

WHATCOM COUNTY
Summary of the 2026 Supplemental Budget Ordinance No. 7

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease
General Fund 1000						
B	5388	Health	To fund Trueblood Class Member Housing. This is a companion to 5387.	-	(46,904)	(46,904)
A	5413	Health	To fund a transfer of restricted fund balance to opioid special revenue fund. This is a companion to 5414.	1,319,142	-	1,319,142
C	5389	WSU Extension	To fund community outreach on opioid prevention. This is a companion to 5426.	60,000	(60,000)	-
B	5399	Sheriff	To fund radar purchase using grant funds.	2,000	(2,000)	-
B	5400	Sheriff	To fund SKOR program using grant funds.	25,135	-	25,135
A	5401	Sheriff	To fund an independent administrative investigation.	50,363	-	50,363
C	5423	Non-Departmental	To fund Emergency Management activities.	64,505	-	64,505
Total General Fund 1000				1,521,145	(108,904)	1,412,241
Election Reserve Fund 1150						
B	5403	Auditor	To fund election information security using grant funds.	72,712	(72,712)	-
B	5425	Auditor	To fund election physical security using grant funds.	10,000	(10,000)	-
Total Election Reserve Fund 1150				82,712	(82,712)	-
Convention Center Fund 1244						
C	5391	Non-Departmental	To fund 2026 Tourism & Events Committee Awards using lodging taxes.	90,140	-	90,140
Total Convention Center Fund 1244				90,140	-	90,140
Conservation Futures Fund 1246						
B	5406	Public Works	To fund agricultural easements for the Nooksack Riparian Resilience Project using grant funds.	862,906	(862,906)	-
A	5416	Non-Departmental	To record cost recovery on Stewart Mtn and Acme Floodplains using grant funds.	-	(2,900,000)	(2,900,000)
Total Conservation Futures Fund 1246				862,906	(3,762,906)	(2,900,000)
Community Priorities Fund 1247						
A	5383	Non-Departmental	To fund completion of the PUD Point Roberts Broadband project.	25,000	-	25,000
A	5417	Health	To fund childcare stabilization efforts.	190,000	-	190,000
A	5429	Health	To fund four approved childcare capital projects.	4,212,800	-	4,212,800
Total Community Priorities Fund 1247				4,427,800	-	4,427,800
Emergency Management Fund 1351						
C	5332	Sheriff-Emergency Management	To fund public safety radio.	64,505	(64,505)	-
B	5392	Sheriff-Emergency Management	To fund siren relocation using grant funds.	45,000	(45,000)	-
B	5422	Sheriff-Emergency Management	To fund FIFA World Cup security using grant funds.	152,876	(157,245)	(4,369)
Total Emergency Management Fund 1351				262,381	(266,750)	(4,369)
Behavioral Health Program Fund 1853						
B	5385	Health	To fund overdose prevention and response using grant funds.	67,628	(67,628)	-
B	5387	Health	To fund Trueblood Class Member Housing. This is a companion to 5388.	3,384,844	(3,603,879)	(219,035)
Total Behavioral Health Program Fund 1853				3,452,472	(3,671,507)	(219,035)
Healthy Children's Fund 1858						
C	5396	Health	To fund early learning and care projects.	1,747,440	-	1,747,440
C	5397	Health	To fund vulnerable children's contracts.	3,775,795	-	3,775,795
Total Healthy Children's Fund 1858				5,523,235	-	5,523,235
Opioid Settlement Fund 1859						

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A	5414	Health	To accept transfer of restricted fund balance to opioid special revenue fund. This is a companion to 5414.	-	(1,319,142)	(1,319,142)
C	5426	Health	To fund community outreach on opioid prevention. This is a companion to 5389.	60,000	-	60,000
Total Opioid Settlement Fund 1859:				60,000	(1,319,142)	(1,259,142)
Real Estate Excise Tax II Fund 3240						
C	5427	Parks & Recreation	To reduce funding for Bay to Baker billing in REET II. This is a companion to 5405.	(38,447)	-	(38,447)
Total Real Estate Excise Tax II Fund 3240				(38,447)	-	(38,447)
Real Estate Excise Tax I Fund 3241						
C	5404	AS- Facilities	To fund roof repairs for Pt Roberts Sheriff Office.	37,500	-	37,500
A	5415	AS- Facilities	To fund courthouse boiler replacement.	105,000	-	105,000
Total Real Estate Excise Tax I Fund 3241				142,500	-	142,500
Public Utilities Improvement Fund 3242						
A	5380	Non-Departmental	To fund approved grant for Meridian/Birchwood Roundabout Project.	2,296,777	-	2,296,777
A	5381	Non-Departmental	To fund grant and loan disbursements for the Old Town Urban Village Improvement.	3,000,000	-	3,000,000
A	5382	Non-Departmental	To fund grant payments for the Bear Creek Corridor Mitigation Bank project.	1,000,000	-	1,000,000
A	5395	Non-Departmental	To fund grant payments for the Kulshan Land Trust Telegraph Project.	36,910	-	36,910
A	5398	Non-Departmental	To fund wastewater treatment contract with City of Lynden.	54,226	-	54,226
C	5405	Parks & Recreation	To fund Bay to Baker Trail using grant funds. This is a companion to 5427.	515,700	(425,000)	90,700
Total Public Utilities Improvement Fund 3242				6,903,613	(425,000)	6,478,613
Total Supplemental				23,290,457	(9,636,921)	13,653,536

READERS GUIDE:

Categories: Each Supplemental Budget Request (SBR) is assigned to one of three categories (A, B, or C). This is a somewhat subjective exercise that is intended to help streamline review of the proposed supplemental budget ordinance; there may be differing opinions about which category a specific request belongs to.

- ☐ **Category A: Technical Adjustments**
The SBRs in this category include those that are primarily correcting an error, or are a necessary budget adjustment to carry forward spending authority approved in the previous fiscal year that was not completed but is still expected to be, and was not eligible to be included in the approved continuing appropriations.
- ☐ **Category B: Budget Neutral Adjustments**
There are two types of SBRs included in this category: (1) requests to increase spending in one area and decrease spending in another area of the adopted budget. These requests do not increase the total spending approved in the adopted budget overall and do not impact projected ending fund balances, but is a change in what the money will be spent on. In most cases these types of transfers can be approved administratively, however, if it is a transfer between departments, Council approval is required; and (2) requests for new spending authority supported by grant or other new revenues not assumed in the 2025 Budget. These changes do increase the adopted budget overall but do not impact projected ending fund balances.
- ☐ **Category C: New spending requests that impact ending fund balance + other**
Proposals in this category include all other SBRs not assigned to categories A or B. This primarily includes proposals for new spending that was not contemplated in the adopted budget and does impact the projected ending fund balances. If a request is partially but not fully backed by new revenues, it will be in category C rather than B.

Highlighted rows: Rows that are highlighted in the same color indicated 2 or more related SBRs. For example, one SBR may authorize a transfer of funds out of one fund and the second SBR is transferring the funds in and providing the spending authority.