

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

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
1 General Fund Revenues					
4311 Property Taxes	16,481,279	16,873,509	17,324,847	19,190,952	10.77%
4312 Timber Harvest Taxes	76,675	100,805	125,000	125,000	0.00%
4313 Retail Sales & Use Tax	7,803,146	8,129,820	7,468,000	8,370,499	12.08%
4317 Excise Taxes	410,668	423,137	388,000	399,000	2.84%
4319 Interest & Penalty on Tax	1,623,984	1,633,308	1,552,000	1,552,000	0.00%
4332 Federal Entitlements	1,001,358	653,579	275,000	550,000	100.00%
4335 State Shared Revenues	52,161	62,872	56,500	61,500	8.85%
4336 State Entitlements	1,394,233	1,186,071	949,700	996,770	4.96%
4337 Intercl Grant-Entitlement	742,018	747,524	777,245	787,576	1.33%
4338 Intergovernmental Svc	503,400	500,000	500,000	500,000	0.00%
4341 General Government	500	-	-	-	0.00%
4349 Other Interfnd Svc Charges	109,640	109,868	109,868	244,718	122.74%
4351 Felony Penalties	151,215	181,939	157,000	171,000	8.92%
4353 Nonparking Infractions	638,587	858,226	712,000	800,000	12.36%
4354 Parking Infractions	3,180	2,023	3,500	3,500	0.00%
4355 Criminal Traffic Misdem	220,202	261,078	250,000	250,000	0.00%
4356 Nontraffic Misdemeanor	102,596	122,746	104,700	104,700	0.00%
4357 Criminal Costs	64,945	67,629	80,900	62,400	-22.87%
4369 Overages & Shortages	1,486	1,578	1,250	1,250	0.00%
4361 Interest Earnings	3,350,938	2,644,552	2,641,500	1,749,900	-33.75%
4362 Rents & Royalties	309,078	304,327	302,700	304,000	0.43%
4369 Other Miscellaneous Revenue	48,262	68,285	30,000	45,000	50.00%
8110 State Timber Sales	744,170	512,933	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	-	-100.00%
8301 Operating Transfer In	196,862	350,707	78,000	158,000	102.56%
1 General Fund Revenues	36,030,583	35,796,516	34,389,710	36,927,765	7.38%
10 Assessor					
4341 General Government	11,813	11,172	14,500	14,500	0.00%
10 Assessor	11,813	11,172	14,500	14,500	0.00%
15 Auditor					
4322 Non-Bus Licenses & Permits	10,872	10,088	10,500	10,500	0.00%
4341 General Government	1,328,641	1,491,918	1,323,200	1,423,500	7.58%
4369 Other Miscellaneous Revenue	347	736	200	200	0.00%
8301 Operating Transfer In	-	-	19,171	37,864	97.51%
15 Auditor	1,339,860	1,502,742	1,353,071	1,472,064	8.79%
21 County Council					
4341 General Government	3,406	2,450	2,124	2,124	0.00%
4369 Other Miscellaneous Revenue	1,694	1,470	1,900	1,900	0.00%
21 County Council	5,100	3,920	4,024	4,024	0.00%

