Revenue Sources Summary

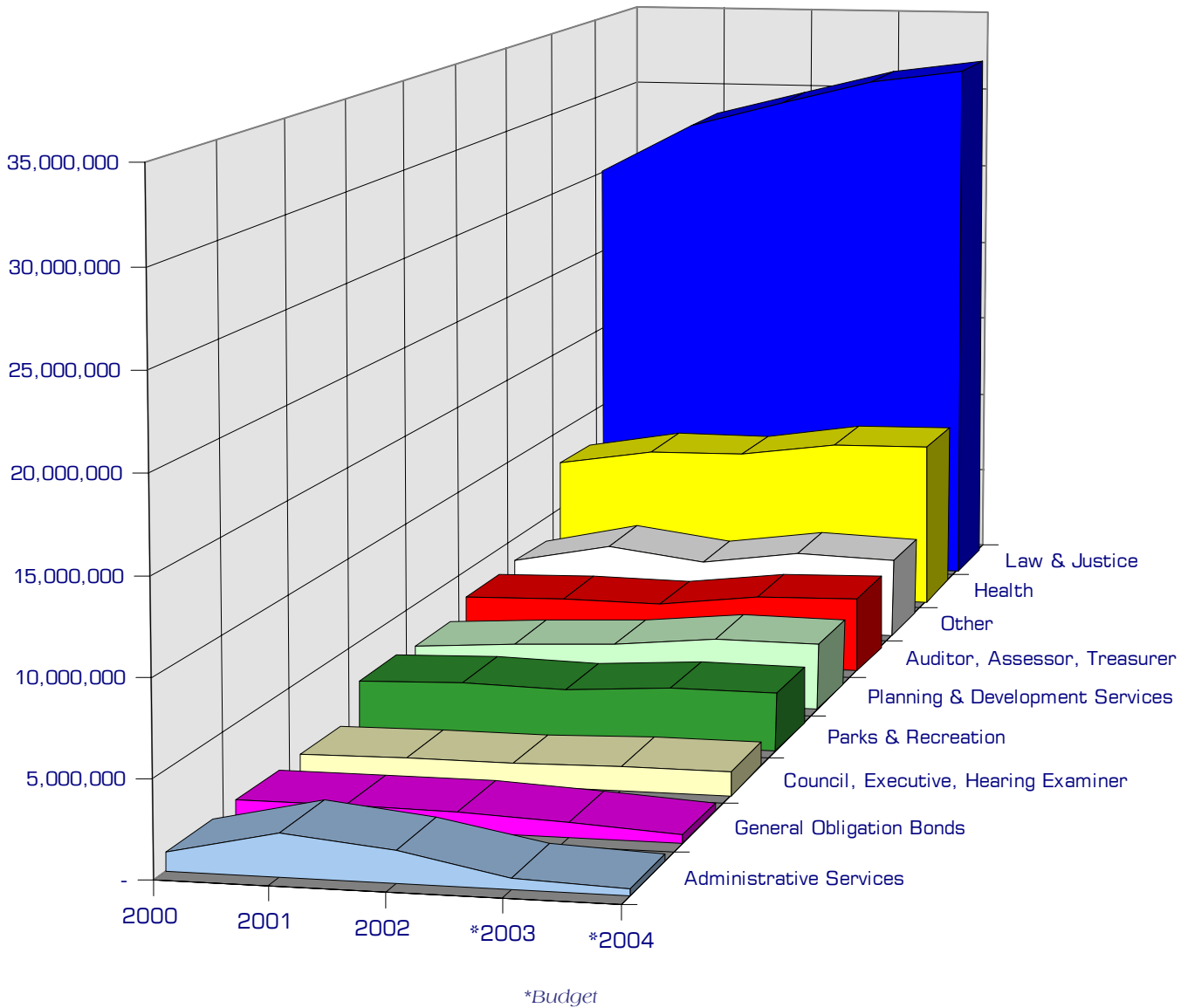
	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Grants					
4331 Federal Grants-Direct	334,601	308,539	477,121	425,492	364,398
4333 Federal Grants-Indirect	2,047,639	2,441,785	2,332,107	2,135,393	2,242,494
4334 State Grants	3,606,220	3,704,640	4,075,680	4,257,542	4,276,138
4335 State Shared Revenues	122,744	52,275	62,990	56,620	61,710
<i>Total Grants</i>	6,111,204	6,507,239	6,947,898	6,875,047	6,944,740
Intergovernmental Svcs					
4338 Intergovernmental Svcs	2,597,244	2,632,362	2,712,537	2,696,900	2,674,099
Interest Earnings					
4361 Interest Earnings	3,491,312	3,365,869	2,664,814	2,661,540	1,770,165
Retail Sales & Use Tax					
4313 Retail Sales & Use Tax	7,412,467	7,803,009	8,129,820	7,468,050	8,370,549
Other Revenue					
4312 Timber Harvest Taxes	132,866	82,633	111,044	126,000	133,200
4317 Excise Taxes	423,455	414,306	427,351	388,500	400,900
4319 Interest & Penalty on Tax	1,441,051	1,623,984	1,633,308	1,552,000	1,552,000
4321 Business Licenses & Permits	334,617	399,461	336,849	395,815	460,735
4322 Non-Bus Licenses & Permits	1,159,351	1,138,878	1,372,888	1,376,674	1,465,100
4332 Federal Entitlements	396,164	1,001,358	653,579	354,817	577,350
4336 State Entitlements	2,535,903	2,291,448	2,153,176	1,452,018	1,939,069
4337 Intercl Grant-Entitlement	805,193	742,018	747,524	777,245	787,576
4341 General Government	1,892,460	1,890,513	2,050,432	1,980,012	1,987,245
4342 Security-Persons & Property	897,649	1,388,928	1,489,863	1,406,528	1,227,498
4343 Physical Environment	21,025	32,117	30,801	27,400	30,000
4345 Economic Environment	1,185,418	1,178,084	1,399,966	1,577,302	1,662,800
4346 Mental and Physical Health	463,362	380,961	407,189	515,500	548,554
4347 Culture and Recreation	272,431	297,863	300,544	293,800	304,360
4349 Other Interfnd Svc Charges	127,809	176,922	192,106	207,143	293,969
4351 Felony Penalties	178,164	151,215	181,939	157,000	171,000
4352 Civil Penalties	11,464	4,911	28,764	4,500	4,500
4353 Nonparking Infractions	667,947	638,616	858,273	712,000	800,000
4354 Parking Infractions	3,301	3,180	2,023	3,500	3,500
4355 Criminal Traffic Misdem	230,968	220,202	261,078	250,000	250,000
4356 Nontraffic Misdemeanor	100,417	102,596	122,746	104,700	104,700
4357 Criminal Costs	73,928	64,945	67,629	80,900	62,400
4359 Non-Court Fines-Forfeits	-	-	1,650	-	-
4362 Rents & Royalties	579,028	628,848	652,463	628,974	626,314
4367 Contribution-Private Source	22,008	145,232	77,757	461,671	328,706
4369 Other Miscellaneous Revenue	266,290	239,985	266,779	206,653	232,347
8110 State Timber Sales	505,049	802,300	565,134	537,000	548,000
8120 Other Fixed Assets	-	-	-	2,000	-
<i>Total Other Revenue</i>	14,727,318	16,041,504	16,392,855	15,579,652	16,501,823

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General Fund Revenue Sources Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Property Taxes					
<i>4311 Property Taxes</i>	16,747,521	17,266,598	17,869,588	18,334,377	20,200,482
Transfers					
8301 Operating Transfer In	1,081,895	1,283,493	1,558,222	1,388,155	1,164,234
<i>Total Transfers</i>	1,081,895	1,283,493	1,558,222	1,388,155	1,164,234
Total General Fund	52,168,961	54,900,074	56,275,734	55,003,721	57,626,092

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

During the period from 2000 to 2004, the General Fund experienced an annual growth in expenditures of approximately 5.3%, with the bulk of this increase in Law and Justice expenditures. Total expenditures for the General Fund in 2004 are \$59.4 million. This includes an increase of \$1.3 million for wages and health care costs. The budget for 2004 is \$128,000 more than the current 2003 budget.

