WHATCOM COUNTY
Summary of Supplemental Budget Adjustments by Fund (Supplemental Budget ORD No. 5)

Fund	Fund Name	2025 Adopted Budget							Supplemental Changes YTD		Supplemental Budget Ordinance No. 5		Revised 2025 Projected Ending Fund Balance (YTD)	% Change (YTD)
		Estimated Beginning 2025 Balance**	Actual 2025 Beginning Fund Balance	Difference between estimate and actual	Expenditures 2025	Revenues 2025	Estimated Ending 2025 Balance**	Updated Estimated 2025 Ending Balance	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Increased (Decreased) Expenditure	(Increased) Decreased Revenue		
1000	General Fund*	29,366,000	29,566,089	200,089	(133,197,473)	131,921,204	28,089,731	28,289,820	1,476,833	(840,123)	570,710	(544,200)	27,626,600	-2%
1150	Election Reserves	906,742	1,464,471	557,729	(1,920,681)	1,745,267	731,328	1,289,057	66,772	(66,772)			1,289,057	76%
1151	Auditor's O&M	504,593	467,565	(37,028)	(213,253)	176,500	467,840	430,812	-	-			430,812	-8%
1240	Countywide Emergency Medical Services	14,172,561	16,812,797	2,640,236	(26,117,414)	23,790,235	11,845,382	14,485,618	-	-	327,800		14,157,818	20%
1241	WC Trial Court Improvement	74,304	73,575	(729)	(105,870)	45,000	13,434	12,705	-	-			12,705	-5%
1243	American Rescue Plan Act Fund	1,324,187	0	(1,324,187)	0	0	1,324,187	-	113,100	(113,100)			-	-100%
1244	WC Convention Center	5,336,340	5,426,188	89,848	(1,109,500)	1,600,000	5,826,840	5,916,688	-	-			5,916,688	2%
1246	Conservation Futures	-722,417	(574,118)	148,299	(686,064)	2,067,041	658,560	806,859	-	-			806,859	23%
1247	Community Priorities	8,383,121	13,576,030	5,192,909	(707,000)	0	7,676,121	12,869,030	4,230,000	-			8,639,030	13%
1350	Whatcom County Jail*	4,124,059	5,061,745	937,686	(22,447,352)	21,150,167	2,826,874	3,764,560	-	-			3,764,560	33%
1351	Emergency Management	728,246	948,426	220,180	(1,753,009)	1,546,704	521,941	742,121	499,353	(517,853)			760,621	46%
1650	Victim Witness	129,796	315,828	186,032	(280,008)	248,271	98,059	284,091	-	-			284,091	190%
1651	WC Drug Fund	1,581,674	1,618,861	37,187	(187,000)	215,400	1,610,074	1,647,261	405,000	-			1,242,261	-23%
1800	Parks Special Revenue	2,026,515	2,599,688	573,173	(105,000)	88,363	2,009,878	2,583,051	602,063	(12,063)			1,993,051	-1%
1850	Veterans Relief	1,295,208	1,325,824	30,616	(729,992)	721,440	1,286,656	1,317,272	-	-			1,317,272	2%
1851	Low-Income Housing Projects	312,971	233,117	(79,854)	(260,000)	200,000	252,971	173,117	-	-			173,117	-32%
1852	Homeless Housing	2,051,740	1,378,124	(673,616)	(9,421,404)	8,968,562	1,598,898	925,282	679,750	(679,750)			925,282	-42%
1853	Behavioral Health Program	6,422,661	7,451,386	1,028,725	(12,848,345)	11,133,852	4,708,168	5,736,893	81,420	(119,420)			5,774,893	23%
1854	Mental Health & Developmental Disabilities	3,029,694	3,233,487	203,793	(945,998)	1,602,310	3,686,006	3,889,799	-	-			3,889,799	6%
1855	Affordable & Supportive Housing	2,876,416	2,890,664	14,248	(2,037,033)	683,599	1,522,982	1,537,230	-	-			1,537,230	1%
1856	Affordable Housing, Behavioral Health Facilities	6,325,526	5,875,021	(450,505)	(6,753,333)	2,767,888	2,340,081	1,889,576	-	-			1,889,576	-19%
1857	Solid Waste	6,321,801	7,045,314	723,513	(2,813,601)	2,956,859	6,465,059	7,188,572	-	-			7,188,572	11%
1858	Healthy Children's	19,551,888	19,642,783	90,895	(9,954,091)	10,063,741	19,661,538	19,752,433	-	-			19,752,433	0%
1900	County Road	13,992,459	8,811,571	(5,180,888)	(33,669,985)	32,255,912	12,578,386	7,397,498	16,325,616	(9,593,811)			665,693	-95%
1901	Stormwater	653,140	486,900	(166,240)	(1,265,898)	1,170,295	557,537	391,297	-	-			391,297	-30%
1902	Swift Creek Sediment Management	789,296	958,222	168,926	(335,300)	388,526	842,522	1,011,448	-	-			1,011,448	20%
1903	Lake Whatcom Stormwater Utility	1,043,756	1,318,927	275,171	(1,507,949)	938,000	473,807	748,978	-	-			748,978	58%
1904	Ferry Fare Capital Surcharge	288,084	273,990	(14,094)	(41,266)	150,000	396,818	382,724	-	-			382,724	-4%
1905	Road Improve #1	21,757	25,265	3,508	(47,260)	47,260	21,757	25,265	-	-			25,265	16%
1906	Road Improve #2	6,121	6,192	71	(3,088)	3,088	6,121	6,192	-	-			6,192	1%
1907	Road Improve #7	5,755	5,221	(534)	(4,900)	4,900	5,755	5,221	-	-			5,221	-9%
1908	Flood Control Zone	6,084,139	5,564,769	(519,370)	(32,906,855)	28,557,403	1,734,687	1,215,317	-	-			1,215,317	-30%
1909	Pt. Roberts' Transportation	1,211,268	1,226,811	15,543	(20,000)	41,500	1,232,768	1,248,311	-	-			1,248,311	1%
1910	Lynden/Everson Sub-Zone	175,939	203,770	27,831	(120,000)	58,434	114,373	142,204	-	-			142,204	24%
1911	Sumas/Nooksack/Everson Sub-Zone	1,760,013	1,794,030	34,017	(137,279)	177,774	1,800,508	1,834,525	-	-			1,834,525	2%
1912	Acme/Van Zandt Sub-Zone	433,434	415,785	(17,649)	(61,380)	31,643	403,697	386,048	-	-			386,048	-4%
1913	Samish Watershed Sub-Zone	134,115	141,630	7,515	(34,132)	21,229	121,212	128,727	-	-			128,727	6%
1914	Birch Bay Sub-Zone	1,792,093	1,993,411	201,318	(4,380,348)	2,960,875	372,620	573,938	-	-			573,938	54%
1915	Climate Action	140,569	36,934	(103,635)	(239,672)	239,672	140,569	36,934	-	-			36,934	-74%
2500	2010 Ltd Tax GO & Refund Bond	1,514	1,514	0	(221,675)	221,675	1,514	1,514	-	-			1,514	0%