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
26 Planning & Development Svcs					
4313 Retail Sales & Use Tax	(137)	-	50	50	0.00%
4321 Business License & Permit	17,780	32,462	28,000	34,700	23.93%
4322 Non-Bus Licenses & Permits	1,021,364	1,245,532	1,245,374	1,300,000	4.39%
4331 Federal Grants-Direct	-	80,000	-	-	0.00%
4333 Federal Grants-Indirect	-	-	24,000	-	-100.00%
4334 State Grants	-	48,521	12,938	-	-100.00%
4338 Intergovernmental Services	10,000	19,076	-	-	0.00%
4341 General Government	9,302	8,950	7,560	7,560	0.00%
4342 Security-Persons & Property	18,121	21,600	9,500	11,500	21.05%
4345 Economic Environment	1,165,180	1,387,260	1,563,102	1,647,300	5.39%
4352 Civil Penalties	4,911	28,764	4,500	4,500	0.00%
4367 Contributions-Private Source	74,220	7,000	-	-	0.00%
4369 Overages & Shortages	4,820	6,318	1,000	1,000	0.00%
8301 Operating Transfer In	-	119,244	113,669	-	-100.00%
26 Planning & Development Svcs	2,325,561	3,004,727	3,009,693	3,006,610	-0.10%
30 Treasurer					
4341 General Government	15,572	15,245	16,000	13,000	-18.75%
4349 Accounting Services	-	-	30,000	-	-100.00%
4369 Other Miscellaneous Revenue	23,832	36,392	37,000	39,116	5.72%
30 Treasurer	39,404	51,637	83,000	52,116	-37.21%
35 Sheriff					
4311 Property Taxes	497,407	695,563	706,530	706,530	0.00%
4312 Timber Harvest Taxes	4,618	8,445	-	7,200	0.00%
4317 Leasehold Excise Tax	1,345	1,677	-	1,400	0.00%
4321 Business License & Permit	25	-	200	-	-100.00%
4331 Federal Grants-Direct	127,089	124,372	30,990	-	-100.00%
4333 Federal Grants-Indirect	66,634	61,152	60,000	60,000	0.00%
4334 State Grants	126,173	158,128	143,802	154,150	7.20%
4335 State Shared Revenues	89	97	-	90	0.00%
4336 State Entitlements	60,118	65,233	60,118	60,118	0.00%
4338 Intergovernmental Svc	-	-	5,630	5,630	0.00%
4342 Security-Persons & Property	330,886	429,466	390,854	118,982	-69.56%
4353 Nonparking Infractions	29	47	-	-	0.00%
4361 Interest Earnings	314	266	-	225	0.00%
4362 Rents & Royalties	318	432	-	250	0.00%
4369 Other Miscellaneous Revenue	12,328	885	-	-	0.00%
8110 State Timber Sales	45,133	43,069	28,000	39,000	39.29%
8301 Operating Transfer In	190,000	197,300	221,090	229,400	3.76%
35 Sheriff	1,462,506	1,786,132	1,647,214	1,382,975	-16.04%

General Fund: 41 Jail / 65 Prosecuting Attorney

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
41 Jail					
4331 Federal Grants-Direct	75,088	117,152	-	-	0.00%
4332 Federal Forest-Title III	-	-	79,817	27,350	-65.73%
4333 Federal Grants-Indirect	48,980	47,661	44,981	35,446	-21.20%
4334 State Grants	16,000	16,200	18,600	12,800	-31.18%
4338 Intergovernmental Svc	1,268,403	1,411,737	1,372,537	1,462,129	6.53%
4341 General Government	132,635	97,083	127,236	101,169	-20.49%
4342 Security-Persons & Property	476,974	483,543	441,174	486,516	10.28%
4349 Other Interfnd Svc Charges	50,385	65,341	50,378	32,354	-35.78%
4367 Contributions-Alcoa	-	-	61,175	61,175	0.00%
4369 Other Miscellaneous Revenue	130,579	122,711	121,103	115,031	-5.01%
8301 Operating Transfer In	94,105	109,712	172,420	181,000	4.98%
41 Jail	2,293,149	2,471,140	2,489,421	2,514,970	1.03%
45 District Court					
4338 Intergovernmental Svc	-	-	5,000	-	-100.00%
4341 General Government	113,625	121,214	128,560	128,560	0.00%
45 District Court	113,625	121,214	133,560	128,560	-3.74%
50 District Court Probation					
4338 Intergovernmental Svc	391,613	367,514	385,000	370,000	-3.90%
4342 Security-Persons & Property	550,801	526,179	550,000	560,500	1.91%
4346 Mental & Physical Health fees	-	19,400	81,900	86,819	6.01%
50 District Court Probation	942,414	913,093	1,016,900	1,017,319	0.04%
60 Juvenile					
4333 Federal Grants - Indirect	-	-	-	10,000	0.00%
4334 State Grants	808,966	721,729	630,119	541,318	-14.09%
4341 Printing and Duplicating	4,065	3,125	3,000	3,000	0.00%
4342 Security-Persons & Property	7,725	25,295	15,000	50,000	233.33%
4367 Contributions-Private Source	-	8,510	28,670	5,000	-82.56%
4369 Other Miscellaneous Revenue	-	464	-	12,000	0.00%
8301 Operating Transfer In	5,109	8,156	6,000	6,000	0.00%
60 Juvenile	825,865	767,279	682,789	627,318	-8.12%
65 Prosecuting Attorney					
4331 Federal Grants-Direct	106,362	113,290	122,205	122,205	0.00%
4333 Federal Grants-Indirect	493,702	566,890	550,494	623,062	13.18%
4334 State Grants	86,545	49,686	60,786	63,774	4.92%
4341 General Government	46,632	48,462	48,932	48,932	0.00%
4362 Rents & Royalties	-	-	250	250	0.00%
4367 Contribution-Private Source	11,000	6,000	6,000	6,000	0.00%
8301 Operating Transfer In	391,032	411,086	426,547	353,103	-17.22%
65 Prosecuting Attorney	1,135,273	1,195,414	1,215,214	1,217,326	0.17%