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 54% of the General Fund's 2004 budget. Law and Justice expenditures have increased at an average rate of 6.3% per year since 2000.

Health Department

With 16% of the General Fund budgeted expenditures in 2004, the Health Department is the second largest expenditure category. This department's expenditures have increased at an average rate of 5.4% per year since 2000. Its 2004 budgeted expenditures total \$9,740,340. 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 2.3 million dollars will be used to support the Health Department's operating costs in 2004.

Other

"Other" is made up of miscellaneous expenditures which are not attributable to specific departments. Expenditures range from charges for ambulance service (\$1,322,970) to animal

control (\$328,250). Programs in this category include What-Com 911, medical examiner, Cooperative Extension, and criminal justice data integration. Miscellaneous non-departmental is made up of various expenditures including a \$300,000 reserve for expected wage settlements with county employee bargaining units.

Assessor, Treasurer & Auditor

The Assessor, Treasurer, and Auditor make up 7.2% of the total 2004 General Fund budget. Expenditures have increased at an annual rate of 4.3%. In 2004, General Fund expenditures for the Assessor, Treasurer & Auditor total \$4,258,599.

Planning & Development Services

Planning and Development Service's 2004 budget totals \$3,710,698. It has increased by \$1,074,753 since 2000. This is an average growth rate of 8.9% per year. This department collects approximately \$3 million dollars in building and land use permits, plan-check fees, and other charges. Expenditures in this program area fluctuate with building activity. In 2004, \$679,000 of the departments operating costs will be paid from discretionary General Fund revenues.

Parks & Recreation

Parks and Recreation's 2004 budget is \$3,132,026. This department's budget has increased by \$287,909 since 2000. This equates to a 2.4% annual growth rate.

Administrative Services

These are transfers to the Administrative Services Fund. Expenditures vary based on amount and number of facilities projects budgeted in a given year. Transfers in 2004 fund the computer replacement revolving account, \$200,000 and a \$100,000 transfer to the building revolving

General Fund Expenditures Notes continued

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 less than 1% of the total General Fund's 2004 budget . In 2003 Whatcom County took advantage of the low interest rates and refinanced its callable debt. This has resulted in lower debt service cost to the General Fund in 2004 and future years.

Council, Executive & Hearing Examiner

County Council, Executive and Hearing Examiner make up 2.2% of the total General Fund 2004 budget. Budgeted 2004 expenditures for the three activities are \$1,281,387. This is an increase of \$27,000 or 2% over 2003.

General Fund Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Law & Justice					
District Court	995,576	1,077,033	1,167,461	1,239,432	1,331,884
District Court Probation	831,707	873,843	948,063	1,153,352	1,197,443
Jail	5,729,679	6,298,170	6,890,142	7,032,425	7,045,986
Juvenile Administration	3,059,073	3,331,408	3,394,320	3,499,041	3,565,668
Prosecuting Attorney	3,080,746	3,337,239	3,396,985	3,639,315	3,790,016
Public Defender	1,753,445	2,096,149	2,014,952	2,151,507	2,218,950
Sheriff	6,755,922	7,859,631	8,416,337	8,746,648	9,022,298
Superior Court	2,708,818	3,073,430	3,225,783	3,525,207	3,646,709
Non-Dept'l - Law & Justice Activities	76,427	128,159	138,099	115,096	40,000
Non-Dept'l - Emergency Management	85,422	109,352	107,788	102,970	103,301
<i>Total Law & Justice</i>	<i>25,076,815</i>	<i>28,184,414</i>	<i>29,699,930</i>	<i>31,204,993</i>	<i>31,962,255</i>
Auditor, Assessor, Treasurer					
Assessor	1,711,457	1,853,251	1,760,234	1,972,837	1,919,078
Auditor	722,737	832,254	826,093	961,942	957,238
Operating Transfer - Elections	70,368	-	-	55,000	135,000
Treasurer	886,961	904,438	916,926	1,145,539	1,247,283
<i>Total Auditor, Assessor, Treasurer</i>	<i>3,391,523</i>	<i>3,589,943</i>	<i>3,503,253</i>	<i>4,135,318</i>	<i>4,258,599</i>
Planning & Development Services					
<i>Plan & Dev Svcs Administration</i>	<i>2,635,945</i>	<i>2,948,697</i>	<i>3,223,227</i>	<i>3,787,631</i>	<i>3,710,698</i>
Parks & Recreation					
<i>Parks Department</i>	<i>2,844,117</i>	<i>2,987,414</i>	<i>2,890,324</i>	<i>3,191,653</i>	<i>3,132,026</i>
Administrative Services					
Non-Dept'l - Administrative Services	906,518	2,169,016	1,626,642	533,000	310,000
<i>Total Administrative Services</i>	<i>906,518</i>	<i>2,169,016</i>	<i>1,626,642</i>	<i>533,000</i>	<i>310,000</i>
Health					
<i>Public Health</i>	<i>7,900,105</i>	<i>8,802,897</i>	<i>8,839,321</i>	<i>9,637,928</i>	<i>9,740,340</i>
General Obligation Bonds					
<i>Non-Departmental - GO Bonds</i>	<i>1,075,668</i>	<i>1,073,387</i>	<i>1,060,985</i>	<i>753,008</i>	<i>429,418</i>
Council, Executive, Hearing Examiner					
County Council	563,307	613,978	610,348	674,118	702,416
County Executive	374,252	415,887	405,788	426,177	422,453
Hearing Examiner	113,563	120,473	119,395	153,715	156,518
<i>Total Council, Executive, Hearing Exam.</i>	<i>1,051,122</i>	<i>1,150,338</i>	<i>1,135,531</i>	<i>1,254,010</i>	<i>1,281,387</i>

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General Fund Expenditures Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
OTHER					
Cooperative Extension					
<i>Cooperative Extension</i>	383,277	419,685	380,461	480,005	409,140
Other General Fund					
Medical Examiner	246,789	253,942	261,018	266,000	282,000
Microfilming	129,414	117,142	96,491	131,497	-
Lake Whatcom Management	-	-	-	-	100,000
Wide Area Network	109,465	-	-	-	-
911	518,332	622,871	607,502	629,197	612,452
Ambulance Services	974,404	1,080,272	1,317,938	1,311,500	1,322,970
Animal Control	285,082	292,209	295,820	310,000	328,250
Support to Other Organizations	407,562	328,036	324,217	406,923	435,212
Misc Non-Departmental	485,042	1,532,047	601,127	1,188,397	1,035,672
<i>Total Other General Fund</i>	3,156,090	4,226,519	3,504,113	4,243,514	4,116,556
Transfers to Miscellaneous Funds					
Non-Dept'l - ER & R	-	-	-	1,500	-
Non-Dept'l - Noxious Weed	59,000	59,000	59,000	59,000	59,000
<i>Total Transfers to Miscellaneous Funds</i>	59,000	59,000	59,000	60,500	59,000
TOTAL GENERAL FUND	48,480,180	55,611,310	55,922,787	59,281,560	59,409,419



