

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
001 General Fund						
1 General Fund Revenues						
4311 Property Taxes	16,481,279	16,873,509	17,600,122	19,190,952	20,140,643	20,740,643
4312 Timber Harvest Taxes	76,675	100,805	160,305	125,000	125,000	125,000
4313 Retail Sales & Use Tax	7,803,146	8,129,820	8,706,477	8,370,499	9,173,588	9,492,845
4317 Excise Taxes	410,668	423,137	481,765	399,000	429,000	439,500
4319 Interest & Penalty on Tax	1,623,984	1,633,308	1,893,154	1,552,000	1,702,000	1,802,000
4332 Federal Entitlements	1,001,358	653,579	326,492	550,000	625,000	625,000
4335 State Shared Revenues	52,161	62,872	78,524	61,500	91,500	93,500
4336 State Entitlements	1,394,233	1,186,071	1,073,028	996,770	1,159,884	1,209,891
4337 Intercl Grant-Entitlement	742,018	747,524	767,245	787,576	808,538	830,150
4338 Intergovernmental Svc	503,400	500,000	500,000	500,000	-	-
4341 General Government	500	-	-	-	-	-
4349 Other Interfnd Svc Charges	109,640	109,868	109,868	244,718	214,141	222,280
4351 Felony Penalties	151,215	181,939	177,094	171,000	78,938	78,884
4353 Nonparking Infractions	638,587	858,226	968,593	800,000	1,013,350	1,063,350
4354 Parking Infractions	3,180	2,023	1,918	3,500	3,500	3,500
4355 Criminal Traffic Misdem	220,202	261,078	254,037	250,000	225,200	225,200
4356 Nontraffic Misdemeanor	102,596	122,746	110,720	104,700	108,200	108,200
4357 Criminal Costs	64,945	67,629	53,964	62,400	58,096	58,096
4369 Overages & Shortages	1,486	1,578	2,193	1,250	1,700	1,700
4361 Interest Earnings	3,350,938	2,644,552	2,300,001	1,749,900	2,514,400	3,089,400
4362 Rents & Royalties	309,078	304,327	310,311	304,000	304,000	304,000
4369 Other Miscellaneous Revenue	48,262	68,285	48,490	45,000	50,000	50,000
8110 State Timber Sales	744,170	512,933	745,741	500,000	700,000	700,000
8301 Operating Transfer In	196,862	350,707	179,995	158,000	78,000	78,000
1 General Fund Revenues	36,030,583	35,796,516	36,850,037	36,927,765	39,604,678	41,341,139
10 Assessor						
4341 General Government	11,813	11,172	10,887	14,500	14,500	14,500
10 Assessor	11,813	11,172	10,887	14,500	14,500	14,500
15 Auditor						
4322 Non-Bus Licenses & Permits	10,872	10,088	10,832	10,500	10,500	10,500
4341 General Government	1,328,641	1,491,918	1,758,694	1,423,500	1,560,500	1,562,500
4369 Other Miscellaneous Revenue	347	736	781	200	300	300
8301 Operating Transfer In	-	-	19,171	37,864	74,712	79,393
15 Auditor	1,339,860	1,502,742	1,789,478	1,472,064	1,646,012	1,652,693
21 County Council						
4341 General Government	3,406	2,450	1,878	2,124	2,124	2,124
4369 Other Miscellaneous Revenue	1,694	1,470	8,698	1,900	1,900	1,900
21 County Council	5,100	3,920	10,576	4,024	4,024	4,024

