



# **Second Quarter 2025 Financial Report**

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Compiled and Presented by the  
Administrative Services Department  
Finance Division

Randy Rydel, Finance Director

August 12<sup>th</sup>, 2025

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# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Executive Summary

This report compares Whatcom County's financial performance for the first six months of 2025 (through the second quarter) with the same six-month period in 2024.

Whatcom County's 2025 second-quarter financial report shows performance consistent with 2024. By the end of the second quarter, the General Fund has collected 48.33% of its budgeted revenues and has spent 44.74% of its budgeted expenditures. Revenues increased \$1.4 million compared to the first six months of 2024. This increase is composed of the 2025 property tax levy increase, which boosts revenue by \$4.2 million (for the first half of the year), offset by a significant decrease in intergovernmental revenues due to a change in accounting for prepaid grant revenue. At the quarter's end, we had \$5.7 million worth of unearned grant revenue on the balance sheet. Expenditures are within current year expectations and match the percentage of budget spent during the same six-month period in 2024, though they have increased by approximately \$4 million (6.7%) compared to 2024. Increases in spending are primarily due to employee step increases, cost-of-living adjustments, and inflationary increases related to service contracts.

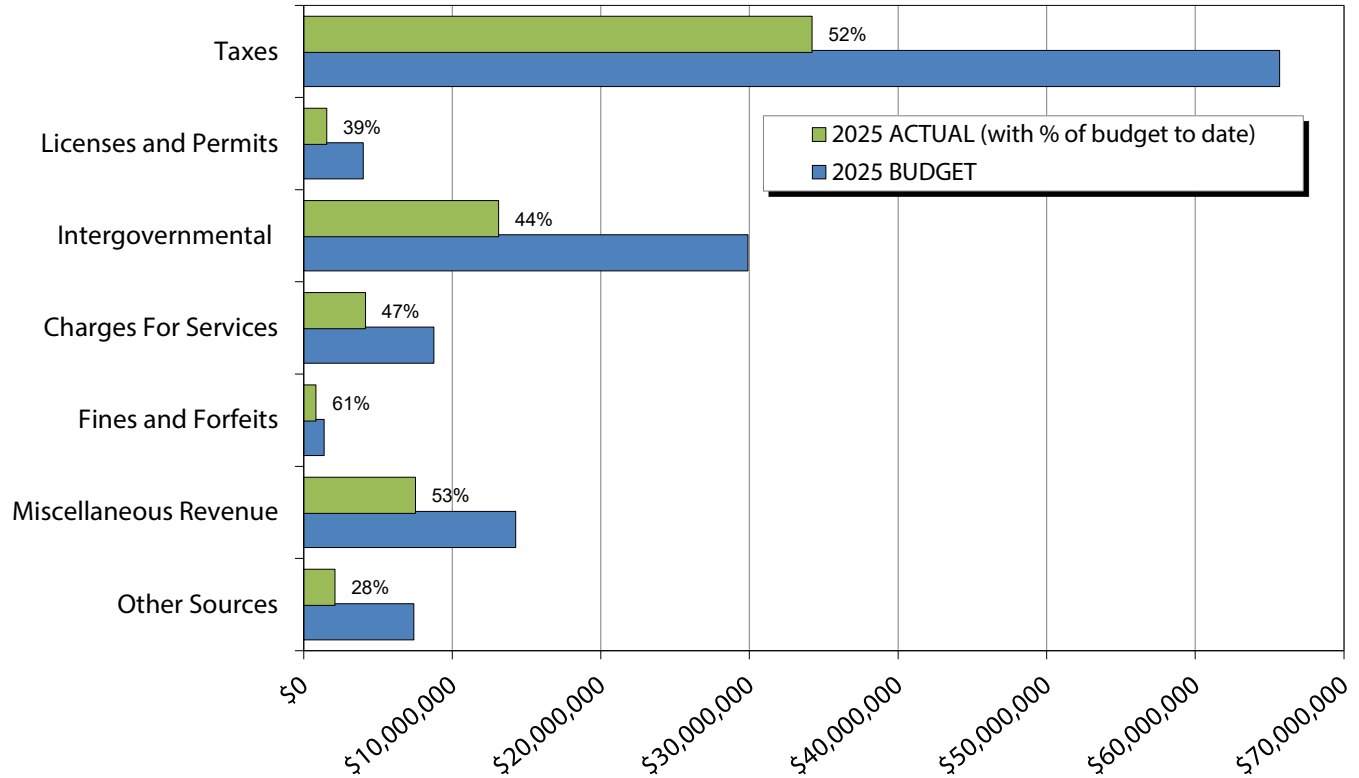
The current estimated 2025 General Fund ending fund balance is projected to be approximately \$28 million.

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Revenue - Budget vs. Actual



|                       | 2025<br>Budget<br>Adopted | 2025<br>Budget<br>Supp'ls | 2025<br>Budget<br>Amended | Actual<br>as of<br>6/30/2025 | %<br>Collected<br>To Date |
|-----------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Taxes                 | 65,678,646                | -                         | 65,678,646                | 34,221,327                   | 52.10%                    |
| Licenses and Permits  | 4,019,695                 | -                         | 4,019,695                 | 1,555,212                    | 38.69%                    |
| Intergovernmental     | 27,955,809                | 1,956,778                 | 29,912,587                | 13,131,273                   | 43.90%                    |
| Charges For Services  | 8,756,320                 | 17,092                    | 8,773,412                 | 4,159,146                    | 47.41%                    |
| Fines and Forfeits    | 1,370,300                 | -                         | 1,370,300                 | 838,380                      | 61.18%                    |
| Miscellaneous Revenue | 14,143,804                | 125,000                   | 14,268,804                | 7,517,287                    | 52.68%                    |
| Other Sources         | 7,397,264                 | 26,442                    | 7,423,706                 | 2,108,297                    | 28.40%                    |
| <b>Total Revenue</b>  | <b>129,321,838</b>        | <b>2,125,312</b>          | <b>131,447,150</b>        | <b>63,530,922</b>            | <b>48.33%</b>             |

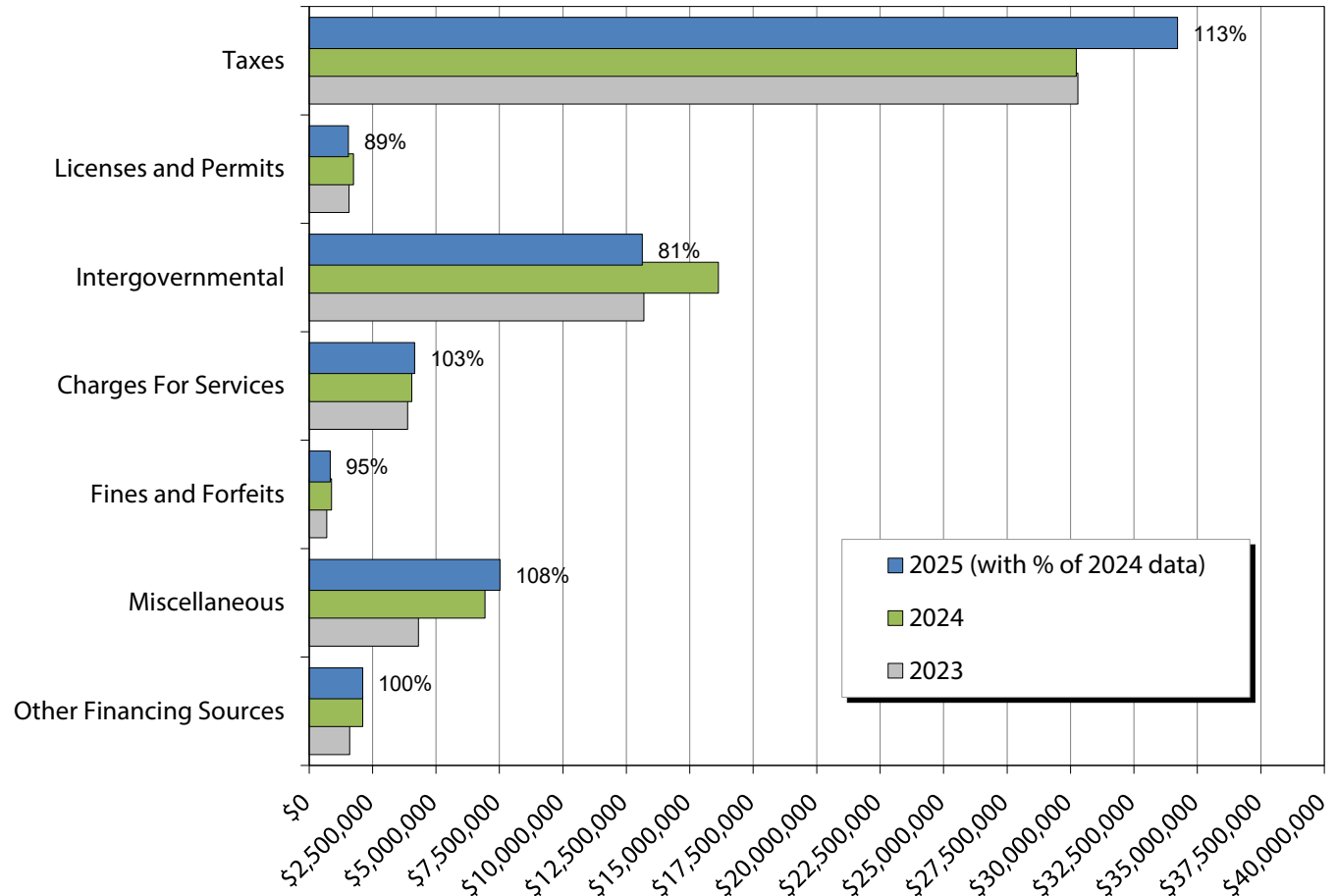
See pages 4 and 5 for General Fund Revenue Notes.

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Revenue through June 30<sup>th</sup> - Compared to Prior Years



|                         | 2023       | 2024       | 2025       |
|-------------------------|------------|------------|------------|
| Taxes                   | 30,289,219 | 30,228,093 | 34,221,327 |
| Licenses and Permits    | 1,574,003  | 1,753,010  | 1,555,212  |
| Intergovernmental       | 13,196,943 | 16,127,700 | 13,131,273 |
| Charges For Services    | 3,876,182  | 4,044,171  | 4,159,146  |
| Fines and Forfeits      | 696,399    | 879,490    | 838,380    |
| Miscellaneous           | 4,312,273  | 6,936,841  | 7,517,287  |
| Other Financing Sources | 1,597,271  | 2,112,983  | 2,108,297  |
| Total Revenue           | 55,542,290 | 62,082,288 | 63,530,922 |

See pages 4 and 5 for General Fund Revenue Notes.

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 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.*

Taxes are up 13.2%, or \$3,993,234, over second quarter 2024 amounts. 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. Current property tax collections are up \$2.5 million or 13.85% compared to the first half of 2024.

Current year sales tax collections present modest growth of 2.9%, or \$353,657, compared to last year's first half collections. A significant accounting change in 2025 affects Enhanced 911 (E911) tax reporting. Whatcom County collects these taxes and passes them through to the City of Bellingham for emergency dispatch services. Previously, these taxes bypassed the General Fund and were distributed directly from the Treasurer's Suspense Fund. The State Auditor now requires the County to record E911 taxes as General Fund revenue before distributing them to the City. Revenues through second quarter include \$1,127,261 in 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 and Permit Fees' are \$197,798, or 11.3%, below amounts collected during the first half of 2024. Building permits decreased by \$88,900, 11.2%, largely due to code changes influenced by an influx of permit submissions by prospective builders in the first half of 2024, which was a one-time occurrence. Health and Community Services revenues also saw a reduction by \$92,500 or 13.2%. Restaurant and food handler permits are \$51,000 less than the prior year amounts due to late monthly billings resulting from staffing issues in Health & Community Services. On-site sewage permits are also down \$26,500.

### Intergovernmental Revenue

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

'Intergovernmental Revenues' are \$2,996,427 (18.6%) below the first half of 2024 due to an accounting procedure change designed to better match revenues with expenses. Previously, the County recognized advance grant payments as revenue when received, then reclassified them as liabilities if unspent by year-end. Under the new approach, advance payments are recorded as unearned revenue on the balance sheet and recognized as revenue only when expended according to grant restrictions. The variance primarily reflects \$2.7 million in federal Local Assistance and Tribal Consistency Funding and Parks FEMA funding for prior year flood damages that were previously recognized as revenue but are now held as unearned revenue until spent.

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Revenue Notes, continued

### 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' increased by \$114,975, or 2.8%, in the first half of 2025 when compared to the first half of 2024. The most significant changes were in the following departments: Superior Court Clerk fee revenues rose \$103,000 or 38.1% due to increases in state-mandated fees as well as new fees imposed on water adjudication cases. District Court fees dropped \$90,000, or 15.3% due to the timing of probation service payments from municipalities. Sheriff fees increased \$79,000, or 66.5%, largely due to more federal forest patrol revenues and increases in reimbursable overtime. Treasurer fees also increased by \$67,000 or 22.3% due to an increase in real estate excise tax processing fees.

### 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 had a modest reduction of 4.7%, or \$41,100, below first-half 2024 amounts. Traffic and non-traffic infractions and state interpreter cost reimbursements caused District Court revenues to be up \$115,200 (21.4%); however, penalties assessed by the Treasurer on late property tax, filing, special assessments, and real estate excise taxes had a 48% reduction of \$153,200.

### Miscellaneous

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

'Miscellaneous' revenues increased \$580,447 (8.37%) over the first half of 2024, though this category contains significant variances. Investment earnings rose \$536,200 (12.7%), and property tax interest increased by \$1,346,000 due to an appeals settlement with a large commercial taxpayer. However, judgments and settlements decreased by approximately \$1,387,000 because opioid and vape settlement funds received last year are now recorded as unearned revenue on the balance sheet until spending restrictions are met.

### 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%).*

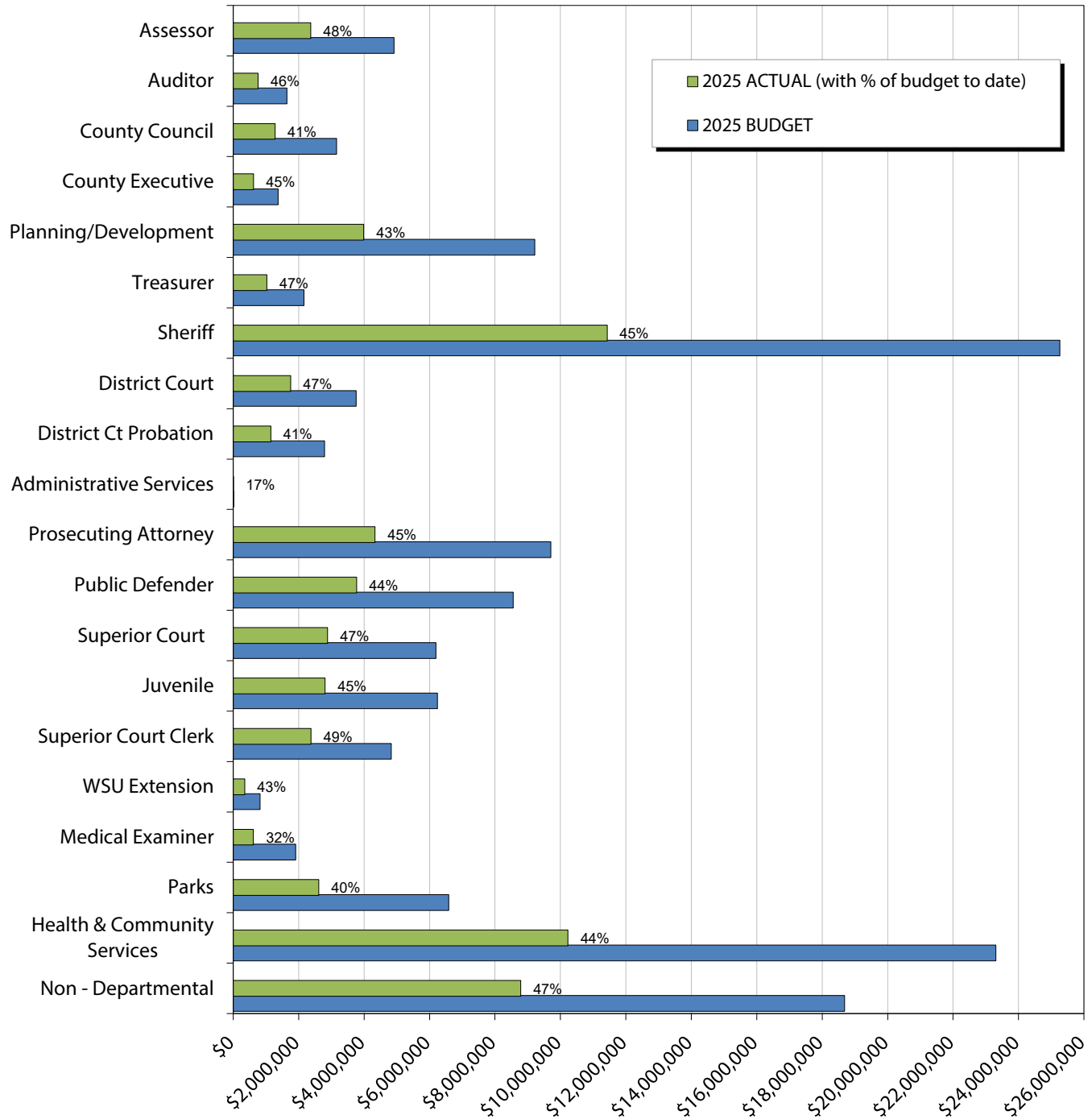
The 'Other Financing Sources' category decreased by \$4,686, or .2%, in the first half of 2025. There have been no significant changes in the activity of other financing sources from the prior year.

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Expenditures - Budget vs. Actual



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



# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Expenditures - Budget vs. Actual

|                                 | 2025<br>Adopted<br>Budget | 2025<br>Budget<br>Supp'ls | 2025<br>Amended<br>Budget | Actual<br>as of<br>6/30/25 | %<br>Expended<br>To Date |
|---------------------------------|---------------------------|---------------------------|---------------------------|----------------------------|--------------------------|
| Assessor                        | 4,828,751                 | 81,897                    | 4,910,648                 | 2,368,370                  | 48.23%                   |
| Auditor                         | 1,629,817                 | 10,953                    | 1,640,770                 | 758,521                    | 46.23%                   |
| County Council                  | 2,855,091                 | 302,375                   | 3,157,466                 | 1,279,711                  | 40.53%                   |
| County Executive                | 1,320,334                 | 52,509                    | 1,372,843                 | 617,727                    | 45.00%                   |
| Planning & Development          | 8,868,587                 | 348,304                   | 9,216,891                 | 3,989,061                  | 43.28%                   |
| Treasurer                       | 2,165,712                 | -                         | 2,165,712                 | 1,028,330                  | 47.48%                   |
| Sheriff                         | 24,400,875                | 860,769                   | 25,261,644                | 11,427,504                 | 45.24%                   |
| District Court                  | 3,747,939                 | 12,500                    | 3,760,439                 | 1,754,103                  | 46.65%                   |
| District Court Probation        | 2,791,208                 | -                         | 2,791,208                 | 1,146,944                  | 41.09%                   |
| Administrative Services         | 15,400                    | -                         | 15,400                    | 2,662                      | 17.29%                   |
| Prosecuting Attorney            | 9,663,749                 | 44,427                    | 9,708,176                 | 4,332,677                  | 44.63%                   |
| Public Defender                 | 8,494,892                 | 58,442                    | 8,553,334                 | 3,770,603                  | 44.08%                   |
| Superior Court                  | 5,619,827                 | 575,600                   | 6,195,427                 | 2,885,767                  | 46.58%                   |
| Juvenile                        | 6,239,488                 | -                         | 6,239,488                 | 2,806,810                  | 44.98%                   |
| Superior Court Clerk            | 4,824,442                 | 8,400                     | 4,832,842                 | 2,373,559                  | 49.11%                   |
| WSU Extension                   | 819,777                   | -                         | 819,777                   | 351,058                    | 42.82%                   |
| Medical Examiner                | 1,909,636                 | -                         | 1,909,636                 | 616,409                    | 32.28%                   |
| Parks                           | 6,475,386                 | 110,615                   | 6,586,001                 | 2,613,505                  | 39.68%                   |
| Health & Community Services     | 22,864,426                | 443,433                   | 23,307,859                | 10,230,473                 | 43.89%                   |
| Non - Departmental*             | 18,073,330                | 608,887                   | 18,682,217                | 8,786,646                  | 47.03%                   |
| Total General Fund Expenditures | 137,608,666               | 3,519,111                 | 141,127,777               | 63,140,439                 | 44.74%                   |

