

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

Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
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**001 General Fund**

1 General Fund Revenues							
4311	Property Taxes	17,600,122	19,534,699	20,531,311	20,740,643	21,802,591	22,347,591
4312	Timber Harvest Taxes	160,305	63,641	62,669	125,000	100,000	100,000
4313	Retail Sales & Use Tax	8,706,477	9,293,696	10,036,617	9,492,845	11,782,190	12,663,439
4317	Excise Taxes	481,765	545,138	622,652	439,500	526,000	526,000
4319	Interest & Penalty on Tax	1,893,154	1,970,227	2,018,051	1,802,000	1,902,500	1,927,500
4332	Federal Entitlements	326,492	623,586	638,772	625,000	640,000	640,000
4335	State Shared Revenues	78,524	84,501	98,201	93,500	93,350	93,350
4336	State Entitlements	1,073,028	1,136,758	1,132,294	1,209,891	1,258,000	1,324,061
4337	Interlcl Grant-Entitlement	767,245	787,576	808,538	830,150	852,432	875,404
4338	Intergovernmental Svc	500,000	500,000	-	-	-	-
4342	Security of Persons & Property	-	-	20,000	-	-	-
4349	Other Interfnd Svc Charges	109,868	244,718	214,058	222,280	251,299	258,839
4351	Felony Penalties	177,094	163,566	148,617	91,344	156,414	156,414
4353	Nonparking Infractions	968,593	1,003,736	890,167	1,063,350	1,108,150	1,158,150
4354	Parking Infractions	1,918	3,028	1,523	3,500	3,500	3,500
4355	Criminal Traffic Misdem	254,037	245,887	261,169	225,200	280,000	290,000
4356	Nontraffic Misdemeanor	110,720	111,563	115,318	108,200	108,200	108,200
4357	Criminal Costs	53,964	58,008	62,609	85,952	84,593	84,593
4361	Interest Earnings	2,291,702	1,997,880	2,832,140	3,077,400	4,873,850	4,653,850
4362	Rents & Royalties	310,311	321,297	452,475	304,000	354,500	354,500
4366	Other Interfund Misc. Revenue	-	-	-	-	37,418	37,418
4369	Other Miscellaneous Revenue	48,490	34,777	49,071	50,000	50,000	50,000
8110	State Timber Sales	745,741	757,910	713,646	700,000	700,000	700,000
8301	Operating Transfer In	120,836	43,000	43,000	43,000	336,687	658,740
<b>1</b>	<b>General Fund Revenues</b>	<b>36,780,386</b>	<b>39,525,192</b>	<b>41,752,898</b>	<b>41,332,755</b>	<b>47,301,674</b>	<b>49,011,549</b>
10 Assessor							
4341	General Government	10,887	11,806	13,585	14,500	14,500	14,500
<b>10</b>	<b>Assessor</b>	<b>10,887</b>	<b>11,806</b>	<b>13,585</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
15 Auditor							
4322	Non-Bus Licenses & Permits	10,832	10,832	10,984	10,500	10,500	10,500
4341	General Government	1,758,694	1,638,421	1,697,905	1,562,500	1,607,500	1,617,500
4369	Other Miscellaneous Revenue	781	989	1,109	300	300	300
8301	Operating Transfer In	19,171	30,103	71,166	79,393	84,794	89,826
<b>15</b>	<b>Auditor</b>	<b>1,789,478</b>	<b>1,680,345</b>	<b>1,781,164</b>	<b>1,652,693</b>	<b>1,703,094</b>	<b>1,718,126</b>
21 County Council							
4341	General Government	1,878	2,613	1,299	2,124	2,124	2,124
4369	Other Miscellaneous Revenue	8,698	990	3,064	1,900	1,900	1,900
<b>21</b>	<b>County Council</b>	<b>10,576</b>	<b>3,603</b>	<b>4,363</b>	<b>4,024</b>	<b>4,024</b>	<b>4,024</b>

