

PROPOSED BY: Public Works

INTRODUCTION DATE: 10/21/2025

RESOLUTION NO. _____

(A Resolution of the Whatcom County Flood Control
Zone District Board of Supervisors)

**ADOPTING THE 2026 BUDGET FOR THE
WHATCOM COUNTY FLOOD CONTROL ZONE DISTRICT AND SUBZONES**

WHEREAS, RCW 86.15.140 requires that the Board of Supervisors of each flood control zone district and subzone adopt an annual budget for the zone; and

WHEREAS, the statute further requires that the zone or subzone budget be divided into four appropriation items: overhead and administration; maintenance and operation; construction and improvements; and bond retirement and interest; and

WHEREAS, under the appropriation item for construction and improvements, the Board is required to list each flood control improvement or storm water control improvement planned for the budget year and the estimated expenditure for each during the next year; and

WHEREAS, the budget may only be adopted after a public hearing for which proper notice has been given; and

WHEREAS, Fund No. 1908 is managed by the County on behalf of the Whatcom County Flood Control Zone District for purposes of funding flood control, storm water management, and other water resources work by the County that are consistent with the powers of the District under RCW 86.15 and RCW 39.34.190; and

WHEREAS, funds obtained by the County through grants or cooperative agreements for flood control and other water resources work are also managed through Fund No. 1908; and

WHEREAS, the 2026 budget proposed by the County Executive for the Whatcom County Flood Control Zone District includes proposed expenditures out of Fund 1908 to pay for flood control, storm water management, and other water resources work consistent with the powers of the District under RCW 86.15 and RCW 39.34.190;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors as follows:

Section I. Approval of the Budget

The Board hereby adopts the 2026 budget for the Flood Control Zone District Fund No. 1908 in the amounts presented below and further described Exhibit A of this resolution:

OVERALL BUDGET SUMMARY

Budget Code	Program	RCW Appropriation Item	2026 Budget	
			Revenues	Expenditures
8000	Administration	Overhead & administration	\$6,609,000	\$1,652,265
8008	Natural Resources Administration	Overhead & administration	-	1,110,021
8010	Water Planning Administration	Overhead & administration	-	370,367
8000	Stormwater Administration (Transfer)	Overhead & administration	-	1,100,559
8001	Flood Response	Maintenance & operations	-	130,000
8002	Flood Planning	Maintenance & operations	2,577,960	2,732,960
8003	Technical Assistance	Maintenance & operations	-	80,000
8004	NFIP and CRS	Maintenance & operations	12,000	178,500
8005	Early Warning	Maintenance & operations	5,050	189,200
8009	AIS Operations	Maintenance & operations	20,000	268,335
8010	Water Planning Operations	Maintenance & operations	243,750	606,720
8011	Climate Action	Maintenance & operations	-	50,000
1304	Marine Resource Committee	Maintenance & operations	126,000	156,004
1305	Water Quality	Maintenance & operations	899,069	1,435,575
2365	Salmon Recovery	Maintenance & operations	76,544	1,435,575
2366	Lake Whatcom	Maintenance & operations	-	68,711
2473	Fish Passage	Maintenance & operations	408,279	436,026
2577	Water Rights	Maintenance & operations	-	-
8012	Stormwater NPDES Phase II	Maintenance & operations	-	144,596
8006	Repair and Maintenance	Construction & improvements	543,050	1,312,307
8007	Flood Hazard Reduction	Construction & improvements	15,319,000	17,548,072
			<u>\$26,829,701</u>	<u>\$30,212,559</u>
Total 2026 FCZD Budget			<u>\$(3,382,857)</u>	

Code	Program		Revenues	Expenditures
1912	Acme/VanZandt Subzone	Overhead & administration	\$-	\$5,000
1914	Birch Bay Subzone	Overhead & administration	1,450,500	413,712
1910	Lynden/Everson Subzone	Maintenance & operations	63,100	80,000
1911	Sumas/Nooksack/Everson Subzone	Maintenance & operations	200,140	45,500
1912	Acme/VanZandt Subzone	Maintenance & operations	33,700	21,200
1913	Samish Watershed Subzone	Maintenance & operations	25,468	31,816
1914	Birch Bay Subzone	Maintenance & operations	-	424,440
1910	Lynden/Everson Subzone	Construction & improvements	-	31,800
1911	Sumas/Nooksack/Everson Subzone	Construction & improvements	-	108,279
1912	Acme/VanZandt Subzone	Construction & improvements	-	30,000
1914	Birch Bay Subzone	Construction & improvements	600,000	1,610,000
			<u>\$2,372,908</u>	<u>\$2,801,747</u>
Total of 2026 FCZD Sub-Zone Budgets			<u>\$(428,839)</u>	

Section II. Provisions Restricting Expenditures, Authorizing Actions, and Setting Expectations.