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

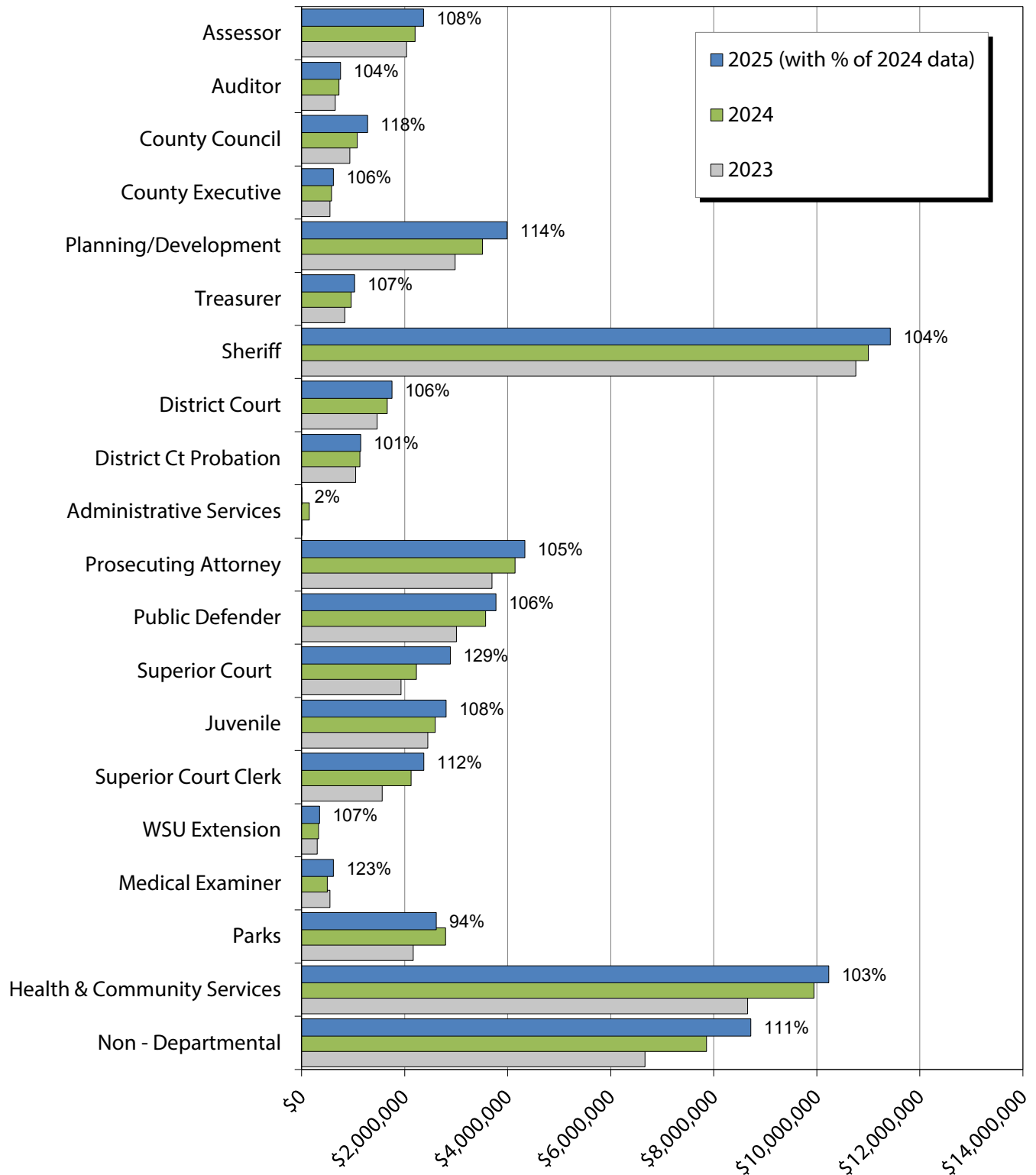
See page 10 for General Fund Expenditure Notes.

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Expenditures through June 30<sup>th</sup> - Compared to Prior Years



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

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Expenditures through June 30<sup>th</sup> - Compared to Prior Years

|                             | 2023              | 2024              | 2025              |
|-----------------------------|-------------------|-------------------|-------------------|
| Assessor                    | 2,037,627         | 2,201,554         | 2,368,370         |
| Auditor                     | 653,202           | 727,599           | 758,521           |
| County Council              | 936,890           | 1,083,350         | 1,279,711         |
| County Executive            | 552,654           | 581,560           | 617,727           |
| Planning & Development      | 2,978,886         | 3,510,865         | 3,989,061         |
| Treasurer                   | 840,439           | 964,398           | 1,028,330         |
| Sheriff                     | 10,758,265        | 11,001,107        | 11,427,504        |
| District Court              | 1,464,745         | 1,661,769         | 1,754,103         |
| District Court Probation    | 1,052,431         | 1,130,571         | 1,146,944         |
| Administrative Services     | 5,272             | 149,766           | 2,662             |
| Prosecuting Attorney        | 3,693,961         | 4,142,321         | 4,332,677         |
| Public Defender             | 3,008,077         | 3,572,981         | 3,770,603         |
| Superior Court              | 1,932,020         | 2,230,750         | 2,885,767         |
| Juvenile                    | 2,450,281         | 2,595,130         | 2,806,810         |
| Superior Court Clerk        | 1,563,808         | 2,123,946         | 2,373,559         |
| WSU Extension               | 302,407           | 327,305           | 351,058           |
| Medical Examiner            | 551,436           | 501,020           | 616,409           |
| Parks                       | 2,166,042         | 2,794,512         | 2,613,505         |
| Health & Community Services | 8,655,895         | 9,942,075         | 10,230,473        |
| Non-Departmental            | 6,667,320         | 7,857,913         | 8,720,932         |
| <b>TOTAL</b>                | <b>52,271,658</b> | <b>59,100,491</b> | <b>63,074,726</b> |

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Expenditure Notes

General Fund expenditures through the second quarter were 44.74% of the approved budget, consistent with prior years. Departmental spending increased 7% (\$3,974,000) compared to the first six months of 2024. All departments increased spending except Parks, which spent 94% of its 2024 second-quarter amounts.

Several departments experienced notable changes in spending patterns compared to the first half of 2024:

**Council Office** increases reflect the charter review process, contracts related to the Incarceration Prevention and Reduction Task Force (IPRTF), and the addition of a legislative coordinator during the biennial budget process.

**Planning and Development Services** increases relate primarily to work on the 2025 comprehensive plan update.

**Superior Court** expenditures rose due to water adjudication expenses, including filling vacant positions and establishing a new courtroom. Superior Court Clerk also increased spending for water adjudication staffing.

**Medical Examiner** costs increased as the County brought services in-house, including staffing, operating costs, and building expenses.

**Parks** expenditures decreased due to reductions in maintenance and operations.

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## General Fund Conclusion

|  | 2025<br>Projected        | 6/30/25<br>Actual     |
|--|--------------------------|-----------------------|
| <b>Beginning Fund Balance 1/1/25<sup>1</sup></b>       | <u>30,885,243</u>        |                       |
| <b>Revenues</b>  |                          |                       |
| Revenues 2025  | 129,321,838              | 63,530,922            |
| Continuing Appropriations from 2024                    | 428,376                  | -                     |
| Supplemental Budgets 2025                              | 1,696,936                | -                     |
| <b>Total Revenue</b>                                   | <u>131,447,150</u>       | <u>63,530,922</u>     |
| <b>Expenditures</b>                                    |                          |                       |
| Budgeted Expenditures 2025                             | 137,608,666              | 63,140,439            |
| Continuing Appropriations from 2024                    | 1,147,294                | -                     |
| Supplemental Budgets 2025                              | 2,371,817                | -                     |
| <b>Total Expenditures</b>                              | <u>141,127,777</u>       | <u>63,140,439</u>     |
| <b>Surplus (Deficit)</b>                               | (9,680,627)              | <u><u>390,483</u></u> |
| <b>Other Considerations</b>                            |                          |                       |
| Estimated Budget Lapse on Original Budget <sup>2</sup> | <u>6,880,433</u>         |                       |
| <b>Projected Ending Fund Balance 12/31/25</b>          | <u><u>28,085,050</u></u> |                       |

*Note 1: Beginning fund balance for 2025 was adjusted from the first quarter 2025 report to reflect an accurate closing number. The first quarter report used a projected beginning fund balance since transactions for 2024 had not fully closed.*

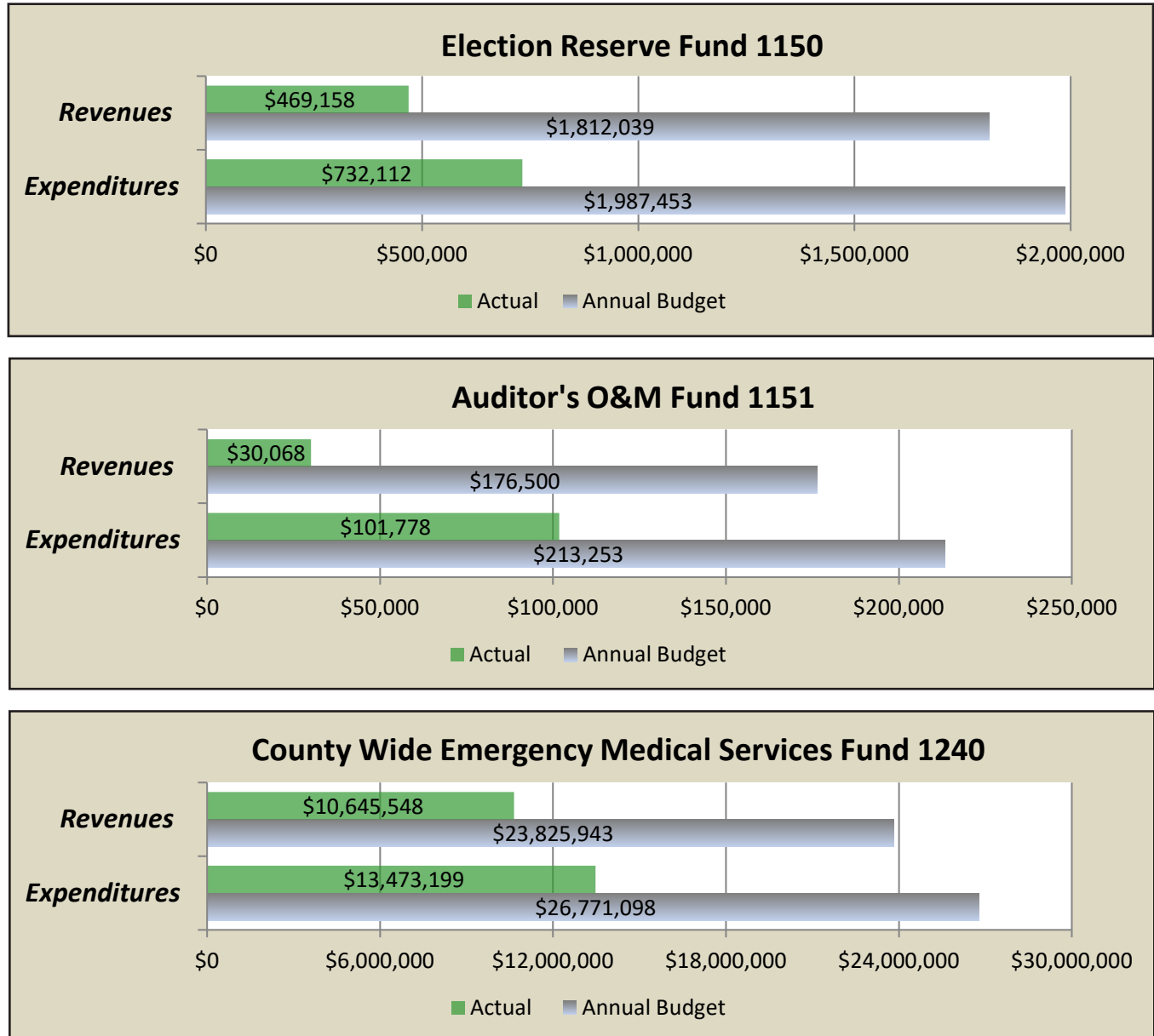
*Note 2: The estimated budget lapse is 5% of the original Council-adopted expenditure budget*

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds



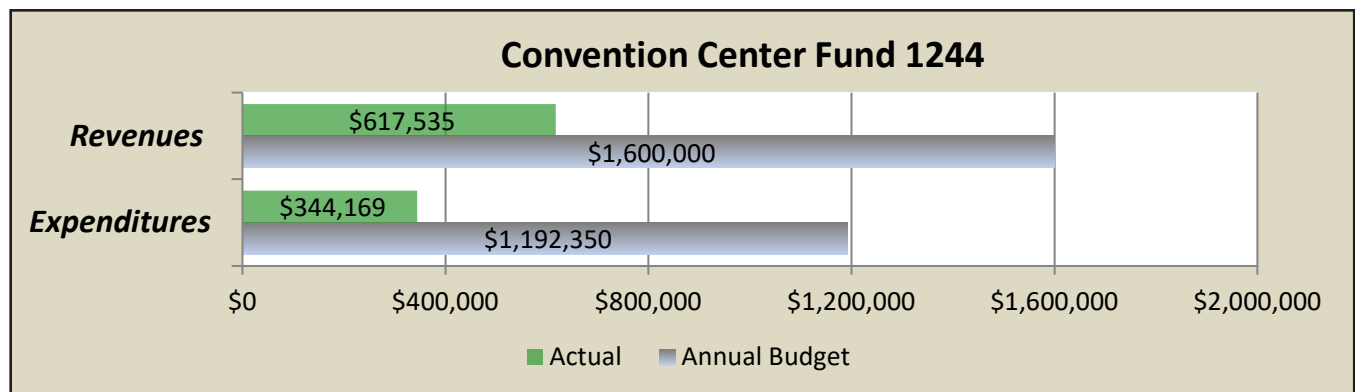
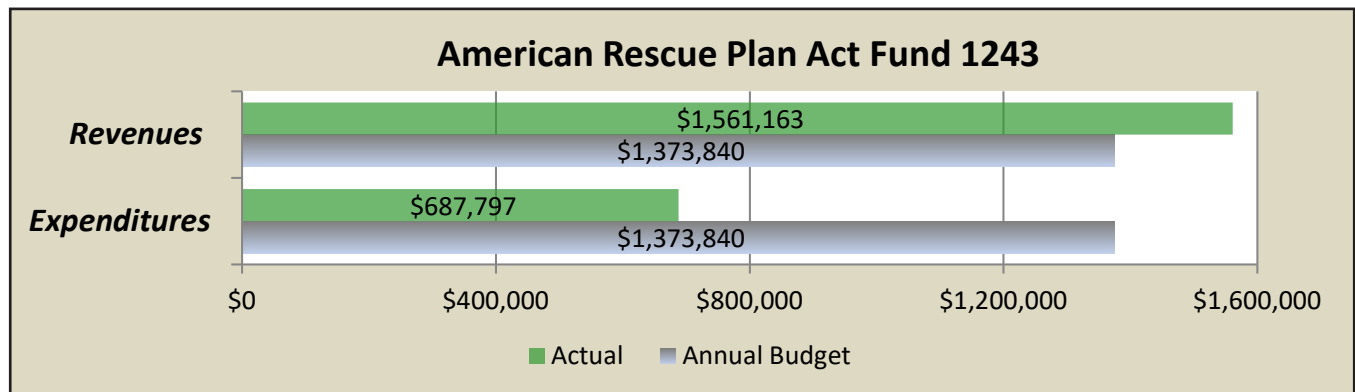
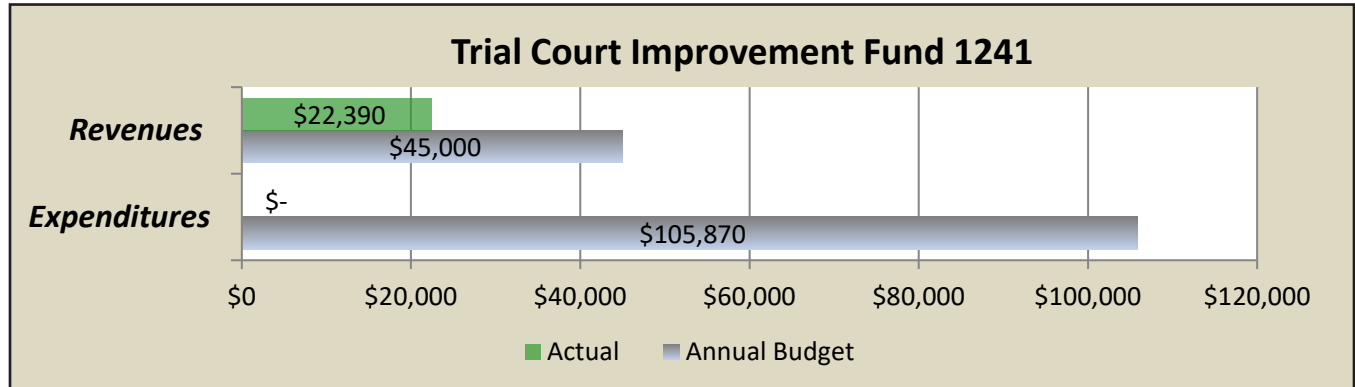
*General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.*

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



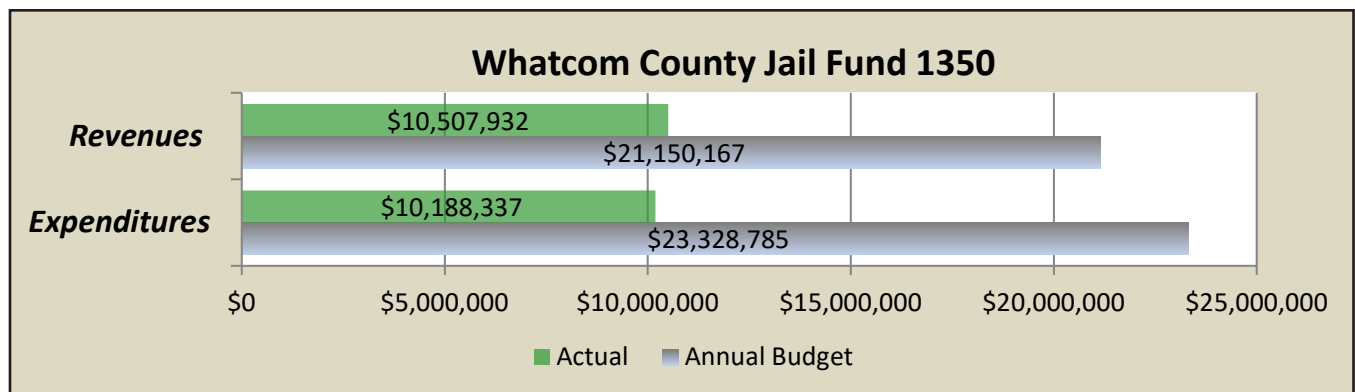
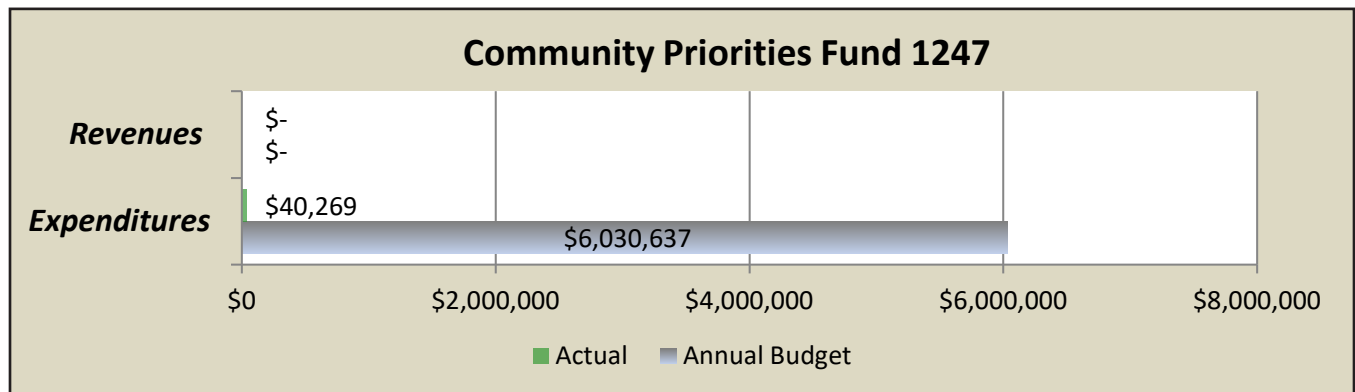
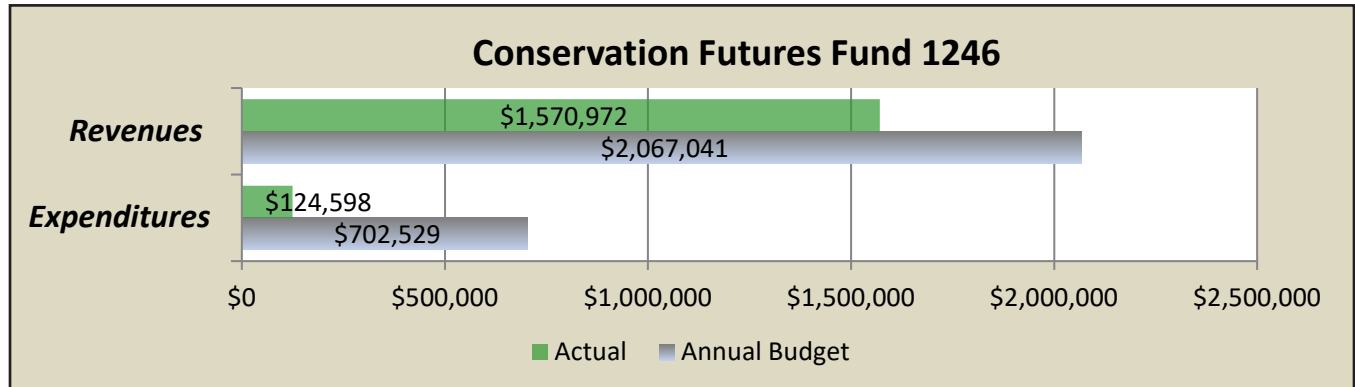
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For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



