

Statistical Section

General Government Expenditures and Other Uses by Function (1)
 Last Ten Fiscal Years
 Table 1

Year	General Government	Public Safety	Physical Environment	Transportation	Economic Environment	Mental & Physical Health	Culture Recreation	Intra-Governmental
1996	\$11,770,828	\$14,133,452	\$1,907,928	\$10,703,423	\$950,057	\$6,702,229	\$2,663,466	\$0
1997	\$12,306,262	\$15,058,747	\$2,762,472	\$10,809,665	\$1,489,765	\$7,130,541	\$2,731,892	\$0
1998	\$14,227,461	\$17,003,381	\$2,366,215	\$10,990,385	\$1,183,325	\$7,730,267	\$2,911,750	\$0
1999	\$15,047,278	\$18,509,529	\$2,834,910	\$11,444,117	\$1,235,673	\$8,028,398	\$3,020,587	\$0
2000	\$15,410,234	\$19,267,342	\$4,975,846	\$13,154,686	\$1,126,322	\$8,219,522	\$3,371,446	\$0
2001	\$16,713,972	\$21,470,121	\$4,757,938	\$13,528,035	\$1,167,559	\$9,078,653	\$3,417,835	\$0
2002	\$16,863,877	\$22,879,744	\$6,544,045	\$14,126,042	\$1,322,618	\$9,194,004	\$3,363,082	\$0
2003	\$18,270,858	\$23,597,879	\$5,866,598	\$14,371,656	\$1,424,252	\$9,180,782	\$3,639,514	\$0
2004	\$19,443,137	\$25,866,906	\$4,167,394	\$14,761,101	\$1,758,741	\$9,151,500	\$3,623,601	\$0
2005	\$21,788,506	\$29,133,971	\$4,690,061	\$15,373,215	\$2,112,155	\$9,758,671	\$3,822,326	\$0

(1) Includes general, special revenue, capital projects, debt service, and special assessment funds.

General Government Expenditures and Other Uses by Function (1)
 Last Ten Fiscal Years
 Table 1

Other Financing Uses	Capital Outlays	Debt Service	Total
\$4,536,564	\$6,915,944	\$2,727,494	\$63,011,385
\$4,870,189	\$13,672,005	\$2,561,469	\$73,393,007
\$3,911,873	\$13,599,996	\$2,756,559	\$76,681,212
\$6,159,294	\$6,508,375	\$2,878,067	\$75,666,228
\$6,144,861	\$7,944,968	\$2,649,662	\$82,264,889
\$8,601,682	\$8,617,635	\$2,237,975	\$89,591,405
\$9,234,220	\$7,800,595	\$2,799,292	\$94,127,519
\$8,016,157	\$5,715,028	\$2,101,416	\$92,184,140
\$3,913,828	\$10,215,134	\$1,997,497	\$94,898,839
\$7,651,960	\$12,327,199	\$2,036,992	\$108,695,056

General Government Revenues and Other Financing
Sources by Source (1)
Last Ten Fiscal Years
Table 2



Year	Taxes	Licenses & Permits	Inter-Governmental	Charges for Service	Fines & Forfeits	Misc.	Intra-Governmental	Other Financing Sources	Total
1996	\$35,430,869	\$1,268,937	\$17,326,228	\$5,293,274	\$1,197,890	\$3,777,127	\$0	\$5,933,163	\$70,227,488
1997	\$38,250,989	\$1,340,274	\$18,017,481	\$6,085,563	\$1,619,031	\$4,124,349	\$0	\$8,054,550	\$77,492,237
1998	\$39,438,336	\$1,351,354	\$19,508,309	\$6,053,392	\$1,466,255	\$4,753,738	\$0	\$8,502,012	\$81,073,396
1999	\$42,343,802	\$1,415,442	\$17,887,436	\$7,042,730	\$1,705,224	\$4,796,491	\$0	\$7,926,658	\$83,117,783
2000	\$45,620,265	\$1,531,267	\$20,829,740	\$7,316,680	\$1,686,828	\$5,411,508	\$0	\$6,823,392	\$89,219,680
2001	\$47,424,567	\$1,580,226	\$21,212,913	\$7,776,574	\$1,763,991	\$5,582,089	\$0	\$7,861,231	\$93,201,591
2002	\$49,257,944	\$1,760,008	\$20,968,672	\$8,696,953	\$1,946,964	\$4,296,233	\$0	\$8,467,262	\$95,394,036
2003	\$51,872,132	\$2,243,794	\$19,404,333	\$10,022,119	\$2,675,698	\$3,864,099	\$0	\$8,977,390	\$99,059,565
2004	\$55,452,648	\$2,390,146	\$21,763,095	\$10,163,856	\$2,124,567	\$3,388,809	\$0	\$5,267,075	\$100,550,196
2005	\$61,728,366	\$2,734,130	\$25,326,753	\$11,344,374	\$2,242,373	\$4,874,670	\$0	\$8,195,838	\$116,446,504

