



First Quarter 2025 Financial Report

Satpal Singh Sidhu, County Executive

Compiled and Presented by the
Administrative Services Department
Finance Division

Randy Rydel, Finance Director

May 12th, 2025

Table of Contents



General Fund Summary

Executive Summary	1
General Fund Revenue	2
General Fund Revenue to Date	3
General Fund Revenue Notes.....	4
General Fund Expenditures.....	6
General Fund Expenditures to Date.....	8
General Fund Expenditure Notes	10
General Fund Conclusion.....	11

Other Fund Charts

Special Revenue Funds and Other Funds	12
Capital Project Funds	23
Enterprise and Internal Service Funds	25
Project Budget Funds	26

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Executive Summary

The following information presents Whatcom County's first quarter 2025 financial report. At the end of the first quarter, the General Fund collected 15.8% of its budgeted revenues. Whatcom County's General Fund spent 21.3% of its budgeted expenditures. Revenues decreased \$3.4 million from the first quarter of 2024. While we saw tax revenue increases due to a property tax levy increase and a windfall related to a 2024 sales tax remittance error, we also saw a significant decrease in intergovernmental revenues due to a change in how we account for grant revenue. Expenditures are within current year expectations and are slightly lower than the prior year's first quarter percent spent. Expenditures have increased by \$1.9 million compared to first quarter 2024 spending. Increases in expenditures are primarily due to employee step increases, cost of living adjustments, and inflationary increases related to service contracts.

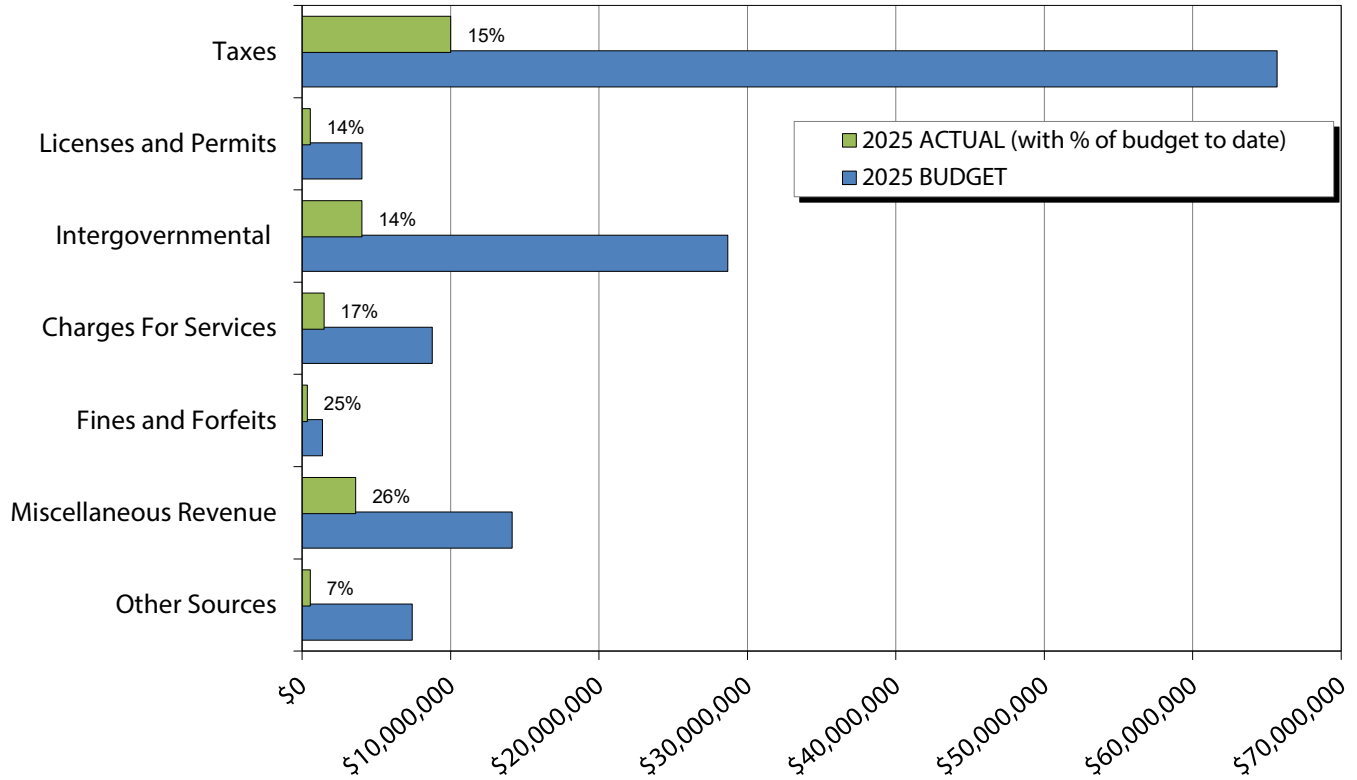
The current estimated 2025 General Fund ending fund balance is projected to be approximately \$26.5 million.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Revenue - Budget vs. Actual



	2025 Budget Adopted	2025 Budget Supp'ls	2025 Budget Amended	Actual as of 3/31/2025	% Collected To Date
Taxes	65,678,646	-	65,678,646	10,019,584	15.26%
Licenses and Permits	4,019,695	-	4,019,695	548,341	13.64%
Intergovernmental	27,955,809	723,099	28,678,908	4,031,137	14.06%
Charges For Services	8,756,320	17,092	8,773,412	1,472,228	16.78%
Fines and Forfeits	1,370,300	-	1,370,300	347,374	25.35%
Miscellaneous Revenue	14,143,804	-	14,143,804	3,617,622	25.58%
Other Sources	7,397,264	26,442	7,423,706	545,743	7.35%
Total Revenue	129,321,838	766,633	130,088,471	20,582,029	15.82%

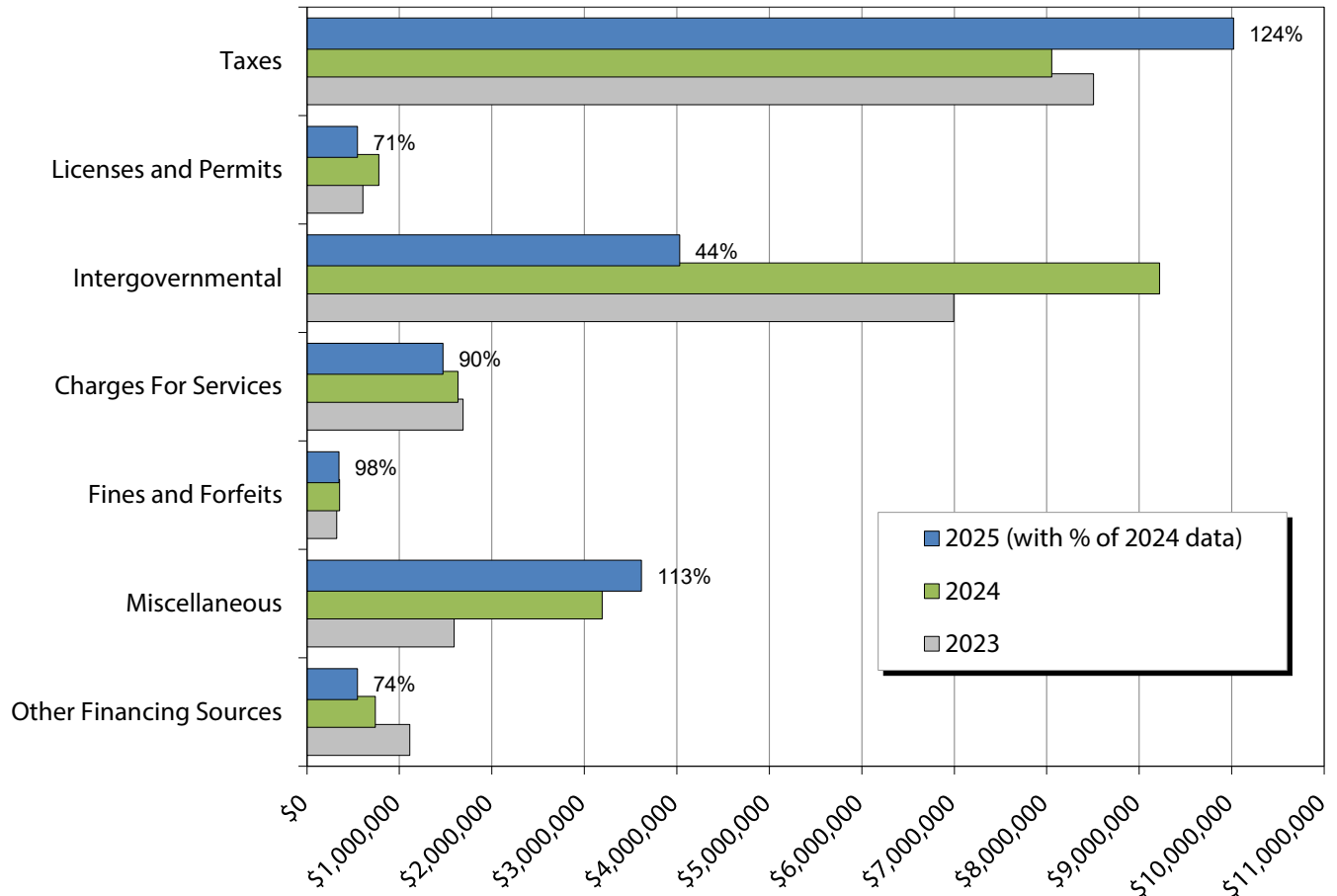
See pages 4 and 5 for General Fund Revenue Notes.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Revenue through March 31st - Compared to Prior Years



	2023	2024	2025
Taxes	8,504,363	8,053,510	10,019,584
Licenses and Permits	606,188	777,455	548,341
Intergovernmental	6,995,908	9,219,718	4,031,137
Charges For Services	1,687,162	1,635,135	1,472,228
Fines and Forfeits	322,701	354,819	347,374
Miscellaneous	1,590,325	3,194,340	3,617,622
Other Financing Sources	1,111,399	739,620	545,743
Total Revenue	20,818,046	23,974,597	20,582,029

See pages 4 and 5 for General Fund Revenue Notes.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Revenue Notes

Taxes

Property tax and retail sales tax make up 96.1% of Whatcom County's tax revenue budget; the remaining 3.9% is composed of Enhanced 911 (E911) taxes passed through to the City of Bellingham's emergency dispatch center and a much smaller amount of excise and gambling taxes.

The County Council approved a 9.8% increase in property taxes for 2025, generating approximately \$4.2 million in additional revenues. New construction and increases in personal property and state utility valuations should add another \$800,000 to 2025 collections. The payment of the first half of property taxes is due in the second quarter of this year. Current property tax collections are up \$538,000 as compared to first quarter 2024; this includes a \$180,000 increase in delinquent tax collections. Current year sales tax collections are up 14.65%, or \$832,550, compared to last year's first quarter collections. Half of that amount is due to a 2024 sale tax remittance, which was accidentally distributed to another jurisdiction by the State; it was subsequently corrected later in 2024. After adjusting for last year's distribution error, the General Fund saw a 6.76% growth in sales tax revenues in the first quarter of 2025 compared to the prior year. Prior year sales taxes had no growth over the entire year. A significant accounting change in 2025 is the recording of Enhanced 911 taxes which are collected by Whatcom County and passed through to the City of Bellingham for the emergency dispatch system. In prior years, these taxes were held in the Treasurer's Suspense Fund and distributed directly to the City. The State Auditor now requires Whatcom County to record the taxes in the General Fund before distributions are made to the City. First quarter taxes contain \$562,000 of the E911 taxes.

Licenses & Permits

Building permits account for 39.8% of "Licenses & Permits" budget. Health & Community Services' restaurant, food-handling, on-site septic, and other miscellaneous health-related licenses and permits make up 37.9% of the budget. Cable franchise fee revenues are 18.4% and marriage licenses, firearm permits, well permits, and fire control permits account for the remaining 3.9%.

License Permit Fees are \$229,114, or 29.5%, below amounts collected during the first quarter 2024. Building permits decreased by \$150,000 largely due to code changes influenced by an influx of permit submissions by prospective builders in the first quarter of 2024 as a one-time occurrence. Restaurant permits are \$44,000 less than the prior year amounts due to late monthly billings due to staffing issues in Health & Community Services. On-site sewage permit applications are also down \$18,700.

Intergovernmental Revenue

"Intergovernmental Revenue" is mainly federal and state grants, entitlements and shared revenues.

Revenues recorded as of quarter end are \$5.2 million, or 56.3%, less than the first quarter 2024. Nearly \$5 million of this difference stems from an accounting procedure change designed to match revenues with expenses better. In recent years, the County has received substantial advance grant payments restricted to specific purposes. Previously, these were recognized as revenue in the period received and were then reclassified as liabilities on the balance sheet if spending requirements weren't met by year-end. Advance payments received in prior years causing the variance in revenues between 2024 and 2025 include \$2.7 million of federal Local Assistance and Tribal Consistency Funding that will help support general government activities now that the American Rescue Plan Act award has expired, \$1.85 million of Foundational Public Health Services funding, and almost \$400,000 of Parks FEMA funding for prior year flood damages at various locations. Under the new accounting approach, advance payments are recorded on the balance sheet and recognized as revenue only

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Revenue Notes, continued

when properly expended according to grant restrictions. The remaining revenue decrease is attributable primarily to delayed billings for developmental disability state contracts in Health & Community Services, caused by staffing shortages.

Charges for Services

"Charges for Services" include document recording fees (Auditor), motor vehicle license fees (Auditor), plan check fees (Planning & Development Services), adult probation fees (District Court Probation), immunizations (Health Department), fees charged to other governments for probation and law enforcement-related services and several other miscellaneous service fees that help cover the costs of providing specific services used by individual customers.

Charges for Services decreased by \$162,907, or 10%, in the first quarter of 2024. The main driver of the decrease was problems with the State's new vehicle licensing software implementation. Licensing revenues were down \$167,000, almost 48%, compared to the first quarter of 2024. The funds were collected but were sitting in a clearing account until the glitches in the software system were corrected and the funds to be distributed to the State and to the County could be properly divided. The corrections have been recorded in the second quarter of 2025.

Fines and Forfeits

"Fines and Forfeits" consist principally of property tax penalties, traffic infraction revenue, and criminal traffic misdemeanor penalties. It also includes bail/bond forfeitures, code enforcement fines, public defense recoupment and other miscellaneous criminal costs and penalties.

Fines and Forfeits revenues are virtually flat, with a 2%, or \$7,445, decrease below first quarter 2024 amounts. Traffic infractions and state interpreter cost reimbursements caused District Court revenues to be up \$69,000; however, a \$72,000 adjustment caused Treasurer property tax penalties to be down.

Miscellaneous

"Miscellaneous" revenues are made up of delinquent property tax interest earnings, investment interest earnings, rents, contributions, refunds, judgements and settlements, and various small, otherwise unclassified, amounts.

Miscellaneous revenues are up 13.25%, or \$423,282, over first quarter 2024 amounts. This revenue category has some significant variances in it. General interest income is up \$237,000, or 16% over last year. Property tax interest is up from \$193,500 last year to \$1.5 million this year due to an appeals settlement with a large commercial entity taxpayer. On the other hand, judgments & settlements are down about \$1.2 million due to revenue received last year for opioid and vape settlements now being presented as a liability on the balance sheet until the restrictions on the funding are met when it is spent.

Other Financing Sources

The "Other Financing Sources" revenue budget is composed of state timber revenues (1.8%) and transfers from other Whatcom County funds (98.2%).

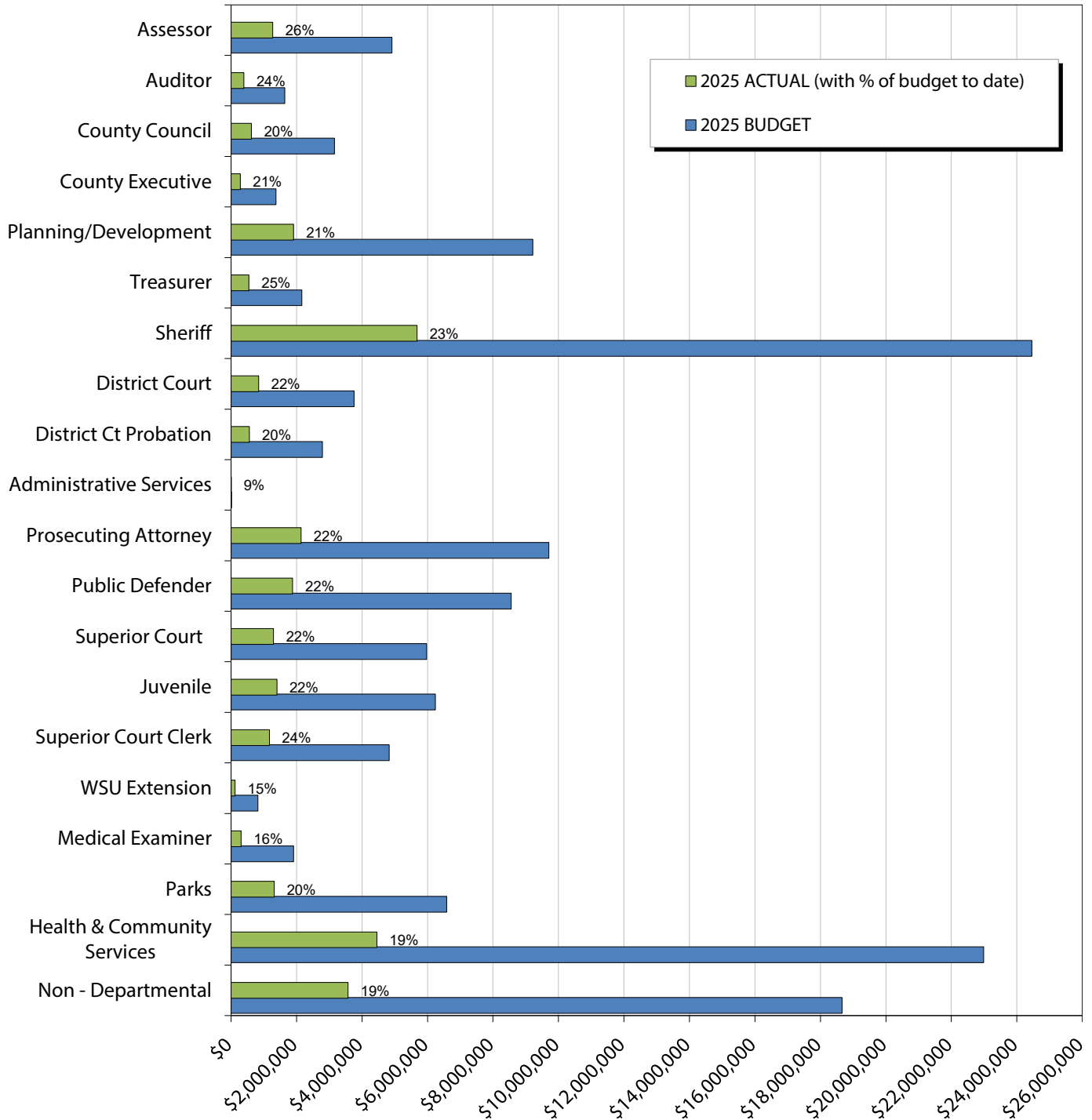
The Other Financing Sources category decreased by \$193,877, or 26.5%, in the first quarter of 2024. This category should have increased by about \$200,000 over the last year, but a quarterly transfer from the Criminal Justice portion of the Emergency Medical Services Fund was not recorded before the end of the quarter.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Expenditures - Budget vs. Actual



See page 7 for chart detail and page 10 for General Fund Expenditure Notes.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Expenditures - Budget vs. Actual

	2025 Adopted Budget	2025 Budget Supp'ls	2025 Amended Budget	Actual as of 3/31/25	% Expended To Date
Assessor	4,828,751	81,897	4,910,648	1,274,154	25.95%
Auditor	1,629,817	10,953	1,640,770	390,966	23.83%
County Council	2,855,091	302,375	3,157,466	622,495	19.72%
County Executive	1,320,334	52,509	1,372,843	282,244	20.56%
Planning & Development	8,868,587	348,304	9,216,891	1,908,369	20.71%
Treasurer	2,165,712	-	2,165,712	545,779	25.20%
Sheriff	24,400,875	53,234	24,454,109	5,677,560	23.22%
District Court	3,747,939	12,500	3,760,439	841,594	22.38%
District Court Probation	2,791,208	-	2,791,208	563,279	20.18%
Administrative Services	15,400	-	15,400	1,445	9.38%
Prosecuting Attorney	9,663,749	44,427	9,708,176	2,137,152	22.01%
Public Defender	8,494,892	58,442	8,553,334	1,881,160	21.99%
Superior Court	5,619,827	350,600	5,970,427	1,293,688	21.67%
Juvenile	6,239,488	-	6,239,488	1,399,099	22.42%
Superior Court Clerk	4,824,442	8,400	4,832,842	1,172,618	24.26%
WSU Extension	819,777	-	819,777	125,289	15.28%
Medical Examiner	1,909,636	-	1,909,636	308,637	16.16%
Parks	6,475,386	110,615	6,586,001	1,317,795	20.01%
Health & Community Services	22,864,426	119,160	22,983,586	4,454,647	19.38%
Non - Departmental*	18,073,330	584,846	18,658,176	3,573,347	19.15%
Total General Fund Expenditures	137,608,666	2,138,262	139,746,928	29,771,316	21.30%

* \$2,570,000 of pass through expenditure authority has been eliminated for presentation purposes.

