

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>1 General Fund Revenues</b>					
4311 Property Taxes	15,972,966	16,481,279	16,820,500	17,324,847	3.00%
4312 Timber Harvest Taxes	123,038	76,675	125,000	125,000	0.00%
4313 Retail Sales & Use Tax	7,412,322	7,803,146	8,200,000	7,468,000	-8.93%
4317 Excise Taxes	419,957	410,668	388,000	388,000	0.00%
4319 Interest & Penalty on Tax	1,441,051	1,623,984	1,452,000	1,552,000	6.89%
4332 Federal Entitlements	396,164	1,001,358	356,000	275,000	-22.75%
4335 State Shared Revenues	59,518	52,161	84,500	56,500	-33.14%
4336 State Entitlements	1,648,593	1,394,233	1,333,700	949,700	-28.79%
4337 Interlcl Grant-Entitlement	805,193	742,018	747,524	767,245	2.64%
4338 Intergovernmental Svc	504,397	503,400	500,000	500,000	0.00%
4341 General Government	-	500	-	-	0.00%
4349 Other Interfnd Svc Charges	107,712	109,640	143,563	109,868	-23.47%
4351 Felony Penalties	178,164	151,215	190,000	157,000	-17.37%
4353 Nonparking Infractions	667,716	638,587	712,000	712,000	0.00%
4354 Parking Infractions	3,301	3,180	3,500	3,500	0.00%
4355 Criminal Traffic Misdem	230,968	220,202	250,000	250,000	0.00%
4356 Nontraffic Misdemeanor	100,417	102,596	104,700	104,700	0.00%
4357 Criminal Costs	73,929	64,945	68,900	80,900	17.42%
4369 Overages & Shortages	1,386	1,486	1,250	1,250	0.00%
4361 Interest Earnings	3,474,181	3,350,938	2,833,000	2,641,500	-6.76%
4362 Rents & Royalties	263,899	309,078	272,700	302,700	11.00%
4369 Other Miscellaneous Revenue	60,182	48,262	30,000	30,000	0.00%
8110 State Timber Sales	467,728	744,170	500,000	500,000	0.00%
8120 Other Fixed Assets	-	-	2,000	2,000	0.00%
8301 Operating Transfer In	101,703	196,862	92,000	78,000	-15.22%
<b>1 General Fund Revenues</b>	<b>34,514,485</b>	<b>36,030,583</b>	<b>35,210,837</b>	<b>34,379,710</b>	<b>-2.36%</b>
<b>10 Assessor</b>					
4341 General Government	11,276	11,813	14,500	14,500	0.00%
<b>10 Assessor</b>	<b>11,276</b>	<b>11,813</b>	<b>14,500</b>	<b>14,500</b>	<b>0.00%</b>
<b>15 Auditor</b>					
4322 Non-Bus Licenses & Permits	10,168	10,872	10,500	10,500	0.00%
4341 General Government	1,203,383	1,328,641	1,247,700	1,323,200	6.05%
4369 Other Miscellaneous Revenue	572	347	600	200	-66.67%
<b>15 Auditor</b>	<b>1,214,123</b>	<b>1,339,860</b>	<b>1,258,800</b>	<b>1,333,900</b>	<b>5.97%</b>
<b>21 County Council</b>					
4341 General Government	4,035	3,406	3,724	2,124	-42.96%
4369 Other Miscellaneous Revenue	1,443	1,694	1,800	1,900	5.56%
<b>21 County Council</b>	<b>5,478</b>	<b>5,100</b>	<b>5,524</b>	<b>4,024</b>	<b>-27.15%</b>

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
26 Planning & Development Svcs					
4313 Retail Sales & Use Tax	145	(137)	100	50	-50.00%
4321 Business License & Permit	24,300	17,780	34,400	28,000	-18.60%
4322 Non-Bus Licenses & Permits	1,045,595	1,021,364	1,122,000	1,197,419	6.72%
4333 Federal Grants-Indirect	-	-	74,000	-	-100.00%
4334 State Grants	-	-	86,250	-	-100.00%
4338 Intergovernmental Services	-	10,000	17,200	-	-100.00%
4341 General Government	9,253	9,302	7,600	7,560	-0.53%
4342 Security-Persons & Property	13,963	18,121	6,425	9,500	47.86%
4345 Economic Environment	1,167,412	1,165,180	1,177,024	1,500,524	27.48%
4352 Civil Penalties	11,464	4,911	10,000	4,500	-55.00%
4367 Contributions-Private Source	-	74,220	7,000	-	-100.00%
4369 Overages & Shortages	2,566	4,820	1,000	1,000	0.00%
8301 Operating Transfer In	7,838	-	120,000	113,669	-5.28%