For purposes of purchasing and award, projects listed in the attached Exhibit (B) FCZD Construction and Improvements Work Plan shall be administered pursuant to WCC Chapter 3.08.100 A.(2) and A.(3) using the process prescribed for capital budget appropriations. Contracts for goods and services on individual items or projects listed in Exhibit (B) may be exceeded by up to 10%, provided expenditures in total do not exceed the total appropriation for the FCZD construction and improvement Work Plan.

APPROVED this ____ day of _____, 2025.

ATTEST:

WHATCOM COUNTY FLOOD CONTROL ZONE
DISTRICT BOARD OF SUPERVISORS
WHATCOM COUNTY, WASHINGTON

Cathy Halka, Clerk of the Council

Kaylee Galloway, Chair of Board of Supervisors

APPROVED AS TO FORM:

Approved by email/C Quinn 10/20/2025
Christopher Quinn
Senior Civil Deputy Prosecuting Attorney

**Flood Control Zone District
Proposed 2026 Budget**

OVERALL BUDGET SUMMARY

Budget Code	Program	Approved 2025 Budget		Supplemented 2025 Budget		2025 Year End Projection		Proposed 2026 Budget	
		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
8000	Administration	\$ 6,609,000	\$ 1,547,716	\$ 6,609,000	\$ 1,547,716	\$ 6,609,000	\$ 1,405,825	\$ 6,609,000	\$ 1,652,265
8000	Transfers - To Stormwater		\$ 1,170,295		\$ 1,170,295		\$ 900,000		\$ 1,100,559
8001	Flood Response	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 60,000	\$ -	\$ 130,000
8002	Flood Planning	\$ 1,657,048	\$ 1,847,048	\$ 2,236,048	\$ 2,371,048	\$ 1,420,846	\$ 1,550,846	\$ 2,577,960	\$ 2,732,960
8003	Technical Assistance	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 80,000
8004	NFIP and CRS	\$ 12,000	\$ 177,000	\$ 12,000	\$ 177,000	\$ 12,000	\$ 177,245	\$ 12,000	\$ 178,500
8005	Early Warning	\$ 5,050	\$ 195,500	\$ 5,050	\$ 195,500	\$ 5,050	\$ 162,200	\$ 5,050	\$ 189,200
8006	Repair and Maintenance	\$ 1,399,063	\$ 2,219,807	\$ 1,392,927	\$ 2,214,137	\$ 1,343,122	\$ 1,654,746	\$ 543,050	\$ 1,312,307
8007	Flood Hazard Reduction	\$ 15,565,086	\$ 18,642,234	\$ 15,989,434	\$ 18,910,745	\$ 9,746,331	\$ 11,274,219	\$ 15,319,000	\$ 17,548,072
8008	Natural Resources	\$ -	\$ 1,134,046	\$ -	\$ 1,250,049	\$ -	\$ 1,145,049	\$ -	\$ 1,110,021
8009	Aquatic Invasive Species	\$ 20,000	\$ 239,367	\$ 20,000	\$ 239,367	\$ 20,000	\$ 239,367	\$ 20,000	\$ 268,335
8010	Water Planning	\$ 132,090	\$ 822,282	\$ 579,198	\$ 1,817,359	\$ 579,198	\$ 1,454,199	\$ 243,750	\$ 977,087
2577	Water Rights	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 100,000	\$ -	\$ 160,000
8011	Climate Action Planning	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
1304	Marine Resources Committee	\$ 123,250	\$ 149,045	\$ 190,750	\$ 253,315	\$ 190,750	\$ 253,315	\$ 126,000	\$ 156,004
1305	Water Quality	\$ 813,500	\$ 1,364,047	\$ 813,500	\$ 1,517,775	\$ 813,500	\$ 1,517,775	\$ 889,069	\$ 1,435,575
2365	Salmon Recovery	\$ 45,000	\$ 437,291	\$ 45,000	\$ 437,291	\$ 45,010	\$ 437,291	\$ 76,544	\$ 482,341
2473	Fish Passage	\$ 1,820,456	\$ 1,460,378	\$ 1,820,456	\$ 1,744,270	\$ 951,056	\$ 869,270	\$ 408,279	\$ 436,026
2366	Lake Whatcom	\$ -	\$ 66,202	\$ -	\$ 66,202	\$ -	\$ 33,101	\$ -	\$ 68,711
8012	NPDES	\$ -	\$ 172,000	\$ -	\$ 172,000	\$ -	\$ 104,300	\$ -	\$ 144,596
TOTAL		\$ 28,201,543	\$ 31,889,257	\$ 29,713,364	\$ 34,629,068	\$ 21,735,864	\$ 23,463,747	\$ 26,829,701	\$ 30,212,559
(DECREASE)/INCREASE IN FUND BALANCE		\$ (3,687,714)		\$ (4,915,704)		\$ (1,727,884)		\$ (3,382,857)	