Consolidated Summary

Ongoing Revenues & Expenditures

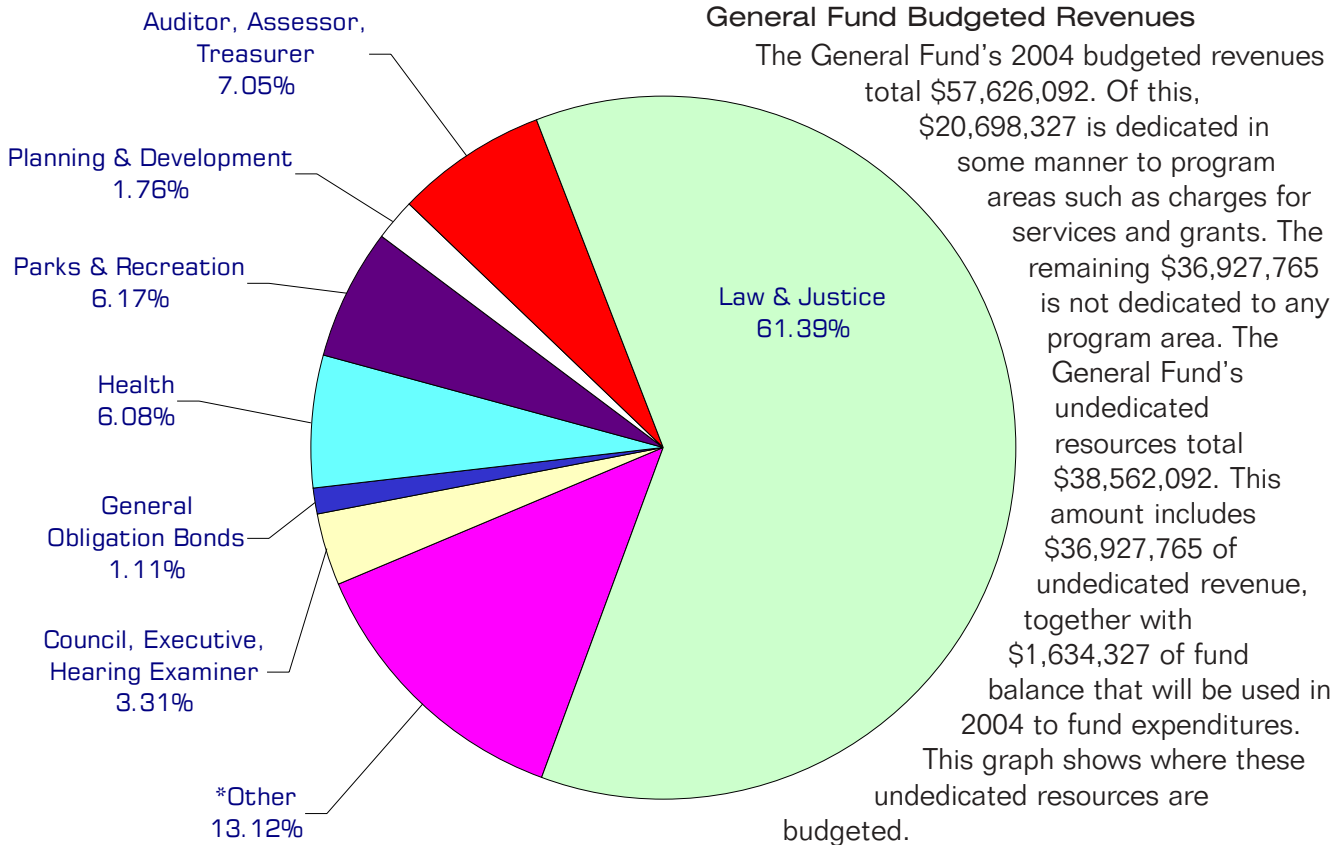
		Approved Ongoing 2004 Expenditures	Approved Ongoing 2004 Revenues	Operating Surplus (Deficit)
001	General Fund	57,046,527	56,670,206	(376,321)
108	County Road	27,569,471	21,792,588	(5,776,883)
109	Election Reserves	648,057	484,000	(164,057)
114	Veterans Relief	149,659	149,659	-
117	Water Resources	-	-	-
121	Low-Income Housing Projects	-	300,000	300,000
140	Solid Waste	1,255,742	1,031,200	(224,542)
141	WC Convention Center	114,000	150,000	36,000
142	Victim Witness	117,164	116,850	(314)
148	CERB	109,135	109,135	-
151	Community Development	5,000	-	(5,000)
154	Road Improve #1	24,761	22,113	(2,648)
155	Road Improve #2	2,088	1,133	(955)
159	Road Improve #7	2,583	1,874	(709)
162	Road Improve Guarantee	113,735	-	(113,735)
165	WC Drug Fund	708,900	351,425	(357,475)
166	Auditor's O&M	73,181	105,200	32,019
167	Emergency Management	346,148	314,198	(31,950)
169	Flood Control Zone	4,920,531	3,225,463	(1,695,068)
170	Pt. Robert's Fuel Tax	-	20,000	20,000
175	Conservation's Future	75,000	808,529	733,529
180	Lake Management	6,000	-	(6,000)
219	CRID #9 General Debt	109,135	207,913	98,778
220	LRID #10 General Debt	1,000	15,895	14,895
241	1993 Ltd Tax GO Bond	1,000	1,000	-
242	1997 Ltd Tax GO & Refunding Bond	1,192,565	1,192,565	-
243	1998 Ltd Tax GO Bond	254,598	254,598	-
244	2003 Ltd Tax GO & Refunding Bond	428,418	428,418	-
326	REET	1,192,565	1,000,000	(192,565)
330	Parks Improvement	32,500	1,000	(31,500)
332	Public Utilities Improvement	25,000	2,025,000	2,000,000
402	Whatcom County Investment Pool	179,239	177,031	(2,208)
501	ER&R	8,428,953	8,097,103	(331,850)
503	Whatcom Co. Supplemental Retirement	-	-	-
507	Administrative Services	13,986,472	12,956,924	(1,029,548)
16921	Lynden/ Everson Sub-Zone	58,000	32,000	(26,000)
16922	Sumas/ Nooksack / Everson Sub-Zone	117,250	71,820	(45,430)
16923	Acme/ VanZandt Sub-Zone	25,000	13,617	(11,383)
Total		119,319,377	112,128,457	(7,190,920)

