

Statistical Section

Net Assets by Component
 Last Five Fiscal Years
(accrual basis of accounting)
 Table 1



	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental activities					
Invested in capital assets, net of related debt	\$ 120,458,158	\$ 122,122,886	\$ 127,722,278	\$ 134,873,463	\$ 147,777,970
Restricted	22,531,548	25,159,510	28,799,551	35,266,155	37,138,374
Unrestricted	41,521,643	45,316,845	45,698,449	46,612,203	47,089,887
Total governmental activities net assets	<u>\$ 184,511,349</u>	<u>\$ 192,599,241</u>	<u>\$ 202,220,278</u>	<u>\$ 216,751,821</u>	<u>\$ 232,006,231</u>
Business-type activities					
Unrestricted	\$ 2,088	\$ 4,157	\$ 62,298	\$ 138,394	\$ 1,356,979
Total business-type activities net assets	<u>\$ 2,088</u>	<u>\$ 4,157</u>	<u>\$ 62,298</u>	<u>\$ 138,394</u>	<u>\$ 1,356,979</u>
Primary government					
Invested in capital assets, net of related debt	\$ 120,458,158	\$ 122,122,886	\$ 127,722,278	\$ 134,873,463	\$ 147,777,970
Restricted	22,531,548	25,159,510	28,799,551	35,266,155	37,138,374
Unrestricted	41,523,731	45,321,002	45,760,747	46,750,597	48,446,866
Total primary government net assets	<u>\$ 184,513,437</u>	<u>\$ 192,603,398</u>	<u>\$ 202,282,576</u>	<u>\$ 216,890,215</u>	<u>\$ 233,363,210</u>

Changes in Net Assets
Last Five Fiscal Years
(accrual basis of accounting)
Table 2

	Fiscal Year				
	2002	2003	2004	2005	2006
Expenses					
Governmental activities:					
General government	\$ 17,983,238	\$ 19,215,312	\$ 20,640,020	\$ 23,079,350	\$ 25,962,056
Public safety	22,976,236	24,030,011	27,370,451	30,495,277	32,987,070
Physical environment	6,538,602	5,897,760	4,241,623	4,735,305	6,834,562
Transportation	18,049,900	19,011,206	20,089,939	21,254,817	20,255,214
Economic environment	1,320,929	1,430,023	1,768,412	2,095,684	1,699,968
Mental and physical health	9,217,719	9,236,054	9,226,067	9,893,505	10,391,837
Culture and recreation	3,490,177	3,800,758	3,737,864	3,918,909	4,127,397
Interest on long-term debt	909,179	824,720	635,089	586,099	520,685
Total governmental activities expenses	<u>80,485,980</u>	<u>83,445,844</u>	<u>87,709,465</u>	<u>96,058,946</u>	<u>102,778,789</u>
Business-type activities:					
Whatcom County Investment Pool	186,763	192,156	163,494	162,519	166,927
Whatcom County Ferry System	-	-	-	-	1,853,340
Total business-type activities expense	<u>186,763</u>	<u>192,156</u>	<u>163,494</u>	<u>162,519</u>	<u>2,020,267</u>
Total primary government expenses	<u>\$ 80,672,743</u>	<u>\$ 83,638,000</u>	<u>\$ 87,872,959</u>	<u>\$ 96,221,465</u>	<u>\$ 104,799,056</u>
Program Revenues					
Governmental activities:					
Charges for services	\$ 12,454,797	\$ 14,499,905	\$ 14,514,182	\$ 16,571,715	\$ 16,031,569
Operating grants and contributions	14,394,509	13,876,354	16,080,469	18,765,699	20,823,563
Capital grants and contributions	6,600,775	5,544,945	5,952,476	7,449,734	8,920,486
Total governmental activities program revenues	<u>33,450,081</u>	<u>33,921,204</u>	<u>36,547,127</u>	<u>42,787,148</u>	<u>45,775,618</u>
Business-type activities:					
Charges for services	188,851	194,225	221,635	238,615	1,085,280
Total business-type activities program revenues	<u>188,851</u>	<u>194,225</u>	<u>221,635</u>	<u>238,615</u>	<u>1,085,280</u>
Total primary government program revenues	<u>\$ 33,638,932</u>	<u>\$ 34,115,429</u>	<u>\$ 36,768,762</u>	<u>\$ 43,025,763</u>	<u>\$ 46,860,898</u>
Net (Expense)/Revenue					
Governmental activities	\$ (47,035,899)	\$ (49,524,640)	\$ (51,162,338)	\$ (53,271,798)	\$ (57,003,171)
Business-type activities	2,088	2,069	58,141	76,096	(934,987)
Total primary government net expense	<u>\$ (47,033,811)</u>	<u>\$ (49,522,571)</u>	<u>\$ (51,104,197)</u>	<u>\$ (53,195,702)</u>	<u>\$ (57,938,158)</u>
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes:					
Property taxes	\$ 32,594,343	\$ 32,197,138	\$ 37,287,454	\$ 39,217,958	\$ 40,919,106
Timber taxes	263,688	417,291	166,270	165,567	198,732
Retail taxes	10,158,252	10,924,526	11,631,120	14,343,922	19,145,002
Excise taxes	5,752,026	6,250,210	4,222,852	5,363,992	5,266,333
Penalties and interest	1,665,074	1,929,056	1,970,312	2,016,817	1,603,642
Unrestricted investment earnings	3,114,455	2,371,918	2,076,569	3,004,248	4,618,179
Gain/loss on sale of capital assets	1,349,487	1,948,251	1,984,251	1,887,188	1,070,852
Miscellaneous	1,267,730	1,574,142	1,314,903	1,803,649	1,589,307
Transfers	-	-	-	-	(2,153,572)
Total governmental activities	<u>56,165,055</u>	<u>57,612,532</u>	<u>60,653,731</u>	<u>67,803,341</u>	<u>72,257,581</u>
Business-type activities:					
Transfers	-	-	-	-	2,153,572
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,153,572</u>
Total primary government	<u>\$ 56,165,055</u>	<u>\$ 57,612,532</u>	<u>\$ 60,653,731</u>	<u>\$ 67,803,341</u>	<u>\$ 74,411,153</u>
Change in Net Assets					
Governmental activities	\$ 9,129,156	\$ 8,087,892	\$ 9,491,393	\$ 14,531,543	\$ 17,407,982
Business-type activities	2,088	2,069	58,141	76,096	(934,987)
Total primary government	<u>\$ 9,131,244</u>	<u>\$ 8,089,961</u>	<u>\$ 9,549,534</u>	<u>\$ 14,607,639</u>	<u>\$ 16,472,995</u>