Notes:

Program Manager Projected 2025 Activity: 27% Rev Lapse 32% Exp Lapse

Assumes small fall flood in 2025; 2026 budget includes funding for flood response and new repair

Starting Balance	5,246,933	1/1/2025
Program Manager Projected Net Annual Activity	(1,727,884)	Lapse Used
Unprojected Lapse Calc all except 112&114	478,276	5%
Projected Balance	3,997,325	1/1/2026
2026 Proposed Budget Net Annual Activity	(3,382,857)	
Budget proposed fund balance at year end	614,468	
2026 Proposed ASR Net Activity	0	
Budget proposed fund balance after ASRs at year end	614,468	Lapse Used
Add back expense lapse of 32% (with related grant income reduction)	4,592,163	32%
Projected fund balance with lapse considered	5,206,631	1/1/2027

Pre-Tax Net Draw on Flood Fund		
	2025	2026
Flood	\$ (3,728,432)	\$ (5,221,648)
NR	\$ (3,499,852)	\$ (3,380,458)
Stormwater	\$ (1,004,300)	\$ (1,245,155)

Flood Control Zone District
2026 River Flood Budget
Work Plan and Supporting Documentation
DETAIL FOR FCZD PROGRAM AREAS

FLOOD MAINTENANCE AND OPERATIONS

Flood Response (19088001) (169102)	Proposed 2026 Budget		2026 ASRs
	Revenues	Expenditures	
Wage and Benefits		\$ 20,000	
Sand and sandbags		\$ 35,000	Includes pre-deployed and sand bags for training
Preparedness training		\$ 5,000	Road and M&O employees and equipment
Sector observers during response		\$ 45,000	Road employees wages and benefits for 1 significant flood event
Construction contracts		\$ 25,000	During and immediately following response (may supplement with Emerg. New Projects)
TOTAL	\$ -	\$ 130,000	Budget based on 2021 flood with cost & wage increases
NET IMPACT TO FUND BALANCE	\$ (130,000)		2025 YE projection assumes small fall flood

Flood Planning (19088002) (169104)	Proposed 2026 Budget		Assumptions/Notes
	Revenues	Expenditures	
Lower Nooksack			
Wage and Benefits		\$ 130,000	
CFHMP refinement/update			
FLIP support: Technical, Engineering design, Planning, Facilitation (Herrerra team)	\$ 1,500,000	\$ 1,500,000	55k expense transferred to Slater Alt analysis; revenues not transferred
UW Sediment modeling	\$ 210,000	\$ 210,000	Funded through Proviso
USGS Gaging Improvements Investigation	\$ 58,960	\$ 58,960	Funded through Proviso
Sediment investigation support (USGS)	\$ -	\$ -	USGS support; revenues are from DOE Proviso
Sumas Flood Mitigation/Resiliency Plan (19082578)	\$ 279,000	\$ 279,000	CDBG grant starting in '25, 100% funding; BA transferred from '23-25 FbD
FLIP support for partners (AWB, farmer stipends, tribes, cities)	\$ 30,000	\$ 30,000	Currently funded under FbD grants (AWB, Everson, Ferndale, NIT contracts amended into '27) '26 BA for Lummi if requested
River bathymetry (LiDAR + boat survey)	\$ 350,000	\$ 350,000	New river bathy to evaluate changes in capacity; revenues from Proviso
Pipeline HDD feasibility study	\$ 150,000	\$ 150,000	Funded through Proviso
High water mark survey	\$ -	\$ 25,000	
TOTAL	\$ 2,577,960	\$ 2,732,960	
NET IMPACT TO FUND BALANCE	\$ (155,000)		

