

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 Eight 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	<u>\$184,511,349</u>	<u>\$192,599,241</u>	<u>\$202,220,278</u>	<u>\$216,751,821</u>
Business-type activities				
Invested in capital assets, net of related debt	\$-	\$-	\$-	\$-
Unrestricted	\$2,088	\$4,157	\$62,298	\$138,394
Total business-type activities net assets	<u>\$2,088</u>	<u>\$4,157</u>	<u>\$62,298</u>	<u>\$138,394</u>
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	<u>\$184,513,437</u>	<u>\$192,603,398</u>	<u>\$202,282,576</u>	<u>\$216,890,215</u>

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

	Fiscal Year			
	2006	2007	2008	2009
Governmental activities				
Invested in capital assets, net of related debt	\$147,777,970	\$152,741,995	\$154,711,058	\$161,673,277
Restricted	37,138,374	42,636,125	48,763,237	52,108,715
Unrestricted	47,089,887	42,369,254	40,277,750	41,820,506
Total governmental activities net assets	<u>\$232,006,231</u>	<u>\$237,747,374</u>	<u>\$243,752,045</u>	<u>\$255,602,498</u>
Business-type activities				
Invested in capital assets, net of related debt	\$-	\$-	\$-	\$11,030
Unrestricted	\$1,356,979	\$1,118,015	\$1,281,325	\$1,065,524
Total business-type activities net assets	<u>\$1,356,979</u>	<u>\$1,118,015</u>	<u>\$1,281,325</u>	<u>\$1,076,554</u>
Primary government				
Invested in capital assets, net of related debt	\$147,777,970	\$152,741,995	\$154,711,058	\$161,684,307
Restricted	37,138,374	42,636,125	48,763,237	52,108,715
Unrestricted	48,446,866	43,487,269	41,559,075	42,886,030
Total primary government net assets	<u>\$233,363,210</u>	<u>\$238,865,389</u>	<u>\$245,033,370</u>	<u>\$256,679,052</u>

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

	Fiscal Year			
	2006	2007	2008	2009
Expenses				
Governmental activities:				
General government	\$25,962,056	\$28,158,688	\$27,997,779	\$28,168,081
Public safety	32,987,070	37,224,359	38,232,242	40,222,432
Physical environment	6,834,562	5,347,914	6,186,344	5,837,464
Transportation	20,255,214	22,278,320	22,798,444	21,018,834
Economic environment	1,699,968	3,124,810	2,850,280	3,238,483
Mental and physical health	10,391,837	11,434,223	12,120,599	12,533,782
Culture and recreation	4,127,397	4,477,382	4,629,266	4,471,334
Interest on long-term debt	520,685	455,019	386,777	349,055
Total governmental activities expenses	102,778,789	112,500,715	115,201,731	115,839,465
Business-type activities:				
Whatcom County Investment Pool	166,927	121,904	210,241	231,888
Whatcom County Ferry System	1,853,340	1,878,616	2,122,726	2,610,124
Total business-type activities expense	2,020,267	2,000,520	2,332,967	2,842,012
Total primary government expenses	\$104,799,056	\$114,501,235	\$117,534,698	\$118,681,477
Program Revenues				
Governmental activities:				
Charges for services				
General government	\$4,465,927	\$4,961,311	\$5,053,605	\$4,943,476
Public safety	5,438,864	4,493,174	4,792,536	4,304,219
Physical environment	861,816	872,539	814,710	765,824
Transportation	2,086,524	1,927,735	1,783,013	2,898,710
Economic environment	619,536	727,247	760,265	1,046,421
Mental and physical health	2,200,935	2,172,139	2,113,196	2,603,941
Culture and recreation	357,967	375,583	447,164	382,305
Operating grants and contributions	20,823,563	18,649,931	20,863,909	22,394,421
Capital grants and contributions	8,920,486	6,780,293	5,945,726	11,302,265
Total governmental activities program revenues	45,775,618	40,959,952	42,574,124	50,641,582
Business-type activities:				
Charges for services	1,085,280	1,352,430	1,551,139	1,488,534
Total business-type activities program revenues	1,085,280	1,352,430	1,551,139	1,488,534
Total primary government program revenues	\$46,860,898	\$42,312,382	\$44,125,263	\$52,130,116
Net (Expense)/Revenue				
Governmental activities	\$(57,003,171)	\$(71,540,763)	\$(72,627,607)	\$(65,197,883)
Business-type activities	(934,987)	(648,090)	(781,828)	(1,353,478)
Total primary government net expense	\$(57,938,158)	\$(72,188,853)	\$(73,409,435)	\$(66,551,361)

