

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

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
001 General Fund						
1 General Fund Revenues						
4311 Property Taxes	20,531,311	21,218,793	22,103,099	22,347,591	23,348,499	23,895,583
4312 Timber Harvest Taxes	62,669	73,474	107,079	100,000	100,000	100,000
4313 Retail Sales & Use Tax	10,036,617	11,910,723	11,812,789	12,663,439	12,586,923	12,993,341
4317 Excise Taxes	622,652	636,299	661,204	526,000	511,000	511,000
4319 Interest & Penalty on Tax	2,018,051	1,594,166	1,657,230	1,927,500	1,587,500	1,607,500
4332 Federal Entitlements	638,772	658,449	662,889	640,000	500,000	400,000
4335 State Shared Revenues	98,201	93,274	119,344	93,350	93,350	93,350
4336 State Entitlements	1,132,294	1,219,354	1,278,900	1,324,061	1,360,522	1,403,947
4337 Interlcl Grant-Entitlement	808,538	830,150	852,432	875,404	901,666	928,716
4342 Security of Persons & Property	20,000	20,185	69,298	-	75,000	75,000
4349 Other Interfnd Svc Charges	214,058	222,280	248,587	258,839	331,902	341,862
4351 Felony Penalties	148,617	151,115	104,104	156,414	109,622	124,322
4353 Non-parking Infractions	890,167	1,052,546	1,159,528	1,158,150	1,308,000	1,308,000
4354 Parking Infractions	1,523	3,622	1,652	3,500	3,500	3,500
4355 Criminal Traffic Misdemeanor	261,169	289,868	325,757	290,000	300,000	300,000
4356 Nontraffic Misdemeanor	115,318	110,254	126,764	108,200	107,700	107,700
4357 Criminal Costs	62,609	78,342	107,979	84,593	96,908	96,908
4361 Interest Earnings	2,832,140	4,485,225	5,527,732	4,653,850	3,355,750	3,255,750
4362 Rents & Royalties	452,475	436,702	482,514	354,500	536,000	546,000
4366 Other Interfund Misc. Revenue	-	-	37,418	37,418	37,418	37,418
4369 Other Miscellaneous Revenue	49,071	13,211	1,574	50,000	2,000	2,000
8110 State Timber Sales	713,646	398,939	155,573	700,000	700,000	700,000
8301 Operating Transfer In	43,000	43,000	336,687	658,740	658,740	658,740
9101 Residual Equity Transfer In	-	-	-	-	-	256,396
1 General Fund Revenues	41,752,898	45,539,971	47,940,133	49,011,549	48,612,000	49,747,033
10 Assessor						
4341 General Government	13,585	13,248	16,455	14,500	14,500	14,500
10 Assessor	13,585	13,248	16,455	14,500	14,500	14,500
15 Auditor						
4322 Non-Bus Licenses & Permits	10,984	11,112	11,416	10,500	10,500	10,500
4341 General Government	1,697,905	1,616,981	1,584,482	1,617,500	1,535,300	1,539,800
4369 Other Miscellaneous Revenue	1,109	768	1,032	300	600	600
8301 Operating Transfer In	71,166	72,449	83,102	89,826	97,404	104,839
15 Auditor	1,781,164	1,701,310	1,680,032	1,718,126	1,643,804	1,655,739
21 County Council						
4341 General Government	1,299	3,130	3,388	2,124	2,124	2,124
4369 Other Miscellaneous Revenue	3,064	3,807	10,495	1,900	1,900	1,900
21 County Council	4,363	6,937	13,883	4,024	4,024	4,024

