

| WHATCOM COUNTY | | | | | | | | | | | |
|--|--|-----------------------------|-------------------|---------------|-------------------------------|-----------------------------------|-------------------------------|-------------------------------------|-------------------------------|--|----------------|
| Summary of Supplemental Budget Adjustments by Fund (Supplemental Budget ORD No. 4) | | | | | | | | | | | |
| Fund | Fund Name | 2026 Adopted Budget | | | | Supplemental Changes YTD | | Supplemental Budget Ordinance No. 4 | | Revised 2026 Projected Ending Fund Balance (YTD) | % Change (YTD) |
| | | 2026 Beginning Fund Balance | Expenditures 2026 | Revenues 2026 | Estimated 2026 Ending Balance | Increased (Decreased) Expenditure | (Increased) Decreased Revenue | Increased (Decreased) Expenditure | (Increased) Decreased Revenue | | |
| 1000 | General Fund* | 29,678,053 | 132,861,960 | (133,277,550) | 30,093,643 | 5,661,669 | 644,686 | 310,657 | (310,657) | 23,787,288 | -21% |
| 1150 | Election Reserves | 1,295,175 | 1,954,209 | (1,745,267) | 1,086,233 | - | - | | | 1,086,233 | - |
| 1151 | Auditor's O&M | 430,812 | 190,253 | (176,500) | 417,059 | 9,781 | - | | | 407,278 | -2% |
| 1240 | Countywide Emergency Medical Services | 13,974,708 | 26,977,560 | (24,209,121) | 11,206,269 | 930,132 | - | | | 10,276,137 | -8% |
| 1241 | WC Trial Court Improvement | 62,705 | 45,870 | (45,000) | 61,835 | 60,000 | - | | | 1,835 | -97% |
| 1243 | American Rescue Plan Act Fund | 724,869 | - | - | 724,869 | 205,074 | (20,993) | | | 540,788 | -25% |
| 1244 | WC Convention Center | 5,916,688 | 1,109,500 | (1,600,000) | 6,407,188 | 2,277,250 | - | | | 4,129,938 | -36% |
| 1246 | Conservation Futures | 320,459 | 694,037 | (1,429,482) | 1,055,904 | 878,887 | (665,402) | 314,000 | (119,000) | 647,419 | -39% |
| 1247 | Community Priorities | 8,709,930 | 612,000 | 0 | 8,097,930 | 5,028,527 | - | | | 3,069,403 | -62% |
| 1350 | Whatcom County Jail* | 3,424,085 | 22,745,556 | (21,358,020) | 2,036,549 | 4,355,578 | (4,449,318) | | | 2,130,289 | 5% |
| 1351 | Emergency Management | 716,546 | 1,785,856 | (1,573,550) | 504,240 | 9,110 | (9,110) | | | 504,240 | - |
| 1650 | Victim Witness | 284,091 | 287,419 | (236,801) | 233,473 | - | - | | | 233,473 | - |
| 1651 | WC Drug Fund | 1,143,666 | 187,000 | (215,400) | 1,172,066 | - | - | | | 1,172,066 | - |
| 1800 | Parks Special Revenue | 1,952,716 | 105,000 | (88,363) | 1,936,079 | 1,849,349 | (1,296,200) | | | 1,382,930 | -29% |
| 1850 | Veterans Relief | 1,317,272 | 742,256 | (756,906) | 1,331,922 | (35,848) | - | | | 1,367,770 | 3% |
| 1851 | Low-Income Housing Projects | 173,117 | 260,000 | (200,000) | 113,117 | - | - | | | 113,117 | - |
| 1852 | Homeless Housing | 1,484,270 | 5,802,471 | (4,546,562) | 228,361 | 3,280,990 | (3,448,376) | | | 395,746 | 73% |
| 1853 | Behavioral Health Program | 4,411,464 | 13,431,031 | (11,230,903) | 2,211,336 | (587,880) | 495,538 | | | 2,303,679 | 4% |
| 1854 | Mental Health & Developmental Disabilities | 2,939,799 | 954,145 | (1,681,126) | 3,666,780 | (77,805) | - | | | 3,744,585 | 2% |
| 1855 | Affordable & Supportive Housing | 1,537,230 | 650,000 | (683,599) | 1,570,829 | - | - | | | 1,570,829 | - |