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
26 Planning & Development Svcs						
4313 Retail Sales & Use Tax	(137)	-	35	50	50	50
4321 Business License & Permit	17,780	32,462	22,550	34,700	15,000	15,000
4322 Non-Bus Licenses & Permits	1,021,364	1,245,532	1,652,050	1,414,187	1,700,000	1,700,000
4331 Federal Grants-Direct	-	80,000	-	-	-	-
4333 Federal Grants-Indirect	-	-	-	24,000	-	-
4334 State Grants	-	48,521	66,546	498,650	196,000	-
4338 Intergovernmental Services	10,000	19,076	14,347	-	19,000	19,000
4341 General Government	9,302	8,950	15,359	7,560	6,500	6,500
4342 Security-Persons & Property	18,121	21,600	18,746	11,500	14,000	14,000
4345 Economic Environment	1,165,180	1,387,260	1,963,053	1,878,478	2,000,000	1,995,000
4352 Civil Penalties	4,911	28,764	15,644	4,500	20,000	20,000
4367 Contributions-Private Source	74,220	7,000	-	-	-	-
4369 Overages & Shortages	4,820	6,318	8,393	1,000	1,500	1,000
8301 Operating Transfer In	-	119,244	81,800	-	153,000	-
26 Planning & Development Svcs	2,325,561	3,004,727	3,858,523	3,874,625	4,125,050	3,770,550
30 Treasurer						
4341 General Government	15,572	15,245	14,724	13,000	49,000	49,100
4369 Other Miscellaneous Revenue	23,832	36,392	53,636	39,116	34,716	55,416
30 Treasurer	39,404	51,637	68,360	52,116	83,716	104,516
35 Sheriff						
4311 Property Taxes	497,407	695,563	704,842	706,530	706,530	706,530
4312 Timber Harvest Taxes	4,618	8,445	13,059	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,345	1,677	1,583	1,400	1,400	1,400
4321 Business License & Permit	25	-	-	-	-	-
4331 Federal Grants-Direct	127,089	124,372	94,636	7,200	-	-
4333 Federal Grants-Indirect	66,634	61,152	60,000	63,500	60,000	60,000
4334 State Grants	126,173	158,128	175,440	172,225	174,576	156,056
4335 State Shared Revenues	89	97	62	90	90	90
4336 State Entitlements	60,118	65,233	63,778	60,118	63,000	63,000
4338 Intergovernmental Svc	-	-	3,621	95,630	-	-
4342 Security-Persons & Property	330,886	429,466	304,193	149,762	125,567	125,827
4353 Nonparking Infractions	29	47	97	-	-	-
4361 Interest Earnings	314	266	220	225	225	225
4362 Rents & Royalties	318	432	298	250	250	250
4367 Contributions-Private Source	-	-	-	9,271	-	-
4369 Other Miscellaneous Revenue	12,328	885	70,625	-	-	-
8110 State Timber Sales	45,133	43,069	61,280	39,000	45,000	45,000
8301 Operating Transfer In	190,000	197,300	224,560	229,400	236,512	243,607
35 Sheriff	1,462,506	1,786,132	1,778,294	1,541,801	1,420,350	1,409,185

General Fund: 41 Jail / 65 Prosecuting Attorney

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
41 Jail						
4331 Federal Grants-Direct	75,088	117,152	51,517	-	-	-
4332 Federal Forest-Title III	-	-	39,097	27,350	32,147	17,145
4333 Federal Grants-Indirect	48,980	47,661	27,624	8,774	-	-
4334 State Grants	16,000	16,200	3,675	12,800	14,945	15,393
4338 Intergovernmental Svc	1,268,403	1,411,737	1,497,460	1,462,129	1,570,288	1,530,659
4341 General Government	132,635	97,083	110,811	101,169	115,592	119,064
4342 Security-Persons & Property	476,974	483,543	482,213	486,516	584,446	602,068
4349 Other Interfnd Svc Charges	50,385	65,341	57,133	32,354	-	-
4367 Contributions-Alcoa	-	-	3,048	61,175	5,000	5,000
4369 Other Miscellaneous Revenue	130,579	122,711	135,226	115,031	127,153	130,970
8301 Operating Transfer In	94,105	109,712	153,770	206,000	228,528	234,770
41 Jail	2,293,149	2,471,140	2,561,574	2,513,298	2,678,099	2,655,069
45 District Court						
4341 General Government	113,625	121,214	116,647	128,560	114,850	114,850
45 District Court	113,625	121,214	116,647	128,560	114,850	114,850
50 District Court Probation						
4338 Intergovernmental Svc	391,613	367,514	373,270	370,000	390,000	390,000
4342 Security-Persons & Property	550,801	526,179	610,696	560,500	755,700	805,700
4346 Mental & Physical Health fees	-	19,400	60,475	86,819	86,819	86,819
50 District Court Probation	942,414	913,093	1,044,441	1,017,319	1,232,519	1,282,519
60 Juvenile						
4333 Federal Grants - Indirect	-	-	-	36,672	36,672	26,672
4334 State Grants	808,966	721,729	630,319	541,318	532,619	557,681
4341 Printing and Duplicating	4,065	3,125	3,089	3,000	3,000	3,000
4342 Security-Persons & Property	7,725	25,295	75,196	50,000	50,000	50,000
4367 Contributions-Private Source	-	8,510	27,855	5,000	8,000	-
4369 Other Miscellaneous Revenue	-	464	11,546	12,000	12,000	12,000
8301 Operating Transfer In	5,109	8,156	5,558	6,000	6,000	6,000
60 Juvenile	825,865	767,279	753,563	653,990	648,291	655,353
65 Prosecuting Attorney						
4331 Federal Grants-Direct	106,362	113,290	125,485	122,205	141,169	147,879
4333 Federal Grants-Indirect	493,702	566,890	577,422	623,062	611,842	619,061
4334 State Grants	86,545	49,686	78,485	63,774	64,278	64,278
4341 General Government	46,632	48,462	49,114	48,932	49,123	49,123
4362 Rents & Royalties	-	-	-	250	250	250
4367 Contribution-Private Source	11,000	6,000	6,000	6,000	6,000	6,000
8301 Operating Transfer In	391,032	411,086	422,512	353,103	367,978	372,318
65 Prosecuting Attorney	1,135,273	1,195,414	1,259,018	1,217,326	1,240,640	1,258,909