General Fund: 26 Planning & Development Svcs / 41 Jail

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
26 Planning & Development Svcs						
4321 Business License & Permit	26,760	25,610	19,140	28,818	80,000	80,000
4322 Non-Bus Licenses & Permits	1,947,670	1,459,501	1,313,009	1,881,598	1,495,000	1,495,000
4331 Federal Grants-Direct	-	-	-	-	212,000	223,000
4333 Federal Grants-Indirect	1,200	-	26,036	-	-	-
4334 State Grants	456,107	41,779	135,286	84,055	-	-
4337 Interlcl Grant-Entitlement	-	13,788	-	-	-	-
4338 Intergovernmental Services	19,192	24,025	14,710	18,380	55,000	19,000
4341 General Government	15,270	13,838	16,265	12,097	12,500	12,500
4342 Security-Persons & Property	13,671	17,488	19,140	14,927	16,000	16,000
4345 Economic Environment	2,528,263	2,245,242	1,916,254	3,272,145	2,496,500	2,496,500
4352 Civil Penalties	24,375	1,252	38,740	25,114	25,000	25,000
4369 Other Miscellaneous Revenue	28,733	18,274	1,642	1,050	35,000	35,000
8301 Operating Transfer In	54,005	111,091	6,130	11,600	95,000	95,000
26 Planning & Development Svc:	5,115,246	3,971,888	3,506,352	5,349,784	4,522,000	4,497,000
30 Treasurer						
4341 General Government	71,448	85,526	129,139	84,750	88,250	88,250
4369 Other Miscellaneous Revenue	50,530	27,539	24,563	44,000	40,000	40,000
8301 Operating Transfer In	66,609	67,819	53,871	65,000	65,000	65,000
30 Treasurer	188,587	180,884	207,573	193,750	193,250	193,250
35 Sheriff						
4311 Property Taxes	714,738	709,154	702,973	706,530	706,530	706,530
4312 Timber Harvest Taxes	4,370	5,110	6,626	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,370	1,603	1,623	1,400	1,400	1,400
4331 Federal Grants-Direct	7,574	8,130	13,039	9,214	9,756	10,298
4333 Federal Grants-Indirect	207,160	156,377	171,687	167,906	124,255	124,255
4334 State Grants	53,151	11,099	51,478	50,477	118,772	-
4336 State Entitlements	142,265	134,555	150,077	131,090	131,090	131,090
4338 Intergovernmental Svc	89,090	60,000	75,000	60,000	64,500	64,500
4342 Security-Persons & Property	219,389	92,891	106,910	126,587	120,127	120,127
4367 Contributions-Private Source	800	-	-	51,431	-	-
4369 Other Miscellaneous Revenue	27,651	20,389	13,937	10,475	475	475
8110 State Timber Sales	50,150	27,853	9,698	45,000	45,000	45,000
8301 Operating Transfer In	274,163	398,195	363,421	372,495	309,056	309,056
35 Sheriff	1,791,871	1,625,356	1,666,469	1,739,805	1,638,161	1,519,931
41 Jail (See Fund 118 Whatcom County Jail Fund)						
41 Jail	-	-	-	-	-	-

*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 support Jail Operations.

General Fund: 45 District Court / 66 Public Defender

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
45 District Court						
4333 Federal Grants - Indirect	-	-	5,801	-	-	-
4341 General Government	123,448	133,059	145,173	146,500	168,995	168,995
4361 Interest on Notes/Accounts	14,972	20,845	24,811	12,000	28,000	28,000
4369 Miscellaneous Revenue	2,500	5,495	4,973	1,700	3,400	3,400
8301 Operating Transfer In	-	1,581	35,234	8,083	12,218	12,235
45 District Court	140,920	160,980	215,992	168,283	212,613	212,630
50 District Court Probation						
4338 Intergovernmental Svc	394,153	324,926	359,397	405,770	456,126	475,705
4342 Security-Persons & Property	777,921	863,470	852,660	886,200	945,002	1,023,321
4346 Mental & Physical Health fees	46,300	55,125	46,635	86,819	88,675	88,675
50 District Court Probation	1,218,374	1,243,521	1,258,692	1,378,789	1,489,803	1,587,701
60 Juvenile						
4333 Federal Grants - Indirect	58,815	48,888	36,406	26,672	26,672	26,672
4334 State Grants	528,269	584,389	566,870	737,387	719,609	737,455
4341 Printing and Duplicating	4,449	6,495	8,098	3,000	3,000	3,000
4342 Security-Persons & Property	74,800	120,865	110,609	54,000	84,000	84,000
4367 Contributions-Private Source	50,137	-	-	-	-	-
4369 Other Miscellaneous Revenue	13,582	11,544	993	12,000	1,500	1,500
8301 Operating Transfer In	13,030	18,000	9,119	10,000	10,000	10,000
60 Juvenile	743,082	790,181	732,095	843,059	844,781	862,627
65 Prosecuting Attorney						
4331 Federal Grants-Direct	140,196	148,872	154,857	170,366	179,293	190,803
4333 Federal Grants-Indirect	483,974	428,749	435,483	697,875	800,909	840,470
4334 State Grants	215,838	234,910	243,652	82,128	106,754	109,068
4341 General Government	56,485	63,882	66,026	63,285	77,800	78,800
4367 Contribution-Private Source	6,000	6,000	6,100	6,000	6,000	6,000
4369 Other Miscellaneous Revenue	-	-	240	-	10,000	4,000
8301 Operating Transfer In	367,978	372,318	393,201	415,876	448,164	446,753
9101 Residual Equity Transfer In	-	-	31,057	-	-	-
65 Prosecuting Attorney	1,270,471	1,254,731	1,330,616	1,435,530	1,628,920	1,675,894
66 Public Defender						
4334 State Grants	19,000	19,000	96,568	182,034	181,472	191,724
4369 Other Miscellaneous Revenue	125	299	1,227	3,000	-	-
66 Public Defender	19,125	19,299	97,795	185,034	181,472	191,724

