

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

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
001 General Fund						
1 General Fund Revenues						
4311 Property Taxes	22,103,099	22,992,134	23,159,817	23,883,583	24,746,060	25,029,196
4312 Timber Harvest Taxes	107,079	126,823	69,598	60,000	80,000	80,000
4313 Retail Sales & Use Tax	11,812,789	12,146,608	11,613,846	11,865,841	11,858,889	12,214,655
4317 Excise Taxes	661,204	533,604	448,706	436,000	445,500	470,500
4319 Interest & Penalty on Tax	1,657,230	1,581,274	1,517,921	1,462,500	1,587,000	1,587,000
4332 Federal Entitlements	662,889	1,066,653	1,123,836	1,168,445	1,200,000	1,200,000
4335 State Shared Revenues	119,344	88,908	101,661	93,350	93,425	93,425
4336 State Entitlements	1,278,900	1,316,724	1,414,897	1,403,947	1,478,501	1,510,888
4337 Interlocal Grant-Entitlement	852,432	875,404	895,689	928,716	937,679	959,407
4342 Security of Persons & Property	69,298	75,183	68,141	75,000	50,000	50,000
4349 Other Interfund Svc Charges	248,587	250,260	331,902	341,862	301,529	301,529
4351 Felony Penalties	104,104	108,563	154,109	124,322	95,500	95,500
4353 Non-parking Infractions	1,159,528	1,236,997	1,061,451	1,118,000	1,221,041	1,221,041
4354 Parking Infractions	1,652	247	4,430	3,500	3,500	3,500
4355 Criminal Traffic Misdemeanor	325,757	309,361	299,985	300,000	310,000	310,000
4356 Non-traffic Misdemeanor	126,764	98,733	102,037	107,700	100,700	100,700
4357 Criminal Costs	107,979	102,310	108,522	96,908	111,000	111,000
4361 Interest Earnings	5,527,732	4,254,167	431,430	2,010,750	808,542	1,494,059
4362 Rents & Royalties	482,514	522,631	551,482	546,000	610,033	640,302
4366 Other Interfund Misc. Revenue	37,418	37,418	37,418	37,418	37,418	37,418
4369 Other Miscellaneous Revenue	1,574	1,352	43,635	2,000	1,000	1,000
8110 State Timber Sales	155,573	785,816	339,267	350,000	350,000	350,000
8301 Operating Transfer In	336,687	658,740	1,008,740	658,740	570,000	575,000
9101 Residual Equity Transfer In	-	11,889	-	256,396	-	-
1 General Fund Revenues	47,940,133	49,181,799	44,888,520	47,330,978	46,997,317	48,436,120
10 Assessor						
4334 State Grants	-	-	-	-	40,000	40,000
4341 General Government	16,455	15,469	16,044	14,500	14,500	14,500
10 Assessor	16,455	15,469	16,044	14,500	54,500	54,500
15 Auditor						
4322 Non-Bus Licenses & Permits	11,416	11,376	10,688	10,500	10,500	10,500
4341 General Government	1,584,482	1,444,705	1,508,372	1,539,800	1,375,000	1,375,000
4369 Other Miscellaneous Revenue	1,032	754	2,273	600	700	700
8301 Operating Transfer In	83,102	83,675	88,161	104,839	112,401	122,264
15 Auditor	1,680,032	1,540,510	1,609,494	1,655,739	1,498,601	1,508,464
21 County Council						
4341 General Government	3,388	4,573	2,468	2,124	2,124	2,124
4369 Other Miscellaneous Revenue	10,495	3,051	2,212	1,900	1,900	1,900
21 County Council	13,883	7,624	4,680	4,024	4,024	4,024

