

General Fund (001): 10 Assessor / 21 County Council

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
001 General Fund					
1 General Fund Revenues					
4311 Property Taxes	15,460,183	15,972,966	16,158,281	16,820,500	4.10%
4312 Timber Harvest Taxes	126,084	123,038	125,000	125,000	0.00%
4313 Retail Sales & Use Tax	6,612,925	7,412,322	8,350,000	8,200,000	-1.80%
4317 Excise Taxes	626,590	419,957	418,000	388,000	-7.18%
4319 Interest & Penalty on Tax	1,447,765	1,441,051	1,537,000	1,452,000	-5.53%
4332 Federal Entitlements	353,835	396,164	356,000	356,000	0.00%
4334 State Grants	31,040	-	-	-	0.00%
4335 State Shared Revenues	81,570	59,518	84,500	84,500	0.00%
4336 State Entitlements	1,613,574	1,648,593	1,236,700	1,333,700	7.84%
4337 Interlcl Grant-Entitlement	868,925	805,193	742,018	747,524	0.74%
4338 Intergovernmental Svc	407,525	504,397	500,000	500,000	0.00%
4341 General Government	-	-	-	-	0.00%
4349 Other Interfnd Svc Charges	113,174	107,712	143,563	143,563	0.00%
4351 Felony Penalties	226,656	178,164	214,000	165,000	-22.90%
4353 Nonparking Infractions	627,333	667,716	682,000	712,000	4.40%
4354 Parking Infractions	2,173	3,301	3,500	3,500	0.00%
4355 Criminal Traffic Misdem	235,859	230,968	250,000	250,000	0.00%
4356 Nontraffic Misdemeanor	87,095	100,417	104,700	104,700	0.00%
4357 Criminal Costs	82,217	73,929	81,500	68,900	-15.46%
4369 Overages & Shortages	1,021	1,386	1,250	1,250	0.00%
4361 Interest Earnings	2,943,483	3,474,181	3,222,500	2,833,000	-12.09%
4362 Rents & Royalties	256,334	263,899	252,700	272,700	7.91%
4369 Other Miscellaneous Revenue	45,630	60,182	30,000	30,000	0.00%
8110 State Timber Sales	823,855	467,728	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	2,000	0.00%
8301 Operating Transfer In	71,774	101,703	146,165	92,000	-37.06%
1 General Fund Revenues	33,146,620	34,514,485	35,141,377	35,185,837	0.13%
10 Assessor					
4341 General Government	12,411	11,276	15,700	14,500	-7.64%
10 Assessor	12,411	11,276	15,700	14,500	-7.64%
15 Auditor					
4322 Non-Bus Licenses & Permits	10,592	10,168	10,500	10,500	0.00%
4341 General Government	1,177,400	1,203,383	1,247,700	1,247,700	0.00%
4369 Other Miscellaneous Revenue	1,125	572	600	600	0.00%
15 Auditor	1,189,117	1,214,123	1,258,800	1,258,800	0.00%
21 County Council					
4341 General Government	6,045	4,035	3,924	3,724	-5.10%
4369 Other Miscellaneous Revenue	2,156	1,443	1,800	1,800	0.00%
21 County Council	8,201	5,478	5,724	5,524	-3.49%

