

Introduction

Whatcom County, Washington (the "County") has requested PFM Financial Advisors LLC ("PFM") model preliminary financing scenarios for a proposed new County jail facility (the "Project"). The Project is to be financed by a proposed two-tenths of one percent Public Safety Sales Tax (subject to voter approval). By statute, 60% of the Public Safety Sales Tax is allocated to the County and 40% to cities within the County's boundaries (the "Cities").

Our assumptions include:

- Total project cost: \$170 million
- Cities contribute a portion of allocable sales tax to project 2024-2054
- First revenues expected to be received June 2024
- County bonds issued February 2026 & June 2028
 - Assumed borrowing rates: Bloomberg "AA" BVAL as of 1/31/2025 + 0.50% cushion
 - Final maturity: June 2058
 - Interest only through 2028 (both series); and 2030-2033 (2028 Bonds)

Table 1: Funding Sources	
City Sales Tax Contributions (2024-2054)	\$53,610,188
Less: City Sales Tax Contributions Received 2029-2054	(34,630,759)
2026 & 2028 County Bond Proceeds	121,851,339
County Sales Tax Revenues 2024-2028*	29,169,232
Total:	\$170,000,000

**Net of debt service on the Bonds*

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 Scenario 2: 50% Towards Behavioral Health by 2030; County Debt Service < \$6.6 million; Consistent City Contributions

Table 3: Projected Cash Flows for the Project										
Period Ending	Cities Tax Revenues - to JPIP A	County Tax Revenues - to JPIP B	Total Revenue towards JPIP C = [A+B]	Cities Debt Service D	County Debt Service E	Total Debt Service F = [D+E]	Net Tax Revenues for Project G = [C-F]	Bond Proceeds H	Total Available Funding I = [G+H]	Cumulative Funding J = [Sum of I]
12/31/2024	\$ 2,256,320	\$ 4,512,641	\$ 6,768,961	\$ -	\$ -	\$ -	\$ 6,768,961	\$ -	\$ 6,768,961	\$ 6,768,961
12/31/2025	3,938,125	7,876,251	11,814,376	-	-	-	11,814,376	-	11,814,376	18,583,338
12/31/2026	4,095,650	8,191,301	12,286,951	-	(1,462,750)	(1,462,750)	10,824,201	60,925,670	71,749,871	90,333,209
12/31/2027	4,259,477	8,518,953	12,778,430	-	(2,925,500)	(2,925,500)	9,852,930	-	9,852,930	100,186,139
12/31/2028	4,429,856	8,859,711	13,289,567	-	(4,401,375)	(4,401,375)	8,888,192	60,925,670	69,813,861	170,000,000
12/31/2029	4,607,050	6,574,200	11,181,250	(4,607,050)	(6,574,200)	(11,181,250)	-	-	-	-
12/31/2030	2,555,377	4,073,623	6,629,000	(2,555,377)	(4,073,623)	(6,629,000)	-	-	-	-