*Amended

General Fund: 26 Planning & Development Svcs / 35 Sheriff

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
26 Planning & Development Svcs						
4321 Business License & Permit	19,140	15,600	12,800	14,000	14,286	14,286
4322 Non-Bus Licenses & Permits	1,313,009	1,229,817	1,182,394	1,200,000	1,165,391	1,165,391
4331 Federal Grants-Direct	-	-	71,989	274,030	179,932	47,250
4333 Federal Grants-Indirect	26,036	-	-	-	-	-
4334 State Grants	135,286	85,972	52,294	122,440	60,000	-
4337 Interlocal Grant-Entitlement	-	5,112	-	-	-	-
4338 Intergovernmental Services	14,710	19,866	58,054	19,000	19,000	19,000
4341 General Government	16,265	11,731	4,661	12,500	13,000	13,000
4342 Security-Persons & Property	19,140	24,116	42,658	40,000	41,130	41,130
4345 Economic Environment	1,916,254	2,019,014	1,857,668	1,818,500	1,593,335	1,593,335
4352 Civil Penalties	38,740	46,463	76,675	59,000	60,000	60,000
4369 Other Miscellaneous Revenue	1,642	2,364	(5)	1,000	100	100
8301 Operating Transfer In	6,130	4,105	5,470	62,000	60,000	60,000
26 Planning & Development Svcs	3,506,352	3,464,160	3,364,658	3,622,470	3,206,174	3,013,492
30 Treasurer						
4341 General Government	129,139	76,697	96,976	88,250	73,000	73,000
4369 Other Miscellaneous Revenue	24,563	20,013	12,180	40,000	37,500	37,500
8301 Operating Transfer In	53,871	68,059	75,813	65,000	75,000	75,000
30 Treasurer	207,573	164,769	184,969	193,250	185,500	185,500
35 Sheriff						
4311 Property Taxes	702,973	705,657	694,045	706,530	706,530	706,530
4312 Timber Harvest Taxes	6,626	7,458	4,060	7,200	7,200	7,200
4317 Leasehold Excise Tax	1,623	1,571	1,407	1,400	1,400	1,400
4322 Non-Bus Licenses & Permits	-	-	-	-	40,000	40,000
4331 Federal Grants-Direct	13,039	9,214	18,971	61,280	10,298	10,298
4333 Federal Grants-Indirect	171,687	187,635	247,890	493,370	164,289	95,245
4334 State Grants	51,478	120,495	184,070	142,682	141,203	141,203
4336 State Entitlements	150,077	142,331	67,427	131,090	131,090	131,090
4338 Intergovernmental Svc	75,000	64,500	190,828	274,549	119,320	119,320
4342 Security-Persons & Property	106,910	109,930	159,374	166,120	110,127	110,127
4367 Contributions-Private Source	-	51,430	10,000	5,000	-	-
4369 Other Miscellaneous Revenue	13,937	14,103	30,826	475	2,975	2,975
8110 State Timber Sales	9,698	46,442	19,821	45,000	25,000	25,000
8301 Operating Transfer In	363,421	365,352	405,219	725,563	309,056	309,056
35 Sheriff	1,666,469	1,826,118	2,033,938	2,760,259	1,768,488	1,699,444

*Amended

General Fund: 45 District Court / 66 Public Defender

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
45 District Court						
4333 Federal Grants - Indirect	5,801	-	-	-	-	-
4341 General Government	145,173	158,615	154,900	168,995	160,250	160,250
4361 Interest on Notes/Accounts	24,811	27,498	22,788	28,000	28,000	28,000
4369 Miscellaneous Revenue	4,973	6,371	4,881	3,400	3,400	3,400
8301 Operating Transfer In	35,234	2,148	2,916	27,235	28,235	29,735
45 District Court	215,992	194,632	185,485	227,630	219,885	221,385
50 District Court Probation						
4338 Intergovernmental Svc	359,397	387,089	436,785	420,000	350,000	350,000
4342 Security-Persons & Property	852,660	730,875	736,945	750,000	750,000	750,000
4346 Mental & Physical Health fees	46,635	50,064	51,125	55,000	59,660	65,257
8301 Operating Transfer In	-	-	-	153,210	235,591	247,570
50 District Court Probation	1,258,692	1,168,028	1,224,855	1,378,210	1,395,251	1,412,827
60 Juvenile						
4333 Federal Grants - Indirect	36,406	24,792	21,930	26,672	26,672	26,672
4334 State Grants	566,870	737,064	640,887	737,455	607,118	613,526
4341 Printing and Duplicating	8,098	12,471	3,852	3,000	3,000	3,000
4342 Security-Persons & Property	110,609	76,635	37,286	54,000	54,000	54,000
4367 Contributions-Private Source	-	24,768	62,229	-	-	-
4369 Other Miscellaneous Revenue	993	755	692	1,500	1,500	1,500
8301 Operating Transfer In	9,119	7,815	8,362	10,000	2,500	-
60 Juvenile	732,095	884,300	775,238	832,627	694,790	698,698
65 Prosecuting Attorney						
4331 Federal Grants-Direct	154,857	154,252	173,310	190,803	180,317	180,317
4333 Federal Grants-Indirect	435,483	489,881	610,282	840,470	645,739	578,209
4334 State Grants	243,652	297,407	351,759	109,068	323,933	323,933
4341 General Government	66,026	80,280	78,476	78,800	81,893	81,893
4351 Felony Penalties	-	-	-	-	75,000	75,000
4353 Non-parking Infractions	-	-	-	-	50,000	50,000
4367 Contribution-Private Source	6,100	7,375	4,856	6,000	3,000	3,000
4369 Other Miscellaneous Revenue	240	3,549	9,384	4,000	29,000	29,000
8301 Operating Transfer In	393,201	412,256	440,067	446,753	448,130	448,130
9101 Residual Equity Transfer In	31,057	-	-	-	-	-
65 Prosecuting Attorney	1,330,616	1,445,000	1,668,134	1,675,894	1,837,012	1,769,482
66 Public Defender						
4334 State Grants	96,568	28,003	31,239	19,000	19,575	19,575
4336 State Entitlements	-	145,311	172,555	172,724	188,380	188,380
4369 Other Miscellaneous Revenue	1,227	-	-	-	-	-
66 Public Defender	97,795	173,314	203,794	191,724	207,955	207,955