Technical Assistance (19088003) (169106)	Proposed 2026 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 80,000	
	\$ -	\$ -	
TOTAL	\$ -	\$ 80,000	
NET IMPACT TO FUND BALANCE	\$ (80,000)		

National Flood Insurance Prgrm (19088004) (169108)	Proposed 2026 Budget		Assumptions/Notes
	Revenues	Expenditures	
Wage and Benefits		\$ 150,000	CRS AUDIT 2026 plus \$10K for BV's SDRP
FEMA Floodplain mapping	\$ -	\$ 12,000	26 BA for outreach on new mapping
Substantial Damage Response Plan			SDRP is '25 exp
Permit reviews (permit fees)	\$ 12,000	\$ -	Flood permit fees
Public education/CRS activities	\$ -	\$ 16,500	CRS recert waived in '25, plus mailings and advertising,
TOTAL	\$ 12,000	\$ 178,500	
NET IMPACT TO FUND BALANCE	\$ (166,500)		

**Flood Control Zone District
2026 River Flood Budget
Work Plan and Supporting Documentation**

Early Warning System (19088005) (169110)		Proposed 2026 Budget		Assumptions/Notes
		Revenues	Expenditures	
Wage and Benefits			\$ 1,000	
Nooksack River gages - USGS	\$	-	\$ 161,200	FCZD cost is same as last year
Everson MainSt stage gage _ USGS	\$	5,050	\$ -	Canadians reimburse cost to maintain gage; AVZ pays for Jones gage directly
Emergency access to SNOTEL	\$	-	\$ 5,000	
Equipment for gage upgrades/repairs	\$	-	\$ 12,000	Equip at NF gage may need replacing
Repairs and maintenance	\$	-	\$ 10,000	
TOTAL	\$	5,050	\$ 189,200	
NET IMPACT TO FUND BALANCE	\$	(184,150)		
FLOOD CONSTRUCTION AND IMPROVEMENTS				
Repair and Maintenance (19088006) (169112)		Proposed 2026 Budget		Assumptions/Notes
		Revenues	Expenditures	
Wage and Benefits			\$ 200,000	Removed unfilled Eng Tech from '25 YE estimate
Misc				
Construction Projects				
Emergency/new projects as needed	\$	50,000	\$ 350,000	Assumed costs for responding to flood/new repairs (assumes no fall 2024 flood) Placeholder for small projects
Miscellaneous repair projects	\$	-	\$ 50,000	
Truck Road 2020 Damage	\$	-	\$ -	Rev are 90% FEMA 5% State 2.5% Roads; rev inc wages, exp does not incl wages
Bertrand Creek Levee Stabilization	\$	5,400	\$ 13,000	In-kind contribution and/or cost-share from DK3; 24 expense weed control
Acme Woody Revetment Repair (723008)	\$	17,100	\$ 13,000	90% FEMA 5% State rev includes wages
Hudson Rd Bridge No. 132 Repair (722006)	\$	438,750	\$ 370,000	90% FEMA 5% State 2.5% Roads. Rev. include wages; '25 exp. for alt analysis
Devries Levee				FCZD expense was staff time; DK3 to implement
Polinder Levee (inspection deficiency)	\$	31,800	\$ 187,000	Assumes LE contributes 15% instead of 30% due to low LE fund balance
USACE Refunds from Hampton and Timon Repairs				Refunds for repairs completed last year in response to 2021 floods
Mitigation Planning/Implementation				
Jail crew	\$	-	\$ 119,307	Jail crew labor for FCZD projects; available to diking or subzones
Reveg planning/coordination			\$ -	New 2-year contract in 2025 -PO for full amt will CA into '26
Reveg/misc supplies			\$ 10,000	
TOTAL	\$	543,050	\$ 1,312,307	
NET IMPACT TO FUND BALANCE	\$	(769,257)		
Flood Hazard Reduction (19088007) (169114)		Proposed 2026 Budget		Assumptions/Notes
		Revenues	Expenditures	
Wage and Benefits			\$ 415,000	
Misc	\$	-	\$ -	
Swift Creek				
Bank stabilization/channel excavation	\$	-	\$ 137,550	300k commitment per year; 150k Roads; remainder cost-shared 70/30 b/w FCZD and SNE Subzone Subject to CPI-W Increases
Lower Nooksack River				
Walton Property Management				Revenues are from lease-ended in May; River Rd and Emmerson Rd properties
Leases for agriculture	\$	6,900	\$ -	
21-23 FbD Early Actions:				
Mouw Ditch	\$	-	\$ -	Pass-thru funding from FbD to Lynden
23-25 FbD Early Actions:				
DD1 Culvert investigation			\$ -	BA transferred from Ferndale Levee budget

