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

Fund	Fund Name	2026 Adopted Budget				Supplemental Changes YTD		Supplemental Budget Ordinance No. 5		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	5,972,326	334,029	243,414	(246,634)	23,790,508	-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)			842,419	-20%
1247	Community Priorities	8,709,930	612,000	-	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)	10,044	(10,044)	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	9,802,491	(6,743,437)			6,301,997	-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	-			1,121,711	-26%
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%

2/27/2026

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

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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)	55,000		9,428,753	-19%
3241	REET I	2,820,501	330,000	(3,507,466)	5,997,967	1,259,482	-			4,738,484	-21%
3242	Public Utilities Improvement	31,359,197	1,184,533	(6,646,188)	36,820,852	9,426,452	-	12,820		27,381,581	-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	(7,547)	(397)			1,102,784	1%
5500	Administrative Services	4,863,066	27,055,638	(25,237,617)	3,045,045	2,456,693	(1,196,635)	419,835	(419,835)	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**	**59,507,506**	**(22,007,639)**	**741,113**	**(676,513)**	**173,349,351**	**-18%**

2/27/2026

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