*Amended

General Fund: 70 Superior Court / 100 Non-Departmental

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
70 Superior Court						
4322 Non-Bus Licenses & Permits	11,416	11,376	10,688	9,920	9,400	9,400
4333 Federal Grants-Indirect	78,893	66,621	113,241	116,639	93,709	93,709
4334 State Grants	158,190	111,845	58,525	34,603	15,461	15,461
4336 State Entitlements	(7,009)	10,981	21,610	25,000	50,200	31,000
4341 General Government	21,405	21,330	20,040	18,600	17,600	17,600
4342 Security-Persons & Property	35,551	43,589	-	-	-	-
4345 Economic Environment	33,095	33,609	39,586	34,207	50,000	50,000
4369 Other Miscellaneous Revenue	1,958	2,435	11,456	4,000	4,000	4,000
8301 Operating Trans In - Drug Fund	25,500	25,500	41,196	15,000	15,000	-
70 Superior Court	358,999	327,286	316,342	257,969	255,370	221,170
71 County Clerk						
4333 Federal Grants-Indirect	197,784	206,248	146,353	179,360	132,745	132,745
4334 State Grants	61,625	60,673	66,732	37,036	55,141	55,141
4336 State Entitlements	27,647	22,118	27,647	25,118	29,836	24,316
4341 General Government	472,809	564,137	529,576	521,536	552,707	552,707
4361 Interest Earnings	12,874	20,288	18,366	18,353	18,000	18,000
4369 Other Miscellaneous Revenue	1,430	1,594	970	1,737	1,500	1,500
71 County Clerk	774,169	875,058	789,644	783,140	789,929	784,409
75 Extension						
4367 Contribution - Private Source	-	-	11,350	4,000	4,000	4,000
8301 Operating Transfer In	20,000	36,615	28,329	36,037	28,463	20,000
75 Extension	20,000	36,615	39,679	40,037	32,463	24,000
100 Non-Departmental						
4331 Federal Grants-Direct	454,223	507,209	449,082	500,000	290,000	-
4333 Federal Grants - Indirect	91,009	-	-	1,000,000	-	-
4334 State Grants	93,727	-	428	153,200	-	-
4336 State Entitlements	31,360	49,995	38,465	30,000	30,000	30,000
4339 Federal Grants - ARRA	-	-	-	314,114	93,133	97,752
4341 General Government	62,586	50,008	56,958	50,000	42,000	42,000
4345 Annexation Review Fees	3,829	4,301	3,368	3,800	3,000	3,000
4362 Rents & Royalties	-	-	-	-	181,000	181,000
4369 Other Miscellaneous Revenue	3,355	1,296	6,403	22,780	1,300	1,300
8301 Operating Transfer In	19,392	62,444	1,708,958	708,912	-	-
8309 Interfund Loan Transfer In	-	-	155,000	-	125,650	128,954
9101 Residual Equity Transfer In	-	-	1,669,824	1,400,000	-	-
100 Non-Departmental	759,481	675,253	4,088,486	4,182,806	766,083	484,006

*Amended

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

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
106 Parks & Recreation						
4333 Federal Grants - Indirect	-	-	35,116	6,777	-	-
4334 State Grants	3,116	-	7,556	-	-	-
4338 Shared Govt Costs COB	6,000	5,000	7,000	6,000	6,000	6,000
4347 Culture and Recreation	358,686	430,267	373,553	277,908	287,369	287,369
4349 Other Interfund Svc Charges	16,897	16,897	8,752	-	-	-
4362 Rents & Royalties	440,450	477,211	522,624	511,433	516,931	516,931
4367 Contribution-Private Source	42,960	45,018	18,230	9,021	4,000	4,000
4369 Other Miscellaneous Revenue	22,414	23,681	25,072	14,528	22,517	22,517
8301 Operating Transfer In	52,761	42,338	147,824	115,602	139,474	283,413
106 Parks & Recreation	943,284	1,040,412	1,145,727	941,269	976,291	1,120,230
153 Health Department						
4311 Property Taxes	503,294	553,559	598,600	624,000	645,746	665,118
4312 Timber Harvest Taxes	2,447	3,059	1,802	2,000	2,000	2,000
4317 Excise Taxes	3,684	4,039	4,367	3,000	3,000	3,000
4321 Business License & Permit	474,597	507,541	594,672	589,211	649,100	671,100
4322 Septic Tank Installations	292,925	213,380	381,779	361,000	332,500	365,750
4333 Federal Grants-Indirect	2,028,435	2,358,277	2,226,224	1,384,106	1,526,923	1,552,200
4334 State Grants	3,710,341	3,808,499	3,489,979	2,592,464	3,286,136	3,286,136
4336 State Entitlements	864,023	863,594	863,876	862,983	863,983	863,983
4338 Intergovernmental Svc	280,210	322,423	978,777	2,226,871	2,226,243	2,226,243
4339 Federal Grants-ARRA	-	-	-	-	20,000	-
4341 General Government	18,708	14,825	14,374	8,935	11,700	11,700
4343 Sewer Service Charges	33,020	-	-	-	-	-
4345 Economic Environment	14,575	13,040	33,315	20,250	29,400	29,400
4346 Mental & Physical Health	367,467	414,212	596,578	726,844	498,730	502,780
4349 Other Interfund Service Charges	-	-	-	-	362,200	374,190
4367 Contribution-Private Source	11,397	3,850	4,297	2,000	-	-
4369 Other Miscellaneous Revenue	3,383	1,876	6,765	64	64	64
8110 State Timber Sales	3,533	18,891	8,772	4,000	4,000	4,000
8301 CE TB Operating Transfer In	117,862	90,218	230,487	604,415	171,846	174,056
153 Health Department	8,729,901	9,191,283	10,034,664	10,012,143	10,633,571	10,731,720
001 General Fund	70,251,921	72,211,630	72,574,351	76,104,669	71,523,204	72,577,426