Fund Balances, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

Table 3

	Fiscal Year				
	1997	1998	1999	2000	2001
General Fund					
Reserved	\$ 400,470	\$ 601,285	\$ 2,279,442	\$ 1,859,298	\$ 1,838,556
Unreserved	6,308,259	9,992,014	10,885,502	14,994,427	14,303,932
Total general fund	<u>\$ 6,708,729</u>	<u>\$ 10,593,299</u>	<u>\$ 13,164,944</u>	<u>\$ 16,853,725</u>	<u>\$ 16,142,488</u>
All Other Governmental Funds					
Reserved	\$ 814,107	\$ 1,171,925	\$ 891,713	\$ 1,130,083	\$ 2,485,350
Unreserved, reported in:					
Special revenue funds	19,626,295	18,871,894	24,643,725	25,817,186	26,218,701
Capital projects funds	495,243	1,460,005	1,921,217	3,742,542	5,702,098
Debt service funds	573,530	382,924	-	-	-
Total all other governmental funds	<u>\$ 21,509,175</u>	<u>\$ 21,886,748</u>	<u>\$ 27,456,655</u>	<u>\$ 30,689,811</u>	<u>\$ 34,406,149</u>

Fund Balances, Governmental Funds
 Last Ten Fiscal Years
(modified accrual basis of accounting)
 Table 3

Fiscal Year				
2002	2003	2004	2005	2006
\$ 1,022,792	\$ 602,066	\$ 961,837	\$ 1,533,073	\$ 1,500,338
15,472,644	18,891,088	21,314,448	22,074,170	21,264,377
<u>\$ 16,495,436</u>	<u>\$ 19,493,154</u>	<u>\$ 22,276,285</u>	<u>\$ 23,607,243</u>	<u>\$ 22,764,715</u>
\$ 3,469,088	\$ 4,969,099	\$ 4,521,743	\$ 4,649,640	\$ 3,555,539
24,294,072	25,034,534	27,062,122	29,301,974	27,435,371
7,556,558	9,193,792	10,481,786	14,534,527	18,986,564
-	-	-	-	-
<u>\$ 35,319,718</u>	<u>\$ 39,197,425</u>	<u>\$ 42,065,651</u>	<u>\$ 48,486,141</u>	<u>\$ 49,977,474</u>