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
26 Planning & Development Svcs					
4313 Retail Sales & Use Tax	385	145	100	100	0.00%
4321 Business License & Permit	5,265	24,300	10,867	34,400	216.55%
4322 Non-Bus Licenses & Permits	1,001,133	1,045,595	1,070,000	1,070,000	0.00%
4333 Federal Grants-Indirect	24,000	-	6,000	74,000	0.00%
4334 State Grants	13,020	-	34,000	-	-100.00%
4338 Intergovernmental Services	-	-	67,818	17,200	-74.64%
4341 General Government	9,390	9,253	4,800	7,600	58.33%
4342 Security-Persons & Property	13,772	13,963	6,425	6,425	0.00%
4345 Economic Environment	1,101,640	1,167,412	1,193,791	1,118,583	-6.30%
4352 Civil Penalties	3,450	11,464	15,000	10,000	-33.33%
4367 Contributions-Private Source	-	-	27,000	-	-100.00%
4369 Overages & Shortages	(1,118)	2,566	1,000	1,000	0.00%
8301 Operating Transfer In	-	7,838	-	90,000	0.00%
26 Planning & Development Svcs	2,170,937	2,282,536	2,436,801	2,429,308	-0.31%
30 Treasurer					
4341 General Government	20,186	18,007	16,000	16,000	0.00%
4349 Accounting Services	-	-	30,000	30,000	0.00%
4361 Interest Earnings	129,354	-	-	-	0.00%
4369 Other Miscellaneous Revenue	119,070	24,253	27,500	32,500	18.18%
30 Treasurer	268,610	42,260	73,500	78,500	6.80%
35 Sheriff					
4311 Property Taxes	496,556	500,392	496,530	706,530	42.29%
4312 Timber Harvest Taxes	8,062	7,716	-	-	0.00%
4317 Leasehold Excise Tax	1,047	1,274	-	-	0.00%
4321 Business License & Permit	130	102	200	200	0.00%
4331 Federal Grants-Direct	352,578	230,174	164,142	89,130	-45.70%
4333 Federal Grants-Indirect	60,000	60,000	60,000	70,000	16.67%
4334 State Grants	124,162	123,937	122,969	122,969	0.00%
4335 State Shared Revenues	70	124	-	-	0.00%
4336 State Entitlements	73,617	62,843	59,000	59,000	0.00%
4338 Intergovernmental Svc	5,491	5,325	-	5,630	0.00%
4342 Security-Persons & Property	52,828	68,403	73,200	73,200	0.00%
4353 Nonparking Infractions	34	232	-	-	0.00%
4361 Interest Earnings	259	272	-	-	0.00%
4362 Rents & Royalties	106	129	-	-	0.00%
4369 Other Miscellaneous Revenue	2,694	100	-	-	0.00%
8110 State Timber Sales	52,992	29,286	-	-	0.00%
8301 Operating Transfer In	152,353	182,700	190,000	197,300	3.84%
35 Sheriff	1,382,979	1,273,009	1,166,041	1,323,959	13.54%

General Fund: 41 Jail / 66 Public Defender

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
41 Jail					
4331 Federal Grants-Direct	264,740	-	90,000	-	-100.00%
4333 Federal Grants-Indirect	34,458	41,957	35,695	99,879	179.81%
4334 State Grants	8,300	20,100	15,273	15,800	3.45%
4338 Intergovernmental Svc	1,332,708	1,282,918	1,601,150	1,439,828	-10.08%
4341 General Government	239,974	244,087	239,796	158,686	-33.82%
4342 Security-Persons & Property	245,155	294,264	568,434	567,230	-0.21%
4349 Other Interfnd Svc Charges	7,465	-	5,824	46,711	702.04%
4369 Other Miscellaneous Revenue	130,282	151,494	153,904	120,915	-21.43%
8301 Operating Transfer In	-	51,149	96,607	121,607	25.88%
41 Jail	2,263,082	2,085,969	2,806,683	2,570,656	-8.41%
45 District Court					
4338 Intergovernmental Svc	-	-	-	5,000	0.00%
4341 General Government	113,862	115,362	128,560	128,560	0.00%
45 District Court	113,862	115,362	128,560	133,560	3.89%
50 District Court Probation					
4338 Intergovernmental Svc	388,680	395,454	400,000	400,000	0.00%
4342 Security-Persons & Property	441,435	500,474	500,000	600,000	20.00%
50 District Court Probation	830,115	895,928	900,000	1,000,000	11.11%
60 Juvenile					
4334 State Grants	864,969	996,489	930,952	584,901	-37.17%
4341 Printing and Duplicating	4,838	4,637	201	201	0.00%
4342 Security-Persons & Property	16,477	19,795	17,500	15,000	-14.29%
4369 Other Miscellaneous Revenue	-	100	2,000	-	-100.00%
8301 Operating Transfer In	9,975	6,432	10,000	10,000	0.00%
60 Juvenile	896,259	1,027,453	960,653	610,102	-36.49%
65 Prosecuting Attorney					
4331 Federal Grants-Direct	-	100,724	111,468	113,279	1.62%
4333 Federal Grants-Indirect	521,293	461,741	503,412	499,520	-0.77%
4334 State Grants	49,686	49,686	60,789	60,789	0.00%
4341 General Government	45,712	47,492	46,359	46,359	0.00%
4362 Rents & Royalties	-	-	250	250	0.00%
4367 Contribution-Private Source	7,850	-	6,000	6,000	0.00%
8301 Operating Transfer In	442,528	374,093	394,073	395,854	0.45%
65 Prosecuting Attorney	1,067,069	1,033,736	1,122,351	1,122,051	-0.03%
66 Public Defender					
4334 State Grants	-	-	43,500	21,537	-50.49%
4369 Other Miscellaneous Revenue	7,956	-	-	-	0.00%
66 Public Defender	7,956	-	43,500	21,537	-50.49%