General Fund: 66 Public Defender / 106 Parks & Recreation

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
66 Public Defender					
4334 State Grants	34,681	20,000	21,537	19,215	-10.78%
66 Public Defender	34,681	20,000	21,537	19,215	-10.78%
70 Superior Court					
4322 Non-Bus Licenses & Permits	10,872	10,088	8,000	8,000	0.00%
4331 Federal Grants-Direct	-	42,307	272,297	242,193	-11.06%
4333 Federal Grants-Indirect	-	263,289	302,568	347,634	14.89%
4334 State Grants	262,568	124,430	43,000	80,177	86.46%
4336 State Entitlements	-	-	-	22,118	0.00%
4338 Intergovernmental Services	-	1,347	-	-	0.00%
4341 General Government	220,925	247,639	306,000	242,000	-20.92%
4342 Security-Persons & Property	4,419	3,779	-	-	0.00%
4345 Economic Environment	8,998	9,968	10,000	10,000	0.00%
4361 Interest Earnings	14,526	19,936	20,000	20,000	0.00%
4367 Contribution-Private Source	300	-	-	-	0.00%
4369 Other Miscellaneous Revenue	98	658	-	-	0.00%
8301 Operating Transfer In - Drug Fund	25,000	25,494	25,000	25,500	2.00%
70 Superior Court	547,706	748,935	986,865	997,622	1.09%
75 Cooperative Extension					
8301 Operating Transfer In	208,643	169,042	175,000	20,000	-88.57%
75 Cooperative Extension	208,643	169,042	175,000	20,000	-88.57%
100 Non-Departmental					
4322 Non-Bus Licenses & Permits	-	850	-	-	0.00%
4334 State Grants	10,018	-	30,000	30,000	0.00%
4336 State Entitlements	-	36,480	-	-	0.00%
4338 Intergovernmental Services	39,720	39,720	38,000	-	-100.00%
4343 Physical Environment	-	1,005	-	-	0.00%
4367 Contributions-Alcoa	-	-	84,500	145,500	72.19%
4369 Other Miscellaneous Revenue	2,750	1,100	3,000	3,000	0.00%
100 Non-Departmental	52,488	79,155	155,500	178,500	14.79%
106 Parks & Recreation					
4333 Federal Grants - Indirect	10,202	5,034	-	-	0.00%
4334 State Grants	26,363	-	-	-	0.00%
4338 Shared Govt Costs COB	-	-	6,000	6,000	0.00%
4347 Culture and Recreation	297,863	300,544	293,800	304,360	3.59%
4349 Other Interfnd Svc Charges	16,897	16,897	16,897	16,897	0.00%
4362 Rents & Royalties	319,359	347,613	326,000	321,790	-1.29%
4367 Contribution-Private Source	-	10,000	53,000	68,635	29.50%
4369 Other Miscellaneous Revenue	11,955	14,857	10,200	13,850	35.78%
8301 Operating Transfer In	10,509	10,877	16,965	19,074	12.43%
106 Parks & Recreation	693,148	705,822	722,862	750,606	3.84%