Consolidated Summary continued

Beginning & Ending Fund Balances

	Estimated Beginning Balance	One-Time Expenditures	Operating Surplus (Deficit)	Estimated Ending Balance
001 General Fund	15,023,627	1,407,006	(376,321)	13,240,300
108 County Road	8,707,793	377,500	(5,776,883)	2,553,410
109 Election Reserves	141,642	(48,830)	(164,057)	26,415
114 Veterans Relief	139,050	-	-	139,050
117 Water Resources	310,127	50,000	-	260,127
121 Low-Income Housing Projects	583,197	300,000	300,000	583,197
140 Solid Waste	1,336,733	-	(224,542)	1,112,191
141 WC Convention Center	235,881	-	36,000	271,881
142 Victim Witness	91,375	-	(314)	91,061
148 CERB	-	-	-	-
151 Community Development	18,566	-	(5,000)	13,566
154 Road Improvement #1	43,805	-	(2,648)	41,157
155 Road Improvement #2	1,562	-	(955)	607
159 Road Improvement #7	1,669	-	(709)	960
162 Road Improvement Guarantee	113,735	-	(113,735)	-
165 WC Drug Fund	441,655	500	(357,475)	83,680
166 Auditor's O&M	369,838	207,442	32,019	194,415
167 Emergency Management	81,928	-	(31,950)	49,978
169 Flood Control Zone	7,941,542	3,000	(1,695,068)	6,243,474
170 Pt. Robert's Fuel Tax	90,551	-	20,000	110,551
175 Conservation's Future	2,822,144	-	733,529	3,555,673
180 Lake Management	19,081	-	(6,000)	13,081
219 CRID #9 General Debt	14,956	-	98,778	113,734
220 LRID #10 General Debt	63,716	-	14,895	78,611
241 1993 Ltd Tax GO Bond	64	-	-	64
242 1997 Ltd Tax GO & Refund Bond	92	-	-	92
243 1998 Ltd Tax GO Bond	46	-	-	46
244 2003 Ltd Tax GO & Refund Bond	-	-	-	-
326 REET	2,271,153	-	(192,565)	2,078,588
330 Parks Improvement	34,415	-	(31,500)	2,915
332 Public Utilities Improvement	6,504,357	1,323,100	2,000,000	7,181,257
402 Whatcom County Investment Pool	-	-	(2,208)	(2,208)
501 ER&R	14,731,813	165,000	(331,850)	14,234,963
503 Whatcom Co. Supplemental Retirement	191,122	-	-	191,122
507 Administrative Services	5,981,442	620,616	(1,029,548)	4,331,278
16921 Lynden/ Everson Sub-Zone	180,851	-	(26,000)	154,851
16922 Sumas/ Nooksack / Everson Sub-Zone	331,342	-	(45,430)	285,912
16923 Acme/ VanZandt Sub-Zone	28,027	-	(11,383)	16,644
Total	68,848,897	4,405,334	(7,190,920)	57,252,643

2004 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 2004 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.

Undedicated General Fund Resources Summary

	Budget 2004 Expense	Budget 2004 Revenue	Budget 2004 Capital	Budget 2004 Undedicated
Law & Justice				
District Court	1,331,884	128,560	-	1,203,324
District Court Probation	1,197,443	1,017,319	-	180,124
Jail	7,045,986	2,514,970	90,000	4,441,016
Juvenile Probation/Detention	3,565,668	627,318	59,500	2,878,850
Prosecuting Attorney	3,790,016	1,217,326	15,500	2,557,190
Public Defender	2,218,950	19,215	-	2,199,735
Sheriff	9,022,298	1,382,975	147,281	7,492,042
Superior Court	3,646,709	997,622	45,000	2,604,087
Non-Departmental - Law & Justice Activities	40,000	-	-	40,000
Non-Departmental - Emergency Mgmt	103,301	-	25,000	78,301
<i>Total Law & Justice</i>	31,962,255	7,905,305	382,281	23,674,669
Auditor, Assessor, Treasurer				
Assessor	1,919,078	14,500	-	1,904,578
Auditor	957,238	1,472,064	-	(514,826)
Non-Departmental - Elections	135,000	-	-	135,000
Treasurer	1,247,283	52,116	-	1,195,167
<i>Total Auditor, Assessor, Treasurer</i>	4,258,599	1,538,680	-	2,719,919
Planning & Development Services				
Plan & Dev Svcs	3,710,698	3,006,610	24,650	679,438
Health				
<i>Health Department</i>	9,740,340	7,294,602	101,800	2,343,938
Parks & Recreation				
<i>Parks Department</i>	3,132,026	750,606	-	2,381,420
General Obligation Bonds				
<i>Non-Departmental - GO Bonds</i>	429,418	-	-	429,418
Council, Executive, Hearing Examiner				
County Council	702,416	4,024	-	698,392
County Executive	422,453	-	-	422,453
Hearing Examiner	156,518	-	-	156,518
<i>Total Council, Executive, Hearing Examiner</i>	1,281,387	4,024	-	1,277,363

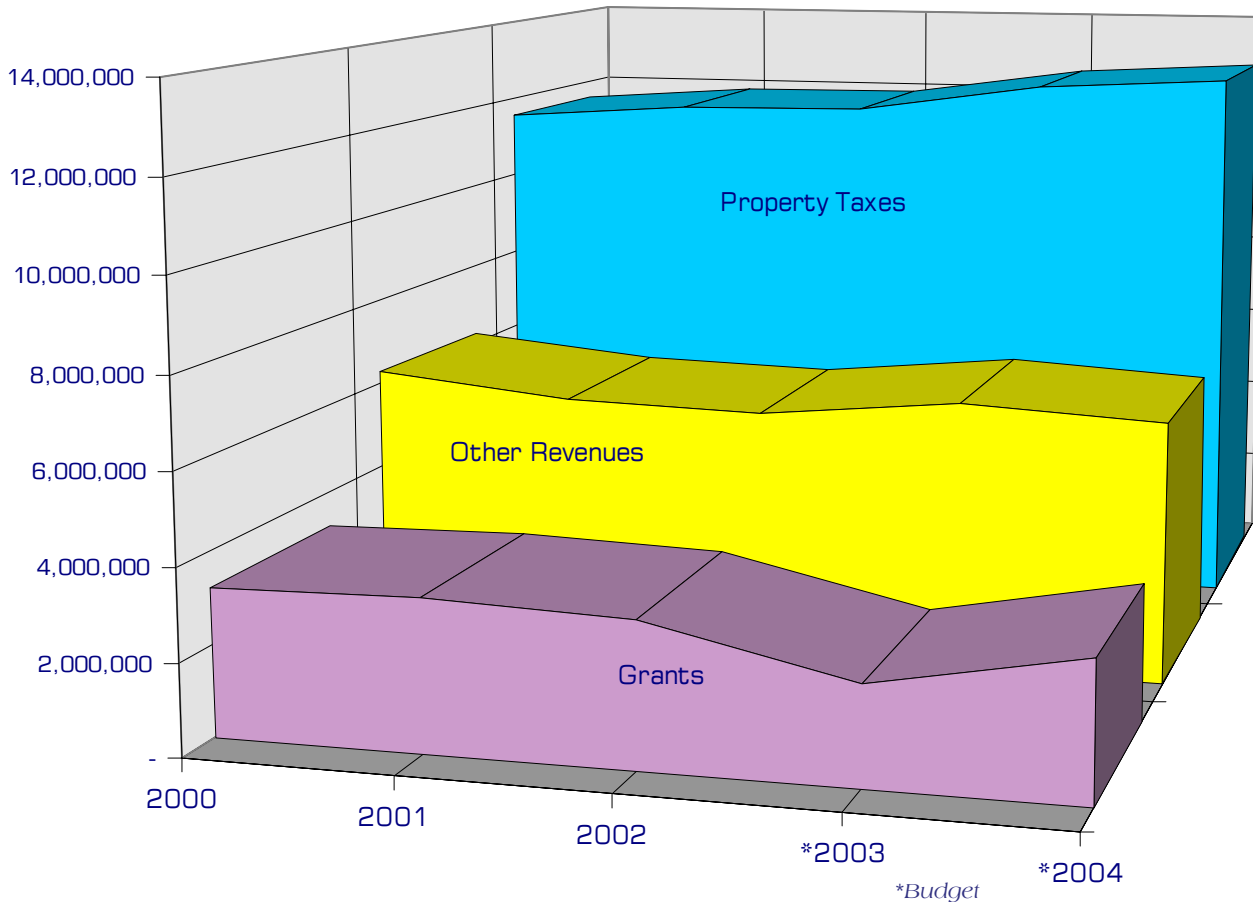
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Undedicated General Fund Resources Summary continued