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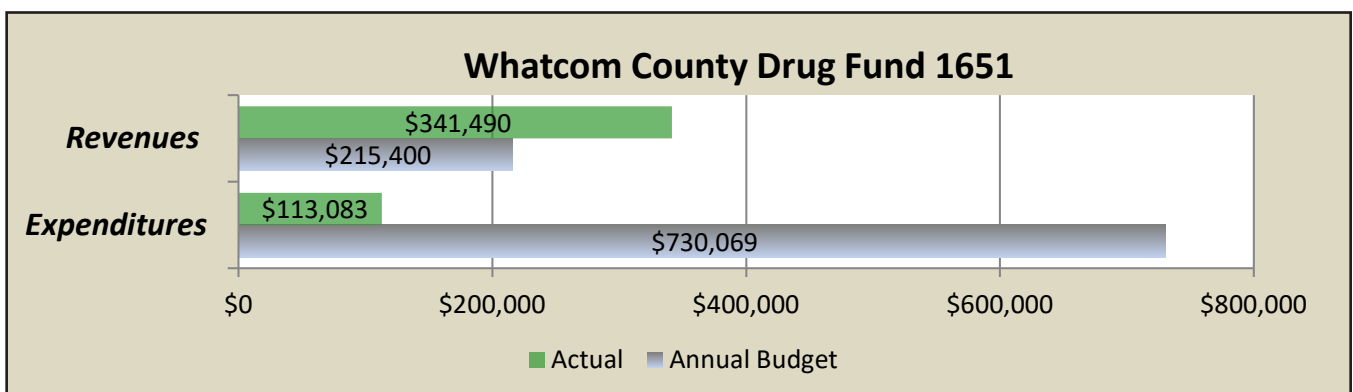
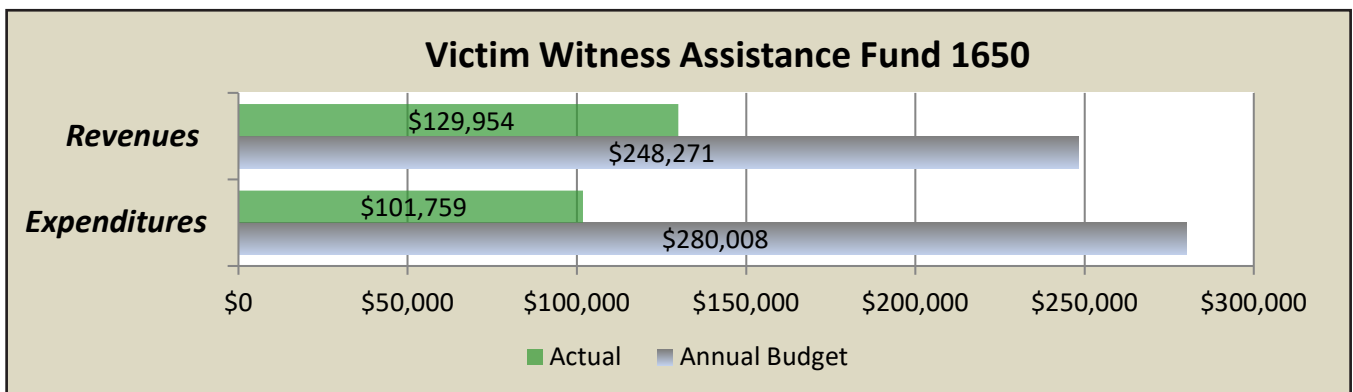
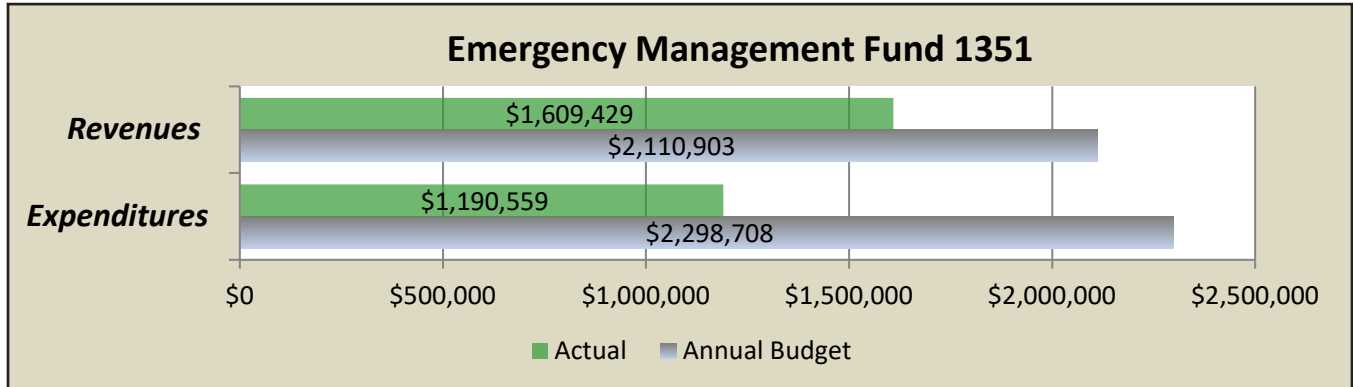


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



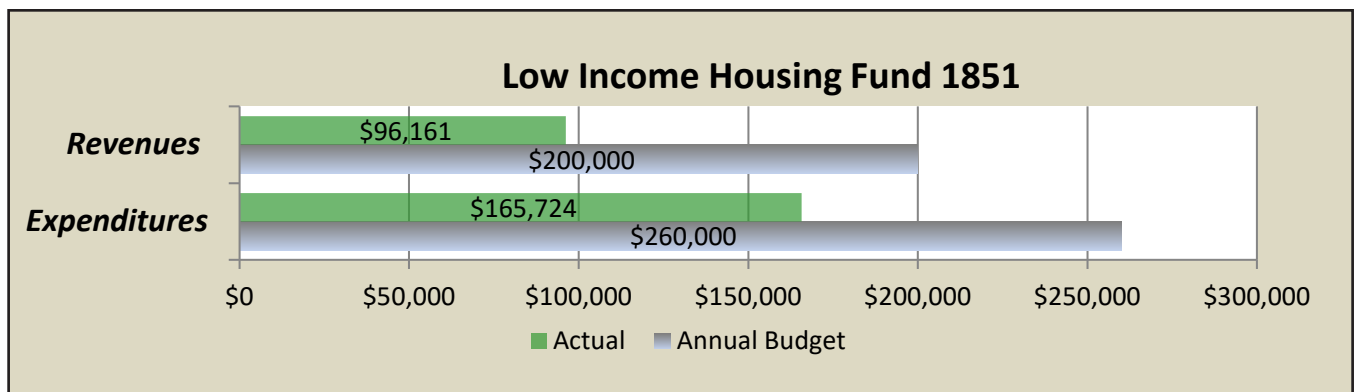
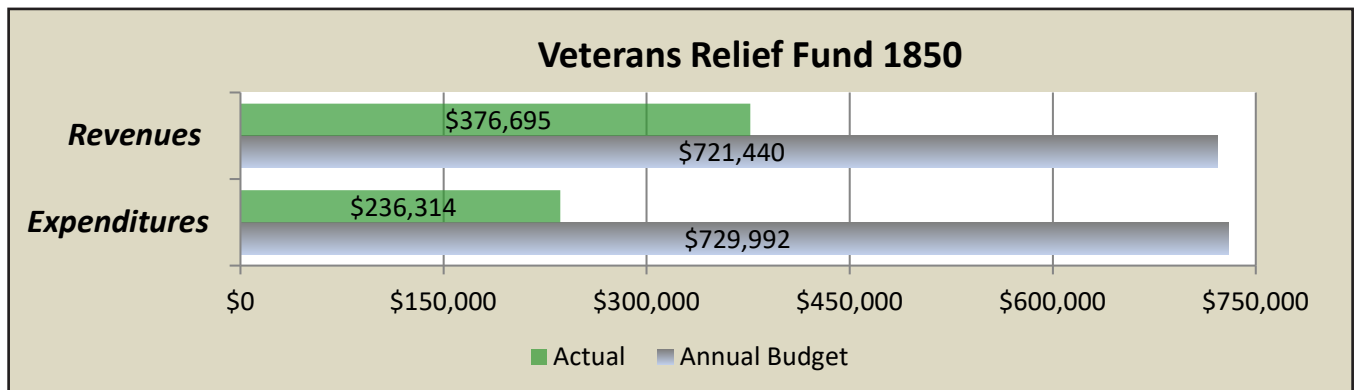
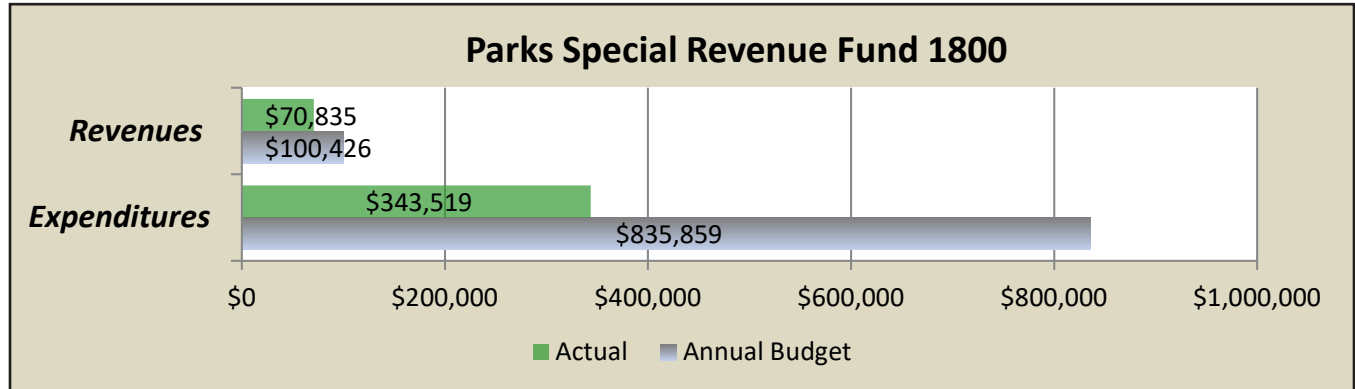
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For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



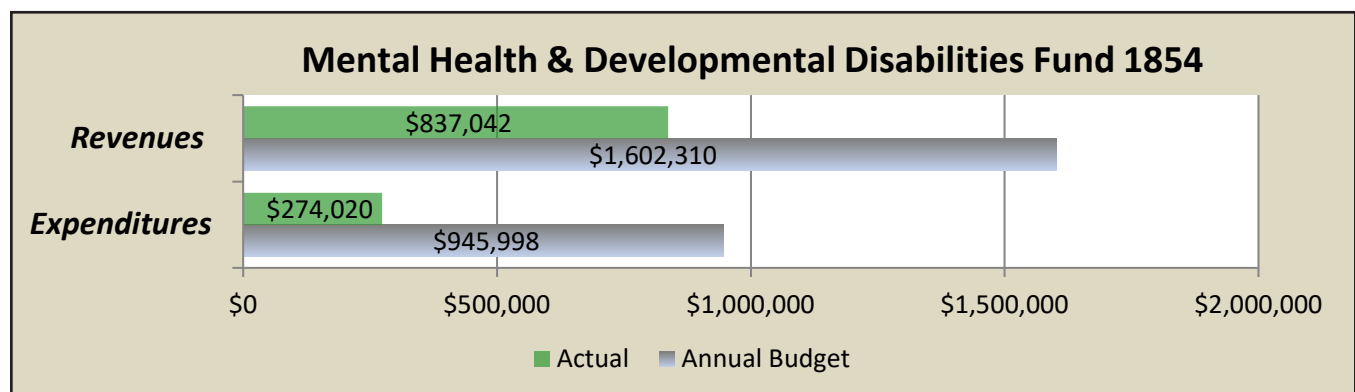
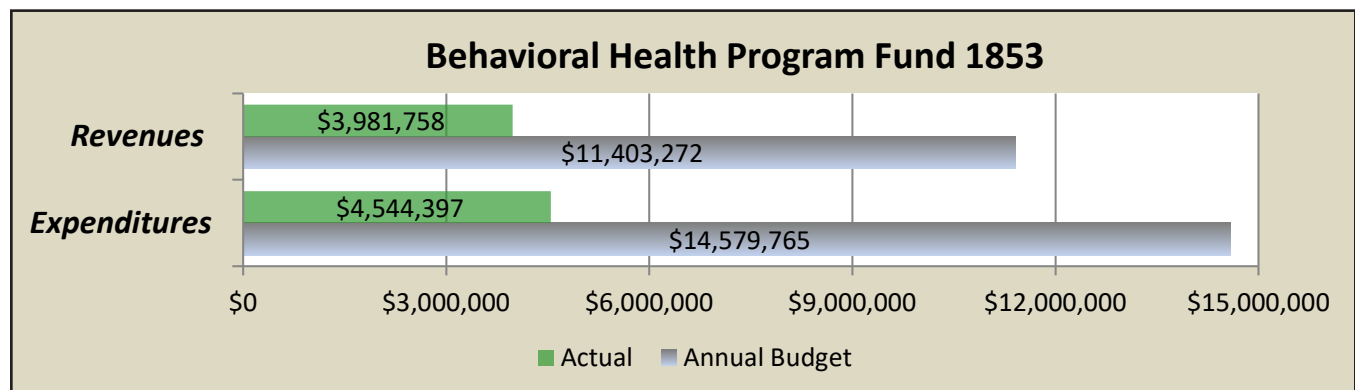
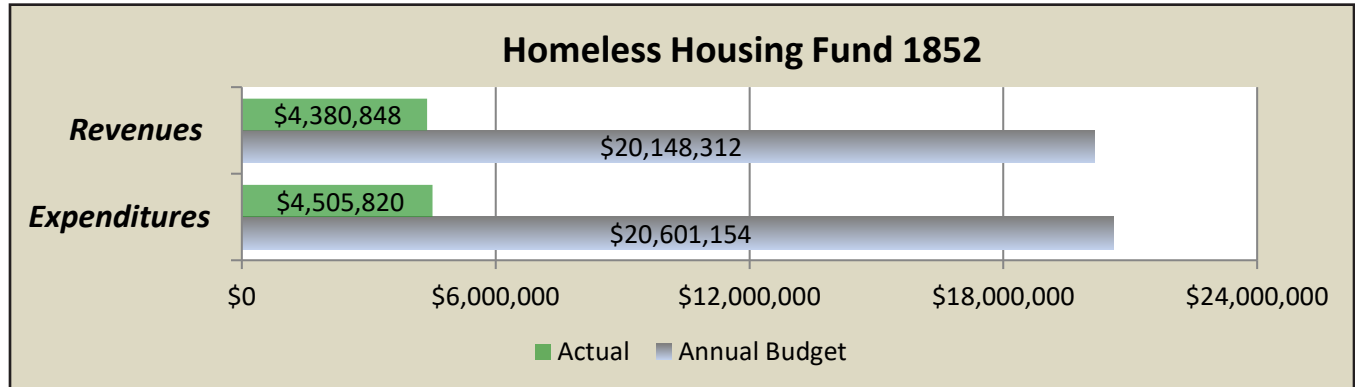
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For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



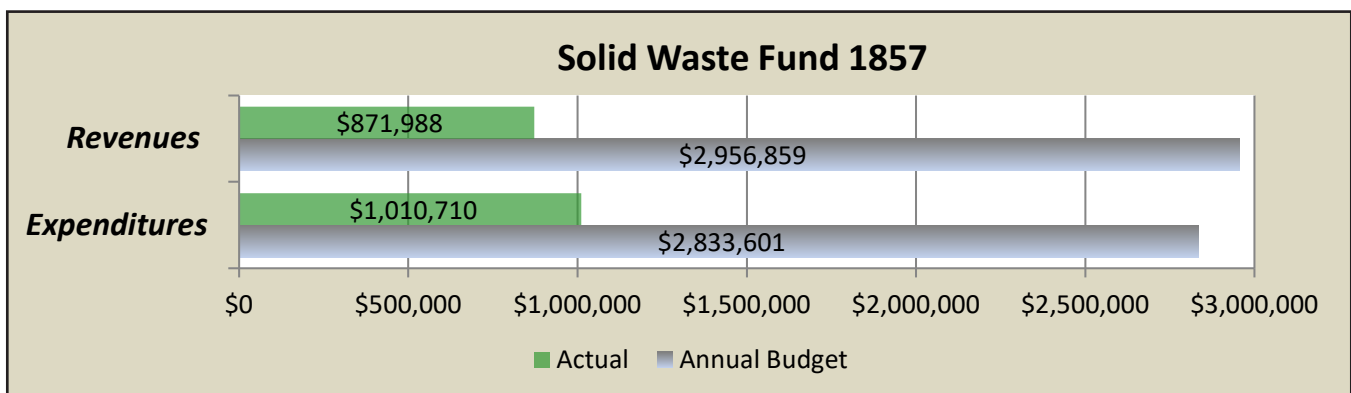
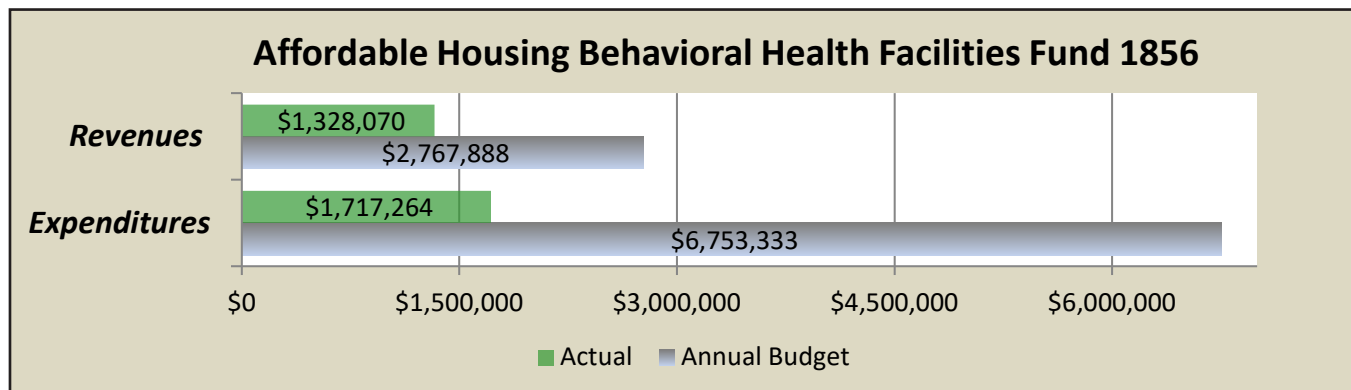
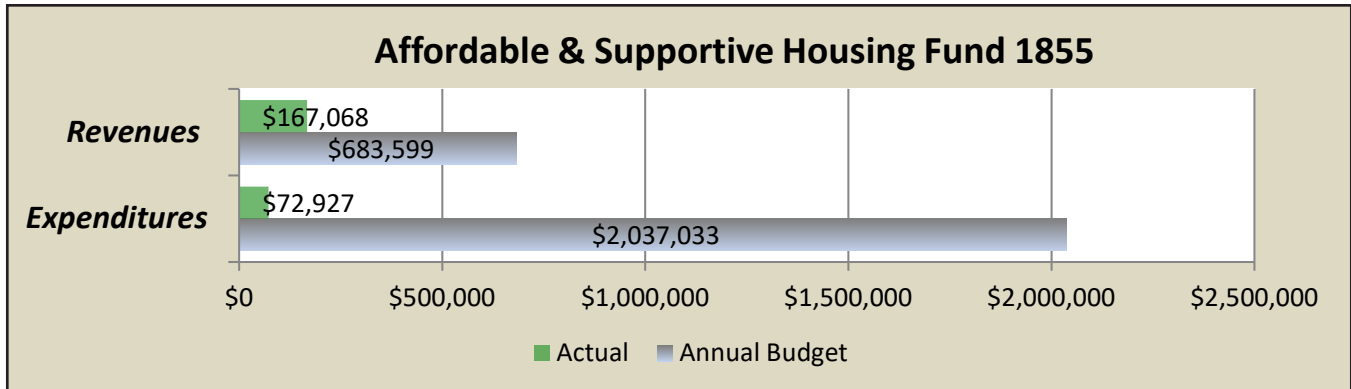
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## Special Revenue Funds and Other Funds, continued