<b>26 Planning &amp; Development Svcs</b>	<b>2,282,536</b>	<b>2,325,561</b>	<b>2,662,999</b>	<b>2,862,222</b>	<b>7.48%</b>
30 Treasurer					
4341 General Government	18,007	15,572	16,000	16,000	0.00%
4349 Accounting Services	-	-	30,000	30,000	0.00%
4369 Other Miscellaneous Revenue	24,253	23,832	32,500	37,000	13.85%
<b>30 Treasurer</b>	<b>42,260</b>	<b>39,404</b>	<b>78,500</b>	<b>83,000</b>	<b>5.73%</b>
35 Sheriff					
4311 Property Taxes	500,392	497,407	706,530	706,530	0.00%
4312 Timber Harvest Taxes	7,716	4,618	-	-	0.00%
4317 Leasehold Excise Tax	1,274	1,345	-	-	0.00%
4321 Business License & Permit	102	25	200	200	0.00%
4331 Federal Grants-Direct	230,174	127,089	169,474	-	-100.00%
4333 Federal Grants-Indirect	60,000	66,634	70,000	60,000	-14.29%
4334 State Grants	123,937	126,173	122,969	121,265	-1.39%
4335 State Shared Revenues	124	89	-	-	0.00%
4336 State Entitlements	62,843	60,118	59,000	60,118	1.89%
4338 Intergovernmental Svc	5,325	-	5,630	5,630	0.00%
4342 Security-Persons & Property	68,403	330,886	338,162	388,229	14.81%
4353 Nonparking Infractions	232	29	-	-	0.00%
4361 Interest Earnings	272	314	-	-	0.00%
4362 Rents & Royalties	129	318	-	-	0.00%
4369 Other Miscellaneous Revenue	100	12,328	-	-	0.00%
8110 State Timber Sales	29,286	45,133	-	28,000	0.00%
8301 Operating Transfer In	182,700	190,000	197,300	221,090	12.06%
<b>35 Sheriff</b>	<b>1,273,009</b>	<b>1,462,506</b>	<b>1,669,265</b>	<b>1,591,062</b>	<b>-4.68%</b>

General Fund: 41 Jail / 66 Public Defender

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>41 Jail</b>					
4331 Federal Grants-Direct	-	75,088	-	-	0.00%
4333 Federal Grants-Indirect	41,957	48,980	99,879	85,628	-14.27%
4334 State Grants	20,100	16,000	15,800	57,770	265.63%
4338 Intergovernmental Svc	1,282,918	1,268,403	1,439,828	1,406,335	-2.33%
4341 General Government	244,087	132,635	158,686	93,438	-41.12%
4342 Security-Persons & Property	294,264	476,974	567,230	441,174	-22.22%
4349 Other Interfnd Svc Charges	-	50,385	46,711	50,378	7.85%
4367 Contributions-Alcoa	-	-	-	61,175	0.00%
4369 Other Miscellaneous Revenue	151,494	130,579	120,915	121,103	0.16%
8301 Operating Transfer In	51,149	94,105	121,607	112,000	-7.90%
<b>41 Jail</b>	<b>2,085,969</b>	<b>2,293,149</b>	<b>2,570,656</b>	<b>2,429,001</b>	<b>-5.51%</b>
<b>45 District Court</b>					
4338 Intergovernmental Svc	-	-	5,000	5,000	0.00%
4341 General Government	115,362	113,625	128,560	128,560	0.00%
<b>45 District Court</b>	<b>115,362</b>	<b>113,625</b>	<b>133,560</b>	<b>133,560</b>	<b>0.00%</b>
<b>50 District Court Probation</b>					
4338 Intergovernmental Svc	395,454	391,613	400,000	385,000	-3.75%
4342 Security-Persons & Property	500,474	550,801	622,410	550,000	-11.63%
4346 Mental & Physical Health fees	-	-	-	81,900	0.00%
<b>50 District Court Probation</b>	<b>895,928</b>	<b>942,414</b>	<b>1,022,410</b>	<b>1,016,900</b>	<b>-0.54%</b>
<b>60 Juvenile</b>					
4334 State Grants	996,489	808,966	712,501	630,119	-11.56%
4341 Printing and Duplicating	4,637	4,065	201	3,000	1392.54%
4342 Security-Persons & Property	19,795	7,725	15,000	15,000	0.00%
4367 Contributions-Private Source	-	-	-	28,670	0.00%
4369 Other Miscellaneous Revenue	100	-	-	-	0.00%
8301 Operating Transfer In	6,432	5,109	10,000	6,000	-40.00%
<b>60 Juvenile</b>	<b>1,027,453</b>	<b>825,865</b>	<b>737,702</b>	<b>682,789</b>	<b>-7.44%</b>
<b>65 Prosecuting Attorney</b>					