	Budget 2004 Expense	Budget 2004 Revenue	Budget 2004 Capital	Budget 2004 Undedicated
OTHER				
Cooperative Extension				
<i>Cooperative Extension</i>	409,140	20,000	-	389,140
Other General Fund				
Non-Departmental - Administrative Services	310,000	-	-	310,000
Non-Departmental - Medical Examiner	282,000	30,000	-	252,000
Non-Departmental - Microfilming	-	-	-	-
Non-Departmental - Imaging	45,000	-	-	-
Non-Departmental - Lake Whatcom Management	100,000	-	-	-
Non-Departmental - County Morgue	43,000	-	-	43,000
Non-Departmental - NW Regional Council	68,673	-	-	68,673
Non-Departmental - 911	612,452	-	-	612,452
Non-Departmental - Ambulance Services	1,322,970	-	-	1,322,970
Non-Departmental - Animal Control	328,250	-	-	328,250
Misc Non-Departmental	1,314,211	148,500	-	1,165,711
<i>Total Other General Fund</i>	4,426,556	178,500	-	4,103,056
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>			(508,731)	508,731
TOTAL GENERAL FUND	59,409,419	20,698,327	-	38,566,092



Road Fund Revenues



Road Fund Revenue Sources Notes

Property Tax

The 2004 Road Fund budget is based on a levy of 100 percent of 2003 taxes. Property tax revenues in 2004 are anticipated to be approximately \$261,000 greater than 2003 property tax revenues.

Other Revenue

“Other Revenue” is expected to be slightly less in

2004 than 2003 due to a projected decrease in impact fees and interfund service charges.

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

Road Fund Revenue Sources Notes continued

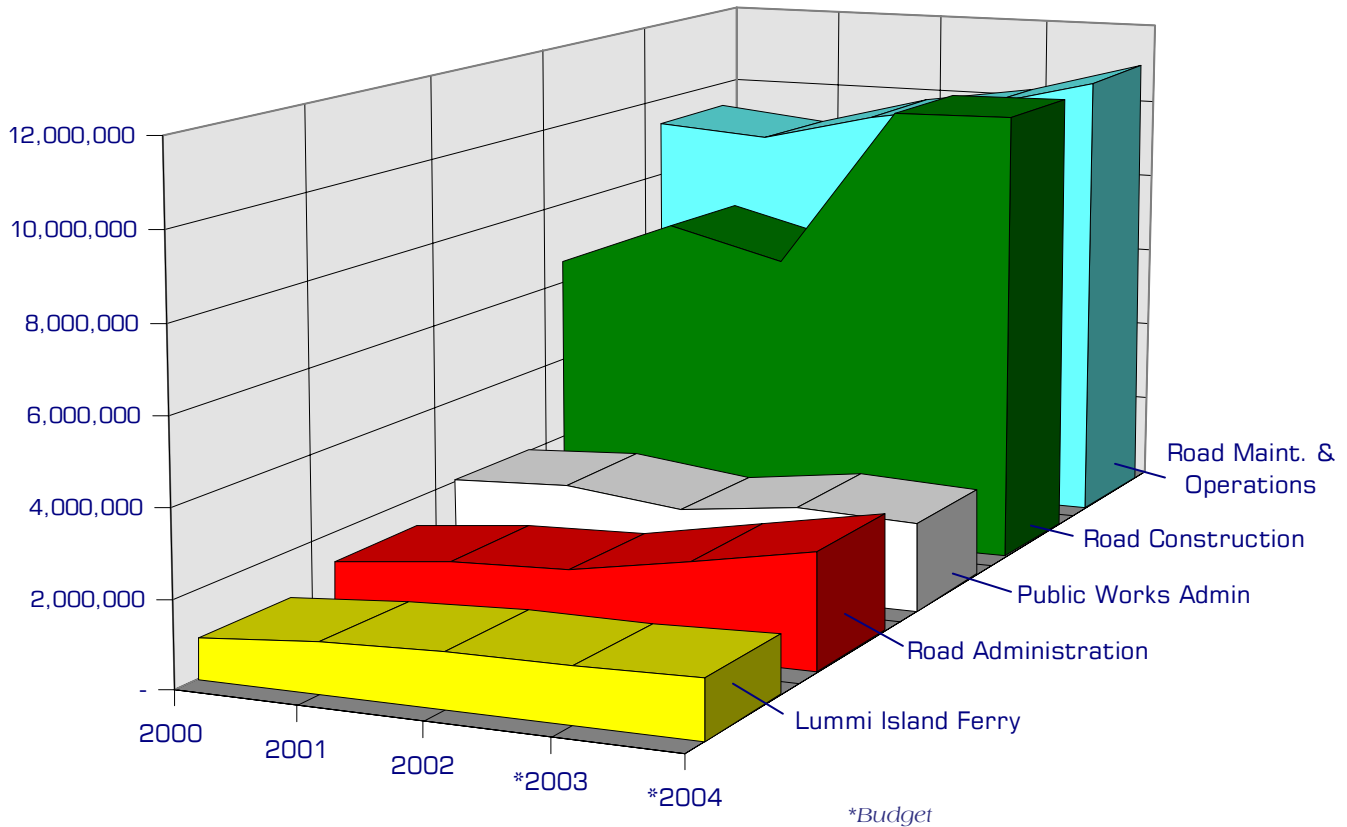
Replacement Grants and Surface Transportation Program (STP). "State Grants" include County Road Administration Board (CRAB) Arterial Projects and a County Arterial Preservation

Accounts (CAPA) grant. The 2004 grant budget increased by \$865,793 and is comparative to 2000 - 2002 levels.

Road Fund Revenue Sources Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Grants					
Federal Grants-Indirect	2,479,785	1,220,774	2,420,472	1,603,000	2,405,000
State Grants	746,676	2,104,110	741,714	559,207	622,500
State Shared Revenues	2,857	2,123	1,666	1,500	2,000
<i>Total Grants</i>	3,229,318	3,327,007	3,163,852	2,163,707	3,029,500
Other Revenue					
Timber Harvest Taxes	178,708	110,507	143,962	200,000	200,000
Excise Taxes	29,502	32,189	28,593	24,000	25,000
Non-Bus Licenses & Permits	37,299	41,887	50,272	40,100	40,100
Federal Entitlements	-	-	222	-	-
State Entitlements	3,208,847	3,276,558	3,361,981	3,483,200	3,469,000
Intergovernmental Svc	816,601	58,506	74,720	65,500	38,500
General Government	23,608	11,342	19,214	20,000	20,000
Security-Persons & Property	105	20,265	35,274	100	1,000
Physical Environment	1,054	1,968	849	100	500
Transportation	502,003	493,122	642,436	511,100	670,100
Economic Environment	68,244	90,840	69,711	234,000	40,000
Other Interfnd Svc Charges	598,895	506,746	488,814	621,339	456,856
Non-Court Fines-Forfeits	-	-	-	-	-
Interest Earnings	6,317	7,472	4,718	5,000	6,000
Rents & Royalties	2,987	12,783	7,366	2,500	5,000
Insurance Prem & Recovery	51,003	-	-	-	-
Contribution-Private Source	-	10,000	-	-	-
Other Miscellaneous Revenue	3,579	2,811	459	4,500	4,000
Disposition of Fixed Assets	-	-	1,000	-	-
State Timber Sales	677,534	1,078,342	736,019	900,000	900,000
Operating Transfer In	60,048	60,055	60,051	60,062	60,032
<i>Total Other Revenue</i>	6,266,334	5,815,393	5,725,661	6,171,501	5,936,088
Property Taxes					
<i>Property Taxes</i>	11,573,847	11,884,771	11,936,218	12,566,000	12,827,000
Total Road Fund	21,069,499	21,027,171	20,825,731	20,901,208	21,792,588

Road Fund Expenditures



Road Fund Expenditure Notes

Road Construction

The cost to design, construct and improve county roads and bridges. The budget is structured to take advantage of any grant opportunities. State and federal grant regulations require all potential road projects be included in the budget. Actual expenditures average seventy-five percent of budgeted amounts.