**Flood Control Zone District
2026 River Flood Budget
Work Plan and Supporting Documentation**

25-27 FbD Early Actions:			
TBD Project	\$ 500,000	\$ 500,000	
Commerce - acquisition			Commerce grant: Lautenach and demo in '25;
FEMA HMGP acquisition grant (COVID) 4481-01			Full grant implementation - acquisition and demo of 12 properties
Professional Services - Black & Veatch - HMGP acquisition & elevation assistance	\$ 47,500	\$ 50,000	B&V contract new PO in 2025; assume 100k CA to '26 + 50k amendment; SubMC and PM revenue distributed to this and WLTRG below
WLTRG - HMGP 4635-01 elevation project mgt	\$ -	\$ -	WLTRG contracted in '25 for for 4635-01 (\$120K) plus \$160K amendment for 4635-02 in '26
FEMA HMGP 4635-01 Elevation grant (first round)	\$ -	\$ -	FEMA grant to pass through to homeowners (95% of grant; homeowners provide 5%). If not complete, we will CA the balance to 2026.
HMGP 4635-02 Elevation Grant (second round)	\$ 3,742,477	\$ 3,742,477	FEMA elevation grant to pass through to homeowners (95% of grant; CDBG to provide 5%). Work to begin in 2026.
HMGP 4635-03 Acquisition Grant (second round)	\$ 3,774,700	\$ 3,774,700	FEMA acquisition grant to pass through to homeowners (95% of grant; CDBG to provide 5%). Work to begin in 2026.
CDBG Elevation Match	\$ 450,000	\$ 450,000	CDBG match grant pass thru to HO's (1 project=match for FEMA elevation grant above). May begin in '25. If not complete, we will CA balance to '26
CDBG Acquisition Match	\$ 188,735	\$ 188,735	CDBG match grant pass thru to HO's (1-2 projects=match for FEMA acquisition grant above). Work to begin in '26. If not complete, we will CA balance to '26.
Marietta property acquisition & demo new properties	\$ -	\$ -	Included under FbD grant for now
19-21 FbD acquisition			Grant closed out in '25 - funded demo and portion of Sager
21-23 FbD acquisition	\$ 347,688	\$ 434,610	Assumes 50% of Lautenback in '25, YE inc rest of Sager, 2 Marietta lots, admin costs
23-25 FbD acquisition	\$ 3,600,000	\$ 4,500,000	Rogge in '25; transferred 1M BA to CDBG
Ferndale Levee Improvement Project (19081928)	\$ 1,107,000	\$ 1,130,000	24 budget Includes CA from 23
Abbott Levee Improvement (SWIF) (19081822)	\$ -	\$ 25,000	Road Cost Share TBD; phase 2 balance will CA into 2026; new BA for cost increases
Everson-Nooksack Berms Feasibility (19082579)	\$ -	\$ -	
Slater Rd Alternatives Analysis (19082475)		\$ -	BA transferred from FLIP cc; rev from '23-23 FbD
Cougar Creek Early Action Project Design (19082038)	\$ 44,000	\$ 50,000	Assumes early action \$ from 21 and 23 FbD grants + EQIP revenues from '23-25 FbD
South Fork Fish Camp Project (723005)		\$ -	
Phase 1 design/construction	\$ 630,000	\$ 630,000	Pass-through 21-23 FbD funding to Nooksack Tribe for integrated fish-flood project: Tribe to provide grant match
Dahlberg Wetland Mitigation Site (19081926)		\$ -	
Wetland plan development	\$ -	\$ 310,000	Prelim design contract and survey; '25 BA transferred from '23-25 FbD; inc plant order
High Creek Sediment Management (19082033)		\$ -	
Sediment trap maintenance	\$ -	\$ 110,000	
Glacier-Gallup Creek Alluvial Fan Restoration (718007)		\$ -	
Design and outreach	\$ 400,000	\$ 500,000	Amend for feasibility in '25; contract design in '26
Land/easement acquisition	\$ 480,000	\$ 600,000	Assume land ac starts in 2026
TOTAL	\$ 15,319,000	\$ 17,548,072	
NET IMPACT TO FUND BALANCE	\$ (2,229,072)		