(1) Includes general, special revenue, capital projects, debt service, and special assessment funds.

Property Tax Levies & Collections (1)
 Last Ten Fiscal Years
 Table 3

Year	Total Tax Levy	Current Tax Collection	Percent of Levy Collected	Delinquent Tax Collection	Total Tax Collection	Outstanding Delinquent Taxes
1996	\$25,292,251	\$24,547,885	97.06%	\$707,630	\$25,255,515	\$1,196,371
1997	\$27,178,522	\$26,465,092	97.38%	\$655,200	\$27,120,292	\$1,322,065
1998	\$27,864,587	\$27,068,437	97.14%	\$754,999	\$27,823,436	\$1,430,947
1999	\$28,585,345	\$27,646,933	96.72%	\$858,703	\$28,505,636	\$1,492,835
2000	\$29,404,946	\$28,702,921	97.61%	\$780,380	\$29,483,301	\$1,552,527
2001	\$30,421,642	\$29,470,724	96.87%	\$887,132	\$30,357,857	\$1,618,296
2002	\$31,670,833	\$30,534,478	96.41%	\$902,820	\$31,437,298	\$1,855,668
2003	\$32,226,826	\$31,132,304	96.60%	\$1,181,451	\$32,313,755	\$1,718,582
2004	\$37,107,231	\$36,191,377	97.53%	\$1,093,092	\$37,284,469	\$1,704,919
2005	\$39,257,124	\$38,338,843	97.66%	\$1,145,083	\$39,483,926	\$1,421,553

(1) Does not include Agency Funds

Assessed Value of Taxable Property (1)
 Last Ten Fiscal Years
 Table 4



Fiscal Year	Tax Year	Real Property Assessed Value	Personal Property Assessed Value	Public Utilities And Water Craft	Total Assessed Value
1996	1997	\$9,241,501,960	\$410,699,900	\$382,793,629	\$10,034,995,489
1997	1998	\$9,655,317,130	\$410,421,086	\$378,523,956	\$10,444,262,172
1998	1999	\$9,938,624,420	\$427,546,605	\$337,392,696	\$10,703,563,721
1999	2000	\$10,130,282,150	\$448,738,355	\$375,873,011	\$10,954,893,516
2000	2001	\$10,606,397,230	\$497,440,860	\$442,851,475	\$11,546,689,565
2001	2002	\$11,152,456,630	\$507,675,185	\$493,776,133	\$12,153,907,948
2002	2003	\$11,594,611,940	\$504,666,885	\$517,397,735	\$12,616,676,560
2003	2004	\$12,090,284,345	\$479,760,180	\$499,685,106	\$13,069,729,631
2004	2005	\$13,528,513,540	\$484,414,565	\$518,848,465	\$14,531,776,570
2005	2006	\$15,734,157,180	\$504,068,985	\$502,523,649	\$16,740,749,814

(1) Whatcom County does not estimate actual value. Revaluations occur on a market resale basis. The County is revalued in each four year period by area.



Property Tax Rates (Per \$1,000 of Assessed Value) (1)
 Direct & Overlapping Governments
 Last Ten Fiscal Years
 Table 5

WHATCOM COUNTY GOVERNMENT					AGENCIES				
Year	General Fund	Special Revenue Funds	Debt Service	Total County	School Districts	Fire Districts	Port Districts	Cities & Towns	State of WA
1996	1.470	2.206	0.002	3.679	3.642	1.123	0.413	2.621	3.745
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

(1) Property is assessed at 100% of its true and fair value.

