

## **Statistical Section**

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**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB 34 in 2002; schedules presenting government-wide information include information beginning in that year.

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

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

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

Fiscal year	
2006	2007
\$ 147,777,970	\$ 152,741,995
37,138,374	42,636,125
47,089,887	42,369,254
<u>\$ 232,006,231</u>	<u>\$ 237,747,374</u>
\$ 1,356,979	\$ 1,118,015
<u>\$ 1,356,979</u>	<u>\$ 1,118,015</u>
\$ 147,777,970	\$ 152,741,995
37,138,374	42,636,125
48,446,866	43,487,269
<u>\$ 233,363,210</u>	<u>\$ 238,865,389</u>

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

	Fiscal Year			
	2002	2003	2004	2005
<b>Expenses</b>				
Governmental activities:				
General government	\$ 17,983,238	\$ 19,215,312	\$ 20,640,020	\$ 23,079,350
Public safety	22,976,236	24,030,011	27,370,451	30,495,277
Physical environment	6,538,602	5,897,760	4,241,623	4,735,305
Transportation	18,049,900	19,011,206	20,089,939	21,254,817
Economic environment	1,320,929	1,430,023	1,768,412	2,095,684
Mental and physical health	9,217,719	9,236,054	9,226,067	9,893,505
Culture and recreation	3,490,177	3,800,758	3,737,864	3,918,909
Interest on long-term debt	909,179	824,720	635,089	586,099
Total governmental activities expenses	80,485,980	83,445,844	87,709,465	96,058,946
Business-type activities:				
Whatcom County Investment Pool	186,763	192,156	163,494	162,519
Whatcom County Ferry System	-	-	-	-
Total business-type activities expense	186,763	192,156	163,494	162,519
Total primary government expenses	\$ 80,672,743	\$ 83,638,000	\$ 87,872,959	\$ 96,221,465
<b>Program Revenues</b>				
Governmental activities:				
Charges for services				
General government	\$ 3,245,552	\$ 3,031,848	\$ 3,364,168	\$ 4,087,134
Public safety	4,205,406	5,745,448	5,411,257	6,318,706
Physical environment	813,201	794,036	818,983	836,399
Transportation	1,972,705	2,310,752	2,266,228	2,386,724
Economic environment	199,754	446,854	341,943	515,901
Mental and physical health	1,700,738	1,830,631	1,971,109	2,092,146
Culture and recreation	317,441	340,336	340,494	334,705
Operating grants and contributions	14,394,509	13,876,354	16,080,469	18,765,699
Capital grants and contributions	6,600,775	5,544,945	5,952,476	7,449,734
Total governmental activities program revenues	33,450,081	33,921,204	36,547,127	42,787,148
Business-type activities:				
Charges for services	188,851	194,225	221,635	238,615
Total business-type activities program revenues	188,851	194,225	221,635	238,615
Total primary government program revenues	\$ 33,638,932	\$ 34,115,429	\$ 36,768,762	\$ 43,025,763
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (47,035,899)	\$ (49,524,640)	\$ (51,162,338)	\$ (53,271,798)
Business-type activities	2,088	2,069	58,141	76,096
Total primary government net expense	\$ (47,033,811)	\$ (49,522,571)	\$ (51,104,197)	\$ (53,195,702)

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

Fiscal Year	
2006	2007
\$ 25,962,056	\$ 28,158,688
32,987,070	37,224,359
6,834,562	5,347,914
20,255,214	22,278,320
1,699,968	3,124,810
10,391,837	11,434,223
4,127,397	4,477,382
520,685	455,019
<u>102,778,789</u>	<u>112,500,715</u>
166,927	121,904
1,853,340	1,878,616
<u>2,020,267</u>	<u>2,000,520</u>
<u>\$ 104,799,056</u>	<u>\$ 114,501,235</u>
\$ 4,465,927	\$ 4,961,311
5,438,864	4,493,174
861,816	872,539
2,086,524	1,927,735
619,536	727,247
2,200,935	2,172,139
357,967	375,583
20,823,563	18,649,931
8,920,486	6,780,293
<u>45,775,618</u>	<u>40,959,952</u>
1,085,280	1,352,430
<u>1,085,280</u>	<u>1,352,430</u>
<u>\$ 46,860,898</u>	<u>\$ 42,312,382</u>
\$ (57,003,171)	\$ (71,540,763)
(934,987)	(648,090)
<u>\$ (57,938,158)</u>	<u>\$ (72,188,853)</u>