4331 Federal Grants-Direct	100,724	106,362	113,279	122,205	7.88%
4333 Federal Grants-Indirect	461,741	493,702	534,241	499,520	-6.50%
4334 State Grants	49,686	86,545	60,789	60,786	0.00%
4341 General Government	47,492	46,632	46,359	48,932	5.55%
4362 Rents & Royalties	-	-	250	250	0.00%
4367 Contribution-Private Source	-	11,000	6,000	6,000	0.00%
8301 Operating Transfer In	374,093	391,032	407,882	426,547	4.58%
<b>65 Prosecuting Attorney</b>	<b>1,033,736</b>	<b>1,135,273</b>	<b>1,168,800</b>	<b>1,164,240</b>	<b>-0.39%</b>
<b>66 Public Defender</b>					
4334 State Grants	-	34,681	21,537	21,537	0.00%
<b>66 Public Defender</b>	<b>-</b>	<b>34,681</b>	<b>21,537</b>	<b>21,537</b>	<b>0.00%</b>

General Fund: 70 Superior Court / 106 Parks & Recreation

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
70 Superior Court					
4322 Non-Bus Licenses & Permits	10,168	10,872	10,000	8,000	-20.00%
4331 Federal Grants-Direct	3,703	-	266,028	272,297	2.36%
4333 Federal Grants-Indirect	31,478	-	115,000	302,568	163.10%
4334 State Grants	153,394	262,568	210,418	43,000	-79.56%
4338 Intergovernmental Services	720	-	57,000	-	-100.00%
4341 General Government	230,434	220,925	217,400	306,000	40.75%
4342 Security-Persons & Property	750	4,419	-	-	0.00%
4345 Economic Environment	9,314	8,998	10,000	10,000	0.00%
4361 Interest Earnings	16,784	14,526	12,000	20,000	66.67%
4367 Contribution-Private Source	-	300	-	-	0.00%
4369 Other Miscellaneous Revenue	326	98	-	-	0.00%
8301 Operating Transfer In - Drug Fund	-	25,000	53,022	25,000	-52.85%
<b>70 Superior Court</b>	<b>457,071</b>	<b>547,706</b>	<b>950,868</b>	<b>986,865</b>	<b>3.79%</b>
75 Cooperative Extension					
8301 Operating Transfer In	174,738	208,643	175,000	175,000	0.00%
<b>75 Cooperative Extension</b>	<b>174,738</b>	<b>208,643</b>	<b>175,000</b>	<b>175,000</b>	<b>0.00%</b>
100 Non-Departmental					
4334 State Grants	130,564	10,018	30,000	30,000	0.00%
4338 Intergovernmental Services	-	39,720	39,720	38,000	-4.33%
4367 Contributions-Alcoa	-	-	-	84,500	0.00%
4369 Other Miscellaneous Revenue	5,526	2,750	3,000	3,000	0.00%
8301 Road Fund Op Trnsfr In	12,297	-	-	-	0.00%
<b>100 Non-Departmental</b>	<b>148,387</b>	<b>52,488</b>	<b>72,720</b>	<b>155,500</b>	<b>113.83%</b>
106 Parks & Recreation					
4333 Federal Grants - Indirect	24,411	10,202	-	-	0.00%
4334 State Grants	-	26,363	-	-	0.00%
4347 Culture and Recreation	272,431	297,863	299,600	293,800	-1.94%
4349 Other Interfnd Svc Charges	20,097	16,897	16,897	16,897	0.00%
4362 Rents & Royalties	314,965	319,359	337,150	326,000	-3.31%
4367 Contribution-Private Source	9,924	-	10,000	51,000	410.00%
4369 Other Miscellaneous Revenue	14,809	11,955	12,000	18,200	51.67%
8301 Operating Transfer In	36,349	10,509	10,878	16,965	55.96%
<b>106 Parks &amp; Recreation</b>	<b>692,986</b>	<b>693,148</b>	<b>686,525</b>	<b>722,862</b>	<b>5.29%</b>

General Fund: 153 Health Department / General Fund Total

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
153 Health Department					
4311 Property Taxes	274,163	287,912	303,000	303,000	0.00%
4312 Timber Harvest Taxes	2,113	1,340	1,000	1,000	0.00%
4317 Excise Taxes	2,224	2,293	500	500	0.00%
4321 Business License & Permit	310,215	381,656	325,532	367,615	12.93%
4322 Septic Tank Installations	93,420	95,770	92,000	112,800	22.61%
4333 Federal Grants-Indirect	1,428,051	1,822,267	1,653,639	1,143,765	-30.83%