12/31/2031	2,657,592	3,972,533	6,630,125	(2,657,592)	(3,972,533)	(6,630,125)	-	-	-	-
12/31/2032	690,974	5,937,526	6,628,500	(690,974)	(5,937,526)	(6,628,500)	-	-	-	-
12/31/2033	718,613	5,910,387	6,629,000	(718,613)	(5,910,387)	(6,629,000)	-	-	-	-
12/31/2034	747,357	6,415,393	7,162,750	(747,357)	(6,415,393)	(7,162,750)	-	-	-	-
12/31/2035	777,252	6,596,248	7,373,500	(777,252)	(6,596,248)	(7,373,500)	-	-	-	-
12/31/2036	808,342	6,599,533	7,407,875	(808,342)	(6,599,533)	(7,407,875)	-	-	-	-
12/31/2037	840,675	6,599,200	7,439,875	(840,675)	(6,599,200)	(7,439,875)	-	-	-	-
12/31/2038	874,302	6,599,823	7,474,125	(874,302)	(6,599,823)	(7,474,125)	-	-	-	-
12/31/2039	909,275	6,600,850	7,510,125	(909,275)	(6,600,850)	(7,510,125)	-	-	-	-
12/31/2040	945,646	6,596,854	7,542,500	(945,646)	(6,596,854)	(7,542,500)	-	-	-	-
12/31/2041	983,471	6,597,279	7,580,750	(983,471)	(6,597,279)	(7,580,750)	-	-	-	-
12/31/2042	1,022,810	6,596,440	7,619,250	(1,022,810)	(6,596,440)	(7,619,250)	-	-	-	-
12/31/2043	1,063,723	6,598,652	7,662,375	(1,063,723)	(6,598,652)	(7,662,375)	-	-	-	-
12/31/2044	1,106,272	6,598,228	7,704,500	(1,106,272)	(6,598,228)	(7,704,500)	-	-	-	-
12/31/2045	1,150,522	6,594,603	7,745,125	(1,150,522)	(6,594,603)	(7,745,125)	-	-	-	-
12/31/2046	1,196,543	6,592,082	7,788,625	(1,196,543)	(6,592,082)	(7,788,625)	-	-	-	-
12/31/2047	1,244,405	6,599,595	7,844,000	(1,244,405)	(6,599,595)	(7,844,000)	-	-	-	-
12/31/2048	1,294,181	6,591,444	7,885,625	(1,294,181)	(6,591,444)	(7,885,625)	-	-	-	-
12/31/2049	1,345,948	6,591,927	7,937,875	(1,345,948)	(6,591,927)	(7,937,875)	-	-	-	-
12/31/2050	1,399,786	6,594,839	7,994,625	(1,399,786)	(6,594,839)	(7,994,625)	-	-	-	-
12/31/2051	1,455,778	6,594,222	8,050,000	(1,455,778)	(6,594,222)	(8,050,000)	-	-	-	-
12/31/2052	1,514,009	6,594,116	8,108,125	(1,514,009)	(6,594,116)	(8,108,125)	-	-	-	-
12/31/2053	1,574,569	6,598,306	8,172,875	(1,574,569)	(6,598,306)	(8,172,875)	-	-	-	-
12/31/2054	1,146,286	6,599,464	7,745,750	(1,146,286)	(6,599,464)	(7,745,750)	-	-	-	-
12/31/2055	-	6,597,500	6,597,500	-	(6,597,500)	(6,597,500)	-	-	-	-
12/31/2056	-	6,598,375	6,598,375	-	(6,598,375)	(6,598,375)	-	-	-	-
12/31/2057	-	6,594,750	6,594,750	-	(6,594,750)	(6,594,750)	-	-	-	-
12/31/2058	-	6,595,875	6,595,875	-	(6,595,875)	(6,595,875)	-	-	-	-
Totals	\$ 53,610,188	\$ 229,162,723	\$ 282,772,911	\$ (34,630,759)	\$ (199,993,491)	\$ (234,624,250)	\$ 48,148,661	\$ 121,851,339	\$ 170,000,000	