Property Tax Rates (Per \$1,000 of Assessed Value) (1)
 Direct & Overlapping Governments
 Last Ten Fiscal Years
 Table 5

AGENCIES							Total
Rural Library	Hospital District	Park & Rec District	Water District	Cemetary District	Total Agencies		
0.479	0.431	0.091	0.983	0.081	13.608	17.287	
0.494	0.391	0.109	0.961	0.083	13.637	17.395	
0.500	0.391	0.109	0.861	0.085	13.727	17.449	
0.500	0.474	0.106	0.787	0.085	13.964	17.729	
0.500	0.419	0.105	0.743	0.084	13.971	17.777	
0.500	0.458	0.105	0.887	0.084	14.097	17.815	
0.500	0.450	0.098	0.625	0.086	13.676	17.347	
0.497	0.501	0.099	0.725	0.084	13.800	17.422	
0.495	0.443	0.097	0.650	0.083	13.637	17.529	
0.486	0.180	0.094	0.447	0.085	12.621	16.339	

Ten Largest Taxpayers
 December 31, 2005 for 2006 Taxes
 Table 6



Taxpayer	Type of Business	2005 Assessed Valuation	Percentage of Total Assessed Valuation
BP West Coast Products LLC	Refinery	\$595,562,720	3.558%
Tosco Corporation	Refinery	\$267,910,935	1.600%
Puget Sound Energy/ Electric	Electric Utility	\$164,496,583	0.983%
Alumet Corp 61%, ET AL	Aluminum Production	\$84,993,205	0.508%
Sumas Cogeneration CO LP	Cogeneration Plant	\$63,525,805	0.379%
Tenaska Washington Partners LP	Cogeneration Plant	\$58,750,000	0.351%
Bellis Fair Partners	Regional Shopping Mall	\$32,856,940	0.196%
Pan Pacific Development Corp	Property Development	\$20,891,450	0.125%
Nationsbanc Mortgage Corp	Liquid Propane Storage	\$19,643,725	0.117%
IKO Pacific, Inc	Wood Products	\$19,572,835	0.117%
			7.934%
County Total 2005 Assessed Value:		\$16,740,749,814	

Special Assessment Billings & Collections (1)
 Last Ten Fiscal Years
 Table 7

Fiscal Year	Assessment Roll Billings	Assessments Collected (2)
1996	Not Available	\$509,660
1997	Not Available	\$187,254
1998	Not Available	\$332,307
1999	Not Available	\$148,590
2000	Not Available	\$150,434
2001	\$176,505	\$490,624
2002	\$134,855	\$159,846
2003	\$94,870	\$45,660
2004	\$94,178	\$77,806
2005	\$70,856	\$152,306

(1) Special Assessment includes: CRID #9 and LRID #10.
 (2) Includes cancellations, supplements, and adjustments.

		<u>\$ 16,740,749,814</u>
Remaining Debt Capacity		
2.5 % general purposes limit is allocated between:	<u>\$ 418,518,745</u>	
<i>Up to 1.5% debt without a vote</i>	<u>\$ 251,111,247</u>	
Less: outstanding debt	<u>\$ 21,063,476</u>	
Less: excess of debt with a vote	<u>\$ -</u>	
Add: available assets	<u>\$ 69,264</u>	
Equals: remaining debt capacity without a vote		<u>\$ 230,117,035</u>
<i>Up to 2.5% debt with a vote</i>	<u>\$ 418,518,745</u>	
Less: outstanding debt	<u>\$ 21,063,476</u>	
Add: available assets	<u>\$ 69,264</u>	
Equals: remaining debt capacity with a vote		<u>\$ 397,524,533</u>

Ratio of Net General Obligation Bonded Debt
to Assessed Value & Net General Obligation
Bonded Debt per Capita
Last Ten Fiscal Years
Table 9