General Fund: 70 Superior Court / 106 Parks & Recreation

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
70 Superior Court					
4322 Non-Bus Licenses & Permits	10,592	10,168	10,000	10,000	0.00%
4331 Federal Grants-Direct	18,621	3,703	-	266,028	0.00%
4333 Federal Grants-Indirect	-	31,478	-	100,000	0.00%
4334 State Grants	107,609	153,394	341,918	210,418	-38.46%
4338 Intergovernmental Services	-	720	-	17,000	0.00%
4341 General Government	220,103	230,434	228,400	217,400	-4.82%
4342 Security-Persons & Property	260	750	-	-	0.00%
4345 Economic Environment	8,976	9,314	10,000	10,000	0.00%
4361 Interest Earnings	15,964	16,784	10,000	12,000	20.00%
4369 Other Miscellaneous Revenue	(32)	326	-	-	0.00%
8301 Operating Transfer In - Drug Fund	-	-	25,000	53,022	112.09%
70 Superior Court	382,093	457,071	625,318	895,868	43.27%
75 Cooperative Extension					
8301 Operating Transfer In	41,233	174,738	230,000	175,000	-23.91%
75 Cooperative Extension	41,233	174,738	230,000	175,000	-23.91%
100 Non-Departmental					
4334 State Grants	132,947	130,564	35,000	30,000	-14.29%
4338 Intergovernmental Services	-	-	39,720	39,720	0.00%
4345 Annexation Review Fees	150	-	-	-	0.00%
4369 Other Miscellaneous Revenue	4,250	5,526	3,000	3,000	0.00%
8301 Road Fund Op Trnsfr In	-	12,297	-	-	0.00%
100 Non-Departmental	137,347	148,387	77,720	72,720	-6.43%
106 Parks & Recreation					
4333 Federal Grants - Indirect	5,353	24,411	10,000	-	-100.00%
4334 State Grants	-	-	26,363	-	-100.00%
4347 Culture and Recreation	247,975	272,431	271,004	276,500	2.03%
4349 Other Interfnd Svc Charges	16,897	20,097	16,897	16,897	0.00%
4362 Rents & Royalties	285,120	314,965	294,271	311,500	5.85%
4367 Contribution-Private Source	-	9,924	2,000	-	-100.00%
4369 Other Miscellaneous Revenue	14,811	14,809	15,200	12,000	-21.05%
8301 Operating Transfer In	35,873	36,349	10,510	10,878	3.50%
106 Parks & Recreation	606,029	692,986	646,245	627,775	-2.86%