**Flood Control Zone District
2026 Natural Resources Budget
Work Plan and Supporting Documents**

Natural Resources (19088008)		Proposed 2026 Budget		Assumptions/Notes
		Revenues	Expenditures	
NATURAL RESOURCES ADMINISTRATION				
Staff			\$ 626,370	3.4 FTEs and overtime.
Expenses			\$ 483,651	
TOTAL FOR COST CENTER	\$	-	\$ 1,110,021	
NET IMPACT TO FUND BALANCE	\$	(1,110,021)		
NATURAL RESOURCES OPERATIONS				
Marine Resources Committee (19081304)				
Staff		\$ -	\$ 134,954	0.95 FTE
Expenses			\$ 21,050	MRC projects
Revenue		\$ 126,000		
TOTAL FOR COST CENTER	\$	126,000	\$ 156,004	
NET IMPACT TO FUND BALANCE	\$	(30,004)		
Water Quality/Pollution Identification & Correction (19081305)				
Staff			\$ 474,686	3 FTE
Expenses			\$ 960,889	Data mgmt, Farm Planning, Enforcement, Lab analysis, Incentive payments, Equipment
Revenue		\$ 889,069		
TOTAL FOR COST CENTER	\$	889,069	\$ 1,435,575	
NET IMPACT TO FUND BALANCE	\$	(546,506)		
Salmon Recovery (19082365)				
Staff			\$ 171,841	1.65 FTE
Expenses			\$ 310,500	
Revenue		\$ 76,544		
TOTAL FOR COST CENTER	\$	76,544	\$ 482,341	
NET IMPACT TO FUND BALANCE	\$	(405,797)		
Fish Passage (19082473)				
Staff			\$ 137,526	0.5 FTE
Expenses			\$ 298,500	Design of 5 culvert replacements
Revenue		\$ 408,279		
TOTAL FOR COST CENTER	\$	408,279	\$ 436,026	
NET IMPACT TO FUND BALANCE	\$	(27,747)		
Lake Whatcom Management Program Coordination (19082366)				
Staff			\$ 68,711	Staff time only (0.5 FTE); contracted services under Stormwater
Expenses			\$ -	
Revenue		\$ -		
TOTAL FOR COST CENTER	\$	-	\$ 68,711	
NET IMPACT TO FUND BALANCE	\$	(68,711)		