*Amended

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

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
108 County Road Fund						
471 Public Works						
4311 Property Taxes	14,984,715	15,743,918	15,802,065	15,973,000	15,902,000	16,002,000
4312 Timber Harvest Taxes	141,493	166,622	92,510	100,000	100,000	100,000
4317 Excise Taxes	34,661	35,101	32,063	25,000	25,000	25,000
4322 Non-Bus Licenses & Permits	152,034	140,633	125,013	75,100	75,100	75,100
4332 Federal Entitlements	873,559	789,883	708,810	400,000	500,000	500,000
4333 Federal Grants-Indirect	1,294,349	672,888	5,563,797	4,443,620	1,615,572	30,000
4334 State Grants	530,705	584,412	640,486	601,080	740,428	425,000
4335 State Shared Revenues	26,286	1,393	1,832	1,000	1,000	1,000
4336 State Entitlements	3,828,210	3,774,839	3,631,154	3,913,825	3,631,154	3,631,154
4338 Intergovernmental Svc	227,185	122,312	156,186	34,500	72,000	72,000
4339 Federal Grants - ARRA	-	-	600,000	-	-	-
4341 General Government	9,334	25,446	41,519	10,728	4,728	4,728
4342 Security-Persons & Property	15,119	15,300	7,413	3,000	3,000	3,000
4343 Physical Environment	7,400	8,704	14,965	4,000	4,000	4,000
4344 Transportation	229,296	14,276	3,717	11,000	4,000	4,000
4345 Economic Environment	68,003	114,300	74,349	40,000	75,000	75,000
4349 Other Interfund Svc Charges	828,749	818,946	1,148,219	1,090,231	1,161,853	1,196,755
4361 Interest Earnings	11,406	10,641	8,293	4,000	4,000	4,000
4362 Rents & Royalties	7,093	7,901	3,162	5,000	5,000	5,000
4367 Contribution-Private Source	33,132	164,365	51,825	-	-	-
4369 Other Miscellaneous Revenue	8,771	2,426	9,138	4,000	4,000	4,000
4398 Insurance Recovery	-	9,533	-	-	-	-
8110 State Timber Sales	206,615	1,034,424	451,492	600,000	400,000	400,000
8301 Operating Transfer In	71,031	1,579,289	1,571,048	71,053	71,081	421,081
9101 Residual Equity Transfer In	-	-	130,365	-	-	-
108 County Road Fund	23,589,146	25,837,552	30,869,421	27,410,137	24,398,916	22,982,818
109 Election Reserve Fund						
4311 Property Taxes	359,116	360,157	356,081	360,000	360,000	360,000
4312 Timber Harvest Taxes	1,738	1,985	1,070	1,200	1,200	1,200
4317 Excise Taxes	2,615	2,620	2,592	-	2,500	2,500
4333 Federal Grants - Indirect	73,263	171,217	7,150	32,800	2,393	-
4341 General Government	569,475	689,220	611,062	364,668	641,480	546,200
4369 Other Miscellaneous Revenue	3,105	221	542	-	-	-
8110 State Timber Sales	2,530	12,328	5,215	12,000	6,000	6,000
8301 Operating Transfer In	219,405	528,087	120,000	512,000	252,000	412,000
109 Election Reserve Fund	1,231,247	1,765,835	1,103,712	1,282,668	1,265,573	1,327,900