4334 State Grants	2,132,050	2,333,326	2,901,657	3,306,345	13.95%
4335 State Shared Revenues	63,103	26	120	120	0.00%
4336 State Entitlements	824,467	837,098	864,892	442,200	-48.87%
4338 Intergovernmental Svc	408,430	419,227	453,801	384,733	-15.22%
4341 General Government	4,493	3,397	2,900	2,900	0.00%
4343 Sewer Service Charges	21,025	32,117	35,000	27,400	-21.71%
4345 Economic Environment	8,691	3,906	9,000	4,200	-53.33%
4346 Mental & Physical Health	463,362	380,961	348,044	433,600	24.58%
4361 Interest Earnings	74	91	40	40	0.00%
4362 Rents & Royalties	35	92	24	24	0.00%
4367 Contribution-Private Source	12,083	59,712	65,000	228,326	251.27%
4369 Other Miscellaneous Revenue	3,534	1,835	3,000	1,000	-66.67%
8110 State Timber Sales	8,036	12,997	9,000	9,000	0.00%
8301 CE TB Op Trnsfr In	134,596	162,233	179,293	134,293	-25.10%
<b>153 Health Department</b>	<b>6,194,165</b>	<b>6,838,256</b>	<b>7,247,442</b>	<b>6,902,861</b>	<b>-4.75%</b>
<b>001 General Fund</b>	<b>52,168,962</b>	<b>54,900,075</b>	<b>55,687,645</b>	<b>54,659,533</b>	<b>-1.85%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>108 County Road Fund</b>					
471 Public Works					
4311 Property Taxes	11,573,847	11,884,771	12,068,000	12,566,000	4.13%
4312 Timber Harvest Taxes	178,708	110,507	200,000	200,000	0.00%
4317 Excise Taxes	29,502	32,189	24,000	24,000	0.00%
4322 Non-Bus Licenses & Permits	37,299	41,887	40,100	40,100	0.00%
4333 Federal Grants-Indirect	2,479,785	1,220,774	2,849,000	1,603,000	-43.73%
4334 State Grants	746,676	2,104,110	1,305,292	559,207	-57.16%
4335 State Shared Revenues	2,857	2,123	1,500	1,500	0.00%
4336 State Entitlements	3,208,847	3,276,558	3,380,500	3,483,200	3.04%
4338 Intergovernmental Svc	816,601	58,506	85,500	65,500	-23.39%
4341 General Government	23,608	11,342	25,000	20,000	-20.00%
4342 Security-Persons & Property	105	20,265	100	100	0.00%
4343 Physical Environment	1,054	1,968	100	100	0.00%
4344 Transportation	502,003	493,122	511,500	511,100	-0.08%
4345 Economic Environment	68,244	90,840	234,000	234,000	0.00%
4349 Other Interfnd Svc Charges	598,895	506,746	426,609	621,339	45.65%
4361 Interest Earnings	6,317	7,472	5,000	5,000	0.00%
4362 Rents & Royalties	2,987	12,783	2,500	2,500	0.00%
4363 Insurance Prem & Recovery	51,003	-	-	-	0.00%
4367 Contribution-Private Source	-	10,000	50,000	-	-100.00%
4369 Other Miscellaneous Revenue	3,579	2,811	5,000	4,500	-10.00%
8110 State Timber Sales	677,534	1,078,342	900,000	900,000	0.00%
8301 Operating Transfer In	60,048	60,055	110,054	60,062	-45.42%
<b>108 County Road Fund</b>	<b>21,069,499</b>	<b>21,027,171</b>	<b>22,223,755</b>	<b>20,901,208</b>	<b>-5.95%</b>
<b>109 Election Reserve Fund</b>					
4311 Property Taxes	361,248	360,883	361,129	361,129	0.00%
4312 Timber Harvest Taxes	2,785	1,677	-	-	0.00%
4317 Excise Taxes	2,932	2,868	-	-	0.00%
4335 State Shared Revenues	44	32	-	-	0.00%
4341 General Government	339,786	317,752	88,500	77,000	-12.99%
4361 Interest Earnings	98	113	-	-	0.00%
4362 Rents & Royalties	46	115	-	-	0.00%
4369 Other Miscellaneous Revenue	25	-	-	-	0.00%
8110 State Timber Sales	10,340	16,304	-	-	0.00%
8301 Operating Transfer In	70,368	-	164,823	55,000	-66.63%
<b>109 Election Reserve Fund</b>	<b>787,672</b>	<b>699,744</b>	<b>614,452</b>	<b>493,129</b>	<b>-19.74%</b>

Veterans Relief Fund (114) / Victim/Witness Assistance (142)

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>114 Veterans Relief Fund</b>					