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

Table 4

	Fiscal Year				
	1997	1998	1999	2000	2001
Revenues					
Taxes	\$ 38,250,989	\$ 39,438,336	\$ 42,343,802	\$ 45,620,265	\$ 47,424,567
Licenses and permits	1,340,274	1,351,354	1,415,442	1,531,267	1,580,226
Intergovernmental	18,017,481	19,508,309	17,887,435	20,829,740	21,212,913
Charges for services	6,085,563	6,053,392	7,042,730	7,316,680	7,776,574
Fines and forfeits	1,619,031	1,466,255	1,705,223	1,686,828	1,763,991
Miscellaneous	4,124,352	4,753,738	4,796,489	5,411,509	5,582,089
Total Revenues	<u>69,437,690</u>	<u>72,571,384</u>	<u>75,191,121</u>	<u>82,396,289</u>	<u>85,340,360</u>
Expenditures					
General government	12,306,263	14,227,461	15,047,278	15,410,234	16,713,972
Public safety	15,058,746	17,003,381	18,509,529	19,267,342	21,470,121
Physical environment	2,762,472	2,366,215	2,834,910	4,975,846	4,757,938
Transportation	10,809,665	10,990,385	11,444,117	13,154,686	13,528,035
Economic environment	1,489,764	1,183,325	1,235,673	1,126,322	1,167,559
Mental and physical health	7,130,541	7,730,267	8,028,398	8,219,522	9,078,653
Culture and recreation	2,731,892	2,911,750	3,020,587	3,371,446	3,417,835
Capital outlay	13,672,004	13,599,996	6,423,027	7,944,968	8,617,635
Debt service:					
Principal	1,161,774	1,596,406	1,672,398	1,559,956	1,232,728
Interest	1,399,694	1,160,153	1,205,670	1,089,706	1,005,247
Total expenditures	<u>68,522,815</u>	<u>72,769,339</u>	<u>69,421,587</u>	<u>76,120,028</u>	<u>80,989,723</u>
Excess of revenues over (under) expenditures	914,875	(197,955)	5,769,534	6,276,261	4,350,637
Other Financing Sources (Uses)					
Proceeds of refunding long-term debt	2,072,227	3,305,755	-	-	-
Payments to refunded debt escrow agent	-	-	-	-	-
Proceeds-other note	-	-	-	-	348,526
Sales of capital assets	2,645,759	1,740,249	2,141,340	1,216,708	1,935,288
Transfers in	3,354,764	6,041,467	5,785,319	5,606,683	5,577,417
Transfers out	(5,553,189)	(6,628,467)	(6,373,941)	(6,177,715)	(8,858,241)
Total other financing sources (uses)	<u>2,519,561</u>	<u>4,459,004</u>	<u>1,552,718</u>	<u>645,676</u>	<u>(997,010)</u>
Net change in fund balance	<u>\$ 3,434,436</u>	<u>\$ 4,261,049</u>	<u>\$ 7,322,252</u>	<u>\$ 6,921,937</u>	<u>\$ 3,353,627</u>
Debt service as a percentage of noncapital expenditures	4.7%	4.7%	4.6%	3.9%	3.1%

Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 Table 4

Fiscal Year				
2002	2003	2004	2005	2006
\$ 49,257,944	\$ 51,872,132	\$ 55,452,648	\$ 61,728,366	\$ 67,370,343
1,760,008	2,243,794	2,390,146	2,734,130	2,414,757
20,968,672	19,404,333	21,763,095	25,326,753	29,274,897
8,696,953	10,022,119	10,163,856	11,344,374	10,868,913
1,946,964	2,675,698	2,124,567	2,242,373	2,341,077
4,296,233	3,864,099	3,388,809	4,874,670	6,255,152
<u>86,926,774</u>	<u>90,082,175</u>	<u>95,283,121</u>	<u>108,250,666</u>	<u>118,525,139</u>
16,863,877	18,270,858	19,443,137	21,788,506	23,812,063
22,879,744	23,597,879	25,866,906	29,133,971	32,082,423
6,544,045	5,866,598	4,167,394	4,690,061	6,800,424
14,126,042	14,371,656	14,761,101	15,371,674	14,265,469
1,322,618	1,424,252	1,758,741	2,112,155	1,686,264
9,194,004	9,180,782	9,151,500	9,758,671	10,317,834
3,363,082	3,639,514	3,623,601	3,822,326	4,023,630
7,800,595	5,715,028	10,215,134	12,328,740	20,223,545
1,873,976	1,339,612	1,366,817	1,454,054	1,487,667
925,316	761,804	630,680	582,938	513,772
<u>84,893,299</u>	<u>84,167,983</u>	<u>90,985,011</u>	<u>101,043,096</u>	<u>115,213,091</u>
2,033,475	5,914,192	4,298,110	7,207,570	3,312,048
-	4,535	-	-	-
-	(700,000)	-	-	-
-	-	-	-	-
1,349,487	1,948,251	1,984,251	1,887,188	1,070,852
7,117,775	7,024,604	3,282,824	6,308,650	13,664,755
(9,234,220)	(7,316,157)	(3,913,828)	(7,651,960)	(17,398,850)
<u>(766,958)</u>	<u>961,233</u>	<u>1,353,247</u>	<u>543,878</u>	<u>(2,663,243)</u>
<u>\$ 1,266,517</u>	<u>\$ 6,875,425</u>	<u>\$ 5,651,357</u>	<u>\$ 7,751,448</u>	<u>\$ 648,805</u>
3.6%	2.7%	2.5%	2.3%	2.1%