General Fund: 70 Superior Court / 100 Non-Departmental

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
70 Superior Court						
4322 Non-Bus Licenses & Permits	10,984	11,112	11,416	10,000	9,920	9,920
4331 Federal Grants-Direct	139,871	-	-	-	-	-
4333 Federal Grants-Indirect	64,665	119,299	78,893	177,583	116,639	116,639
4334 State Grants	108,912	120,021	158,190	161,285	34,603	34,603
4336 State Entitlements	20,062	72,077	(7,009)	50,000	25,000	25,000
4341 General Government	20,595	20,835	21,405	18,000	18,600	18,600
4342 Security-Persons & Property	17,921	23,968	35,551	24,000	-	-
4345 Economic Environment	25,983	32,466	33,095	33,000	34,207	34,207
4369 Other Miscellaneous Revenue	1,325	775	1,958	4,000	4,000	4,000
8301 Operating Trans In - Drug Fund	25,500	50,500	25,500	25,500	26,870	15,000
70 Superior Court	435,818	451,053	358,999	503,368	269,839	257,969
71 County Clerk						
4333 Federal Grants-Indirect	177,404	200,909	197,784	195,219	179,360	179,360
4334 State Grants	51,043	55,459	61,625	34,738	37,036	37,036
4336 State Entitlements	31,272	25,394	27,647	22,118	25,118	25,118
4341 General Government	321,347	426,598	472,809	428,031	521,536	521,536
4361 Interest Earnings	15,005	13,042	12,874	12,082	18,353	18,353
4369 Other Miscellaneous Revenue	1,555	1,486	1,430	1,190	1,737	1,737
8301 Operating Trans In - EMS Fund	-	104,436	-	-	-	-
71 County Clerk	597,626	827,324	774,169	693,378	783,140	783,140
75 Extension						
4367 Contribution - Private Source	-	-	-	2,000	5,000	-
8301 Operating Transfer In	20,000	20,000	20,000	34,616	28,800	20,000
75 Extension	20,000	20,000	20,000	36,616	33,800	20,000
100 Non-Departmental						
4331 Federal Grants-Direct	202,825	397,709	454,223	263,294	493,933	500,000
4333 Federal Grants - Indirect	414,423	844,568	91,009	-	-	-
4334 State Grants	-	-	93,727	-	-	100,000
4336 State Entitlements	16,960	36,800	31,360	30,000	30,000	30,000
4338 Intergovernmental Services	33,237	65,996	62,586	-	50,000	50,000
4345 Annexation Review Fees	200	3,958	3,829	3,800	3,800	3,800
4367 Contributions-Alcoa	124,500	-	-	-	-	-
4369 Other Miscellaneous Revenue	-	500	3,355	3,000	4,000	12,000
8301 Operating Transfer In	17,000	49,291	19,392	149,817	1,363,894	604,782
8309 Interfund Loan Transfer In	-	-	-	-	2,355,000	1,220,000
9101 Residual Equity Transfer In	-	-	-	-	300,000	300,000
100 Non-Departmental	809,145	1,398,822	759,481	449,911	4,600,627	2,820,582

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

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
106 Parks & Recreation						
4333 Federal Grants - Indirect	1,067	19,034	-	-	-	-
4334 State Grants	178	55,462	3,116	-	-	-
4338 Shared Govt Costs COB	6,000	6,000	6,000	6,000	6,000	6,000
4347 Culture and Recreation	312,995	341,070	358,686	405,176	333,108	333,108
4349 Other Interfnd Svc Charges	21,710	16,897	16,897	16,897	8,752	-
4362 Rents & Royalties	414,748	448,363	440,450	417,450	480,200	480,200
4367 Contribution-Private Source	74,729	30,154	42,960	182,500	6,376	6,376
4369 Other Miscellaneous Revenue	23,507	17,523	22,414	12,144	15,237	15,237
8301 Operating Transfer In	19,487	25,194	52,761	61,594	210,851	210,851
106 Parks & Recreation	874,421	959,697	943,284	1,101,761	1,060,524	1,051,772
153 Health Department						
4311 Property Taxes	364,760	417,477	503,294	430,000	564,000	580,000
4312 Timber Harvest Taxes	1,115	1,449	2,447	1,000	2,000	2,000
4317 Excise Taxes	2,622	2,950	3,684	500	3,000	3,000
4321 Business License & Permit	478,997	494,518	474,597	611,939	608,450	608,450
4322 Septic Tank Installations	163,996	340,316	292,925	310,350	419,000	419,000
4333 Federal Grants-Indirect	1,337,181	1,437,285	2,028,435	1,431,902	1,862,406	1,864,111
4334 State Grants	3,295,713	3,440,555	3,710,341	4,436,008	4,724,218	4,724,218
4336 State Entitlements	862,261	863,351	864,023	862,983	862,983	862,983
4338 Intergovernmental Svc	342,003	279,314	280,210	314,197	283,197	283,197
4341 General Government	10,820	12,245	18,708	7,345	8,935	8,935
4343 Sewer Service Charges	34,786	38,468	33,020	38,500	-	-
4345 Economic Environment	13,145	15,455	14,575	13,000	20,250	20,250
4346 Mental & Physical Health	462,472	344,480	367,467	572,355	608,844	726,844
4349 Other Interfund Service Charge:	-	-	-	-	35,000	38,000
4367 Contribution-Private Source	86,395	28,923	11,397	8,000	2,000	2,000
4369 Other Miscellaneous Revenue	2,357	860	3,383	64	64	64
8110 State Timber Sales	12,639	7,567	3,533	9,000	4,000	4,000
8301 CE TB Operating Transfer In	130,333	112,161	117,862	137,446	199,940	199,940
153 Health Department	7,601,595	7,837,374	8,729,901	9,184,589	10,208,287	10,346,992
001 General Fund	64,378,291	68,002,576	70,251,921	74,011,856	77,941,545	77,442,508