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Table 2: Contribution Breakdown

Period Ending	Cities' Share of New 2/10 Sales Tax Revenue A	Cities Tax Revenues - to JPIP B	Remaining Cities Revenue C = [A-B]	County's Share of New 2/10 Sales Tax Revenue D	County Tax Revenues - to JPIP E	Remaining County Revenue for Behavioral Health F = [D-E]	Total New Sales Tax G = [A+D]	City of Bellingham Revenue towards Behavioral Health H	Total Remaining Revenue for Behavioral Health I = [F+H]	County and Bellingham Behavioral Health Revenue as % of New Sales Tax J = [I/G]
12/31/2024	\$ 3,008,427	\$ 2,256,320	\$ 752,107	\$ 4,512,641	\$ 4,512,641	\$ -	\$ 7,521,068	\$ 509,684	\$ 509,684	6.78%
12/31/2025	5,250,834	3,938,125	1,312,708	7,876,251	7,876,251	-	13,127,085	889,589	889,589	6.78%
12/31/2026	5,460,867	4,095,650	1,365,217	8,191,301	8,191,301	-	13,652,168	925,173	925,173	6.78%
12/31/2027	5,679,302	4,259,477	1,419,826	8,518,953	8,518,953	-	14,198,255	962,179	962,179	6.78%
12/31/2028	5,906,474	4,429,856	1,476,619	8,859,711	8,859,711	-	14,766,185	1,000,667	1,000,667	6.78%
12/31/2029	6,142,733	4,607,050	1,535,683	9,214,100	6,574,200	2,639,899	15,356,833	1,040,693	3,680,593	23.97%
12/31/2030	6,388,442	2,555,377	3,833,065	9,582,664	4,073,623	5,509,041	15,971,106	2,597,570	8,106,611	50.76%
12/31/2031	6,643,980	2,657,592	3,986,388	9,965,970	3,972,533	5,993,437	16,609,950	2,701,473	8,694,910	52.35%
12/31/2032	6,909,739	690,974	6,218,765	10,364,609	5,937,526	4,427,083	17,274,348	4,214,298	8,641,381	50.02%
12/31/2033	7,186,129	718,613	6,467,516	10,779,193	5,910,387	4,868,806	17,965,322	4,382,870	9,251,676	51.50%
12/31/2034	7,473,574	747,357	6,726,217	11,210,361	6,415,393	4,794,968	18,683,935	4,558,185	9,353,153	50.06%
12/31/2035	7,772,517	777,252	6,995,265	11,658,775	6,596,248	5,062,527	19,431,292	4,740,512	9,803,040	50.45%
12/31/2036	8,083,418	808,342	7,275,076	12,125,126	6,599,533	5,525,593	20,208,544	4,930,133	10,455,726	51.74%
12/31/2037	8,406,754	840,675	7,566,079	12,610,132	6,599,200	6,010,932	21,016,886	5,127,338	11,138,270	53.00%
12/31/2038	8,743,025	874,302	7,868,722	13,114,537	6,599,823	6,514,714	21,857,561	5,332,432	11,847,146	54.20%
12/31/2039	9,092,746	909,275	8,183,471	13,639,118	6,600,850	7,038,268	22,731,864	5,545,729	12,583,997	55.36%
12/31/2040	9,456,455	945,646	8,510,810	14,184,683	6,596,854	7,587,829	23,641,138	5,767,558	13,355,387	56.49%
12/31/2041	9,834,714	983,471	8,851,242	14,752,070	6,597,279	8,154,792	24,586,784	5,998,261	14,153,052	57.56%
12/31/2042	10,228,102	1,022,810	9,205,292	15,342,153	6,596,440	8,745,713	25,570,255	6,238,191	14,983,904	58.60%
12/31/2043	10,637,226	1,063,723	9,573,504	15,955,839	6,598,652	9,357,187	26,593,065	6,487,719	15,844,905	59.58%
12/31/2044	11,062,715	1,106,272	9,956,444	16,594,073	6,598,228	9,995,844	27,656,788	6,747,227	16,743,072	60.54%
12/31/2045	11,505,224	1,150,522	10,354,701	17,257,836	6,594,603	10,663,233	28,763,060	7,017,116	17,680,350	61.47%
12/31/2046	11,965,433	1,196,543	10,768,890	17,948,149	6,592,082	11,356,067	29,913,582	7,297,801	18,653,869	62.36%
12/31/2047	12,444,050	1,244,405	11,199,645	18,666,075	6,599,595	12,066,480	31,110,125	7,589,713	19,656,193	63.18%
12/31/2048	12,941,812	1,294,181	11,647,631	19,412,718	6,591,444	12,821,274	32,354,530	7,893,302	20,714,576	64.02%
12/31/2049	13,459,485	1,345,948	12,113,536	20,189,227	6,591,927	13,597,300	33,648,711	8,209,034	21,806,334	64.81%
12/31/2050	13,997,864	1,399,786	12,598,078	20,996,796	6,594,839	14,401,957	34,994,660	8,537,395	22,939,352	65.55%
12/31/2051	14,557,779	1,455,778	13,102,001	21,836,668	6,594,222	15,242,446	36,394,446	8,878,891	24,121,337	66.28%
12/31/2052	15,140,090	1,514,009	13,626,081	22,710,134	6,594,116	16,116,018	37,850,224	9,234,047	25,350,065	66.97%
12/31/2053	15,745,693	1,574,569	14,171,124	23,618,540	6,598,306	17,020,234	39,364,233	9,603,408	26,623,643	67.63%
12/31/2054	16,375,521	1,146,286	15,229,235	24,563,281	6,599,464	17,963,818	40,938,802	10,320,463	28,284,281	69.09%
12/31/2055	17,030,542	-	17,030,542	25,545,813	6,597,500	18,948,313	42,576,355	11,541,163	30,489,476	71.61%
12/31/2056	17,711,763	-	17,711,763	26,567,645	6,598,375	19,969,270	44,279,409	12,002,809	31,972,080	72.21%
12/31/2057	18,420,234	-	18,420,234	27,630,351	6,594,750	21,035,601	46,050,585	12,482,922	33,518,523	72.79%
12/31/2058	19,157,043	-	19,157,043	28,735,565	6,595,875	22,139,690	47,892,608	12,982,239	35,121,929	73.33%
Totals	\$ 369,820,706	\$53,610,188	\$316,210,518	\$ 554,731,059	\$229,162,723	\$ 325,568,337	\$ 924,551,766	\$214,287,784	\$ 539,856,121	23.18%