General Fund: 26 Planning & Development Svcs / 45 District Court

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>26 Planning &amp; Development Svcs</b>						
4321 Business License & Permit	22,550	23,201	26,760	15,000	28,115	28,818
4322 Non-Bus Licenses & Permits	1,652,050	1,734,624	1,947,670	1,900,000	1,844,704	1,881,598
4333 Federal Grants-Indirect	-	32,956	1,200	-	-	-
4334 State Grants	66,546	304,393	456,107	150,000	-	-
4337 Intercl Grant-Entitlement	-	-	-	53,900	-	-
4338 Intergovernmental Services	14,347	19,148	19,192	19,000	15,568	18,380
4341 General Government	15,359	10,351	15,270	6,500	10,775	12,097
4342 Security-Persons & Property	18,746	16,602	13,671	14,000	13,516	14,927
4345 Economic Environment	1,963,053	2,046,950	2,528,263	2,470,285	3,125,531	3,272,145
4352 Civil Penalties	15,644	29,118	24,375	20,000	24,865	25,114
4369 Other Miscellaneous Revenue	8,428	11,683	28,733	1,050	1,050	1,050
8301 Operating Transfer In	81,800	-	54,005	-	11,600	11,600
<b>26 Planning &amp; Development Svcs</b>	<b>3,858,523</b>	<b>4,229,026</b>	<b>5,115,246</b>	<b>4,649,735</b>	<b>5,075,724</b>	<b>5,265,729</b>
<b>30 Treasurer</b>						
4341 General Government	14,724	44,477	71,448	49,100	79,750	84,750
4369 Other Miscellaneous Revenue	53,636	(4,205)	50,530	55,416	44,000	44,000
8301 Operating Transfer In	59,159	56,169	66,609	35,000	65,000	65,000
<b>30 Treasurer</b>	<b>127,519</b>	<b>96,441</b>	<b>188,587</b>	<b>139,516</b>	<b>188,750</b>	<b>193,750</b>
<b>35 Sheriff</b>						
4311 Property Taxes	704,842	714,255	714,738	706,530	706,530	706,530
4312 Timber Harvest Taxes	13,059	4,657	4,370	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,583	1,369	1,370	1,400	1,400	1,400
4331 Federal Grants-Direct	94,636	40,340	7,574	8,130	8,672	9,214
4333 Federal Grants-Indirect	60,000	155,682	207,160	175,361	112,562	112,562
4334 State Grants	175,440	46,959	53,151	37,952	16,438	-
4336 State Entitlements	63,840	135,530	142,265	113,090	131,090	131,090
4338 Intergovernmental Svc	3,621	76,633	89,090	60,000	60,000	60,000
4342 Security-Persons & Property	304,193	215,209	219,389	135,827	115,627	115,627
4367 Contributions-Private Source	-	6,151	800	-	-	-
4369 Other Miscellaneous Revenue	71,240	787	27,651	18,459	475	475
8110 State Timber Sales	61,280	55,987	50,150	45,000	45,000	45,000
8301 Operating Transfer In	224,560	229,400	274,163	427,268	295,003	309,056
<b>35 Sheriff</b>	<b>1,778,294</b>	<b>1,682,959</b>	<b>1,791,871</b>	<b>1,736,217</b>	<b>1,499,997</b>	<b>1,498,154</b>
41 Jail (See Fund 118 Whatcom County Jail Fund)						
41 Jail	-	-	-	-	-	-
<b>45 District Court</b>						
4341 General Government	116,647	110,174	123,518	114,850	141,500	146,500
4361 Interest on Notes/Accounts	8,299	14,121	14,972	12,000	16,000	12,000
4369 Miscellaneous Revenue	2,193	1,900	2,430	1,700	3,700	1,700
8301 Operating Transfer In	-	-	-	5,186	8,083	8,083
<b>45 District Court</b>	<b>127,139</b>	<b>126,195</b>	<b>140,920</b>	<b>133,736</b>	<b>169,283</b>	<b>168,283</b>

General Fund: 50 District Court Probation / 70 Superior Court

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
50 District Court Probation						
4338 Intergovernmental Svc	373,270	405,548	394,153	390,000	370,000	370,000
4342 Security-Persons & Property	610,696	779,292	777,921	805,700	864,700	886,200
4346 Mental & Physical Health fees	60,475	46,825	46,300	86,819	86,819	86,819
<b>50 District Court Probation</b>	<b>1,044,441</b>	<b>1,231,665</b>	<b>1,218,374</b>	<b>1,282,519</b>	<b>1,321,519</b>	<b>1,343,019</b>
60 Juvenile						
4333 Federal Grants - Indirect	-	66,069	58,815	26,672	26,672	26,672
4334 State Grants	630,319	532,578	528,269	557,681	608,766	618,627
4341 Printing and Duplicating	3,089	2,772	4,449	3,000	3,000	3,000
4342 Security-Persons & Property	75,196	77,398	74,800	50,000	54,000	54,000
4367 Contributions-Private Source	27,855	5,350	50,137	27,216	-	-
4369 Other Miscellaneous Revenue	11,546	12,571	13,582	12,000	12,000	12,000
8301 Operating Transfer In	5,558	6,983	13,030	14,000	10,000	10,000
<b>60 Juvenile</b>	<b>753,563</b>	<b>703,721</b>	<b>743,082</b>	<b>690,569</b>	<b>714,438</b>	<b>724,299</b>
65 Prosecuting Attorney						
4331 Federal Grants-Direct	125,485	132,330	140,196	147,879	163,123	170,366
4333 Federal Grants-Indirect	577,422	427,228	483,974	631,061	685,996	697,875
4334 State Grants	78,485	225,760	215,838	52,278	59,304	59,304
4341 General Government	49,114	50,164	56,485	66,854	61,550	63,285
4367 Contribution-Private Source	6,000	-	6,000	6,250	6,000	6,000
8301 Operating Transfer In	422,512	353,103	367,978	372,318	393,201	405,876
<b>65 Prosecuting Attorney</b>	<b>1,259,018</b>	<b>1,188,585</b>	<b>1,270,471</b>	<b>1,276,640</b>	<b>1,369,174</b>	<b>1,402,706</b>
66 Public Defender						
4334 State Grants	21,000	25,052	19,000	19,000	106,367	108,368
4369 Other Miscellaneous Revenue	3,000	305	125	-	-	-
<b>66 Public Defender</b>	<b>24,000</b>	<b>25,357</b>	<b>19,125</b>	<b>19,000</b>	<b>106,367</b>	<b>108,368</b>
70 Superior Court						
4322 Non-Bus Licenses & Permits	10,832	10,832	10,984	8,000	10,000	10,000
4331 Federal Grants-Direct	126,502	191,320	139,871	-	-	-
4333 Federal Grants-Indirect	201,153	126,202	64,665	98,805	172,158	167,158
4334 State Grants	11,801	61,914	108,912	74,710	143,785	143,785
4336 State Entitlements	-	57,750	20,062	53,000	50,000	50,000
4341 General Government	20,310	20,310	20,595	16,000	18,000	18,000
4342 Security-Persons & Property	7,762	18,399	17,921	22,000	24,000	24,000
4345 Economic Environment	9,258	13,573	25,983	25,000	33,000	33,000
4369 Other Miscellaneous Revenue	-	1,618	1,325	4,000	4,000	4,000
8301 Operating Trans In - Drug Fund	25,000	25,500	25,500	55,750	25,500	25,500
<b>70 Superior Court</b>	<b>412,618</b>	<b>527,418</b>	<b>435,818</b>	<b>357,265</b>	<b>480,443</b>	<b>475,443</b>