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

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
108 County Road Fund						
471 Public Works						
4311 Property Taxes	13,878,169	14,429,506	14,984,715	15,024,000	15,636,000	15,973,000
4312 Timber Harvest Taxes	85,080	104,205	141,493	150,000	100,000	100,000
4317 Excise Taxes	26,677	32,678	34,661	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	94,738	72,588	152,034	150,100	75,100	75,100
4331 Federal Grants-Direct	24,798	3,487	-	317,000	-	-
4332 Federal Entitlements	864,926	873,609	873,559	800,000	400,000	400,000
4333 Federal Grants-Indirect	2,179,568	3,711,441	1,294,349	4,628,000	10,973,000	-
4334 State Grants	435,099	503,559	530,705	1,277,600	557,080	457,080
4335 State Shared Revenues	2,826	1,613	26,286	1,000	1,000	1,000
4336 State Entitlements	3,702,196	3,742,038	3,828,210	4,174,987	3,913,825	3,913,825
4338 Intergovernmental Svc	82,554	13,499	227,185	62,500	34,500	34,500
4341 General Government	9,404	19,280	9,334	10,728	10,728	10,728
4342 Security-Persons & Property	6,026	32,963	15,119	3,000	3,000	3,000
4343 Physical Environment	5,866	9,536	7,400	4,000	4,000	4,000
4344 Transportation	665,246	24,306	229,296	11,000	11,000	11,000
4345 Economic Environment	86,189	130,411	68,003	40,000	40,000	40,000
4349 Other Interfnd Svc Charges	516,428	733,215	828,749	809,334	1,044,578	1,090,231
4361 Interest Earnings	4,959	12,000	11,406	4,000	4,000	4,000
4362 Rents & Royalties	5,957	7,889	7,093	5,000	5,000	5,000
4363 Insurance Prem & Recovery	56,488	-	-	-	-	-
4367 Contribution-Private Source	53,120	1,578	33,132	-	-	-
4369 Other Miscellaneous Revenue	(34,208)	3,641	8,771	604,000	4,000	4,000
8110 State Timber Sales	970,283	557,868	206,615	900,000	600,000	600,000
8301 Operating Transfer In	71,039	164,356	71,031	79,297	1,571,053	71,053
9101 Residual Equity Transfer In	-	-	-	-	130,364	-
108 County Road Fund	23,793,428	25,185,266	23,589,146	29,080,546	35,143,228	22,822,517
109 Election Reserve Fund						
4311 Property Taxes	363,912	360,481	359,116	360,000	360,000	360,000
4312 Timber Harvest Taxes	1,109	1,246	1,738	1,200	1,200	1,200
4317 Excise Taxes	2,606	2,537	2,615	-	-	-
4333 Federal Grants - Indirect	665,182	153,972	73,263	349,351	7,151	-
4341 General Government	511,742	380,199	569,475	403,211	648,522	312,668
4369 Other Miscellaneous Revenue	163	4,260	3,105	-	-	-
8110 State Timber Sales	12,680	6,880	2,530	12,000	12,000	12,000
8301 Operating Transfer In	-	49,106	219,405	528,087	240,000	512,000
109 Election Reserve Fund	1,557,394	958,681	1,231,247	1,653,849	1,268,873	1,197,868

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

Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
----------------	----------------	----------------	----------------	----------------	----------------

114 Veterans Relief Fund

4311 Property Taxes	164,144	187,860	226,480	189,538	257,856	263,703
4312 Timber Harvest Taxes	502	652	1,101	579	695	695
4317 Excise Taxes	1,180	1,327	1,658	1,197	1,436	1,436
4369 Other Miscellaneous Revenue	5,534	11,682	20,214	-	120	120
8110 State Timber Sales	5,688	3,405	1,590	5,127	5,127	5,127
114 Veterans Relief Fund	177,048	204,926	251,043	196,441	265,234	271,081

115 WC Tax Refund Fund

4311 Property Taxes	2,482	137	5	-	-	-
4369 Other Miscellaneous Revenue	-	214,966	-	-	-	-
115 WC Tax Refund Fund	2,482	215,103	5	-	-	-