General Fund: 153 Health Department / General Fund Total (001)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
153 Health Department					
4311 Property Taxes	287,912	300,516	303,000	303,000	0.00%
4312 Timber Harvest Taxes	1,340	1,795	1,000	1,000	0.00%
4317 Excise Taxes	2,293	2,537	500	500	0.00%
4321 Business License & Permit	381,656	304,387	367,615	426,035	15.89%
4322 Septic Tank Installations	95,770	106,330	112,800	146,600	29.96%
4333 Federal Grants-Indirect	1,822,267	1,388,081	1,153,350	1,166,352	1.13%
4334 State Grants	2,333,326	2,936,986	3,296,760	3,374,704	2.36%
4335 State Shared Revenues	26	21	120	120	0.00%
4336 State Entitlements	837,098	865,392	442,200	860,063	94.50%
4338 Intergovernmental Svc	419,227	373,143	384,733	330,340	-14.14%
4341 General Government	3,397	3,175	2,900	2,900	0.00%
4343 Sewer Service Charges	32,117	29,796	27,400	30,000	9.49%
4345 Economic Environment	3,906	2,738	4,200	5,500	30.95%
4346 Mental & Physical Health	380,961	387,789	433,600	461,735	6.49%
4359 Non-Court Fines-Forfeits	-	1,650	-	-	0.00%
4361 Interest Earnings	91	60	40	40	0.00%
4362 Rents & Royalties	92	91	24	24	0.00%
4367 Contribution-Private Source	59,712	46,247	228,326	42,396	-81.43%
4369 Other Miscellaneous Revenue	1,835	11,324	1,000	-	-100.00%
8110 State Timber Sales	12,997	9,132	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	162,233	156,604	134,293	134,293	0.00%
153 Health Department	6,838,256	6,927,794	6,902,861	7,294,602	5.68%
001 General Fund	54,900,075	56,275,734	55,003,721	57,626,092	4.77%

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

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
108 County Road Fund					
471 Public Works					
4311 Property Taxes	11,884,771	11,936,218	12,566,000	12,827,000	2.08%
4312 Timber Harvest Taxes	110,507	143,962	200,000	200,000	0.00%
4317 Excise Taxes	32,189	28,593	24,000	25,000	4.17%
4322 Non-Bus Licenses & Permits	41,887	50,272	40,100	40,100	0.00%
4332 Federal Entitlements	-	222	-	-	0.00%
4333 Federal Grants-Indirect	1,220,774	2,420,472	1,603,000	2,405,000	50.03%
4334 State Grants	2,104,110	741,714	559,207	622,500	11.32%
4335 State Shared Revenues	2,123	1,666	1,500	2,000	33.33%
4336 State Entitlements	3,276,558	3,361,981	3,483,200	3,469,000	-0.41%
4338 Intergovernmental Svc	58,506	74,720	65,500	38,500	-41.22%
4341 General Government	11,342	19,214	20,000	20,000	0.00%
4342 Security-Persons & Property	20,265	35,274	100	1,000	900.00%
4343 Physical Environment	1,968	849	100	500	400.00%
4344 Transportation	493,122	642,436	511,100	670,100	31.11%
4345 Economic Environment	90,840	69,711	234,000	40,000	-82.91%
4349 Other Interfnd Svc Charges	506,746	488,814	621,339	456,856	-26.47%
4361 Interest Earnings	7,472	4,718	5,000	6,000	20.00%
4362 Rents & Royalties	12,783	7,366	2,500	5,000	100.00%
4367 Contribution-Private Source	10,000	-	-	-	0.00%
4369 Other Miscellaneous Revenue	2,811	459	4,500	4,000	-11.11%
4395 Disposition of Fixed Assets	-	1,000	-	-	0.00%
8110 State Timber Sales	1,078,342	736,019	900,000	900,000	0.00%
8301 Operating Transfer In	60,055	60,051	60,062	60,032	-0.05%
108 County Road Fund	21,027,171	20,825,731	20,901,208	21,792,588	4.26%
109 Election Reserve Fund					
4311 Property Taxes	360,883	357,921	361,129	360,000	-0.31%
4312 Timber Harvest Taxes	1,677	2,133	-	-	0.00%
4317 Excise Taxes	2,868	3,015	-	-	0.00%
4333 Federal Grants - Indirect	-	-	-	578,500	0.00%
4335 State Shared Revenues	32	25	-	-	0.00%
4341 General Government	317,752	296,226	77,000	320,000	315.58%
4361 Interest Earnings	113	70	-	-	0.00%
4362 Rents & Royalties	115	109	-	-	0.00%
8110 State Timber Sales	16,304	10,857	-	-	0.00%
8301 Operating Transfer In	-	-	55,000	135,000	145.45%
109 Election Reserve Fund	699,744	670,356	493,129	1,393,500	182.58%