Road Maintenance & Operations

The costs of preserving and maintaining the right-of-way and each type of roadway, roadway structure and facility. For 2004, the budget has increased \$712,000 due to the addition of new equipment and increased pre-leveling and chip sealing programs to address road impacts on water quality.

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.

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. New in 2004 will be the cost of stormwater management that was previously included in the Water Resources Fund.

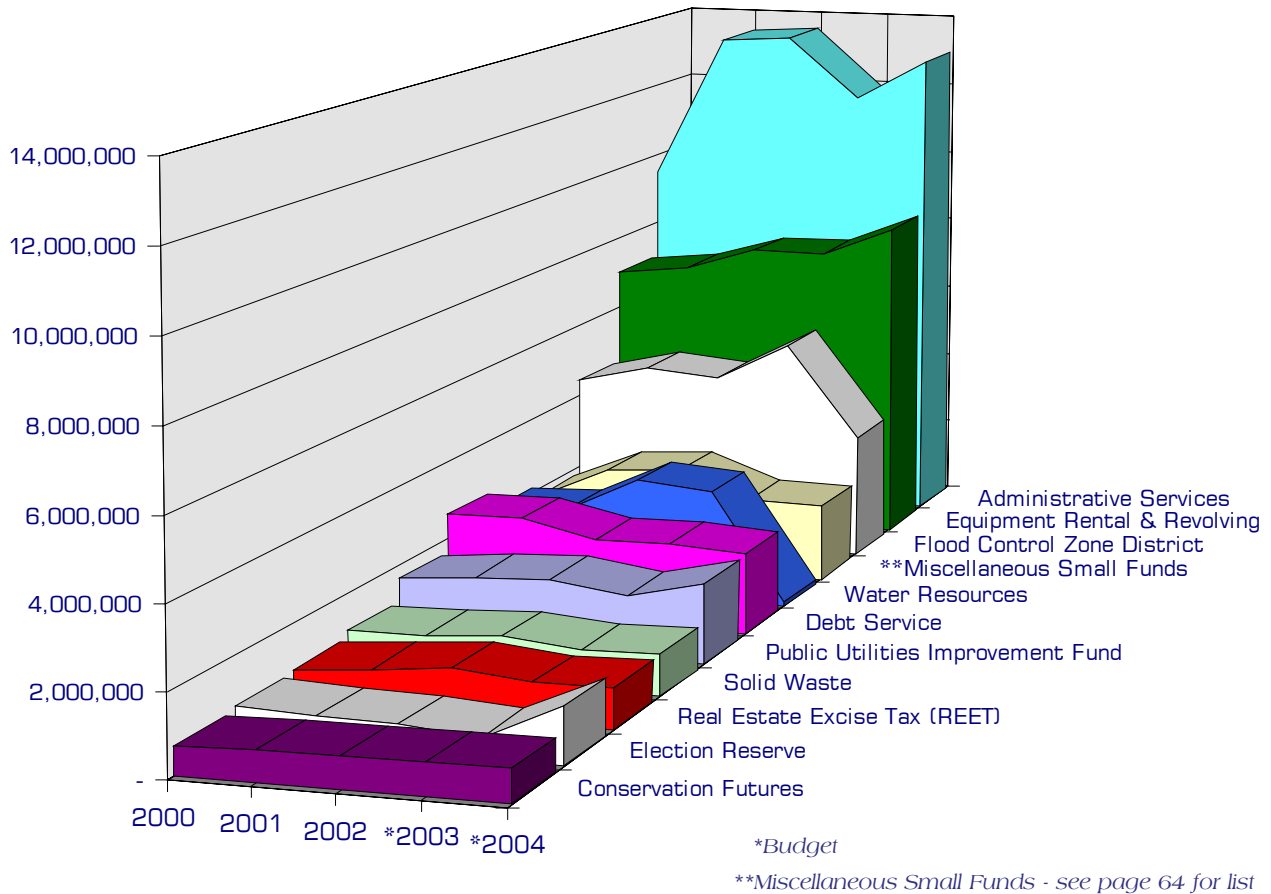
Lummi Island Ferry

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

Road Fund Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Public Works Administration	2,038,148	2,193,888	1,841,332	2,187,061	2,084,884
Road Administration	1,329,166	1,610,581	1,689,455	2,201,527	2,711,858
Road Maintenance & Operations	9,376,631	9,112,783	9,823,211	10,268,455	11,015,601
Lummi Island Ferry	909,042	1,145,975	1,235,581	1,253,336	1,320,628
Road Construction	6,509,303	7,614,524	6,898,131	10,776,136	10,814,000
TOTAL ROAD FUND	20,162,290	21,677,751	21,487,710	26,686,515	27,946,971

Other Funds Revenues



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 cost allocation did not increase from 2003 to 2004. Transfers from the General Fund to the Administrative Services Fund in 2004 will be less than in 2003 because fewer dollars are budgeted for repairs to county facilities to be funded out of the General Fund. Self insurance charges to other

Other Funds Revenue Sources Notes continued

funds rose substantially in 2004 due to increases for health insurance and unemployment insurance claims. Whatcom County will also be receiving \$495,000 for a federal grant to integrate data in law and justice agencies.

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.

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. Revenues are expected to increase over \$800,000 due to \$475,000 from residual equity transfers (from other funds for new equipment purchases), \$300,000 from increased rentals, and \$50,000 for increased service charges.

Flood Control Zone District

This fund was created to implement and oversee the river improvement program and flood hazard management program. Beginning in 2004, the Flood District will shift from revenue generation that is based on a flood fee to a property tax based system. This change will result in \$1.5 million less in district revenue from taxes. In addition, intergovernmental revenues and flood control service charges are expected to decrease \$930,000 from 2003 levels, due to a reduction in land buy-out activities.

Water Resources

With the completion of the planning phase of WRIA I and its implementation, this fund's activities have been scaled back to Lake Whatcom Management and water resources education only.

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 money from special assessments on the property in those districts.

Public Utilities Improvement Fund

This is a fund to account for the 0.08 percent sales tax set aside for public facilities. The budget increased in 2004 due to better than expected retail sales.

Solid Waste Fund

This fund receives revenue from an excise tax on solid waste tonnage. Revenues are expected to remain approximately the same in 2004.

Election Reserve

This fund receives \$360,000 of property tax revenue each year to finance elections. In 2004, it will also receive a transfer of \$135,000 from the General Fund to cover county administrative costs and voter registration system software conversions. This fund is budgeted to receive \$251,000 more in election revenue than in 2003. 2004 is expected to have a busy local and national election schedule. 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. In addition, an anticipated federal grant of \$578,500 to convert from punch card balloting has been included.

Miscellaneous Small Funds

Funds with annual expenditures that are generally less than \$500,000. (See page 64 for a list of miscellaneous small funds.)

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 2003.