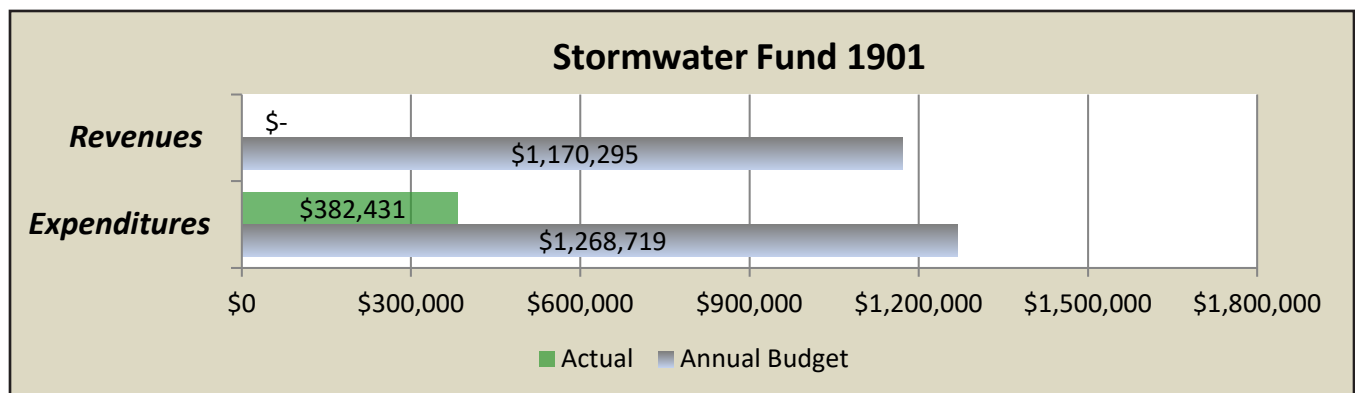
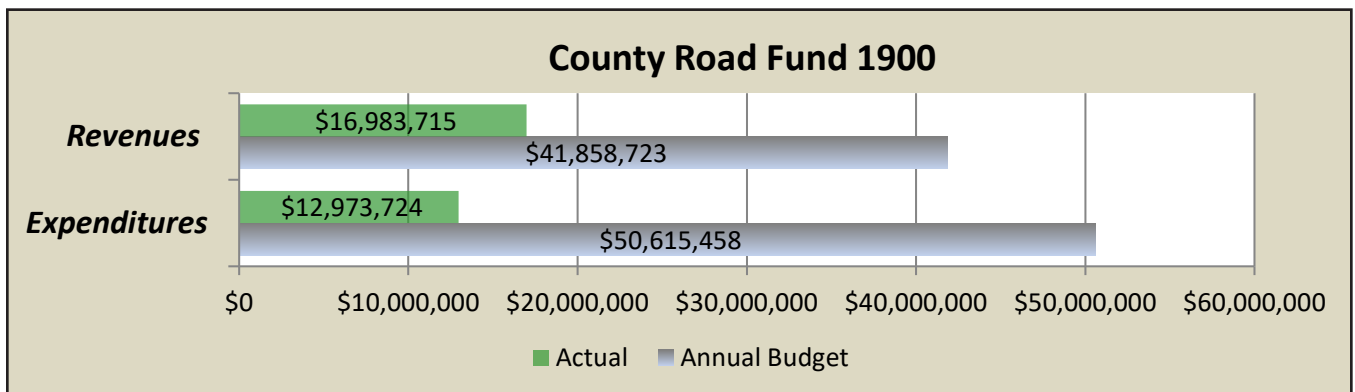
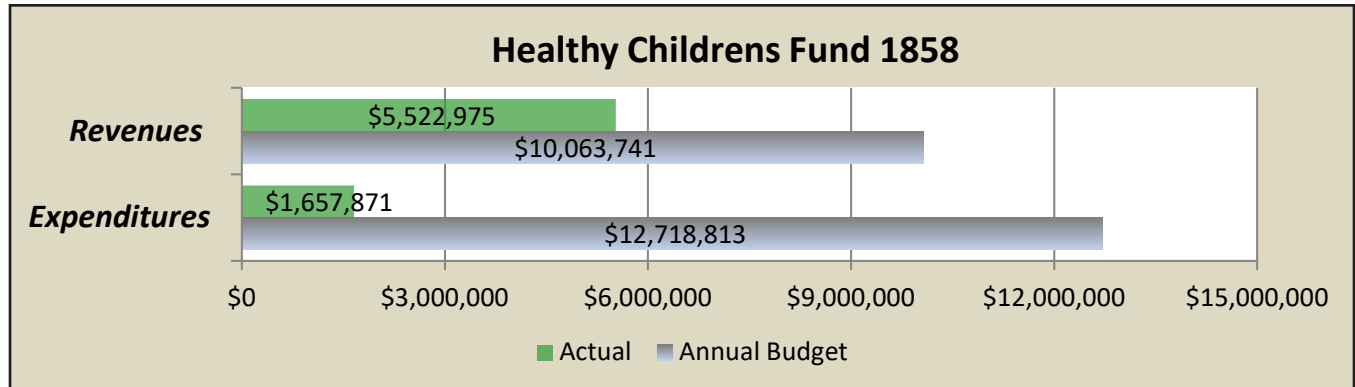
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# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



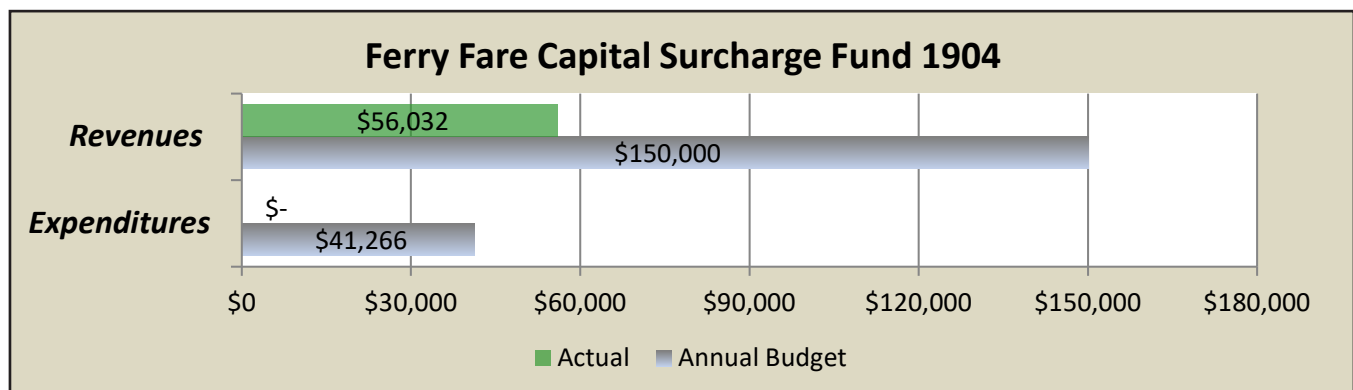
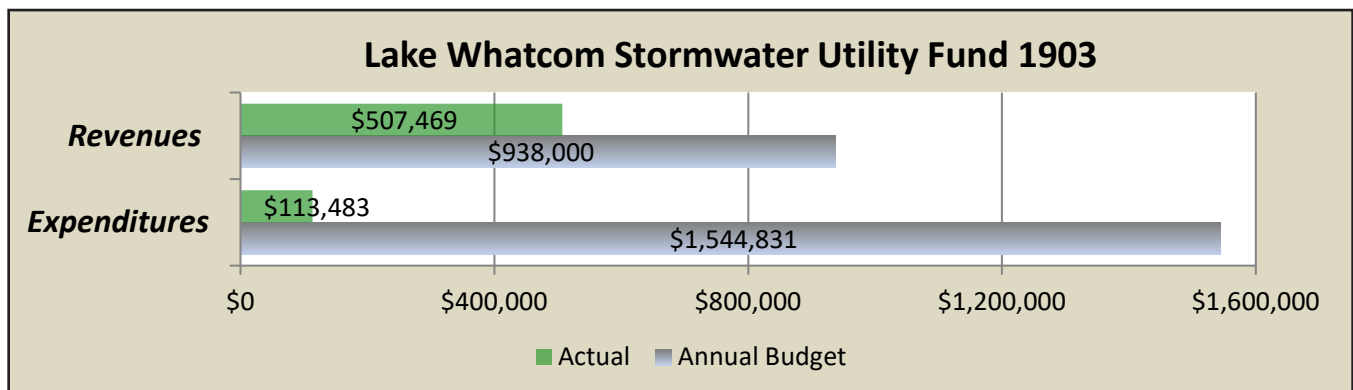
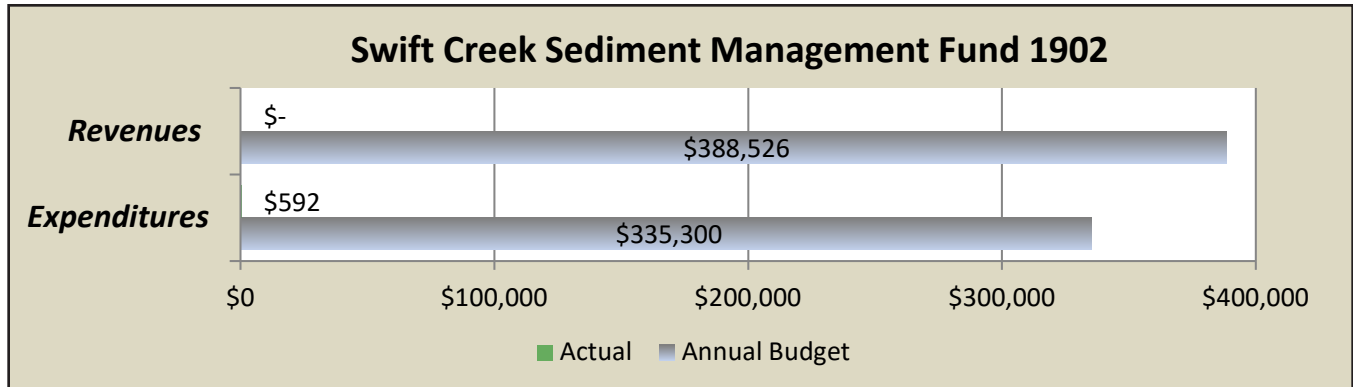
*General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.*

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



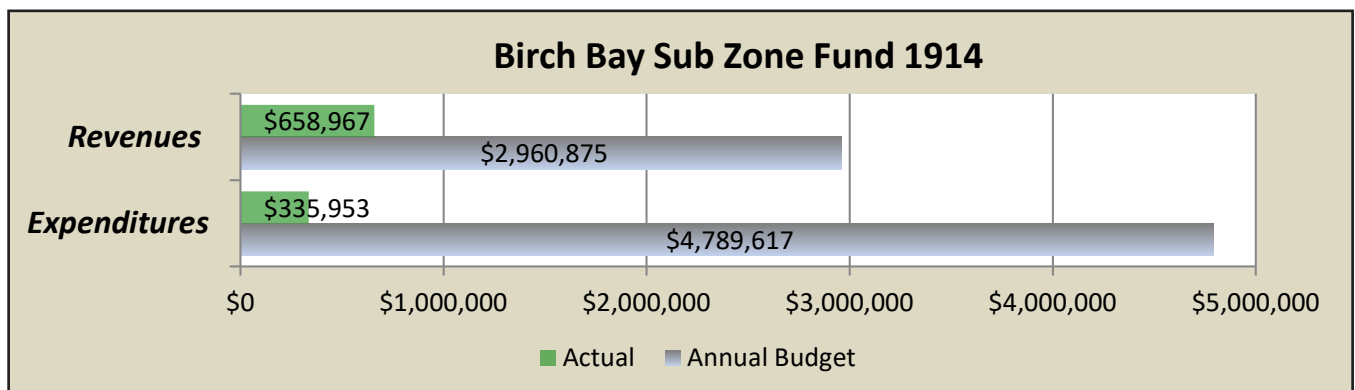
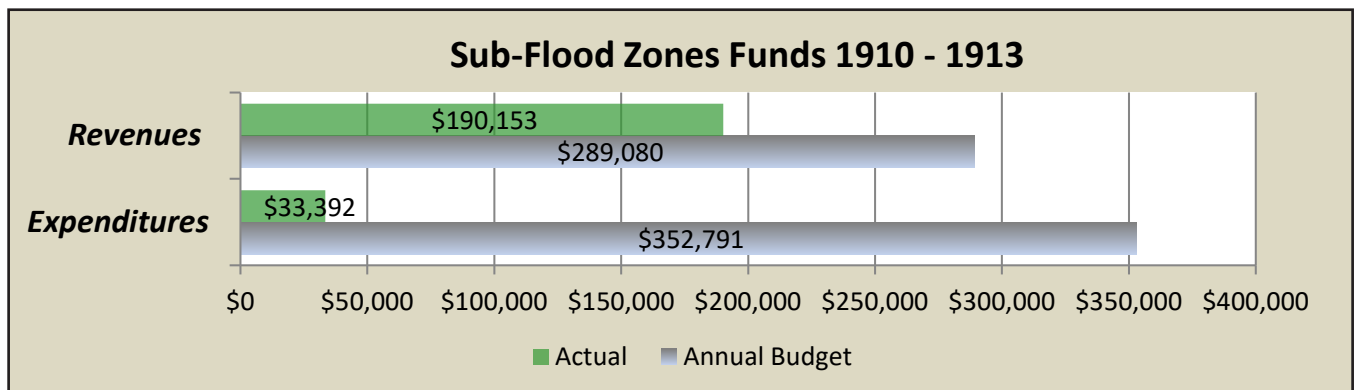
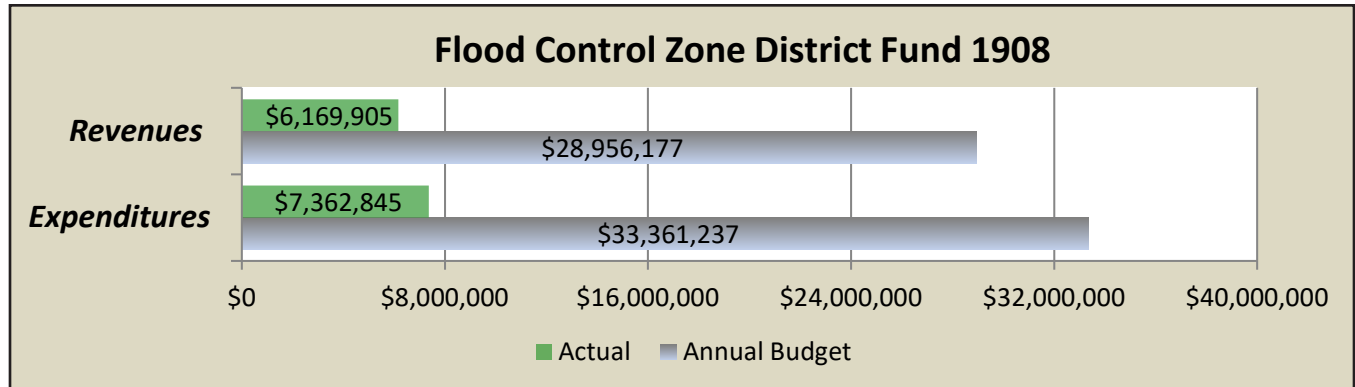
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# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



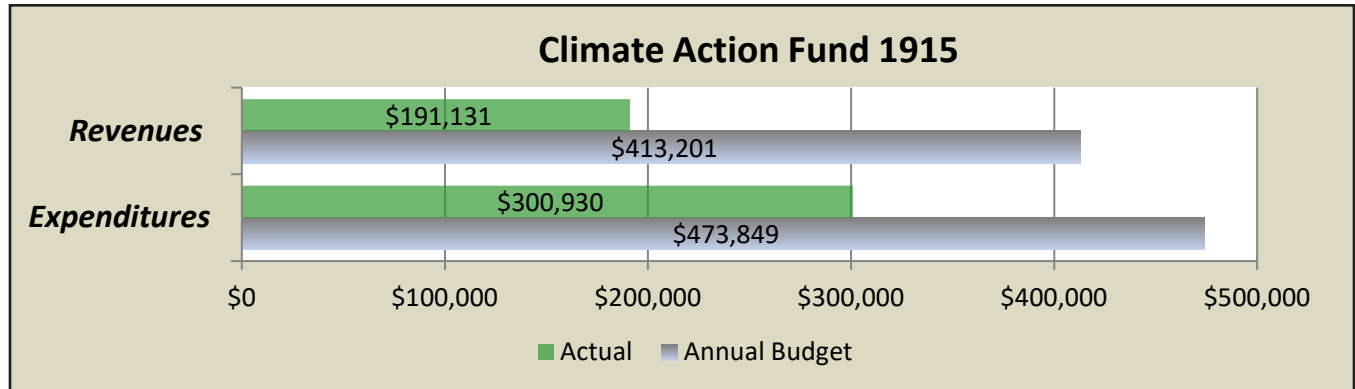
*General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.*

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Special Revenue Funds and Other Funds, continued



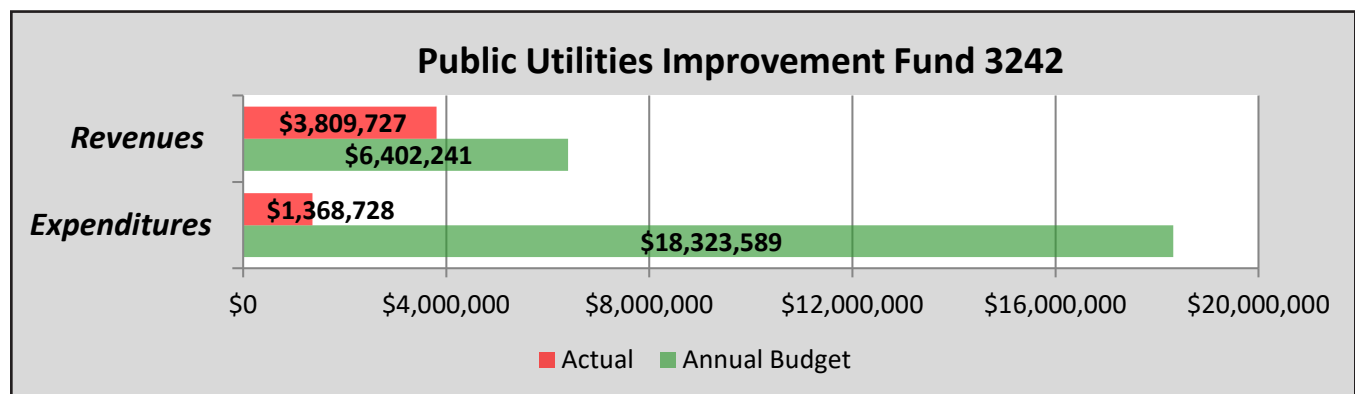
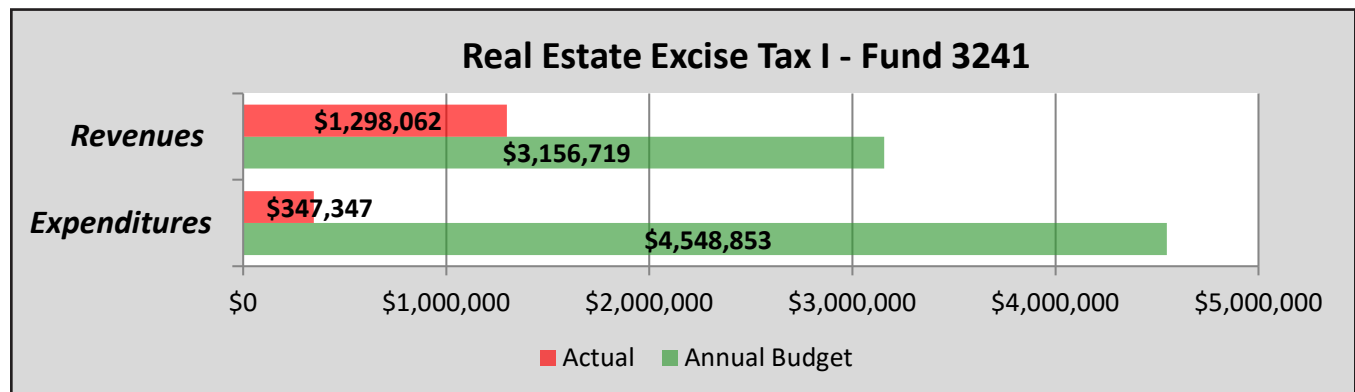
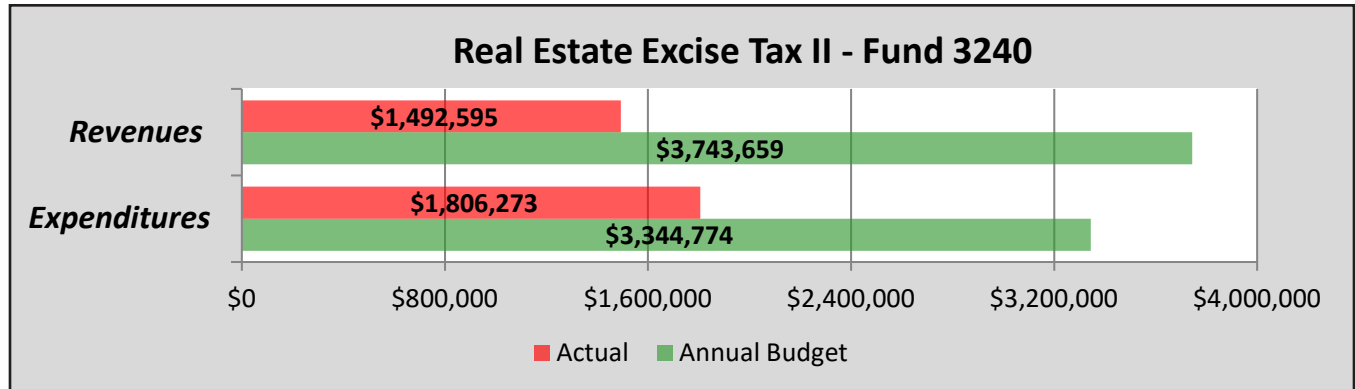