117 Water Resources Fund

4333 Federal Grants - Indirect	-	-	-	15,000	-	-
4334 State Grants	-	-	-	75,000	-	-
8301 Operating Transfer In	-	-	619,000	500,000	-	-
117 Water Resources Fund	-	-	619,000	590,000	-	-

118 Whatcom County Jail Fund*

4313 Retail Sales & Use Tax	1,767,211	3,279,216	3,387,140	3,552,136	3,666,564	3,813,226
4331 Federal Grants-Direct	51,368	-	73,846	-	-	-
4332 Federal Forest-Title III	32,064	30,105	42,595	38,660	18,782	-
4333 Federal Grants-Indirect	-	-	8,602	-	-	-
4334 State Grants	-	-	-	-	16,540	-
4337 Interlocal Grant-Entitlement	-	-	-	-	79,326	81,705
4338 Intergovernmental Svc	1,778,252	1,777,246	1,906,097	2,184,060	2,502,893	2,569,855
4341 General Government	117,373	129,832	95,642	145,150	130,503	131,746
4342 Security-Persons & Property	630,610	696,712	528,155	461,695	738,250	753,902
4367 Contributions-Alcoa	8,189	10,683	9,556	13,853	9,000	9,000
4369 Other Miscellaneous Revenue	149,602	192,718	289,500	216,546	203,678	207,988
8301 Operating Transfer In	262,895	5,798,939	6,417,910	6,519,657	5,661,829	5,666,429
*118 Whatcom County Jail Fund	4,797,564	11,915,451	12,759,043	13,131,757	13,027,365	13,233,851

119 REET Electronic Technology Fund

4317 Excise Taxes	10,990	5,090	-	-	-	-
4336 State Entitlements	12,238	40,761	38,847	-	28,000	30,000
119 REET Electronic Technology Fund	23,228	45,851	38,847	-	28,000	30,000

121 Low-Income Housing Projects Fund

4341 General Government	357,094	304,859	283,695	320,000	240,000	240,000
121 Low-Inc. Housing Projects Fund	357,094	304,859	283,695	320,000	240,000	240,000

**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 support Jail Operations.*

Homeless Housing Fund (122) / Victim/Witness Assistance (142)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
122 Homeless Housing						
4334 State Grants	-	-	-	300,444	953,897	953,897
4341 General Government	158,607	314,327	443,053	540,000	553,000	553,000
122 Homeless Housing	158,607	314,327	443,053	840,444	1,506,897	1,506,897
123 Stormwater Fund						
4334 State Grants	-	-	-	-	45,000	-
4338 Intergovernmental Svc	-	-	-	-	50,000	-
4349 Other Interfnd Svc Charges	-	-	-	-	29,628	15,027
8301 Operating Transfer In	-	-	-	-	1,115,466	1,178,213
123 Stormwater Fund	-	-	-	-	1,240,094	1,193,240
124 Chemical Dependency/Mental Health Fund						
4313 Retail Sales & Use Tax	-	-	-	-	2,800,000	3,500,000
4333 Federal Grants - Indirect	-	-	-	-	45,118	45,118
4334 State Grants	-	-	-	-	122,000	122,000
4342 Drug Court Fees	-	-	-	-	45,000	45,000
8309 Interfund Transfer In	-	-	-	-	155,000	-
124 Chemical Depend/Mental Health Fund	-	-	-	-	3,167,118	3,712,118
130 Countywide Emerg Medical Svcs Fund						
4313 Retail Sales & Use Tax	-	1,100,815	1,883,374	2,387,805	2,976,271	3,113,180
4338 Intergovernmental Svc	-	489,253	763,894	-	-	-
130 Countywide Emerg Medical Svcs Fund	-	1,590,068	2,647,268	2,387,805	2,976,271	3,113,180
135 WC Trial Court Improvement Fund						
4336 State Entitlements	4,212	17,444	51,078	52,000	52,000	52,000
4361 Interest Earnings	9	631	1,249	-	-	-
135 WC Trial Court Improvem't Fund	4,221	18,075	52,327	52,000	52,000	52,000
137 LEOFF I Healthcare Fund						
9101 Residual Equity Transfer In	-	-	3,500,000	-	-	-
137 LEOFF I Healthcare Fund	-	-	3,500,000	-	-	-
140 Solid Waste Fund						
4334 State Grants	161,179	283,599	293,742	285,081	250,050	250,050
4343 Physical Environment	836,351	860,493	872,464	800,000	850,000	850,000
4362 Other Long-term Rent	1,350	1,350	2,700	1,800	1,800	1,800
4369 Other Miscellaneous Revenue	-	-	174	-	-	-
140 Solid Waste Fund	998,880	1,145,442	1,169,080	1,086,881	1,101,850	1,101,850
141 WC Convention Center Fund						
4313 Retail Sales & Use Tax	159,122	181,561	213,824	202,000	421,320	461,320
141 WC Convention Center Fund	159,122	181,561	213,824	202,000	421,320	461,320
142 Victim/Witness Assistance Fund						
4333 Federal Grants - Indirect	10,717	10,670	11,326	9,000	11,328	11,328
4341 General Government	80,658	87,086	96,644	83,000	96,150	96,400
4351 Felony Penalties	22,451	24,043	25,626	25,000	30,000	30,000
142 Victim/Witness Assistance Fund	113,826	121,799	133,596	117,000	137,478	137,728