*continued on next page*

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

	Fiscal Year			
	2002	2003	2004	2005
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental activities:				
Taxes:				
Property taxes	\$ 32,594,343	\$ 32,197,138	\$ 37,287,454	\$ 39,217,958
Timber taxes	263,688	417,291	166,270	165,567
Retail taxes	10,158,252	10,924,526	11,631,120	14,343,922
Excise taxes	5,752,026	6,250,210	4,222,852	5,363,992
Penalties and interest	1,665,074	1,929,056	1,970,312	2,016,817
Unrestricted investment earnings	3,114,455	2,371,918	2,076,569	3,004,248
Gain/loss on sale of capital assets	1,349,487	1,948,251	1,984,251	1,887,188
Miscellaneous	1,267,730	1,574,142	1,314,903	1,803,649
Transfers	-	-	-	-
<b>Total governmental activities</b>	<b>56,165,055</b>	<b>57,612,532</b>	<b>60,653,731</b>	<b>67,803,341</b>
Business-type activities:				
Transfers	-	-	-	-
<b>Total business-type activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 56,165,055</b>	<b>\$ 57,612,532</b>	<b>\$ 60,653,731</b>	<b>\$ 67,803,341</b>
<b>Change in Net Assets</b>				
Governmental activities	\$ 9,129,156	\$ 8,087,892	\$ 9,491,393	\$ 14,531,543
Business-type activities	2,088	2,069	58,141	76,096
<b>Total primary government</b>	<b>\$ 9,131,244</b>	<b>\$ 8,089,961</b>	<b>\$ 9,549,534</b>	<b>\$ 14,607,639</b>

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

Fiscal Year	
2006	2007

\$ 40,919,106	\$ 42,763,435
198,732	278,895
19,145,002	20,126,476
5,266,333	5,181,286
1,603,642	1,659,701
4,618,179	5,648,889
1,070,852	406,285
1,589,307	1,626,065
(2,153,572)	(409,126)
<u>72,257,581</u>	<u>77,281,906</u>
2,153,572	409,126
<u>2,153,572</u>	<u>409,126</u>
<u>\$ 74,411,153</u>	<u>\$ 77,691,032</u>
\$ 15,254,410	\$ 5,741,143
1,218,585	(238,964)
<u>\$ 16,472,995</u>	<u>\$ 5,502,179</u>

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

	Fiscal Year				
	1998	1999	2000	2001	2002
General Fund					
Reserved	\$ 601,285	\$ 2,279,442	\$ 1,859,298	\$ 1,838,556	\$ 1,022,792
Unreserved	9,992,014	10,885,502	14,994,427	14,303,932	15,472,644
Total general fund	<u>\$ 10,593,299</u>	<u>\$ 13,164,944</u>	<u>\$ 16,853,725</u>	<u>\$ 16,142,488</u>	<u>\$ 16,495,436</u>
All Other Governmental Funds					
Reserved	\$ 1,171,925	\$ 891,713	\$ 1,130,083	\$ 2,485,350	\$ 3,469,088
Unreserved, reported in:					
Special revenue funds	18,871,894	24,643,725	25,817,186	26,218,701	24,294,072
Capital projects funds	1,460,005	1,921,217	3,742,542	5,702,098	7,556,558
Debt service funds	382,924	-	-	-	-
Total all other governmental funds	<u>\$ 21,886,748</u>	<u>\$ 27,456,655</u>	<u>\$ 30,689,811</u>	<u>\$ 34,406,149</u>	<u>\$ 35,319,718</u>