Veterans Relief Fund (114) / WC Convention Center Fund (141)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
114 Veterans Relief Fund					
4311 Property Taxes	129,560	135,198	141,555	143,859	1.63%
4312 Timber Harvest Taxes	603	807	800	800	0.00%
4317 Excise Taxes	1,032	1,141	1,000	1,000	0.00%
4334 State Grants	4,760	15,223	-	-	0.00%
4335 State Shared Revenues	12	9	-	-	0.00%
4361 Interest Earnings	41	26	-	-	0.00%
4362 Rents & Royalties	41	41	-	-	0.00%
4369 Other Miscellaneous Revenue	125	-	-	-	0.00%
8110 State Timber Sales	5,849	4,108	3,000	4,000	33.33%
114 Veterans Relief Fund	142,023	156,553	146,355	149,659	2.26%
115 WC Tax Refund Fund					
4311 Property Taxes	-	358,935	-	-	0.00%
4312 Timber Harvest Taxes	-	1,337	-	-	0.00%
4317 Excise Taxes	-	719	-	-	0.00%
4335 State Shared Revenue	-	23	-	-	0.00%
4361 Interest Earnings	-	55	-	-	0.00%
4362 Rents & Royalties	-	100	-	-	0.00%
8110 State Timber Sales	-	9,958	-	-	0.00%
8216 Other Note Proceeds	348,526	-	-	-	0.00%
115 WC Tax Refund Fund	348,526	371,127	-	-	0.00%
117 Water Resources Fund					
4333 Federal Grants - Indirect	138,466	62,272	315,000	-	-100.00%
4334 State Grants	153,200	54,338	80,000	-	-100.00%
8301 Operating Transfer In	1,912,731	2,973,697	2,529,000	100,000	-96.05%
117 Water Resources Fund	2,204,397	3,090,307	2,924,000	100,000	-96.58%
121 Low-Income Housing Projects Fund					
4341 General Government	-	179,772	200,000	300,000	50.00%
121 Low-Income Housing Projects Fund	-	179,772	200,000	300,000	50.00%
140 Solid Waste Fund					
4334 State Grants	272,853	390,720	273,500	280,100	2.41%
4341 General Government	45	45	100	100	0.00%
4343 Physical Environment	738,719	752,466	736,000	748,000	1.63%
4361 Interest Earnings	53,234	35,444	-	-	0.00%
4362 Other Long-term Rent	3,000	3,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	5,185	-	-	-	0.00%
140 Solid Waste Fund	1,073,036	1,181,675	1,012,600	1,031,200	1.84%
141 WC Convention Center Fund					
4313 Retail Sales & Use Tax	151,331	147,306	115,000	150,000	30.43%
141 WC Convention Center Fund	151,331	147,306	115,000	150,000	30.43%