General Fund: 66 Public Defender / 100 Non-Departmental

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
66 Public Defender						
4334 State Grants	34,681	20,000	21,000	19,215	19,000	19,000
4369 Other Miscellaneous Revenue	-	-	3,000	-	-	-
66 Public Defender	34,681	20,000	24,000	19,215	19,000	19,000
70 Superior Court						
4322 Non-Bus Licenses & Permits	10,872	10,088	10,832	8,000	8,000	8,000
4331 Federal Grants-Direct	-	42,307	126,502	242,193	115,000	-
4333 Federal Grants-Indirect	-	263,289	303,052	347,634	233,550	198,813
4334 State Grants	262,568	124,430	42,502	80,177	150,710	80,000
4336 State Entitlements	-	-	27,647	22,118	-	-
4338 Intergovernmental Services	-	1,347	-	-	-	-
4341 General Government	220,925	247,639	259,922	242,000	255,000	255,000
4342 Security-Persons & Property	4,419	3,779	7,857	-	15,000	-
4345 Economic Environment	8,998	9,968	9,258	10,000	25,000	25,000
4361 Interest Earnings	14,526	19,936	14,783	20,000	12,000	12,000
4367 Contribution-Private Source	300	-	-	-	-	-
4369 Other Miscellaneous Revenue	98	658	54	-	-	-
8301 Operating Trans In - Drug Fund	25,000	25,494	25,000	25,500	25,500	-
70 Superior Court	547,706	748,935	827,409	997,622	839,760	578,813
75 Extension						
8301 Operating Transfer In	208,643	169,042	189,596	20,000	20,000	20,000
75 Extension	208,643	169,042	189,596	20,000	20,000	20,000
100 Non-Departmental						
4322 Non-Bus Licenses & Permits	-	850	1,275	-	-	-
4331 Federal Grants-Direct	-	-	-	50,000	-	-
4334 State Grants	10,018	-	-	54,000	30,000	30,000
4336 State Entitlements	-	36,480	35,520	-	-	-
4338 Intergovernmental Services	39,720	39,720	-	-	-	-
4341 General Government	-	-	-	-	87,500	43,750
4343 Physical Environment	-	1,005	1,230	-	-	-
4351 Felony Penalties	-	-	-	-	24,919	12,460
4357 Criminal Costs	-	-	-	-	15,780	7,890
4367 Contributions-Alcoa	-	-	92,510	145,500	124,500	-
4369 Other Miscellaneous Revenue	2,750	1,100	19,940	3,000	3,000	3,000
100 Non-Departmental	52,488	79,155	150,475	252,500	285,699	97,100

General Fund: 106 Parks & Recreation / General Fund Total (001)