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

Fiscal Year				
2003	2004	2005	2006	2007
\$ 602,066	\$ 961,837	\$ 1,533,073	\$ 1,500,338	\$ 1,578,146
18,891,088	21,314,448	22,074,170	21,264,377	13,946,987
<u>\$ 19,493,154</u>	<u>\$ 22,276,285</u>	<u>\$ 23,607,243</u>	<u>\$ 22,764,715</u>	<u>\$ 15,525,133</u>
\$ 4,969,099	\$ 4,521,743	\$ 4,649,640	\$ 3,555,539	\$ 11,536,525
25,034,534	27,062,122	29,301,974	27,435,371	28,828,111
9,193,792	10,481,786	14,534,527	18,986,564	16,861,084
-	-	-	-	-
<u>\$ 39,197,425</u>	<u>\$ 42,065,651</u>	<u>\$ 48,486,141</u>	<u>\$ 49,977,474</u>	<u>\$ 57,225,720</u>

Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years

(modified accrual basis of accounting)

Table 4

	Fiscal Year				
	1998	1999	2000	2001	2002
<b>Revenues</b>					
Taxes	\$ 39,438,336	\$ 42,343,802	\$ 45,620,265	\$ 47,424,567	\$ 49,257,944
Licenses and permits	1,351,354	1,415,442	1,531,267	1,580,226	1,760,008
Intergovernmental	19,508,309	17,887,435	20,829,740	21,212,913	20,968,672
Charges for services	6,053,392	7,042,730	7,316,680	7,776,574	8,696,953
Fines and forfeits	1,466,255	1,705,223	1,686,828	1,763,991	1,946,964
Miscellaneous	4,753,738	4,796,489	5,411,509	5,582,089	4,296,233
Total Revenues	<u>72,571,384</u>	<u>75,191,121</u>	<u>82,396,289</u>	<u>85,340,360</u>	<u>86,926,774</u>
<b>Expenditures</b>					
General government	14,227,461	15,047,278	15,410,234	16,713,972	16,863,877
Public safety	17,003,381	18,509,529	19,267,342	21,470,121	22,879,744
Physical environment	2,366,215	2,834,910	4,975,846	4,757,938	6,544,045
Transportation	10,990,385	11,444,117	13,154,686	13,528,035	14,126,042
Economic environment	1,183,325	1,235,673	1,126,322	1,167,559	1,322,618
Mental and physical health	7,730,267	8,028,398	8,219,522	9,078,653	9,194,004
Culture and recreation	2,911,750	3,020,587	3,371,446	3,417,835	3,363,082
Capital outlay	13,599,996	6,423,027	7,944,968	8,617,635	7,800,595
Debt service:					
Principal	1,596,406	1,672,398	1,559,956	1,232,728	1,873,976
Interest	1,160,153	1,205,670	1,089,706	1,005,247	925,316
Total expenditures	<u>72,769,339</u>	<u>69,421,587</u>	<u>76,120,028</u>	<u>80,989,723</u>	<u>84,893,299</u>
Excess of revenues over (under) expenditures	(197,955)	5,769,534	6,276,261	4,350,637	2,033,475
<b>Other Financing Sources (Uses)</b>					
Proceeds of refunding long-term debt	3,305,755	-	-	-	-
Payments to refunded debt escrow agent	-	-	-	-	-
Proceeds-other note	-	-	-	348,526	-
Sales of capital assets	1,740,249	2,141,340	1,216,708	1,935,288	1,349,487
Transfers in	6,041,467	5,785,319	5,606,683	5,577,417	7,117,775
Transfers out	(6,628,467)	(6,373,941)	(6,177,715)	(8,858,241)	(9,234,220)
Total other financing sources (uses)	<u>4,459,004</u>	<u>1,552,718</u>	<u>645,676</u>	<u>(997,010)</u>	<u>(766,958)</u>
Net change in fund balance	<u>\$ 4,261,049</u>	<u>\$ 7,322,252</u>	<u>\$ 6,921,937</u>	<u>\$ 3,353,627</u>	<u>\$ 1,266,517</u>
Debt service as a percentage of noncapital expenditures	4.7%	4.6%	3.9%	3.1%	3.6%

Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years

(modified accrual basis of accounting)