Other Funds Revenue Sources Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Administrative Services					
<i>Administrative Services</i>	9,442,570	13,400,963	13,523,168	11,813,475	12,956,924
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	7,008,496	7,221,904	7,792,975	7,763,819	8,570,603
Flood Control District Fund					
<i>Flood Control District Fund</i>	4,445,244	4,872,472	4,700,087	5,716,133	3,225,463
Solid Waste Fund					
<i>Solid Waste Fund</i>	1,081,926	1,073,036	1,181,674	1,012,600	1,031,200
Water Resources					
<i>Water Resources Fund</i>	2,141,070	2,204,398	3,090,306	2,924,000	100,000
Debt Service Funds					
1977 Fair GO Bond	228	27	6	-	-
1981 WC Ltd Tax GO Bond	60	-	-	-	-
1982 WC Ltd Tax GO Bond	399,946	943	-	-	-
LRID #9 Gen Debt Fund	178,697	467,951	116,671	219,560	207,913
LRID #10 Gen Debt Fund	58,924	155,850	90,893	19,909	15,895
1991 Ltd Tax GO Bond	541,192	538,380	160	-	-
1993 Ltd Tax GO Bond	557,738	559,998	560,985	562,105	1,000
1997 Ltd Tax GO Bond	647,413	641,736	1,189,428	1,184,915	1,192,565
1998 Ltd Tax GO Bond	246,624	257,848	253,160	254,473	254,598
2003 Ltd Tax GO Bond	-	-	-	-	428,418
<i>Total Debt Service</i>	2,630,822	2,622,733	2,211,303	2,240,962	2,100,389
Election Reserve Fund					
<i>Election Reserve Fund</i>	787,672	699,745	670,354	493,129	1,393,500
Real Estate Excise Tax (REET)					
<i>Real Estate Excise Tax</i>	883,284	1,021,602	1,192,147	1,000,000	1,000,000
Conservation Futures Fund					
<i>Conservation Futures Fund</i>	716,679	761,880	779,272	797,547	808,529
Public Utilities Improvement Fund					
<i>Public Utilities Improvement Fund</i>	1,645,726	1,814,414	1,881,126	1,600,000	2,025,000

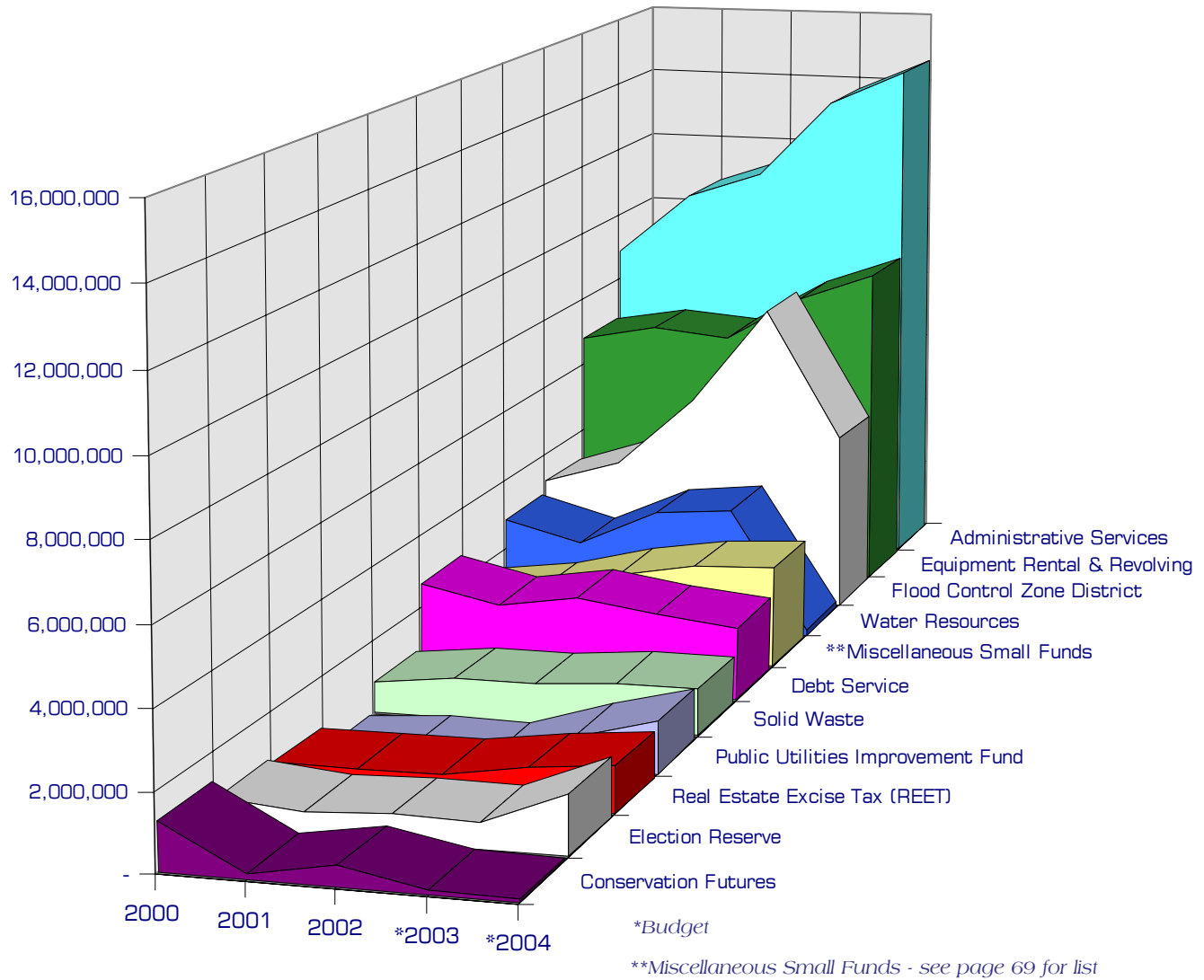
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Other Funds Revenue Sources Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Miscellaneous Small Funds					
Emergency Management	278,972	302,600	352,767	314,875	382,654
County Parks Improvement Fund	3,033	(683)	25,022	1,000	1,000
Victim/Witness Assistance Fund	110,972	112,170	123,741	118,925	116,850
Whatcom County Drug Fund	429,762	587,972	423,533	355,903	351,425
WC Convention Center Fund	130,893	151,331	147,306	115,000	150,000
CERB Fund	177,830	177,830	312,207	203,843	109,135
Road Improvement District #1	23,077	22,729	22,661	22,074	22,113
Road Improvement District #2	1,545	1,532	1,519	1,520	1,133
Road Improvement District #7	1,902	1,952	1,946	1,880	1,874
Road Improvement Guarantee	6,101	4,202	74,228	3,400	-
Pt Roberts Fuel Tax	27,749	23,975	18,751	20,000	20,000
Lake Management District #1	1,530	1,323	901	800	-
1983 Sewer Construction Fund	741	680	36	800	-
LRID #10 Construction Fund	497	457	97	200	-
Auditor's O & M Fund	89,719	100,460	146,078	105,000	105,200
Community Development Fund	23,233	-	10,000	-	-
WC Investment Pool	235,107	109,323	188,851	180,854	177,031
WC Supplemental Retirement Fund	-	418,572	50,000	120,000	-
Low-Income Housing Project Fund	-	-	179,772	200,000	300,000
Sumas River Sub-Flood Control Distr	2,244	-	-	-	-
Flood Sub-Zones	119,860	119,131	118,611	117,437	117,437
WC Tax Refund Fund	-	348,526	371,127	-	-
Veteran's Relief Fund	129,007	142,022	156,555	146,355	149,659
<i>Total Miscellaneous Small Funds</i>	1,793,774	2,626,104	2,725,709	2,029,866	2,005,511
TOTAL OTHER FUNDS	32,577,263	38,319,251	39,748,121	37,391,531	35,217,119



Other Funds Expenditures



Other Funds Expenditures Notes

Administrative Services

The cost of administrative services, centralized finance and accounting, information services, facilities maintenance, human resources, health and self-insurance functions. The 2004 budget includes \$495,000 for a federally grant funded law and justice data integration program, as well as significant increases in health insurance and self-insurance premiums.