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

	Fiscal Year			
	2006	2007	2008	2009
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes:				
Property taxes	\$40,919,106	\$42,763,435	\$44,559,288	\$46,380,334
Timber taxes	198,732	278,895	329,173	184,659
Retail taxes	19,145,002	20,126,476	21,174,687	22,018,138
Excise taxes	5,266,333	5,181,286	3,744,369	2,773,961
Penalties and interest	1,603,642	1,659,701	1,582,257	1,519,426
Unrestricted investment earnings	4,618,179	5,648,889	4,397,348	2,610,935
Gain/loss on sale of capital assets	1,070,852	406,285	2,041,760	902,804
Miscellaneous	1,589,307	1,626,065	1,748,534	1,806,786
Transfers	(2,153,572)	(409,126)	(945,138)	(1,148,707)
Total governmental activities	72,257,581	77,281,906	78,632,278	77,048,336
Business-type activities:				
Transfers	2,153,572	409,126	945,138	1,148,707
Total business-type activities	2,153,572	409,126	945,138	1,148,707
Total primary government	\$74,411,153	\$77,691,032	\$79,577,416	\$78,197,043
Change in Net Assets				
Governmental activities	\$15,254,410	\$5,741,143	\$6,004,671	\$11,850,453
Business-type activities	1,218,585	(238,964)	163,310	(204,771)
Total primary government	\$16,472,995	\$5,502,179	\$6,167,981	\$11,645,682

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

	Fiscal Year				
	2000	2001	2002	2003	2004
General Fund					
Reserved	\$1,859,298	\$1,838,556	\$1,022,792	\$602,066	\$961,837
Unreserved	14,994,427	14,303,932	15,472,644	18,891,088	21,314,448
Total general fund	<u>\$16,853,725</u>	<u>\$16,142,488</u>	<u>\$16,495,436</u>	<u>\$19,493,154</u>	<u>\$22,276,285</u>
All Other Governmental Funds					
Reserved	\$1,130,083	\$2,485,350	\$3,469,088	\$4,969,099	\$4,521,743
Unreserved, reported in:					
Special revenue funds	25,817,186	26,218,701	24,294,072	25,034,534	27,062,122
Capital projects funds	3,742,542	5,702,098	7,556,558	9,193,792	10,481,786
Debt service funds	-	-	-	-	-
Total all other governmental funds	<u>\$30,689,811</u>	<u>\$34,406,149</u>	<u>\$35,319,718</u>	<u>\$39,197,425</u>	<u>\$42,065,651</u>

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

	Fiscal Year				
	2005	2006	2007	2008	2009
General Fund					
Reserved	\$1,533,073	\$1,500,338	\$1,578,146	\$496,119	\$1,905,595
Unreserved	22,074,170	21,264,377	13,946,987	10,449,164	5,780,610
Total general fund	<u>\$23,607,243</u>	<u>\$22,764,715</u>	<u>\$15,525,133</u>	<u>\$10,945,283</u>	<u>\$7,686,205</u>
All Other Governmental Funds					
Reserved	\$4,649,640	\$3,555,539	\$11,536,525	\$7,462,881	\$10,233,116
Unreserved, reported in:					
Special revenue funds	29,301,974	27,435,371	28,828,111	38,144,944	45,552,152
Capital projects funds	14,534,527	18,986,564	16,861,084	19,377,053	17,469,599
Debt service funds	-	-	-	-	-
Total all other governmental funds	<u>\$48,486,141</u>	<u>\$49,977,474</u>	<u>\$57,225,720</u>	<u>\$64,984,878</u>	<u>\$73,254,867</u>