*Amended

Veterans Relief Fund (114) / Stormwater Fund (123)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
114 Veterans Relief Fund						
4311 Property Taxes	226,480	249,102	269,365	263,703	295,586	304,303
4312 Timber Harvest Taxes	1,101	1,377	811	695	-	-
4317 Excise Taxes	1,658	1,817	1,965	1,436	2,000	2,000
4369 Other Miscellaneous Revenue	20,214	22,063	16,149	120	9,310	12,025
8110 State Timber Sales	1,590	8,501	3,947	5,127	2,500	2,500
114 Veterans Relief Fund	251,043	282,860	292,237	271,081	309,396	320,828
117 Water Resources Fund						
4334 State Grants	-	17,661	-	-	-	-
8301 Operating Transfer In	619,000	500,000	-	-	-	-
117 Water Resources Fund	619,000	517,661	-	-	-	-
118 Whatcom County Jail Fund						
4313 Retail Sales & Use Tax	3,387,140	3,406,458	3,015,059	3,200,000	3,147,164	3,241,579
4331 Federal Grants-Direct	73,846	92,813	79,875	-	70,000	70,000
4332 Federal Forest-Title III	42,595	36,310	5,096	-	65,000	65,000
4333 Federal Grants-Indirect	8,602	-	6,091	-	-	-
4334 State Grants	-	9,180	7,086	-	-	-
4338 Intergovernmental Svc	1,906,097	2,333,032	2,196,795	2,078,118	1,964,419	1,917,045
4341 General Government	95,642	114,434	169,783	143,556	161,856	161,906
4342 Security-Persons & Property	528,155	593,828	613,057	635,398	533,850	533,850
4367 Contributions-Alcoa	9,556	6,900	21,321	9,000	10,000	10,000
4369 Other Miscellaneous Revenue	289,500	196,113	244,945	190,000	224,550	224,750
8301 Operating Transfer In	6,417,910	6,288,359	5,573,103	6,011,331	5,807,139	5,863,851
118 Whatcom County Jail Fund	12,759,043	13,077,427	11,932,211	12,267,403	11,983,978	12,087,981
119 REET Electronic Technology Fund						
4336 State Entitlements	38,847	29,008	26,410	30,000	25,000	25,000
119 REET Electronic Technology Fund	38,847	29,008	26,410	30,000	25,000	25,000
121 Low-Income Housing Projects Fund						
4341 General Government	283,695	230,588	253,701	240,000	170,000	179,000
121 Low-Income Housing Projects Fund	283,695	230,588	253,701	240,000	170,000	179,000
122 Homeless Housing						
4334 State Grants	-	312,716	812,068	953,897	475,249	284,000
4341 General Government	443,053	528,938	778,670	553,000	731,850	768,443
122 Homeless Housing	443,053	841,654	1,590,738	1,506,897	1,207,099	1,052,443
123 Stormwater Fund						
4333 Federal Grants	-	-	-	-	250,000	332,000
4334 State Grants	-	-	46,759	-	185,000	323,362
4338 Intergovernmental Svc	-	-	79,078	-	96,116	-
4349 Other Interfund Svc Charges	-	-	4,281	15,027	26,395	27,792
8301 Operating Transfer In	-	-	1,683,336	1,928,213	1,678,000	1,378,000
123 Stormwater Fund	-	-	1,813,454	1,943,240	2,235,511	2,061,154

*Amended

Chemical Depend/Mental Hlth Fund (124) / Community Develop Fund (151)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
124 Chemical Dependency/Mental Health Fund						
4313 Retail Sales & Use Tax	-	-	2,425,300	3,200,000	3,196,000	3,315,000
4333 Federal Grants - Indirect	-	-	35,027	52,520	51,340	51,340
4334 State Grants	-	-	83,501	187,000	28,165	-
4342 Drug Court Fees	-	-	47,254	51,990	52,000	52,000
4361 Interest Earnings	-	-	22,986	-	33,250	37,000
8309 Interfund Transfer In	-	-	155,000	-	-	-
124 Chemical Depend/Mental Health Fund	-	-	2,769,068	3,491,510	3,360,755	3,455,340
130 Countywide Emerg Medical Svcs Fund						
4313 Retail Sales & Use Tax	1,883,374	1,920,837	1,699,037	2,593,453	2,533,003	2,608,993
4338 Intergovernmental Svc	763,894	926,717	755,143	-	-	-
4361 Interest Earnings	-	-	86,336	89,425	50,208	56,666
8301 Operating Transfer In	-	-	139,167	-	-	-
130 Countywide Emerg Medical Svcs Fund	2,647,268	2,847,554	2,679,683	2,682,878	2,583,211	2,665,659
135 WC Trial Court Improvement Fund						
4336 State Entitlements	51,078	51,258	49,551	52,000	47,500	47,000
4361 Interest Earnings	1,249	1,530	1,353	-	500	500
135 WC Trial Court Improvement Fund	52,327	52,788	50,904	52,000	48,000	47,500
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	293,742	264,553	261,332	250,050	240,550	-
4343 Physical Environment	872,464	814,646	756,640	850,000	740,000	740,000
4362 Other Long-term Rent	2,700	1,800	9,400	1,800	10,200	10,200
4369 Other Miscellaneous Revenue	174	365	182	-	-	-
140 Solid Waste Fund	1,169,080	1,081,364	1,027,554	1,101,850	990,750	750,200
141 WC Convention Center Fund						
4313 Retail Sales & Use Tax	213,824	603,457	493,274	461,320	460,000	460,000
4361 Investment Interest	-	-	35,188	-	-	-
141 WC Convention Center Fund	213,824	603,457	528,462	461,320	460,000	460,000
142 Victim/Witness Assistance Fund						
4333 Federal Grants - Indirect	11,326	11,326	11,350	11,328	11,350	11,350
4341 General Government	96,644	94,696	84,537	96,400	90,200	90,200
4351 Felony Penalties	25,626	26,099	28,641	30,000	34,000	34,000
142 Victim/Witness Assistance Fund	133,596	132,121	124,528	137,728	135,550	135,550
151 Community Development Fund						
4369 Other Miscellaneous Revenue	13,160	-	-	-	-	-
151 Community Development Fund	13,160	-	-	-	-	-