Victim/Witness Assistance Fund (142) / Auditor's O & M Fund (166)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
142 Victim/Witness Assistance Fund					
4341 General Government	88,080	97,800	94,825	92,750	-2.19%
4351 Felony Penalties	24,091	25,941	24,100	24,100	0.00%
142 Victim/Witness Assistance Fund	112,171	123,741	118,925	116,850	-1.74%
148 CERB Fund					
8301 Operating Transfer In	177,830	312,207	203,843	109,135	-46.46%
148 CERB Fund	177,830	312,207	203,843	109,135	-46.46%
151 Community Development Fund					
4369 Other Miscellaneous Revenue	-	10,000	-	-	0.00%
151 Community Development Fund	-	10,000	-	-	0.00%
154 Road Improvement Dist #1					
4317 Excise Taxes	21,977	21,916	21,313	21,352	0.18%
4369 Other Miscellaneous Revenue	753	746	761	761	0.00%
154 Road Improvement Dist #1	22,730	22,662	22,074	22,113	0.18%
155 Road Improvement Dist #2					
4317 Excise Taxes	1,414	1,401	1,402	1,045	-25.46%
4369 Other Miscellaneous Revenue	118	118	118	88	-25.42%
155 Road Improvement Dist #2	1,532	1,519	1,520	1,133	-25.46%
159 Road Improvement Dist #7					
4317 Excise Taxes	1,730	1,718	1,697	1,692	-0.29%
4319 Interest & Penalty on Tax	39	41	-	-	0.00%
4369 Other Miscellaneous Revenue	184	188	183	182	-0.55%
159 Road Improvement Dist #7	1,953	1,947	1,880	1,874	-0.32%
162 Road Improvement Guarantee					
4361 Interest Earnings	4,202	1,357	3,400	-	-100.00%
8301 Operating Transfer In	-	72,871	-	-	0.00%
162 Road Improvement Guarantee	4,202	74,228	3,400	-	-100.00%
165 Whatcom County Drug Fund					
4349 Other Interfund Svc Charges	-	-	5,903	5,900	-0.05%
4351 Felony Penalties	115,554	165,084	140,000	170,525	21.80%
4357 Criminal Costs	438,682	231,837	210,000	175,000	-16.67%
4361 Interest Earnings	33,736	26,612	-	-	0.00%
165 Whatcom County Drug Fund	587,972	423,533	355,903	351,425	-1.26%
166 Auditor's O & M Fund					
4336 State Entitlements	44,699	60,911	45,000	45,000	0.00%
4341 General Government	55,761	85,168	60,000	60,200	0.33%
166 Auditor's O & M Fund	100,460	146,079	105,000	105,200	0.19%

Emergency Management Fund (167) / Lake Management Dist #1 (180)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
167 Emergency Management Fund					
4334 State Grants	42,638	45,682	66,585	131,111	96.91%
4338 Intergovernmental Svc	148,845	173,272	140,320	140,603	0.20%
4369 Other Miscellaneous Revenue	1,765	6,025	5,000	7,639	52.78%
8301 Operating Transfer In	109,352	127,788	102,970	103,301	0.32%
167 Emergency Management Fund	302,600	352,767	314,875	382,654	21.53%
169 Flood Control Zone Dist Fund					
4311 Property Taxes	-	-	-	2,500,000	0.00%
4317 Excise Taxes	3,801,558	3,955,849	4,058,433	-	-100.00%
4319 Other Penalties	23,904	29,544	-	-	0.00%
4331 Federal Grants-Direct	86,815	71,185	60,000	-	-100.00%
4333 Federal Grants-Indirect	259,554	7,921	750,000	352,325	-53.02%
4334 State Grants	171,139	227,461	360,500	193,638	-46.29%
4338 Intergovernmental Svc	53,338	44,090	287,500	132,250	-54.00%
4341 Sales of Publications	11	209	-	-	0.00%
4343 Physical Environment	681	58,626	199,700	47,250	-76.34%
4361 Interest Earnings	475,172	316,676	-	-	0.00%
4369 Other Miscellaneous Revenue	300	(11,475)	-	-	0.00%
169 Flood Control Zone Dist Fund	4,872,472	4,700,086	5,716,133	3,225,463	-43.57%
170 Pt Roberts Fuel Tax					
4317 Excise Taxes	23,724	18,375	20,000	20,000	0.00%
4319 Interest & Penalty on Tax	252	376	-	-	0.00%
170 Pt. Roberts Fuel Tax	23,976	18,751	20,000	20,000	0.00%
175 Conservation Futures Fund					
4311 Property Taxes	719,786	737,814	780,797	785,279	0.57%
4312 Timber Harvest Taxes	3,351	4,404	1,500	3,000	100.00%
4317 Excise Taxes	5,731	6,225	-	-	0.00%
4335 State Shared Revenues	64	51	50	50	0.00%
4361 Interest Earnings	226	144	-	-	0.00%
4362 Rents & Royalties	230	224	200	200	0.00%
4369 Miscellaneous Revenue	-	8,000	-	-	0.00%
8110 State Timber Sales	32,493	22,411	15,000	20,000	33.33%
175 Conservation Futures Fund	761,881	779,273	797,547	808,529	1.38%
180 Lake Management Dist #1					
4361 Interest Earnings	1,323	901	800	-	-100.00%
180 Lake Management Dist #1	1,323	901	800	-	-100.00%