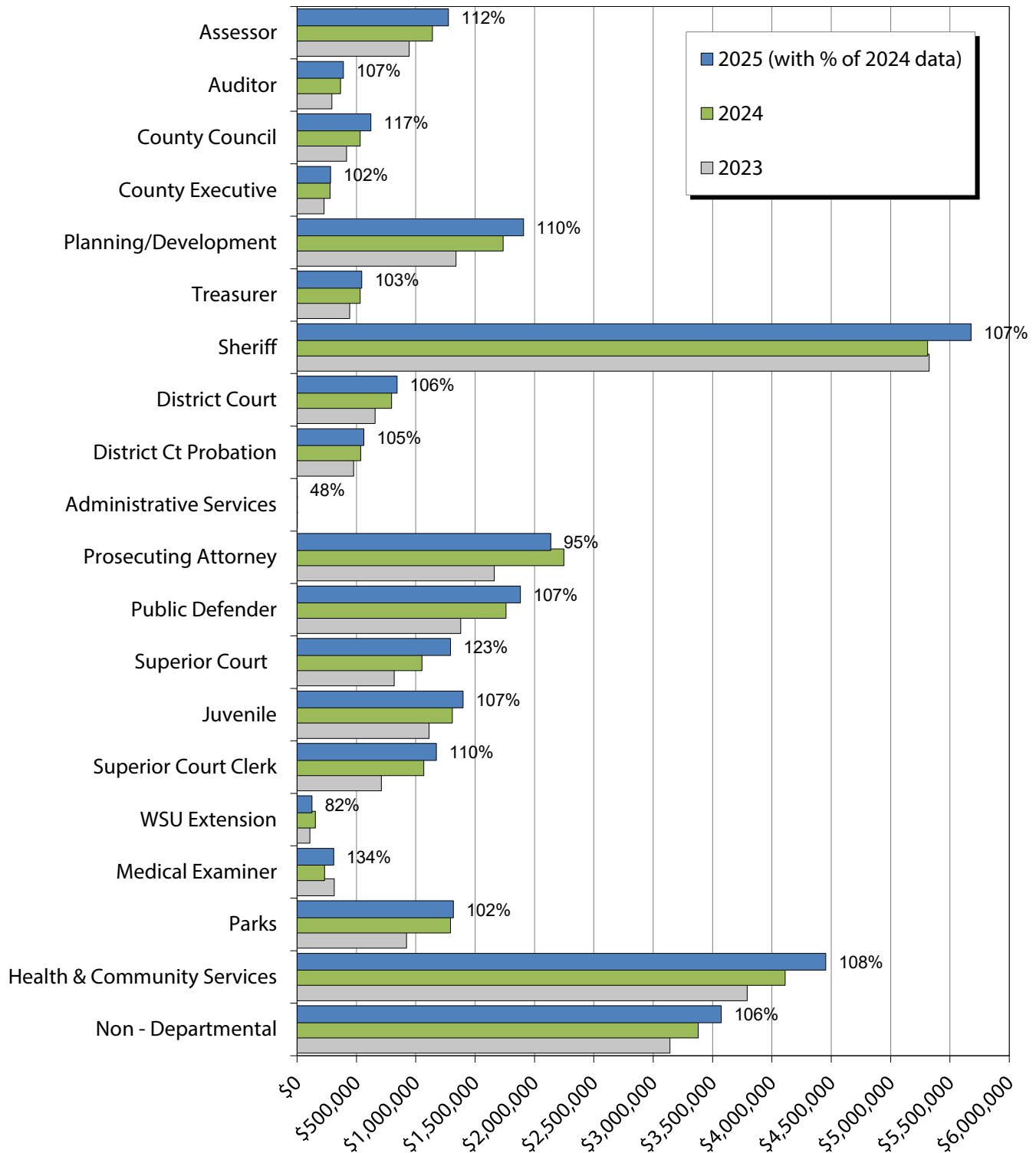
See page 10 for General Fund Expenditure Notes.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Expenditures through March 31st - Compared to Prior Years



See page 9 for chart detail and page 10 for General Fund Expenditure Notes.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Expenditures through March 31st - Compared to Prior Years

	2023	2024	2025
Assessor	943,500	1,141,535	1,274,154
Auditor	293,967	365,149	390,966
County Council	416,588	532,442	622,495
County Executive	227,684	277,677	282,244
Planning & Development	1,338,411	1,735,419	1,908,369
Treasurer	444,144	530,747	545,779
Sheriff	5,325,593	5,311,921	5,677,560
District Court	658,299	796,284	841,594
District Ct Probation	476,528	535,774	563,279
Administrative Services	3,050	2,985	1,445
Prosecuting Attorney	1,661,700	2,247,513	2,137,152
Public Defender	1,378,564	1,760,230	1,881,160
Superior Court	818,997	1,053,107	1,293,688
Juvenile	1,111,322	1,307,193	1,399,099
Superior Court Clerk	709,916	1,066,649	1,172,618
WSU Extension	107,896	153,658	125,289
Medical Examiner	313,598	230,493	308,637
Parks	922,512	1,292,677	1,317,795
Health & Community Services	3,791,439	4,112,506	4,454,647
Non-Departmental	3,141,038	3,380,006	3,573,347
TOTAL	24,084,746	27,833,965	29,771,316

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Expenditure Notes

Overall expenditures for the General Fund at the end of the first quarter were 21.3% of the approved budget, consistent with prior years. Departmental spending increased by 7% or \$1,937,351 compared to the first quarter of 2024. There was increased spending in all departments except Administrative Services, Prosecuting Attorney's Office, and Washington State University Extension. Expenditure decreases in the Prosecuting Attorney's Office are due to a reduction in grant activity related to the LEAD program, now accounted for in the Behavioral Health Fund (Health Department). Washington State University Extension experienced decreases in the first quarter related to later-than-usual billing from the University for several programs within the department. Increases are primarily due to employee step advancement, employee cost of living adjustments, and inflationary increases related to service contracts.

The Assessor Office has expended 26% of its budget through the first quarter of 2025 due to software maintenance contracts paid for ahead of the service period. The Treasurer has spent 25.2% of their budget due to mailings for tax notices. All other General Fund departments were within expected spending bounds for the quarter.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



General Fund Conclusion

	Actual
Beginning Fund Balance 1/1/25	29,500,000
Revenues	
Budgeted Revenues 2025	129,321,838
Continuing Appropriations from 2024	428,376
Supplemental Budgets 2025	338,257
Total Revenue	130,088,471
Expenditures	
Budgeted Expenditures 2025	137,608,666
Continuing Appropriations from 2024	1,147,294
Supplemental Budgets 2025	990,967
Total Expenditures	139,746,927
Expected Surplus (Deficit)	(9,658,456)
Other Considerations	-
Estimated Budget Lapse ¹	6,987,346
Projected Ending Fund Balance 12/31/25	26,828,890

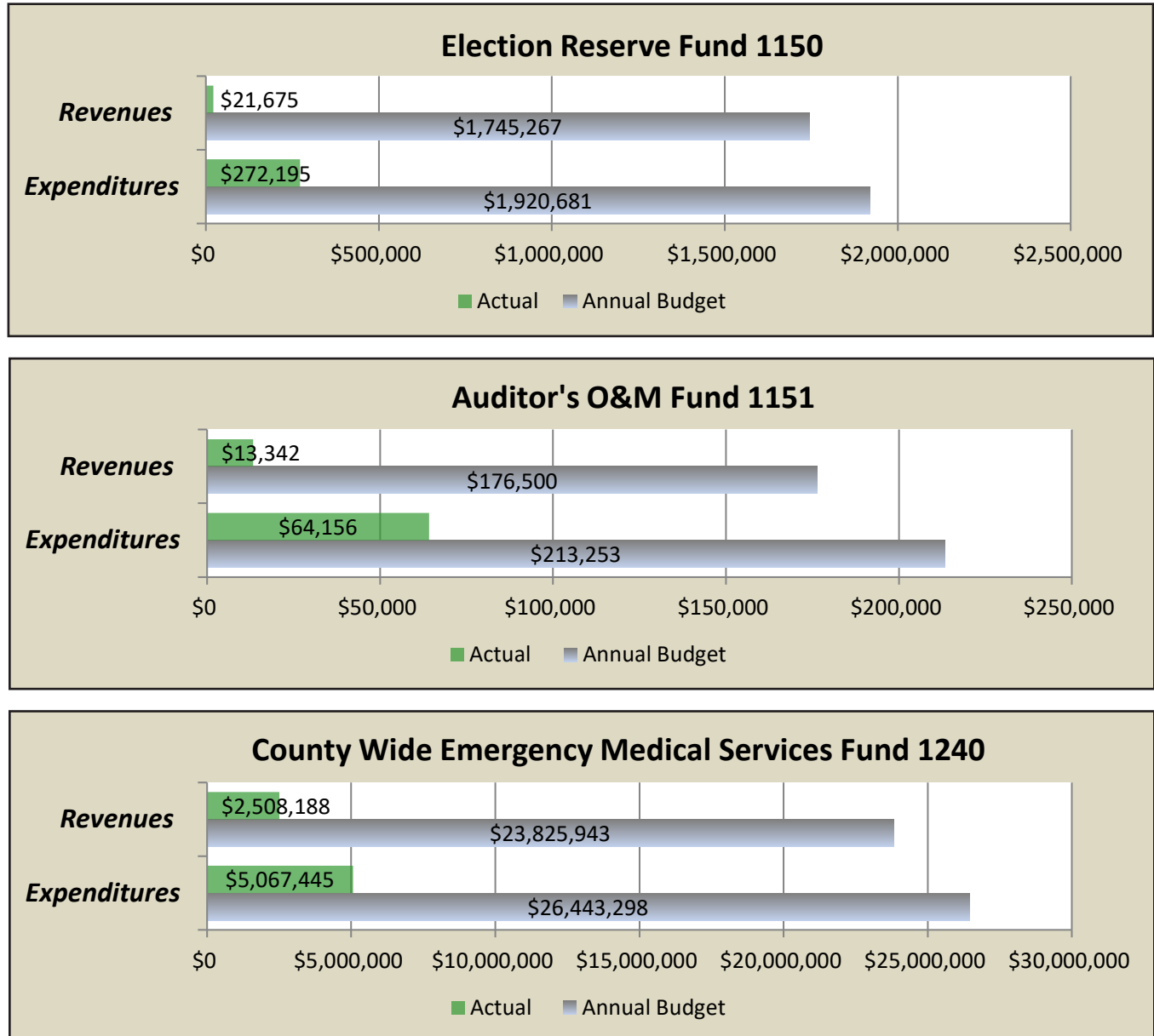
Note 1: The estimated budget lapse is 5% of the expenditure budget.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds



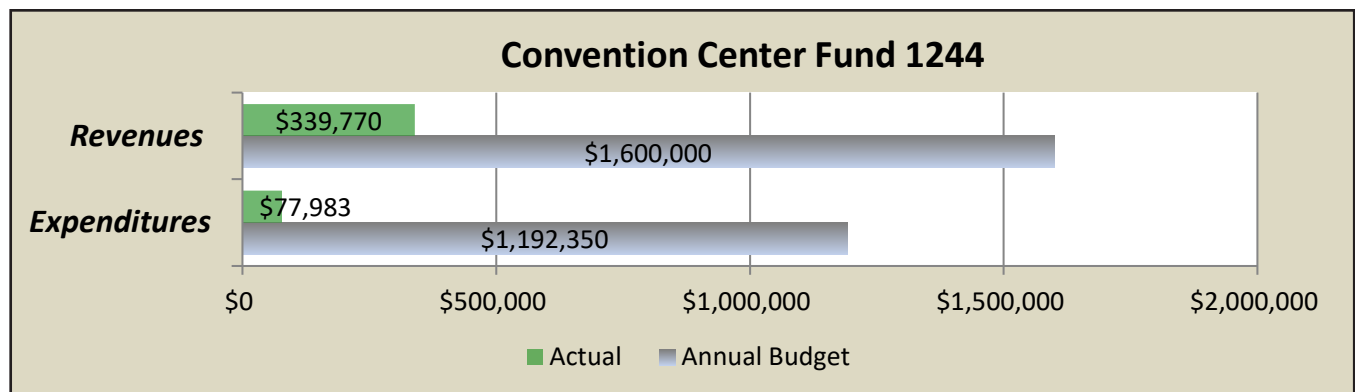
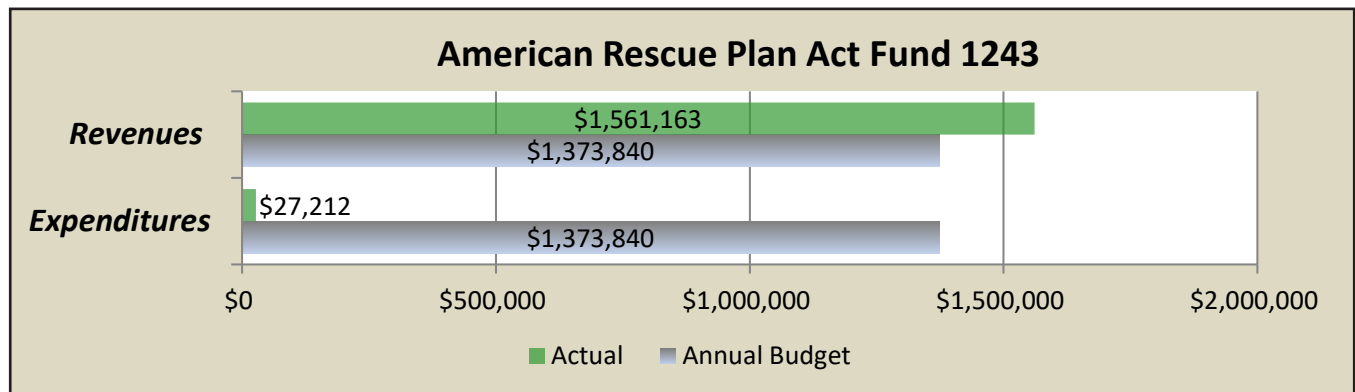
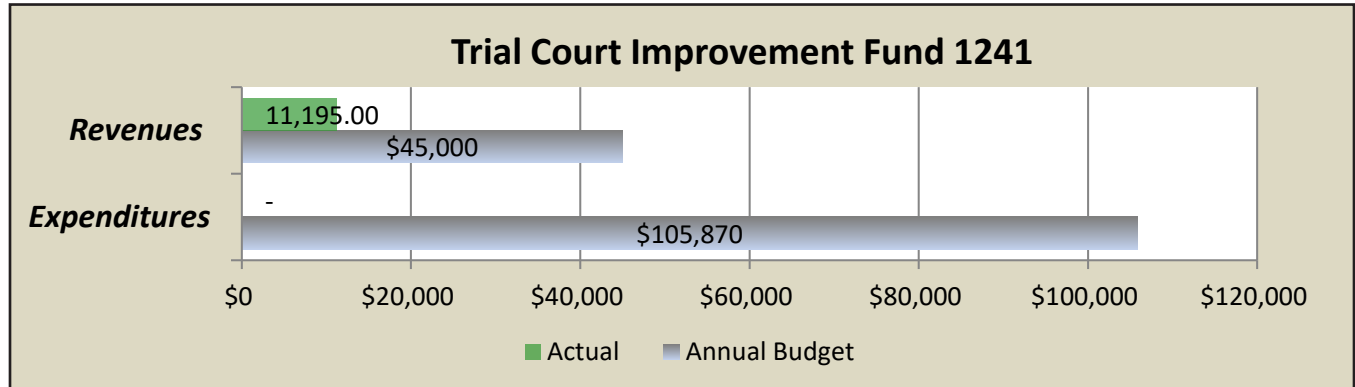
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



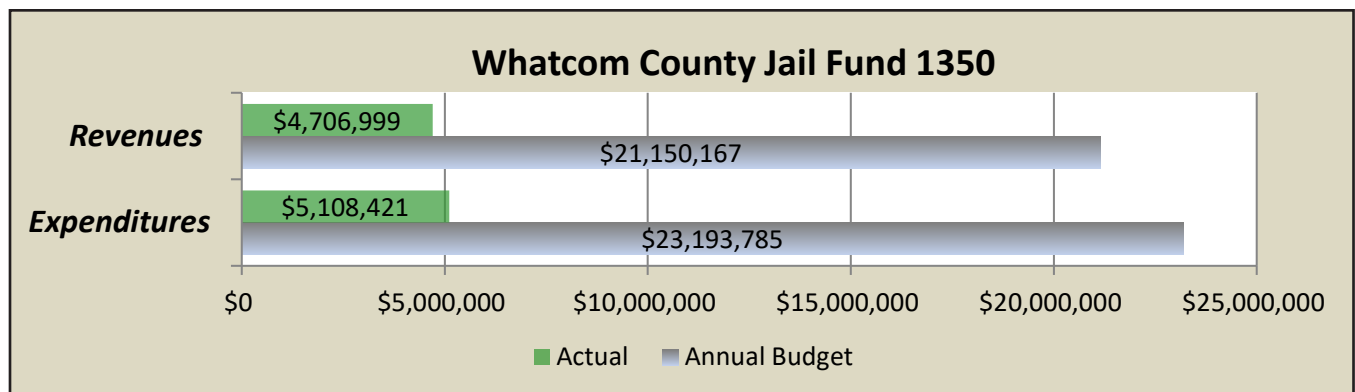
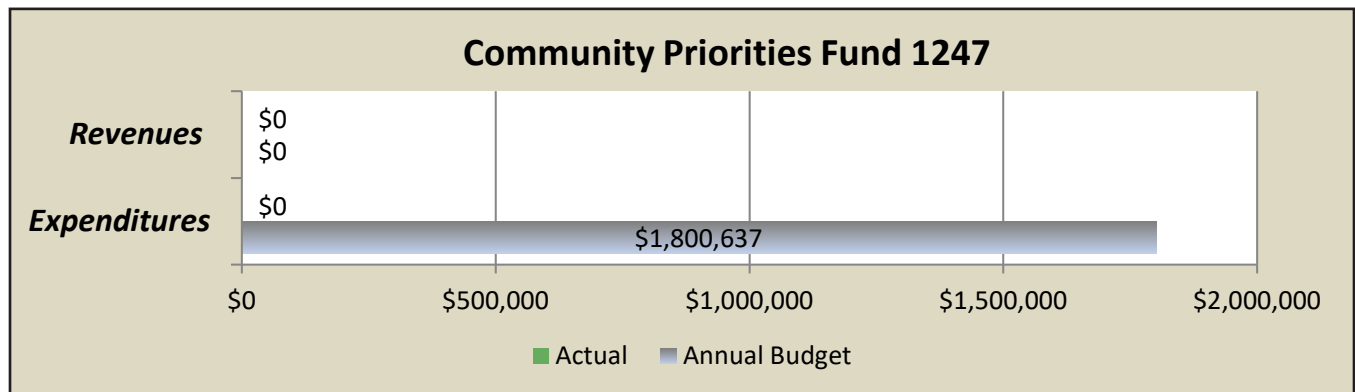
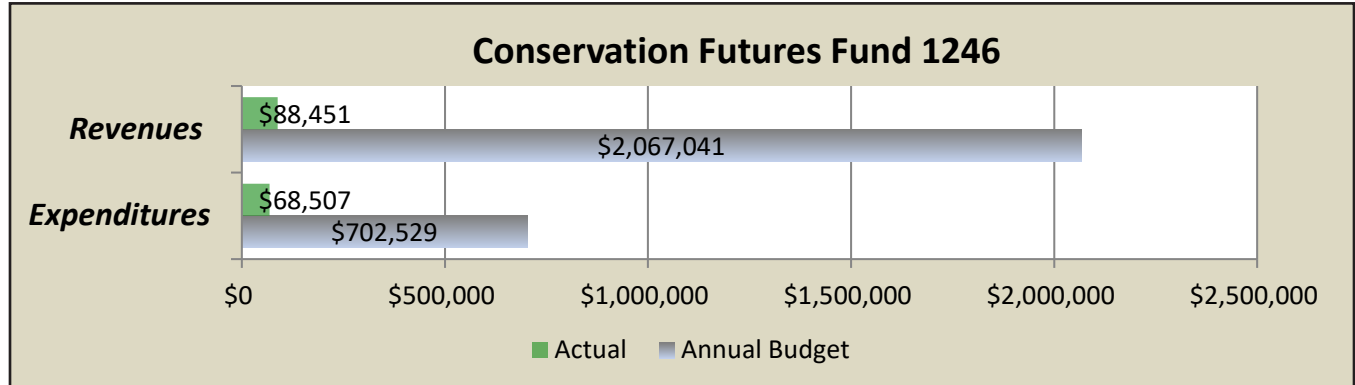
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