Table 4: Public Safety Sales Tax Revenue Projection						
Year	Historical Public Safety Tax Collections (\$)	Annual Change in Collections (%)	Current Public Safety Tax Projections (\$)	Proposed County Share of New 2/10 Sales Tax (\$)	Proposed Cities Share of New 2/10 Sales Tax (\$)	Adjusted New Sales Tax Revenue 100% (\$)
2014	\$ 3,407,007					
2015	3,567,137	4.70%				
2016	3,700,252	3.73%				
2017	4,018,866	8.61%				
2018	4,358,833	8.46%				
2019	4,623,642	6.08%				
2020	4,531,591	-1.99%				
2021	5,313,317	17.25%				
2022	5,991,661	12.77%				
2023	6,466,271	7.92%				
2024	13,832,167	-2.40%	6,311,099	4,512,641	3,008,427	7,521,068
2025		4.00%	6,563,542	7,876,251	5,250,834	13,127,085
2026		4.00%	6,826,084	8,191,301	5,460,867	13,652,168
2027		4.00%	7,099,128	8,518,953	5,679,302	14,198,255
2028		4.00%	7,383,093	8,859,711	5,906,474	14,766,185
2029		4.00%	7,678,416	9,214,100	6,142,733	15,356,833
2030		4.00%	7,985,553	9,582,664	6,388,442	15,971,106
2031		4.00%	8,304,975	9,965,970	6,643,980	16,609,950
2032		4.00%	8,637,174	10,364,609	6,909,739	17,274,348
2033		4.00%	8,982,661	10,779,193	7,186,129	17,965,322
2034		4.00%	9,341,968	11,210,361	7,473,574	18,683,935
2035		4.00%	9,715,646	11,658,775	7,772,517	19,431,292
2036		4.00%	10,104,272	12,125,126	8,083,418	20,208,544
2037		4.00%	10,508,443	12,610,132	8,406,754	21,016,886
2038		4.00%	10,928,781	13,114,537	8,743,025	21,857,561
2039		4.00%	11,365,932	13,639,118	9,092,746	22,731,864
2040		4.00%	11,820,569	14,184,683	9,456,455	23,641,138
2041		4.00%	12,293,392	14,752,070	9,834,714	24,586,784
2042		4.00%	12,785,128	15,342,153	10,228,102	25,570,255
2043		4.00%	13,296,533	15,955,839	10,637,226	26,593,065
2044		4.00%	13,828,394	16,594,073	11,062,715	27,656,788
2045		4.00%	14,381,530	17,257,836	11,505,224	28,763,060
2046		4.00%	14,956,791	17,948,149	11,965,433	29,913,582
2047		4.00%	15,555,063	18,666,075	12,444,050	31,110,125
2048		4.00%	16,177,265	19,412,718	12,941,812	32,354,530
2049		4.00%	16,824,356	20,189,227	13,459,485	33,648,711
2050		4.00%	17,497,330	20,996,796	13,997,864	34,994,660
2051		4.00%	18,197,223	21,836,668	14,557,779	36,394,446
2052		4.00%	18,925,112	22,710,134	15,140,090	37,850,224
2053		4.00%	19,682,117	23,618,540	15,745,693	39,364,233
2054		4.00%	20,469,401	24,563,281	16,375,521	40,938,802
2055		4.00%	21,288,177	25,545,813	17,030,542	42,576,355
2056		4.00%	22,139,704	26,567,645	17,711,763	44,279,409
2057		4.00%	23,025,293	27,630,351	18,420,234	46,050,585
2058		4.00%	23,946,304	28,735,565	19,157,043	47,892,608
Totals	\$ 59,810,743		\$ 464,826,447	\$ 554,731,059	\$ 369,820,706	\$ 924,551,766

