



FINANCE & FACILITY ADVISORY BOARD

JUNE 2025 FINANCIAL UPDATE

Collection of the new sales and use tax for costs associated with public safety began on April 1, 2024, and the first distributions to local jurisdictions in started in June 2024. Whatcom County places 100% its proceeds into the Public Safety and Justice Facility Fund and receives remittances from the cities of Whatcom County for 75% of their proceeds, per an interlocal agreement signed in 2024.

The fund had a balance of \$1,256,145 at the beginning of 2024 from other County revenues sources.

Per State Department of Revenue reports, accrued revenues from April 1, 2024, to March 31, 2025, totaled \$11,315,934. Due to delays related remittances from cities, actual receipts as of March 31, 2025, totaled \$9,188,994.

Expenditures to date have been largely limited to county staff time and professional consulting services and these costs were \$263,518 in 2024 and \$37,559 in Q1 2025, for a total of \$301,077 since January 1, 2024. As the project is ramping up, there will be a significant increase in professional service and other expenditures starting in Q2 2025.

Tax Revenue Accruals (DOR)	2024	2025	Total
	6,768,961	4,546,972	11,315,934

Public Safety and Justice Facility Fund Revenues	2024	Q1 2025
Beginning Available Funds	1,256,145	7,375,257
Revenues		
County Contributions	4,512,867	1,876,320
City of Bellingham Contributions	1,316,667	656,906
Small Cities Contributions	553,096	273,138
Total Revenues	6,382,630	2,806,364

Public Safety and Justice Facility Expenditures	2024	Q1 2025
Whatcom County Staff	109,837	37,559
Professional Services		
Crossroads Consulting	100,000	
NW Ecological Services	27,200	
PFM Financial	23,376	
Misc. Expenses	3,105	
Total Expenditures	263,518	37,559
Ending Available Funds	7,375,257	10,144,063