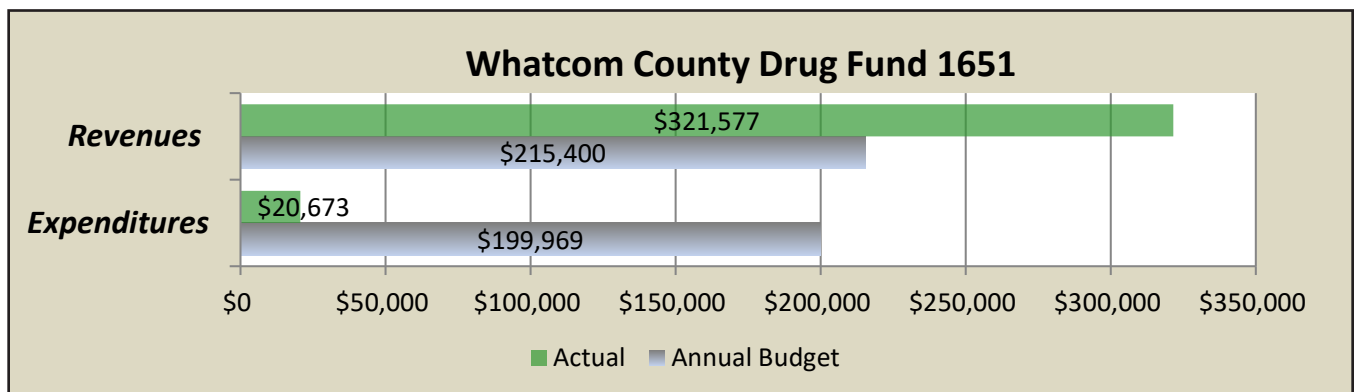
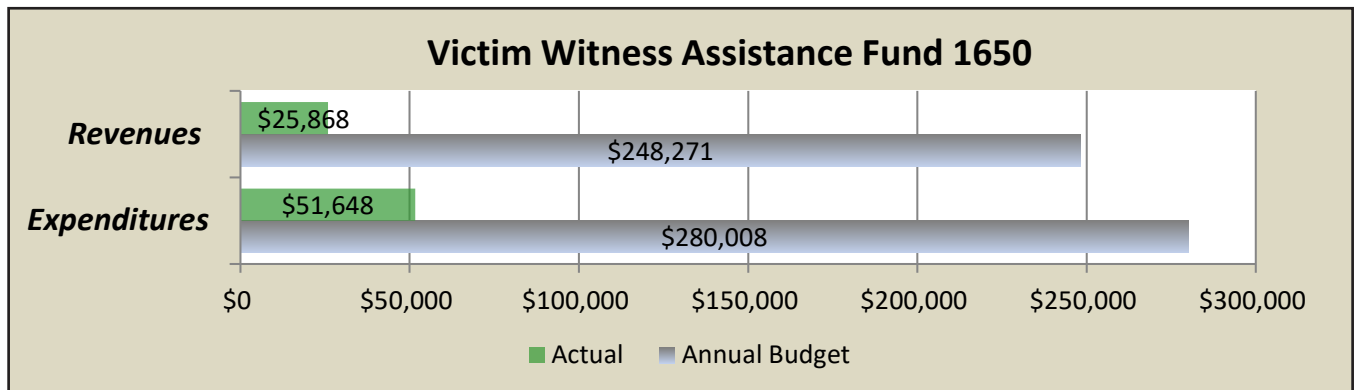
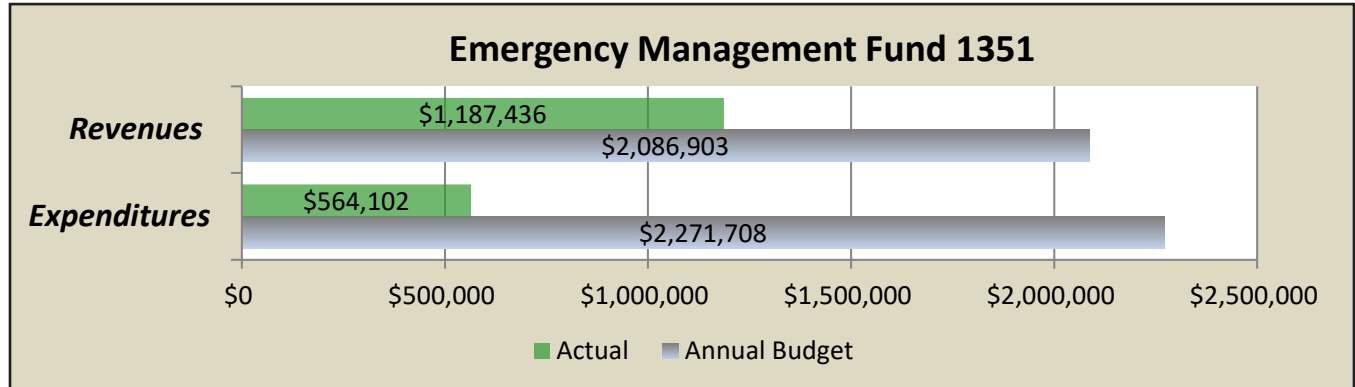
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



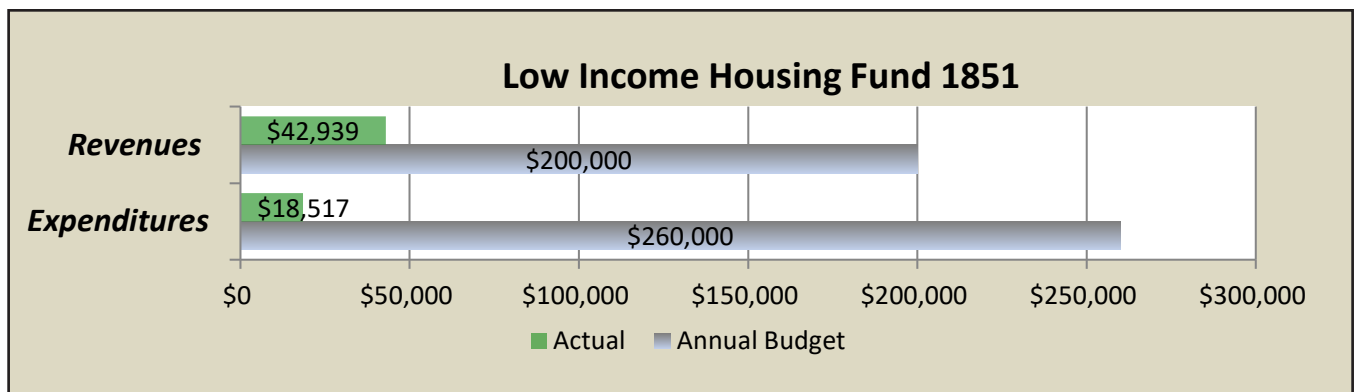
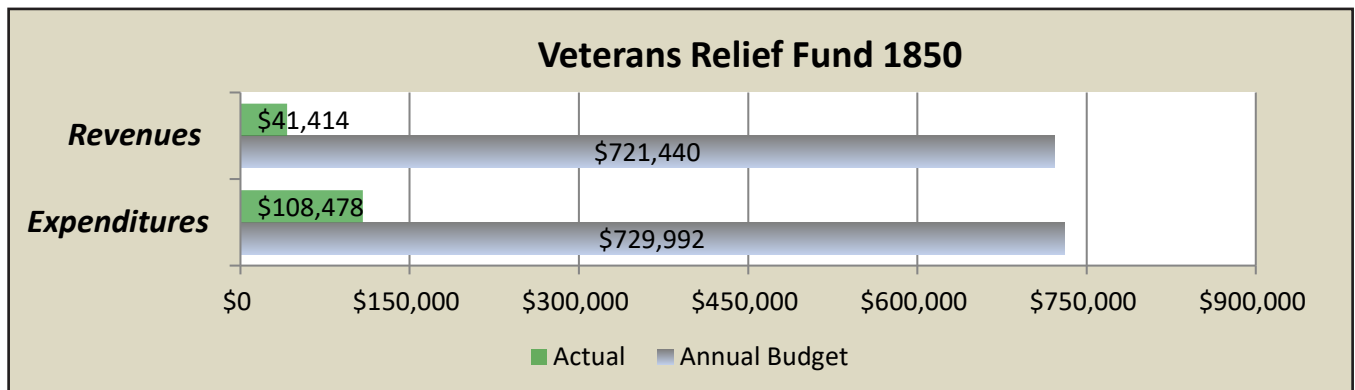
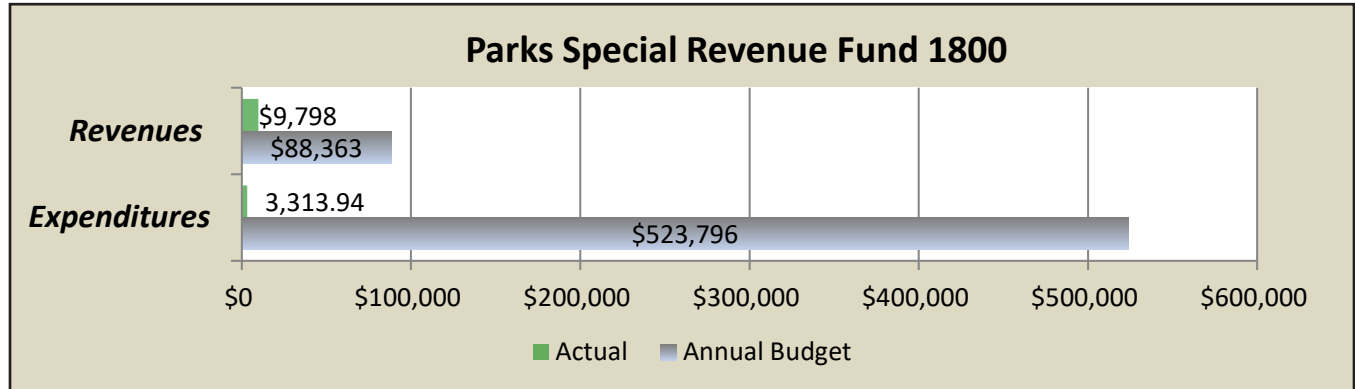
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



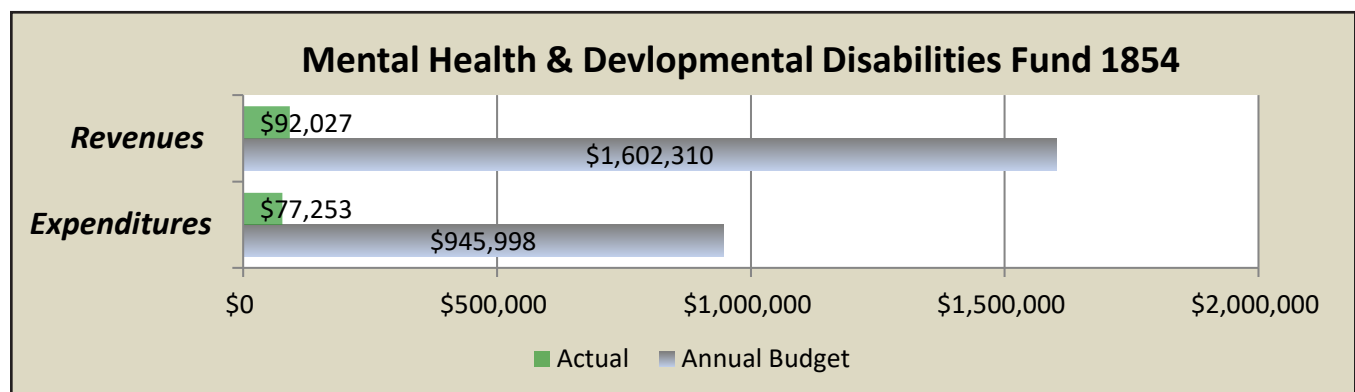
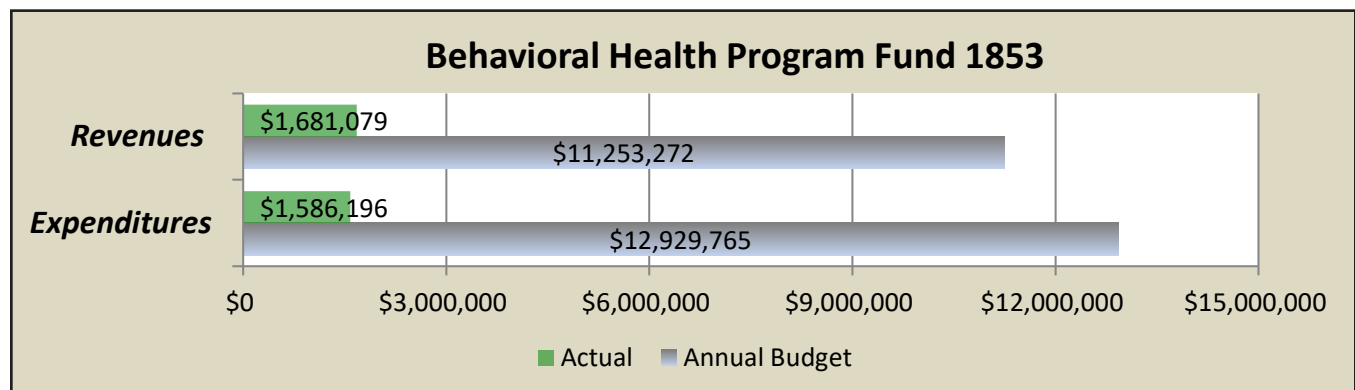
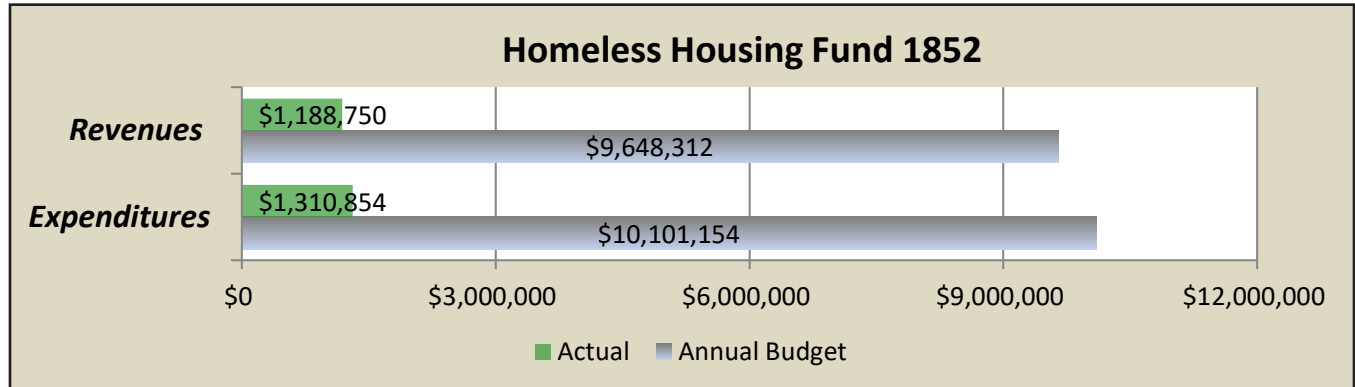
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



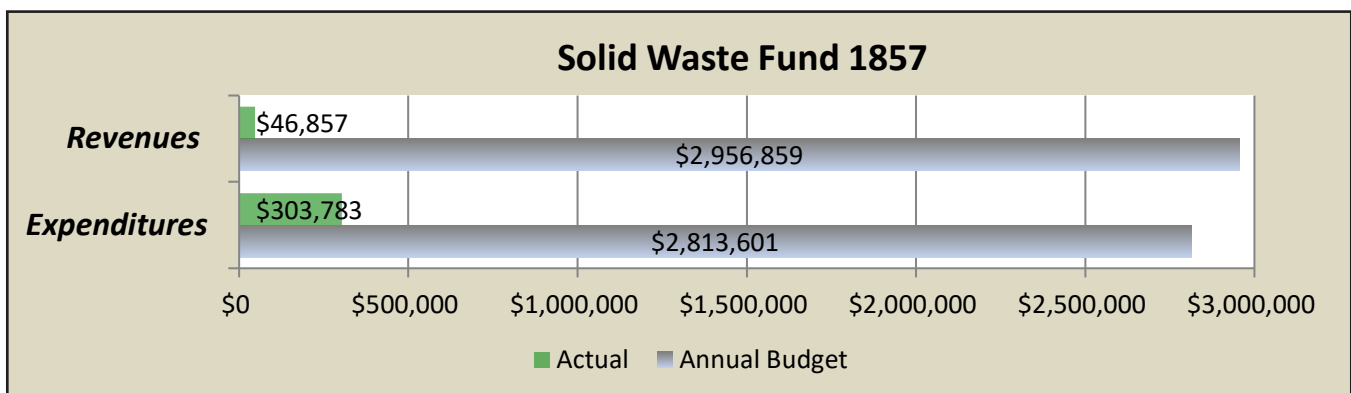
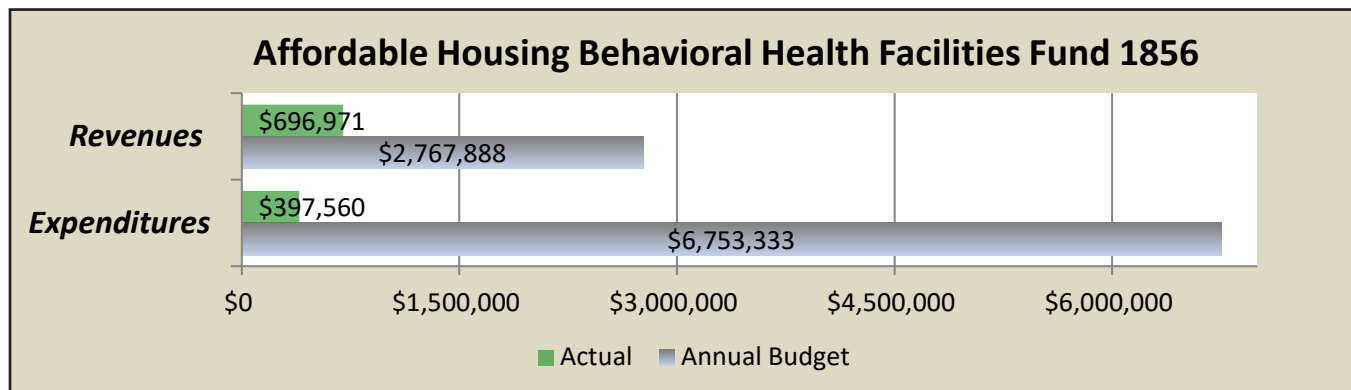
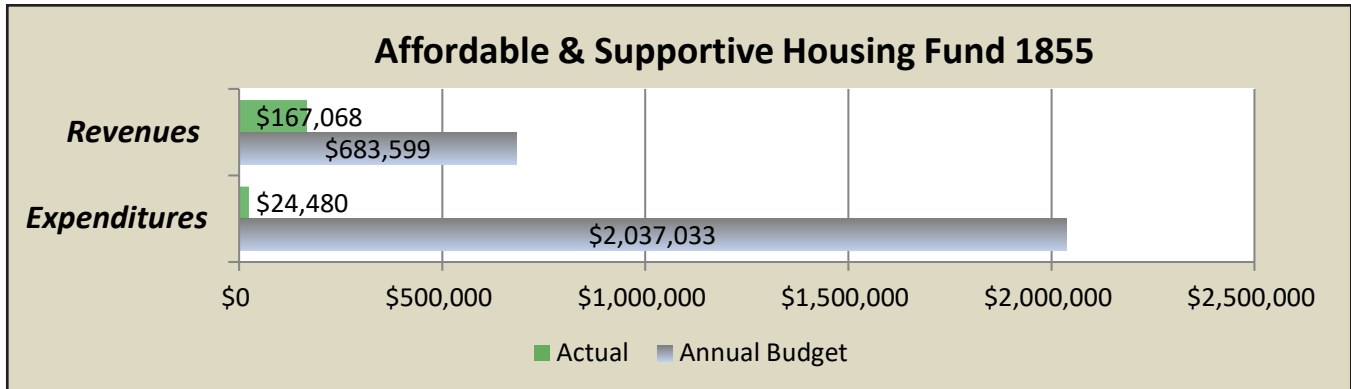
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