CERB Fund (148) / Emergency Management Fund (167)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
148 CERB Fund						
8301 Operating Transfer In	129,693	83,257	-	-	-	-
148 CERB Fund	129,693	83,257	-	-	-	-
151 Community Development Fund						
4369 Other Miscellaneous Revenue	14,512	-	13,160	-	-	-
151 Community Development Fund	14,512	-	13,160	-	-	-
154 Road Improvement Dist #1						
4317 Excise Taxes	22,975	23,027	22,230	21,406	21,206	21,206
4369 Other Miscellaneous Revenue	771	788	767	777	783	783
154 Road Improvement Dist #1	23,746	23,815	22,997	22,183	21,989	21,989
155 Road Improvement Dist #2						
4317 Excise Taxes	1,523	1,540	1,594	1,540	1,540	1,540
4369 Other Miscellaneous Revenue	88	88	90	88	88	88
155 Road Improvement Dist #2	1,611	1,628	1,684	1,628	1,628	1,628
159 Road Improvement Dist #7						
4317 Excise Taxes	2,341	2,335	2,272	2,431	2,405	2,405
4369 Other Miscellaneous Revenue	188	224	212	181	182	182
159 Road Improvement Dist #7	2,529	2,559	2,484	2,612	2,587	2,587
162 Road Improvement Guarantee						
8301 Operating Transfer In	20,387	-	-	-	7,736	-
162 Road Improvement Guarantee	20,387	-	-	-	7,736	-
165 Whatcom County Drug Fund						
4333 Federal Grants - Indirect	13,740	-	-	-	-	-
4351 Felony Penalties	246,598	144,726	93,428	140,000	91,200	98,200
4357 Criminal Costs	469,354	484,360	227,685	210,000	180,000	180,000
4361 Interest Earnings	29,748	55,437	56,585	20,000	30,000	15,000
4369 Other Miscellaneous Revenue	-	2,482	3,466	-	-	-
165 Whatcom County Drug Fund	759,440	687,005	381,164	370,000	301,200	293,200
166 Auditor's O & M Fund						
4336 State Entitlements	64,908	109,578	119,107	100,000	113,000	113,000
4341 General Government	116,742	133,013	126,022	131,000	124,350	124,400
4369 Other Miscellaneous Revenue	-	-	5,600	-	-	-
166 Auditor's O & M Fund	181,650	242,591	250,729	231,000	237,350	237,400
167 Emergency Management Fund						
4333 Federal Grants - Indirect	868,730	721,293	309,020	669,643	131,968	-
4338 Intergovernmental Svc	147,549	144,276	156,480	73,066	73,066	75,259
4367 Contribution-Private Source	-	20,000	-	-	101,281	147,669
4369 Other Miscellaneous Revenue	4,120	5,102	5,305	5,000	5,000	5,000
8301 Operating Transfer In	108,403	106,734	113,274	160,355	160,355	165,166
167 Emergency Management Fund	1,128,802	997,405	584,079	908,064	471,670	393,094

