

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 Seven Fiscal Years
(accrual basis of accounting)
 Schedule 1

	Fiscal Year			
	2002	2003	2004	2005
Governmental activities				
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
Total governmental activities net assets	\$ 184,511,349	\$ 192,599,241	\$ 202,220,278	\$ 216,751,821
Business-type activities				
Unrestricted	\$ 2,088	\$ 4,157	\$ 62,298	\$ 138,394
Total business-type activities net assets	\$ 2,088	\$ 4,157	\$ 62,298	\$ 138,394
Primary government				
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
Total primary government net assets	\$ 184,513,437	\$ 192,603,398	\$ 202,282,576	\$ 216,890,215

Net Assets by Component
 Last Seven Fiscal Years
(accrual basis of accounting)
 Schedule 1

Fiscal Year		
2006	2007	2008

\$ 147,777,970	\$ 152,741,995	\$ 154,711,058
37,138,374	42,636,125	48,763,237
47,089,887	42,369,254	40,277,750
<u>\$ 232,006,231</u>	<u>\$ 237,747,374</u>	<u>\$ 243,752,045</u>

\$ 1,356,979	\$ 1,118,015	\$ 1,281,325
<u>\$ 1,356,979</u>	<u>\$ 1,118,015</u>	<u>\$ 1,281,325</u>

\$ 147,777,970	\$ 152,741,995	\$ 154,711,058
37,138,374	42,636,125	48,763,237
48,446,866	43,487,269	41,559,075
<u>\$ 233,363,210</u>	<u>\$ 238,865,389</u>	<u>\$ 245,033,370</u>

Changes in Net Assets
 Last Seven Fiscal Years
(accrual basis of accounting)
 Schedule 2

	Fiscal Year			
	2002	2003	2004	2005
Expenses				
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
Program Revenues				
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
Net (Expense)/Revenue				
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 Seven Fiscal Years
(accrual basis of accounting)
 Schedule 2

Fiscal Year		
2006	2007	2008
\$ 25,962,056	\$ 28,158,688	\$ 27,997,779
32,987,070	37,224,359	38,232,242
6,834,562	5,347,914	6,186,344
20,255,214	22,278,320	22,798,444
1,699,968	3,124,810	2,850,280
10,391,837	11,434,223	12,120,599
4,127,397	4,477,382	4,629,266
520,685	455,019	386,777
<u>102,778,789</u>	<u>112,500,715</u>	<u>115,201,731</u>
166,927	121,904	210,241
<u>1,853,340</u>	<u>1,878,616</u>	<u>2,122,726</u>
<u>2,020,267</u>	<u>2,000,520</u>	<u>2,332,967</u>
<u>\$ 104,799,056</u>	<u>\$ 114,501,235</u>	<u>\$ 117,534,698</u>
\$ 4,465,927	\$ 4,961,311	\$ 5,053,605
5,438,864	4,493,174	4,792,536
861,816	872,539	814,710
2,086,524	1,927,735	1,783,013
619,536	727,247	760,265
2,200,935	2,172,139	2,113,196
357,967	375,583	447,164
20,823,563	18,649,931	20,863,909
8,920,486	6,780,293	5,945,726
<u>45,775,618</u>	<u>40,959,952</u>	<u>42,574,124</u>
1,085,280	1,352,430	1,551,139
<u>1,085,280</u>	<u>1,352,430</u>	<u>1,551,139</u>
<u>\$ 46,860,898</u>	<u>\$ 42,312,382</u>	<u>\$ 44,125,263</u>
\$ (57,003,171)	\$ (71,540,763)	\$ (72,627,607)
(934,987)	(648,090)	(781,828)
<u>\$ (57,938,158)</u>	<u>\$ (72,188,853)</u>	<u>\$ (73,409,435)</u>

continued on next page

Changes in Net Assets
 Last Seven Fiscal Years
(accrual basis of accounting)
 Schedule 2

Fiscal Year			
2002	2003	2004	2005

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
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	-	-	-	-
Total governmental activities	56,165,055	57,612,532	60,653,731	67,803,341

Business-type activities:

Transfers	-	-	-	-
Total business-type activities	-	-	-	-
Total primary government	\$ 56,165,055	\$ 57,612,532	\$ 60,653,731	\$ 67,803,341

Change in Net Assets

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
Total primary government	\$ 9,131,244	\$ 8,089,961	\$ 9,549,534	\$ 14,607,639

Changes in Net Assets
 Last Seven Fiscal Years
(accrual basis of accounting)
 Schedule 2