General Fund: 153 Health Department / General Fund Total

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
153 Health Department					
4311 Property Taxes	266,823	274,163	311,657	303,000	-2.78%
4312 Timber Harvest Taxes	2,177	2,113	1,000	1,000	0.00%
4317 Excise Taxes	2,021	2,224	500	500	0.00%
4321 Business License & Permit	254,774	310,215	324,015	325,532	0.47%
4322 Septic Tank Installations	82,359	93,420	92,000	92,000	0.00%
4333 Federal Grants-Indirect	1,316,274	1,428,051	1,364,452	1,314,140	-3.69%
4334 State Grants	2,099,026	2,132,050	2,768,242	2,834,123	2.38%
4335 State Shared Revenues	916,323	63,103	120	120	0.00%
4336 State Entitlements	3,397	824,467	824,200	864,892	4.94%
4337 Interlocal Grant-Entitlement	15,157	-	-	-	0.00%
4338 Intergovernmental Svc	384,719	408,430	466,451	398,801	-14.50%
4341 General Government	2,604	4,493	3,950	2,900	-26.58%
4343 Sewer Service Charges	14,925	21,025	35,000	35,000	0.00%
4345 Economic Environment	10,366	8,691	9,000	9,000	0.00%
4346 Mental & Physical Health	439,370	463,362	417,744	396,044	-5.19%
4361 Interest Earnings	68	74	40	40	0.00%
4362 Rents & Royalties	29	35	24	24	0.00%
4367 Contribution-Private Source	12,278	12,083	55,000	65,000	18.18%
4369 Other Miscellaneous Revenue	7,688	3,534	-	3,000	0.00%
8110 State Timber Sales	14,226	8,036	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	152,485	134,596	177,905	134,293	-24.51%
153 Health Department	5,997,089	6,194,165	6,860,300	6,788,409	-1.05%
001 General Fund	50,521,009	52,168,962	54,499,273	54,314,106	-0.34%

County Road Fund (108) / Election Reserve Fund (109)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
108 County Road Fund					
471 Public Works					
4311 Property Taxes	11,140,712	11,573,847	11,800,000	12,068,000	2.27%
4312 Timber Harvest Taxes	181,173	178,708	200,000	200,000	0.00%
4317 Excise Taxes	23,673	29,502	24,000	24,000	0.00%
4322 Non-Bus Licenses & Permits	50,596	37,299	50,000	40,100	-19.80%
4333 Federal Grants-Indirect	738,356	2,479,785	3,574,000	2,849,000	-20.29%
4334 State Grants	482,940	746,676	1,971,800	1,305,292	-33.80%
4335 State Shared Revenues	1,573	2,857	1,500	1,500	0.00%
4336 State Entitlements	3,209,534	3,208,847	3,294,300	3,380,500	2.62%
4338 Intergovernmental Svc	54,790	816,601	100,100	85,500	-14.59%
4341 General Government	29,608	23,608	21,500	25,000	16.28%
4342 Security-Persons & Property	-	105	-	100	0.00%
4343 Physical Environment	671	1,054	-	100	0.00%
4344 Transportation	603,201	502,003	456,000	511,500	12.17%
4345 Economic Environment	58,185	68,244	66,000	234,000	254.55%
4349 Other Interfnd Svc Charges	520,731	598,895	612,689	426,609	-30.37%
4359 Non-Court Fines-Forfeits	197	-	-	-	0.00%
4361 Interest Earnings	6,133	6,317	5,500	5,000	-9.09%
4362 Rents & Royalties	2,388	2,987	3,000	2,500	-16.67%
4363 Insurance Prem & Recovery	-	51,003	-	-	0.00%
4367 Contribution-Private Source	5,480	-	50,000	50,000	0.00%
4369 Other Miscellaneous Revenue	9,289	3,579	5,000	5,000	0.00%
4395 Disposition of Fixed Assets	-	-	-	-	0.00%
8110 State Timber Sales	1,189,078	677,534	900,000	900,000	0.00%
8301 Operating Transfer In	139,800	60,048	60,051	110,054	83.27%
108 County Road Fund	18,448,108	21,069,499	23,195,440	22,223,755	-4.19%
109 Election Reserve Fund					
4311 Property Taxes	359,162	361,248	361,129	361,129	0.00%
4312 Timber Harvest Taxes	2,937	2,785	-	-	0.00%
4317 Excise Taxes	2,726	2,932	-	-	0.00%
4335 State Shared Revenues	25	44	-	-	0.00%
4341 General Government	277,863	339,786	78,500	88,500	12.74%
4361 Interest Earnings	92	98	-	-	0.00%
4362 Rents & Royalties	38	46	-	-	0.00%
4369 Other Miscellaneous Revenue	300	25	-	-	0.00%
8110 State Timber Sales	19,221	10,340	-	-	0.00%
8301 Operating Transfer In	88,428	70,368	54,823	164,823	200.65%
9101 Residual Equity Trans-In	-	-	-	-	0.00%
109 Election Reserve Fund	750,792	787,672	494,452	614,452	24.27%