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. The 2004 budget includes over \$400,000 in increases for a gravel crushing contract that occurs once every three years and increases of \$440,000 for new buildings, additional vehicle and equipment purchases.

Flood Control Zone District

The cost to implement and oversee the river improvement program and flood hazard management program. In prior years, expenditures in the Flood District included large transfers to the Water Resources fund for Water Resources Inventory Area (WRIA) plan funding. These transfers are no longer necessary due to the pending completion of the WRIA plan.

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 69 for list.

Water Resources Fund

The cost to administer and coordinate water resource related activities in the county. With the exception of Lake Whatcom Management activities, resources of the Water Resources Fund have been redirected to the Road Fund, the Flood District, and the General fund, pending completion of the planning phase of WRIA 1 and its implementation.

Solid Waste Management

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

Public Utilities Improvement Fund

Expenditures for various public facility improvement projects. In 2004, the budget includes \$273,000 for improvements to setup a one-stop permitting center in the Planning and Development building; \$550,000 for design, bid specifications, and cost estimates for a minimum security jail, storage building and elections center complex. It also includes \$500,000 for a loan for expansion of Port of Bellingham facilities.

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. 2004 is expected to be a busy election year due to several local and national elections. The budget also includes the purchase of new voter registration software and purchase of new voting equipment in the national conversion from punch card balloting.

Other Funds Expenditures Notes continued

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. No major land purchases are budgeted for this fund in 2004.

Other Funds Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Administrative Services					
<i>Administrative Services</i>	8,846,835	10,642,020	11,382,766	13,639,726	14,607,088
Equipment Rental & Revolving					
<i>Equipment Rental & Revolving Fund</i>	6,799,527	7,184,297	6,989,968	8,268,342	9,067,453
Flood Control District Fund					
<i>Flood Control District Fund</i>	3,160,160	3,835,521	5,807,501	8,540,704	4,923,531
Solid Waste Fund					
<i>Solid Waste Fund</i>	857,865	1,067,357	1,077,779	1,258,898	1,255,742
Water Resources					
<i>Water Resources Fund</i>	2,826,887	2,251,793	3,249,174	3,438,198	150,000
Debt Service Funds					
1977 Fair GO Bond	-	-	-	700	-
1982 WC Ltd Tax GO Bond Fund	399,183	-	-	-	-
LRID #9 Gen Debt Fund	177,830	141,833	348,204	203,843	109,135
LRID #10 Gen Debt Fund	66,484	62,629	161,079	1,000	1,000
1991 Ltd Tax GO Bond	543,146	537,961	-	1,000	-
1993 Ltd Tax GO Bond	557,854	560,043	561,151	562,105	1,000
1997 Ltd Tax GO Bond	647,616	641,564	1,189,332	1,184,915	1,192,565
1998 Ltd Tax GO Bond	257,548	257,948	253,413	254,473	254,598
2003 Ltd Tax GO Bond	-	-	-	-	428,418
<i>Total Debt Service</i>	2,649,661	2,201,978	2,513,179	2,208,036	1,986,716

continued on next page

Other Funds Expenditures Summary continued

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004
Election Reserve Fund					
<i>Election Reserve Fund</i>	801,814	598,146	691,566	649,396	1,508,727
Real Estate Excise Tax					
<i>Real Estate Excise Tax</i>	670,133	665,847	689,428	994,012	1,192,565
Conservation Futures					
<i>Conservation Futures Fund</i>	1,274,396	135,284	508,258	105,245	75,000
Public Utilities Improvement Fund					
Public Utilities Improvement Fund	-	162,283	105,089	801,102	1,348,100
Miscellaneous Small Funds					
Emergency Management	276,614	258,193	331,340	382,875	414,604
County Parks Improvement Fund	41,824	33,545	1,472	31,000	32,500
Victim/Witness Assistance Fund	101,543	108,642	125,877	112,798	117,164
Whatcom County Drug Fund	416,969	487,713	490,785	720,860	709,400
WC Convention Center Fund	108,220	100,000	131,500	142,000	114,000
CERB Fund	177,830	177,830	312,207	203,904	109,135
Road Improvement District #1	20,813	20,953	21,688	24,761	24,761
Road Improvement District #2	1,442	1,917	1,839	2,118	2,088
Road Improvement District #7	2,070	2,079	2,152	2,383	2,583
Road Improvement Guarantee	-	72,871	-	117,638	113,735
Lake Management District #1	465	1,455	4,034	5,563	6,000
1983 Sewer Construction Fund	-	13,768	88	-	-
LRID #10 Construction Fund	-	-	9,366	-	-
Auditor's O & M Fund	25,791	22,837	29,046	237,121	280,623
Community Development Fund	5,000	5,000	5,000	5,000	5,000
WC Investment Pool	159,612	184,818	188,851	190,354	179,239
WC Supplemental Retirement Fund	-	68,534	158,916	170,000	-
Low-Income Housing Projects Fund	-	-	-	-	300,000
WC Tax Refund Fund	-	-	358,982	-	-
Civic Center Bldg. Imprv. Fund	-	-	-	37,894	-
Park Off Road Vehicle Fund	-	29,165	-	-	-
Flood Sub-Zones	13,884	45,331	35,016	141,250	200,250
Veteran's Relief Fund	140,405	128,198	119,596	146,355	149,659
<i>Total Miscellaneous Small Funds</i>	1,492,482	1,762,849	2,327,755	2,673,874	2,760,741
TOTAL OTHER FUNDS	29,379,760	30,507,375	35,342,463	42,577,533	38,875,663

Whatcom County Work Force History - 2000 to 2004

“Full Time Equivalent” Positions

The table below shows the number of Whatcom County “full-time equivalent” positions (FTE’s) for the period of 2000 – 2004. Due to a policy change beginning in 2004, 12.7 positions, considered temporary, have been listed in this format as regular FTEs.

Grants and offsetting revenues fund many of the positions added to this table in 2004. The policy of Whatcom County prohibits grant funded positions from being extended beyond the end of the grant (see Appendix A, page 135).

	2000 Actual	2001 Actual	2002 Actual	2003 Amended Budget	2004 Budget
Administrative Services	52.25	60.25	60.25	60.75	65.95
Assessor	30.00	30.00	30.00	30.00	30.00
Auditor	18.00	18.00	18.00	19.00	19.00
Cooperative Extension	3.79	3.79	2.79	2.79	2.52
County Council	8.50	9.50	9.50	9.50	9.50
County Executive	4.50	4.50	4.50	4.50	4.50
District Court Probation	13.40	17.00	18.00	18.00	18.00
District Court	15.00	16.00	16.00	16.00	17.00
Health Department	81.10	83.85	82.50	80.10	80.10
Hearing Examiner	1.00	1.00	1.00	1.00	1.00
Jail	58.00	60.00	60.00	60.00	63.00
Juvenile Court Administration	46.50	49.75	47.00	45.00	45.00
Parks & Recreation	33.15	33.55	33.55	33.55	33.55
Planning & Development Services	46.75	47.35	48.35	49.35	50.75
Prosecuting Attorney	45.50	48.50	47.50	48.60	48.60
Public Defender	25.00	28.00	28.00	28.00	28.00
Public Works	149.00	154.00	155.00	153.00	155.00
Sheriff	82.00	92.00	92.00	92.00	99.00
Superior Court	30.00	33.00	33.00	33.00	34.70
Treasurer	15.50	15.50	15.50	15.50	16.00
Total Whatcom County FTE's	758.94	805.54	802.44	799.64	821.17

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