Assessed Value of Taxable Property
 Last Ten Fiscal Years
 Table 5



Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Utilities And Water Craft	Total Assessed Value	Total Direct Tax Rate
1997	\$ 9,655,317,130	\$ 410,421,086	\$ 378,523,956	\$ 10,444,262,172	\$ 3.76
1998	\$ 9,938,624,420	\$ 427,546,605	\$ 337,392,696	\$ 10,703,563,721	3.72
1999	\$ 10,130,282,150	\$ 448,738,355	\$ 375,873,011	\$ 10,954,893,516	3.77
2000	\$ 10,606,397,230	\$ 497,440,860	\$ 442,851,475	\$ 11,546,689,565	3.81
2001	\$ 11,152,456,630	\$ 507,675,185	\$ 493,776,133	\$ 12,153,907,948	3.72
2002	\$ 11,594,611,940	\$ 504,666,885	\$ 517,397,735	\$ 12,616,676,560	3.67
2003	\$ 12,090,284,345	\$ 479,760,180	\$ 499,685,106	\$ 13,069,729,631	3.62
2004	\$ 13,528,513,540	\$ 484,414,565	\$ 518,848,465	\$ 14,531,776,570	3.89
2005	\$ 15,734,157,180	\$ 504,068,985	\$ 502,523,649	\$ 16,740,749,814	3.72
2006	\$ 19,234,889,670	\$ 528,565,020	\$ 515,589,776	\$ 20,279,044,466	3.43



Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
(rate per \$1,000 of assessed value)
 Table 6

Fiscal Year	Direct Rates				Overlapping Rates				
	General Fund	Special Revenue Funds	Debt Service	Total Direct	School Districts	Fire Districts	Port Districts	Cities & Towns	State of WA
1997	1.500	2.256	0.002	3.758	3.838	1.137	0.402	2.582	3.640
1998	1.470	2.252	0.000	3.722	3.700	1.168	0.396	2.919	3.597
1999	1.473	2.292	0.000	3.765	4.068	1.198	0.396	2.929	3.421
2000	1.481	2.325	0.000	3.806	4.194	1.223	0.396	2.947	3.359
2001	1.455	2.263	0.000	3.718	4.190	1.218	0.396	2.982	3.276
2002	1.429	2.241	0.000	3.671	4.215	1.258	0.390	2.911	3.143
2003	1.413	2.209	0.000	3.621	4.262	1.265	0.386	2.869	3.112
2004	1.511	2.381	0.000	3.892	4.173	1.261	0.383	2.895	3.157
2005	1.430	2.289	0.000	3.718	3.931	1.229	0.383	2.567	3.219
2006	1.293	2.141	0.000	3.433	3.565	1.167	0.383	2.258	2.979

Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
(rate per \$1,000 of assessed value)
 Table 6

Overlapping Rates				
Rural Library	Hospital District	Park & Rec District	Water District	Cemetery District
0.494	0.391	0.109	0.961	0.083
0.500	0.391	0.109	0.861	0.085
0.500	0.474	0.106	0.787	0.085
0.500	0.419	0.105	0.743	0.084
0.500	0.458	0.105	0.887	0.084
0.500	0.450	0.098	0.625	0.086
0.497	0.501	0.099	0.725	0.084
0.495	0.443	0.097	0.650	0.083
0.486	0.180	0.094	0.447	0.085
0.467	0.846	0.091	0.906	0.086