GREEN highlighted row = Fund is impacted by the current supplemental budget ordinance

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		Estimated Beginning 2025 Balance**	Actual 2025 Beginning Fund Balance	Difference between estimate and actual	Expenditures 2025	Revenues 2025	Estimated Ending 2025 Balance**	Updated Estimated 2025 Ending Balance	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Increased (Decreased) Expenditure	(Increased) Decreased Revenue		
3240	REET II	6,801,791	8,070,549	1,268,758	(1,747,560)	3,156,719	8,210,950	9,479,708	1,496,113	(586,940)			8,570,535	4%
3241	REET I	4,604,209	3,873,993	(730,216)	(4,517,096)	3,156,719	3,243,832	2,513,616	(478,036)	-	155,000		2,836,652	-13%
3242	Public Utilities Improvement	25,641,250	34,394,734	8,753,484	(4,482,365)	6,402,241	27,561,126	36,314,610	2,316,411	-			33,998,199	23%
4900	Ferry System	523,042	446,339	(76,703)	(4,051,349)	4,354,696	826,389	749,686	25,144	(11,315)			735,857	-11%
5500	Administrative Services	7,811,014	6,904,036	(906,978)	(27,684,099)	24,684,178	4,811,093	3,904,115	377,092	(577,092)			4,104,115	-15%
5900	ER&R	20,639,579	24,900,965	4,261,386	(18,608,381)	18,426,335	20,457,533	24,718,919	540,435	-			24,178,484	18%
Total		**210,677,963**	**228,288,426**	**17,610,463**	**(370,681,258)**	**351,141,477**	**191,138,182**	**208,748,645**	**22,529,855**	**(11,497,492)**	**1,053,510**	**(544,200)**	**197,206,972**	**3%**

**The 2025 estimated beginning fund balance was updated to reflect actuals in this report -