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
106 Parks & Recreation						
4333 Federal Grants - Indirect	10,202	5,034	-	-	-	-
4334 State Grants	26,363	-	-	50,000	-	-
4338 Shared Govt Costs COB	-	-	6,000	6,000	6,000	-
4347 Culture and Recreation	297,863	300,544	323,439	304,360	320,960	320,960
4349 Other Interfnd Svc Charges	16,897	16,897	16,897	16,897	16,897	16,897
4362 Rents & Royalties	319,359	347,613	350,336	330,190	340,156	340,156
4367 Contribution-Private Source	-	10,000	60,879	68,635	45,391	-
4369 Other Miscellaneous Revenue	11,955	14,857	16,436	13,850	17,798	14,168
8301 Operating Transfer In	10,509	10,877	16,361	19,074	20,910	20,910
106 Parks & Recreation	693,148	705,822	790,348	809,006	768,112	713,091
153 Health Department						
4311 Property Taxes	287,912	300,516	316,717	303,000	326,000	326,000
4312 Timber Harvest Taxes	1,340	1,795	2,888	1,000	1,000	1,000
4317 Excise Taxes	2,293	2,537	2,595	500	500	500
4321 Business License & Permit	381,656	304,387	369,803	426,035	480,610	492,300
4322 Septic Tank Installations	95,770	106,330	125,313	146,600	186,830	192,350
4333 Federal Grants-Indirect	1,822,267	1,388,081	1,271,333	1,166,352	1,145,029	1,132,549
4334 State Grants	2,333,326	2,936,986	2,939,180	3,374,704	3,419,867	3,421,483
4335 State Shared Revenues	26	21	14	120	120	120
4336 State Entitlements	837,098	865,392	871,915	860,063	883,000	883,000
4338 Intergovernmental Svc	419,227	373,143	440,256	330,340	364,113	364,113
4341 General Government	3,397	3,175	3,873	2,900	7,345	7,345
4343 Sewer Service Charges	32,117	29,796	31,093	30,000	38,500	38,500
4345 Economic Environment	3,906	2,738	7,165	5,500	9,900	10,200
4346 Mental & Physical Health	380,961	387,789	406,784	461,735	473,840	480,355
4359 Non-Court Fines-Forfeits	-	1,650	-	-	-	-
4361 Interest Earnings	91	60	49	40	40	40
4362 Rents & Royalties	92	91	66	24	24	24
4367 Contribution-Private Source	59,712	46,247	227,172	42,396	85,148	-
4369 Other Miscellaneous Revenue	1,835	11,324	1,543	-	-	-
8110 State Timber Sales	12,997	9,132	13,409	9,000	9,000	9,000
8301 CE TB Op Trnsfr In	162,233	156,604	160,990	134,293	134,293	134,293
153 Health Department	6,838,256	6,927,794	7,192,158	7,294,602	7,565,159	7,493,172
001 General Fund	54,900,075	56,275,734	59,275,384	58,810,333	62,310,459	63,184,483

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
108 County Road Fund						
471 Public Works						
4311 Property Taxes	11,884,771	11,936,218	12,419,107	12,827,000	12,914,000	13,297,000
4312 Timber Harvest Taxes	110,507	143,962	229,431	200,000	200,000	200,000
4317 Excise Taxes	32,189	28,593	27,810	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	41,887	50,272	51,139	40,100	40,100	40,100
4331 Federal Grants-Direct	-	-	-	-	1,290,040	-
4332 Federal Entitlements	-	222	834,818	-	800,000	800,000
4333 Federal Grants-Indirect	1,220,774	2,420,472	522,513	2,405,000	4,414,000	-
4334 State Grants	2,104,110	741,714	730,358	622,500	614,300	579,300
4335 State Shared Revenues	2,123	1,666	1,093	2,000	1,000	1,000
4336 State Entitlements	3,276,558	3,361,981	3,381,088	3,469,000	3,545,200	3,651,556
4338 Intergovernmental Svc	58,506	74,720	75,075	38,500	55,000	55,000
4341 General Government	11,342	19,214	8,318	20,000	10,728	10,728
4342 Security-Persons & Property	20,265	35,274	2,376	1,000	1,000	1,000
4343 Physical Environment	1,968	849	1,700	500	1,400	1,400
4344 Transportation	493,122	642,436	628,954	670,100	670,100	670,100
4345 Economic Environment	90,840	69,711	149,352	40,000	40,000	40,000
4349 Other Interfnd Svc Charges	506,746	488,814	554,097	456,856	447,691	454,503
4361 Interest Earnings	7,472	4,718	3,863	6,000	4,000	4,000
4362 Rents & Royalties	12,783	7,366	5,236	5,000	5,000	5,000
4367 Contribution-Private Source	10,000	-	-	-	-	-
4369 Other Miscellaneous Revenue	2,811	459	(19,414)	4,000	4,000	4,000
4395 Disposition of Fixed Assets	-	1,000	-	-	-	-
8110 State Timber Sales	1,078,342	736,019	1,071,473	900,000	900,000	900,000
8301 Operating Transfer In	60,055	60,051	60,070	60,032	78,240	78,387
108 County Road Fund	21,027,171	20,825,731	20,738,457	21,792,588	26,060,799	20,818,074
109 Election Reserve Fund						
4311 Property Taxes	360,883	357,921	363,408	360,000	360,000	360,000
4312 Timber Harvest Taxes	1,677	2,133	3,306	-	2,000	2,000
4317 Excise Taxes	2,868	3,015	2,971	-	-	-
4333 Federal Grants - Indirect	-	-	-	643,500	-	-
4335 State Shared Revenues	32	25	16	-	-	-
4341 General Government	317,752	296,226	346,449	320,000	280,749	283,749
4361 Interest Earnings	113	70	56	-	-	-
4362 Rents & Royalties	115	109	75	-	-	-
8110 State Timber Sales	16,304	10,857	15,441	-	12,000	12,000
8301 Operating Transfer In	-	-	-	135,000	-	25,403
109 Election Reserve Fund	699,744	670,356	731,722	1,458,500	654,749	683,152