General Fund: 71 County Clerk / 106 Parks & Recreation

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
71 County Clerk						
4333 Federal Grants-Indirect	101,900	202,519	177,404	175,000	195,219	195,219
4334 State Grants	30,701	74,812	51,043	27,000	34,738	34,738
4336 State Entitlements	27,647	20,236	31,272	22,118	22,118	22,118
4341 General Government	239,612	270,544	322,818	417,627	428,031	428,031
4361 Interest Earnings	14,783	14,137	15,005	12,000	12,082	12,082
4369 Other Miscellaneous Revenue	149	388	84	-	1,190	1,190
8301 Operating Trans In - EMS Fund	-	-	-	105,860	-	-
<b>71 County Clerk</b>	<b>414,792</b>	<b>582,636</b>	<b>597,626</b>	<b>759,605</b>	<b>693,378</b>	<b>693,378</b>
75 Extension						
8301 Operating Transfer In	189,596	20,000	20,000	20,000	20,000	20,000
<b>75 Extension</b>	<b>189,596</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
100 Non-Departmental						
4322 Non-Bus Licenses & Permits	1,275	-	-	-	-	-
4331 Federal Grants-Direct	-	22,649	202,825	403,014	490,461	263,294
4333 Federal Grants - Indirect	-	24,000	414,423	500,000	-	-
4336 State Entitlements	35,520	32,960	16,960	30,000	30,000	30,000
4338 Intergovernmental Services	-	-	33,237	-	-	-
4343 Physical Environment	1,230	-	-	-	-	-
4345 Annexation Review Fees	-	-	200	-	3,800	3,800
4367 Contributions-Alcoa	92,510	145,500	124,500	-	-	-
4369 Other Miscellaneous Revenue	19,940	800	-	3,000	3,000	3,000
8301 Operating Transfer In	-	-	17,000	218,500	-	-
<b>100 Non-Departmental</b>	<b>150,475</b>	<b>225,909</b>	<b>809,145</b>	<b>1,154,514</b>	<b>527,261</b>	<b>300,094</b>
106 Parks & Recreation						
4333 Federal Grants - Indirect	-	-	1,067	19,034	-	-
4334 State Grants	-	50,000	178	53,172	-	-
4338 Shared Govt Costs COB	6,000	6,000	6,000	-	6,000	6,000
4347 Culture and Recreation	323,439	323,597	312,995	320,960	358,170	358,176
4349 Other Interfnd Svc Charges	16,897	16,897	21,710	16,897	16,897	16,897
4362 Rents & Royalties	350,336	381,572	414,748	340,156	417,450	417,450
4367 Contribution-Private Source	60,879	71,944	74,729	31,457	28,648	28,854
4369 Other Miscellaneous Revenue	16,436	20,244	23,507	14,168	12,144	12,144
8301 Operating Transfer In	16,361	18,797	19,487	20,910	59,089	61,594
<b>106 Parks &amp; Recreation</b>	<b>790,348</b>	<b>889,051</b>	<b>874,421</b>	<b>816,754</b>	<b>898,398</b>	<b>901,115</b>

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

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
153 Health Department						
4311 Property Taxes	316,717	329,083	364,760	390,000	410,000	430,000
4312 Timber Harvest Taxes	2,888	1,070	1,115	1,000	1,000	1,000
4317 Excise Taxes	2,595	2,301	2,622	500	500	500
4321 Business License & Permit	369,803	396,101	478,997	492,300	565,960	611,939
4322 Septic Tank Installations	125,313	158,762	163,996	192,350	310,350	310,350
4333 Federal Grants-Indirect	1,271,333	1,194,725	1,337,181	1,170,250	1,331,975	1,372,411
4334 State Grants	2,939,180	2,908,051	3,295,713	4,486,117	4,213,112	4,045,835
4336 State Entitlements	871,929	862,779	862,261	883,120	862,983	862,983
4338 Intergovernmental Svc	440,256	392,371	342,003	364,113	314,197	314,197
4341 General Government	3,873	9,599	10,820	7,345	7,345	7,345
4343 Sewer Service Charges	31,093	34,795	34,786	38,500	38,500	38,500
4345 Economic Environment	7,165	9,210	13,145	10,200	13,000	13,000
4346 Mental & Physical Health	406,784	445,853	462,472	480,355	490,355	572,355
4367 Contribution-Private Source	227,172	46,319	86,395	-	8,000	8,000
4369 Other Miscellaneous Revenue	1,658	18,429	2,357	64	64	64
8110 State Timber Sales	13,409	12,790	12,639	9,000	9,000	9,000
8301 CE TB Operating Transfer In	160,990	132,153	130,333	144,733	137,446	137,446
153 Health Department	7,192,158	6,954,641	7,601,595	8,669,947	8,713,787	8,734,925
001 General Fund	56,713,811	59,704,550	64,378,291	64,709,989	70,801,811	72,577,462