4311 Property Taxes	123,375	129,560	132,165	141,555	7.10%
4312 Timber Harvest Taxes	951	603	1,100	800	-27.27%
4317 Excise Taxes	1,001	1,032	600	1,000	66.67%
4334 State Grants	-	4,760	21,575	-	-100.00%
4335 State Shared Revenues	15	12	-	-	0.00%
4361 Interest Earnings	33	41	-	-	0.00%
4362 Rents & Royalties	16	41	-	-	0.00%
4369 Other Miscellaneous Revenue	-	125	-	-	0.00%
8110 State Timber Sales	3,616	5,849	6,000	3,000	-50.00%
<b>114 Veterans Relief Fund</b>	<b>129,007</b>	<b>142,023</b>	<b>161,440</b>	<b>146,355</b>	<b>-9.34%</b>
<b>115 WC Tax Refund Fund</b>					
8216 Other Note Proceeds	-	348,526	-	-	0.00%
<b>115 WC Tax Refund Fund</b>	<b>-</b>	<b>348,526</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>117 Water Resources Fund</b>					
4333 Federal Grants - Indirect	177,179	138,466	80,000	315,000	293.75%
4334 State Grants	130,474	153,200	625,000	80,000	-87.20%
4338 Intergovernmental Svc	3,775	-	-	-	0.00%
4369 Other Miscellaneous Revenue	38	-	-	-	0.00%
8301 Operating Transfer In	1,829,603	1,912,731	2,819,188	2,529,000	-10.29%
<b>117 Water Resources Fund</b>	<b>2,141,069</b>	<b>2,204,397</b>	<b>3,524,188</b>	<b>2,924,000</b>	<b>-17.03%</b>
<b>121 Low-Income Housing Projects Fund</b>					
4341 General Government	-	-	-	200,000	0.00%
<b>121 Low-Income Housing Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>0.00%</b>
<b>140 Solid Waste Fund</b>					
4334 State Grants	286,202	272,853	273,500	273,500	0.00%
4341 General Government	95	45	100	100	0.00%
4343 Physical Environment	736,850	738,719	773,500	736,000	-4.85%
4361 Interest Earnings	55,709	53,234	45,000	-	-100.00%
4362 Other LT Rent	3,000	3,000	3,000	3,000	0.00%
4369 Other Miscellaneous Revenue	71	5,185	-	-	0.00%
<b>140 Solid Waste Fund</b>	<b>1,081,927</b>	<b>1,073,036</b>	<b>1,095,100</b>	<b>1,012,600</b>	<b>-7.53%</b>
<b>141 WC Convention Center Fund</b>					
4313 Retail Sales & Use Tax	130,893	151,331	115,000	115,000	0.00%
<b>141 WC Convention Center Fund</b>	<b>130,893</b>	<b>151,331</b>	<b>115,000</b>	<b>115,000</b>	<b>0.00%</b>
<b>142 Victim/Witness Assistance Fund</b>					
4341 General Government	86,608	88,080	88,350	94,825	7.33%
4351 Felony Penalties	24,364	24,091	24,100	24,100	0.00%
<b>142 Victim/Witness Assistance Fund</b>	<b>110,972</b>	<b>112,171</b>	<b>112,450</b>	<b>118,925</b>	<b>5.76%</b>

CERB Fund (148) / Emergency Management (167)

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>148 CERB Fund</b>					
8301 Operating Transfer In	177,830	177,830	177,830	203,843	14.63%
<b>148 CERB Fund</b>	<b>177,830</b>	<b>177,830</b>	<b>177,830</b>	<b>203,843</b>	<b>14.63%</b>
<b>151 Community Development Fund</b>					
4369 Other Miscellaneous Revenue	23,233	-	-	-	0.00%
<b>151 Community Development Fund</b>	<b>23,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>154 Road Improvement Dist #1</b>					
4317 Excise Taxes	22,331	21,977	21,093	21,313	1.04%
4369 Other Miscellaneous Revenue	746	753	753	761	1.06%
<b>154 Road Improvement Dist #1</b>	<b>23,077</b>	<b>22,730</b>	<b>21,846</b>	<b>22,074</b>	<b>1.04%</b>
<b>155 Road Improvement Dist #2</b>					
4317 Excise Taxes	1,425	1,414	1,402	1,402	0.00%
4369 Other Miscellaneous Revenue	120	118	118	118	0.00%
<b>155 Road Improvement Dist #2</b>	<b>1,545</b>	<b>1,532</b>	<b>1,520</b>	<b>1,520</b>	<b>0.00%</b>
<b>159 Road Improvement Dist #7</b>					
4317 Excise Taxes	1,688	1,730	1,697	1,697	0.00%