Veterans Relief Fund (114) / CERB Fund (148)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
114 Veterans Relief Fund					
4311 Property Taxes	120,071	123,375	123,547	132,165	6.98%
4312 Timber Harvest Taxes	980	951	1,500	1,100	-26.67%
4317 Excise Taxes	909	1,001	600	600	0.00%
4334 State Grants	-	-	-	21,575	0.00%
4335 State Shared Revenues	8	15	-	-	0.00%
4361 Interest Earnings	31	33	-	-	0.00%
4362 Rents & Royalties	13	16	-	-	0.00%
4369 Other Miscellaneous Revenue	75	-	-	-	0.00%
8110 State Timber Sales	6,402	3,616	5,000	6,000	20.00%
114 Veterans Relief Fund	128,489	129,007	130,647	161,440	23.57%
117 Water Resources Fund					
4333 Federal Grants - Indirect	108,931	177,179	30,000	80,000	166.67%
4334 State Grants	1,524	130,474	140,000	625,000	346.43%
4338 Intergovernmental Svc	1,485	3,775	-	-	0.00%
4369 Other Miscellaneous Revenue	755	38	-	-	0.00%
8301 Operating Transfer In	1,957,494	1,829,603	1,838,188	1,838,188	0.00%
117 Water Resources Fund	2,070,189	2,141,069	2,008,188	2,543,188	26.64%
140 Solid Waste Fund					
4334 State Grants	249,882	286,202	277,200	273,500	-1.33%
4341 General Government	15	95	100	100	0.00%
4343 Physical Environment	805,662	736,850	701,250	773,500	10.30%
4361 Interest Earnings	41,291	55,709	45,000	45,000	0.00%
4362 Other LT Rent	3,000	3,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	(3,471)	71	100	-	-100.00%
8301 Operating Transfer In	-	-	13,334	-	-100.00%
140 Solid Waste Fund	1,096,379	1,081,927	1,039,984	1,095,100	5.30%
141 WC Convention Center Fund					
4313 Retail Sales & Use Tax	82,365	130,893	90,000	115,000	27.78%
141 WC Convention Center Fund	82,365	130,893	90,000	115,000	27.78%
142 Victim/Witness Assistance Fund					
4341 General Government	77,277	86,608	76,065	88,350	16.15%
4351 Felony Penalties	22,387	24,364	21,000	24,100	14.76%
142 Victim/Witness Assistance Fund	99,664	110,972	97,065	112,450	15.85%
148 CERB Fund					
8301 Operating Transfer In	273,738	177,830	177,830	177,830	0.00%
148 CERB Fund	273,738	177,830	177,830	177,830	0.00%