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
114 Veterans Relief Fund						
4311 Property Taxes	129,560	135,198	142,522	143,859	151,826	156,478
4312 Timber Harvest Taxes	603	807	1,299	800	751	579
4317 Excise Taxes	1,032	1,141	1,168	1,000	1,172	1,197
4334 State Grants	4,760	15,223	-	-	-	-
4335 State Shared Revenues	12	9	6	-	-	-
4361 Interest Earnings	41	26	22	-	-	-
4362 Rents & Royalties	41	41	30	-	-	-
4369 Other Miscellaneous Revenue	125	-	100	-	-	-
8110 State Timber Sales	5,849	4,108	6,034	4,000	3,925	4,127
114 Veterans Relief Fund	142,023	156,553	151,181	149,659	157,674	162,381
115 WC Tax Refund Fund						
4311 Property Taxes	-	358,935	10,545	-	-	-
4312 Timber Harvest Taxes	-	1,337	-	-	-	-
4317 Excise Taxes	-	719	-	-	-	-
4335 State Shared Revenue	-	23	-	-	-	-
4361 Interest Earnings	-	55	5	-	-	-
4362 Rents & Royalties	-	100	-	-	-	-
8110 State Timber Sales	-	9,958	2,297	-	-	-
8216 Other Note Proceeds	348,526	-	-	-	-	-
115 WC Tax Refund Fund	348,526	371,127	12,847	-	-	-
117 Water Resources Fund						
4333 Federal Grants - Indirect	138,466	62,272	177,223	-	-	-
4334 State Grants	153,200	54,338	14,636	-	-	-
8301 Operating Transfer In	1,912,731	2,973,697	2,580,870	100,000	-	-
117 Water Resources Fund	2,204,397	3,090,307	2,772,729	100,000	-	-
121 Low-Income Housing Projects Fund						
4341 General Government	-	179,772	403,418	300,000	335,000	341,700
121 Low-Inc. Housing Projects Fund	-	179,772	403,418	300,000	335,000	341,700
140 Solid Waste Fund						
4334 State Grants	272,853	390,720	195,050	280,100	264,200	264,200
4341 General Government	45	45	-	100	-	-
4343 Physical Environment	738,719	752,466	791,336	748,000	780,000	780,000
4361 Interest Earnings	53,234	35,444	-	-	-	-
4362 Other Long-term Rent	3,000	3,000	2,700	3,000	1,800	1,800
4369 Other Miscellaneous Revenue	5,185	-	-	-	-	-
140 Solid Waste Fund	1,073,036	1,181,675	989,086	1,031,200	1,046,000	1,046,000
141 WC Convention Center Fund						
4313 Retail Sales & Use Tax	151,331	147,306	162,021	150,000	150,000	150,000
141 WC Convention Center Fund	151,331	147,306	162,021	150,000	150,000	150,000