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

	Fiscal Year				
	2000	2001	2002	2003	2004
Revenues					
Taxes	\$45,620,265	\$47,424,567	\$49,257,944	\$51,872,132	\$55,452,648
Licenses and permits	1,531,267	1,580,226	1,760,008	2,243,794	2,390,146
Intergovernmental	20,829,740	21,212,913	20,968,672	19,404,333	21,763,095
Charges for services	7,316,680	7,776,574	8,696,953	10,022,119	10,163,856
Fines and forfeits	1,686,828	1,763,991	1,946,964	2,675,698	2,124,567
Miscellaneous	5,411,509	5,582,089	4,296,233	3,864,099	3,388,809
Total Revenues	82,396,289	85,340,360	86,926,774	90,082,175	95,283,121
Expenditures					
General government	15,410,234	16,713,972	16,863,877	18,270,858	19,443,137
Public safety	19,267,342	21,470,121	22,879,744	23,597,879	25,866,906
Physical environment	4,975,846	4,757,938	6,544,045	5,866,598	4,167,394
Transportation	13,154,686	13,528,035	14,126,042	14,371,656	14,761,101
Economic environment	1,126,322	1,167,559	1,322,618	1,424,252	1,758,741
Mental and physical health	8,219,522	9,078,653	9,194,004	9,180,782	9,151,500
Culture and recreation	3,371,446	3,417,835	3,363,082	3,639,514	3,623,601
Capital outlay	7,944,968	8,617,635	7,800,595	5,715,028	10,215,134
Debt service:					
Principal	1,559,956	1,232,728	1,873,976	1,339,612	1,366,817
Interest	1,089,706	1,005,247	925,316	761,804	630,680
Total expenditures	76,120,028	80,989,723	84,893,299	84,167,983	90,985,011
Excess of revenues over (under) expenditures	6,276,261	4,350,637	2,033,475	5,914,192	4,298,110
Other Financing Sources (Uses)					
Proceeds of refunding long-term debt	-	-	-	4,535	-
Payments to refunded debt escrow agent	-	-	-	(700,000)	-
Proceeds-other note	-	348,526	-	-	-
Sales of capital assets	1,216,708	1,935,288	1,349,487	1,948,251	1,984,251
Transfers in	5,606,683	5,577,417	7,117,775	7,024,604	3,282,824
Transfers out	(6,177,715)	(8,858,241)	(9,234,220)	(7,316,157)	(3,913,828)
Insurance recoveries	-	-	-	-	-
Total other financing sources (uses)	645,676	(997,010)	(766,958)	961,233	1,353,247
Net change in fund balance	\$6,921,937	\$3,353,627	\$1,266,517	\$6,875,425	\$5,651,357
Debt service as a percentage of noncapital expenditures	3.9%	3.1%	3.6%	2.7%	2.5%

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

	Fiscal Year				
	2005	2006	2007	2008	2009
Revenues					
Taxes	\$61,728,366	\$67,370,343	\$70,107,234	\$71,604,169	\$73,092,573
Licenses and permits	2,734,130	2,414,757	2,274,537	2,129,723	2,318,034
Intergovernmental	25,326,753	29,274,897	25,185,457	26,676,379	33,569,286
Charges for services	11,344,374	10,868,913	11,024,720	11,014,729	11,719,977
Fines and forfeits	2,242,373	2,341,077	2,215,230	2,472,025	1,996,883
Miscellaneous	4,874,670	6,255,152	7,252,667	6,091,879	3,818,078
Total Revenues	108,250,666	118,525,139	118,059,845	119,988,904	126,514,831
Expenditures					
General government	21,788,506	23,812,063	24,866,182	26,805,883	26,465,479
Public safety	29,133,971	32,082,423	35,688,892	36,746,100	39,325,404
Physical environment	4,690,061	6,800,424	5,316,908	6,159,485	5,886,626
Transportation	15,371,674	14,265,469	15,626,476	16,678,152	15,278,092
Economic environment	2,112,155	1,686,264	3,106,759	2,852,800	3,224,050
Mental and physical health	9,758,671	10,317,834	11,392,901	12,019,930	12,433,475
Culture and recreation	3,822,326	4,023,630	4,412,479	4,494,523	4,337,790
Capital outlay	12,328,740	20,223,545	13,466,397	8,241,819	13,503,595
Debt service:					
Principal	1,454,054	1,487,667	1,471,877	1,564,266	1,636,834
Interest	582,938	513,772	443,708	377,370	340,715
Total expenditures	101,043,096	115,213,091	115,792,579	115,940,328	122,432,060
Excess of revenues over (under) expenditures	7,207,570	3,312,048	2,267,266	4,048,576	4,082,771
Other Financing Sources (Uses)					
Proceeds of refunding long-term debt	-	-	-	-	-
Payments to refunded debt escrow agent	-	-	-	-	-
Proceeds-other note	-	-	-	-	-
Sales of capital assets	1,887,188	1,070,852	406,285	2,041,760	902,804
Transfers in	6,308,650	13,664,755	14,419,515	13,070,745	19,572,672
Transfers out	(7,651,960)	(17,398,850)	(17,084,402)	(15,991,306)	(19,547,336)
Insurance recoveries	-	-	-	9,533	-
Total other financing sources (uses)	543,878	(2,663,243)	(2,258,602)	(869,268)	928,140
Net change in fund balance	\$7,751,448	\$648,805	\$8,664	\$3,179,308	\$5,010,911
Debt service as a percentage of noncapital expenditures	2.3%	2.1%	1.8%	1.8%	1.8%