Sources: (1) Washington State Department of Revenue; (2) The County
 Note: 2024 Actuals

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Appendix Table A: New sales tax allocation and contribution from select cities based on population (Bellingham, Blaine, and Everson)																
City of Bellingham					City of Blaine				City of Everson							
Population ⁽¹⁾		97,270		% of Cities		68%		Population ⁽¹⁾		6,480		% of Cities		5%		
Year	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue for Behavioral Health	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue
2024	\$ 2,038,734	75%	\$ 1,529,051	\$ 509,684	\$ 135,818	75%	\$ 101,863	\$ 33,954	\$ 65,813	75%	\$ 49,360	\$ 16,453	\$ 65,813	75%	\$ 49,360	\$ 16,453
2025	3,558,356	75%	2,668,767	889,589	237,053	75%	177,790	59,263	114,868	75%	86,151	28,717	114,868	75%	86,151	28,717
2026	3,700,690	75%	2,775,518	925,173	246,535	75%	184,901	61,634	119,463	75%	89,597	29,866	119,463	75%	89,597	29,866
2027	3,848,718	75%	2,886,538	962,179	256,397	75%	192,297	64,099	124,242	75%	93,181	31,060	124,242	75%	93,181	31,060
2028	4,002,666	75%	3,002,000	1,000,667	266,652	75%	199,989	66,663	129,211	75%	96,908	32,303	129,211	75%	96,908	32,303
2029	4,162,773	75%	3,122,080	1,040,693	277,318	75%	207,989	69,330	134,380	75%	100,785	33,595	134,380	75%	100,785	33,595
2030	4,329,284	40%	1,731,714	2,597,570	288,411	40%	115,364	173,047	139,755	40%	55,902	83,853	139,755	40%	55,902	83,853
2031	4,502,455	40%	1,800,982	2,701,473	299,948	40%	119,979	179,969	145,345	40%	58,138	87,207	145,345	40%	58,138	87,207
2032	4,682,554	10%	468,255	4,214,298	311,946	10%	31,195	280,751	151,159	10%	15,116	136,043	151,159	10%	15,116	136,043
2033	4,869,856	10%	486,986	4,382,870	324,423	10%	32,442	291,981	157,205	10%	15,721	141,485	157,205	10%	15,721	141,485
2034	5,064,650	10%	506,465	4,558,185	337,400	10%	33,740	303,660	163,493	10%	16,349	147,144	163,493	10%	16,349	147,144
2035	5,267,236	10%	526,724	4,740,512	350,896	10%	35,090	315,807	170,033	10%	17,003	153,030	170,033	10%	17,003	153,030
2036	5,477,925	10%	547,793	4,930,133	364,932	10%	36,493	328,439	176,834	10%	17,683	159,151	176,834	10%	17,683	159,151
2037	5,697,043	10%	569,704	5,127,338	379,530	10%	37,953	341,577	183,908	10%	18,391	165,517	183,908	10%	18,391	165,517
2038	5,924,924	10%	592,492	5,332,432	394,711	10%	39,471	355,240	191,264	10%	19,126	172,138	191,264	10%	19,126	172,138