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

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>108 County Road Fund</b>						
471 Public Works						
4311 Property Taxes	12,419,107	12,944,062	13,878,169	13,297,000	14,658,000	15,024,000
4312 Timber Harvest Taxes	229,431	84,364	85,080	200,000	150,000	150,000
4317 Excise Taxes	27,810	24,806	26,677	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	51,139	55,794	94,738	40,100	50,100	50,100
4331 Federal Grants-Direct	-	81,806	24,798	67,000	-	-
4332 Federal Entitlements	834,818	845,127	864,926	800,000	800,000	800,000
4333 Federal Grants-Indirect	522,513	763,458	2,179,568	4,739,000	-	-
4334 State Grants	730,358	459,773	435,099	637,300	427,600	427,600
4335 State Shared Revenues	1,093	873	2,826	1,000	1,000	1,000
4336 State Entitlements	3,381,088	3,551,561	3,702,196	3,491,556	4,073,158	4,174,987
4338 Intergovernmental Svc	75,075	163,914	82,554	55,000	62,500	62,500
4341 General Government	8,318	10,257	9,404	10,728	10,728	10,728
4342 Security-Persons & Property	2,376	2,016	6,026	1,000	3,000	3,000
4343 Physical Environment	1,700	3,859	5,866	1,400	4,000	4,000
4344 Transportation	628,954	656,686	665,246	10,100	11,000	11,000
4345 Economic Environment	149,352	55,878	86,189	40,000	40,000	40,000
4349 Other Interfnd Svc Charges	554,097	432,925	516,428	629,296	791,592	809,334
4361 Interest Earnings	3,863	2,565	4,959	4,000	4,000	4,000
4362 Rents & Royalties	5,236	6,714	5,957	5,000	5,000	5,000
4363 Insurance Prem & Recovery	-	-	56,488	-	-	-
4367 Contribution-Private Source	-	18,000	53,120	-	-	-
4369 Other Miscellaneous Revenue	(19,414)	(30,807)	(34,208)	4,000	4,000	4,000
8110 State Timber Sales	1,071,473	1,012,669	970,283	900,000	900,000	900,000
8301 Operating Transfer In	60,070	60,049	71,039	104,254	78,821	79,297
<b>108 County Road Fund</b>	<b>20,738,457</b>	<b>21,206,349</b>	<b>23,793,428</b>	<b>25,062,734</b>	<b>22,099,499</b>	<b>22,585,546</b>
<b>109 Election Reserve Fund</b>						
4311 Property Taxes	363,408	364,366	363,912	360,000	360,000	360,000
4312 Timber Harvest Taxes	3,306	1,183	1,109	2,000	1,200	1,200
4317 Excise Taxes	2,971	2,543	2,606	-	-	-
4333 Federal Grants - Indirect	-	107,288	665,182	309,549	65,556	-
4334 State Grants	-	154,105	-	-	-	-
4341 General Government	346,449	306,185	511,742	344,249	583,122	403,211
4369 Other Miscellaneous Revenue	147	135	163	-	-	-
8110 State Timber Sales	15,441	14,161	12,680	12,000	12,000	12,000
8301 Operating Transfer In	-	-	-	49,106	219,405	528,087
<b>109 Election Reserve Fund</b>	<b>731,722</b>	<b>949,966</b>	<b>1,557,394</b>	<b>1,076,904</b>	<b>1,241,283</b>	<b>1,304,498</b>