*Amended

Road Improvement Dist #1 (154) / Emergency Management Fund (167)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
154 Road Improvement Dist #1						
4317 Excise Taxes	22,230	22,642	22,041	21,206	21,675	21,675
4369 Other Miscellaneous Revenue	767	772	776	783	811	811
154 Road Improvement Dist #1	22,997	23,414	22,817	21,989	22,486	22,486
155 Road Improvement Dist #2						
4317 Excise Taxes	1,594	1,540	1,487	1,540	3,080	3,080
4369 Other Miscellaneous Revenue	90	88	86	88	88	88
155 Road Improvement Dist #2	1,684	1,628	1,573	1,628	3,168	3,168
159 Road Improvement Dist #7						
4317 Excise Taxes	2,272	2,342	2,422	2,405	2,366	2,366
4369 Other Miscellaneous Revenue	212	209	266	182	182	182
159 Road Improvement Dist #7	2,484	2,551	2,688	2,587	2,548	2,548
162 Road Improvement Guarantee						
8301 Operating Transfer In	-	-	7,736	-	-	-
162 Road Improvement Guarantee	-	-	7,736	-	-	-
165 Whatcom County Drug Fund						
4351 Felony Penalties	93,428	64,069	63,937	98,200	80,000	90,000
4357 Criminal Costs	227,685	474,428	93,824	180,000	530,000	247,000
4361 Interest Earnings	56,585	35,404	14,740	15,000	-	-
4369 Other Miscellaneous Revenue	3,466	3,996	4,907	-	-	-
165 Whatcom County Drug Fund	381,164	577,897	177,408	293,200	610,000	337,000
166 Auditor's O&M Fund						
4336 State Entitlements	119,107	98,594	123,371	113,000	80,000	80,000
4341 General Government	126,022	100,652	114,692	124,400	86,900	86,500
4369 Other Miscellaneous Revenue	5,600	-	-	-	-	-
166 Auditor's O&M Fund	250,729	199,246	238,063	237,400	166,900	166,500
167 Emergency Management Fund						
4333 Federal Grants - Indirect	309,020	411,194	1,098,386	1,806,789	447,971	-
4338 Intergovernmental Svc	156,480	73,066	79,187	77,756	77,756	81,031
4367 Contribution-Private Source	-	-	-	2,159	-	-
4369 Other Miscellaneous Revenue	5,305	3,777	2,105	5,000	5,000	5,000
8301 Operating Transfer In	113,274	160,355	177,024	177,024	220,174	229,383
167 Emergency Management Fund	584,079	648,392	1,356,702	2,068,728	750,901	315,414

*Amended

Flood Control Zone (169) / 1998 Ltd Tax GO Bond (243)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
169 Flood Control Zone Dist Fund						
4311 Property Taxes	2,899,383	3,022,117	3,966,637	4,040,000	4,040,000	4,040,000
4312 Timber Harvest Taxes	14,051	16,673	11,963	-	-	-
4317 Excise Taxes	22,206	22,198	29,021	-	-	-
4319 Other Penalties	346	(21)	(211)	-	-	-
4331 Federal Grants-Direct	4,970	72,647	190,450	350,000	150,000	-
4333 Federal Grants-Indirect	507,318	318,144	302,211	975,748	251,783	1,214,348
4334 State Grants	48,800	299,658	357,912	1,056,313	226,139	-
4338 Intergovernmental Svc	9,790	101,743	77,315	136,600	50,000	25,000
4343 Physical Environment	-	-	-	54,000	75,000	25,000
4349 Other Interfund Svc Charges	-	-	8,985	40,228	38,617	14,309
4361 Interest Earnings	1,123	1,062	169,913	150,000	100,000	100,000
4369 Other Miscellaneous Revenue	822	3,740	3,089	-	-	-
8110 State Timber Sales	20,412	103,297	58,043	80,000	30,000	30,000
8301 Operating Transfer In	66,158	-	218,541	24,500	-	-
169 Flood Control Zone Dist Fund	3,595,379	3,961,258	5,393,869	6,907,389	4,961,539	5,448,657
170 Pt Roberts' Transportation						
4317 Excise Taxes	41,128	50,753	35,397	50,000	50,000	50,000
4319 Interest & Penalty on Tax	1,080	493	477	-	-	-
170 Pt Roberts' Transportation	42,208	51,246	35,874	50,000	50,000	50,000
175 Conservation Futures Fund						
4311 Property Taxes	899,609	938,007	946,955	464,943	977,397	981,001
4312 Timber Harvest Taxes	4,359	5,175	2,846	2,875	1,000	1,000
4317 Excise Taxes	6,561	6,832	6,898	6,400	3,100	3,100
4331 Federal Grants-Direct	405,000	407,909	-	423,750	-	-
4334 State Grants	-	50,000	177,195	1,480,222	-	-
4361 Interest Earnings	-	-	169,682	-	-	-
4369 Other Miscellaneous Revenue	1,355	574	80	412	261	261
8110 State Timber Sales	6,333	32,061	13,873	28,348	7,000	7,000
175 Conservation Futures Fund	1,323,217	1,440,558	1,317,529	2,406,950	988,758	992,362
220 LRID #10 Gen Debt Fund						
4361 Interest Earnings	2,048	357	-	-	-	-
4368 Spec Assessment-Principal	7,952	7,123	-	-	-	-
220 LRID #10 Gen Debt Fund	10,000	7,480	-	-	-	-
242 1997 Ltd Tax GO & Refunding Bond						
8301 Operating Transfer In	1,180,700	1,206,300	1,204,040	1,219,688	1,200,591	190,667
242 1997 Ltd Tax GO & Refunding Bond	1,180,700	1,206,300	1,204,040	1,219,688	1,200,591	190,667
243 1998 Ltd Tax GO Bond						
8301 Operating Transfer In	257,700	257,145	254,585	253,820	256,583	253,933
243 1998 Ltd Tax GO Bond	257,700	257,145	254,585	253,820	256,583	253,933