Community Development (151) / Emergency Management (167)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
151 Community Development Fund					
4369 Other Miscellaneous Revenue	-	23,233	-	-	0.00%
151 Community Development Fund	-	23,233	-	-	0.00%
154 Road Improvement Dist #1					
4317 Excise Taxes	23,292	22,331	21,111	21,093	-0.09%
4369 Other Miscellaneous Revenue	753	746	750	753	0.40%
154 Road Improvement Dist #1	24,045	23,077	21,861	21,846	-0.07%
155 Road Improvement Dist #2					
4317 Excise Taxes	1,378	1,425	1,402	1,402	0.00%
4369 Other Miscellaneous Revenue	116	120	118	118	0.00%
155 Road Improvement Dist #2	1,494	1,545	1,520	1,520	0.00%
159 Road Improvement Dist #7					
4317 Excise Taxes	1,735	1,688	1,706	1,697	-0.53%
4319 Interest & Penalty on Tax	58	32	-	-	0.00%
4369 Other Miscellaneous Revenue	184	182	183	182	-0.55%
159 Road Improvement Dist #7	1,977	1,902	1,889	1,879	-0.53%
162 Road Improvement Guarantee					
4361 Interest Earnings	5,457	6,101	6,000	4,200	-30.00%
162 Road Improvement Guarantee	5,457	6,101	6,000	4,200	-30.00%
165 Whatcom County Drug Fund					
4349 Other Interfund Svc Charges	-	-	6,340	6,340	0.00%
4351 Felony Penalties	200,900	168,603	150,000	125,000	-16.67%
4357 Criminal Costs	216,923	227,672	200,000	250,000	25.00%
4361 Interest Earnings	30,940	33,487	-	-	0.00%
165 Whatcom County Drug Fund	448,763	429,762	356,340	381,340	7.02%
166 Auditor's O & M Fund					
4336 State Entitlements	57,700	45,823	45,000	45,000	0.00%
4341 General Government	54,246	43,896	45,000	45,000	0.00%
166 Auditor's O & M Fund	111,946	89,719	90,000	90,000	0.00%
167 Emergency Management Fund					
4334 State Grants	33,066	40,117	45,910	37,252	-18.86%
4338 Intergovernmental Svc	102,720	113,126	144,145	147,972	2.65%
4369 Other Miscellaneous Revenue	6,174	40,307	55,000	5,000	-90.91%
8301 Operating Transfer In	77,509	85,422	109,352	107,788	-1.43%
167 Emergency Management Fund	219,469	278,972	354,407	298,012	-15.91%

Sumas River Sub-Flood Control (168) / 177 Fair GO Bond (212)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
168 Sumas River Sub-Flood Control District					
8301 Operating Transfer In	-	2,244	-	-	0.00%
168 Sumas River Sub-Flood Control District	-	2,244	-	-	0.00%
169 Flood Control Zone Dist Fund					
4317 Excise Taxes	3,398,035	3,639,714	3,676,375	3,676,375	0.00%
4319 Other Penalties	16,952	19,492	-	-	0.00%
4331 Federal Grants-Direct	-	-	-	118,000	0.00%
4333 Federal Grants-Indirect	181,369	17,896	600,000	750,000	25.00%
4334 State Grants	120,518	98,252	204,000	436,250	113.85%
4338 Intergovernmental Svc	66,735	167,186	370,000	24,100	-93.49%
4341 Sales of Publications	-	54	100	-	-100.00%
4343 Physical Environment	4,756	14,292	91,250	137,500	50.68%
4361 Interest Earnings	402,077	488,641	460,000	460,000	0.00%
4369 Other Miscellaneous Revenue	(5,701)	(283)	-	-	0.00%
169 Flood Control Zone Dist Fund	4,184,741	4,445,244	5,401,725	5,602,225	3.71%
170 Pt Roberts Fuel Tax					
4317 Excise Taxes	20,498	27,749	20,000	26,000	30.00%
170 PT Roberts Fuel Tax	20,498	27,749	20,000	26,000	30.00%
175 Conservation Futures Fund					
4311 Property Taxes	667,035	685,401	600,000	764,150	27.36%
4312 Timber Harvest Taxes	5,442	5,282	-	-	0.00%
4317 Excise Taxes	5,052	5,559	-	-	0.00%
4335 State Shared Revenues	47	84	-	-	0.00%
4361 Interest Earnings	171	185	-	-	0.00%
4362 Rents & Royalties	71	88	-	-	0.00%
8110 State Timber Sales	35,566	20,080	-	20,000	0.00%
175 Conservation Futures Fund	713,384	716,679	600,000	784,150	30.69%
180 Lake Management Dist #1					
4361 Interest Earnings	1,374	1,530	1,500	1,500	0.00%
4368 Spec Assessment-Principal	-	-	-	-	0.00%
180 Lake Management Dist #1	1,374	1,530	1,500	1,500	0.00%
212 1977 Fair GO Bond					
4311 Property Taxes	270	117	-	-	0.00%
4361 Interest Earnings	17	22	-	-	0.00%
8110 State Timber Sales	-	89	-	-	0.00%
212 1977 Fair GO Bond	287	228	-	-	0.00%