Veterans Relief Fund (114) / Low-Income Housing Projects Fund (121)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>114 Veterans Relief Fund</b>						
4311 Property Taxes	142,522	148,086	164,144	156,478	184,538	189,538
4312 Timber Harvest Taxes	1,299	482	502	579	579	579
4317 Excise Taxes	1,168	1,035	1,180	1,197	1,197	1,197
4369 Other Miscellaneous Revenue	158	56	5,534	-	-	-
8110 State Timber Sales	6,034	5,756	5,688	4,127	5,127	5,127
<b>114 Veterans Relief Fund</b>	<b>151,181</b>	<b>155,415</b>	<b>177,048</b>	<b>162,381</b>	<b>191,441</b>	<b>196,441</b>
<b>115 WC Tax Refund Fund</b>						
4311 Property Taxes	10,550	2,732	2,482	-	-	-
8110 State Timber Sales	2,297	-	-	-	-	-
<b>115 WC Tax Refund Fund</b>	<b>12,847</b>	<b>2,732</b>	<b>2,482</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>117 Water Resources Fund</b>						
4333 Federal Grants - Indirect	177,223	-	-	-	-	-
4334 State Grants	14,636	-	-	-	-	-
4369 Other Miscellaneous Revenue	-	(5,350)	-	-	-	-
8301 Operating Transfer In	2,580,870	-	-	-	619,000	500,000
<b>117 Water Resources Fund</b>	<b>2,772,729</b>	<b>(5,350)</b>	<b>-</b>	<b>-</b>	<b>619,000</b>	<b>500,000</b>
<b>118 Whatcom County Jail Fund*</b>						
4313 Retail Sales & Use Tax	-	-	1,767,211	3,349,112	3,382,987	3,552,136
4331 Federal Grants-Direct	51,517	67,618	51,368	-	-	-
4332 Federal Forest-Title III	39,097	24,433	32,064	30,134	42,754	38,660
4333 Federal Grants-Indirect	27,624	-	-	11,284	-	-
4334 State Grants	3,675	-	-	15,393	-	-
4338 Intergovernmental Svc	1,497,460	1,426,394	1,778,252	1,672,842	2,143,947	2,184,060
4341 General Government	110,811	114,663	117,373	119,064	121,718	145,150
4342 Security-Persons & Property	482,213	621,709	630,610	602,068	448,249	461,695
4349 Other Interfnd Svc Charges	57,133	33,836	-	-	-	-
4367 Contributions-Alcoa	3,048	8,933	8,189	5,000	13,450	13,853
4369 Other Miscellaneous Revenue	135,226	164,440	149,602	130,970	210,240	216,546
8301 Operating Transfer In	153,770	201,030	213,565	-	-	-
8301 Operating Transfer In	-	-	49,330	5,842,526	6,669,749	6,519,657
<b>*118 Whatcom County Jail Fund</b>	<b>2,561,574</b>	<b>2,663,056</b>	<b>4,797,564</b>	<b>11,778,393</b>	<b>13,033,094</b>	<b>13,131,757</b>
<b>119 REET Electronic Technology Fund</b>						
4317 Excise Taxes	-	-	10,990	-	-	-
4336 State Entitlements	-	-	12,238	-	-	-
<b>119 REET Electronic Technology Fund</b>	<b>-</b>	<b>-</b>	<b>23,228</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>121 Low-Income Housing Projects Fund</b>						
4341 General Government	403,418	341,943	357,094	341,700	320,000	320,000
<b>121 Low-Inc. Housing Projects Fund</b>	<b>403,418</b>	<b>341,943</b>	<b>357,094</b>	<b>341,700</b>	<b>320,000</b>	<b>320,000</b>

Homeless Housing Fund (122) / Road Improvement Dist #2 (155)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>122 Homeless Housing</b>						
4341 General Government	-	-	158,607	350,000	330,000	330,000
<b>122 Homeless Housing</b>	<b>-</b>	<b>-</b>	<b>158,607</b>	<b>350,000</b>	<b>330,000</b>	<b>330,000</b>
<b>130 Countywide Emerg Medical Svcs Fund</b>						
4313 Retail Sales & Use Tax	-	-	-	96,109	2,283,711	2,387,805
<b>130 Countywide Emerg Medical Svcs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,109</b>	<b>2,283,711</b>	<b>2,387,805</b>
<b>135 WC Trial Court Improvement Fund</b>						
4336 State Entitlements	-	-	4,221	22,336	36,000	52,000
<b>135 WC Trial Court Improvement Fun</b>	<b>-</b>	<b>-</b>	<b>4,221</b>	<b>22,336</b>	<b>36,000</b>	<b>52,000</b>
<b>140 Solid Waste Fund</b>						
4334 State Grants	195,050	403,564	161,179	264,200	285,081	285,081
4343 Physical Environment	791,336	818,550	836,351	780,000	800,000	800,000
4362 Other Long-term Rent	2,700	1,800	1,350	1,800	1,800	1,800
4369 Other Miscellaneous Revenue	-	453	-	-	-	-
<b>140 Solid Waste Fund</b>	<b>989,086</b>	<b>1,224,367</b>	<b>998,880</b>	<b>1,046,000</b>	<b>1,086,881</b>	<b>1,086,881</b>
<b>141 WC Convention Center Fund</b>						
4313 Retail Sales & Use Tax	162,021	145,336	159,122	150,000	170,000	170,000
<b>141 WC Convention Center Fund</b>	<b>162,021</b>	<b>145,336</b>	<b>159,122</b>	<b>150,000</b>	<b>170,000</b>	<b>170,000</b>
<b>142 Victim/Witness Assistance Fund</b>						
4333 Federal Grants - Indirect	-	12,041	10,717	9,000	9,000	9,000
4341 General Government	91,207	75,519	80,658	79,800	83,000	83,000
4351 Felony Penalties	24,882	24,586	22,451	25,000	25,000	25,000
<b>142 Victim/Witness Assistance Fund</b>	<b>116,089</b>	<b>112,146</b>	<b>113,826</b>	<b>113,800</b>	<b>117,000</b>	<b>117,000</b>
<b>148 CERB Fund</b>						
8301 Operating Transfer In	168,318	107,268	129,693	189,360	-	-
<b>148 CERB Fund</b>	<b>168,318</b>	<b>107,268</b>	<b>129,693</b>	<b>189,360</b>	<b>-</b>	<b>-</b>
<b>151 Community Development Fund</b>						
4369 Other Miscellaneous Revenue	-	-	14,512	-	-	-
<b>151 Community Development Fund</b>	<b>-</b>	<b>-</b>	<b>14,512</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>154 Road Improvement Dist #1</b>						
4317 Excise Taxes	22,670	23,702	22,975	21,391	21,406	21,406
4369 Other Miscellaneous Revenue	803	772	771	769	777	777
<b>154 Road Improvement Dist #1</b>	<b>23,473</b>	<b>24,474</b>	<b>23,746</b>	<b>22,160</b>	<b>22,183</b>	<b>22,183</b>
<b>155 Road Improvement Dist #2</b>						
4317 Excise Taxes	1,045	1,008	1,523	1,760	1,540	1,540
4369 Other Miscellaneous Revenue	88	86	88	88	88	88
<b>155 Road Improvement Dist #2</b>	<b>1,133</b>	<b>1,094</b>	<b>1,611</b>	<b>1,848</b>	<b>1,628</b>	<b>1,628</b>