Principal Property Tax Payers
Current Year and Seven Years Ago
Table 7



Taxpayer	2006			1999*		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
BP West Coast Products LLC	\$ 915,909,395	1	4.52%	\$ 390,416,185	1	3.564%
Tosco Corporation	465,270,535	2	2.29	71,429,165	7	0.65
Puget Sound Energy/ Electric	259,514,990	3	1.28	166,012,557	2	1.52
Alumet Corp 61%, ET AL	92,586,685	4	0.46	163,779,655	3	1.50
Sumas Cogeneration CO LP	63,529,930	5	0.31	72,863,200	6	0.67
Tenaska Washington Partners LP	52,520,670	6	0.26	81,781,055	5	0.75
Trillium	45,075,330	7	0.22	54,461,650	9	0.50
Bellis Fair Partners	43,974,465	8	0.22	46,383,500	10	0.42
Cascade Natural Gas	40,731,135	9	0.20	-	-	-
Verizon	38,258,656	10	0.19	-	-	-
Encogen Northwest LP	-	-	-	118,937,920	4	1.09
Georgia Pacific	-	-	-	63,565,872	8	0.58
Total	\$ 2,017,371,791		9.95%	\$ 1,229,630,759		11.24%

* 1997 Historical Data Not Available

Property Tax Levies and Collections
 Last Ten Fiscal Years
 Table 8



Fiscal Year Ended Dec 31	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997	\$ 27,178,522	\$ 26,465,092	97.38%	\$ 655,200	\$ 27,120,292	99.79%
1998	\$ 27,864,587	\$ 27,068,437	97.14%	754,999	27,823,436	99.85%
1999	\$ 28,585,345	\$ 27,646,933	96.72%	858,703	28,505,636	99.72%
2000	\$ 29,404,946	\$ 28,702,921	97.61%	780,380	29,483,301	100.27%
2001	\$ 30,421,642	\$ 29,470,724	96.87%	887,132	30,357,857	99.79%
2002	\$ 31,670,833	\$ 30,534,478	96.41%	902,820	31,437,298	99.26%
2003	\$ 32,226,826	\$ 31,132,304	96.60%	1,181,451	32,313,755	100.27%
2004	\$ 37,107,231	\$ 36,191,377	97.53%	1,093,092	37,284,469	100.48%
2005	\$ 39,257,124	\$ 38,338,843	97.66%	1,145,083	39,483,926	100.58%
2006	\$ 40,938,933	\$ 40,005,937	97.72%	941,230	40,947,167	100.02%

Ratio of Outstanding Debt by Type
 Last Ten Fiscal Years
 Table 9

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Special Assessment Bonds			
1997	\$ 18,440,000	\$ 2,039,045	\$ 20,479,045	0.10%	\$131
1998	\$ 20,705,000	\$ 1,537,639	\$ 22,242,639	0.10%	\$141
1999	\$ 19,430,000	\$ 1,140,241	\$ 20,570,241	0.10%	\$128
2000	\$ 18,035,000	\$ 975,328	\$ 19,010,328	0.11%	\$116
2001	\$ 16,975,000	\$ 802,600	\$ 17,777,600	0.12%	\$104
2002	\$ 15,830,000	\$ 422,150	\$ 16,252,150	0.13%	\$94
2003	\$ 14,075,000	\$ 282,538	\$ 14,357,538	0.15%	\$82
2004	\$ 12,805,000	\$ 194,482	\$ 12,999,482	0.16%	\$73
2005	\$ 11,495,000	\$ 78,013	\$ 11,573,013	0.19%	\$64
2006	\$ 10,115,000	\$ -	\$ 10,115,000	Not Available	\$55

Ratio of General Bonded Debt Outstanding
 Last Ten Fiscal Years
 Table 10

Fiscal Year	General Obligation Bonds	Percentage of Actual Taxable Value of Property	Per Capita
1997	\$ 18,440,000	0.18%	\$118.05
1998	\$ 20,705,000	0.19%	\$131.46
1999	\$ 19,430,000	0.18%	\$120.46
2000	\$ 18,035,000	0.16%	\$110.31
2001	\$ 16,975,000	0.14%	\$99.50
2002	\$ 15,830,000	0.13%	\$91.93
2003	\$ 14,075,000	0.11%	\$80.66
2004	\$ 12,805,000	0.09%	\$72.22
2005	\$ 11,495,000	0.07%	\$63.58
2006	\$ 10,115,000	0.05%	\$54.88