1981 Ltd Tax GO Bond (214) / 1993 Sewer Construction (325)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
214 1981 Ltd Tax GO Bond Fund					
8301 Operating Transfer In	-	60	-	-	0.00%
214 1981 Ltd Tax GO Bond Fund	-	60	-	-	0.00%
215 1982 Ltd Tax GO Bond Fund					
4361 Interest Earnings	49	1,112	-	-	0.00%
4369 Other Miscellaneous Revenue	35,342	92,046	-	-	0.00%
8301 Operating Transfer In	117,808	306,789	-	-	0.00%
215 1982 Ltd Tax GO Bond Fund	153,199	399,947	-	-	0.00%
219 CRID #9 Gen Debt Fund					
4361 Interest Earnings	84,270	64,261	55,394	46,922	-15.29%
4368 Spec Assessment-Principal	119,432	114,435	122,310	130,628	6.80%
219 CRID #9 Gen Debt Fund	203,702	178,696	177,704	177,550	-0.09%
220 LRID #10 Gen Debt Fund					
4361 Interest Earnings	29,442	22,926	20,393	18,220	-10.66%
4368 Spec Assessment-Principal	29,158	35,999	28,245	28,245	0.00%
8301 Operating Trnsf In-LRID 10	-	-	-	9,500	0.00%
220 LRID #10 Gen Debt Fund	58,600	58,925	48,638	55,965	15.06%
240 1991 Ltd Tax GO Bond					
4361 Interest Earnings	191	542	-	-	0.00%
8301 Operating Transfer In	519,675	540,650	538,000	-	-100.00%
240 1991 Ltd Tax GO Bond	519,866	541,192	538,000	-	-100.00%
241 1993 Ltd Tax GO Bond					
4361 Interest Earnings	33	-	-	-	0.00%
8301 Operating Transfer In	804,705	557,738	560,498	561,485	0.18%
241 1993 Ltd Tax GO Bond	804,738	557,738	560,498	561,485	0.18%
242 1997 Ltd Tax GO & Refunding Bond					
8301 Operating Transfer In	643,518	647,413	641,963	1,189,428	85.28%
242 1997 Ltd Tax GO & Refunding Bond	643,518	647,413	641,963	1,189,428	85.28%
243 1998 Ltd Tax GO Bond					
8301 Operating Transfer In	256,424	246,624	258,348	253,660	-1.81%
243 1998 Ltd Tax GO Bond	256,424	246,624	258,348	253,660	-1.81%
325 1993 Sewer Construction Fund					
4361 Interest Earnings	662	741	800	800	0.00%
325 1993 Sewer Construction Fund	662	741	800	800	0.00%