Road Improvement District #7 (159) / Flood Control Zone Dist Fund (169)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>159 Road Improvement Dist #7</b>						
4317 Excise Taxes	1,670	1,772	2,341	2,444	2,431	2,431
4369 Other Miscellaneous Revenue	217	262	188	182	181	181
<b>159 Road Improvement Dist #7</b>	<b>1,887</b>	<b>2,034</b>	<b>2,529</b>	<b>2,626</b>	<b>2,612</b>	<b>2,612</b>
<b>162 Road Improvement Guarantee</b>						
8301 Operating Transfer In	-	-	20,387	-	-	-
<b>162 Road Improvement Guarantee</b>	<b>-</b>	<b>-</b>	<b>20,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>165 Whatcom County Drug Fund</b>						
4333 Federal Grants - Indirect	-	-	13,740	-	-	-
4351 Felony Penalties	175,349	121,685	246,598	150,000	140,000	140,000
4357 Criminal Costs	893,400	363,134	469,354	185,000	210,000	210,000
4361 Interest Earnings	16,966	22,937	29,748	15,000	30,000	20,000
4369 Other Miscellaneous Revenue	-	6,450	-	-	-	-
<b>165 Whatcom County Drug Fund</b>	<b>1,085,715</b>	<b>514,206</b>	<b>759,440</b>	<b>350,000</b>	<b>380,000</b>	<b>370,000</b>
<b>166 Auditor's O &amp; M Fund</b>						
4336 State Entitlements	75,090	88,492	64,908	55,000	100,000	100,000
4341 General Government	91,689	74,661	116,742	70,400	130,900	131,000
<b>166 Auditor's O &amp; M Fund</b>	<b>166,779</b>	<b>163,153</b>	<b>181,650</b>	<b>125,400</b>	<b>230,900</b>	<b>231,000</b>
<b>167 Emergency Management Fund</b>						
4333 Federal Grants - Indirect	-	139,033	868,730	980,971	104,199	109,943
4334 State Grants	47,624	-	-	-	-	-
4338 Intergovernmental Svc	140,320	140,603	147,549	144,286	156,480	164,408
4367 Contribution-Private Source	-	-	-	20,000	-	-
4369 Other Miscellaneous Revenue	3,976	1,397	4,120	5,000	5,000	5,000
8301 Operating Transfer In	102,970	103,301	108,403	106,734	113,274	119,014
<b>167 Emergency Management Fund</b>	<b>294,890</b>	<b>384,334</b>	<b>1,128,802</b>	<b>1,256,991</b>	<b>378,953</b>	<b>398,365</b>
<b>169 Flood Control Zone Dist Fund</b>						
4311 Property Taxes	-	2,472,731	2,651,504	2,500,000	3,000,000	3,100,000
4312 Timber Harvest Taxes	-	8,294	8,184	-	-	-
4317 Excise Taxes	4,128,336	169,662	77,784	-	-	-
4319 Other Penalties	33,404	25,511	6,735	-	-	-
4333 Federal Grants-Indirect	288,626	716,091	485,174	392,490	462,795	138,750
4334 State Grants	197,414	237,128	163,554	154,500	123,371	35,000
4338 Intergovernmental Svc	10,357	101,773	91,052	357,382	21,000	55,000
4343 Physical Environment	-	-	-	76,000	3,250	10,000
4369 Other Miscellaneous Revenue	12,845	(11,914)	6,852	2	-	-
8110 State Timber Sales	-	94,159	93,177	-	80,000	80,000
8301 Operating Transfer In	-	-	-	855,472	-	-
<b>169 Flood Control Zone Dist Fund</b>	<b>4,670,982</b>	<b>3,813,435</b>	<b>3,584,016</b>	<b>4,335,846</b>	<b>3,690,416</b>	<b>3,418,750</b>