Fiscal Year		
2006	2007	2008
\$ 40,919,106	\$ 42,763,435	\$ 44,559,288
198,732	278,895	329,173
19,145,002	20,126,476	21,174,687
5,266,333	5,181,286	3,744,369
1,603,642	1,659,701	1,582,257
4,618,179	5,648,889	4,397,348
1,070,852	406,285	2,041,760
1,589,307	1,626,065	1,748,534
(2,153,572)	(409,126)	(945,138)
<u>72,257,581</u>	<u>77,281,906</u>	<u>78,632,278</u>
2,153,572	409,126	945,138
<u>2,153,572</u>	<u>409,126</u>	<u>945,138</u>
<u>\$ 74,411,153</u>	<u>\$ 77,691,032</u>	<u>\$ 79,577,416</u>
\$ 15,254,410	\$ 5,741,143	\$ 6,004,671
1,218,585	(238,964)	163,310
<u>\$ 16,472,995</u>	<u>\$ 5,502,179</u>	<u>\$ 6,167,981</u>

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

	Fiscal Year				
	1999	2000	2001	2002	2003
General Fund					
Reserved	\$ 2,279,442	\$ 1,859,298	\$ 1,838,556	\$ 1,022,792	\$ 602,066
Unreserved	10,885,502	14,994,427	14,303,932	15,472,644	18,891,088
Total general fund	<u>\$ 13,164,944</u>	<u>\$ 16,853,725</u>	<u>\$ 16,142,488</u>	<u>\$ 16,495,436</u>	<u>\$ 19,493,154</u>
All Other Governmental Funds					
Reserved	\$ 891,713	\$ 1,130,083	\$ 2,485,350	\$ 3,469,088	\$ 4,969,099
Unreserved, reported in:					
Special revenue funds	24,643,725	25,817,186	26,218,701	24,294,072	25,034,534
Capital projects funds	1,921,217	3,742,542	5,702,098	7,556,558	9,193,792
Debt service funds	-	-	-	-	-
Total all other governmental funds	<u>\$ 27,456,655</u>	<u>\$ 30,689,811</u>	<u>\$ 34,406,149</u>	<u>\$ 35,319,718</u>	<u>\$ 39,197,425</u>

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

Fiscal Year				
2004	2005	2006	2007	2008
\$ 961,837	\$ 1,533,073	\$ 1,500,338	\$ 1,578,146	\$ 496,119
21,314,448	22,074,170	21,264,377	13,946,987	10,449,164
<u>\$ 22,276,285</u>	<u>\$ 23,607,243</u>	<u>\$ 22,764,715</u>	<u>\$ 15,525,133</u>	<u>\$ 10,945,283</u>
\$ 4,521,743	\$ 4,649,640	\$ 3,555,539	\$ 11,536,525	\$ 7,462,881
27,062,122	29,301,974	27,435,371	28,828,111	38,144,944
10,481,786	14,534,527	18,986,564	16,861,084	19,377,053
-	-	-	-	-
<u>\$ 42,065,651</u>	<u>\$ 48,486,141</u>	<u>\$ 49,977,474</u>	<u>\$ 57,225,720</u>	<u>\$ 64,984,878</u>

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

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

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

Fiscal Year					
2003	2004	2005	2006	2007	2008
\$ 51,872,132	\$ 55,452,648	\$ 61,728,366	\$ 67,370,343	\$ 70,107,234	\$ 71,604,169
2,243,794	2,390,146	2,734,130	2,414,757	2,274,537	2,129,723
19,404,333	21,763,095	25,326,753	29,274,897	25,185,457	26,676,379
10,022,119	10,163,856	11,344,374	10,868,913	11,024,720	11,014,729
2,675,698	2,124,567	2,242,373	2,341,077	2,215,230	2,472,025
3,864,099	3,388,809	4,874,670	6,255,152	7,252,667	6,091,879
<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>	<u>119,988,904</u>
18,270,858	19,443,137	21,788,506	23,812,063	24,866,182	26,805,883
23,597,879	25,866,906	29,133,971	32,082,423	35,688,892	36,746,100
5,866,598	4,167,394	4,690,061	6,800,424	5,316,908	6,159,485
14,371,656	14,761,101	15,371,674	14,265,469	15,626,476	16,678,152
1,424,252	1,758,741	2,112,155	1,686,264	3,106,759	2,852,800
9,180,782	9,151,500	9,758,671	10,317,834	11,392,901	12,019,930
3,639,514	3,623,601	3,822,326	4,023,630	4,412,479	4,494,523
5,715,028	10,215,134	12,328,740	20,223,545	13,466,397	8,241,819
1,339,612	1,366,817	1,454,054	1,487,667	1,471,877	1,564,266
761,804	630,680	582,938	513,772	443,708	377,370
<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>	<u>115,940,328</u>
5,914,192	4,298,110	7,207,570	3,312,048	2,267,266	4,048,576
4,535	-	-	-	-	-
(700,000)	-	-	-	-	-
-	-	-	-	-	-
1,948,251	1,984,251	1,887,188	1,070,852	406,285	2,041,760
7,024,604	3,282,824	6,308,650	13,664,755	14,419,515	13,070,745
(7,316,157)	(3,913,828)	(7,651,960)	(17,398,850)	(17,084,402)	(15,991,306)
-	-	-	-	-	9,533
<u>961,233</u>	<u>1,353,247</u>	<u>543,878</u>	<u>(2,663,243)</u>	<u>(2,258,602)</u>	<u>(869,268)</u>
<u>\$ 6,875,425</u>	<u>\$ 5,651,357</u>	<u>\$ 7,751,448</u>	<u>\$ 648,805</u>	<u>\$ 8,664</u>	<u>\$ 3,179,308</u>