Flood Control Zone (169) / 1997 Ltd Tax GO & Refunding Bond (242)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
169 Flood Control Zone Dist Fund						
4311 Property Taxes	2,651,504	2,765,576	2,899,383	3,100,000	4,040,000	4,040,000
4312 Timber Harvest Taxes	8,184	9,611	14,051	-	-	-
4317 Excise Taxes	77,784	41,158	22,206	-	-	-
4319 Other Penalties	6,735	7,288	346	-	-	-
4331 Federal Grants-Direct	-	-	4,970	100,000	700,000	-
4333 Federal Grants-Indirect	485,174	427,928	507,318	230,750	1,071,969	372,346
4334 State Grants	163,825	171,810	48,800	310,000	545,000	3,000,000
4338 Intergovernmental Svc	90,781	291,083	9,790	110,600	25,000	25,000
4343 Physical Environment	-	1,316	-	10,000	25,000	45,000
4361 Interest Earnings	-	-	-	-	150,000	150,000
4369 Other Miscellaneous Revenue	6,852	2,998	1,945	-	20,144	40,228
8110 State Timber Sales	93,177	52,151	20,412	80,000	80,000	80,000
8301 Operating Transfer In	-	465,244	66,158	-	23,500	24,500
169 Flood Control Zone Dist Fund	3,584,016	4,236,163	3,595,379	3,941,350	6,680,613	7,777,074
170 Pt Roberts Fuel Tax						
4317 Excise Taxes	43,690	41,084	41,128	50,000	50,000	50,000
4319 Interest & Penalty on Tax	-	583	1,080	-	-	-
170 Pt Roberts Fuel Tax	43,690	41,667	42,208	50,000	50,000	50,000
175 Conservation Futures Fund						
4311 Property Taxes	832,139	861,828	899,609	916,869	985,741	1,007,943
4312 Timber Harvest Taxes	2,540	2,984	4,359	2,875	2,875	2,875
4317 Excise Taxes	5,972	6,074	6,561	6,400	6,400	6,400
4331 Federal Grants-Direct	470,100	532,500	405,000	280,000	-	-
4334 State Grants	49,000	-	-	50,000	-	-
4369 Other Miscellaneous Revenue	409	616	1,355	412	412	412
8110 State Timber Sales	28,925	16,189	6,333	28,348	28,348	28,348
175 Conservation Futures Fund	1,389,085	1,420,191	1,323,217	1,284,904	1,023,776	1,045,978
219 CRID #9 Gen Debt Fund						
4361 Interest Earnings	37,718	5,253	-	-	-	-
4368 Spec Assessment-Principal	120,049	65,988	-	-	-	-
8301 Operating Transfer In	-	7,736	-	-	-	-
219 CRID #9 Gen Debt Fund	157,767	78,977	-	-	-	-
220 LRID #10 Gen Debt Fund						
4361 Interest Earnings	21,524	-	2,048	-	-	-
4368 Spec Assessment-Principal	32,257	7,952	7,952	-	-	-
220 LRID #10 Gen Debt Fund	53,781	7,952	10,000	-	-	-
242 1997 Ltd Tax GO & Refunding Bond						
8301 Operating Transfer In	1,176,615	1,185,500	1,180,700	1,206,303	1,204,340	1,219,688
242 1997 Ltd Tax GO & Rfndg Bond	1,176,615	1,185,500	1,180,700	1,206,303	1,204,340	1,219,688

1998 Ltd Tax GO Bond (243) / East County Regional Resource (334)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
243 1998 Ltd Tax GO Bond						
8301 Operating Transfer In	253,200	253,400	257,700	257,145	254,585	253,820
243 1998 Ltd Tax GO Bond	253,200	253,400	257,700	257,145	254,585	253,820
244 2003 Ltd Tax GO & Refunding Bond						
8301 Operating Transfer In	421,200	429,000	427,000	430,058	434,993	435,405
244 2003 Ltd Tax GO & Rfndg Bond	421,200	429,000	427,000	430,058	434,993	435,405
324 Real Estate Excise Tax II Fund						
4317 Excise Taxes	2,367,326	2,271,738	2,198,439	2,300,000	1,400,000	1,500,000
4334 State Grants	-	-	-	-	148,800	160,000
4369 Other Miscellaneous Revenue	-	(352)	-	-	-	-
324 Real Estate Excise Tax II Fund	2,367,326	2,271,386	2,198,439	2,300,000	1,548,800	1,660,000
326 Real Estate Excise Tax I Fund						
4317 Excise Taxes	2,377,036	2,279,247	2,208,678	2,300,000	1,400,000	1,500,000
4361 Interest Earnings	-	-	32,174	-	-	-
4369 Other Miscellaneous	(100)	(352)	-	-	-	-
8301 Operating Transfer In	-	-	-	100,000	-	-
326 Real Estate Excise Tax I Fund	2,376,936	2,278,895	2,240,852	2,400,000	1,400,000	1,500,000
330 County Parks Improvement Fund						
4361 Interest Earnings	914	4,251	6,329	1,000	1,000	1,000
4367 Donations	-	6,000	-	-	-	-
4369 Other Miscellaneous Revenue	71,000	15,400	1,080	-	-	-
330 County Parks Improvement Fund	71,914	25,651	7,409	1,000	1,000	1,000
332 Public Utilities Improvement Fund						
4313 Sales & Use Tax Collection	2,380,839	2,672,820	2,829,290	2,500,000	3,200,000	3,312,000
4361 Interest Earnings	7,500	7,500	7,500	-	66,622	63,313
332 Public Utilities Improvmt Fund	2,388,339	2,680,320	2,836,790	2,500,000	3,266,622	3,375,313
333 Jail Construction Project Fund						
4334 State Grant	400,000	-	-	-	-	-
4337 Interlocal Grant-Entitlement	-	2,208,020	50,571	-	-	-
4369 Other Miscellaneous Revenue	-	3,500	47,283	-	-	-
8301 Operating Transfer In	2,762,947	3,675,449	-	-	-	-
333 Jail Construction Project Fund	3,162,947	5,886,969	97,854	-	-	-
334 East County Regional Resource Center						
8301 Operating Transfer In	-	-	-	150,000	-	-
334 East County Regional Resource Ctr	-	-	-	150,000	-	-