Table 4

Fiscal Year				
2003	2004	2005	2006	2007
\$ 51,872,132	\$ 55,452,648	\$ 61,728,366	\$ 67,370,343	\$ 70,107,234
2,243,794	2,390,146	2,734,130	2,414,757	2,274,537
19,404,333	21,763,095	25,326,753	29,274,897	25,185,457
10,022,119	10,163,856	11,344,374	10,868,913	11,024,720
2,675,698	2,124,567	2,242,373	2,341,077	2,215,230
3,864,099	3,388,809	4,874,670	6,255,152	7,252,667
<u>90,082,175</u>	<u>95,283,121</u>	<u>108,250,666</u>	<u>118,525,139</u>	<u>118,059,845</u>
18,270,858	19,443,137	21,788,506	23,812,063	24,866,182
23,597,879	25,866,906	29,133,971	32,082,423	35,688,892
5,866,598	4,167,394	4,690,061	6,800,424	5,316,908
14,371,656	14,761,101	15,371,674	14,265,469	15,626,476
1,424,252	1,758,741	2,112,155	1,686,264	3,106,759
9,180,782	9,151,500	9,758,671	10,317,834	11,392,901
3,639,514	3,623,601	3,822,326	4,023,630	4,412,479
5,715,028	10,215,134	12,328,740	20,223,545	13,466,397
1,339,612	1,366,817	1,454,054	1,487,667	1,471,877
761,804	630,680	582,938	513,772	443,708
<u>84,167,983</u>	<u>90,985,011</u>	<u>101,043,096</u>	<u>115,213,091</u>	<u>115,792,579</u>
5,914,192	4,298,110	7,207,570	3,312,048	2,267,266
4,535	-	-	-	-
(700,000)	-	-	-	-
-	-	-	-	-
1,948,251	1,984,251	1,887,188	1,070,852	406,285
7,024,604	3,282,824	6,308,650	13,664,755	14,419,515
(7,316,157)	(3,913,828)	(7,651,960)	(17,398,850)	(17,084,402)
<u>961,233</u>	<u>1,353,247</u>	<u>543,878</u>	<u>(2,663,243)</u>	<u>(2,258,602)</u>
<u>\$ 6,875,425</u>	<u>\$ 5,651,357</u>	<u>\$ 7,751,448</u>	<u>\$ 648,805</u>	<u>\$ 8,664</u>

2.7%

2.5%

2.3%

2.1%

1.8%

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
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
2007	\$ 21,046,543,035	\$ 578,359,690	\$ 574,762,041	\$ 22,199,664,766	2.85



Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

(rate per \$1,000 of assessed value)

Table 6

Direct Rates					Overlapping Rates				
Fiscal Year	General Fund	Special Revenue Funds	Debt Service	Total Direct	School Districts	Fire Districts	Port Districts	Cities & Towns	State of WA
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
2007	1.119	1.733	0.000	2.852	3.292	1.078	0.342	2.345	2.698

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

<b>Overlapping Rates</b>				
Rural Library	Hospital District	Park & Rec District	Water District	Cemetery District
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
0.374	0.489	0.094	0.806	0.066

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



Taxpayer	2007			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	\$ 958,607,910	1	4.32%	\$ 390,416,185	1	3.564%
Tosco Corporation	539,070,135	2	2.43	71,429,165	7	0.65
Puget Sound Energy/ Electric	307,783,572	3	1.39	166,012,557	2	1.52
Alumet Corp 61%, ET AL	92,586,685	4	0.42	163,779,655	3	1.50
Tenaska Washington Partners LP	58,050,505	5	0.26	81,781,055	5	0.75
Semiahmoo Resort Company LLC	47,186,775	6	0.21	-	-	-
Northwest Pipeline Co.	46,722,516	7	0.21	-	-	-
Sumas Cogeneration Co. LP	46,076,705	8	0.21	72,863,200	6	0.67
Cascade Natural Gas	44,951,511	9	0.20	-	-	-
Verizon	43,297,169	10	0.20	-	-	-
Trillium	-	-	-	54,461,650	9	0.50
Bellis Fair Partners	-	-	-	46,383,500	10	0.42
Encogen Northwest LP	-	-	-	118,937,920	4	1.09
Georgia Pacific	-	-	-	63,565,872	8	0.58
<b>Total</b>	<b>\$ 2,184,333,483</b>		<b>9.95%</b>	<b>\$ 1,229,630,759</b>		<b>11.24%</b>