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Debt Service Money Available (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1996	152,800	\$10,034,995,489	\$16,904,000	\$88,679	\$16,815,321	0.168%	110.05
1997	156,200	\$10,444,262,172	\$18,440,000	\$104,603	\$18,335,397	0.176%	117.38
1998	157,500	\$10,703,563,721	\$20,705,000	\$74,610	\$20,630,390	0.193%	130.99
1999	161,300	\$10,954,893,516	\$19,430,000	\$79,884	\$19,350,116	0.177%	119.96
2000	163,500	\$11,546,689,565	\$18,035,000	\$67,673	\$17,967,327	0.156%	109.89
2001	170,600	\$12,153,907,948	\$16,975,000	\$68,879	\$16,906,121	0.139%	99.10
2002	172,200	\$12,616,676,560	\$15,830,000	\$68,721	\$15,761,279	0.125%	91.53
2003	174,500	\$13,069,729,631	\$14,075,000	\$73,245	\$14,001,755	0.107%	80.24
2004	177,300	\$14,531,776,570	\$12,805,000	\$75,317	\$12,729,683	0.088%	71.80
2005	180,800	\$16,740,749,814	\$11,495,000	\$69,264	\$11,425,736	0.068%	63.20

(1) Population Estimate supplied by State of Washington Employment Security Department.

(2) From Table 4.

(3) General obligation debt reported in the enterprise funds and special assessment debt with government commitment have been excluded.

(4) Amount available for repayment of general obligation bonds (not including Special Assessment.)

Ratio of Annual Debt Service Expenditures for
 General Obligations Bonded Debt to
 Total General Governmental Expenditures
 Last Ten Fiscal Years
 Table 10



Fiscal Year	Principal (1)	Interest (2)	Total Debt Service	Total General Governmental Expenditures (3)	Ratio of Net Bonded Debt to Assessed Value
1996	\$1,308,433	\$1,419,061	\$2,727,494	\$63,011,385	4.33%
1997	\$1,161,774	\$1,399,695	\$2,561,469	\$73,393,007	3.49%
1998	\$1,596,406	\$1,160,153	\$2,756,559	\$76,681,212	3.59%
1999	\$1,672,398	\$1,205,669	\$2,878,067	\$75,666,228	3.80%
2000	\$1,559,956	\$1,089,706	\$2,649,662	\$82,264,889	3.22%
2001	\$1,232,728	\$1,005,247	\$2,237,975	\$89,591,405	2.50%
2002	\$1,873,977	\$925,315	\$2,799,292	\$94,127,519	2.97%
2003	\$1,339,612	\$761,804	\$2,101,416	\$92,184,140	2.28%
2004	\$1,366,817	\$630,680	\$1,997,497	\$94,898,839	2.10%
2005	\$1,454,054	\$582,938	\$2,036,992	\$108,695,056	1.87%

(1) Does not include Agency Funds.

(2) Excludes bond issuance and other costs.

(3) Includes general, special revenue, debt service, & capital projects funds.

Computation of Direct & Overlapping Bonded Debt
 General Obligation Bonds
 December 31, 2005
 Table 11



Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Whatcom County	Amount Applicable to Whatcom County
Whatcom County	\$11,495,000	100%	\$11,495,000
Total Direct Bonded Debt	\$11,495,000		\$11,495,000
Fire Districts	\$6,211,132	100%	\$6,211,132
Water Districts	\$1,723,525	100%	\$1,723,525
School Districts	\$131,560,685	100%	\$131,560,685
Park Districts	\$925,000	100%	\$925,000
Total Overlapping Bonded Debt	\$140,420,342		\$140,420,342
Total Direct & Overlapping Bonded Debt	\$151,915,342		\$151,915,342

Demographic Statistics
 Last Ten Fiscal Years
 Table 12



Fiscal Year	Population (1)	Per Capita Income (2)	Public School Enrollment (3)	Unemployment Rate (4)
1996	152,800	\$20,694	22,973	7.5%
1997	156,200	\$21,438	23,383	6.0%
1998	157,500	\$22,732	24,024	5.8%
1999	161,300	\$23,228	24,250	5.2%
2000	163,500	\$23,133	26,024	5.7%
2001	170,600	\$25,450	26,053	6.8%
2002	172,200	\$25,902	26,274	6.3%
2003	174,500	\$26,617	26,637	6.1%
2004	177,300	Not Available	26,915	5.8%
2005	180,800	Not Available	26,605	5.0%

(1) Population Estimate supplied by State of Washington Employment Security Department.