Ferry System Fund (444) / Administrative Services Fund (507)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
444 Ferry System Fund						
4336 State Entitlements	-	159,143	241,777	160,000	160,000	160,000
4344 Transportation	-	663,803	907,020	959,000	1,410,060	1,410,060
4361 Interest Earnings	-	68,747	67,164	-	-	-
4369 Other Miscellaneous Revenue	-	44	(82)	-	-	-
8301 Operating Transfer In	-	566,435	409,126	785,000	1,036,017	1,058,341
9101 Residual Equity Transfer In	-	1,587,137	-	-	-	-
444 Ferry System Fund	-	3,045,309	1,625,005	1,904,000	2,606,077	2,628,401
501 Equipment Rental & Revolving						
4337 Interlocal Grant-Entitlement	-	-	-	75,000	-	-
4348 Internal Sales & Services	4,274,357	4,537,169	4,667,420	5,143,325	5,875,000	6,085,000
4363 Insurance Prem & Recovery	8,242	23,013	5,712	35,000	45,000	45,000
4365 Internal Service-Misc Rev	4,549,638	4,461,373	4,812,080	5,710,261	5,619,065	5,619,065
4366 Other Interfnd Misc Rev	-	-	-	-	-	66,000
4369 Other Miscellaneous Revenue	1	20,427	11,609	25,101	1,001	1,001
8309 Interfund Transfer In	-	-	-	-	-	141,711
9101 Residual Equity Transfer In	-	-	-	655,000	-	-
9111 Disposal Proceeds	200,741	159,180	231,363	-	75,000	75,000
9112 Net Book Value	(71,696)	(63,101)	(76,710)	-	(75,000)	(75,000)
501 Equipment Rental & Revolving	8,961,283	9,138,061	9,651,474	11,643,687	11,540,066	11,957,777
507 Administrative Services Fund						
Administrative Services Department						
4311 Property Taxes	920	1,047	314	2,000	2,000	2,000
4331 Federal Grants	697,657	342,474	188,182	296,872	222,134	-
4338 Intergovernmental Svc	-	-	-	90,000	-	-
4341 General Government	234,553	214,981	240,943	286,431	25,300	25,300
4348 Internal Sales & Services	2,259,348	2,303,344	2,953,471	3,051,288	3,224,214	3,319,672
4349 Other Interfnd Svc Charges	3,151,422	3,345,018	4,543,718	4,678,922	5,296,778	5,455,682
4359 Non-Court Fines-Forfeits	1,883	3,445	2,612	4,000	4,000	4,000
4361 Interest Earnings	12,850	6	171	-	-	-
4362 Rents & Royalties	68,889	77,098	68,060	79,000	61,000	61,000
4363 Insurance Prem & Recovery	234,522	134,866	58,449	70,278	100,000	100,000
4365 Internal Service-Misc Rev	5,632,356	6,625,177	7,101,438	7,376,722	7,406,187	8,100,884
4369 Other Miscellaneous Revenue	85,046	25,127	23,837	518,158	181,448	181,448
8301 Operating Transfer In	1,299,044	1,766,788	1,763,758	3,289,481	750,708	784,585
Administrative Services Dept	13,678,490	14,839,371	16,944,953	19,743,152	17,273,769	18,034,571
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	20,406	10	295	-	-	-
4365 Internal Service-Misc Rev	1,074,157	1,074,257	1,231,573	1,345,933	1,413,230	1,483,892
Prosecuting Atty/Tort Reserve	1,094,563	1,074,267	1,231,868	1,345,933	1,413,230	1,483,892
507 Administrative Services Fund	14,773,053	15,913,638	18,176,821	21,089,085	18,686,999	19,518,463

Lynden/Everson Sub-Zone (16921) / Samish Watershed Sub-Zone (16924)

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
16921 Lynden/Everson Sub-Zone						
4317 Excise Taxes	25,691	26,453	31,243	25,691	33,823	33,823
4319 Other Penalties	202	126	166	-	-	-
4338 Other Intergovernmental Svc	-	273	-	-	-	-
16921 Lynden/Everson Sub-Zone	25,893	26,852	31,409	25,691	33,823	33,823
16922 Sumas/Nooksack/Everson Sub-Zone						
4317 Excise Taxes	76,795	77,084	86,253	76,795	105,831	105,831
4319 Other Penalties	1,456	1,108	1,005	-	-	-
16922 Sumas/Nooksack/Everson SZ	78,251	78,192	87,258	76,795	105,831	105,831
16923 Acme/VanZandt Sub-Zone						
4317 Excise Taxes	20,646	19,934	20,425	20,646	23,798	23,798
4319 Other Penalties	380	330	225	-	-	-
16923 Acme/VanZandt Sub-Zone	21,026	20,264	20,650	20,646	23,798	23,798
16924 Samish Watershed Sub-Zone						
4317 Excise Taxes	-	-	17,013	17,254	16,972	16,972
4319 Other Penalties	-	-	16	-	-	-
16924 Samish Watershed Sub-Zone	-	-	17,029	17,254	16,972	16,972