| 1856 | Affordable Housing, Behavioral Health Facilities | 1,889,576 | 1,383,721 | (2,950,568) | 3,456,423 | (60,670) | - | | | 3,517,093 | 2% |
| 1857 | Solid Waste | 7,169,572 | 2,727,275 | (2,956,859) | 7,399,156 | 135,204 | (232,532) | | | 7,496,484 | 1% |
| 1858 | Healthy Children's | 17,125,947 | 9,954,030 | (10,154,688) | 17,326,605 | 374,342 | - | | | 16,952,263 | -2% |
| 1900 | County Road | 9,950,000 | 33,228,409 | (32,639,460) | 9,361,051 | 9,799,780 | (6,743,437) | 6,761 | | 6,297,947 | -33% |
| 1901 | Stormwater | 391,297 | 1,212,126 | (1,111,279) | 290,450 | - | - | | | 290,450 | - |
| 1902 | Swift Creek Sediment Management | 1,011,448 | 335,300 | (393,000) | 1,069,148 | - | - | | | 1,069,148 | - |
| 1903 | Lake Whatcom Stormwater Utility | 1,331,753 | 744,715 | (938,000) | 1,525,038 | 403,327 | - | 875,000 | | 246,711 | -84% |
| 1904 | Ferry Fare Capital Surcharge | 382,724 | 41,266 | (150,000) | 491,458 | - | - | | | 491,458 | - |
| 1905 | Road Improve #1 | 25,265 | 50,760 | (50,760) | 25,265 | - | - | | | 25,265 | - |
| 1906 | Road Improve #2 | 6,192 | 3,088 | (3,088) | 6,192 | - | - | | | 6,192 | - |
| 1907 | Road Improve #7 | 5,221 | 5,200 | (5,200) | 5,221 | - | - | | | 5,221 | - |
| 1908 | Flood Control Zone | 5,246,933 | 24,981,854 | (25,066,060) | 5,331,139 | 3,396,029 | (1,667,285) | | | 3,602,395 | -32% |
| 1909 | Pt. Roberts' Transportation | 1,248,311 | 20,000 | (41,500) | 1,269,811 | - | - | | | 1,269,811 | - |
| 1910 | Lynden/Everson Sub-Zone | 142,204 | 141,800 | (63,100) | 63,504 | - | - | | | 63,504 | - |
| 1911 | Sumas/Nooksack/Everson Sub-Zone | 1,834,525 | 153,779 | (200,140) | 1,880,886 | - | - | | | 1,880,886 | - |
| 1912 | Acme/Van Zandt Sub-Zone | 386,048 | 56,200 | (33,700) | 363,548 | - | - | | | 363,548 | - |
| 1913 | Samish Watershed Sub-Zone | 128,727 | 31,816 | (25,468) | 122,379 | 4,215 | - | | | 118,164 | -3% |

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| 1914 | Birch Bay Sub-Zone | 573,938 | 838,152 | (1,450,500) | 1,186,286 | 233,639 | (26,021) | | | 978,668 | -18% |
| 1915 | Climate Action | 82,434 | 244,704 | (244,704) | 82,434 | - | - | | | 82,434 | - |
| 2500 | 2010 Ltd Tax GO & Refund Bond | 1,514 | 218,013 | (218,013) | 1,514 | - | - | | | 1,514 | - |
| 3240 | REET II | 8,309,666 | 135,438 | (3,507,466) | 11,681,694 | 2,229,441 | (31,500) | 11,000 | | 9,472,753 | -19% |
| 3241 | REET I | 2,820,501 | 330,000 | (3,507,466) | 5,997,967 | 1,259,482 | - | 272,520 | | 4,465,964 | -26% |
| 3242 | Public Utilities Improvement | 31,359,197 | 1,184,533 | (6,646,188) | 36,820,852 | 9,426,452 | - | | | 27,394,401 | -26% |
| 3515 | Capital Facilities Reserve Fund | 1,520,542 | 0 | 0 | 1,520,542 | 3,750,000 | (3,000,000) | | | 770,542 | -49% |
| 4900 | Ferry System | 737,114 | 4,012,037 | (4,369,763) | 1,094,840 | (13,572) | 2,314 | 15,025 | (6,761) | 1,097,834 | 0% |
| 5500 | Administrative Services | 4,863,066 | 27,055,638 | (25,237,617) | 3,045,045 | 2,456,693 | (1,196,635) | | | 1,784,987 | -41% |
| 5900 | ER&R | 24,205,506 | 16,916,824 | (18,051,004) | 25,339,686 | 1,948,938 | (50,000) | | | 23,440,748 | -7% |
| Total | | 203,246,877 | 337,402,800 | (345,069,741) | 210,913,818 | 59,188,113 | (21,694,271) | 1,804,963 | (436,418) | 172,051,431 | -18% |