

WHATCOM COUNTY					
Summary of the 2026 Supplemental Budget Ordinance No. 1 Executive Requested Changes					
SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease

Convention Center Fund 1244

5291	Non Departmental	To fund lodging sales tax contribution to the Birch Bay Beach Park project budget pursuant to the Lodging Tax Advisory Committee (LTAC) action. Companion to supplemental 5287 and supplemental 5288. This was not included in the Mid-biennium Review (MBR) supplemental budget requests (SBR) presented on October 21st. The recommendations from the Whatcom County Lodging Tax Advisory Committee (LTAC) were not available with enough time to include in the original transmittal.	1,800,000	-	1,800,000
Total Convention Center Fund 1244			1,800,000	-	1,800,000

Jail Fund 1350

5105	Sheriff	To fund the cost of healthcare services in the Jail beginning in 2026 due to the selection of a new contracted healthcare provider. Companion supplementals include 5215 and 5217. This request was originally included in the Executive's proposed MBR budget adjustments but needs to correct the full proposed contract amount (this correction increases the total amount requested in this SBR by \$80,000 compared to the October 21 MBR transmittal).	4,234,358	(600,000)	3,634,358
Total Jail Fund 1350			4,234,358	(600,000)	3,634,358

Parks Special Revenue Fund 1800

5288	Parks	To fund Parks Special Revenue fund contribution to the Birch Bay Beach Park project budget. Companion to supplemental 5287 and 5291.	971,675	-	971,675
Total Parks Special Revenue Fund 1800			971,675	-	971,675

Road Fund 1900

5298	Public Works	To fund the Road Fund contribution to the Ferry for a need's based evaluation. Companion to supplemental 5298. This was inadvertently left out of the October 21 MBR transmittal.	1,350	-	1,350
Total Road Fund 1900			1,350	-	1,350

Real Estate Excise Tax (REET) Fund II 3240

5295	Non Departmental	To fund REET II contribution for the Whatcom County Flood Control Zone District Lora Lane Project. The Six-Year Water Resources Improvement Program (AB2025-676) includes \$600,000 of REET funding in 2026 for this project; \$200,000 was budget previously. This SBR provides the additional \$400,000 that was not included in the October 21 MBR transmittal.	400,000	-	400,000
Total Real Estate Excise Tax (REET) Fund II 3240			400,000	-	400,000

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Capital Facilities Reserve Fund 3515

5294	Non Departmental	To fund transfer from the Capital Facilities Reserve fund to the Administrative Services fund for the first year of lease payments for the Whatcom County Sheriff's Office space. Companion to supplemental request 5293. This was not included in the MBR budget adjustments presented on October 21st due to timing of reaching a tentative agreement for the lease. If the Council approves the lease (AB2025-782) this SBR would cover the first year of the lease plus operating and maintenance costs.	750,000	-	750,000
Total Capital Facilities Reserve Fund 3515			750,000	-	750,000

Ferry Fund 4900

5297	Public Works	To fund Ferry need's based evaluation services. Companion to supplemental 5298. This was inadvertently left out of the October 21 MBR transmittal.	3,000	(1,350)	1,650
Total Ferry Fund 4900			3,000	(1,350)	1,650

Administrative Services Fund 5500

5293	AS Facilities	To fund the first year of lease payments for the Whatcom County Sheriff's Office space through a transfer from the Capital Facilities Reserve Fund. Companion to supplemental 5294.	750,000	(750,000)	-
Total Administrative Services Fund 5500			750,000	(750,000)	-

Amend Attachment C to the Mid-biennium Review Budget Ordinaance

n/a	Public Works	This action is budget neutral and will not require a budget supplemental. This proposal is to add an additional FTE to Public Works and therefore effecting AB2025-707 Ordinance amending the 2026 Whatcom County Budget, Request no. 1 ordinance language and Exhibit C - Position Control. The proposed budget for the Whatcom County Flood Control Zone Resolution AB2025-711 includes funding to convert an existing full-time (FT) temp with benefits position into a permanent FTE but the change to position control was inadvertently left out of the October 21 MBR transmittal.	-	-	-
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Grand Total	8,910,383	(1,351,350)	7,559,033
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