1977 Fair GO Bond (212) / 2003 Ltd Tax GO & Refunding Bond (244)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
212 1977 Fair GO Bond					
4311 Property Taxes	4	-	-	-	0.00%
4361 Interest Earnings	23	6	-	-	0.00%
8110 State Timber Sales	-	-	-	-	0.00%
212 1977 Fair GO Bond	27	6	-	-	0.00%
215 1982 Ltd Tax GO Bond Fund					
4361 Interest Earnings	943	-	-	-	0.00%
4369 Other Miscellaneous Revenue	-	-	-	-	0.00%
8301 Operating Transfer In	-	-	-	-	0.00%
215 1982 Ltd Tax GO Bond Fund	943	-	-	-	0.00%
219 CRID #9 Gen Debt Fund					
4361 Interest Earnings	67,216	24,744	21,665	14,976	-30.87%
4368 Spec Assessment-Principal	400,735	91,926	80,257	79,202	-1.31%
8301 Operating Transfer In	-	-	117,638	113,735	-3.32%
219 CRID #9 Gen Debt Fund	467,951	116,670	219,560	207,913	-5.30%
220 LRID #10 Gen Debt Fund					
4361 Interest Earnings	29,087	13,607	6,573	5,122	-22.08%
4368 Spec Assessment-Principal	89,889	67,920	13,336	10,773	-19.22%
8301 Operating Trnsf In-LRID 10	36,874	9,366	-	-	0.00%
220 LRID #10 Gen Debt Fund	155,850	90,893	19,909	15,895	-20.16%
240 1991 Ltd Tax GO Bond					
4361 Interest Earnings	880	160	-	-	0.00%
8301 Operating Transfer In	537,500	-	-	-	0.00%
240 1991 Ltd Tax GO Bond	538,380	160	-	-	0.00%
241 1993 Ltd Tax GO Bond					
8301 Operating Transfer In	559,998	560,985	562,105	1,000	-99.82%
241 1993 Ltd Tax GO Bond	559,998	560,985	562,105	1,000	-99.82%
242 1997 Ltd Tax GO & Refunding Bond					
8301 Operating Transfer In	641,736	1,189,428	1,184,915	1,192,565	0.65%
242 1997 Ltd Tax GO & Refunding Bond	641,736	1,189,428	1,184,915	1,192,565	0.65%
243 1998 Ltd Tax GO Bond					
8301 Operating Transfer In	257,848	253,160	254,473	254,598	0.05%
243 1998 Ltd Tax GO Bond	257,848	253,160	254,473	254,598	0.05%
244 2003 Ltd Tax GO & Refunding Bond					
8301 Operating Transfer In	-	-	-	428,418	0.00%
244 2003 Ltd Tax GO & Refunding Bond	-	-	-	428,418	0.00%