\* 1998 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
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%
2007	\$ 41,982,591	\$ 40,855,941	97.32%	919,109	41,775,050	99.51%

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			
1998	\$ 20,705,000	\$ 1,537,639	\$ 22,242,639	0.10%	\$141
1999	\$ 19,430,000	\$ 1,140,241	\$ 20,570,241	0.11%	\$128
2000	\$ 18,035,000	\$ 975,328	\$ 19,010,328	0.12%	\$116
2001	\$ 16,975,000	\$ 802,600	\$ 17,777,600	0.14%	\$104
2002	\$ 15,830,000	\$ 422,150	\$ 16,252,150	0.16%	\$94
2003	\$ 14,075,000	\$ 282,538	\$ 14,357,538	0.19%	\$82
2004	\$ 12,805,000	\$ 194,482	\$ 12,999,482	0.22%	\$73
2005	\$ 11,495,000	\$ 78,013	\$ 11,573,013	0.26%	\$64
2006	\$ 10,115,000	\$ -	\$ 10,115,000	0.31%	\$55
2007	\$ 8,675,000	\$ -	\$ 8,675,000	Not Available	\$46

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
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
2007	\$ 8,675,000	0.04%	\$46.07

Direct and Overlapping Governmental Activities Debt  
 Table 11



Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Whatcom County	Amount Applicable to Whatcom County
Whatcom County	\$9,675,000	100%	\$9,675,000
<b>Total Direct Bonded Debt</b>	<b>\$9,675,000</b>		<b>\$9,675,000</b>
Fire Districts	\$4,781,687	100%	\$4,781,687
Water Districts	\$1,482,461	100%	\$1,482,461
School Districts	\$167,830,434	100%	\$167,830,434
Park Districts	\$840,000	100%	\$840,000
<b>Total Overlapping Bonded Debt</b>	<b>\$174,934,582</b>		<b>\$174,934,582</b>
<b>Total Direct &amp; Overlapping Bonded Debt</b>	<b>\$184,609,582</b>		<b>\$184,609,582</b>



Legal Debt Margin Information  
 Last Ten Fiscal Years  
 Table 12

	Fiscal Year				
	1998	1999	2000	2001	2002
Debt limit	\$ 156,663,933	\$ 160,553,456	\$ 173,200,343	\$ 182,308,619	\$ 189,250,148
Total net debt applicable to limit	25,979,615	24,466,621	23,727,010	23,066,034	21,795,681
Legal debt margin	<u>\$ 130,684,318</u>	<u>\$ 136,086,835</u>	<u>\$ 149,473,333</u>	<u>\$ 159,242,585</u>	<u>\$ 167,454,467</u>
Total net debt applicable to the limit as a percentage of debt limit	16.58%	15.24%	13.70%	12.65%	11.52%

Legal Debt Margin Information  
 Last Ten Fiscal Years  
 Table 12

Fiscal Year				
2003	2004	2005	2006	2007
\$ 196,045,944	\$ 217,976,649	\$ 251,111,247	\$ 304,185,667	\$ 332,994,971
19,386,417	19,949,864	20,994,212	18,940,844	17,952,035
<u>\$ 176,659,527</u>	<u>\$ 198,026,785</u>	<u>\$ 230,117,035</u>	<u>\$ 285,244,823</u>	<u>\$ 315,042,936</u>
9.89%	9.15%	8.36%	6.23%	5.39%

**Legal Debt Margin Calculation for Fiscal Year 2007**

Assessed value	\$ 22,199,664,766
Debt limit (1.5% of assessed value without a vote)	332,994,971
Debt applicable to limit:	
Outstanding debt	18,021,335
Less: Amounts set aside for repayment of general obligation debt	(69,300)
Total net debt applicable to limit	<u>17,952,035</u>
Legal debt margin	<u>\$ 315,042,936</u>