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
142 Victim/Witness Assistance Fund						
4333 Federal Grants - Indirect	-	-	-	-	10,717	9,000
4341 General Government	88,080	97,800	91,207	92,750	77,000	79,800
4351 Felony Penalties	24,091	25,941	24,882	24,100	25,000	25,000
142 Victim/Witness Assistance Fund	112,171	123,741	116,089	116,850	112,717	113,800
148 CERB Fund						
8301 Operating Transfer In	177,830	312,207	168,318	109,135	189,360	189,360
148 CERB Fund	177,830	312,207	168,318	109,135	189,360	189,360
151 Community Development Fund						
4369 Other Miscellaneous Revenue	-	10,000	-	-	-	-
151 Community Development Fund	-	10,000	-	-	-	-
154 Road Improvement Dist #1						
4317 Excise Taxes	21,977	21,916	22,670	21,352	21,391	21,391
4369 Other Miscellaneous Revenue	753	746	803	761	769	769
154 Road Improvement Dist #1	22,730	22,662	23,473	22,113	22,160	22,160
155 Road Improvement Dist #2						
4317 Excise Taxes	1,414	1,401	1,045	1,045	1,760	1,760
4369 Other Miscellaneous Revenue	118	118	88	88	88	88
155 Road Improvement Dist #2	1,532	1,519	1,133	1,133	1,848	1,848
159 Road Improvement Dist #7						
4317 Excise Taxes	1,730	1,718	1,670	1,692	2,444	2,444
4319 Interest & Penalty on Tax	39	41	38	-	-	-
4369 Other Miscellaneous Revenue	184	188	179	182	182	182
159 Road Improvement Dist #7	1,953	1,947	1,887	1,874	2,626	2,626
162 Road Improvement Guarantee						
4361 Interest Earnings	4,202	1,357	-	-	-	-
8301 Operating Transfer In	-	72,871	-	-	-	-
162 Road Improvement Guarantee	4,202	74,228	-	-	-	-
165 Whatcom County Drug Fund						
4349 Other Interfund Svc Charges	-	-	-	5,900	25,000	15,000
4351 Felony Penalties	115,554	165,084	175,349	170,525	120,000	150,000
4357 Criminal Costs	438,682	231,837	893,400	175,000	185,000	185,000
4361 Interest Earnings	33,736	26,612	16,966	-	-	-
165 Whatcom County Drug Fund	587,972	423,533	1,085,715	351,425	330,000	350,000
166 Auditor's O & M Fund						
4336 State Entitlements	44,699	60,911	75,090	45,000	55,000	55,000
4341 General Government	55,761	85,168	91,689	60,200	70,400	70,400
166 Auditor's O & M Fund	100,460	146,079	166,779	105,200	125,400	125,400

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
167 Emergency Management Fund						
4333 Federal Grants - Indirect	-	-	-	424,060	110,174	110,721
4334 State Grants	42,638	45,682	47,624	150,072	-	-
4338 Intergovernmental Svc	148,845	173,272	140,320	140,603	147,549	144,286
4369 Other Miscellaneous Revenue	1,765	6,025	3,976	7,639	5,000	5,000
8301 Operating Transfer In	109,352	127,788	102,970	103,301	108,403	106,734
167 Emergency Management Fund	302,600	352,767	294,890	825,675	371,126	366,741
169 Flood Control Zone Dist Fund						
4311 Property Taxes	-	-	-	2,500,000	2,500,000	2,500,000
4317 Excise Taxes	3,801,558	3,955,849	4,128,336	-	-	-
4319 Other Penalties	23,904	29,544	33,404	-	-	-
4331 Federal Grants-Direct	86,815	71,185	-	-	-	-
4333 Federal Grants-Indirect	259,554	7,921	288,626	352,325	470,188	182,475
4334 State Grants	171,139	227,461	197,414	193,638	308,875	26,000
4338 Intergovernmental Svc	53,338	44,090	10,357	132,250	160,000	90,000
4341 Sales of Publications	11	209	195	-	-	-
4343 Physical Environment	681	58,626	-	47,250	87,000	85,500
4361 Interest Earnings	475,172	316,676	-	-	-	-
4362 Housing Rentals & Leases	-	-	150	-	-	-
4369 Other Miscellaneous Revenue	300	(11,475)	12,500	-	2	2
8301 Operating Transfer In	-	-	-	-	255,000	255,000
169 Flood Control Zone Dist Fund	4,872,472	4,700,086	4,670,982	3,225,463	3,781,065	3,138,977
170 Pt Roberts Fuel Tax						
4317 Excise Taxes	23,724	18,375	26,783	20,000	30,000	30,000
4319 Interest & Penalty on Tax	252	376	363	-	-	-
170 Pt. Roberts Fuel Tax	23,976	18,751	27,146	20,000	30,000	30,000
175 Conservation Futures Fund						
4311 Property Taxes	719,786	737,814	768,472	785,279	826,045	851,381
4312 Timber Harvest Taxes	3,351	4,404	7,002	3,000	4,092	3,125
4317 Excise Taxes	5,731	6,225	6,293	-	6,625	6,806
4331 Federal Grants-Direct	-	-	-	240,000	-	-
4335 State Shared Revenues	64	51	33	50	48	46
4361 Interest Earnings	226	144	117	-	115	115
4362 Rents & Royalties	230	224	159	200	226	251
4369 Miscellaneous Revenue	-	8,000	-	-	-	-
8110 State Timber Sales	32,493	22,411	32,574	20,000	25,214	27,348
175 Conservation Futures Fund	761,881	779,273	814,650	1,048,529	862,365	889,072
180 Lake Management Dist #1						
4361 Interest Earnings	1,323	901	-	-	-	-
180 Lake Management Dist #1	1,323	901	-	-	-	-