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Capital Project Funds



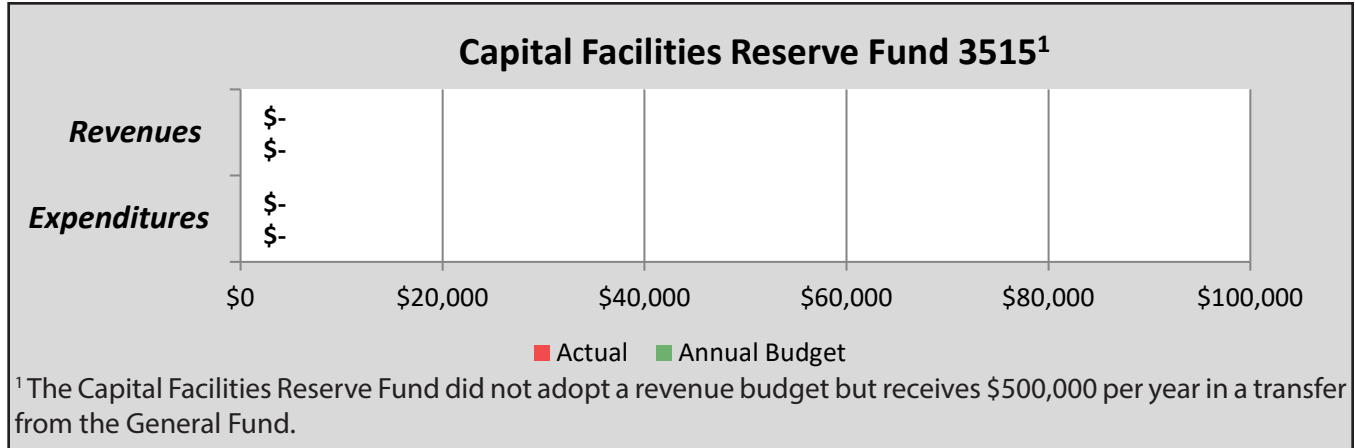
*General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.*

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Capital Project Funds, continued



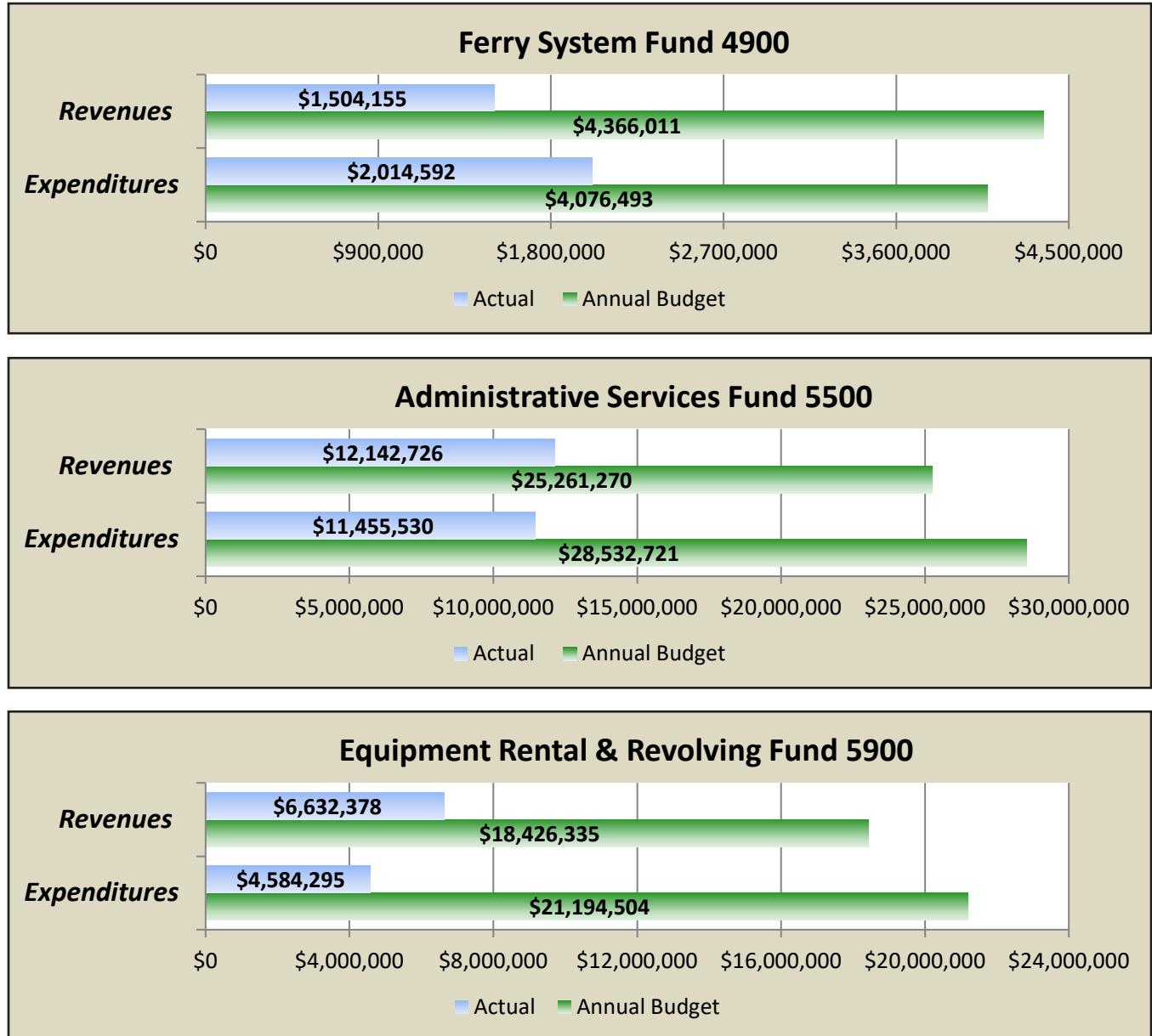
*General Note: Funds with larger expenditure budgets than revenue budgets anticipate adequate budget lapse or use of fund equity reserves. Funds with more actual year-to-date expenditures than actual year-to-date revenues are utilizing fund balance reserves.*

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Enterprise and Internal Service Funds



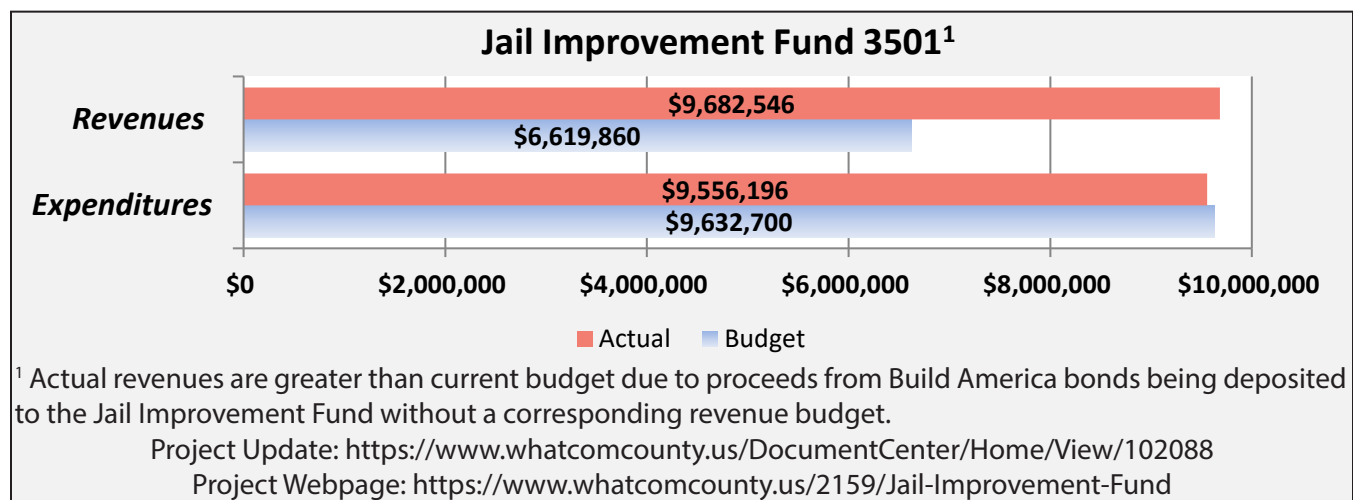
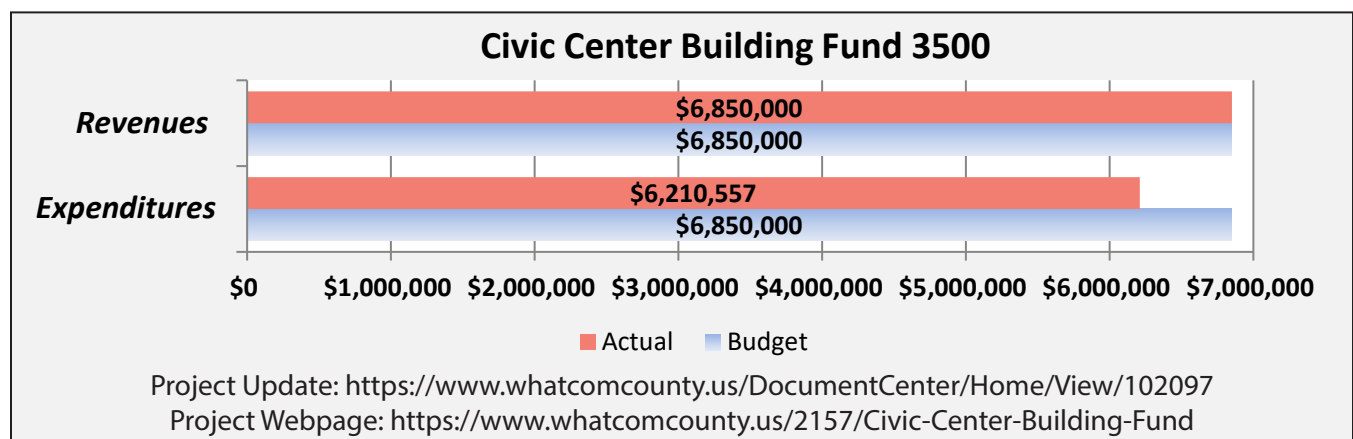
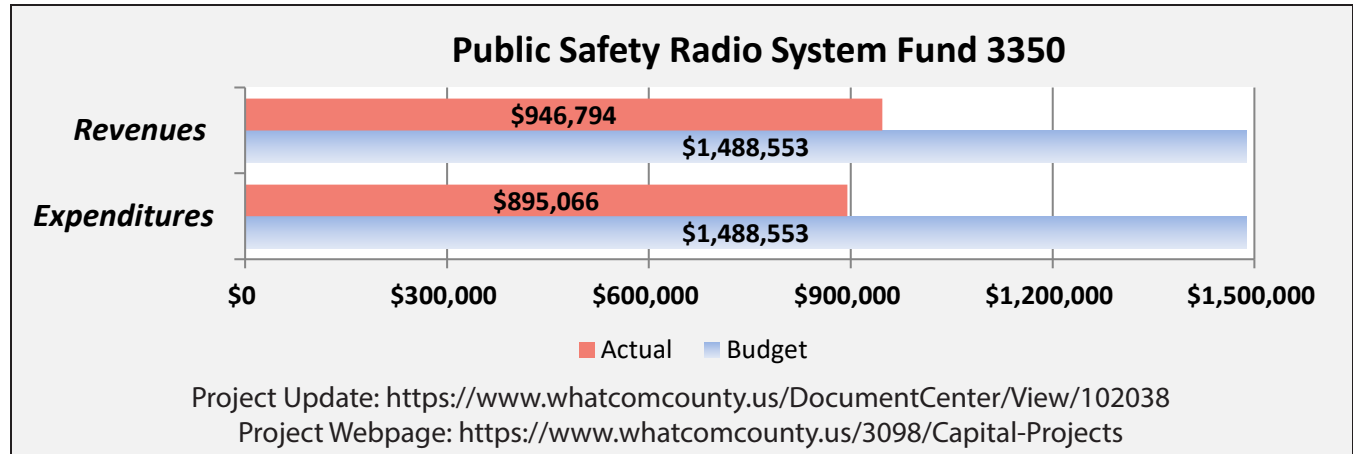
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# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds Life of Project

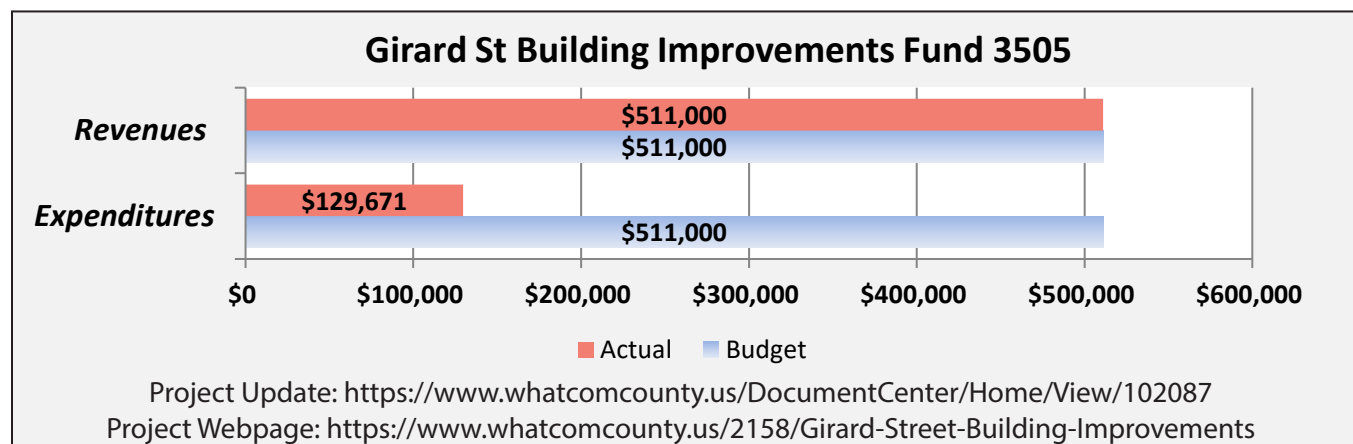
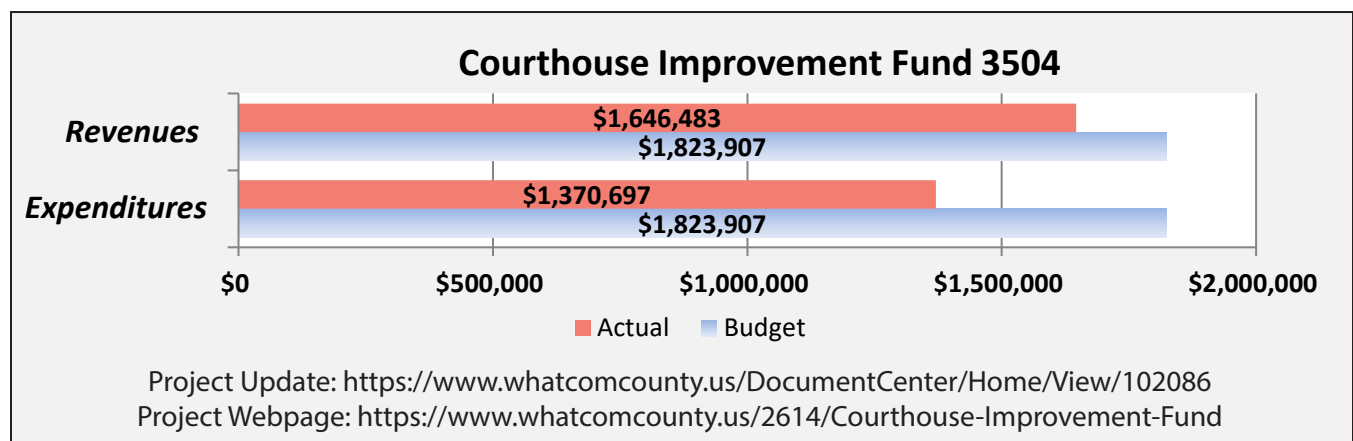
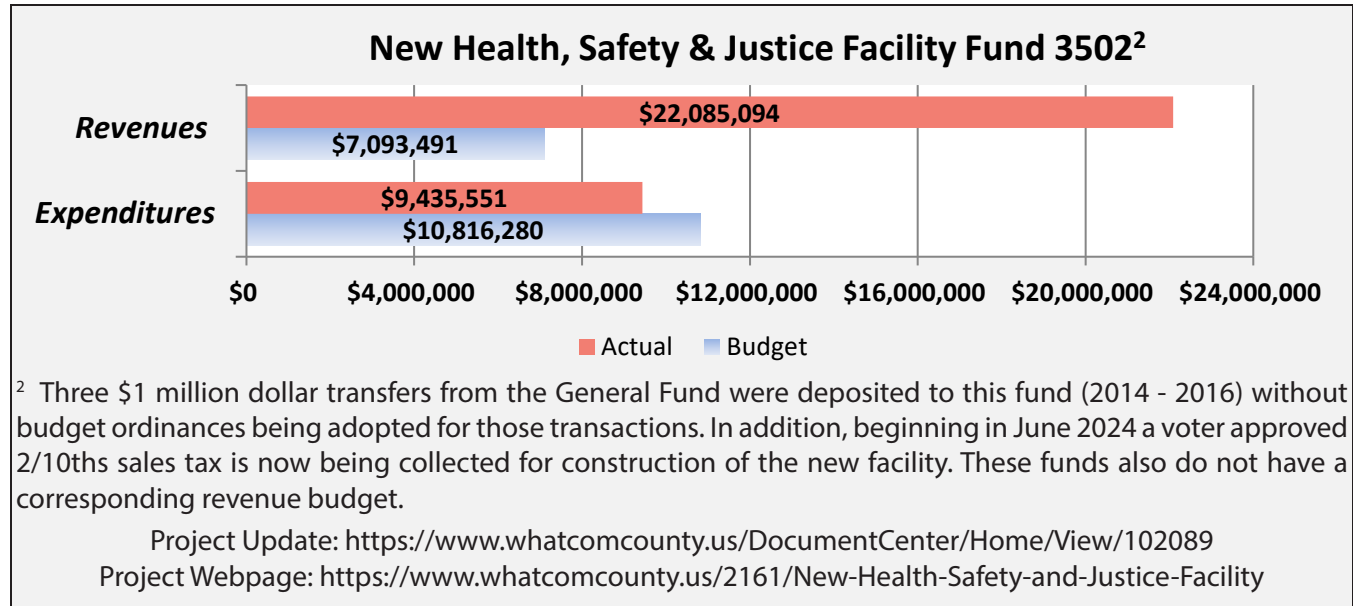