**Flood Control Zone District
2026 Natural Resources Budget
Work Plan and Supporting Documents**

Aquatic Invasive Species (19088009)		Proposed 2026 Budget		Assumptions/Notes
		Revenues	Expenditures	
AIS OPERATIONS				
Coordination and Planning				
Staff		\$ -	\$ -	
Expenses		\$ -	\$ 268,335	Contribution to City for AIS Program
Revenue		\$ 20,000		Contributions from City for WCSO Enforcement
TOTAL FOR COST CENTER		\$ 20,000	\$ 268,335	
NET IMPACT TO FUND BALANCE		\$ (248,335)		
Water Planning (19088010)				
		Revenues	Expenditures	Assumptions/Notes
WATER PLANNING ADMINISTRATION				
Staff			\$ 306,720	2.15 FTE
Expenses			\$ -	
Revenue		\$ -		
TOTAL		\$ -	\$ 306,720	
NET IMPACT TO FUND BALANCE		\$ (306,720)		
WATER PLANNING OPERATIONS				
Coordination and Planning				
Expenses		\$ -	\$ 370,367	Watershed Planning process, Water use efficiency, LIO, Monitoring
Whatcom Groundwater Model (19082360)		\$ -	\$ -	Consultant Costs
Adjudication Technical Assistance (19082367)		\$ -	\$ 100,000	Outreach and Technical Assistance to Public for Adjudication Filing
Adjudication Collaborative Process/Studies (19082372)		\$ -	\$ 200,000	Collaborative Water Settlement Process and Supporting Technical
Revenue		\$ 243,750		
TOTAL		\$ 243,750	\$ 670,367	
NET IMPACT TO FUND BALANCE		\$ (426,617)		
TOTAL FOR COST CENTER		\$ 243,750	\$ 977,087	
Water Rights (19082577)				
		Revenues	Expenditures	Assumptions/Notes
COUNTY WATER RIGHTS				
Coordination and Planning				
Expenses		\$ -	\$ 160,000	Defense of County Water Rights
Revenue		\$ -		Transfer from fund owning water right
TOTAL FOR COST CENTER		\$ -	\$ 160,000	
NET IMPACT TO FUND BALANCE		\$ (160,000)		
Climate Action (19088011)				
		Revenues	Expenditures	Assumptions/Notes
CLIMATE ACTION OPERATIONS				
Coordination and Planning				
Expenses		\$ -	\$ 50,000	Water-Related Impacts
Revenue		\$ -		
TOTAL FOR COST CENTER		\$ -	\$ 50,000	
NET IMPACT TO FUND BALANCE		\$ (50,000)		
TOTAL		\$ 1,763,641	\$ 5,144,100	
			\$ 3,380,458	Total Net Impact on Fund
			\$ (411,528)	8% lapse on expenses
			\$ 2,968,930	Estimated 2026 Expenditures

**Lynden/Everson Subzone
2026 Budget
and Fund Balance Projections**

Fund balance as of December 31, 2024	\$205,592	(+)	(-)	
2025 Estimated Revenues:				Notes
Assessment		\$60,100		
Interest earnings/penalties		\$5,000		
2025 Estimated Expenditures:				
Levee vegetation maintenance			\$45,000	brushing, spraying and hydroseeding
Mole control/misc			\$0	ACOE deficiency
Address new ACOE deficiencies			\$0	new problems placeholder
ACOE Culvert Inspections			\$0	video/photos
Cost-share/repairs as needed - Timon & Upper Hampton			\$45,200	Timon & Upper Hampton
Contribution				Contribution (without in-kind)
Coordination			\$27,300	Staff time
Supplies, materials & permit fees			\$2,500	Supplies, materials & permits
Total		\$65,100	\$120,000	
Projected December 2025 fund balance	\$150,692			
2026 Revenues - Proposed Budget				
Assessment		\$60,100		4368.5000
Interest earnings		\$3,000		4361.1100
2026 Expenditures - Proposed Budget				
Levee vegetation maintenance			\$60,000	brushing, spraying and hydroseeding
Alternative corrections crew labor			\$10,000	misc levee and mitigation maintenance
Address ACOE def's or new problems placeholder (mole control/misc)			\$5,000	Address USACE def's placeholder or new problems placeholder (mole control/misc.)
ACOE Culvert Inspections			\$0	video/photos
Cost-share/repairs as needed: Polinder Levee contribution (subject to change)			\$31,800	Polinder Levee Contribution (30% cost share too exp. 15% cost share proposed due to fund balance)
Coordination			\$15,000	Staff time
Supplies, materials & permit fees			\$5,000	Supplies, materials & permits
Total		\$63,100	\$126,800	
Projected December 2026 fund balance	\$86,992			