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

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
212 1977 Fair GO Bond						
4311 Property Taxes	4	-	1	-	-	-
4361 Interest Earnings	23	6	-	-	-	-
212 1977 Fair GO Bond	27	6	1	-	-	-
215 1982 Ltd Tax GO Bond Fund						
4361 Interest Earnings	943	-	-	-	-	-
215 1982 Ltd Tax GO Bond Fund	943	-	-	-	-	-
219 CRID #9 Gen Debt Fund						
4361 Interest Earnings	67,216	24,744	13,388	14,976	9,324	4,815
4368 Spec Assessment-Principal	400,735	91,926	43,560	79,202	66,301	70,810
8301 Operating Transfer In	-	-	-	113,735	113,735	113,735
219 CRID #9 Gen Debt Fund	467,951	116,670	56,948	207,913	189,360	189,360
220 LRID #10 Gen Debt Fund						
4361 Interest Earnings	29,087	13,607	1,046	5,122	4,589	3,754
4368 Spec Assessment-Principal	89,889	67,920	2,101	10,773	10,052	10,052
8301 Operating Trnsf In-LRID 10	36,874	9,366	-	-	-	-
220 LRID #10 Gen Debt Fund	155,850	90,893	3,147	15,895	14,641	13,806
240 1991 Ltd Tax GO Bond						
4361 Interest Earnings	880	160	-	-	-	-
8301 Operating Transfer In	537,500	-	-	-	-	-
240 1991 Ltd Tax GO Bond	538,380	160	-	-	-	-
241 1993 Ltd Tax GO Bond						
8301 Operating Transfer In	559,998	560,985	451,365	1,000	-	-
241 1993 Ltd Tax GO Bond	559,998	560,985	451,365	1,000	-	-
242 1997 Ltd Tax GO & Refunding Bond						
8301 Operating Transfer In	641,736	1,189,428	1,183,915	1,192,565	1,178,015	1,186,128
242 1997 Ltd Tax GO & Rfndg Bond	641,736	1,189,428	1,183,915	1,192,565	1,178,015	1,186,128
243 1998 Ltd Tax GO Bond						
8301 Operating Transfer In	257,848	253,160	254,073	254,598	254,535	254,145
243 1998 Ltd Tax GO Bond	257,848	253,160	254,073	254,598	254,535	254,145
244 2003 Ltd Tax GO & Refunding Bond						
8212 Proceeds Refunding Debt	-	-	4,536	-	-	-
8301 Operating Transfer In	-	-	43,709	428,418	426,618	429,718
9101 Residual Equity Transfer In	-	-	700,000	-	-	-
244 2003 Ltd Tax GO & Rfndg Bond	-	-	748,245	428,418	426,618	429,718

Real Estate Excise Tax II (324) / WC Supp'l Retirement Fund (503)