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project

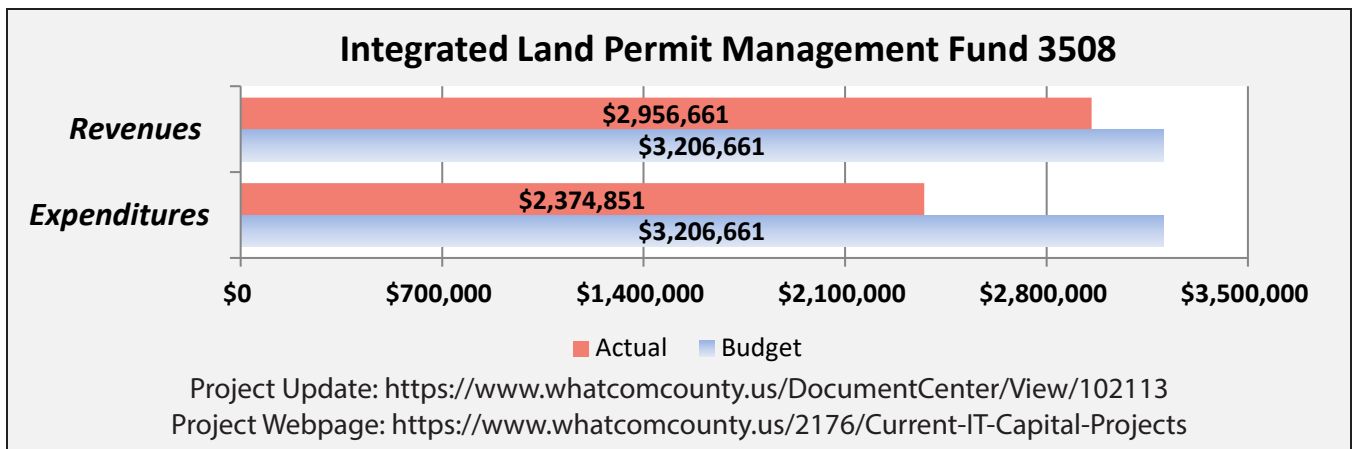
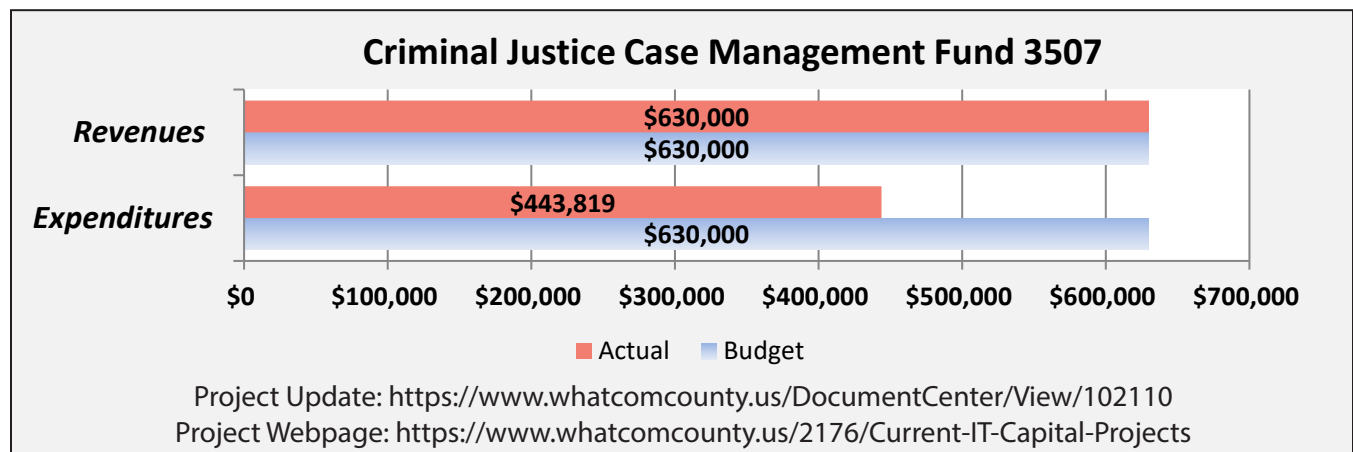
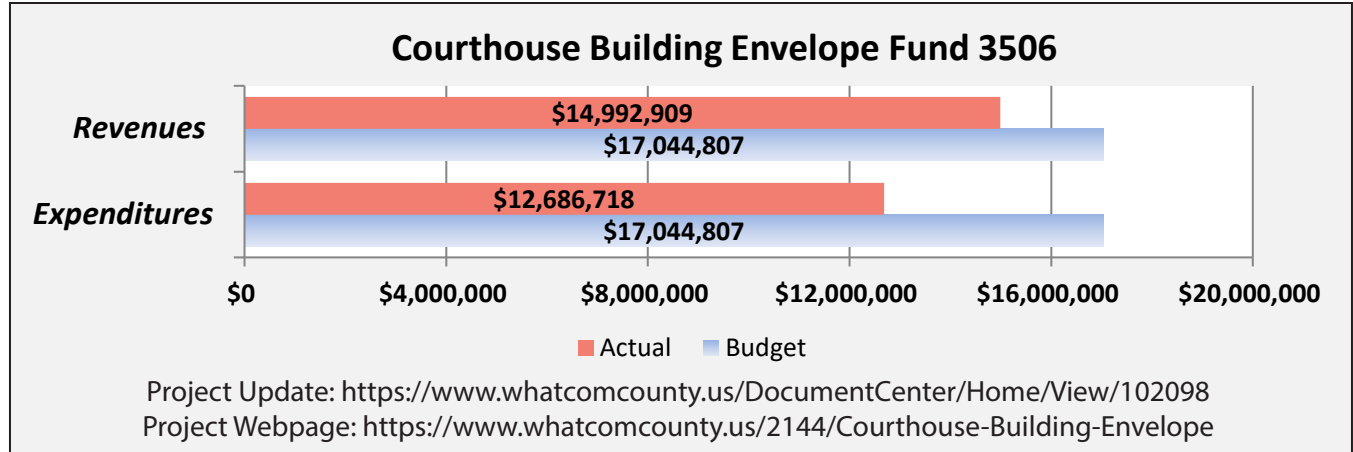


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project



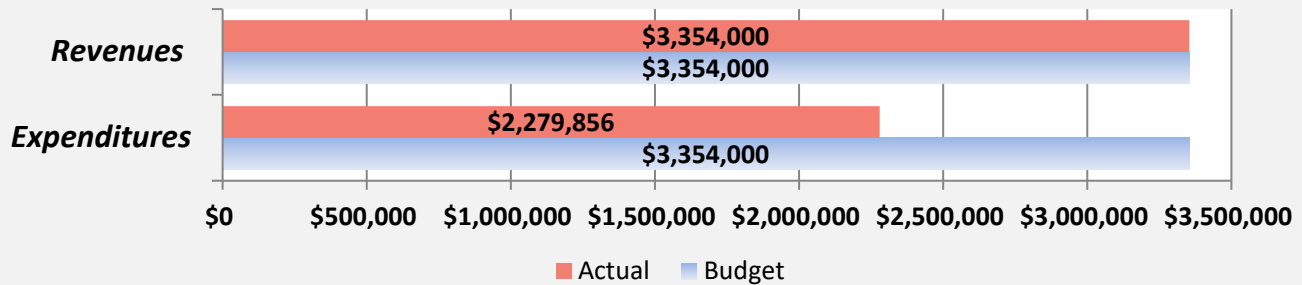
# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



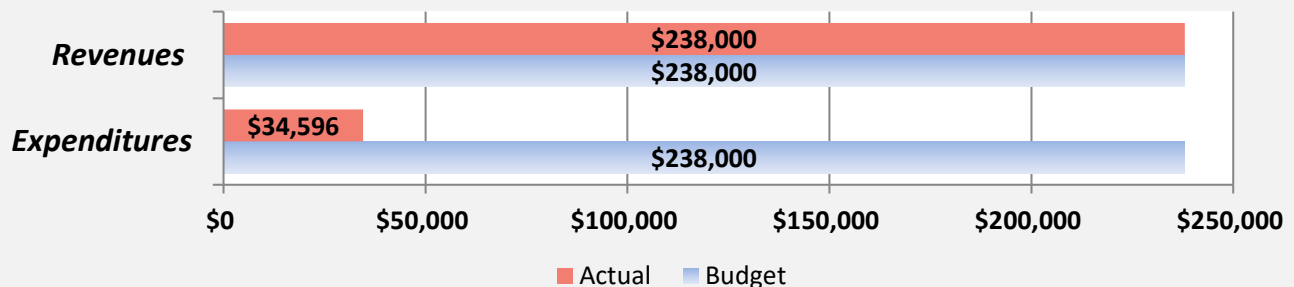
## Project Budget Funds, continued Life of Project

### Financial System Software Fund 3509



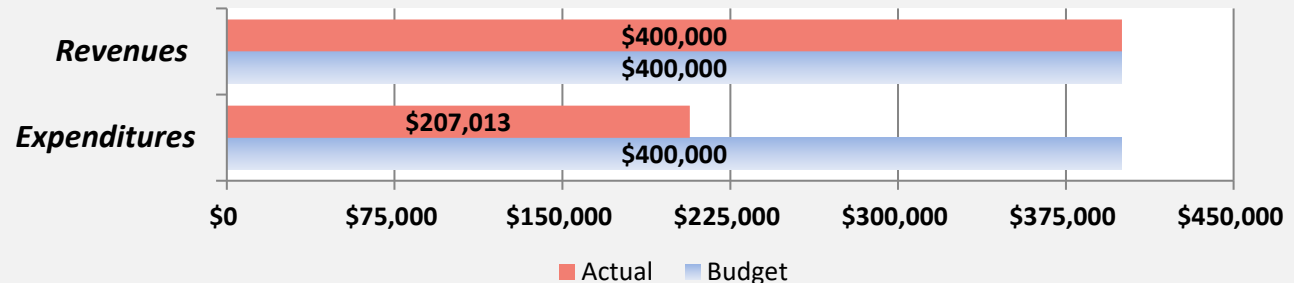
Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102112>  
Project Webpage: <https://www.whatcomcounty.us/2176/Current-IT-Capital-Projects>

### Prox Lock Control Panel Replacement Fund 3511



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102091>  
Project Webpage: <https://www.whatcomcounty.us/3403/Prox-Lock-Control-Panel-Replacement>

### Central Plaza Tenant Improvement Fund 3512



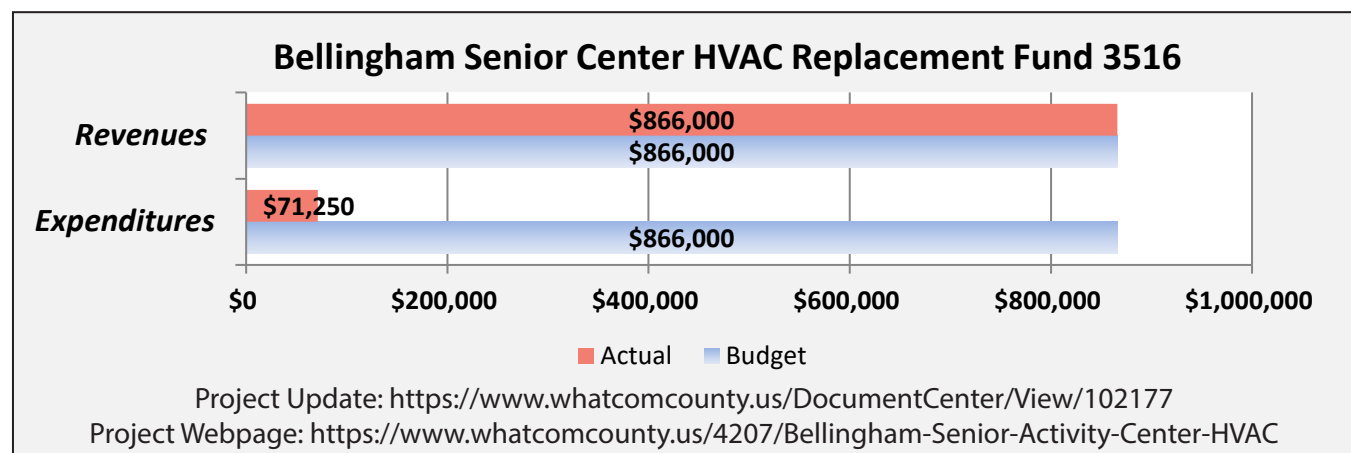
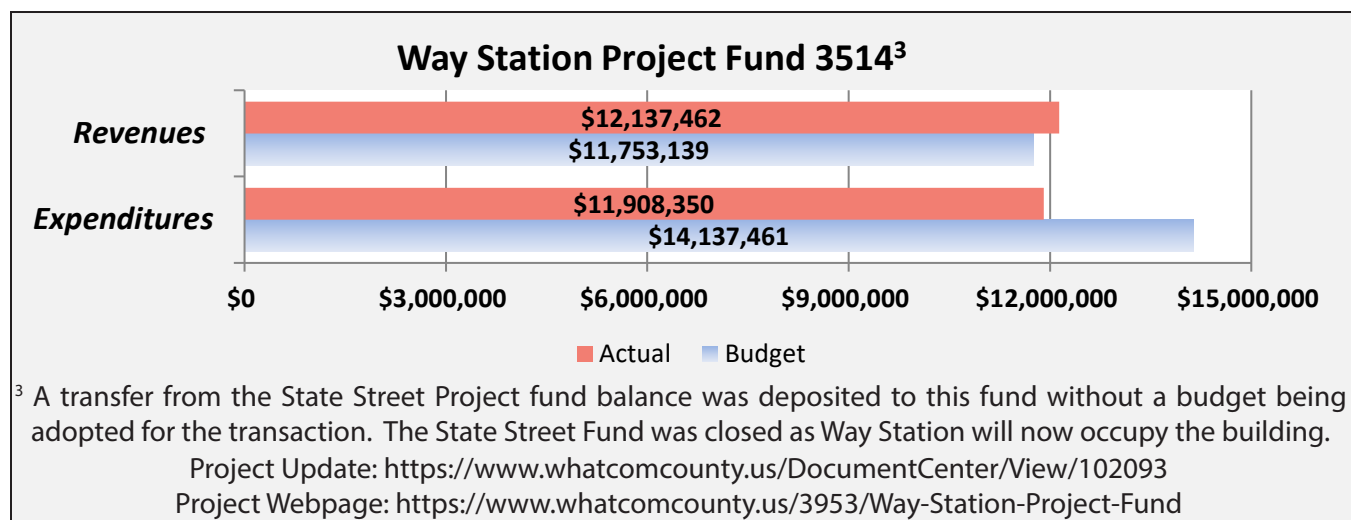
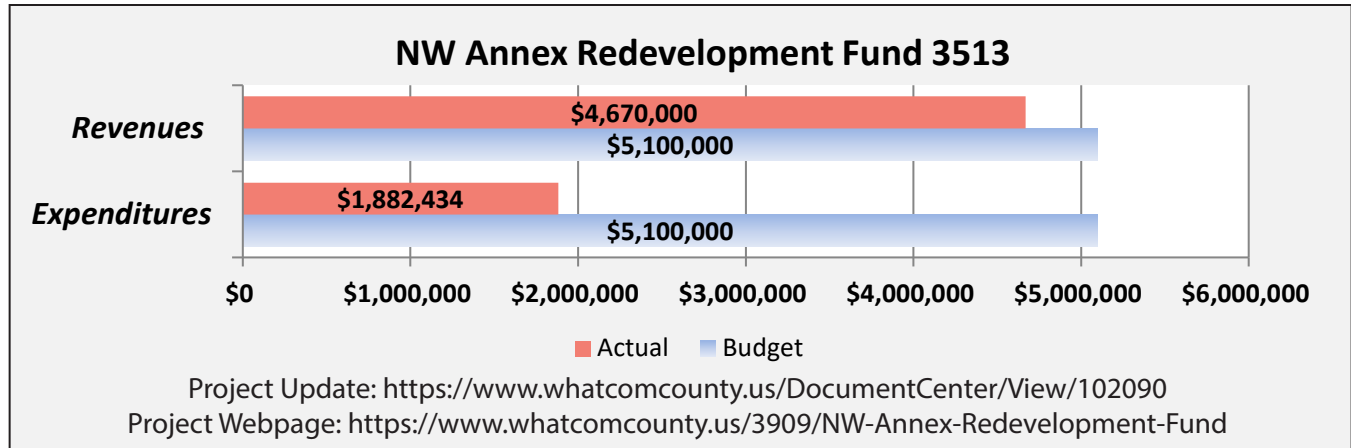
Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102096>  
Project Webpage: <https://www.whatcomcounty.us/3915/Central-Plaza-Tenant-Improvement-Fund>

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project



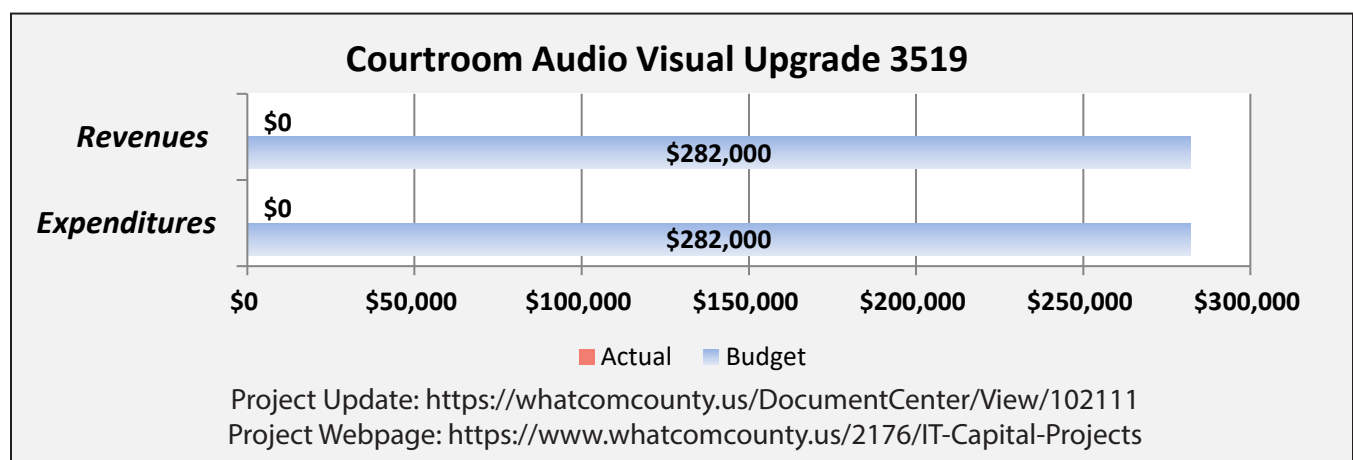
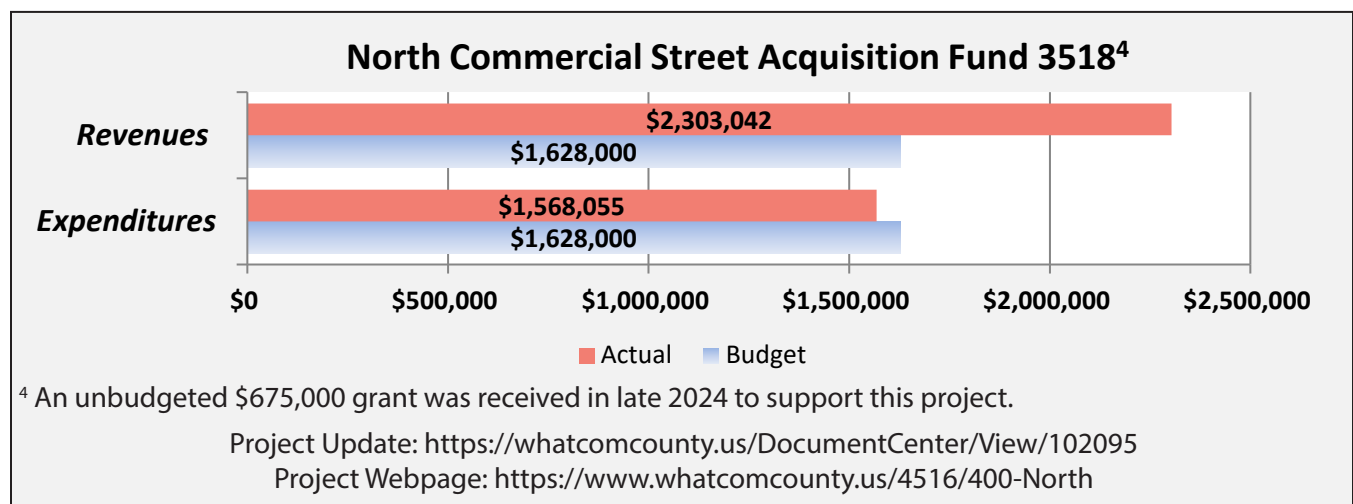
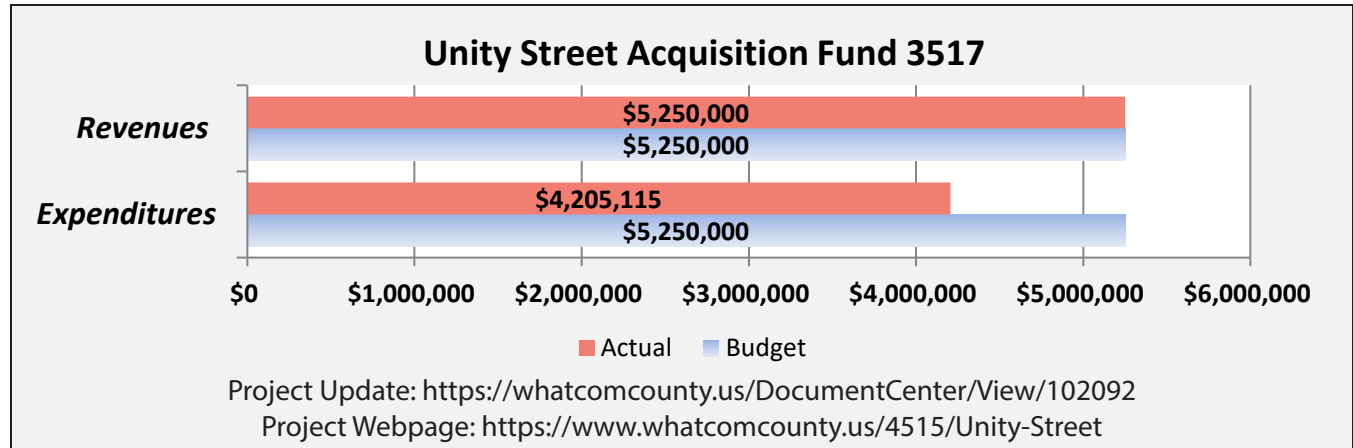