(2) Per Capita Income supplied by State of Washington Employment Security Department.

(3) Total number of students. School Enrollment supplied by ESD-189.

(4) Unemployment rate supplied by State of Washington Employment Security Department.

Property Value, Construction & Bank Deposits
 Last Ten Fiscal Years
 Table 13

Year	Total New Construction Value (1)	Total Property Value (2)	Total Bank Deposits (3)
1996	\$255,041,583	\$10,034,995,489	\$1,676,763,000
1997	\$222,637,443	\$10,444,262,172	\$1,596,518,000
1998	\$309,746,172	\$10,703,563,721	\$1,615,981,000
1999	\$264,046,426	\$10,954,893,516	\$1,682,130,000
2000	\$318,081,237	\$11,546,689,565	\$1,756,000,000
2001	\$285,033,283	\$12,153,907,948	\$1,874,000,000
2002	\$332,691,326	\$12,616,676,560	\$2,038,000,000
2003	\$348,837,738	\$13,069,729,631	\$2,201,000,000
2004	\$674,087,413	\$14,531,776,570	\$2,342,000,000
2005	\$599,848,225	\$16,740,749,814	\$2,517,000,000

(1) Source: Whatcom County Assessor's Office

(2) Source: Whatcom County Assessor's Office.

(3) Source: FDIC (as of June 30th of each year)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Miles of Road (1):										
Unimproved	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.59
Graded & Drained	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96
Gravel	58.84	58.07	57.17	56.58	56.35	56.05	52.06	48.50	41.79	38.99
Oiled	692.72	686.44	676.57	667.01	666.72	664.01	662.2	665.38	666.03	667.17
Asphalt	178.67	186.16	196.70	203.96	205.57	209.35	215.08	220.28	226.23	230.75
Concrete	<u>17.60</u>	<u>15.60</u>	<u>15.60</u>	<u>18.52</u>	<u>18.40</u>	<u>18.23</u>	<u>18.23</u>	<u>15.31</u>	<u>15.31</u>	<u>15.31</u>
Total Roads	950.42	948.86	948.63	948.66	949.63	950.23	950.16	952.06	951.95	954.77
Fire Protection (2):										
No. of Districts	17	17	17	17	17	18	18	18	18	17
No. of Paid Firemen	23	30	34	49	54	51	50	51	55	54
No. of Volunteer Firemen	604	609	621	631	645	591	609	599	584	566
Leisure Facilities (3):										
Parks- Number	9	9	9	9	9	9	9	10	11	11
Parks- Acres	2,211.28	2,211.28	3,650.28	3,652.58	3,652.58	3,672.58	3,893.87	4,077.77	6,615.69	6,636.69
ORV Park Acres	0	0	0	0	0	0	0	0	0	0
Senior Centers	8*	8*	8*	8*	8*	8*	8*	8*	8*	8*
General Elections (4):										
Number of Registered Voters	95,665	85,538	90,258	90,987	98,352	97,828	91,956	94,753	106,094	102,118
Number of Voters	65,565	50,593	57,090	53,038	74,668	44,163	55,066	45,786	91,497	63,716
Percent of Registered Voters Voting	68.5%	59.2%	63.3%	58.3%	75.9%	45.1%	59.9%	48.3%	86.2%	62.4%
Public Schools/ Education (5):										
Number of Schools:										
Elementary	32	33	34	35	34	36	35	35	36	35
Middle	9	9	10	10	11	11	11	11	12	11
High	8	8	9	10	12	10	10	10	11	10
Alternative or Special Education	5	5	7	8	10	10	12	16	12	10
Community Colleges	1	1	1	1	1	1	1	1	1	1
Technical	1	1	1	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: Whatcom County Election Department

(5) Source: Education Service District #189