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
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
2009	\$23,880,773,485	\$679,638,800	\$517,127,911	\$25,077,540,196	2.56

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
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
2009	0.991	1.573	0.000	2.564	3.080	1.005	0.306	2.131	2.219

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	0.419	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
0.339	0.564	0.083	0.440	0.006

Source: Whatcom County Assessor.

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

Whatcom County

W A S H I N G T O N

Taxpayer	2009			2000		
	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	\$1,056,749,244	1	4.36%	\$394,928,320	1	3.56%
Tosco Corporation	620,238,935	2	2.56	66,174,735	6	0.60
Puget Sound Energy/Electric	429,059,568	3	1.77	-	-	-
Northwest Pipeline Corp	107,881,482	4	0.44	-	-	-
Cascade Natural Gas	102,122,894	5	0.42	-	-	-
Alumet Corp 61%, ET AL	92,586,690	6	0.38	131,447,030	2	1.18
Verizon Northwest Inc	78,214,634	7	0.32	-	-	-
Trans Mountain Pipeline	63,635,400	8	0.26	-	-	-
Tenaska Washington Partners LP	58,006,997	9	0.24	78,532,200	4	0.71
BNSF Railroad Company	49,092,863	10	0.20	-	-	-
Encogen Northwest LP	-	-	-	117,261,070	3	1.06
Sumas Cogeneration Co. LP	-	-	-	70,604,915	5	0.64
Trillium	-	-	-	56,327,210	7	0.51
Georgia Pacific	-	-	-	46,282,165	8	0.42
Talbot Real Estate LLC	-	-	-	37,953,995	9	0.34
Bellis Fair Partners	-	-	-	35,145,930	10	0.32
Total	<u><u>\$2,657,588,707</u></u>		<u><u>10.95%</u></u>	<u><u>\$1,034,657,570</u></u>		<u><u>9.32%</u></u>

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
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%
2009	\$46,463,503	\$45,913,252	98.82%	705,064	46,618,316	100.33%

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	Capital Leases			
2000	\$18,035,000	\$975,328	\$230,382	\$19,240,710	0.12%	\$118
2001	\$16,975,000	\$802,600	\$219,177	\$17,996,777	0.14%	\$105
2002	\$15,830,000	\$422,150	\$318,026	\$16,570,176	0.16%	\$96
2003	\$14,075,000	\$282,538	\$416,428	\$14,773,966	0.18%	\$85
2004	\$12,805,000	\$194,482	\$328,397	\$13,327,879	0.21%	\$75
2005	\$11,495,000	\$78,013	\$337,571	\$11,910,584	0.25%	\$66
2006	\$10,115,000	\$-	\$394,926	\$10,509,926	0.31%	\$57
2007	\$8,675,000	\$-	\$418,255	\$9,093,255	0.38%	\$48
2008	\$7,145,000	\$-	\$454,846	\$7,599,846	0.47%	\$40
2009	\$5,545,000	\$-	\$302,541	\$5,847,541	Not Available	\$31

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
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
2009	\$5,545,000	0.02%	\$28.72

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

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Whatcom County	Amount Applicable to Whatcom County
Whatcom County	\$5,545,000	100%	\$5,545,000
Total Direct Bonded Debt	\$5,545,000		\$5,545,000
Fire Districts	\$3,531,382	100%	\$3,531,382
Water Districts	\$1,241,396	100%	\$1,241,396
School Districts	\$160,013,933	100%	\$160,013,933
Park Districts	\$735,000	100%	\$735,000
Total Overlapping Bonded Debt	\$165,521,711		\$165,521,711
Total Direct & Overlapping Bonded Debt	\$171,066,711		\$171,066,711

Source: Whatcom County Treasurer.