1983 Sewer Const (325) / WC Supplemental Retirement Fund (503)

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
325 1983 Sewer Construction Fund					
4361 Interest Earnings	680	36	800	-	-100.00%
325 1983 Sewer Construction Fund	680	36	800	-	-100.00%
326 Real Estate Excise Tax Fund					
4317 Excise Taxes	1,021,602	1,192,147	1,000,000	1,000,000	0.00%
326 Real Estate Excise Tax Fund	1,021,602	1,192,147	1,000,000	1,000,000	0.00%
329 LRID #10 Construction Fund					
4361 Interest Earnings	457	97	200	-	-100.00%
329 LRID #10 Construction Fund	457	97	200	-	-100.00%
330 County Parks Improvement Fund					
4361 Interest Earnings	1,597	622	1,000	1,000	0.00%
4369 Other Miscellaneous Revenue	(2,279)	24,400	-	-	0.00%
330 County Parks Improvement Fund	(682)	25,022	1,000	1,000	0.00%
332 Public Utilities Improvement Fund					
4313 Sales & Use Tax Collection	1,814,414	1,881,126	1,600,000	2,025,000	26.56%
332 Public Utilities Improvement Fund	1,814,414	1,881,126	1,600,000	2,025,000	26.56%
402 Whatcom County Investment Pool					
4361 Interest Earnings	109,145	188,851	180,854	177,031	-2.11%
4369 Other Miscellaneous Revenue	178	-	-	-	0.00%
402 Whatcom County Investment Pool	109,323	188,851	180,854	177,031	-2.11%
501 Equipment Rental & Revolving					
4348 Internal Sales & Services	3,858,922	3,767,024	3,871,000	3,927,200	1.45%
4362 Other Rents & Use Charges	101	101	101	101	0.00%
4363 Insurance Prem & Recovery	27,718	34,041	20,000	30,000	50.00%
4365 Internal Service-Misc Rev	3,302,858	3,970,454	3,841,118	4,138,202	7.73%
4366 Other Interfnd Misc Rev	2,134	1,097	-	-	0.00%
4369 Other Miscellaneous Revenue	(237)	5,151	100	100	0.00%
9101 Residual Equity Transfer In	-	-	31,500	475,000	1407.94%
9111 Disposal Proceeds	57,908	146,521	-	-	0.00%
9112 Net Book Value	(27,499)	(131,414)	-	-	0.00%
501 Equipment Rental & Revolving	7,221,905	7,792,975	7,763,819	8,570,603	10.39%
503 Whatcom County Supplemental Retirement Fund					
8301 Operating Transfer In	418,572	50,000	120,000	-	-100.00%
503 Whatcom County Supplemental Retirement	418,572	50,000	120,000	-	-100.00%

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

	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	% Change 2003 to 04
507 Administrative Services Fund					
Administrative Services Department					
4311 Property Taxes	-	825	2,000	2,000	0.00%
4331 Federal Grants - Direct	-	-	-	494,991	0.00%
4338 Intergovernmental Svc	1,000	-	-	-	0.00%
4341 General Government	291,954	254,944	258,016	258,016	0.00%
4348 Internal Sales & Services	1,759,363	2,108,639	2,210,782	2,179,458	-1.42%
4349 Other Interfnd Svc Charges	2,789,258	2,757,184	2,870,917	2,867,358	-0.12%
4361 Interest Earnings	24,618	18,725	-	-	0.00%
4362 Rents & Royalties	62,469	88,534	50,800	82,040	61.50%
4363 Insurance Prem & Recovery	-	191,855	-	70,278	0.00%
4365 Internal Service-Misc Rev	4,064,205	4,515,660	4,349,063	5,007,725	15.14%
4369 Other Miscellaneous Revenue	285,637	78,024	-	441,546	0.00%
8301 Operating Transfer In	3,026,962	2,414,829	1,018,802	500,417	-50.88%
Administrative Services Department	12,305,466	12,429,219	10,760,380	11,903,829	10.63%
Prosecuting Attorney/Tort Reserve					
4361 Interest Earnings	42,403	32,254	-	-	0.00%
4365 Internal Service-Misc Rev	1,053,095	1,061,695	1,053,095	1,053,095	0.00%
Prosecuting Attorney/Tort Reserve	1,095,498	1,093,949	1,053,095	1,053,095	0.00%
507 Administrative Services Fund	13,400,964	13,523,168	11,813,475	12,956,924	9.68%
16921 Lynden/ Everson Sub-Zone					
4317 Excise Taxes	31,991	32,241	32,000	32,000	0.00%
4319 Other Penalties	446	319	-	-	0.00%
16921 Lynden/ Everson Sub-Zone	32,437	32,560	32,000	32,000	0.00%
16922 Sumas/ Nooksack/ Everson Sub-Zone					
4317 Excise Taxes	71,105	70,948	71,820	71,820	0.00%
4319 Other Penalties	1,373	1,260	-	-	0.00%
16922 Sumas/ Nooksack/ Everson Sub-Zone	72,478	72,208	71,820	71,820	0.00%
16923 Acme/ VanZandt Sub-Zone					
4317 Excise Taxes	13,852	13,576	13,617	13,617	0.00%
4319 Other Penalties	364	267	-	-	0.00%
16923 Acme/ VanZandt Sub-Zone	14,216	13,843	13,617	13,617	0.00%