WHATCOM COUNTY
Summary of Supplemental Budget Adjustments by Fund (2026 Supplemental Budget ORD No. 1)

Fund	Fund Name	Revised 2025 Projected Ending Fund Balance (YTD)	2026 Biennial Budget		Projected Ending 2026 Balance	2026 Supplemental Requests		Projected Ending 2026 Balance After Proposed MBR Supplementals	15% Minimum Fund Balance Based on 2024 Revenue
			2026 Adopted Expenditures	2026 Adopted Revenue		Increased (Decreased) Expenditure	(Increased) Decreased Revenue		
1000	General Fund*	27,455,998	132,861,960	(133,277,550)	27,871,588	5,114,727	(3,354,614)	26,111,475	19,802,431
1150	Election Reserves	1,295,175	1,954,209	(1,745,267)	1,086,233	0	0	1,086,233	
1151	Auditor's O&M	430,812	190,253	(176,500)	417,059	0	0	417,059	
1240	Countywide Emergency Medical Services	13,974,708	26,977,560	(24,209,121)	11,206,269	312,000	**	10,894,269	
1241	WC Trial Court Improvement	60,000	45,870	(45,000)	59,130	60,000	0	(870)	
1243	American Rescue Plan Act Fund	5,655	0	0	5,655	0	0	5,655	
1244	WC Convention Center	5,916,688	1,109,500	(1,600,000)	6,407,188	0	0	6,407,188	
1246	Conservation Futures	320,459	694,037	(1,429,482)	1,055,904	42,820	0	1,013,084	
1247	Community Priorities	8,709,930	612,000	0	8,097,930	5,000,000	0	3,097,930	
1350	Whatcom County Jail*	3,424,085	22,745,556	(21,358,020)	2,036,549	4,200,318	(4,449,318)	2,285,549	
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	0	0	233,473	
1651	WC Drug Fund	1,143,666	187,000	(215,400)	1,172,066	0	0	1,172,066	
1800	Parks Special Revenue	1,952,716	105,000	(88,363)	1,936,079	145,000	0	1,791,079	
1850	Veterans Relief	1,317,272	742,256	(756,906)	1,331,922	(35,848)	0	1,367,770	
1851	Low-Income Housing Projects	173,117	260,000	(200,000)	113,117	0	0	113,117	
1852	Homeless Housing	1,484,270	5,802,471	(4,546,562)	228,361	(157,589)	0	385,950	
1853	Behavioral Health Program	4,411,464	13,431,031	(11,230,903)	2,211,336	(1,319,199)	495,538	3,034,997	
1854	Mental Health & Developmental Disabilities	2,939,799	954,145	(1,681,126)	3,666,780	(77,805)	0	3,744,585	
1855	Affordable & Supportive Housing	1,537,230	650,000	(683,599)	1,570,829	0	0	1,570,829	
1856	Affordable Housing, Behavioral Health Facilities	1,889,576	1,383,721	(2,950,568)	3,456,423	(222,656)	0	3,679,079	
1857	Solid Waste	7,169,572	2,727,275	(2,956,859)	7,399,156	135,204	(232,532)	7,496,484	
1858	Healthy Children's	17,125,947	9,954,030	(10,154,688)	17,326,605	374,342	0	16,952,263	
1900	County Road	9,950,000	33,228,409	(32,639,460)	9,361,051	(2,867,869)	512,100	11,716,820	5,436,453
1901	Stormwater	391,297	1,212,126	(1,111,279)	290,450	0	0	290,450	
1902	Swift Creek Sediment Management	1,011,448	335,300	(393,000)	1,069,148	0	0	1,069,148	
1903	Lake Whatcom Stormwater Utility	748,978	744,715	(938,000)	942,263	57,250	0	885,013	
1904	Ferry Fare Capital Surcharge	382,724	41,266	(150,000)	491,458	0	0	491,458	
1905	Road Improve #1	25,265	50,760	(50,760)	25,265	0	0	25,265	
1906	Road Improve #2	6,192	3,088	(3,088)	6,192	0	0	6,192	
1907	Road Improve #7	5,221	5,200	(5,200)	5,221	0	0	5,221	
1908	Flood Control Zone	3,981,639	0	0	3,981,639	0	0	3,981,639	2,649,974
1909	Pt. Roberts' Transportation	1,248,311	20,000	(41,500)	1,269,811	0	0	1,269,811	
1910	Lynden/Everson Sub-Zone	142,204	0	0	142,204	0	0	142,204	
1911	Sumas/Nooksack/Everson Sub-Zone	1,834,525	0	0	1,834,525	0	0	1,834,525	
1912	Acme/Van Zandt Sub-Zone	386,048	0	0	386,048	0	0	386,048	
1913	Samish Watershed Sub-Zone	128,727	0	0	128,727	0	0	128,727	
1914	Birch Bay Sub-Zone	573,938	0	0	573,938	0	0	573,938	

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1915	Climate Action	82,434	244,704	(244,704)	82,434	0	0	82,434	
2500	2010 Ltd Tax GO & Refund Bond	1,514	218,013	(218,013)	1,514	0	0	1,514	
3240	REET II	8,309,666	135,438	(3,507,466)	11,681,694	514,000	0	11,167,694	
3241	REET I	2,820,501	330,000	(3,507,466)	5,997,967	410,000	0	5,587,967	
3242	Public Utilities Improvement	31,359,197	1,184,533	(6,646,188)	36,820,852	6,956,785	0	29,864,067	
3515	Capital Facilities Reserve Fund	1,520,542	0	0	1,520,542	0	(3,500,000)	5,020,542	
4900	Ferry System	737,114	4,012,037	(4,369,763)	1,094,840	(16,572)	3,664	1,107,748	
5500	Administrative Services	4,863,066	27,055,638	(25,237,617)	3,045,045	1,473,887	(446,635)	2,017,793	
5900	ER&R	24,205,506	16,916,824	(18,051,004)	25,339,686	973,000	0	24,366,686	
Total		**185,942,961**	**311,199,199**	**(318,230,773)**	**205,486,407**	**21,080,905**	**(10,980,907)**	**195,386,409**	**-**

**Assumes 5% expenditure lapse*

***The proposed MBR Adjustments includes using the $2.6M of banked capacity in the EMS fund. It is not reflected in this table because there is not a SBR associated with the Levy ORD.*