4319 Interest & Penalty on Tax	32	39	-	-	0.00%
4369 Other Miscellaneous Revenue	182	184	182	183	0.55%
<b>159 Road Improvement Dist #7</b>	<b>1,902</b>	<b>1,953</b>	<b>1,879</b>	<b>1,880</b>	<b>0.05%</b>
<b>162 Road Improvement Guarantee</b>					
4361 Interest Earnings	6,101	4,202	4,200	3,400	-19.05%
<b>162 Road Improvement Guarantee</b>	<b>6,101</b>	<b>4,202</b>	<b>4,200</b>	<b>3,400</b>	<b>-19.05%</b>
<b>165 Whatcom County Drug Fund</b>					
4349 Other Interfund Svc Charges	-	-	6,340	5,903	-6.89%
4351 Felony Penalties	168,603	115,554	125,000	140,000	12.00%
4357 Criminal Costs	227,672	438,682	250,000	210,000	-16.00%
4361 Interest Earnings	33,487	33,736	-	-	0.00%
<b>165 Whatcom County Drug Fund</b>	<b>429,762</b>	<b>587,972</b>	<b>381,340</b>	<b>355,903</b>	<b>-6.67%</b>
<b>166 Auditor's O &amp; M Fund</b>					
4336 State Entitlements	45,823	44,699	45,000	45,000	0.00%
4341 General Government	43,896	55,761	45,000	60,000	33.33%
<b>166 Auditor's O &amp; M Fund</b>	<b>89,719</b>	<b>100,460</b>	<b>90,000</b>	<b>105,000</b>	<b>16.67%</b>
<b>167 Emergency Management Fund</b>					
4334 State Grants	40,117	42,638	37,252	39,756	6.72%
4338 Intergovernmental Svc	113,126	148,845	147,972	140,320	-5.17%
4369 Other Miscellaneous Revenue	40,307	1,765	5,000	5,000	0.00%
8301 Operating Transfer In	85,422	109,352	107,788	102,970	-4.47%
<b>167 Emergency Management Fund</b>	<b>278,972</b>	<b>302,600</b>	<b>298,012</b>	<b>288,046</b>	<b>-3.34%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>168 Sumas River Sub-Flood Control District</b>					
8301 Operating Transfer In	2,244	-	-	-	0.00%
<b>168 Sumas River Sub-Flood Control District</b>	<b>2,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>169 Flood Control Zone Dist Fund</b>					
4317 Excise Taxes	3,639,714	3,801,558	3,676,375	4,058,433	10.39%
4319 Other Penalties	19,492	23,904	-	-	0.00%
4331 Federal Grants-Direct	-	86,815	118,000	60,000	-49.15%
4333 Federal Grants-Indirect	17,896	259,554	750,000	750,000	0.00%
4334 State Grants	98,252	171,139	436,250	360,500	-17.36%
4338 Intergovernmental Svc	167,186	53,338	24,100	287,500	1092.95%
4341 Sales of Publications	54	11	-	-	0.00%
4343 Physical Environment	14,292	681	137,500	199,700	45.24%
4361 Interest Earnings	488,641	475,172	460,000	-	-100.00%
4369 Other Miscellaneous Revenue	(283)	300	-	-	0.00%
<b>169 Flood Control Zone Dist Fund</b>	<b>4,445,244</b>	<b>4,872,472</b>	<b>5,602,225</b>	<b>5,716,133</b>	<b>2.03%</b>
<b>170 Pt Roberts Fuel Tax</b>					
4317 Excise Taxes	27,749	23,724	26,000	20,000	-23.08%
4319 Interest & Penalty on Tax	-	252	-	-	0.00%
<b>170 PT Roberts Fuel Tax</b>	<b>27,749</b>	<b>23,976</b>	<b>26,000</b>	<b>20,000</b>	<b>-23.08%</b>
<b>175 Conservation Futures Fund</b>					
4311 Property Taxes	685,401	719,786	764,150	780,797	2.18%
4312 Timber Harvest Taxes	5,282	3,351	-	1,500	0.00%
4317 Excise Taxes	5,559	5,731	-	-	0.00%
4335 State Shared Revenues	84	64	-	50	0.00%
4361 Interest Earnings	185	226	-	-	0.00%
4362 Rents & Royalties	88	230	-	200	0.00%
8110 State Timber Sales	20,080	32,493	20,000	15,000	-25.00%
<b>175 Conservation Futures Fund</b>	<b>716,679</b>	<b>761,881</b>	<b>784,150</b>	<b>797,547</b>	<b>1.71%</b>
<b>180 Lake Management Dist #1</b>					
4361 Interest Earnings	1,530	1,323	1,500	800	-46.67%
<b>180 Lake Management Dist #1</b>	<b>1,530</b>	<b>1,323</b>	<b>1,500</b>	<b>800</b>	<b>-46.67%</b>
<b>212 1977 Fair GO Bond</b>					