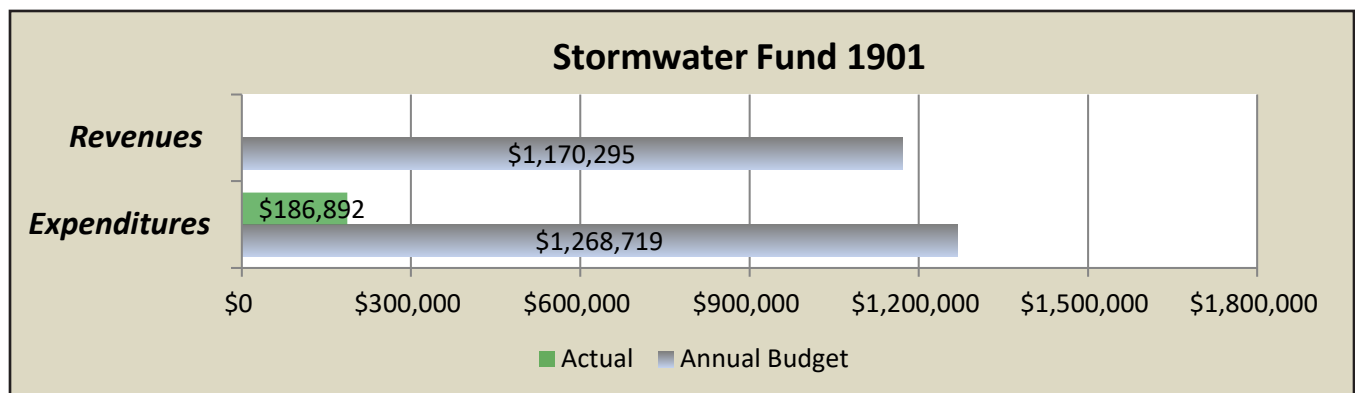
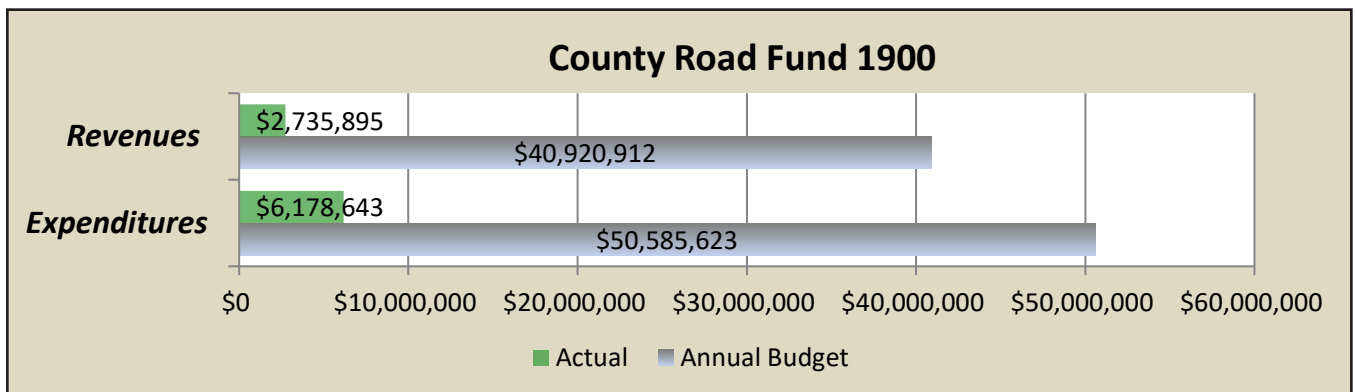
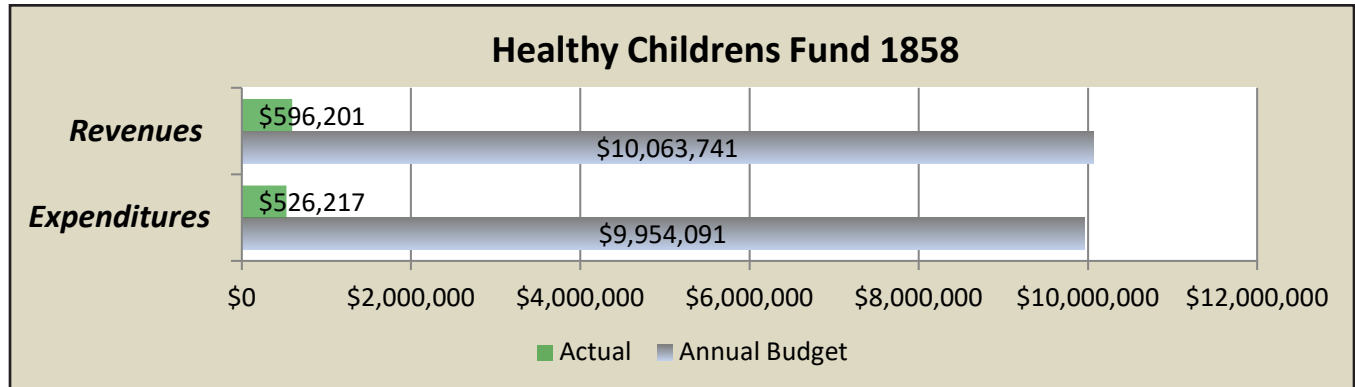
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



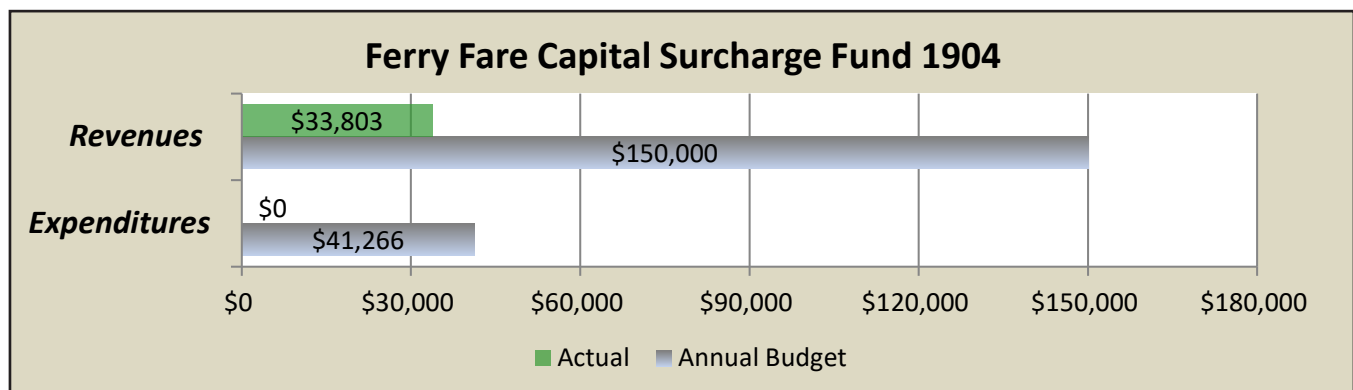
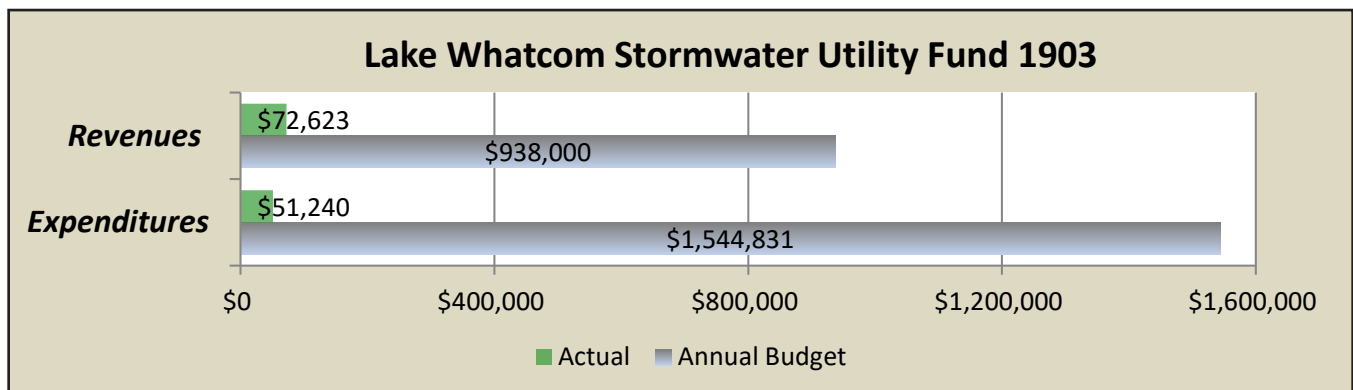
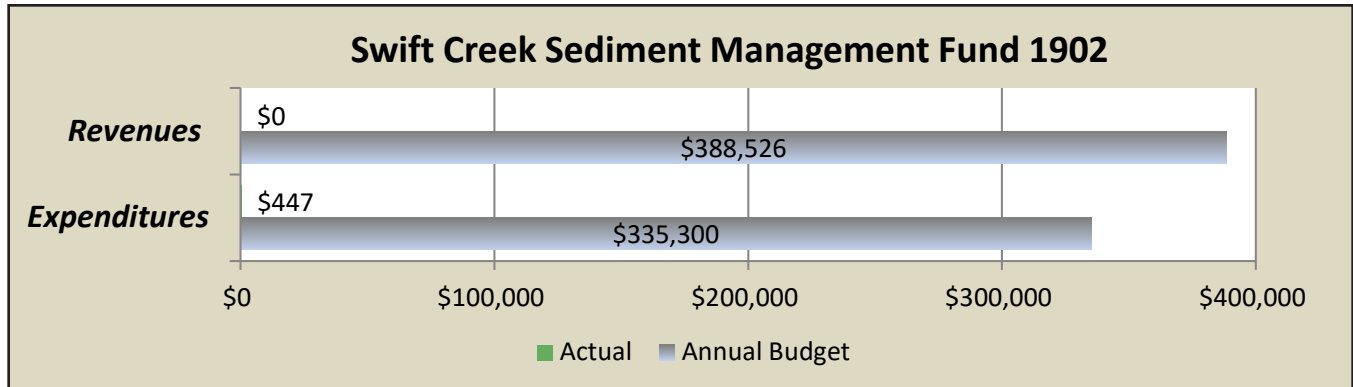
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



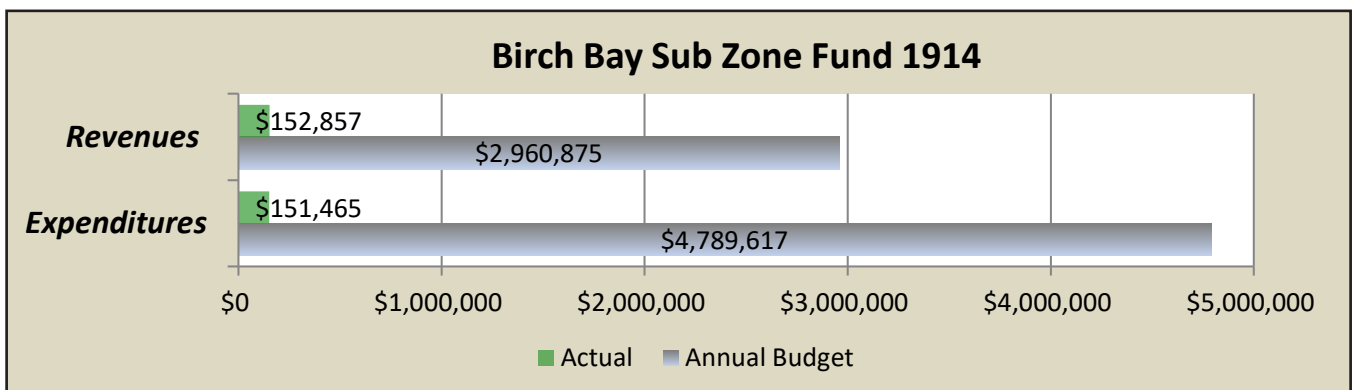
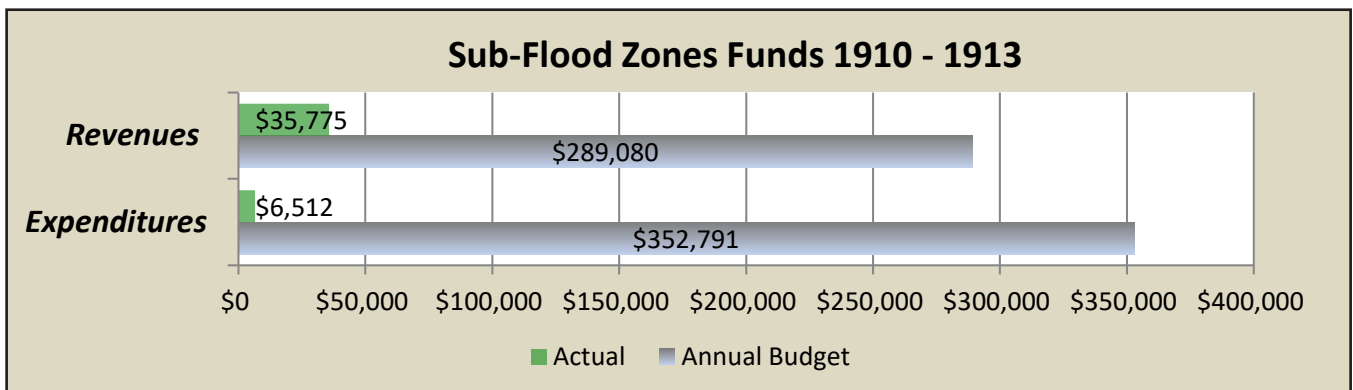
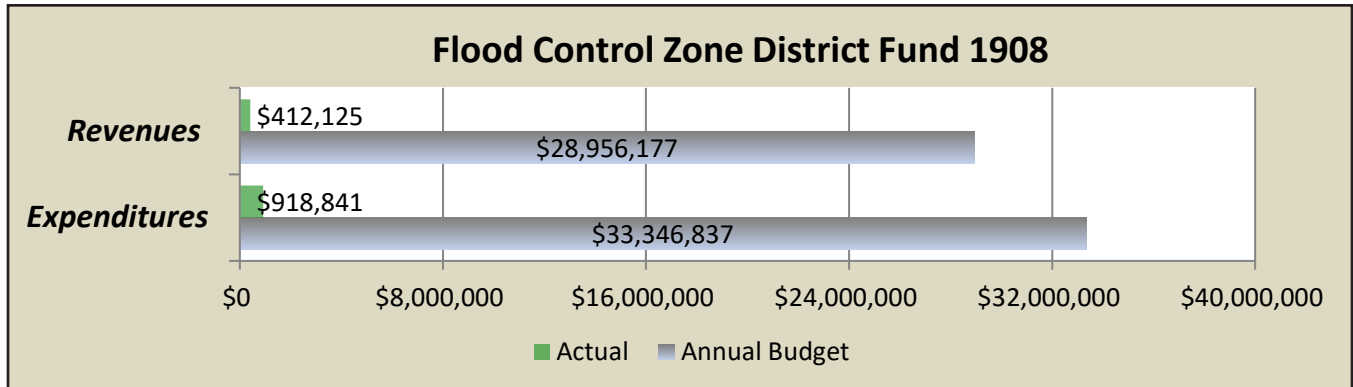
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued



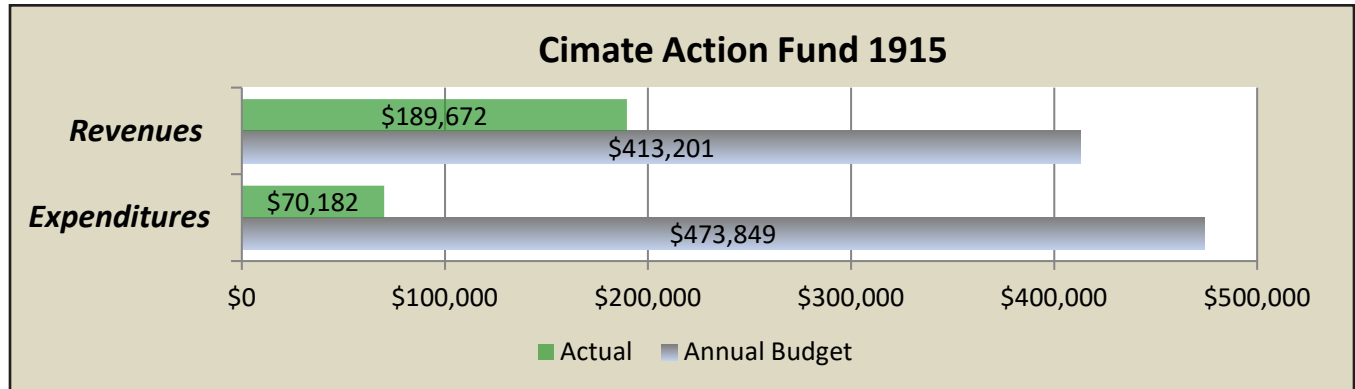
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Special Revenue Funds and Other Funds, continued

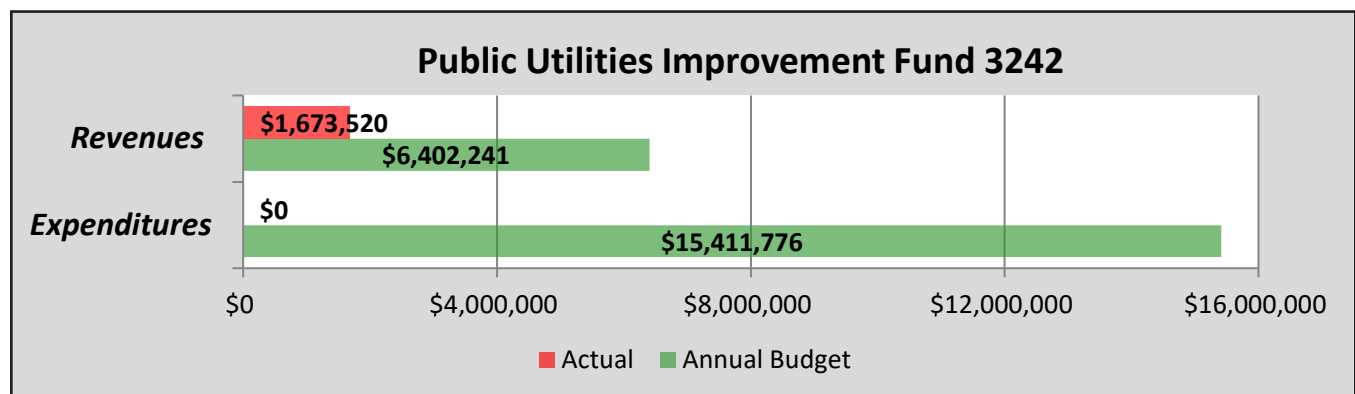
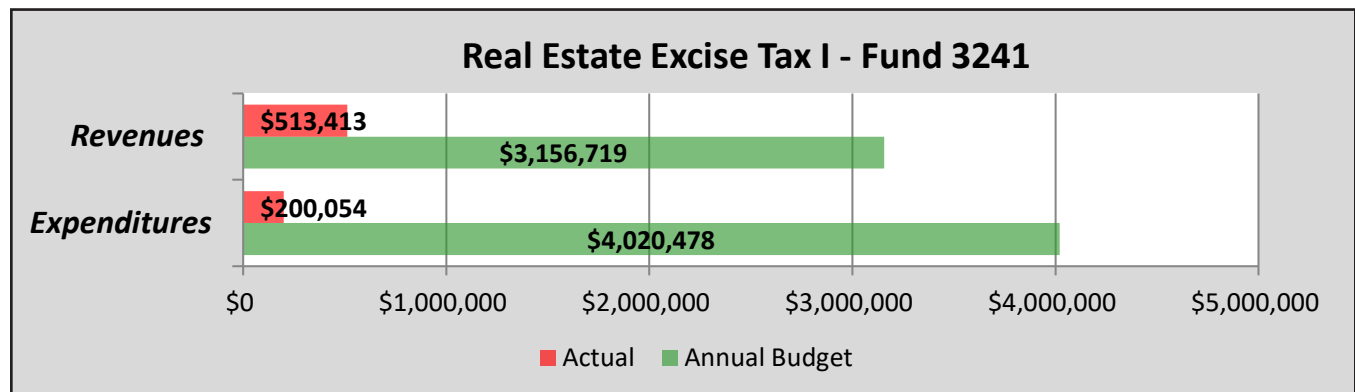
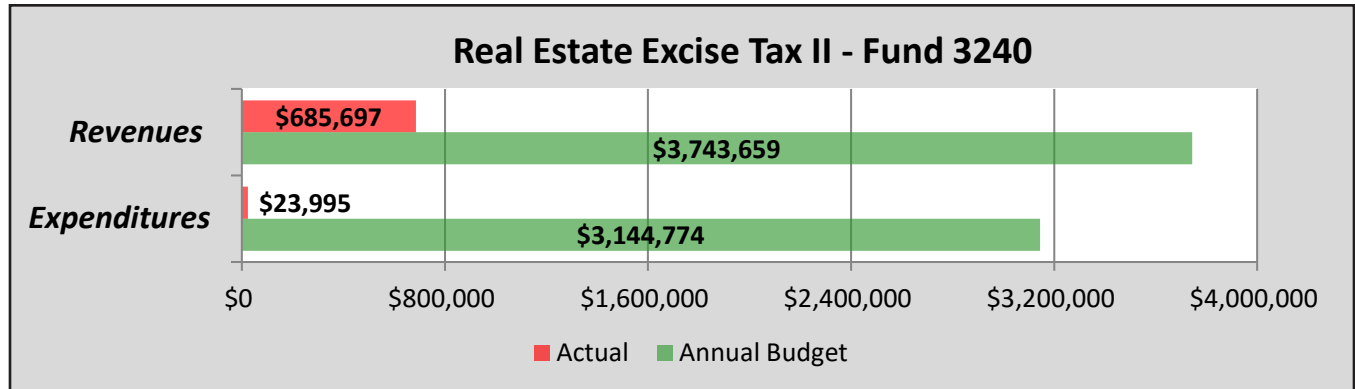


Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Capital Project Funds



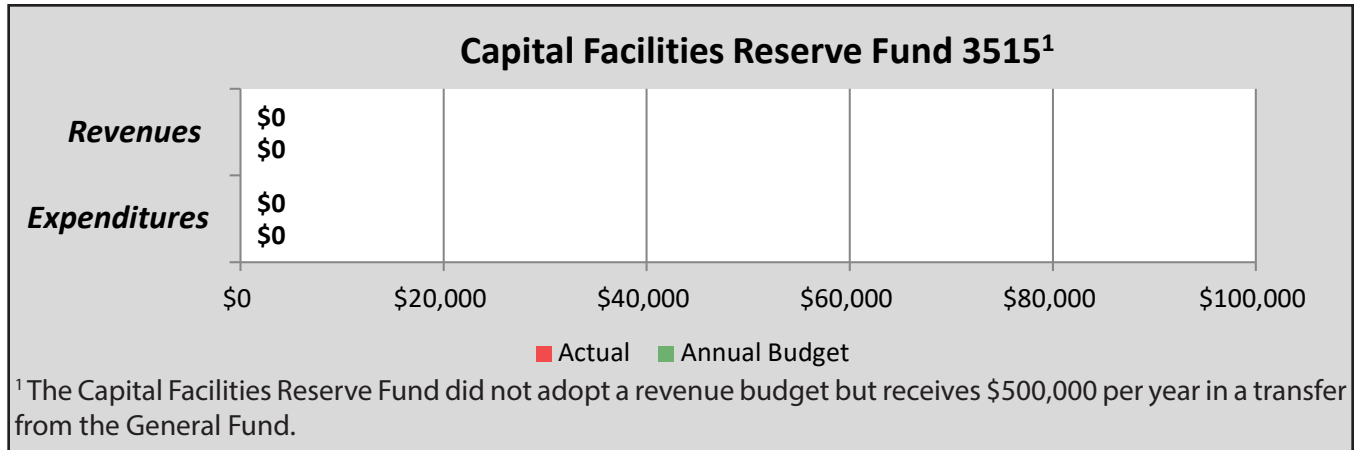
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Capital Project Funds, continued



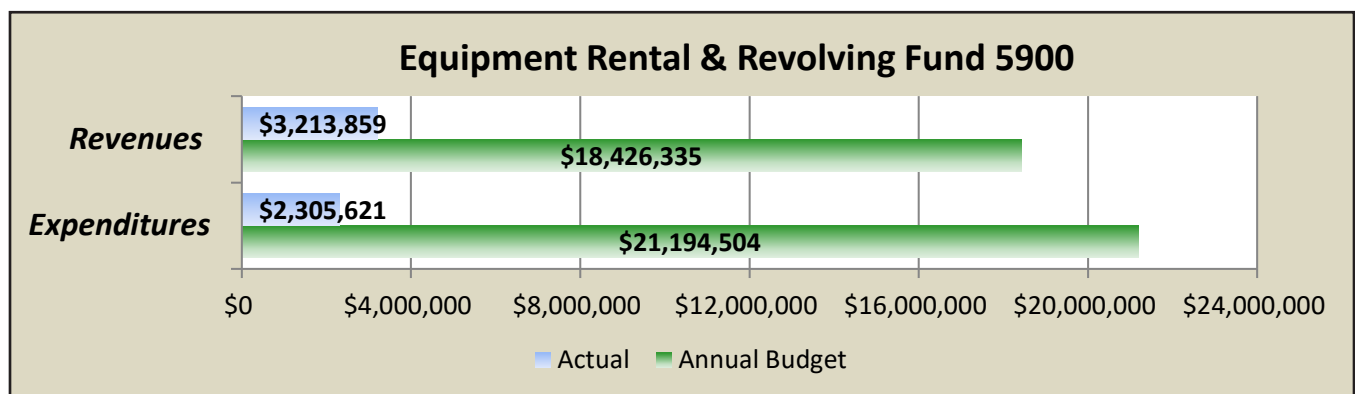
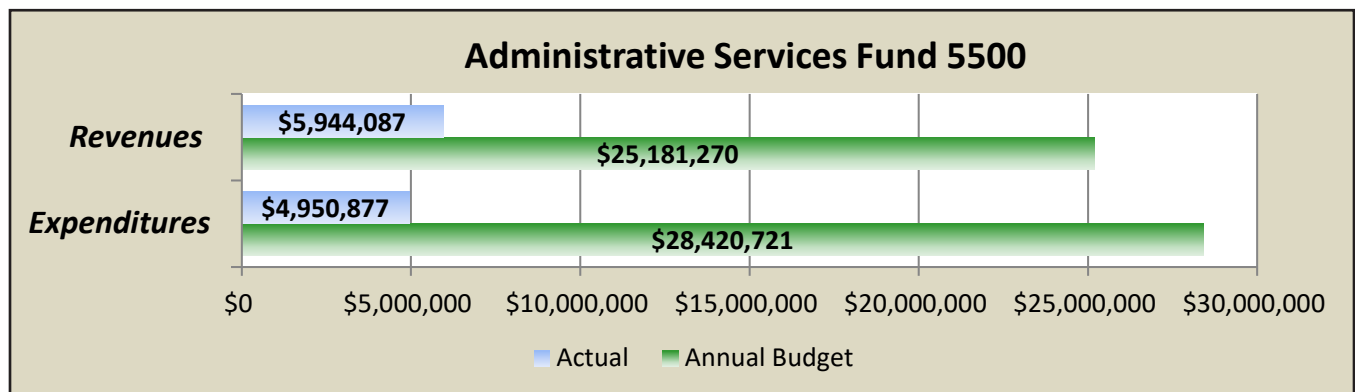
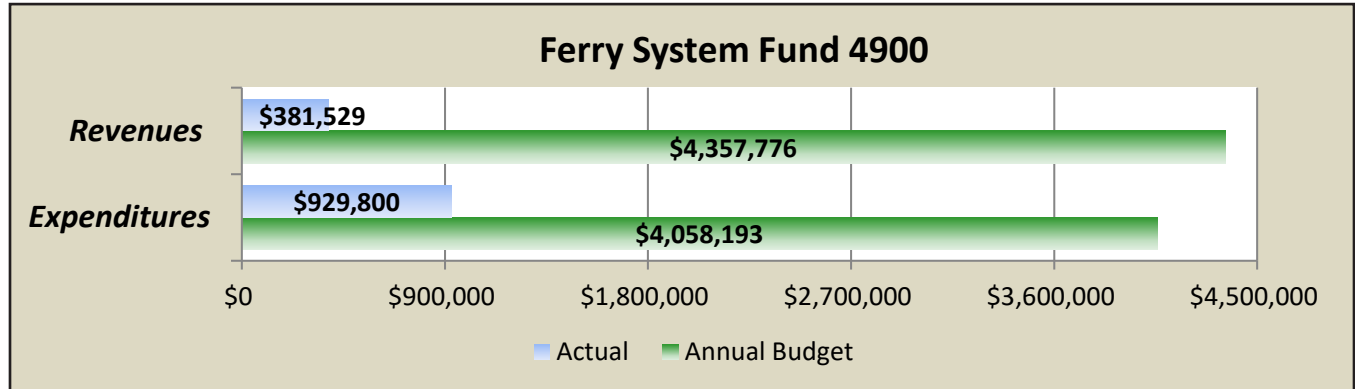
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Enterprise and Internal Service Funds



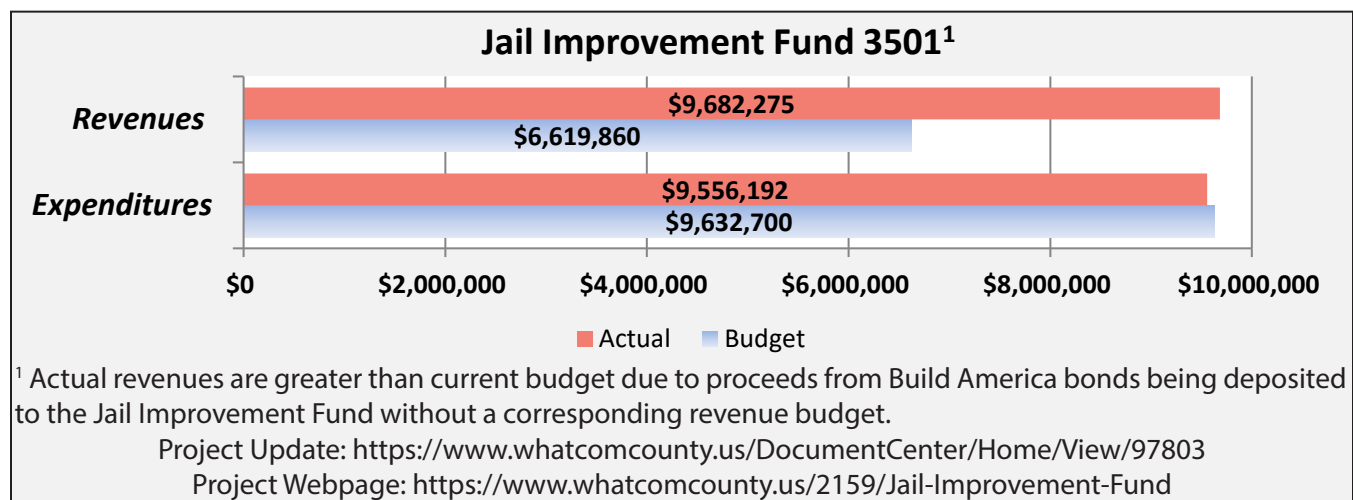
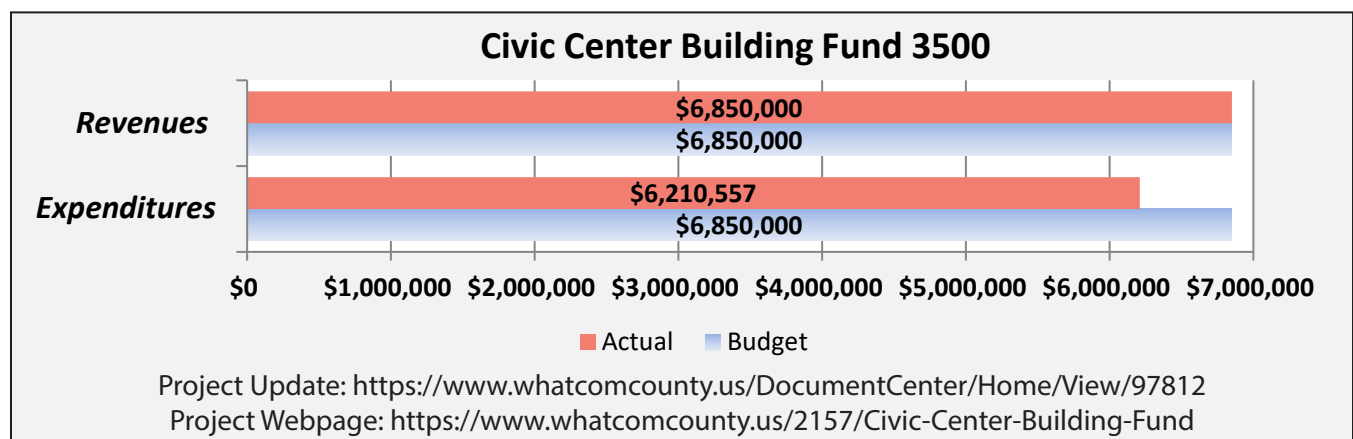
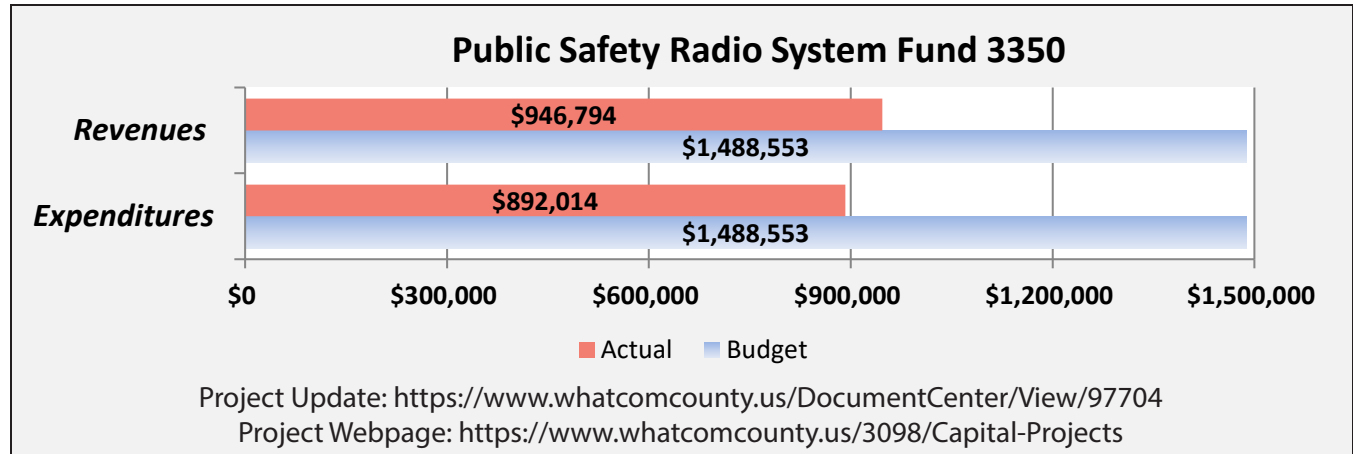
General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds Life of Project

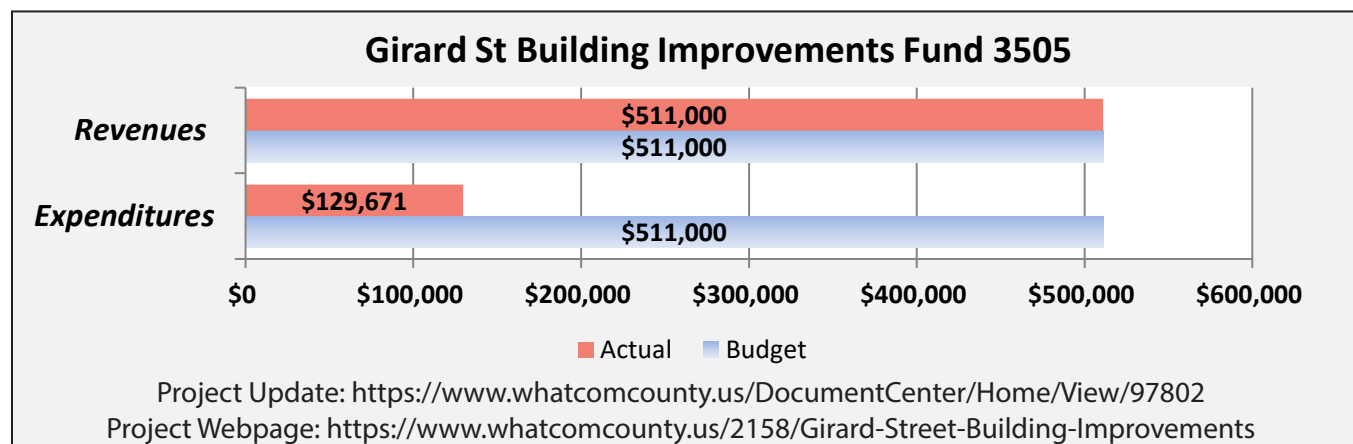
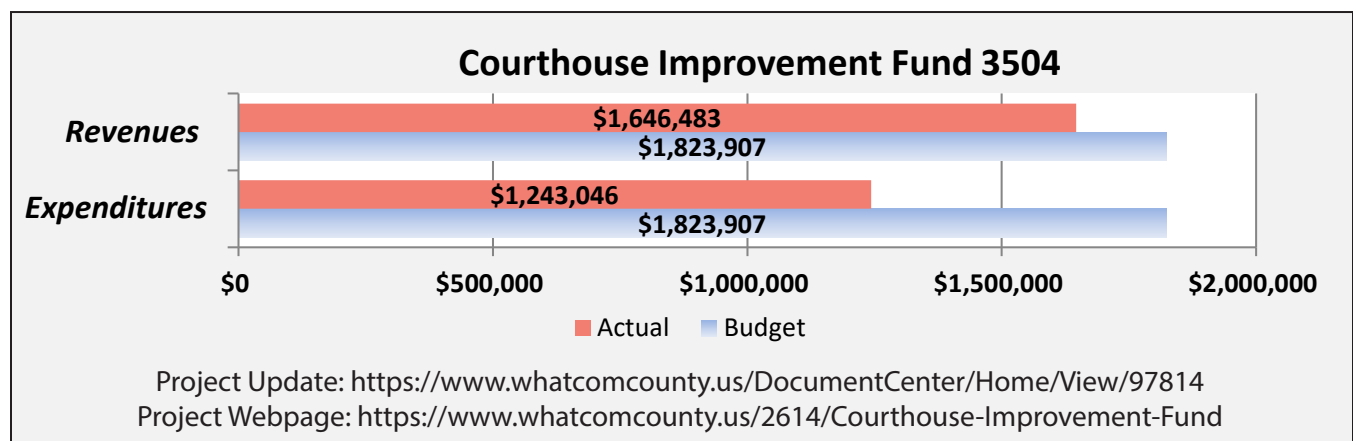
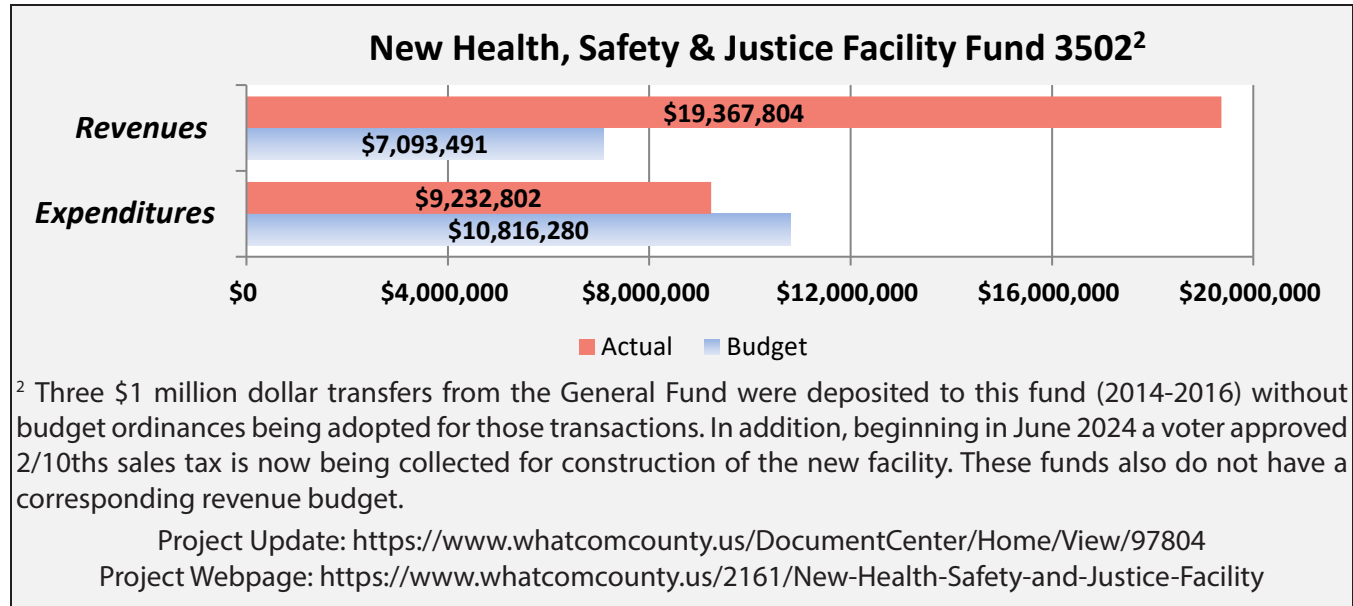


Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

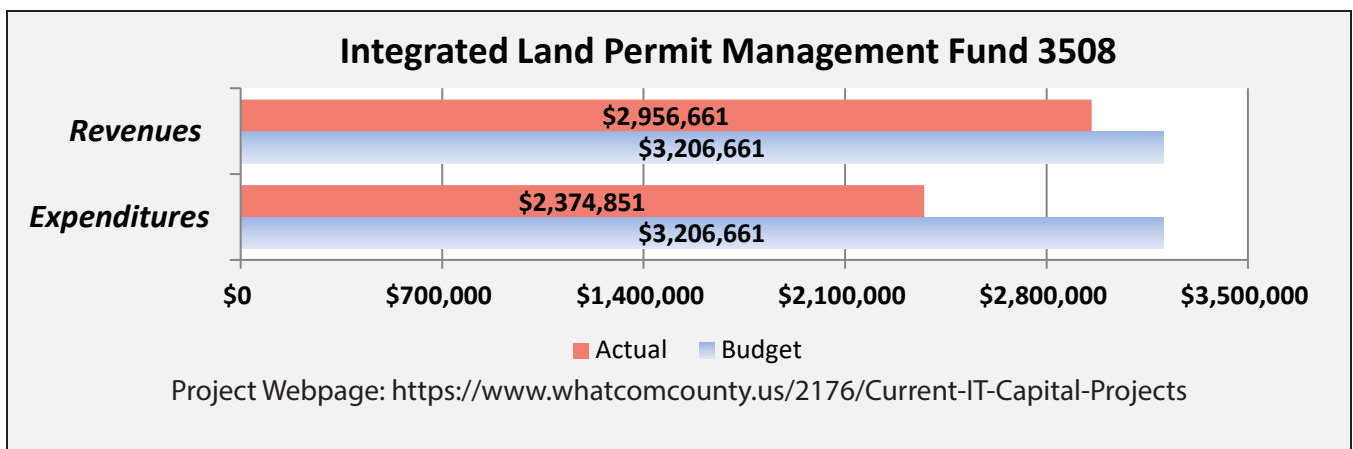
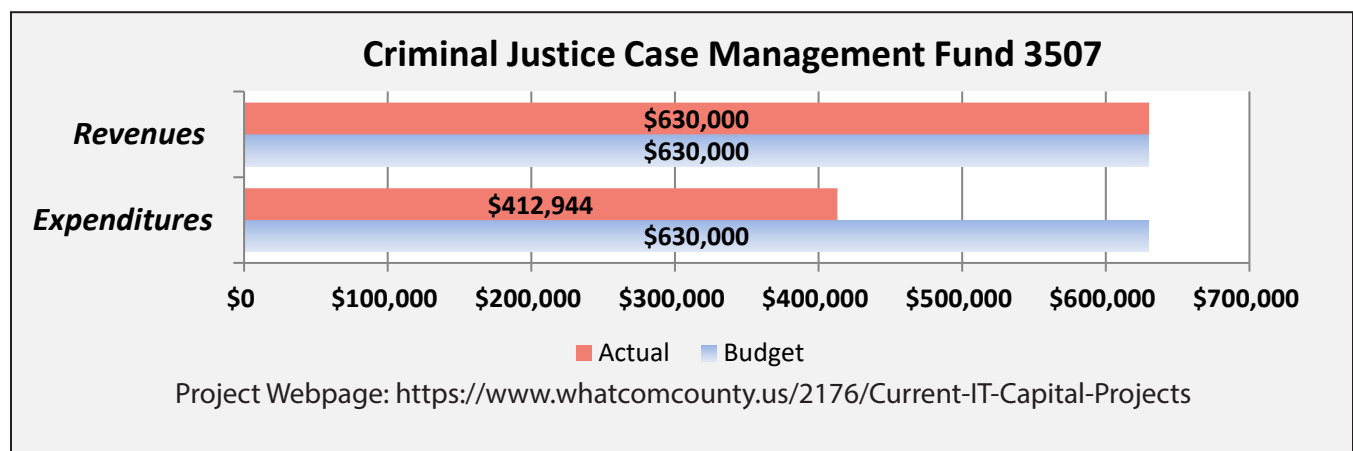
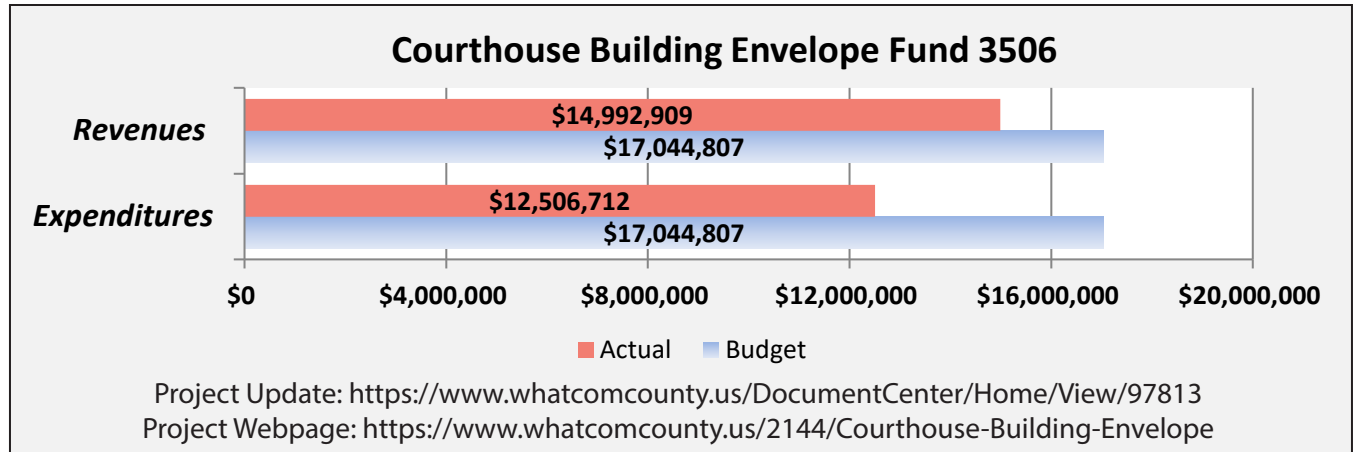


Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project



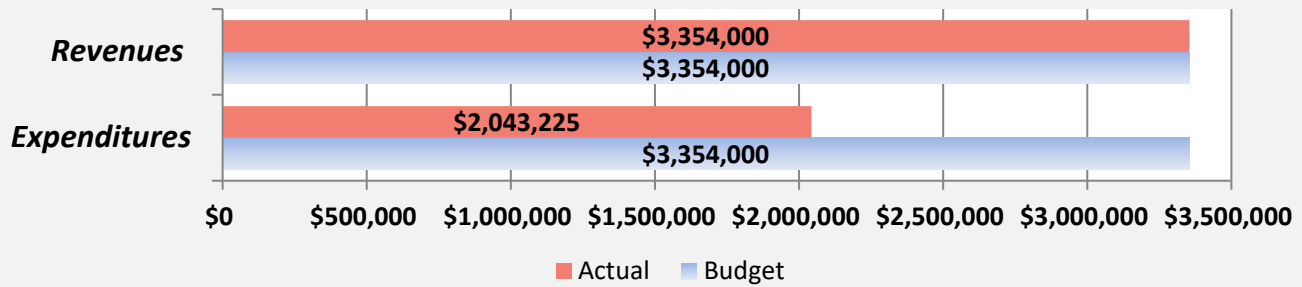
Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



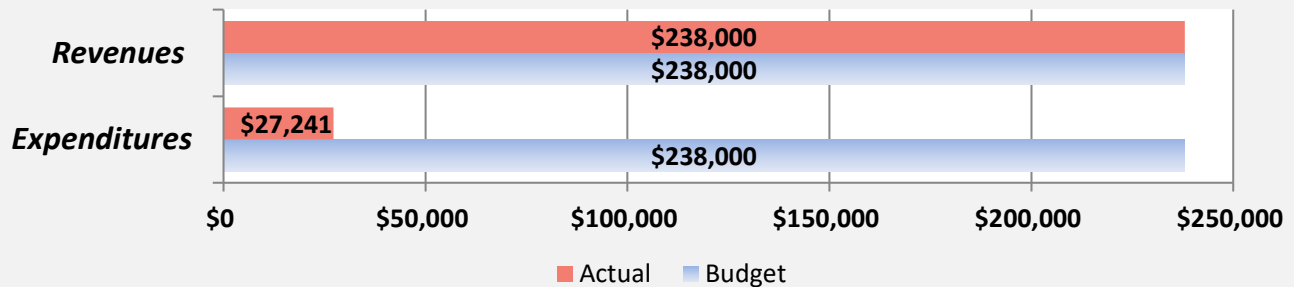
Project Budget Funds, continued Life of Project

Financial System Software Fund 3509



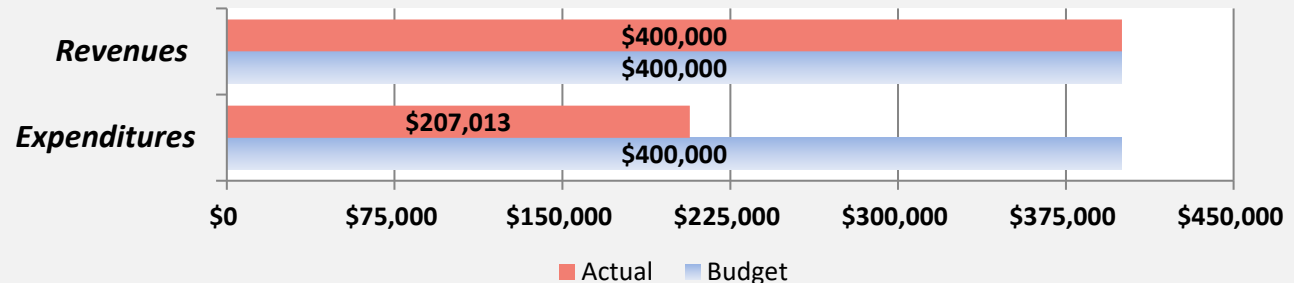
Project Webpage: <https://www.whatcomcounty.us/2176/Current-IT-Capital-Projects>

Prox Lock Control Panel Replacement Fund 3511



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/97806>
Project Webpage: <https://www.whatcomcounty.us/3403/Prox-Lock-Control-Panel-Replacement>

Central Plaza Tenant Improvement Fund 3512



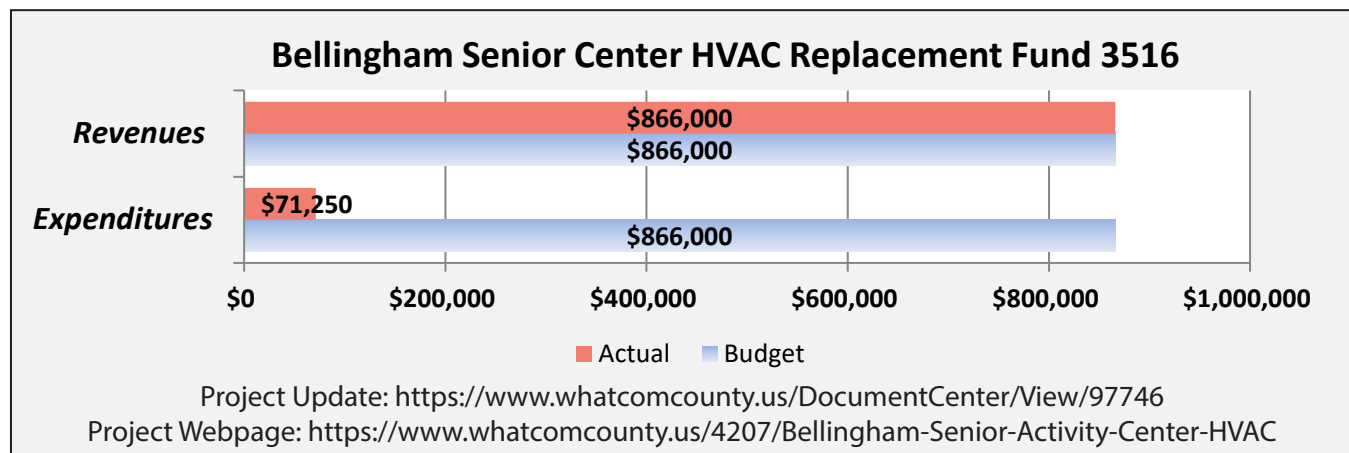
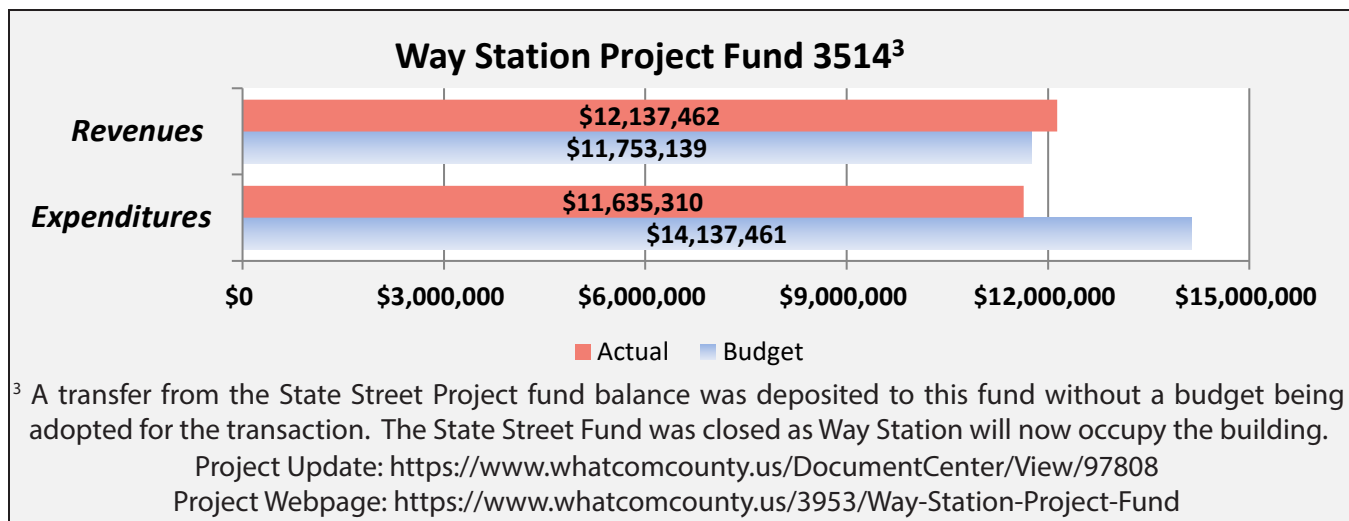
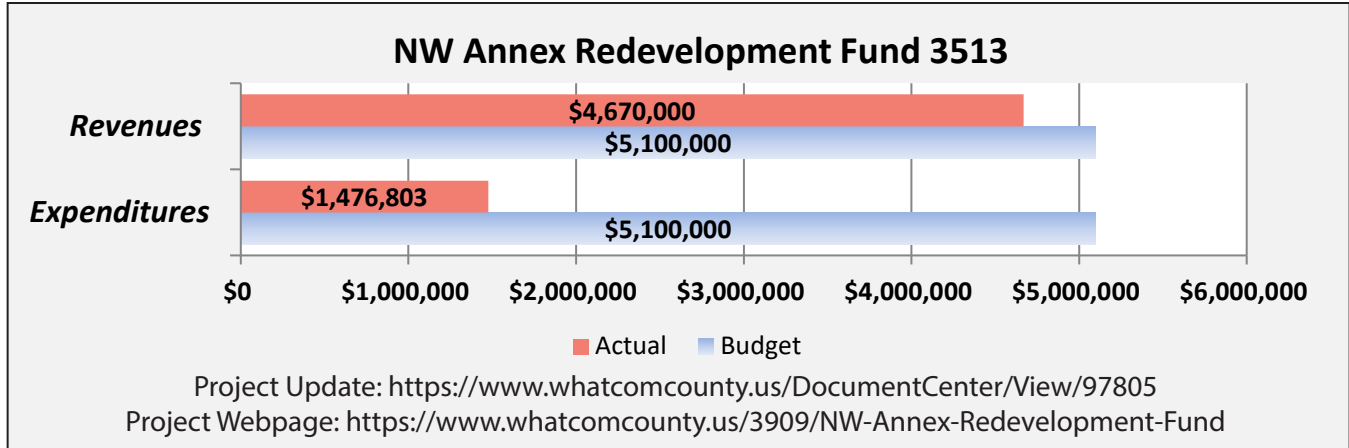
Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/97811>
Project Webpage: <https://www.whatcomcounty.us/3915/Central-Plaza-Tenant-Improvement-Fund>

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

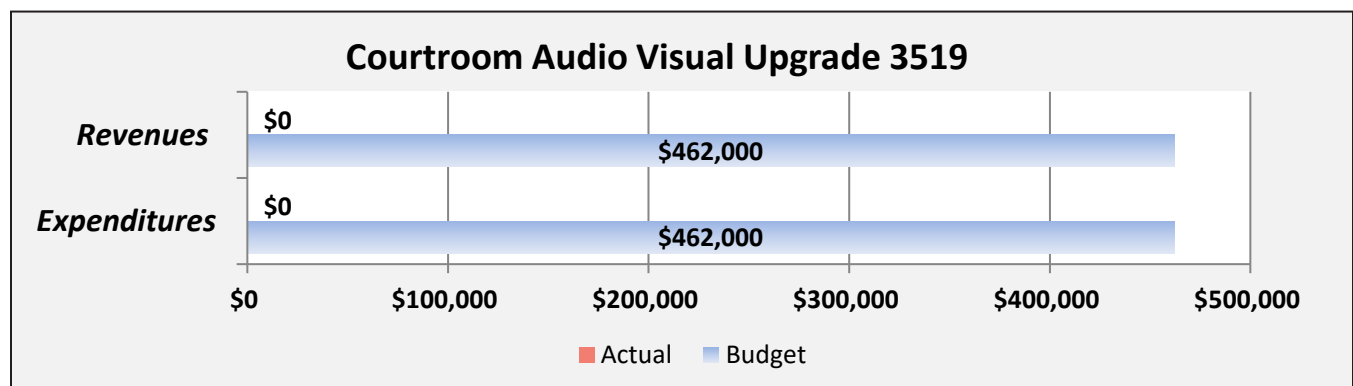
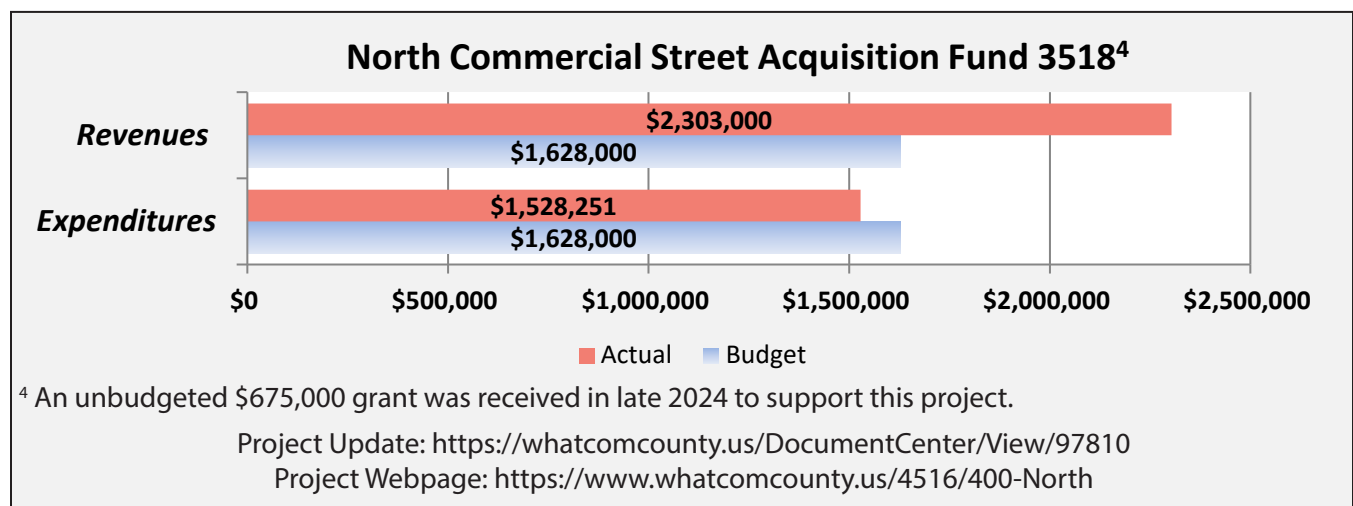
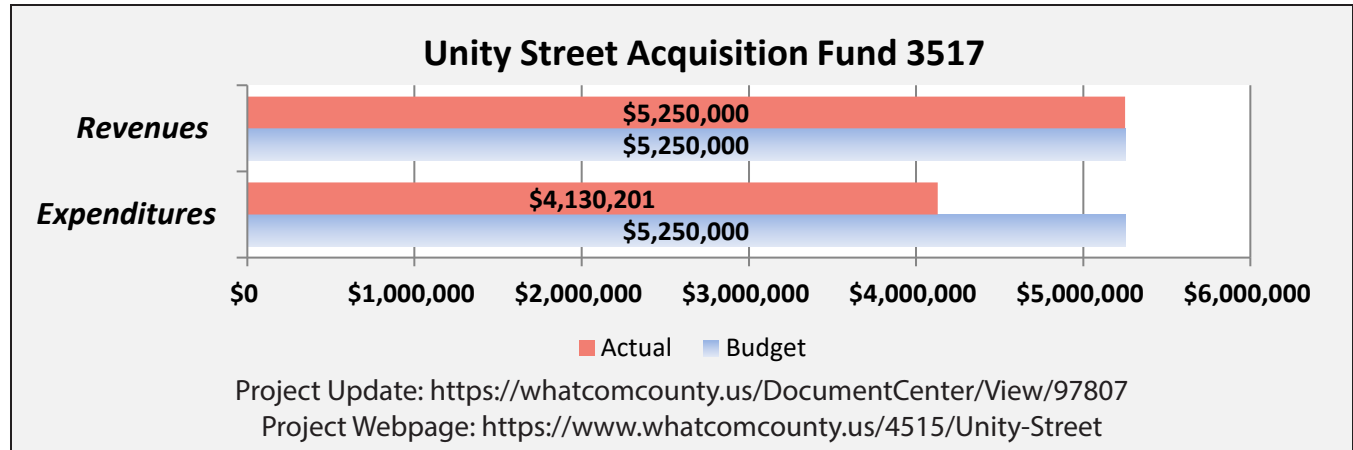


Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

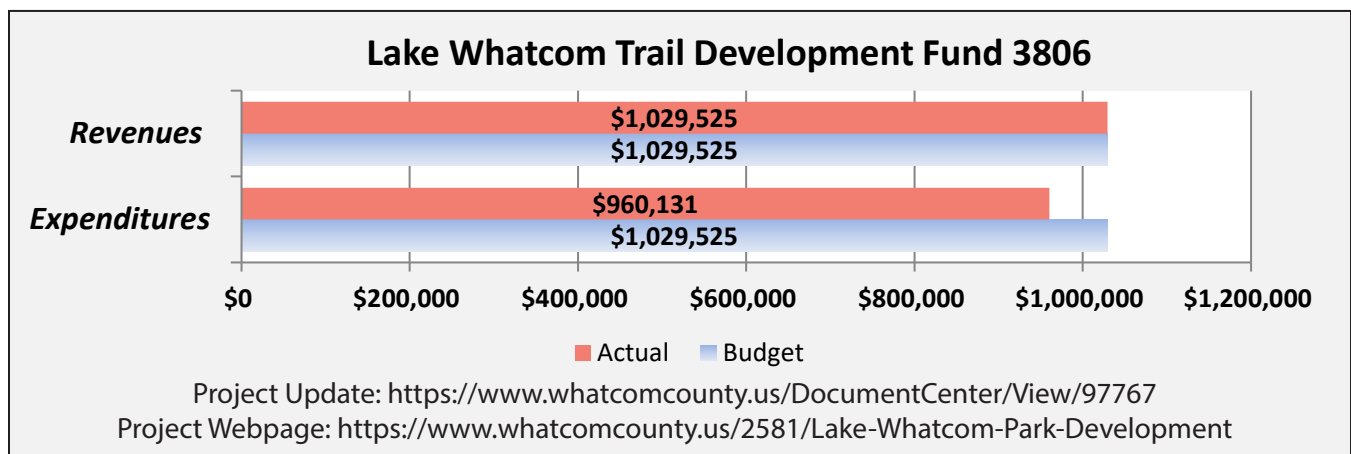
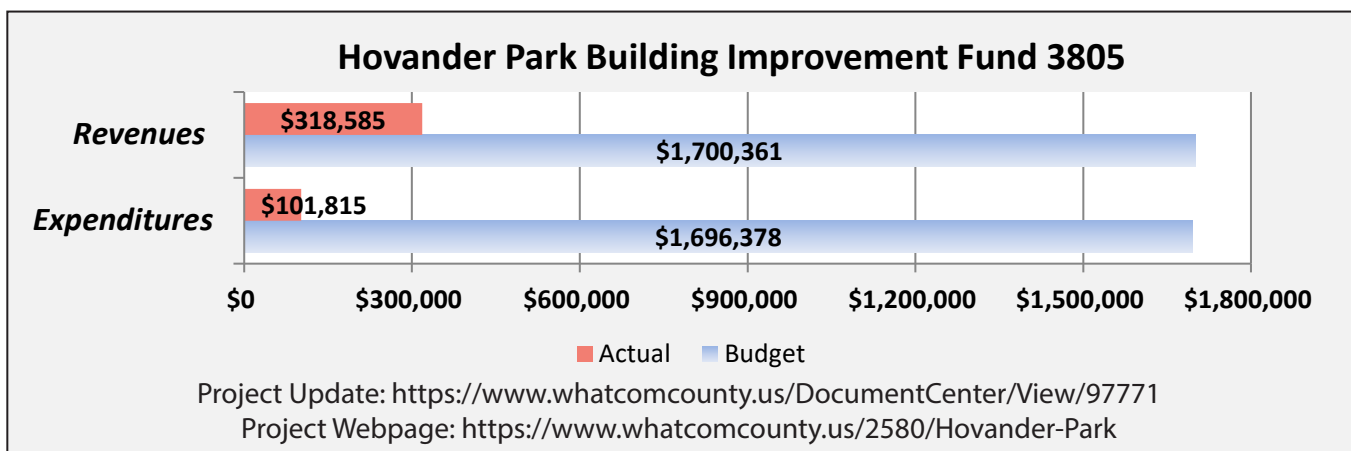
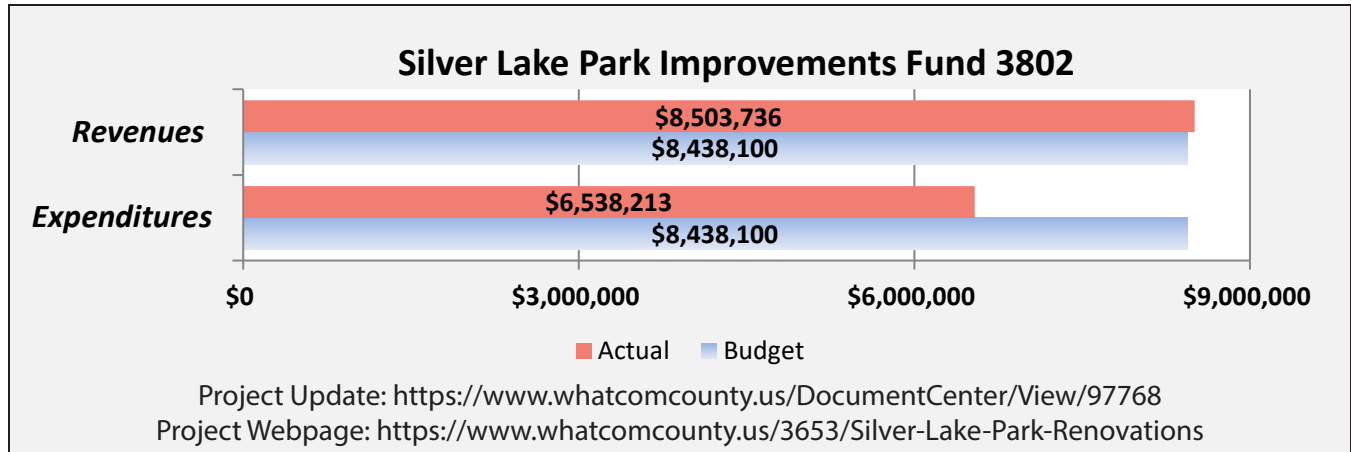


Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project



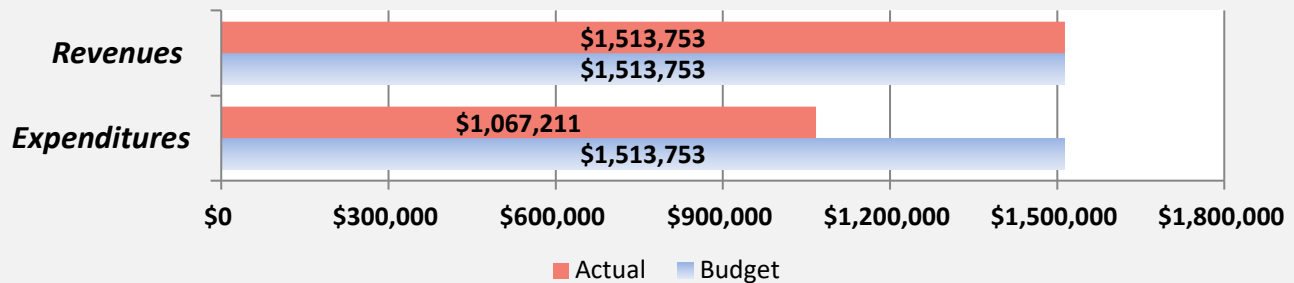
Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

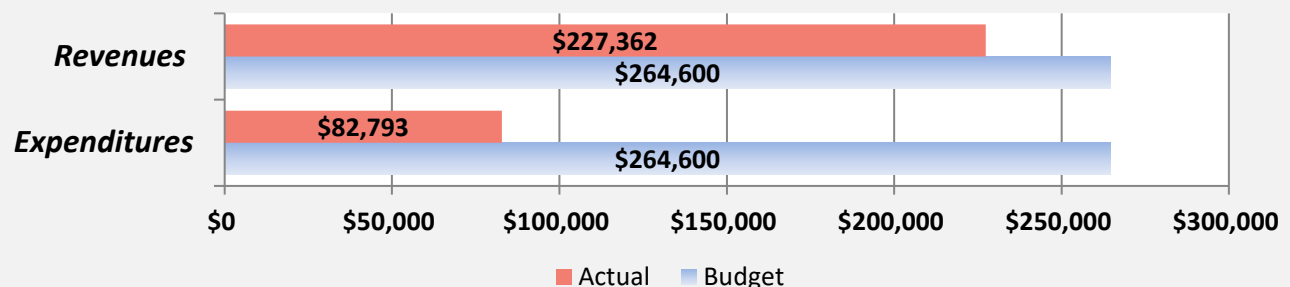
Plantation Rifle Range LRC Implementation Fund 3808



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/97770>

Project Webpage: <https://www.whatcomcounty.us/4061/Plantation-Rifle-Range>

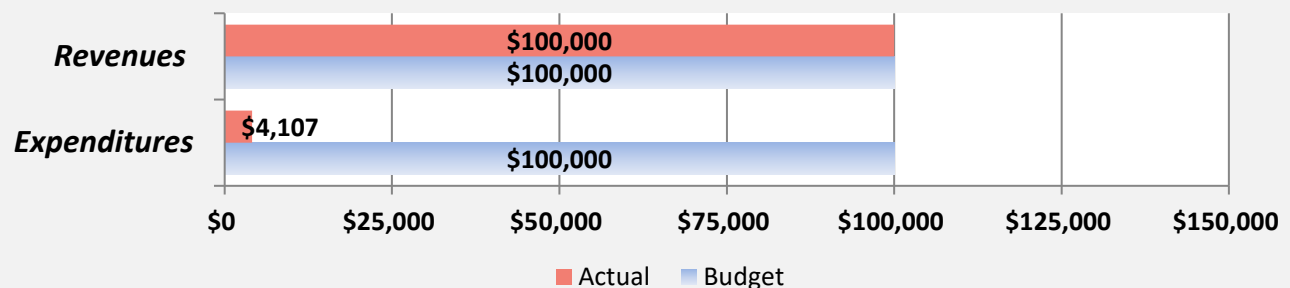
Lookout Mountain Road Repair Fund 3809



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/97747>

Project Webpage: <https://www.whatcomcounty.us/4654/Lookout-Mountain-Forest-Road-Repairs>

Governors Point Project Fund 3810



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/97766>

Project Webpage: <https://www.whatcomcounty.us/4653/Governors-Point>

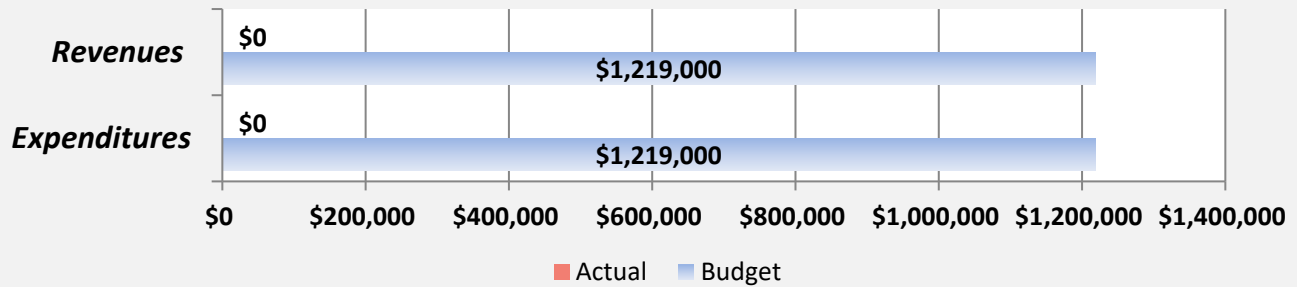
Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

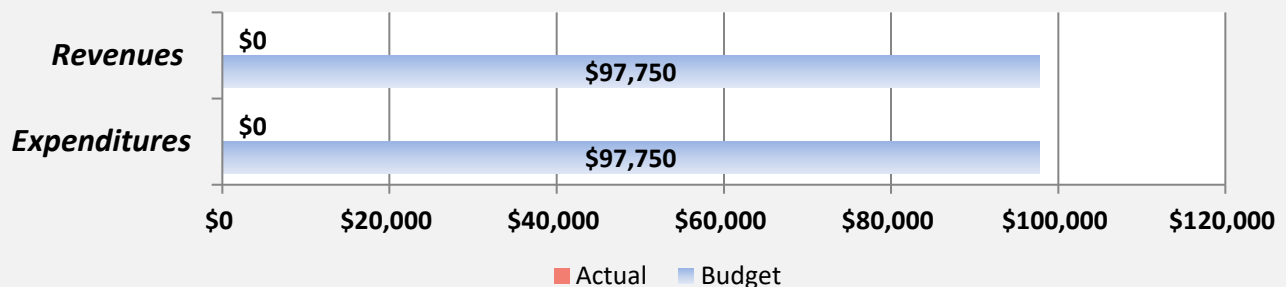
E Whatcom Sports Court Project Fund 3811



Project Update: <https://whatcomcounty.us/DocumentCenter/View/97745>

Project Webpage: <https://www.whatcomcounty.us/4659/East-Whatcom>

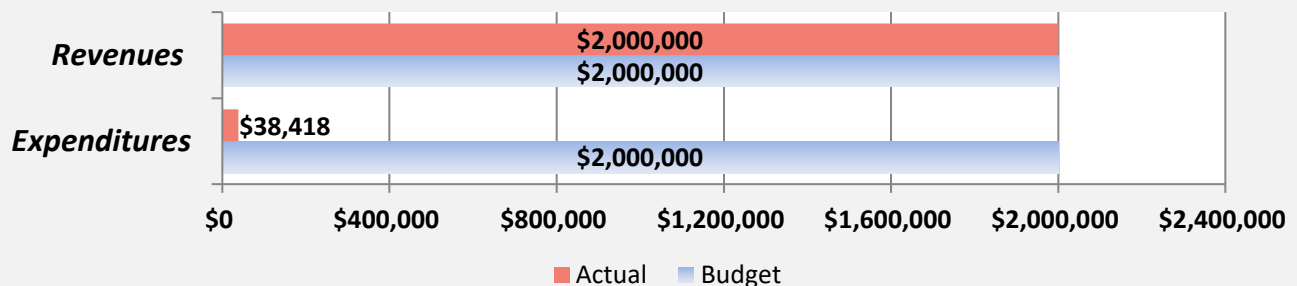
Silver Lake Boat Launch Renovation Fund 3812



Project Update: <https://whatcomcounty.us/DocumentCenter/View/97769>

Project Webpage: <https://www.whatcomcounty.us/4660/Silver-Lake-Park>

23-Hour Crisis Relief Center Fund 3851



Project Update: <https://whatcomcounty.us/DocumentCenter/View/97809>

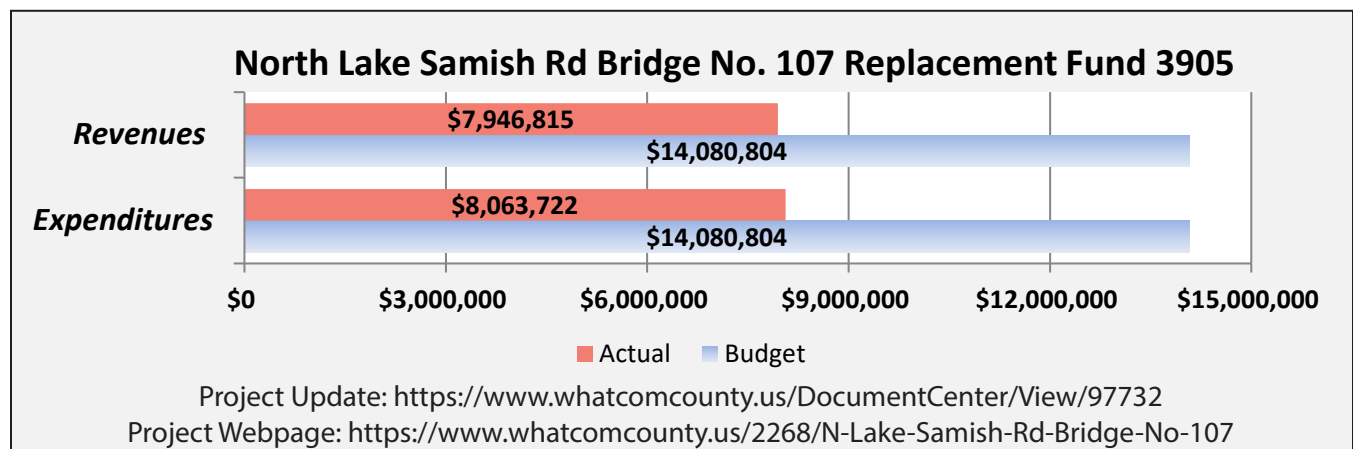
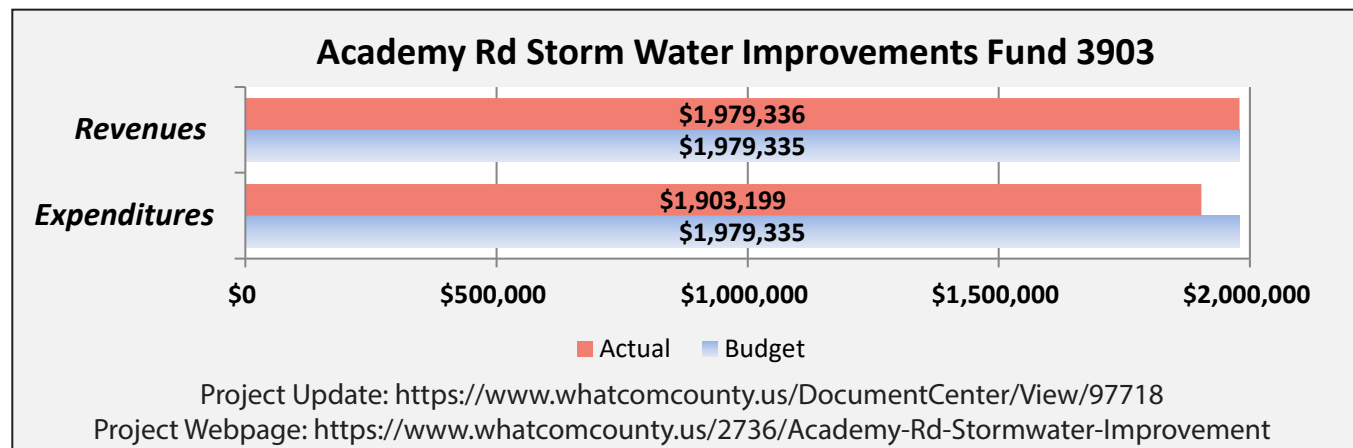
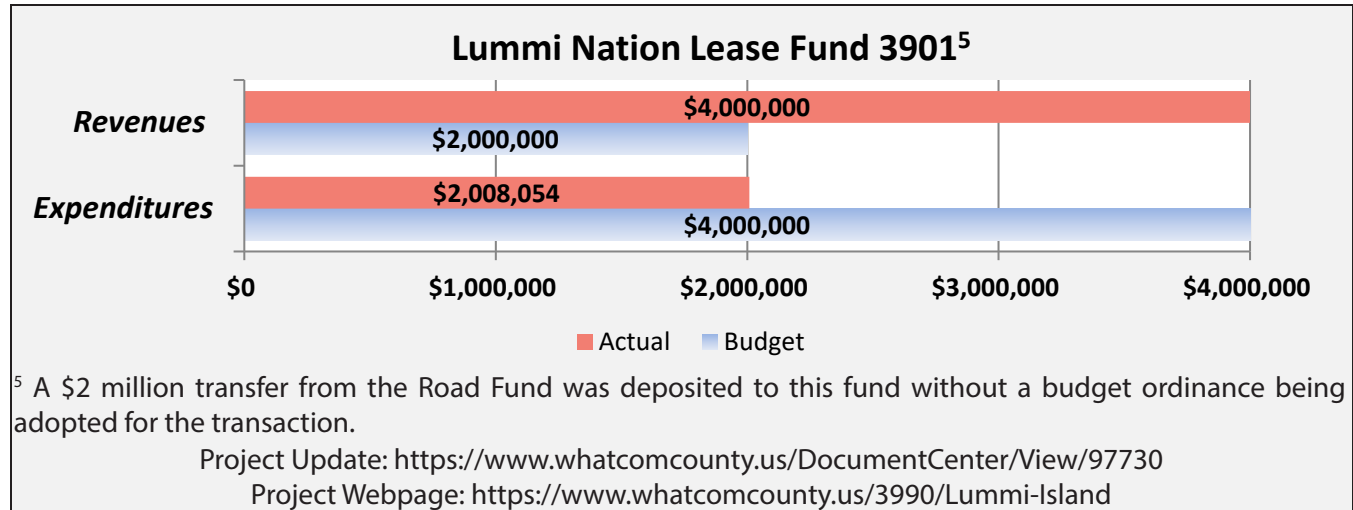
Project Webpage: <https://www.whatcomcounty.us/4409/23-Hour-Crisis-Relief-Center>

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project



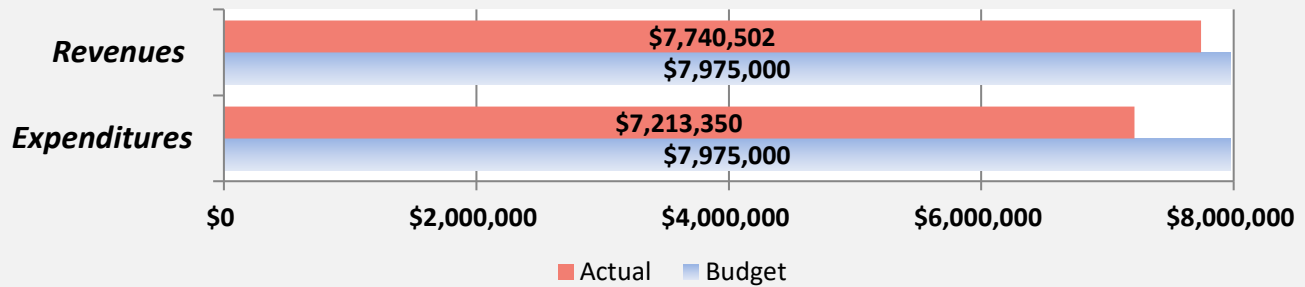
Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