2039	6,161,921	10%	616,192	5,545,729	410,499	10%	41,050	369,449	198,915	10%	19,891	179,023	198,915	10%	19,891	179,023
2040	6,408,398	10%	640,840	5,767,558	426,919	10%	42,692	384,227	206,871	10%	20,687	186,184	206,871	10%	20,687	186,184
2041	6,664,734	10%	666,473	5,998,261	443,996	10%	44,400	399,596	215,146	10%	21,515	193,632	215,146	10%	21,515	193,632
2042	6,931,323	10%	693,132	6,238,191	461,756	10%	46,176	415,580	223,752	10%	22,375	201,377	223,752	10%	22,375	201,377
2043	7,208,576	10%	720,858	6,487,719	480,226	10%	48,023	432,203	232,702	10%	23,270	209,432	232,702	10%	23,270	209,432
2044	7,496,919	10%	749,692	6,747,227	499,435	10%	49,943	449,491	242,010	10%	24,201	217,809	242,010	10%	24,201	217,809
2045	7,796,796	10%	779,680	7,017,116	519,412	10%	51,941	467,471	251,691	10%	25,169	226,521	251,691	10%	25,169	226,521
2046	8,108,668	10%	810,867	7,297,801	540,189	10%	54,019	486,170	261,758	10%	26,176	235,582	261,758	10%	26,176	235,582
2047	8,433,015	10%	843,301	7,589,713	561,796	10%	56,180	505,617	272,228	10%	27,223	245,006	272,228	10%	27,223	245,006
2048	8,770,335	10%	877,034	7,893,302	584,268	10%	58,427	525,841	283,118	10%	28,312	254,806	283,118	10%	28,312	254,806
2049	9,121,149	10%	912,115	8,209,034	607,639	10%	60,764	546,875	294,442	10%	29,444	264,998	294,442	10%	29,444	264,998
2050	9,485,995	10%	948,599	8,537,395	631,945	10%	63,194	568,750	306,220	10%	30,622	275,598	306,220	10%	30,622	275,598
2051	9,865,434	10%	986,543	8,878,891	657,222	10%	65,722	591,500	318,469	10%	31,847	286,622	318,469	10%	31,847	286,622
2052	10,260,052	10%	1,026,005	9,234,047	683,511	10%	68,351	615,160	331,208	10%	33,121	298,087	331,208	10%	33,121	298,087
2053	10,670,454	10%	1,067,045	9,603,408	710,852	10%	71,085	639,766	344,456	10%	34,446	310,010	344,456	10%	34,446	310,010
2054	11,097,272	7%	776,809	10,320,463	739,286	7%	51,750	687,536	358,234	7%	25,076	333,158	358,234	7%	25,076	333,158
2055	11,541,163	0%	-	11,541,163	768,857	0%	-	768,857	372,563	0%	-	372,563	372,563	0%	-	372,563
2056	12,002,809	0%	-	12,002,809	799,611	0%	-	799,611	387,466	0%	-	387,466	387,466	0%	-	387,466
2057	12,482,922	0%	-	12,482,922	831,596	0%	-	831,596	402,965	0%	-	402,965	402,965	0%	-	402,965
2058	12,982,239	0%	-	12,982,239	864,860	0%	-	864,860	419,083	0%	-	419,083	419,083	0%	-	419,083
Totals	250,618,038		36,330,254	214,287,784	16,695,845		2,420,274	14,275,572	8,090,271		1,172,787	6,917,484	8,090,271		1,172,787	6,917,484