	Fiscal Year				
	2000	2001	2002	2003	2004
Debt limit	\$173,200,343	\$182,308,619	\$189,250,148	\$196,045,944	\$217,976,649
Total net debt applicable to limit	23,727,010	23,066,034	21,795,681	19,386,417	19,949,864
Legal debt margin	\$149,473,333	\$159,242,585	\$167,454,467	\$176,659,527	\$198,026,785
Total net debt applicable to the limit as a percentage of debt limit	13.70%	12.65%	11.52%	9.89%	9.15%

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.

Fiscal Year				
2005	2006	2007	2008	2009
\$251,111,247	\$304,185,667	\$332,994,971	\$363,972,353	\$376,163,103
20,994,212	18,940,844	17,952,035	16,095,405	15,119,442
<u>\$230,117,035</u>	<u>\$285,244,823</u>	<u>\$315,042,936</u>	<u>\$347,876,948</u>	<u>\$361,043,661</u>
8.36%	6.23%	5.39%	4.42%	4.02%

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed value	\$25,077,540,196
Debt limit (1.5% of assessed value without a vote)	376,163,103
Debt applicable to limit:	
Outstanding debt	15,189,920
Less: Amounts set aside for repayment of general obligation debt	(70,478)
Total net debt applicable to limit	<u>15,119,442</u>
Legal debt margin	<u>\$361,043,661</u>

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.

Pledged Revenue Coverage
 Last Ten Fiscal Years
 Schedule 13



Fiscal Year	Special Assessment Bonds				Coverage
	Assessments Collected	Debt Service			
		Principal	Interest		
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	\$-	\$-	-	
2009	\$-	\$-	\$-	-	

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	\$6,163,453	\$32,639	35.36	26,807	4.5%
2007	188,300	\$6,750,225	\$35,004	35.45	26,755	4.2%
2008	191,000	\$7,010,166	\$35,592	36.00	26,787	5.0%
2009	193,100	Not Available	Not Available	35.65	24,963	8.3%

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

Whatcom County
W A S H I N G T O N

Employer	2009			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
St. Joseph Hospital/Madrona	2,714	1	2.70%	1,800	2	2.11%
Western Washington University	1,664	2	1.66%	1,842	1	2.15%
Bellingham School District	1,265	3	1.26%	1,244	3	1.46%
Whatcom County	920	4	0.92%	801	6	0.94%
City of Bellingham	910	5	0.91%	808	4	0.95%
Haggen, Inc.	866	6	0.86%	807	5	0.94%
BP (Cherry Point Refinery)	796	7	0.79%	-		0.00%
Sodexo Services	760	8	0.76%	-		0.00%
Ferndale School District	680	9	0.68%	742	7	0.87%
Sterling Health	653	10	0.65%	-		0.00%
Intalco	-		0.00%	689	8	0.81%
Brown & Cole, Inc	-		0.00%	620	9	0.73%
Voicestream	-		0.00%	563	10	0.66%
Total	11,228		11.19%	9,916		11.62%

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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Administrative Svcs	52.25	60.25	60.25	60.75	67.45	72.95	77.55	81.75	81.05	78.45
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	19.00	20.00	22.00	22.00	22.00	22.00	21.00
County Council	8.50	9.50	9.50	9.50	9.50	9.50	9.50	10.50	10.50	10.50
County Executive	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.40
District Court Prob.	13.40	17.00	18.00	18.00	18.00	19.00	20.00	19.50	19.50	18.50
District Court	15.00	16.00	16.00	16.00	17.00	18.00	19.00	21.00	21.00	20.00
Prosecuting Attorney	45.50	48.50	47.50	48.60	48.60	52.60	52.60	54.60	54.60	54.60
Public Defender	25.00	28.00	28.00	28.00	28.00	33.50	34.50	36.80	37.80	36.80
Superior Court	30.00	33.00	33.00	33.00	34.70	37.20	41.50	44.50	44.50	43.50
Treasurer	15.50	15.50	15.50	15.50	16.00	16.00	16.00	16.00	16.00	15.00
Public Safety										
Jail	58.00	60.00	60.00	60.00	63.00	88.00	88.50	91.50	91.50	92.50
Juvenile Court Admin	45.25	49.75	47.00	45.00	45.10	45.80	45.80	45.80	46.80	46.80
Planning & Dev't Svcs	46.75	47.35	48.35	49.35	57.00	69.60	72.60	74.60	73.60	67.60
Sheriff	82.00	92.00	92.00	92.00	99.80	101.80	102.20	106.20	108.20	108.70
Transportation										
Public Works	149.00	154.00	155.00	153.00	155.00	155.50	163.70	173.70	176.20	169.70
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	82.60	83.85	82.50	80.10	80.10	80.50	80.70	84.70	90.70	86.70
Culture and Recreation										
Cooperative Extension	3.79	3.79	2.79	2.79	2.52	2.52	2.52	2.52	2.52	2.42
Parks & Recreation	33.15	33.55	33.55	33.55	33.55	33.55	33.55	34.75	34.75	33.75
Total	759.19	805.54	802.44	799.64	830.82	893.52	917.72	955.92	966.72	941.92