Direct and Overlapping Governmental Activities Debt
Table 11



Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Whatcom County	Amount Applicable to Whatcom County
Whatcom County	\$10,115,000	100%	\$10,115,000
Total Direct Bonded Debt	\$10,115,000		\$10,115,000
Fire Districts	\$5,500,059	100%	\$5,500,059
Water Districts	\$1,602,993	100%	\$1,602,993
School Districts	\$182,637,622	100%	\$182,637,622
Park Districts	\$885,000	100%	\$885,000
Total Overlapping Bonded Debt	\$190,625,674		\$190,625,674
Total Direct & Overlapping Bonded Debt	\$200,740,674		\$200,740,674



Legal Debt Margin Information
 Last Ten Fiscal Years
 Table 12

	Fiscal Year				
	1997	1998	1999	2000	2001
Debt limit	\$ 150,524,932	\$ 156,663,933	\$ 160,553,456	\$ 173,200,343	\$ 182,308,619
Total net debt applicable to limit	23,708,988	25,979,615	24,466,621	23,727,010	23,066,034
Legal debt margin	<u>\$ 126,815,944</u>	<u>\$ 130,684,318</u>	<u>\$ 136,086,835</u>	<u>\$ 149,473,333</u>	<u>\$ 159,242,585</u>
Total net debt applicable to the limit as a percentage of debt limit	15.75%	16.58%	15.24%	13.70%	12.65%

Fiscal Year				
2002	2003	2004	2005	2006
\$ 189,250,148	\$ 196,045,944	\$ 217,976,649	\$ 251,111,247	\$ 304,185,667
21,795,681	19,386,417	19,949,864	20,994,212	18,940,844
<u>\$ 167,454,467</u>	<u>\$ 176,659,527</u>	<u>\$ 198,026,785</u>	<u>\$ 230,117,035</u>	<u>\$ 285,244,823</u>
11.52%	9.89%	9.15%	8.36%	6.23%

Legal Debt Margin Calculation for Fiscal Year 2006

Assessed value	\$ 20,279,044,466
Debt limit (1.5% of assessed value without a vote)	304,185,667
Debt applicable to limit:	
Outstanding debt	19,010,108
Less: Amount set aside for repayment of general obligation debt	<u>(69,264)</u>
Total net debt applicable to limit	<u>18,940,844</u>
Legal debt margin	<u><u>\$ 285,244,823</u></u>

Pledged Revenue Coverage
 Last Ten Fiscal Years
 Table 13



Fiscal Year	Special Assessment Bonds				
	Assessments Collected	Debt Service		Coverage	
		Principal	Interest		
1997	\$ 187,254	\$ 157,774	\$ 152,889	0.60	
1998	\$ 332,307	\$ 501,406	\$ 142,160	0.52	
1999	\$ 148,590	\$ 397,398	\$ 107,394	0.29	
2000	\$ 150,434	\$ 164,913	\$ 79,216	0.62	
2001	\$ 490,624	\$ 172,728	\$ 67,630	2.04	
2002	\$ 159,846	\$ 380,450	\$ 55,497	0.37	
2003	\$ 45,660	\$ 139,612	\$ 28,706	0.27	
2004	\$ 77,806	\$ 88,056	\$ 19,213	0.73	
2005	\$ 152,306	\$ 116,469	\$ 13,225	1.17	
2006	\$ 73,940	\$ 78,013	\$ 5,305	0.89	

Demographic and Economic Statistics
 Last Ten Fiscal Years
 Table 14

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
1997	156,200	\$ 3,409,486	\$ 21,438	33.52	23,383	6.0%
1998	157,500	\$ 3,850,308	\$ 22,732	33.70	24,024	5.8%
1999	161,300	\$ 3,830,750	\$ 23,228	33.88	24,250	5.2%
2000	163,500	\$ 4,063,452	\$ 23,133	34.00	26,024	5.7%
2001	170,600	\$ 4,335,702	\$ 25,450	34.28	26,053	6.8%
2002	172,200	\$ 4,436,904	\$ 25,902	34.48	26,274	6.3%
2003	174,500	\$ 4,746,083	\$ 26,823	34.73	26,637	6.1%
2004	177,300	\$ 5,064,899	\$ 28,116	34.96	26,915	5.8%
2005	180,800	\$ 5,420,349	\$ 29,561	35.23	26,605	5.0%
2006	184,300	Not Available	Not Available	35.36	26,807	4.5%