Assessed Value of Taxable Property
 Last Ten Fiscal Years
 Schedule 5



Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Utilities And Water Craft	Total Assessed Value	Total Direct Tax Rate
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
2008	\$ 23,082,183,045	\$ 638,899,035	\$ 543,741,467	\$ 24,264,823,547	2.69

Source: Whatcom County Assessor.



Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
(rate per \$1,000 of assessed value)
 Schedule 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
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
2008	1.061	1.631	0.000	2.692	3.122	1.053	0.325	2.282	2.427

Source: Whatcom County Assessor.

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

Overlapping Rates				
Rural Library	Hospital District	Park & Rec District	Water District	Cemetery District
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	0.071	0.806	0.066
0.350	0.538	0.082	0.465	0.060

Principal Property Tax Payers
Current Year and Ten Years Ago
Schedule 7



Taxpayer	2008			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	\$ 988,433,000	1	4.074%	\$ 390,416,185	1	3.564%
Tosco Corporation	597,245,315	2	2.46	71,429,165	7	0.65
Puget Sound Energy/ Electric	150,983,709	3	0.62	166,012,557	2	1.52
Alumet Corp 61%, ET AL	88,434,150	4	0.36	163,779,655	3	1.50
Tenaska Washington Partners LP	52,520,670	5	0.22	81,781,055	5	0.75
Bellis Fair Partners	32,856,940	6	0.14	46,383,500	10	0.42
Iko Pacific Inc.	23,168,105	7	0.10	-	-	-
Sunset Square LLC	20,891,450	8	0.09	-	-	-
Semiahmoo Resort Company LLC	19,040,320	9	0.08	-	-	-
Nationsbanc Mortgage Corp	18,981,650	10	0.08	-	-	-
Trillium	-	-	-	54,461,650	9	0.50
Sumas Cogeneration Co. LP	-	-	-	72,863,200	6	0.67
Encogen Northwest LP	-	-	-	118,937,920	4	1.09
Georgia Pacific	-	-	-	63,565,872	8	0.58
Total	\$ 1,992,555,309		8.21%	\$ 1,229,630,759		11.22%

Source: Whatcom County Assessor.

Property Tax Levies and Collections
 Last Ten Fiscal Years
 Schedule 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
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%
2008	\$ 44,627,279	\$ 43,683,039	97.88%	872,790	44,555,829	99.84%

Source: Whatcom County Assessor and Whatcom County Treasurer.

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



Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Special Assessment Bonds			
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	0.39%	\$46
2008	\$ 7,145,000	\$ -	\$ 7,145,000	Not Available	\$37

Note: Details of the county's outstanding debt can be found in the notes to the financial statements.

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

Fiscal Year	General Obligation Bonds	Percentage of Actual Taxable Value of Property	Per Capita
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
2008	\$ 7,145,000	0.03%	\$37.41

Note: Details of the county's outstanding debt can be found in the notes to the financial statements.

Direct and Overlapping Governmental Activities Debt
 Schedule 11



Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Whatcom County	Amount Applicable to Whatcom County
Whatcom County	\$7,145,000	100%	\$7,145,000
Total Direct Bonded Debt	\$7,145,000		\$7,145,000
Fire Districts	\$4,112,346	100%	\$4,112,346
Water Districts	\$1,361,928	100%	\$1,361,928
School Districts	\$161,780,803	100%	\$161,780,803
Park Districts	\$790,000	100%	\$790,000
Total Overlapping Bonded Debt	\$168,045,077		\$168,045,077
Total Direct & Overlapping Bonded Debt	\$175,190,077		\$175,190,077

Source: Whatcom County Treasurer.