4311 Property Taxes	117	4	-	-	0.00%
4361 Interest Earnings	22	23	-	-	0.00%
8110 State Timber Sales	89	-	-	-	0.00%
<b>212 1977 Fair GO Bond</b>	<b>228</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>214 1981 Ltd Tax GO Bond Fund</b>					
8301 Operating Transfer In	60	-	-	-	0.00%
<b>214 1981 Ltd Tax GO Bond Fund</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>215 1982 Ltd Tax GO Bond Fund</b>					
4361 Interest Earnings	1,112	943	-	-	0.00%
4369 Other Miscellaneous Revenue	92,046	-	-	-	0.00%
8301 Operating Transfer In	306,789	-	-	-	0.00%
<b>215 1982 Ltd Tax GO Bond Fund</b>	<b>399,947</b>	<b>943</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>219 CRID #9 Gen Debt Fund</b>					
4361 Interest Earnings	64,261	67,216	46,922	21,665	-53.83%
4368 Spec Assessment-Principal	114,435	400,735	130,628	80,257	-38.56%
8301 Operating Transfer In	-	-	-	117,638	0.00%
<b>219 CRID #9 Gen Debt Fund</b>	<b>178,696</b>	<b>467,951</b>	<b>177,550</b>	<b>219,560</b>	<b>23.66%</b>
<b>220 LRID #10 Gen Debt Fund</b>					
4361 Interest Earnings	22,926	29,087	18,220	6,573	-63.92%
4368 Spec Assessment-Principal	35,999	89,889	28,245	13,336	-52.78%
8301 Operating Trnsf In-LRID 10	-	36,874	9,500	-	-100.00%
<b>220 LRID #10 Gen Debt Fund</b>	<b>58,925</b>	<b>155,850</b>	<b>55,965</b>	<b>19,909</b>	<b>-64.43%</b>
<b>240 1991 Ltd Tax GO Bond</b>					
4361 Interest Earnings	542	880	-	-	0.00%
8301 Operating Transfer In	540,650	537,500	-	-	0.00%
<b>240 1991 Ltd Tax GO Bond</b>	<b>541,192</b>	<b>538,380</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>241 1993 Ltd Tax GO Bond</b>					
8301 Operating Transfer In	557,738	559,998	561,485	562,105	0.11%
<b>241 1993 Ltd Tax GO Bond</b>	<b>557,738</b>	<b>559,998</b>	<b>561,485</b>	<b>562,105</b>	<b>0.11%</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>					
8301 Operating Transfer In	647,413	641,736	1,189,428	1,184,915	-0.38%
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>	<b>647,413</b>	<b>641,736</b>	<b>1,189,428</b>	<b>1,184,915</b>	<b>-0.38%</b>
<b>243 1998 Ltd Tax GO Bond</b>					
8301 Operating Transfer In	246,624	257,848	253,660	254,473	0.32%
<b>243 1998 Ltd Tax GO Bond</b>	<b>246,624</b>	<b>257,848</b>	<b>253,660</b>	<b>254,473</b>	<b>0.32%</b>
<b>325 1993 Sewer Construction Fund</b>					
4361 Interest Earnings	741	680	800	800	0.00%
<b>325 1993 Sewer Construction Fund</b>	<b>741</b>	<b>680</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>326 Real Estate Excise Tax Fund</b>					
4317 Excise Taxes	883,284	1,021,602	900,000	1,000,000	11.11%
<b>326 Real Estate Excise Tax Fund</b>	<b>883,284</b>	<b>1,021,602</b>	<b>900,000</b>	<b>1,000,000</b>	<b>11.11%</b>
<b>329 LRID #10 Construction Fund</b>					
4361 Interest Earnings	497	457	200	200	0.00%
<b>329 LRID #10 Construction Fund</b>	<b>497</b>	<b>457</b>	<b>200</b>	<b>200</b>	<b>0.00%</b>
<b>330 County Parks Improvement Fund</b>					
4361 Interest Earnings	3,033	1,597	1,000	1,000	0.00%
4369 Other Miscellaneous Revenue	-	(2,279)	-	-	0.00%
<b>330 County Parks Improvement Fund</b>	<b>3,033</b>	<b>(682)</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>332 Public Utilities Improvement Fund</b>					
4313 Sales & Use Tax Collection	1,645,726	1,814,414	1,650,000	1,600,000	-3.03%
<b>332 Public Utilities Improvement Fund</b>	<b>1,645,726</b>	<b>1,814,414</b>	<b>1,650,000</b>	<b>1,600,000</b>	<b>-3.03%</b>