Principal Employers
Current and Four Years Ago
Table 15



Employer	2006			2002*		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Western Washington University	2,109	1	19.40%	1,842	1	16.94%
St. Joseph Hospital	2,100	2	19.32%	1,800	2	16.56%
Bellingham School District	1,300	3	11.96%	1,244	3	11.44%
Whatcom County	950	4	8.74%	801	6	7.37%
Haggen, Inc.	885	5	8.14%	807	5	7.42%
City of Bellingham	819	6	7.53%	808	4	7.43%
Sodexo Services	792	7	7.29%	-		0.00%
Ferndale School District	696	8	6.40%	742	7	6.83%
Lummi Indian Business Council	620	9	5.70%	-		0.00%
BP (Cherry Point Refinery)	600	10	5.52%	-		0.00%
Intalco	-		-	689	8	6.34%
Brown & Cole, Inc	-		-	620	9	5.70%
Voicestream	-		-	563	10	5.18%
Total	10,871		100.00%	9,916		91.22%

* 1997 Historical Data Not Available

Full-time Equivalent County Government Employees by
Function/Program
Last Ten Fiscal Years
Table 16



Function/ Program	Full-time Equivalent Employees as of December 31									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government										
Administrative Svcs	48.25	50.75	50.75	52.25	60.25	60.25	60.75	67.45	72.95	77.55
Assessor	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Auditor	18.00	18.00	18.00	18.00	18.00	18.00	19.00	20.00	22.00	22.00
County Council	9.10	8.50	8.50	8.50	9.50	9.50	9.50	9.50	9.50	9.50
County Executive	4.50	5.50	5.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
District Court Prob.	13.40	13.40	13.40	13.40	17.00	18.00	18.00	18.00	19.00	20.00
District Court	15.00	15.00	15.00	15.00	16.00	16.00	16.00	17.00	18.00	19.00
Prosecuting Attorney	42.50	45.50	45.50	45.50	48.50	47.50	48.60	48.60	52.60	52.60
Public Defender	22.00	22.00	25.00	25.00	28.00	28.00	28.00	28.00	33.50	34.50
Superior Court	25.60	26.62	30.00	30.00	33.00	33.00	33.00	34.70	37.20	41.50
Treasurer	14.50	14.50	15.50	15.50	15.50	15.50	15.50	16.00	16.00	16.00
Public Safety										
Jail	50.00	56.00	58.00	58.00	60.00	60.00	60.00	63.00	88.00	88.50
Juvenile Court Admin	41.00	46.50	47.50	45.25	49.75	47.00	45.00	45.10	45.80	45.80
Planning & Dev't Svcs	42.00	44.75	44.75	46.75	47.35	48.35	49.35	57.00	69.60	72.60
Sheriff	75.00	80.00	82.00	82.00	92.00	92.00	92.00	99.80	101.80	102.20
Transportation										
Public Works	135.00	139.50	146.00	149.00	154.00	155.00	153.00	155.00	155.50	163.70
Economic Environment										
Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental & Physical Health										
Health	78.90	78.40	80.40	82.60	83.85	82.50	80.10	80.10	80.50	80.70
Culture and Recreation										
Cooperative Extension	7.79	6.79	7.79	3.79	3.79	2.79	2.79	2.52	2.52	2.52
Parks & Recreation	30.00	32.55	33.15	33.15	33.55	33.55	33.55	33.55	33.55	33.55
Total	703.54	735.26	757.74	759.19	805.54	802.44	799.64	830.82	893.52	917.72