Pledged Revenue Coverage  
 Last Ten Fiscal Years  
 Table 13



Fiscal Year	Special Assessment Bonds				
	Assessments Collected	Debt Service		Coverage	
		Principal	Interest		
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	
2007	\$ 7,952	\$ -	\$ -	-	

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	\$ 5,793,133	\$ 30,881	35.36	26,807	4.5%
2007	188,300	Not Available	Not Available	35.45	26,755	4.2%

Principal Employers  
Current and Five Years Ago  
Table 15



Employer	2007			2002*		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
St. Joseph Hospital	2,217	1	21.26%	1,800	2	17.26%
Western Washington University	1,664	2	15.96%	1,842	1	17.66%
Bellingham School District	1,300	3	12.47%	1,244	3	11.93%
Whatcom County	956	4	9.17%	801	6	7.68%
City of Bellingham	795	5	7.62%	808	4	7.75%
BP (Cherry Point Refinery)	725	6	6.95%	-		0.00%
Haggen, Inc.	720	7	6.90%	807	5	7.74%
Lummi Indian Business Council	700	8	6.71%	-		0.00%
Ferndale School District	681	9	6.53%	742	7	7.11%
Sodexo Services	671	10	6.43%	-		0.00%
Intalco	-		0.00%	689	8	6.61%
Brown & Cole, Inc	-		0.00%	620	9	5.94%
Voicestream	-		0.00%	563	10	5.40%
<b>Total</b>	<b>10,429</b>		<b>100.00%</b>	<b>9,916</b>		<b>95.08%</b>

\* 1998 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									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007

**General Government**

Administrative Svcs	50.75	50.75	52.25	60.25	60.25	60.75	67.45	72.95	77.55	81.75
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	19.00	20.00	22.00	22.00	22.00
County Council	8.50	8.50	8.50	9.50	9.50	9.50	9.50	9.50	9.50	10.50
County Executive	5.50	5.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
District Court Prob.	13.40	13.40	13.40	17.00	18.00	18.00	18.00	19.00	20.00	19.50
District Court	15.00	15.00	15.00	16.00	16.00	16.00	17.00	18.00	19.00	21.00
Prosecuting Attorney	45.50	45.50	45.50	48.50	47.50	48.60	48.60	52.60	52.60	54.60
Public Defender	22.00	25.00	25.00	28.00	28.00	28.00	28.00	33.50	34.50	36.80
Superior Court	26.62	30.00	30.00	33.00	33.00	33.00	34.70	37.20	41.50	44.50
Treasurer	14.50	15.50	15.50	15.50	15.50	15.50	16.00	16.00	16.00	16.00

**Public Safety**

Jail	56.00	58.00	58.00	60.00	60.00	60.00	63.00	88.00	88.50	91.50
Juvenile Court Admin	46.50	47.50	45.25	49.75	47.00	45.00	45.10	45.80	45.80	45.80
Planning & Dev't Svcs	44.75	44.75	46.75	47.35	48.35	49.35	57.00	69.60	72.60	74.60
Sheriff	80.00	82.00	82.00	92.00	92.00	92.00	99.80	101.80	102.20	106.20

**Transportation**

Public Works	139.50	146.00	149.00	154.00	155.00	153.00	155.00	155.50	163.70	173.70
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**Economic Environment**

Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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**Mental & Physical Health**