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project

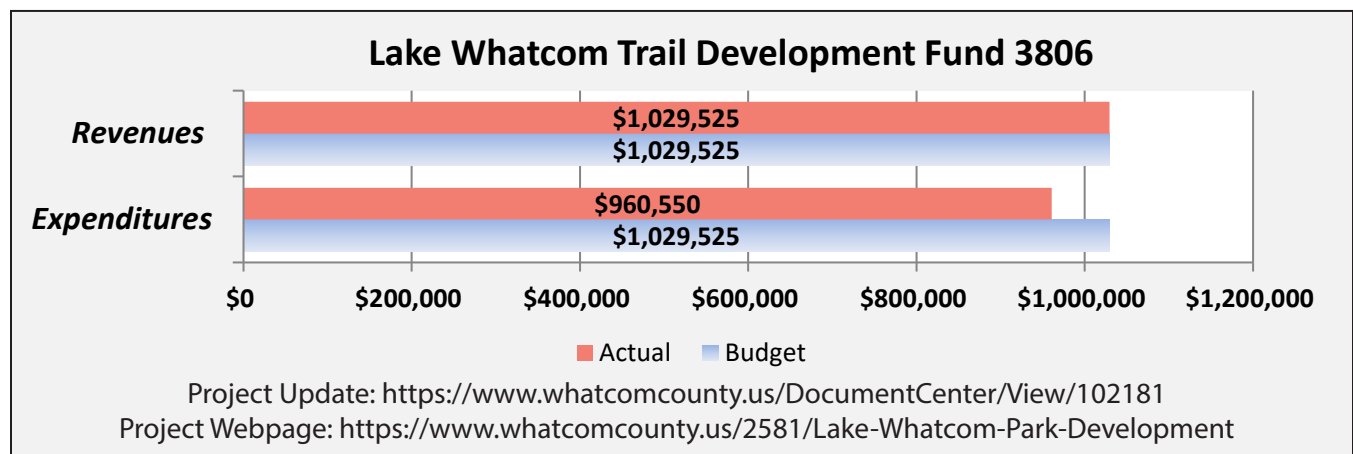
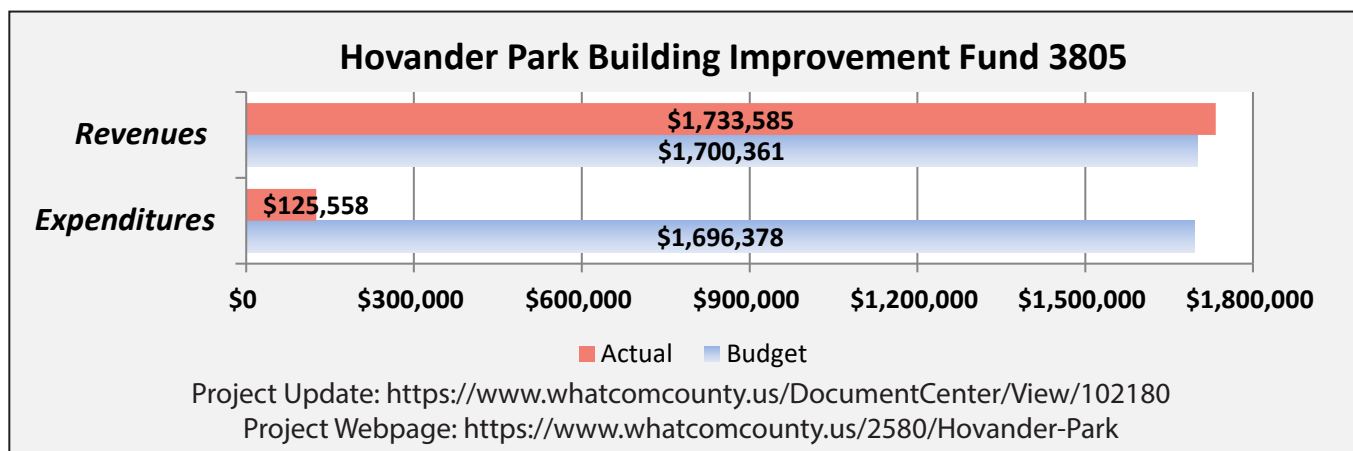
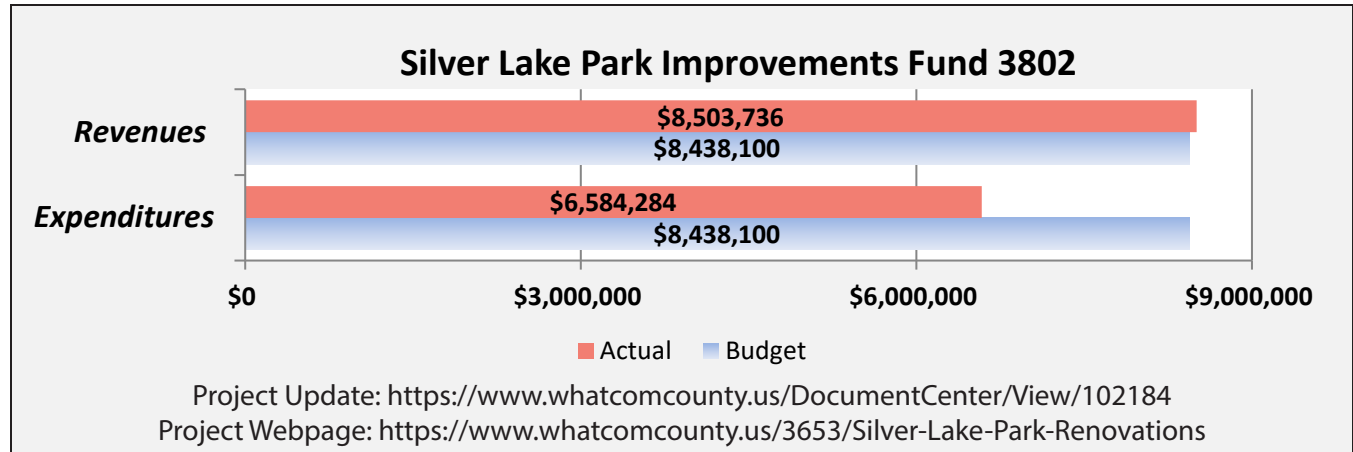


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project



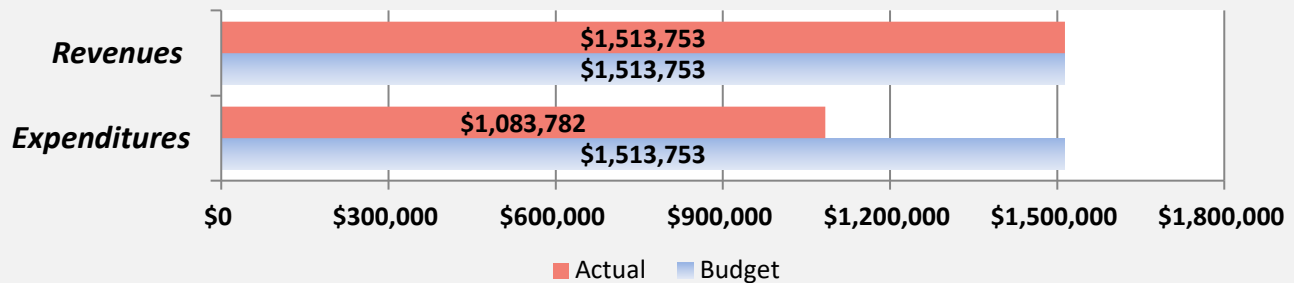
# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project

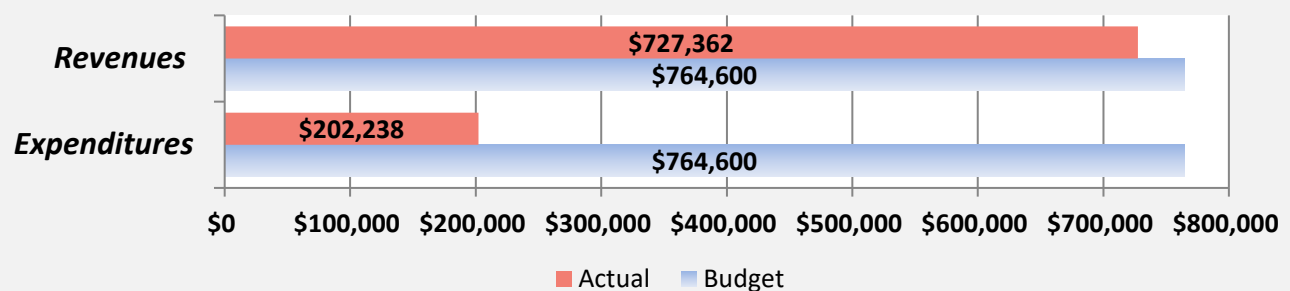
### Plantation Rifle Range LRC Implementation Fund 3808



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102183>

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

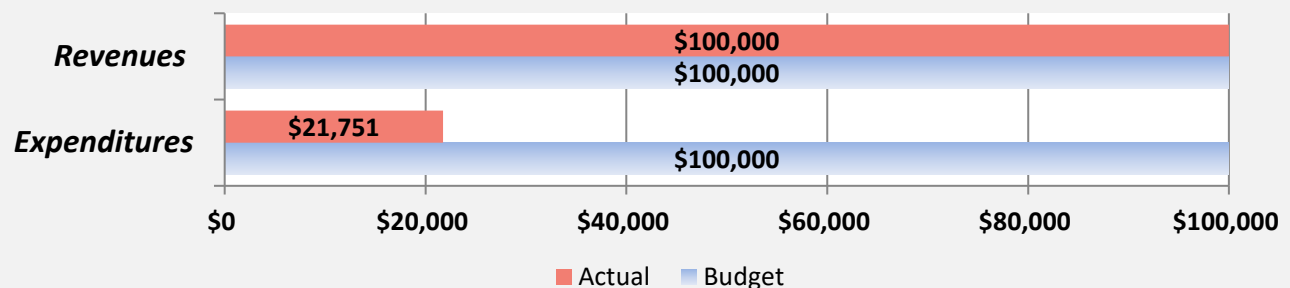
### Lookout Mountain Road Repair Fund 3809



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102182>

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/102179>

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

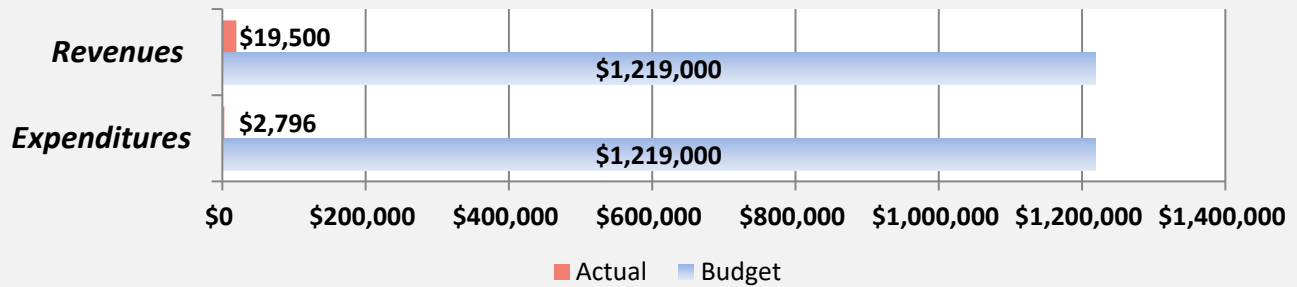
# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project

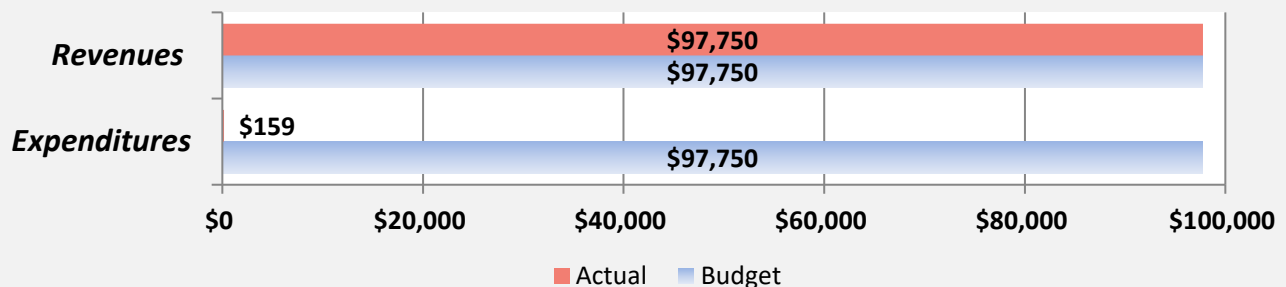
### E Whatcom Sports Court Project Fund 3811



Project Update: <https://whatcomcounty.us/DocumentCenter/View/102178>

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

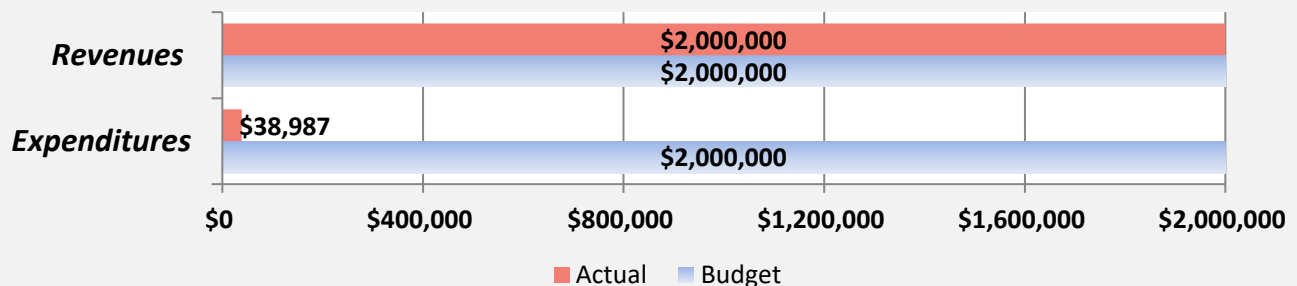
### Silver Lake Boat Launch Renovation Fund 3812



Project Update: <https://whatcomcounty.us/DocumentCenter/View/102185>

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

### 23-Hour Crisis Relief Center Fund 3851



Project Update: <https://whatcomcounty.us/DocumentCenter/View/102094>

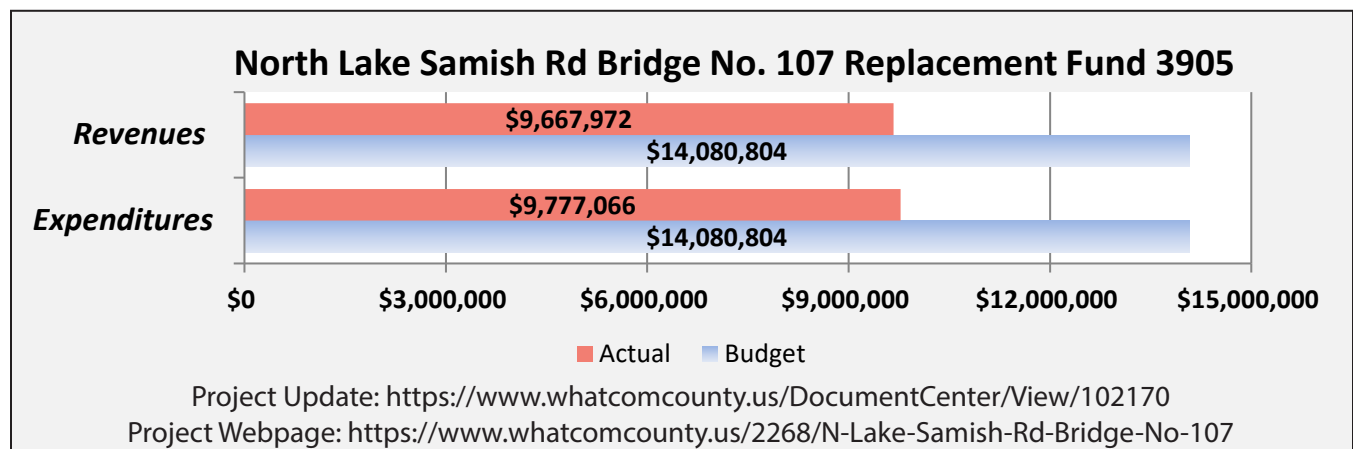
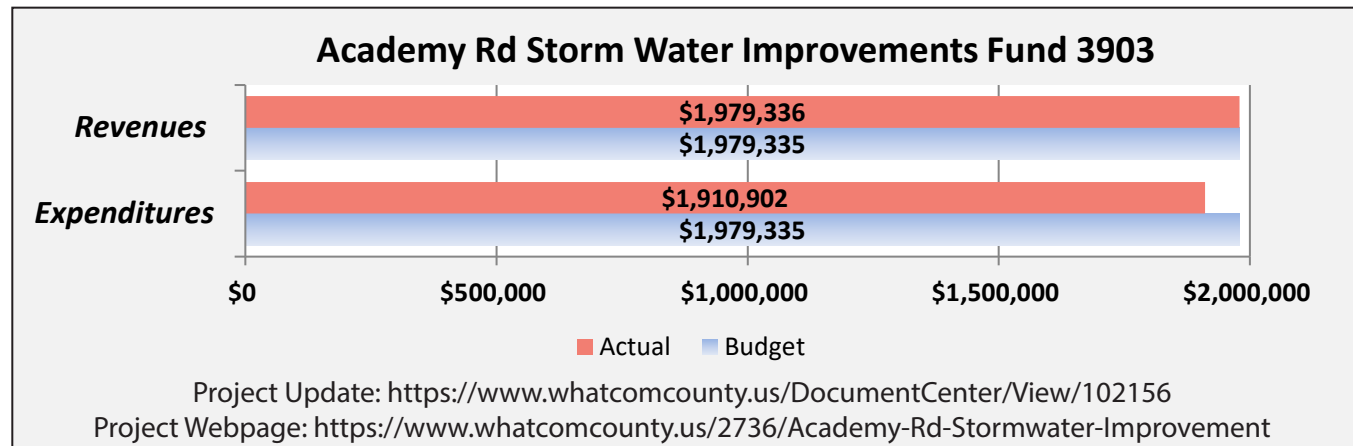
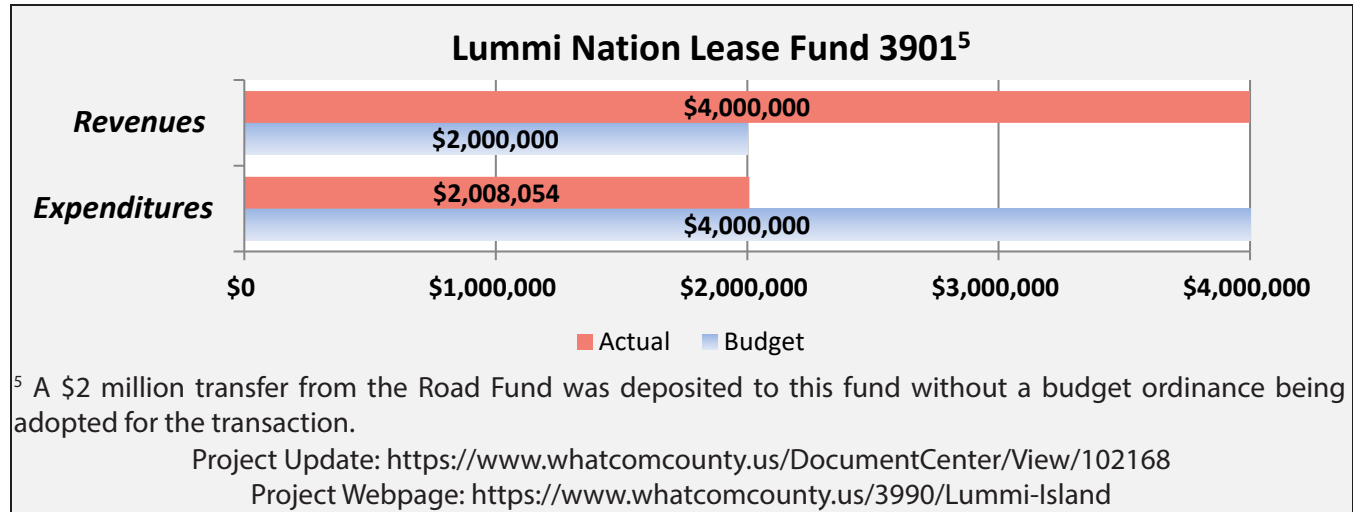
Project Webpage: <https://www.whatcomcounty.us/4409/23-Hour-Crisis-Relief-Center>