Source: Whatcom County Administrative Services.

Function/Program	Fiscal Year				
	2000	2001	2002	2003	2004
General Government					
General Election (1)					
# of Registered Voters	98,352	97,828	91,956	94,753	106,094
# of Votes	74,668	44,163	55,066	45,786	91,497
% of Reg. Voters Voting	75.9%	45.1%	59.9%	48.3%	86.2%
Assessor (2)					
Real Property Parcels	98,941	100,483	101,362	102,025	102,261
Building Permits Evaluated	4,516	4,139	3,987	4,434	5,276
New Single Family Residences	1,874	1,887	1,792	1,916	1,992
Judicial (3)					
District Court Infractions	12,435	11,597	16,412	17,810	19,016
Public Safety (4)					
# of Fire Inspections	170	200	544	446	540
# Sheriffs - Commissioned	72.00	74.00	74.00	74.00	77.00
# Sheriffs - Civilian	16.00	18.00	18.00	19.00	22.80
Calls for Service	24,411	24,648	26,930	28,815	26,930
Average Daily Jail Population	239	227	236	240	246
Building Department					
Permits Applications*	N/A	1,323	1,514	1,880	2,022
Mechanical/Plumbing	950	869	778	844	800
Physical Environment (5)					
Flood Permits Issued	64	105	127	115	125
Transportation (6)					
Roads Oiled	666.72	664.01	662.20	665.38	666.03
Roads Asphalt	205.57	209.35	215.08	220.28	226.23
Roads Gravel	56.35	56.05	52.06	48.50	41.79
Roads Misc	20.99	20.82	20.82	17.90	17.90
Ferry Passengers	224,167	223,713	227,524	227,282	230,563
Ferry Vehicle Trips	144,246	144,361	134,203	136,441	137,127
Culture and Recreation (7)					
Number of Parks	9	9	9	10	11

* 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.

(7) Source: Whatcom County Parks.

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

Fiscal Year				
2005	2006	2007	2008	2009

102,118	102,819	102,458	115,314	114,292
63,716	69,782	55,059	101,399	61,288
62.4%	67.9%	53.7%	87.9%	53.6%
105,200	108,076	109,013	109,507	110,327
5,528	5,521	5,821	4,083	5,460
2,295	2,487	2,592	877	496
18,393	19,837	21,062	21,253	17,478
303	163	336	337	325
78.00	78.00	82.00	84.00	84.00
23.80	24.20	24.20	24.20	24.70
28,815	28,477	29,917	29,499	27,642
263	290	262	277	283
2,050	1,748	1,409	1,142	855
607	496	515	420	433
115	50	32	17	22
667.17	668.53	667.15	667.94	663.93
230.75	235.07	236.11	237.83	233.39
38.99	35.24	31.74	30.46	30.40
17.86	15.69	16.04	15.54	15.60
226,933	231,111	222,604	216,838	207,160
133,717	137,366	129,552	123,285	119,400
11	12	12	20	20

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

Fiscal Year				
2005	2006	2007	2008	2009
87.50	87.50	91.50	93.50	93.5
954.77	954.54	951.04	951.77	943.32
4	4	4	3	3
1	1	1	1	1
17	16	16	16	12
54	58	58	58	53
566	529	528	528	448
11	12	12	20	20
6,636.69	6,820.35	6,894.88	7,030.38	7030.38
8*	8*	8*	8*	8*
35	35	35	35	35
11	11	11	11	11
10	10	10	10	11
10	15	17	16	13
1	1	1	1	1
1	1	1	1	1