Pt. Roberts Fuel Tax (170) / Real Estate Excise Tax II Fund (324)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>170 Pt Roberts Fuel Tax</b>						
4317 Excise Taxes	27,146	35,278	43,690	30,000	50,000	50,000
<b>170 Pt. Roberts Fuel Tax</b>	<b>27,146</b>	<b>35,278</b>	<b>43,690</b>	<b>30,000</b>	<b>50,000</b>	<b>50,000</b>
<b>175 Conservation Futures Fund</b>						
4311 Property Taxes	768,472	793,041	832,139	851,381	893,869	916,869
4312 Timber Harvest Taxes	7,002	2,578	2,540	3,125	2,875	2,875
4317 Excise Taxes	6,293	5,543	5,972	6,806	6,400	6,400
4331 Federal Grants-Direct	-	240,000	470,100	532,500	-	-
4334 State Grants	-	-	49,000	-	-	-
4369 Other Miscellaneous Revenue	309	296	409	412	412	412
8110 State Timber Sales	32,574	30,819	28,925	27,348	28,348	28,348
<b>175 Conservation Futures Fund</b>	<b>814,650</b>	<b>1,072,277</b>	<b>1,389,085</b>	<b>1,421,572</b>	<b>931,904</b>	<b>954,904</b>
<b>219 CRID #9 Gen Debt Fund</b>						
4361 Interest Earnings	13,388	14,582	37,718	4,815	-	-
4368 Spec Assessment-Principal	43,560	71,383	120,049	184,545	-	-
8301 Operating Transfer In	-	20,387	-	-	-	-
<b>219 CRID #9 Gen Debt Fund</b>	<b>56,948</b>	<b>106,352</b>	<b>157,767</b>	<b>189,360</b>	<b>-</b>	<b>-</b>
<b>220 LRID #10 Gen Debt Fund</b>						
4361 Interest Earnings	1,046	2,272	21,524	3,754	-	-
4368 Spec Assessment-Principal	2,101	6,424	32,257	10,052	-	-
<b>220 LRID #10 Gen Debt Fund</b>	<b>3,147</b>	<b>8,696</b>	<b>53,781</b>	<b>13,806</b>	<b>-</b>	<b>-</b>
<b>241 1993 Ltd Tax GO Bond</b>						
8301 Operating Transfer In	451,365	2	-	-	-	-
<b>241 1993 Ltd Tax GO Bond</b>	<b>451,365</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>242 1997 Ltd Tax GO &amp; Refunding Bond</b>						
8301 Operating Transfer In	1,183,915	1,192,565	1,176,615	1,186,128	1,181,490	1,206,303
<b>242 1997 Ltd Tax GO &amp; Rfndg Bond</b>	<b>1,183,915</b>	<b>1,192,565</b>	<b>1,176,615</b>	<b>1,186,128</b>	<b>1,181,490</b>	<b>1,206,303</b>
<b>243 1998 Ltd Tax GO Bond</b>						
8301 Operating Transfer In	254,073	254,598	253,200	254,145	258,345	257,145
<b>243 1998 Ltd Tax GO Bond</b>	<b>254,073</b>	<b>254,598</b>	<b>253,200</b>	<b>254,145</b>	<b>258,345</b>	<b>257,145</b>
<b>244 2003 Ltd Tax GO &amp; Refunding Bond</b>						
8212 Proceeds Refunding Debt	4,536	-	-	-	-	-
8301 Operating Transfer In	43,709	428,418	421,200	429,718	427,618	430,058
9101 Residual Equity Transfer In	700,000	-	-	-	-	-
<b>244 2003 Ltd Tax GO &amp; Rfndg Bond</b>	<b>748,245</b>	<b>428,418</b>	<b>421,200</b>	<b>429,718</b>	<b>427,618</b>	<b>430,058</b>
<b>324 Real Estate Excise Tax II Fund</b>						
4317 Excise Taxes	-	1,550,885	2,367,326	1,636,600	2,300,000	2,300,000
<b>324 Real Estate Excise Tax II Fund</b>	<b>-</b>	<b>1,550,885</b>	<b>2,367,326</b>	<b>1,636,600</b>	<b>2,300,000</b>	<b>2,300,000</b>

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

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>326 Real Estate Excise Tax I Fund</b>						
4317 Excise Taxes	1,450,996	1,880,283	2,377,036	1,636,600	2,300,000	2,300,000
4369 Other Miscellaneous	(16)	-	(100)	-	9,700	-
<b>326 Real Estate Excise Tax I Fund</b>	<b>1,450,980</b>	<b>1,880,283</b>	<b>2,376,936</b>	<b>1,636,600</b>	<b>2,309,700</b>	<b>2,300,000</b>
<b>330 County Parks Improvement Fund</b>						
4361 Interest Earnings	850	697	914	-	1,000	1,000
4369 Other Miscellaneous Revenue	1,450	1,450	71,000	-	6,000	-
<b>330 County Parks Improvement Fund</b>	<b>2,300</b>	<b>2,147</b>	<b>71,914</b>	<b>-</b>	<b>7,000</b>	<b>1,000</b>
<b>332 Public Utilities Improvement Fund</b>						
4313 Sales & Use Tax Collection	2,055,993	2,192,088	2,380,839	2,408,096	2,500,000	2,500,000
4334 State Grant	-	50,000	-	-	-	-
4361 Interest Earnings	-	-	7,500	-	-	-
<b>332 Public Utilities Improvmt Fund</b>	<b>2,055,993</b>	<b>2,242,088</b>	<b>2,388,339</b>	<b>2,408,096</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>333 Jail Construction Project Fund</b>						
4334 State Grant	-	-	400,000	-	-	-
4337 Interlocal Grant-Entitlement	-	-	-	2,260,000	-	-
8301 Operating Transfer In	-	-	2,762,947	3,675,449	-	-
<b>333 Jail Construction Project Fund</b>	<b>-</b>	<b>-</b>	<b>3,162,947</b>	<b>5,935,449</b>	<b>-</b>	<b>-</b>
<b>444 Ferry System Fund</b>						
4336 State Entitlements	-	-	-	160,000	160,000	160,000
4344 Transportation	-	-	-	771,744	915,000	959,000
8301 Operating Transfer In	-	-	-	767,137	749,000	785,000
9101 Residual Equity Transfer In	-	-	-	1,587,137	-	-
<b>444 Ferry System Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,286,018</b>	<b>1,824,000</b>	<b>1,904,000</b>
<b>501 Equipment Rental &amp; Revolving</b>						
4348 Internal Sales & Services	3,944,379	3,811,643	4,274,357	4,306,700	4,805,500	4,973,100
4363 Insurance Prem & Recovery	45,277	11,094	8,242	35,000	35,000	35,000
4365 Internal Service-Misc Rev	4,130,100	4,381,408	4,549,638	4,510,225	5,436,940	5,436,937
4369 Other Miscellaneous Revenue	422	535	1	25,101	101	101
9101 Residual Equity Transfer In	-	-	-	212,000	822,300	410,000
9111 Disposal Proceeds	74,927	190,213	200,741	-	-	-
9112 Net Book Value	(21,130)	(111,217)	(71,696)	-	-	-
<b>501 Equipment Rental &amp; Revolving</b>	<b>8,173,975</b>	<b>8,283,676</b>	<b>8,961,283</b>	<b>9,089,026</b>	<b>11,099,841</b>	<b>10,855,138</b>
<b>503 Whatcom County Supplemental Retirement Fund</b>						
8301 Operating Transfer In	120,000	-	-	-	-	-
<b>503 Whatcom County Supplemental</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Admin Services Fund (507) / Samish Watershed Sub-Zone (16924)