(1) Based on population estimates from the Washington State Office of Financial Management (as of April 1, 2024)

Whatcom County, Washington | Limited Tax General Obligation Bonds – Justice Project Implementation Plan
 Scenario 2: 50% Towards Behavioral Health by 2030; County Debt Service < \$6.6 million; Consistent City Contributions

Appendix Table B: New sales tax allocation and contribution from select cities based on population (Ferndale, Lynden, and Nooksack)													
City of Ferndale					City of Lynden				City of Nooksack				
	Population ⁽¹⁾	16,430	% of Cities	11%	Population ⁽¹⁾	16,710	% of Cities	12%	Population ⁽¹⁾	1,670	% of Cities	1%	
Year	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	
2024	\$ 344,365	75%	\$ 258,274	\$ 86,091	\$ 350,234	75%	\$ 262,675	\$ 87,558	\$ 35,002	75%	\$ 26,252	\$ 8,751	
2025	601,046	75%	450,785	150,262	611,289	75%	458,467	152,822	61,092	75%	45,819	15,273	
2026	625,088	75%	468,816	156,272	635,741	75%	476,806	158,935	63,536	75%	47,652	15,884	
2027	650,092	75%	487,569	162,523	661,171	75%	495,878	165,293	66,078	75%	49,558	16,519	
2028	676,096	75%	507,072	169,024	687,618	75%	515,713	171,904	68,721	75%	51,540	17,180	
2029	703,139	75%	527,355	175,785	715,122	75%	536,342	178,781	71,469	75%	53,602	17,867	
2030	731,265	40%	292,506	438,759	743,727	40%	297,491	446,236	74,328	40%	29,731	44,597	
2031	760,516	40%	304,206	456,309	773,476	40%	309,390	464,086	77,301	40%	30,921	46,381	
2032	790,936	10%	79,094	711,843	804,415	10%	80,442	723,974	80,393	10%	8,039	72,354	
2033	822,574	10%	82,257	740,316	836,592	10%	83,659	752,933	83,609	10%	8,361	75,248	
2034	855,477	10%	85,548	769,929	870,056	10%	87,006	783,050	86,953	10%	8,695	78,258	
2035	889,696	10%	88,970	800,726	904,858	10%	90,486	814,372	90,432	10%	9,043	81,388	
2036	925,283	10%	92,528	832,755	941,052	10%	94,105	846,947	94,049	10%	9,405	84,644	
2037	962,295	10%	96,229	866,065	978,694	10%	97,869	880,825	97,811	10%	9,781	88,030	
2038	1,000,787	10%	100,079	900,708	1,017,842	10%	101,784	916,058	101,723	10%	10,172	91,551	
2039	1,040,818	10%	104,082	936,736	1,058,556	10%	105,856	952,700	105,792	10%	10,579	95,213	
2040	1,082,451	10%	108,245	974,206	1,100,898	10%	110,090	990,808	110,024	10%	11,002	99,022	
2041	1,125,749	10%	112,575	1,013,174	1,144,934	10%	114,493	1,030,440	114,425	10%	11,442	102,982	
2042	1,170,779	10%	117,078	1,053,701	1,190,731	10%	119,073	1,071,658	119,002	10%	11,900	107,102	
2043	1,217,610	10%	121,761	1,095,849	1,238,360	10%	123,836	1,114,524	123,762	10%	12,376	111,386	
2044	1,266,314	10%	126,631	1,139,683	1,287,895	10%	128,789	1,159,105	128,712	10%	12,871	115,841	
2045	1,316,967	10%	131,697	1,185,270	1,339,411	10%	133,941	1,205,469	133,861	10%	13,386	120,475	
2046	1,369,645	10%	136,965	1,232,681	1,392,987	10%	139,299	1,253,688	139,215	10%	13,922	125,294	
2047	1,424,431	10%	142,443	1,281,988	1,448,706	10%	144,871	1,303,836	144,784	10%	14,478	130,306	
2048	1,481,409	10%	148,141	1,333,268	1,506,655	10%	150,665	1,355,989	150,575	10%	15,058	135,518	
2049	1,540,665	10%	154,066	1,386,598	1,566,921	10%	156,692	1,410,229	156,598	10%	15,660	140,938	
2050	1,602,291	10%	160,229	1,442,062	1,629,598	10%	162,960	1,466,638	162,862	10%	16,286	146,576	
2051	1,666,383	10%	166,638	1,499,745	1,694,782	10%	169,478	1,525,303	169,377	10%	16,938	152,439	
2052	1,733,038	10%	173,304	1,559,735	1,762,573	10%	176,257	1,586,316	176,152	10%	17,615	158,537	
2053	1,802,360	10%	180,236	1,622,124	1,833,076	10%	183,308	1,649,768	183,198	10%	18,320	164,878	
2054	1,874,454	7%	131,212	1,743,243	1,906,399	7%	133,448	1,772,951	190,526	7%	13,337	177,189	
2055	1,949,433	0%	-	1,949,433	1,982,655	0%	-	1,982,655	198,147	0%	-	198,147	
2056	2,027,410	0%	-	2,027,410	2,061,961	0%	-	2,061,961	206,073	0%	-	206,073	
2057	2,108,506	0%	-	2,108,506	2,144,439	0%	-	2,144,439	214,316	0%	-	214,316	
2058	2,192,847	0%	-	2,192,847	2,230,217	0%	-	2,230,217	222,888	0%	-	222,888	
Totals	42,332,213		6,136,590	36,195,623	43,053,639		6,241,169	36,812,469	4,302,787		623,743	3,679,044	

(1) Based on population estimates from the Washington State Office of Financial Management (as of April 1, 2024)

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 Scenario 2: 50% Towards Behavioral Health by 2030; County Debt Service < \$6.6 million; Consistent City Contributions