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

Function/ Program	Fiscal Year				
	1998	1999	2000	2001	2002
<b>General Government</b>					
General Election (1)					
# of Registered Voters	90,258	90,987	98,352	97,828	91,956
# of Votes	57,090	53,038	74,668	44,163	55,066
% of Reg. Voters Voting	63.3%	58.3%	75.9%	45.1%	59.9%
Assessor (2)					
Real Property Parcels	97,502	98,240	98,941	100,483	101,362
Building Permits Evaluated	4,112	4,196	4,516	4,139	3,987
New Single Family Residences	1,592	1,635	1,874	1,887	1,792
Judicial (3)					
District Court Infractions	9,889	11,736	12,435	11,597	16,412
<b>Public Safety (4)</b>					
# of Fire Inspections	100	150	170	200	544
# Sheriffs - Commissioned	63.00	66.00	72.00	74.00	74.00
# Sheriffs - Civilian	15.00	16.00	16.00	18.00	18.00
Calls for Service	N/A	24,759	24,411	24,648	26,930
Average Daily Jail Population	223	253	239	227	236
Building Department					
Permits Applications				1,323	1,514
Mechanical/Plumbing	1,044	900	950	869	778
<b>Physical Environment (5)</b>					
Flood Permits Issued	29	53	64	105	127
<b>Transportation (6)</b>					
Roads Oiled	676.57	667.01	666.72	664.01	662.20
Roads Asphalt	196.70	203.96	205.57	209.35	215.08
Roads Gravel	57.17	56.58	56.35	56.05	52.06
Roads Misc	18.19	21.11	20.99	20.82	20.82
Ferry Passengers	219,902	223,812	224,167	223,713	227,524
Ferry Vehicle Trips	136,889	142,168	144,246	144,361	134,203
<b>Culture and Recreation (7)</b>					
Number of Parks	9	9	9	9	9

(1) Source: Whatcom County Auditors

(2) Source: Whatcom County Assessors

(3) Source: Whatcom County District Court

(4) Source: Whatcom County Sheriff and Planning & Development Departments

(5) Source: Whatcom County Public Works (River & Flood Divisions)

(6) Source: Whatcom County Public Works

(7) Source: Whatcom County Parks

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

Fiscal Year				
2003	2004	2005	2006	2007
94,753	106,094	102,118	102,819	102,458
45,786	91,497	63,716	69,782	55,059
48.3%	86.2%	62.4%	67.9%	53.7%
102,025	102,261	105,200	108,076	109,013
4,434	5,276	5,528	5,521	5,821
1,916	1,992	2,295	2,487	2,592
17,810	19,016	18,393	19,837	21,062
446	540	303	163	336
74.00	77.00	78.00	78.00	82.00
19.00	22.80	23.80	24.20	24.20
28,815	26,930	28,815	28,477	29,917
240	246	263	290	262
1,880	2,022	2,050	1,748	1,409
844	800	607	496	515
115	125	115	50	32
665.38	666.03	667.17	668.53	667.15
220.28	226.23	230.75	235.07	236.11
48.50	41.79	38.99	35.24	31.74
17.90	17.90	17.86	15.69	16.04
227,282	230,563	226,933	231,111	222,604
136,441	137,127	133,717	137,366	129,552
10	11	11	12	12

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

Function/ Program	Fiscal Year						
	1998	1999	2000	2001	2002	2003	2004
<b>Function</b>							
Public Safety (1)							
Sheriff Patrol Units	74.00	76.70	76.70	78.00	78.00	82.00	82.00
Transportation (1)							
Miles of Road	948.63	948.66	949.63	950.23	950.16	952.06	952.00
Traffic Signals	2	2	4	4	4	4	4
Ferry Vessel	1	1	1	1	1	1	1
Fire Protection (2)							
No. of Districts	17	17	17	18	18	18	18
No. of Paid Firemen	34	49	54	51	50	51	55
No. of Volunteer Firemen	621	631	645	591	609	599	584
Culture and Recreation (3)							
Parks - Number	9	9	9	9	9	9	10
Parks - Acres	3,650.28	3,652.58	3,652.58	3,672.58	3,893.87	4,077.77	6,615.69
Senior Centers	8*	8*	8*	8*	8*	8*	8*
Public Schools (4)							
Number of Schools							
Elementary	34	35	34	36	35	35	36
Middle	10	10	11	11	11	11	12
High	9	10	12	10	10	10	11
Alternative or Special	7	8	10	10	12	16	12
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

(2) Source: Whatcom County Small Taxing Districts

(3) Source: Whatcom County Parks

(4) Source: Education Service District #189

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

Fiscal Year		
2005	2006	2007

87.50	87.50	91.50
954.77	954.54	951.04
4	4	4
1	1	1
17	16	16
54	58	58
566	529	528
11	12	12
6,636.69	6,820.35	6,894.88
8*	8*	8*
35	35	35
11	11	11
10	10	10
10	15	17
1	1	1
1	1	1