Real Estate Excise Tax (326) / WC Supplemental Retirement Fund (503)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
326 Real Estate Excise Tax Fund					
4317 Excise Taxes	890,347	883,284	800,000	900,000	12.50%
4369 Other Miscellaneous	(374)	-	-	-	0.00%
326 Real Estate Excise Tax Fund	889,973	883,284	800,000	900,000	12.50%
329 LRID #10 Construction Fund					
4361 Interest Earnings	412	497	480	200	-58.33%
329 LRID #10 Construction Fund	412	497	480	200	-58.33%
330 County Parks Improvement Fund					
4334 State Grants	2,567	-	-	-	0.00%
4361 Interest Earnings	4,449	3,033	3,000	1,000	-66.67%
4369 Other Miscellaneous Revenue	-	-	-	-	0.00%
330 County Parks Improvement Fund	7,016	3,033	3,000	1,000	-66.67%
332 Public Utilities Improvement Fund					
4313 Sales & Use Tax Collection	230,462	1,645,726	1,560,000	1,600,000	2.56%
332 Public Utilities Improvement Fund	230,462	1,645,726	1,560,000	1,600,000	2.56%
402 Whatcom County Investment Pool					
4361 Interest Earnings	-	235,107	184,744	207,354	12.24%
402 Whatcom County Investment Pool	-	235,107	184,744	207,354	12.24%
501 Equipment Rental & Revolving					
4348 Internal Sales & Services	3,197,176	3,823,515	3,138,400	2,595,000	-17.31%
4361 Interest Earnings	-	13	-	-	0.00%
4362 Other Rents & Use Charges	101	101	101	101	0.00%
4363 Insurance Prem & Recovery	(84)	17,754	10,000	8,000	-20.00%
4365 Internal Service-Misc Rev	3,116,922	3,127,964	3,199,318	3,613,858	12.96%
4366 Other Interfnd Misc Rev	4,040	3,114	2,134	1,097	-48.59%
4369 Other Miscellaneous Revenue	266	3,385	18,075	19,012	5.18%
9101 Residual Equity Transfer In	-	-	42,750	1,500	-96.49%
9111 Disposal Proceeds	265,851	56,378	-	-	0.00%
9112 Net Book Value	(229,742)	(23,727)	-	-	0.00%
501 Equipment Rental & Revolving	6,354,530	7,008,497	6,410,778	6,238,568	-2.69%
503 Whatcom County Supplemental Retirement Fund					
8301 Operating Transfer In	-	-	-	50,000	0.00%
503 Whatcom County Supplemental Retirement	-	-	-	50,000	0.00%

Administrative Services (507) / Acme/Van Zandt Sub Zone (16923)

	Actual 1999	Actual 2000	Budget 2001	Budget 2002	% Change 2001 to 02
507 Administrative Service Fund					
4311 Property Taxes	784	81	2,000	2,000	0.00%
4338 Intergovernmental Svc	16,449	13,207	-	-	0.00%
4341 General Government	235,118	258,756	258,626	258,016	-0.24%
4348 Internal Sales & Services	1,496,439	1,492,056	1,743,311	2,138,051	22.64%
4349 Other Interfnd Svc Charges	2,284,681	2,484,799	3,036,386	3,036,386	0.00%
4361 Interest Earnings	23,978	26,808	20,800	22,000	5.77%
4362 Rents & Royalties	389,223	241,668	206,216	56,216	-72.74%
4365 Internal Service-Misc Rev	2,678,771	2,882,261	3,179,348	4,395,802	38.26%
4369 Other Miscellaneous Revenue	16,662	36,107	-	-	0.00%
8301 Operating Transfer In	687,240	927,755	2,836,077	2,187,941	-22.85%
5 Administrative Services	7,829,345	8,363,498	11,282,764	12,096,412	7.21%
65 Prosecuting Attorney/Tort Reserve					
4361 Interest Earnings	41,302	46,177	-	-	0.00%
4365 Internal Service-Misc Rev	871,322	1,032,896	1,053,095	1,053,095	0.00%
65 Prosecuting Attorney	912,624	1,079,073	1,053,095	1,053,095	0.00%
507 Administrative Service Fund	8,741,969	9,442,571	12,335,859	13,149,507	6.60%
16921 Lynden/ Everson Sub-Zone					
4317 Excise Taxes	32,617	32,035	28,176	30,838	9.45%
4319 Other Penalties	1,493	508	-	-	0.00%
16921 Lynden/ Everson Sub-Zone	34,110	32,543	28,176	30,838	9.45%
16922 Sumas/ Nooksack/ Everson Sub-Zone					
4317 Excise Taxes	68,083	71,775	65,390	68,795	5.21%
4319 Other Penalties	2,980	1,842	-	-	0.00%
16922 Sumas/ Nooksack/ Everson Sub-Zone	71,063	73,617	65,390	68,795	5.21%
16923 Acme/ VanZandt Sub-Zone					
4317 Excise Taxes	12,175	13,358	10,052	13,200	31.32%
4319 Other Penalties	573	342	-	-	0.00%
16923 Acme/ VanZandt Sub-Zone	12,748	13,700	10,052	13,200	31.32%