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
324 Real Estate Excise Tax II Fund						
4317 Interest Earnings	-	-	-	164,354	1,505,172	1,636,600
324 Real Estate Excise Tax II Fund	-	-	-	164,354	1,505,172	1,636,600
325 1983 Sewer Construction Fund						
4361 Interest Earnings	680	36	-	-	-	-
325 1983 Sewer Construction Fund	680	36	-	-	-	-
326 Real Estate Excise Tax I Fund						
4317 Excise Taxes	1,021,602	1,192,147	1,450,996	1,000,000	1,505,172	1,636,600
4369 Other Miscellaneous	-	-	(16)	-	-	-
326 Real Estate Excise Tax I Fund	1,021,602	1,192,147	1,450,980	1,000,000	1,505,172	1,636,600
329 LRID #10 Construction Fund						
4361 Interest Earnings	457	97	-	-	-	-
329 LRID #10 Construction Fund	457	97	-	-	-	-
330 County Parks Improvement Fund						
4361 Interest Earnings	1,597	622	850	1,000	1,000	-
4369 Other Miscellaneous Revenue	(2,279)	24,400	1,450	-	-	-
330 County Parks Improvement Fund	(682)	25,022	2,300	1,000	1,000	-
332 Public Utilities Improvement Fund						
4313 Sales & Use Tax Collection	1,814,414	1,881,126	2,055,993	2,025,000	2,293,425	2,408,096
332 Public Utilities Improvmt Fund	1,814,414	1,881,126	2,055,993	2,025,000	2,293,425	2,408,096
501 Equipment Rental & Revolving						
4348 Internal Sales & Services	3,858,922	3,767,024	3,944,379	3,927,200	4,228,700	4,306,700
4362 Other Rents & Use Charges	101	101	101	101	1	1
4363 Insurance Prem & Recovery	27,718	34,041	45,277	30,000	35,000	35,000
4365 Internal Service-Misc Rev	3,302,858	3,970,454	4,130,100	4,138,202	4,310,529	4,510,225
4366 Other Interfnd Misc Rev	2,134	1,097	-	-	-	-
4369 Other Miscellaneous Revenue	(237)	5,151	321	100	100	100
9101 Residual Equity Transfer In	-	-	-	475,000	79,800	5,500
9111 Disposal Proceeds	57,908	146,521	74,927	-	-	-
9112 Net Book Value	(27,499)	(131,414)	(21,130)	-	-	-
501 Equipment Rental & Revolving	7,221,905	7,792,975	8,173,975	8,570,603	8,654,130	8,857,526
503 Whatcom County Supplemental Retirement Fund						
8301 Operating Transfer In	418,572	50,000	120,000	-	-	-
503 Whatcom County Supplemental Retirement Fund	418,572	50,000	120,000	-	-	-

Admin Services Fund (507) / Acme/Van Zandt Sub-Zone (16923)

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
507 Administrative Services Fund						
Administrative Services Department						
4311 Property Taxes	-	825	2,731	2,000	2,000	2,000
4331 Federal Grants - Direct	-	-	-	494,991	721,127	-
4333 Federal Grants - Indirect	-	-	468	-	-	-
4338 Intergovernmental Svc	1,000	-	-	-	-	-
4341 General Government	291,954	254,944	231,815	258,016	258,016	258,016
4348 Internal Sales & Services	1,759,363	2,108,639	2,187,236	2,179,458	2,288,148	2,288,151
4349 Other Interfnd Svc Charges	2,789,258	2,757,184	2,878,357	2,867,358	3,157,525	3,345,013
4359 Non-Court Fines-Forfeits	-	-	-	-	2,500	2,500
4361 Interest Earnings	24,618	18,725	13,781	-	-	-
4362 Rents & Royalties	62,469	88,534	86,656	82,040	58,800	58,800
4363 Insurance Prem & Recovery	-	191,855	137,947	70,278	70,278	70,278
4365 Internal Service-Misc Rev	4,064,205	4,515,660	4,604,331	5,007,725	5,784,937	6,207,839
4369 Other Miscellaneous Revenue	285,637	78,024	42,269	441,546	107,185	140,427
8301 Operating Transfer In	3,026,962	2,414,829	509,476	796,911	2,233,252	887,489
Administrative Services Dept	12,305,466	12,429,219	10,695,067	12,200,323	14,683,768	13,260,513
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	42,403	32,254	23,737	-	-	-
4365 Internal Service-Misc Rev	1,053,095	1,061,695	1,061,695	1,053,095	1,074,157	1,074,157
Prosecuting Atty/Tort Reserve	1,095,498	1,093,949	1,085,432	1,053,095	1,074,157	1,074,157
507 Administrative Services Fund	13,400,964	13,523,168	11,780,499	13,253,418	15,757,925	14,334,670
16921 Lynden/ Everson Sub-Zone						
4317 Excise Taxes	31,991	32,241	32,633	32,000	23,730	23,730
4319 Other Penalties	446	319	445	-	-	-
16921 Lynden/ Everson Sub-Zone	32,437	32,560	33,078	32,000	23,730	23,730
16922 Sumas/ Nooksack/ Everson Sub-Zone						
4317 Excise Taxes	71,105	70,948	73,277	71,820	68,841	68,841
4319 Other Penalties	1,373	1,260	1,304	-	-	-
16922 Sumas/ Nooksack/ Everson Sub-Zone	72,478	72,208	74,581	71,820	68,841	68,841
16923 Acme/ VanZandt Sub-Zone						
4317 Excise Taxes	13,852	13,576	13,889	13,617	13,617	13,617
4319 Other Penalties	364	267	386	-	-	-
16923 Acme/ VanZandt Sub-Zone	14,216	13,843	14,275	13,617	13,617	13,617