*Amended

2003 Ltd Tax GO & Refunding Bond (244) / Yew Street Rd Construction (335)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
244 2003 Ltd Tax GO & Refunding Bond						
8301 Operating Transfer In	427,000	430,058	434,993	435,405	438,261	440,141
244 2003 Ltd Tax GO & Refunding Bond	427,000	430,058	434,993	435,405	438,261	440,141
245 2010 Ltd Tax GO & Refunding Bond						
8212 Proceeds Refunding Debt	-	-	-	26,300	-	-
245 2010 Ltd Tax GO & Refunding Bond	-	-	-	26,300	-	-
324 Real Estate Excise Tax II Fund						
4317 Excise Taxes	2,198,439	1,487,931	1,041,318	1,100,000	1,020,898	1,051,525
4334 State Grants	-	-	-	679,778	-	-
4361 Interest Earnings	-	-	519,768	-	-	-
4369 Other Miscellaneous Revenue	-	-	1,614	35,000	-	-
8301 Operating Transfer In	-	-	-	-	160,000	-
324 Real Estate Excise Tax II Fund	2,198,439	1,487,931	1,562,700	1,814,778	1,180,898	1,051,525
326 Real Estate Excise Tax I Fund						
4317 Excise Taxes	2,208,678	1,600,071	1,085,661	1,100,000	1,037,401	1,068,523
4361 Interest Earnings	32,174	-	230,185	-	-	-
4369 Other Miscellaneous	-	9,204	329	-	-	-
8301 Operating Transfer In	-	100,000	-	69,305	-	-
326 Real Estate Excise Tax I Fund	2,240,852	1,709,275	1,316,175	1,169,305	1,037,401	1,068,523
330 County Parks Improvement Fund						
4361 Interest Earnings	6,329	5,024	2,991	1,000	1,000	1,000
4369 Other Miscellaneous Revenue	1,080	-	-	-	-	-
330 County Parks Improvement Fund	7,409	5,024	2,991	1,000	1,000	1,000
332 Public Utilities Improvement Fund						
4313 Sales & Use Tax Collection	2,829,290	3,097,383	2,771,621	2,962,000	2,857,775	2,943,508
4361 Interest Earnings	7,500	53,855	68,369	63,313	60,096	56,830
332 Public Utilities Improvement Fund	2,836,790	3,151,238	2,839,990	3,025,313	2,917,871	3,000,338
333 Jail Construction Project Fund						
4337 Interlocal Grant-Entitlement	50,571	-	-	-	-	-
4369 Other Miscellaneous Revenue	47,283	3,053	-	-	-	-
333 Jail Construction Project Fund	97,854	3,053	-	-	-	-
334 East County Regional Resource Center						
4333 Federal Grants	-	-	-	1,000,000	-	-
4334 State Grants	-	-	-	1,723,750	-	-
8301 Operating Transfer In	-	150,000	450,000	1,534,343	-	-
334 East County Regional Resource Ctr	-	150,000	450,000	4,258,093	-	-
335 Yew St Rd Construction						
4333 Federal Grants - Indirect	-	-	-	2,228,000	-	-
4367 Contribution - Private Source	-	-	7,000	-	-	-
8301 Operating Transfer In	-	-	1,672,000	-	-	-
335 Yew St Rd Construction	-	-	1,679,000	2,228,000	-	-