Appendix Table C: New sales tax allocation and contribution from select cities based on population (Sumas, Totals)									
City of Sumas					Cities Totals				
	Population ⁽¹⁾	1,835	% of Cities	1%		Population ⁽¹⁾	143,535	% of Cities	100%
Year	Share of New	Tax			Share of New	Tax			
	2/10 Sales	% contributed	Revenues - to	Remaining		2/10 Sales	% contributed	Revenues - to	Remaining
	Tax Revenue	to JPIP	JPIP	Revenue	Tax Revenue	to JPIP	JPIP	Revenue	
2024	\$ 38,461	75%	\$ 28,846	\$ 9,615	\$ 3,008,427	75%	\$ 2,256,320	\$ 752,107	
2025	67,128	75%	50,346	16,782	5,250,834	75%	3,938,125	1,312,708	
2026	69,814	75%	52,360	17,453	5,460,867	75%	4,095,650	1,365,217	
2027	72,606	75%	54,455	18,152	5,679,302	75%	4,259,477	1,419,826	
2028	75,510	75%	56,633	18,878	5,906,474	75%	4,429,856	1,476,619	
2029	78,531	75%	58,898	19,633	6,142,733	75%	4,607,050	1,535,683	
2030	81,672	40%	32,669	49,003	6,388,442	40%	2,555,377	3,833,065	
2031	84,939	40%	33,976	50,963	6,643,980	40%	2,657,592	3,986,388	
2032	88,336	10%	8,834	79,503	6,909,739	10%	690,974	6,218,765	
2033	91,870	10%	9,187	82,683	7,186,129	10%	718,613	6,467,516	
2034	95,545	10%	9,554	85,990	7,473,574	10%	747,357	6,726,217	
2035	99,366	10%	9,937	89,430	7,772,517	10%	777,252	6,995,265	
2036	103,341	10%	10,334	93,007	8,083,418	10%	808,342	7,275,076	
2037	107,475	10%	10,747	96,727	8,406,754	10%	840,675	7,566,079	
2038	111,774	10%	11,177	100,596	8,743,025	10%	874,302	7,868,722	
2039	116,245	10%	11,624	104,620	9,092,746	10%	909,275	8,183,471	
2040	120,895	10%	12,089	108,805	9,456,455	10%	945,646	8,510,810	
2041	125,730	10%	12,573	113,157	9,834,714	10%	983,471	8,851,242	
2042	130,760	10%	13,076	117,684	10,228,102	10%	1,022,810	9,205,292	
2043	135,990	10%	13,599	122,391	10,637,226	10%	1,063,723	9,573,504	
2044	141,429	10%	14,143	127,287	11,062,715	10%	1,106,272	9,956,444	
2045	147,087	10%	14,709	132,378	11,505,224	10%	1,150,522	10,354,701	
2046	152,970	10%	15,297	137,673	11,965,433	10%	1,196,543	10,768,890	
2047	159,089	10%	15,909	143,180	12,444,050	10%	1,244,405	11,199,645	
2048	165,453	10%	16,545	148,907	12,941,812	10%	1,294,181	11,647,631	
2049	172,071	10%	17,207	154,864	13,459,485	10%	1,345,948	12,113,536	
2050	178,953	10%	17,895	161,058	13,997,864	10%	1,399,786	12,598,078	
2051	186,112	10%	18,611	167,500	14,557,779	10%	1,455,778	13,102,001	
2052	193,556	10%	19,356	174,200	15,140,090	10%	1,514,009	13,626,081	
2053	201,298	10%	20,130	181,168	15,745,693	10%	1,574,569	14,171,124	
2054	209,350	7%	14,655	194,696	16,375,521	7%	1,146,286	15,229,235	
2055	217,724	0%	-	217,724	17,030,542	0%	-	17,030,542	
2056	226,433	0%	-	226,433	17,711,763	0%	-	17,711,763	
2057	235,491	0%	-	235,491	18,420,234	0%	-	18,420,234	
2058	244,910	0%	-	244,910	19,157,043	0%	-	19,157,043	
Totals	4,727,913		685,371	4,042,542	369,820,706		53,610,188	316,210,518	

(1) Based on population estimates from the Washington State Office of Financial Management (as of April 1, 2024)