	Actual 2003	Actual 2004	Actual 2005	Amended Budget 2006	Budget 2007	Budget 2008
<b>507 Administrative Services Fund</b>						
Administrative Services Department						
4311 Property Taxes	2,731	467	920	2,000	2,000	2,000
4331 Federal Grants	468	163,481	697,657	558,865	334,169	-
4341 General Government	231,815	235,406	234,553	258,016	284,589	286,431
4348 Internal Sales & Services	2,187,236	2,189,045	2,259,348	2,288,151	2,943,048	3,030,376
4349 Other Interfnd Svc Charges	2,878,357	2,867,358	3,151,422	3,345,013	4,542,643	4,678,922
4359 Non-Court Fines-Forfeits	-	3,390	1,883	2,500	4,000	4,000
4361 Interest Earnings	13,781	10,303	12,850	-	-	-
4362 Rents & Royalties	86,656	79,879	68,889	58,800	79,000	79,000
4363 Insurance Prem & Recovery	137,947	115,921	234,522	70,278	70,278	70,278
4365 Internal Service-Misc Rev	4,604,331	5,221,198	5,632,356	6,207,839	6,745,346	7,376,722
4369 Other Miscellaneous Revenue	42,269	14,161	85,046	140,427	443,962	518,158
8301 Operating Transfer In	509,476	765,148	1,299,044	3,041,843	2,827,435	2,541,381
<b>Administrative Services Dept</b>	<b>10,695,067</b>	<b>11,665,757</b>	<b>13,678,490</b>	<b>15,973,732</b>	<b>18,276,470</b>	<b>18,587,268</b>
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	23,737	19,475	20,406	-	-	-
4365 Internal Service-Misc Rev	1,061,695	1,053,095	1,074,157	1,074,157	1,223,573	1,345,933
<b>Prosecuting Atty/Tort Reserve</b>	<b>1,085,432</b>	<b>1,072,570</b>	<b>1,094,563</b>	<b>1,074,157</b>	<b>1,223,573</b>	<b>1,345,933</b>
<b>507 Administrative Services Fund</b>	<b>11,780,499</b>	<b>12,738,327</b>	<b>14,773,053</b>	<b>17,047,889</b>	<b>19,500,043</b>	<b>19,933,201</b>
<b>16921 Lynden/ Everson Sub-Zone</b>						
4317 Excise Taxes	32,633	23,661	25,691	23,730	25,691	25,691
4319 Other Penalties	445	223	202	-	-	-
<b>16921 Lynden/ Everson Sub-Zone</b>	<b>33,078</b>	<b>23,884</b>	<b>25,893</b>	<b>23,730</b>	<b>25,691</b>	<b>25,691</b>
<b>16922 Sumas/ Nooksack/ Everson Sub-Zone</b>						
4317 Excise Taxes	73,277	68,440	76,795	68,841	76,795	76,795
4319 Other Penalties	1,304	1,352	1,456	-	-	-
<b>16922 Sumas/ Nooksack/ Everson</b>	<b>74,581</b>	<b>69,792</b>	<b>78,251</b>	<b>68,841</b>	<b>76,795</b>	<b>76,795</b>
<b>16923 Acme/ VanZandt Sub-Zone</b>						
4317 Excise Taxes	13,889	17,192	20,646	13,617	20,646	20,646
4319 Other Penalties	386	208	380	-	-	-
<b>16923 Acme/ VanZandt Sub-Zone</b>	<b>14,275</b>	<b>17,400</b>	<b>21,026</b>	<b>13,617</b>	<b>20,646</b>	<b>20,646</b>
<b>16924 Samish Watershed Sub-Zone</b>						
4317 Excise Taxes	-	-	-	-	17,254	17,254
<b>16924 Samish Watershed Sub-Zone</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,254</b>	<b>17,254</b>

\* In 2006 Jail Operations were moved out of the General Fund and into a separate Jail Fund. General Fund transfers continue to support Jail Operations. In addition, a new Detention Facilities Sales Tax also supports Jail Operations.