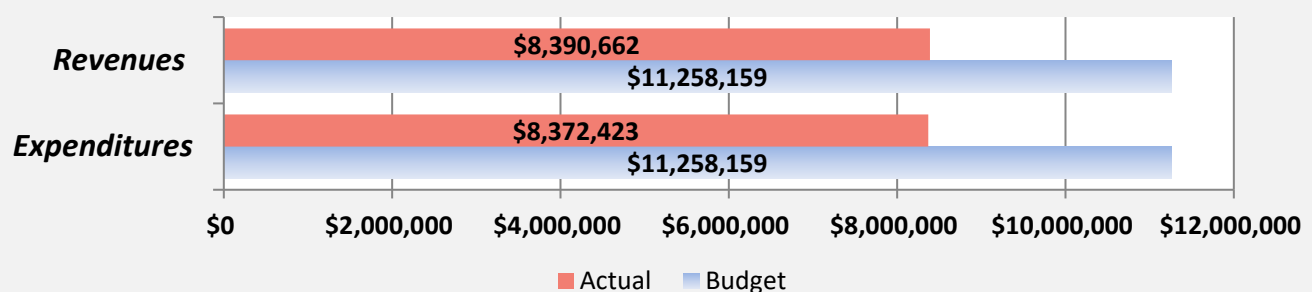
Project Budget Funds, continued Life of Project

E. Smith/Hannegan Intersection Improvements Fund 3909



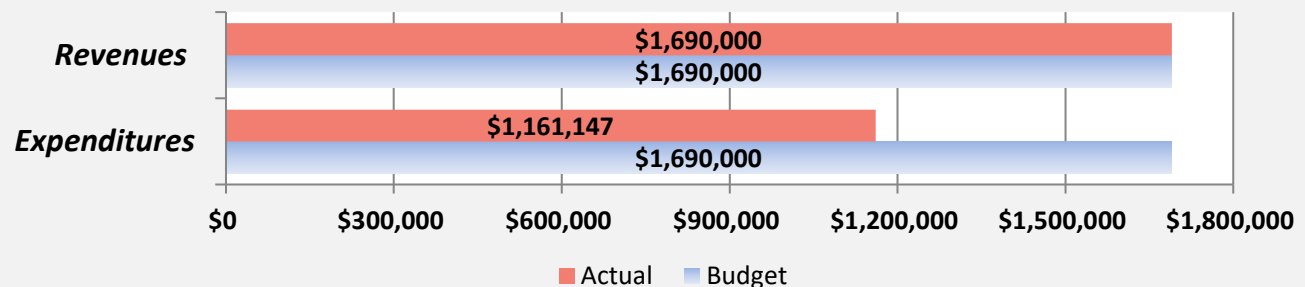
Project Update: <https://www.whatcomcounty.us/DocumentCenter/Home/View/97724>
Project Webpage: <https://www.whatcomcounty.us/2634/E-Smith-Rd-Hannegan-Rd>

Swift Creek Capital Project Fund 3910



Project Update: <https://www.whatcomcounty.us/DocumentCenter/Home/View/97735>
Project Webpage: <https://www.whatcomcounty.us/513/Swift-Creek>

Silver Beach Creek Stormwater Improvements Fund 3911



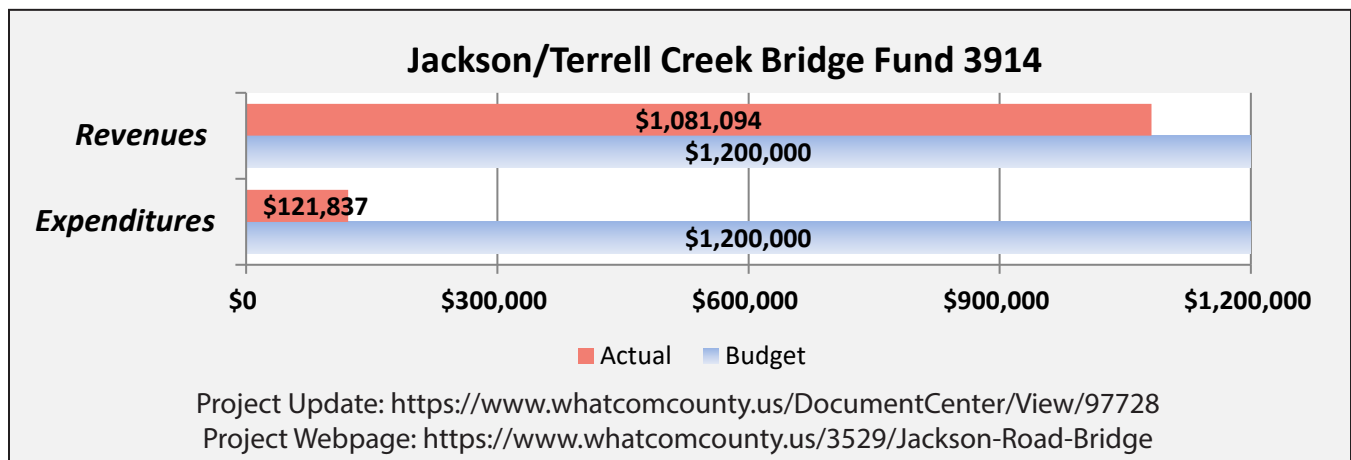
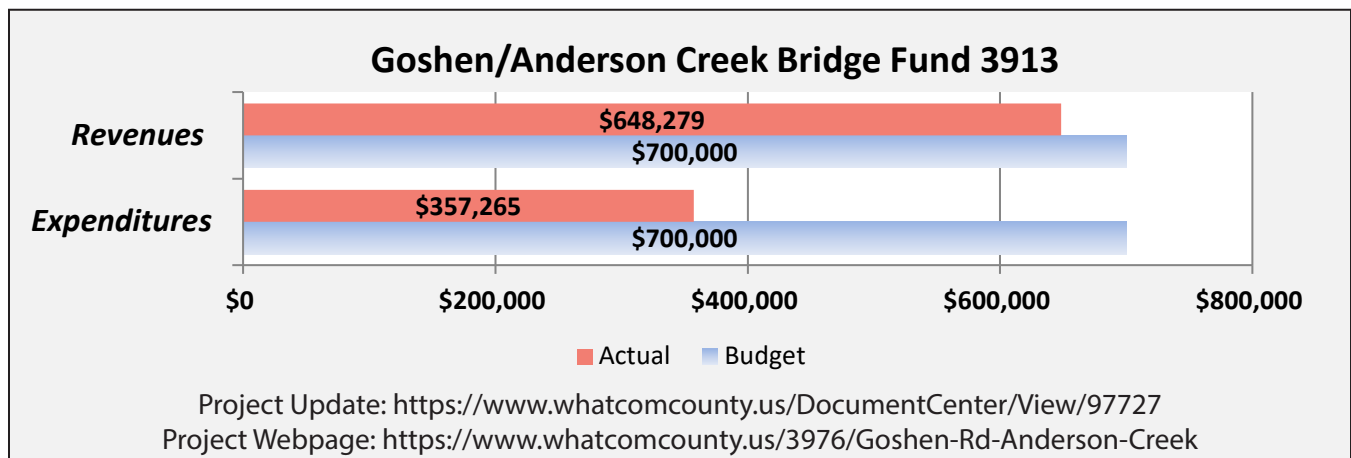
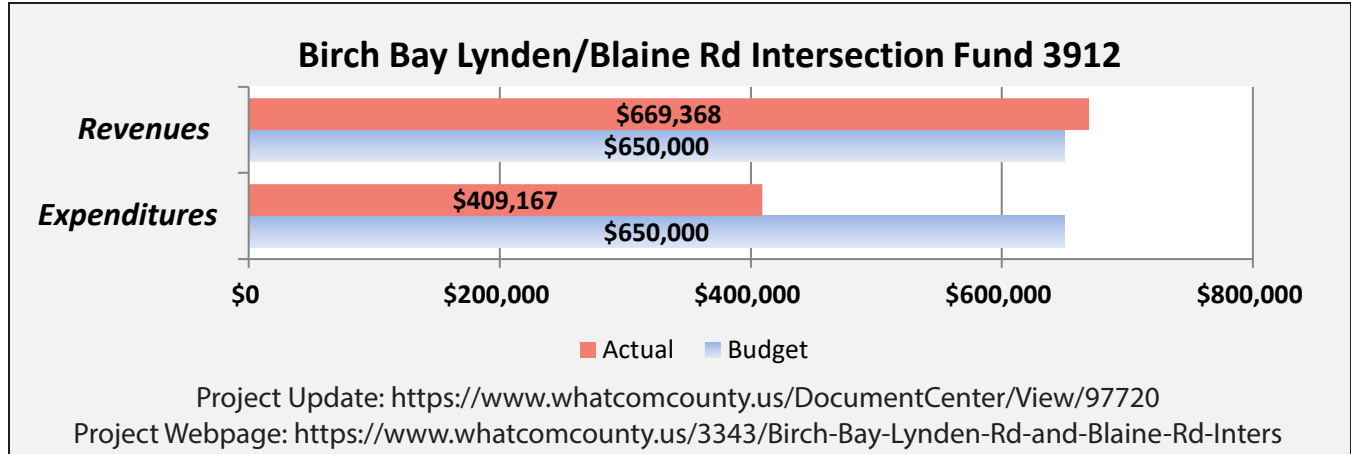
Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/97734>
Project Webpage: <https://www.whatcomcounty.us/3445/Silver-Beach-Creek>

Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

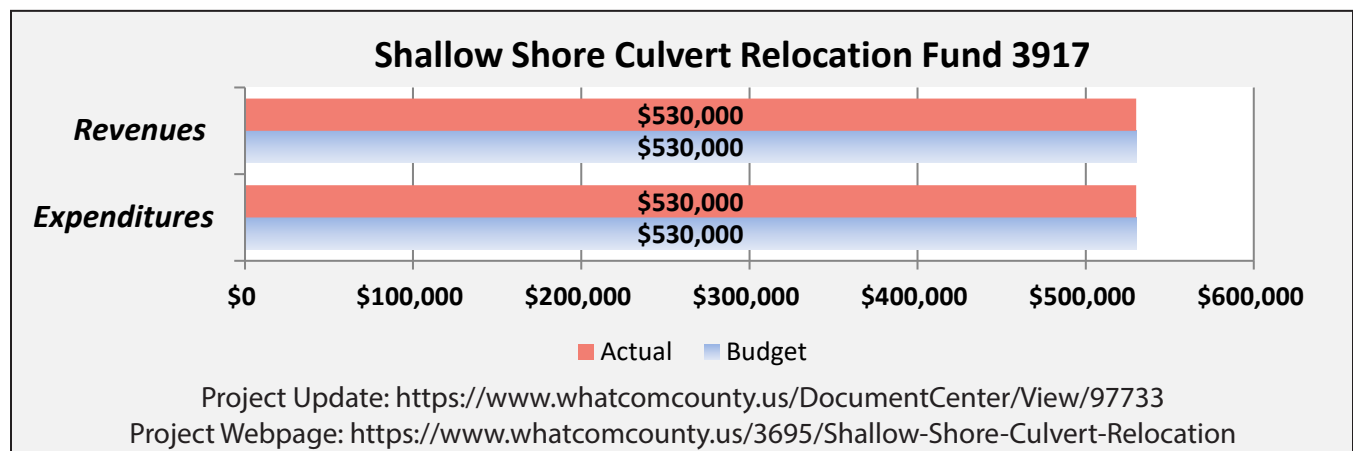
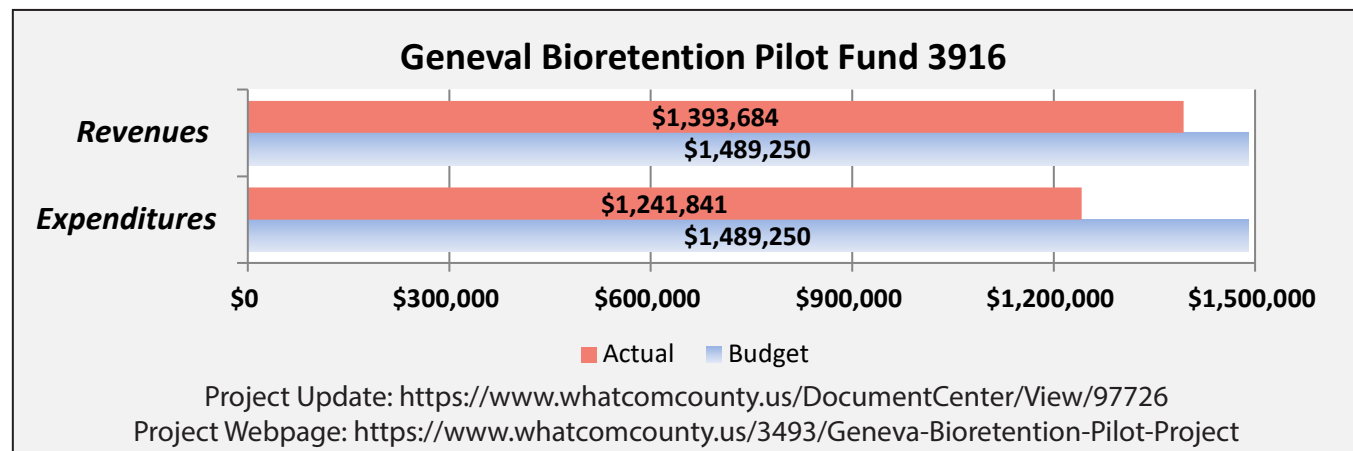
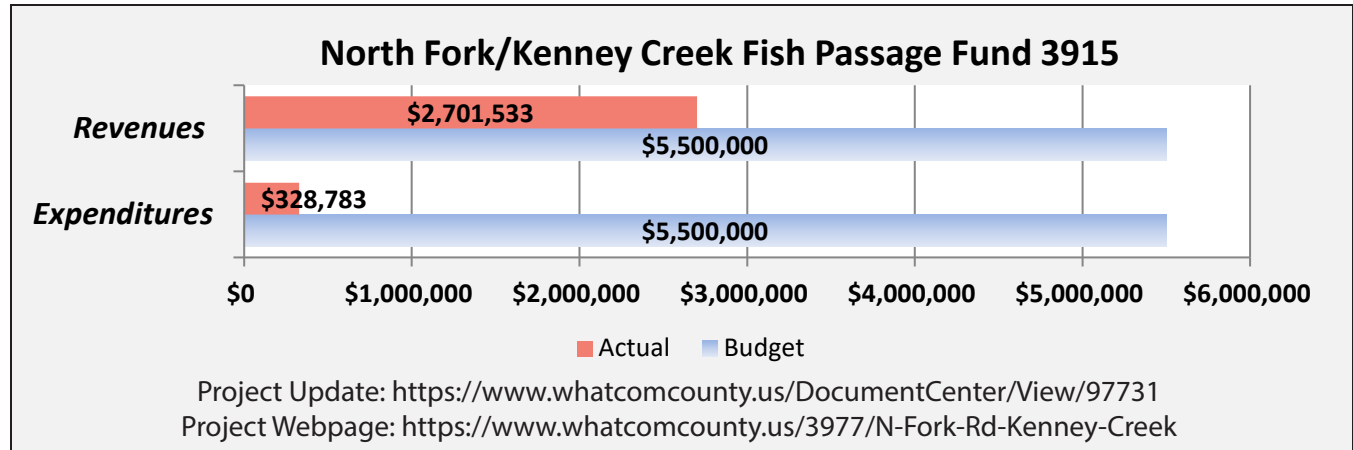


Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

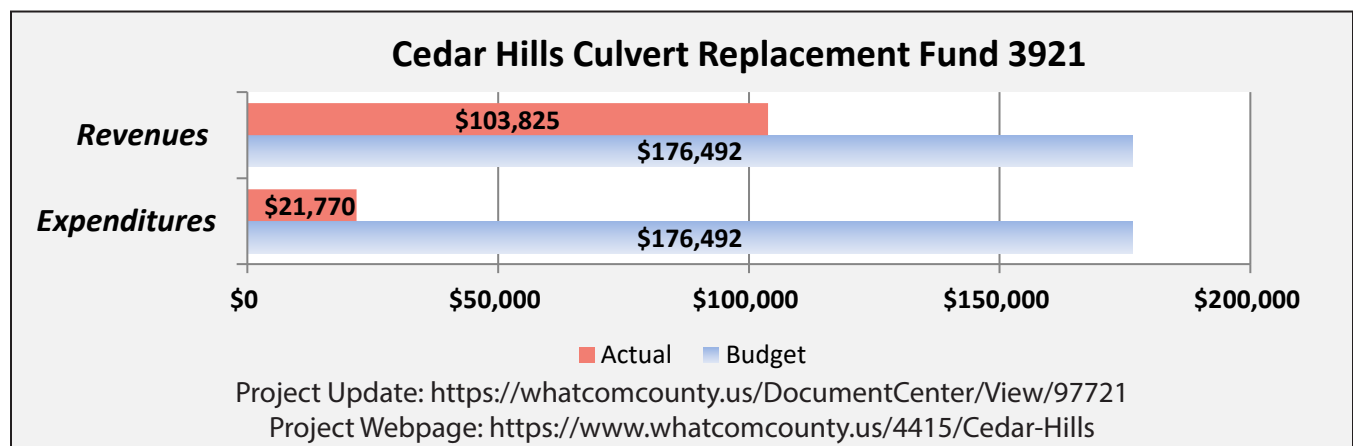
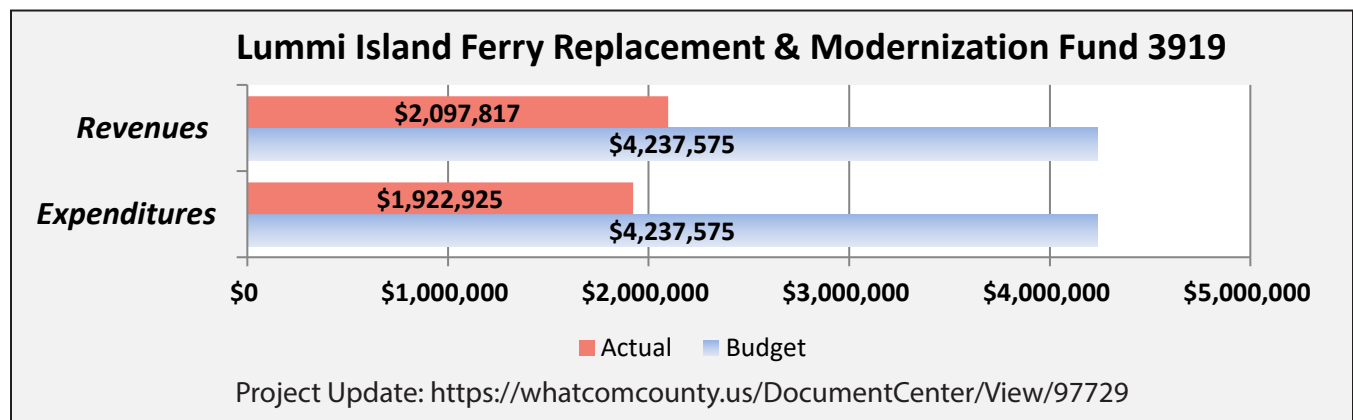
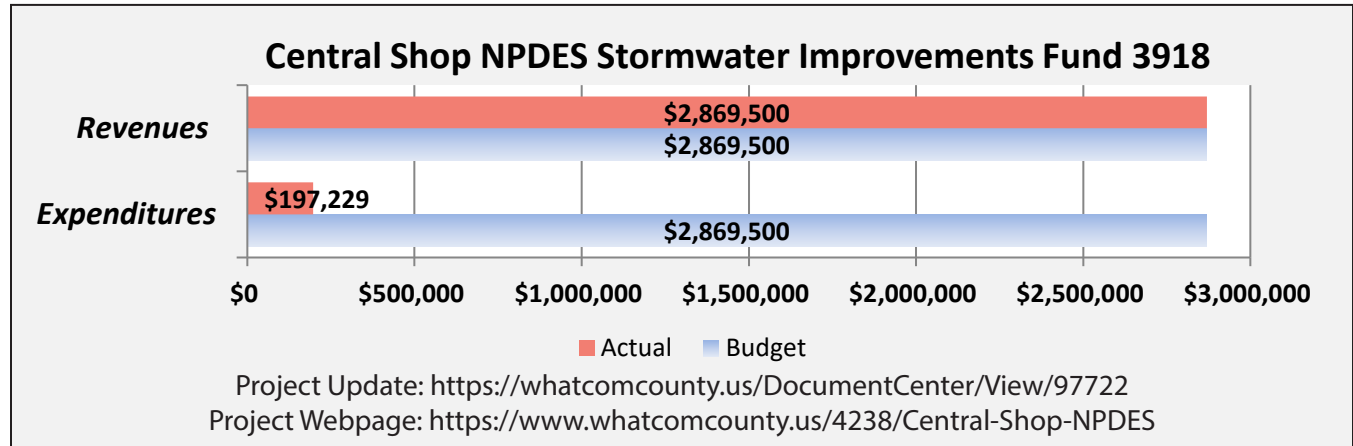


Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project



Whatcom County First Quarter 2025 Financial Report

For the Quarter Ended March 31, 2025



Project Budget Funds, continued Life of Project