<b>402 Whatcom County Investment Pool</b>					
4361 Interest Earnings	235,107	109,145	207,354	180,854	-12.78%
4369 Other Miscellaneous Revenue	-	178	-	-	0.00%
<b>402 Whatcom County Investment Pool</b>	<b>235,107</b>	<b>109,323</b>	<b>207,354</b>	<b>180,854</b>	<b>-12.78%</b>
<b>501 Equipment Rental &amp; Revolving</b>					
4348 Internal Sales & Services	3,823,515	3,858,922	2,595,000	3,871,000	49.17%
4361 Interest Earnings	13	-	-	-	0.00%
4362 Other Rents & Use Charges	101	101	101	101	0.00%
4363 Insurance Prem & Recovery	17,754	27,718	8,000	20,000	150.00%
4365 Internal Service-Misc Rev	3,127,964	3,302,858	3,613,858	3,841,118	6.29%
4366 Other Interfnd Misc Rev	3,114	2,134	1,097	-	-100.00%
4369 Other Miscellaneous Revenue	3,385	(237)	19,012	100	-99.47%
9101 Residual Equity Transfer In	-	-	1,500	31,500	2000.00%
9111 Disposal Proceeds	56,378	57,908	-	-	0.00%
9112 Net Book Value	(23,727)	(27,499)	-	-	0.00%
<b>501 Equipment Rental &amp; Revolving</b>	<b>7,008,497</b>	<b>7,221,905</b>	<b>6,238,568</b>	<b>7,763,819</b>	<b>24.45%</b>
<b>503 Whatcom County Supplemental Retirement Fund</b>					
8301 Operating Transfer In	-	418,572	50,000	120,000	140.00%
<b>503 Whatcom County Supplemental Retirement</b>	<b>-</b>	<b>418,572</b>	<b>50,000</b>	<b>120,000</b>	<b>140.00%</b>

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

	Actual 2000	Actual 2001	Budget 2002	Budget 2003	% Change 2002 to 03
<b>507 Administrative Service Fund</b>					
4311 Property Taxes	81	-	2,000	2,000	0.00%
4338 Intergovernmental Svc	13,207	1,000	-	-	0.00%
4341 General Government	258,756	291,954	258,016	258,016	0.00%
4348 Internal Sales & Services	1,492,056	1,759,363	2,138,051	2,210,782	3.40%
4349 Other Interfnd Svc Charges	2,484,799	2,789,258	3,036,386	2,870,917	-5.45%
4361 Interest Earnings	26,808	24,618	22,000	-	-100.00%
4362 Rents & Royalties	241,668	62,469	56,216	50,800	-9.63%
4365 Internal Service-Misc Rev	2,882,261	4,064,205	4,395,802	4,349,063	-1.06%
4369 Other Miscellaneous Revenue	36,107	285,637	-	-	0.00%
8301 Operating Transfer In	927,755	3,026,962	2,456,899	1,018,802	-58.53%
<b>5 Administrative Services</b>	<b>8,363,498</b>	<b>12,305,466</b>	<b>12,365,370</b>	<b>10,760,380</b>	<b>-12.98%</b>
<b>65 Prosecuting Attorney/Tort Reserve</b>					
4361 Interest Earnings	46,177	42,403	-	-	0.00%
4365 Internal Service-Misc Rev	1,032,896	1,053,095	1,053,095	1,053,095	0.00%
<b>65 Prosecuting Attorney</b>	<b>1,079,073</b>	<b>1,095,498</b>	<b>1,053,095</b>	<b>1,053,095</b>	<b>0.00%</b>
<b>507 Administrative Service Fund</b>	<b>9,442,571</b>	<b>13,400,964</b>	<b>13,418,465</b>	<b>11,813,475</b>	<b>-11.96%</b>
<b>16921 Lynden/ Everson Sub-Zone</b>					
4317 Excise Taxes	32,035	31,991	30,838	32,000	3.77%
4319 Other Penalties	508	446	-	-	0.00%
<b>16921 Lynden/ Everson Sub-Zone</b>	<b>32,543</b>	<b>32,437</b>	<b>30,838</b>	<b>32,000</b>	<b>3.77%</b>
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>					
4317 Excise Taxes	71,775	71,105	68,795	71,820	4.40%
4319 Other Penalties	1,842	1,373	-	-	0.00%
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>	<b>73,617</b>	<b>72,478</b>	<b>68,795</b>	<b>71,820</b>	<b>4.40%</b>
<b>16923 Acme/ VanZandt Sub-Zone</b>					
4317 Excise Taxes	13,358	13,852	13,200	13,617	3.16%
4319 Other Penalties	342	364	-	-	0.00%
<b>16923 Acme/ VanZandt Sub-Zone</b>	<b>13,700</b>	<b>14,216</b>	<b>13,200</b>	<b>13,617</b>	<b>3.16%</b>