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project

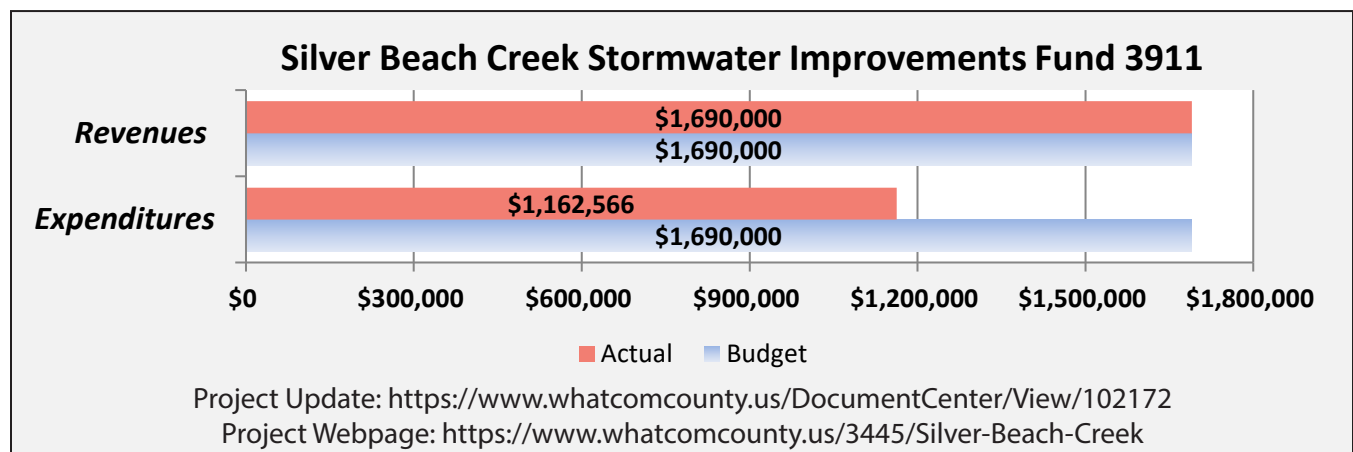
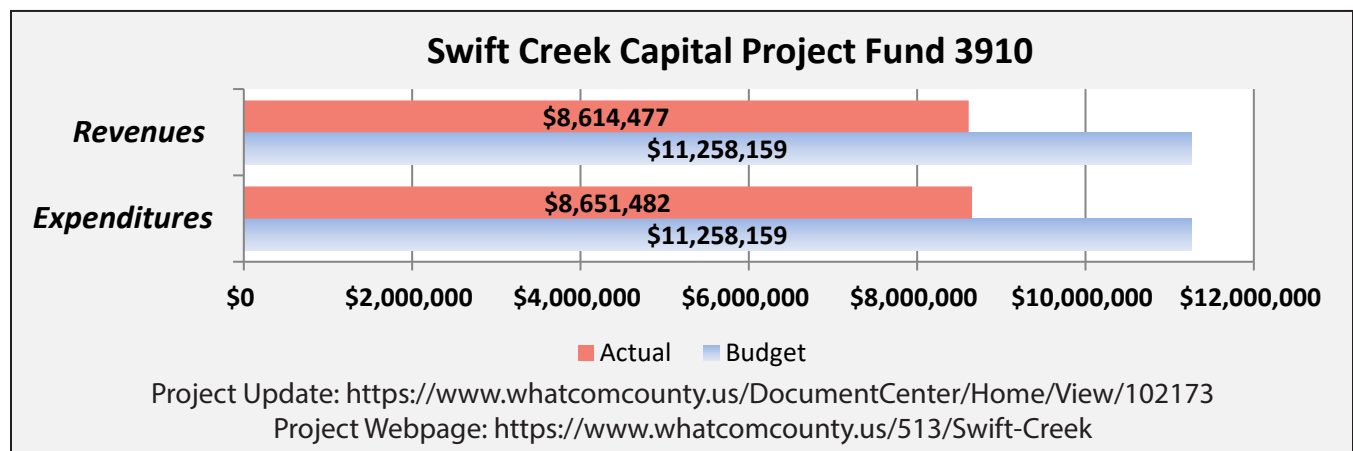
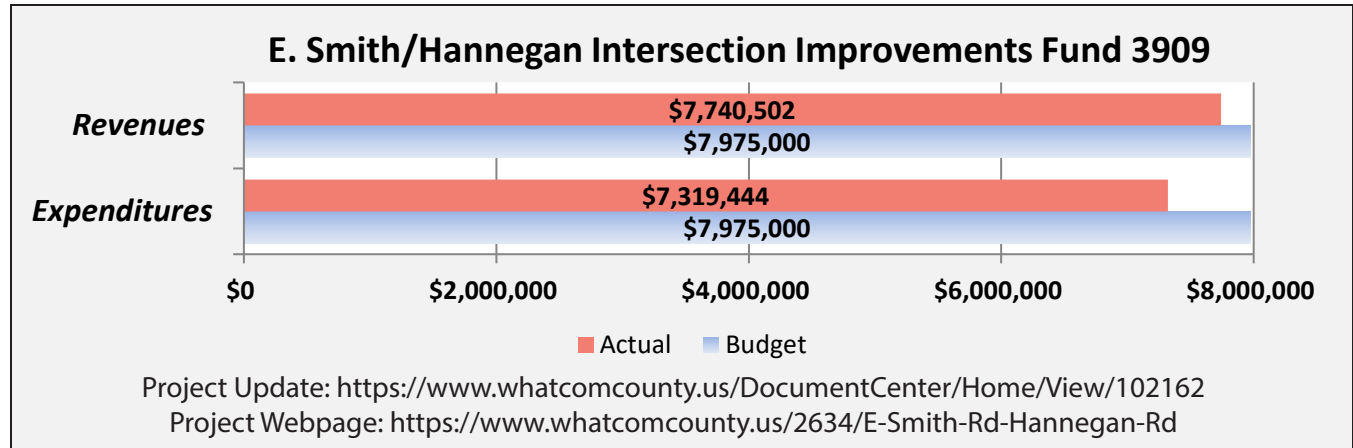


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project



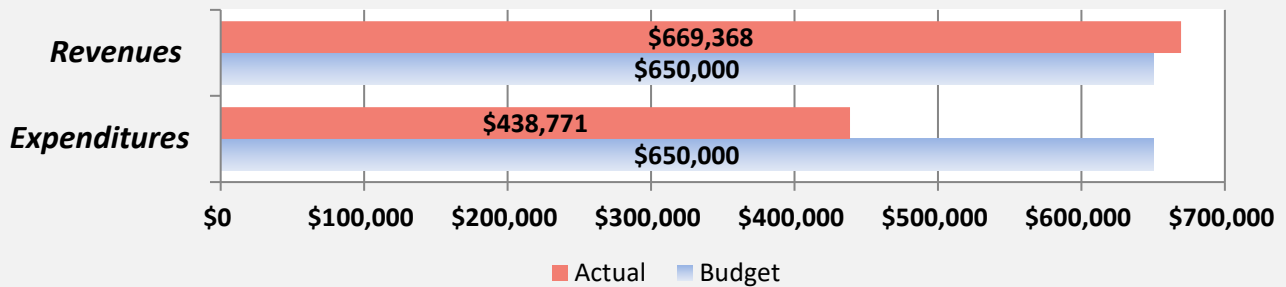
# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



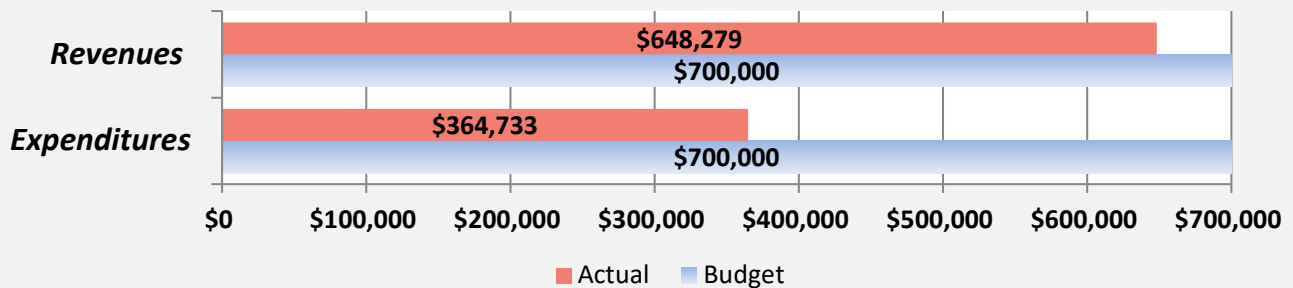
## Project Budget Funds, continued Life of Project

### Birch Bay Lynden/Blaine Rd Intersection Fund 3912



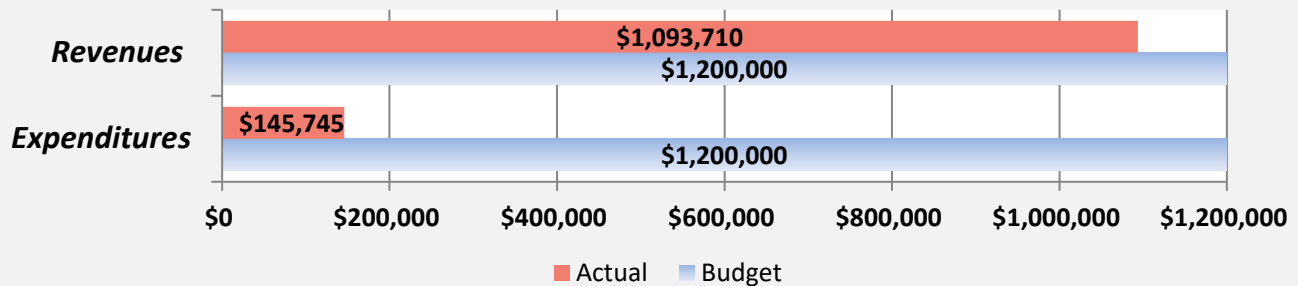
Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102158>  
Project Webpage: <https://www.whatcomcounty.us/3343/Birch-Bay-Lynden-Rd-and-Blaine-Rd-Inters>

### Goshen/Anderson Creek Bridge Fund 3913



Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102165>  
Project Webpage: <https://www.whatcomcounty.us/3976/Goshen-Rd-Anderson-Creek>

### Jackson/Terrell Creek Bridge Fund 3914



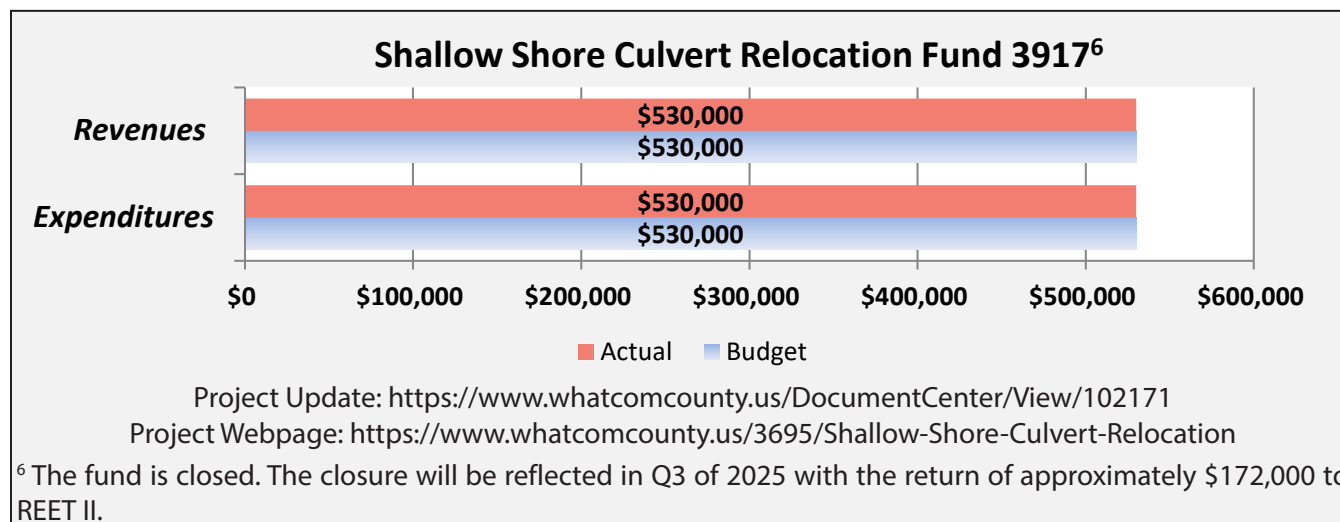
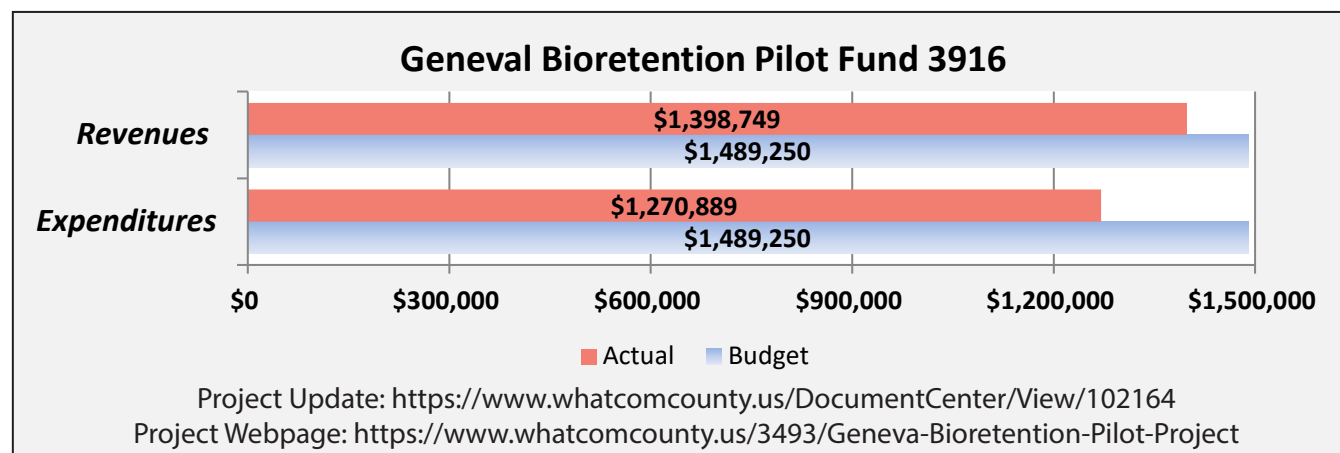
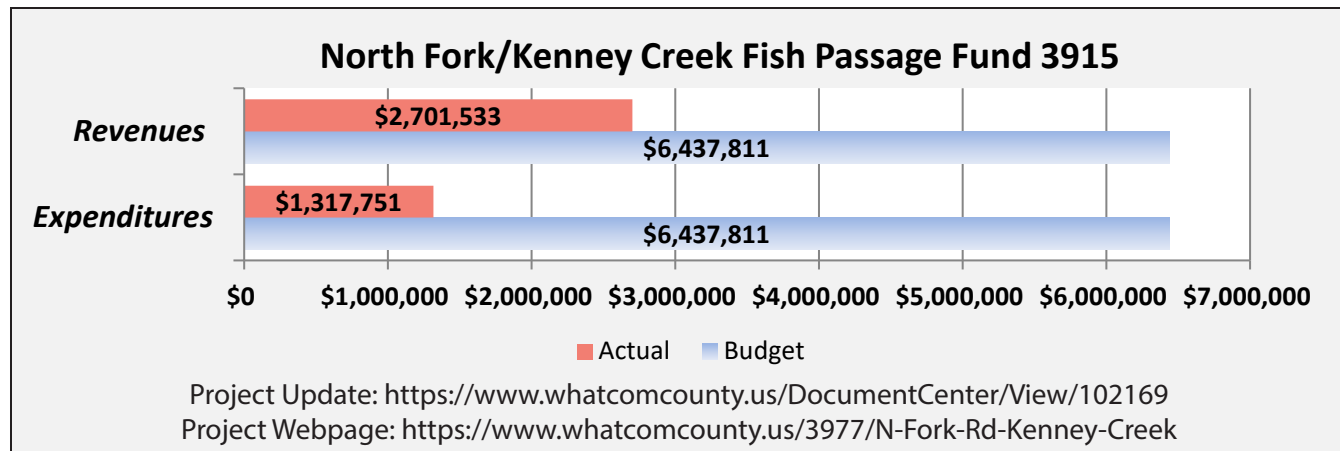
Project Update: <https://www.whatcomcounty.us/DocumentCenter/View/102166>  
Project Webpage: <https://www.whatcomcounty.us/3529/Jackson-Road-Bridge>

# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project



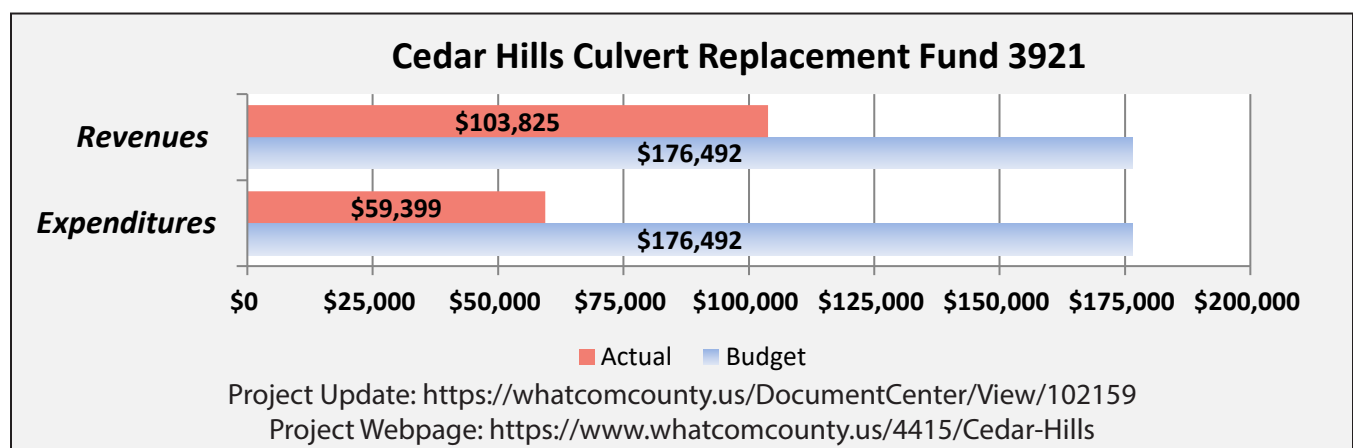
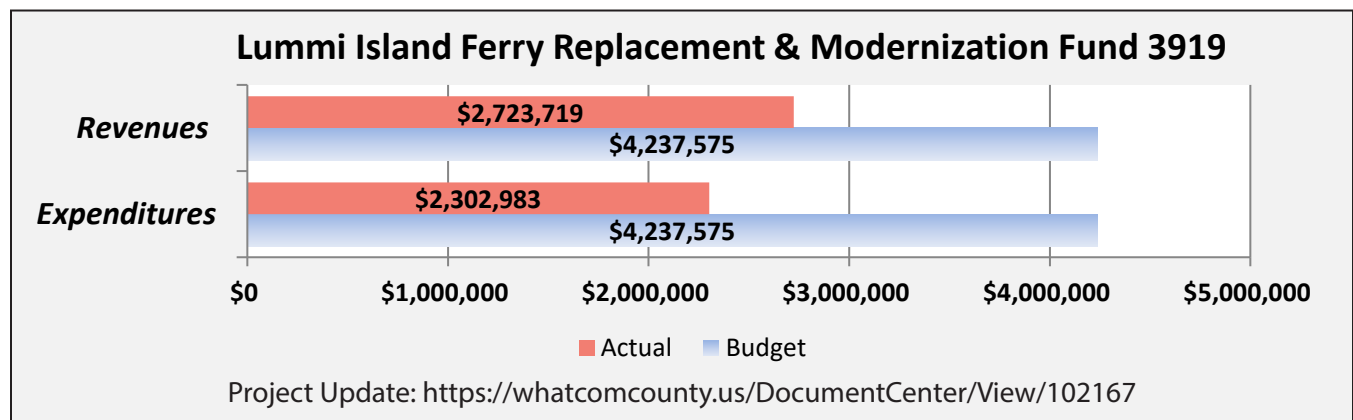
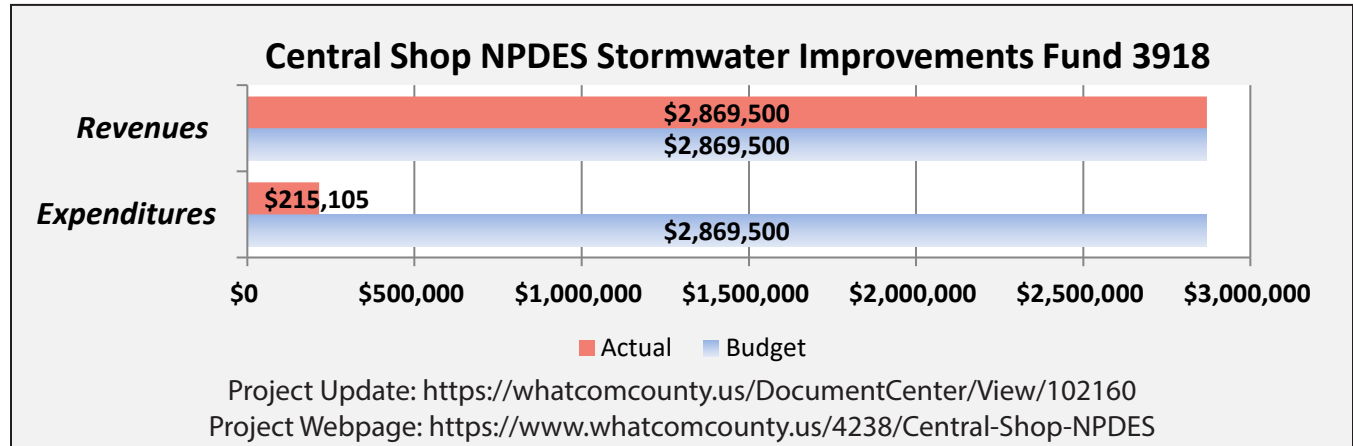


# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project



# Whatcom County Second Quarter 2025 Financial Report

For the Quarter Ended June 30, 2025



## Project Budget Funds, continued Life of Project