Legal Debt Margin Information
 Last Ten Fiscal Years
 Schedule 12

	Fiscal Year				
	1999	2000	2001	2002	2003
Debt limit	\$ 160,553,456	\$ 173,200,343	\$ 182,308,619	\$ 189,250,148	\$ 196,045,944
Total net debt applicable to limit	24,466,621	23,727,010	23,066,034	21,795,681	19,386,417
Legal debt margin	\$ 136,086,835	\$ 149,473,333	\$ 159,242,585	\$ 167,454,467	\$ 176,659,527
Total net debt applicable to the limit as a percentage of debt limit	15.24%	13.70%	12.65%	11.52%	9.89%

Note: The amount of long-term debt that can be incurred by the county is limited by state statute. See Schedule of Limitation of Indebtedness.

Legal Debt Margin Information
 Last Ten Fiscal Years
 Schedule 12

Fiscal Year				
2004	2005	2006	2007	2008
\$ 217,976,649	\$ 251,111,247	\$ 304,185,667	\$ 332,994,971	\$ 363,972,353
19,949,864	20,994,212	18,940,844	17,952,035	16,095,405
<u>\$ 198,026,785</u>	<u>\$ 230,117,035</u>	<u>\$ 285,244,823</u>	<u>\$ 315,042,936</u>	<u>\$ 347,876,948</u>
9.15%	8.36%	6.23%	5.39%	4.42%

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed value	24,264,823,547
Debt limit (1.5% of assessed value without a vote)	363,972,353
Debt applicable to limit:	
Outstanding debt	16,166,793
Less: Amounts set aside for repayment of general obligation debt	<u>(71,388)</u>
Total net debt applicable to limit	<u>16,095,405</u>
Legal debt margin	<u>\$ 347,876,948</u>

Pledged Revenue Coverage
 Last Ten Fiscal Years
 Schedule 13



Fiscal Year	Special Assessment Bonds				
	Assessments Collected	Debt Service		Coverage	
		Principal	Interest		
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	\$ -	\$ -	-	
2008	\$ 7,123	\$ -	\$ -	-	

Demographic and Economic Statistics
 Last Ten Fiscal Years
 Schedule 14



Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	\$ 6,441,340	\$ 33,487	35.45	26,755	4.2%
2008	191,000	Not Available	Not Available	36.00	26,787	5.0%

Source: Population provided by Washington State Office Of Financial Management. Personal income and per capita personal income provided by the U.S. Bureau of Economic Analysis. Unemployment rate and median age provided by Economic Development Intelligence System. School enrollment data provided by Education Service District #189.

Principal Employers
Current and Seven Years Ago
Schedule 15



Employer	2008			2002*		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
St. Joseph Hospital/Madrona	2,706	1	24.14%	1,800	2	16.06%
Western Washington University	1,664	2	14.84%	1,842	1	16.43%
Bellingham School District	1,300	3	11.60%	1,244	3	11.10%
Haggen, Inc.	933	4	8.32%	807	5	7.20%
Whatcom County	920	5	8.21%	801	6	7.15%
City of Bellingham	852	6	7.60%	808	4	7.21%
BP (Cherry Point Refinery)	725	7	6.47%	-		0.00%
Ferndale School District	710	8	6.33%	742	7	6.62%
Lummi Indian Business Council	700	9	6.24%	-		0.00%
Sterling Health	700	10	6.24%	-		0.00%
Sodexo Services	-		0.00%	-		0.00%
Intalco	-		0.00%	689	8	6.15%
Brown & Cole, Inc	-		0.00%	620	9	5.53%
Voicestream	-		0.00%	563	10	5.02%
Total	11,210		100.00%	9,916		88.46%

* 1999 Historical Data Not Available

Source: College of Business and Economics, Western Washinton University.