Operating Indicators by Function/ Program
 Last Ten Fiscal Years
 Table 17

Function/ Program	Fiscal Year						
	1997	1998	1999	2000	2001	2002	2003
General Government							
General Election(1)							
# of Registered Voters	85,538	90,258	90,987	98,352	97,828	91,956	94,753
# of Votes	50,593	57,090	53,038	74,668	44,163	55,066	45,786
% of Reg. Voters Voting	59.1%	63.3%	58.3%	75.9%	45.1%	59.9%	48.3%
Assessor(2)							
Real Property Parcels	96,173	97,502	98,240	98,941	100,483	101,362	102,025
Building Permits Evaluated	4,011	4,112	4,196	4,516	4,139	3,987	4,434
New Single Family Residents	1,235	1,592	1,635	1,874	1,887	1,792	1,916
Judicial(3)							
District Court Infractions	8,931	9,889	11,736	12,435	11,597	16,412	17,810
Superior Court Filings							
Public Safety (4)							
# of Fire Inspections	165	100	150	170	200	544	446
# Sheriffs - Commissioned	61.00	63.00	66.00	72.00	74.00	74.00	74.00
# Sheriffs - Civilian	14.00	15.00	16.00	16.00	18.00	18.00	19.00
Calls for Service	N/A	N/A	24,759	24,411	24,648	26,930	28,815
Average Daily Jail Population	256	223	253	239	227	236	240
Building Department							
Permits Applications					1,323	1,514	1,880
Mechanical/Plumbing	1,150	1,044	900	950	869	778	844
Physical Enviroment (5)							
Flood Permits Issued	48	29	53	64	105	127	115
Transportation (6)							
Roads Oiled	686.44	676.57	667.01	666.72	664.01	662.20	665.38
Roads Asphalt	186.16	196.70	203.96	205.57	209.35	215.08	220.28
Roads Gravel	58.07	57.17	56.58	56.35	56.05	52.06	48.50
Roads Misc	18.19	18.19	21.11	20.99	20.82	20.82	17.90
Ferry Passengers	221,000	219,902	223,812	224,167	223,713	227,524	227,282
Ferry Vehicle Trips	136,500	136,889	142,168	144,246	144,361	134,203	136,441
Culture and Recreation (7)							
Number of Parks	9	9	9	9	9	9	10

(1) Source: Whatcom County Election Department
 (2) Source: Whatcom County Assessor
 (3) Source: Whatcom County District Court
 (4) Source: Whatcom County Departments
 (5) Source: Whatcom County River & Flood Department
 (6) Source: Whatcom County Public Works
 (7) Source: Whatcom County Park's Department

Fiscal Year		
2004	2005	2006

106,094	102,118	102,819
91,497	63,716	69,782
86.2%	62.4%	67.9%

102,261	105,200	108,076
5,276	5,528	5,521
1,992	2,295	2,487

19,016	18,393	19,837
--------	--------	--------

540	303	163
77.00	78.00	78.00
22.80	23.80	24.20
26,930	28,815	28,477
246	263	290

2,022	2,050	1,748
800	607	496

125	115	50
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666.03	667.17	668.53
226.23	230.75	235.07
41.79	38.99	35.24
17.90	17.86	15.69
230,563	226,933	231,111
137,127	133,717	137,366

11	11	12
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Capital Asset Statistics by Function/ Program
 Last Ten Fiscal Years
 Table 18

Function/ Program	Fiscal Year						
	1997	1998	1999	2000	2001	2002	2003
Funtion							
Public Safety (1)							
Sheriff Patrol Units	73.00	74.00	76.70	76.70	78.00	78.00	82.00
Transportation(1)							
Miles of Road	948.86	948.63	948.66	949.63	950.23	950.16	952.06
Traffic Signals	2	2	2	4	4	4	4
Ferry Vessel	1	1	1	1	1	1	1
Fire Protection(2)							
No. of Districts	17	17	17	17	18	18	18
No. of Paid Firemen	30	34	49	54	51	50	51
No of Volunteer Firemen	609	621	631	645	591	609	599
Culture and Recreation(3)							
Parks - Number	9	9	9	9	9	9	9
Parks - Acres	2,211.28	3,650.28	3,652.58	3,652.58	3,672.58	3,893.87	4,077.77
ORV Parks	-	-	-	-	-	-	-
Senior Centers	8*	8*	8*	8*	8*	8*	8*
Public Schools (4)							
Number of Schools							
Elementary	33	34	35	34	36	35	35
Middle	9	10	10	11	11	11	11
High	8	9	10	12	10	10	10
Alternative or Special	5	7	8	10	10	12	16
Education							
Community Colleges	1	1	1	1	1	1	1
Technical	1	1	1	1	1	1	1

*Two Senior Centers are County Owned.

(1) Source: Whatcom County Public Works Department

(2) Source: Whatcom County Small Taxing Districts

(3) Source: Whatcom County Park's Department

(4) Source: Education Service District #189

Fiscal Year		
2004	2005	2006

82.00	87.50	87.50
952.00	954.77	954.54
4	4	4
1	1	1
18	17	16
55	54	58
584	566	529
10	11	12
6,615.69	6,636.69	6,820.35
-	-	-
8*	8*	8*
36	35	35
12	11	11
11	10	10
12	10	15
1	1	1
1	1	1