*Amended

Lincoln Rd Construction (336) / Administrative Svcs Fund-AS Dept (507)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
336 Lincoln Rd Construction						
4334 State Grants	-	-	-	2,400,000	-	-
8301 Operating Transfer In	-	-	-	1,500,000	-	-
336 Lincoln Rd Construction	-	-	-	3,900,000	-	-
444 Ferry System Fund						
4336 State Entitlements	241,777	144,319	97,655	160,000	160,000	160,000
4344 Transportation	907,020	1,128,360	1,145,978	1,410,060	1,146,000	1,146,000
4361 Interest Earnings	67,164	37,645	16,386	-	1,995	2,775
4369 Other Miscellaneous Revenue	(82)	(329)	(122)	-	-	-
8301 Operating Transfer In	409,126	945,138	1,152,957	1,201,666	1,198,621	1,218,448
444 Ferry System Fund	1,625,005	2,255,133	2,412,854	2,771,726	2,506,616	2,527,223
501 Equipment Rental & Revolving						
4337 Interlocal Grant-Entitlement	-	-	96,478	-	-	-
4348 Internal Sales & Services	4,667,420	5,010,827	3,718,017	6,085,000	3,879,000	3,879,000
4363 Insurance Premiums & Recovery	5,712	-	-	-	-	-
4361 Investment Interest	-	-	541,437	-	-	-
4365 Internal Service-Misc Rev	4,812,080	5,528,860	5,434,315	5,664,065	5,321,637	5,321,637
4366 Other Interfund Misc Rev	-	-	30,750	82,500	70,581	70,209
4369 Other Miscellaneous Revenue	11,609	27,858	15,875	1,001	26,001	26,001
8309 Interfund Transfer In	-	-	-	141,711	-	-
9101 Residual Equity Transfer In	-	-	-	-	-	-
9111 Disposal Proceeds	231,363	96,101	145,383	75,000	75,000	75,000
9112 Net Book Value	(76,710)	(63,099)	(72,561)	(75,000)	(75,000)	(75,000)
501 Equipment Rental & Revolving	9,651,474	10,600,547	9,909,694	11,974,277	9,297,219	9,296,847
507 Administrative Services Fund						
Administrative Services Department						
4311 Property Taxes	314	3,619	239	2,000	500	500
4331 Federal Grants	188,182	97,852	116,766	398,139	200,000	-
4338 Intergovernmental Svc	-	-	-	90,000	-	-
4341 General Government	240,943	207,927	12,117	25,300	300	300
4348 Internal Sales & Services	2,953,471	3,053,765	3,159,463	3,319,672	3,143,731	3,143,731
4349 Other Interfund Svc Charges	4,543,718	4,687,501	5,096,593	5,455,682	5,058,700	5,210,464
4359 Non-Court Fines-Forfeits	2,612	1,509	2,295	4,000	2,500	2,500
4361 Interest Earnings	171	-	-	-	-	-
4362 Rents & Royalties	68,060	74,946	62,981	61,000	1,200	1,200
4365 Internal Service-Misc Rev	7,101,438	7,489,557	7,850,062	8,103,098	8,934,635	9,600,160
4369 Other Miscellaneous Revenue	23,837	536,164	49,996	181,448	9,800	9,800
4398 Insurance Recovery	58,449	-	122,062	100,000	130,000	130,000
8301 Operating Transfer In	1,763,758	1,870,578	690,642	832,371	413,143	371,637
Administrative Services Dept	16,944,953	18,023,418	17,163,216	18,572,710	17,894,509	18,470,292

*Amended

Administrative Svcs Fund-Tort (507) / Samish Watershed Sub-Zone (16924)

	Actual 2007	Actual 2008	Actual 2009	Budget 2010*	Budget 2011	Budget 2012
Prosecuting Attorney/Tort Reserve						
4361 Interest Earnings	295	-	-	-	-	-
4365 Internal Service-Misc Rev	1,231,573	1,345,933	1,417,676	1,915,259	1,841,371	1,841,371
Prosecuting Atty/Tort Reserve	1,231,868	1,345,933	1,417,676	1,915,259	1,841,371	1,841,371
507 Administrative Services Fund	18,176,821	19,369,351	18,580,892	20,487,969	19,735,880	20,311,663
16921 Lynden/Everson Sub-Zone						
4317 Excise Taxes	31,243	34,240	33,158	33,823	36,074	36,074
4319 Other Penalties	166	96	141	-	-	-
4361 Interest Earnings	-	-	5,353	-	2,800	2,800
16921 Lynden/Everson Sub-Zone	31,409	34,336	38,652	33,823	38,874	38,874
16922 Sumas/Nooksack/Everson Sub-Zone						
4317 Excise Taxes	86,253	105,223	104,894	105,831	110,291	110,291
4319 Other Penalties	1,005	1,004	1,148	-	-	-
4361 Interest Earnings	-	-	12,954	-	8,000	8,000
16922 Sumas/Nooksack/Everson Sub-Zone	87,258	106,227	118,996	105,831	118,291	118,291
16923 Acme/Van Zandt Sub-Zone						
4317 Excise Taxes	20,425	24,057	23,203	23,798	25,311	25,311
4319 Other Penalties	225	305	291	-	-	-
4361 Interest Earnings	-	-	3,206	-	1,800	1,800
16923 Acme/Van Zandt Sub-Zone	20,650	24,362	26,700	23,798	27,111	27,111
16924 Samish Watershed Sub-Zone						
4317 Excise Taxes	17,013	16,861	17,330	16,972	18,299	18,299
4319 Other Penalties	16	-	899	-	-	-
16924 Samish Watershed Sub-Zone	17,029	16,861	18,229	16,972	18,299	18,299
16925 Birch Bay Sub-Zone						
4317 Excise Taxes	-	-	682,924	710,000	748,000	748,000
4319 Other Penalties	-	-	1,024	-	-	-
4333 Federal Grants	-	-	-	-	94,386	63,420
4361 Interest Earnings	-	-	8,037	-	10,000	10,000
16924 Samish Watershed Sub-Zone	-	-	691,985	710,000	852,386	821,420

*Amended