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



Function/ Program	Full-time Equivalent Employees as of December 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Administrative Svcs	50.75	52.25	60.25	60.25	60.75	67.45	72.95	77.55	81.75	81.05
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	19.00	20.00	22.00	22.00	22.00	22.00
County Council	8.50	8.50	9.50	9.50	9.50	9.50	9.50	9.50	10.50	10.50
County Executive	5.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
District Court Prob.	13.40	13.40	17.00	18.00	18.00	18.00	19.00	20.00	19.50	19.50
District Court	15.00	15.00	16.00	16.00	16.00	17.00	18.00	19.00	21.00	21.00
Prosecuting Attorney	45.50	45.50	48.50	47.50	48.60	48.60	52.60	52.60	54.60	54.60
Public Defender	25.00	25.00	28.00	28.00	28.00	28.00	33.50	34.50	36.80	37.80
Superior Court	30.00	30.00	33.00	33.00	33.00	34.70	37.20	41.50	44.50	44.50
Treasurer	15.50	15.50	15.50	15.50	15.50	16.00	16.00	16.00	16.00	16.00
Public Safety										
Jail	58.00	58.00	60.00	60.00	60.00	63.00	88.00	88.50	91.50	91.50
Juvenile Court Admin	47.50	45.25	49.75	47.00	45.00	45.10	45.80	45.80	45.80	46.80
Planning & Dev't Svcs	44.75	46.75	47.35	48.35	49.35	57.00	69.60	72.60	74.60	73.60
Sheriff	82.00	82.00	92.00	92.00	92.00	99.80	101.80	102.20	106.20	108.20
Transportation										
Public Works	146.00	149.00	154.00	155.00	153.00	155.00	155.50	163.70	173.70	176.20
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	80.40	82.60	83.85	82.50	80.10	80.10	80.50	80.70	84.70	90.70
Culture and Recreation										
Cooperative Extension	7.79	3.79	3.79	2.79	2.79	2.52	2.52	2.52	2.52	2.52
Parks & Recreation	33.15	33.15	33.55	33.55	33.55	33.55	33.55	33.55	34.75	34.75
Total	757.74	759.19	805.54	802.44	799.64	830.82	893.52	917.72	955.92	966.72

Source: Whatcom County Administrative Services.

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

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

* Permits applications data was not available prior to 2001.

(1) Source: Whatcom County Auditor.

(2) Source: Whatcom County Assessor.

(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.

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

Fiscal Year				
2004	2005	2006	2007	2008
106,094	102,118	102,819	102,458	115,314
91,497	63,716	69,782	55,059	101,399
86.2%	62.4%	67.9%	53.7%	87.9%
102,261	105,200	108,076	109,013	109,507
5,276	5,528	5,521	5,821	4,083
1,992	2,295	2,487	2,592	877
19,016	18,393	19,837	21,062	21,253
540	303	163	336	337
77.00	78.00	78.00	82.00	84.00
22.80	23.80	24.20	24.20	24.20
26,930	28,815	28,477	29,917	29,499
246	263	290	262	277
2,022	2,050	1,748	1,409	1,142
800	607	496	515	420
125	115	50	32	17
666.03	667.17	668.53	667.15	667.94
226.23	230.75	235.07	236.11	237.83
41.79	38.99	35.24	31.74	30.46
17.90	17.86	15.69	16.04	15.54
230,563	226,933	231,111	222,604	216,838
137,127	133,717	137,366	129,552	123,285
11	11	12	12	20

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

Function/ Program	Fiscal Year					
	1999	2000	2001	2002	2003	2004
Function						
Public Safety (1)						
Sheriff Patrol Units	76.70	76.70	78.00	78.00	82.00	82.00
Transportation (1)						
Miles of Road	948.66	949.63	950.23	950.16	952.06	952.00
Traffic Signals	2	4	4	4	4	4
Ferry Vessel	1	1	1	1	1	1
Fire Protection (2)						
No. of Districts	17	17	18	18	18	18
No. of Paid Firemen	49	54	51	50	51	55
No. of Volunteer Firemen	631	645	591	609	599	584
Culture and Recreation (3)						
Parks - Number	9	9	9	9	9	10
Parks - Acres	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*
Public Schools (4)						
Number of Schools						
Elementary	35	34	36	35	35	36
Middle	10	11	11	11	11	12
High	10	12	10	10	10	11
Alternative or Special	8	10	10	12	16	12
Education						
Community Colleges	1	1	1	1	1	1
Technical	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
 Schedule 18

Fiscal Year			
2005	2006	2007	2008

87.50	87.50	91.50	93.50
954.77	954.54	951.04	951.77
4	4	4	3
1	1	1	1
17	16	16	16
54	58	58	58
566	529	528	528
11	12	12	20
6,636.69	6,820.35	6,894.88	7,030.38
8*	8*	8*	8*
35	35	35	35
11	11	11	11
10	10	10	10
10	15	17	16
1	1	1	1
1	1	1	1



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