**Sumas/Nooksack/Everson Subzone
2026 Budget
and Fund Balance Projections**

Fund balance as of December 31, 2024	\$1,809,210	(+)	(-)	
2025 Estimated Revenues:				Notes
Assessment		\$180,140		
Interest earnings		\$19,000		
2025 Estimated Expenditures:				
Levee vegetation maintenance				\$10,000 brushing, spraying and hydroseed
Pump station electric charges				\$3,000 PSE + repairs
Mitigation monitoring and maintenance				\$3,000 supplies + permit fees
Alternative corrections crew labor				\$5,000 misc maintenance
Coordination, TA & Project Mgmt.				\$20,000 staff costs
Transfer to Swift Creek project fund				\$58,279 150k Road fund, 105K FCZD fund also transferred for \$300k/yr subject to CPI-Urban Seattle increases
Cost-share/repairs as needed (new damage) - Dale Creek dredge & new pump @ Oat Coles				\$30,000 Cost-share/repairs as needed (new damage) - Dale Creek dredge & pump @ Oat Coles
Address new ACOE deficiencies				New problems placeholder
Total		\$199,140	\$129,279	
Projected December 2025 fund balance	\$1,879,071			
2026 Revenues - Proposed Budget				
Assessment		\$180,140		4368.5000
Interest earnings		\$20,000		4361.1100
2026 Expenditures - Proposed Budget				
Levee vegetation maintenance				\$10,000 brushing, spraying and hydroseed
Pump station electric charges				\$3,000 PSE
Mitigation monitoring and maintenance				\$2,500 supplies
Alternative corrections crew labor				\$5,000 misc maintenance
Coordination, TA & Project Mgmt.				\$20,000 staff costs
Transfer to Swift Creek project fund				\$58,279 150k Road fund, 105K FCZD fund also transferred for \$300k/yr subject to CPI-Urban Seattle increases
Cost-share/repairs as needed (new damage)				\$50,000 30% of \$500,000 project
Address ACOE def's or new problems placeholder (mole control/misc)				\$5,000 Address USACE def's or new problems placeholder (mole control/misc.)
Total		\$200,140	\$153,779	
Projected December 2026 fund balance	\$1,925,432			

Acme/Van Zandt Subzone
2026 Budget
and Fund Balance Projections

Fund balance as of December 31, 2024	\$420,020	(+)	(-)	
2025 Estimated Revenues:				Notes
Assessment		\$30,700		
Interest earnings		\$4,000		
2025 Estimated Expenditures:				
Contribution to Acme Woody Revetment			\$15,000	
Cost-share/repairs as needed			\$30,000	30% of 100K project
M&O for Jones Creek stage/prec gage			\$9,880	
Admin support for meetings/minutes			\$5,000	Admin + Tech Assist
Jones Creek Berm Maintenance (mowing/brushing)			\$4,500	
Total		\$34,700	\$64,380	
Projected December 2025 fund balance	\$390,340			
2026 Revenues - Proposed Budget				
Assessment		\$30,700		
Interest earnings		\$3,000		
2026 Expenditures - Proposed Budget				
Cost-share/repairs as needed			\$30,000	30% of 100k project
M&O for Jones Creek stage/prec gage			\$10,200	
Debris removal at Acme Woody Revetment			\$5,000	
Brushing and spraying of Jones berm			\$6,000	
Admin support for meetings/minutes			\$5,000	Admin + Tech Assist
Total		\$33,700	\$56,200	
Projected December 2026 fund balance	\$367,840			

**Samish Watershed Subzone
2026 Proposed Budget
and Fund Balance Projections**

PROPOSED 2026 SAMISH WATERSHED SUBZONE BUDGET (19131000)

Fund balance as of December 31, 2024	\$ 143,029	(+)	(-)	Notes
2025 Estimated Revenues:				
Assessment		\$20,000		
Interest earnings		\$1,950		
2025 Estimated Expenditures:				
Natural resource staff salaries, wages, benefits			\$15,550	
Office & operating supplies			\$1,500	New timbers needed fall 2025
Repair & maintain weir & channel - contract services			\$4,425	No beaver trapping/reloc planned this year
Repairs & Maintenance - interfund			\$11,000	Will probably be less, but retain in case of issues
Permits			\$750	
Total		\$21,950	\$33,225	
Projected Fund Balance December 31, 2025	\$ 131,754			
2026 Revenues - Proposed Budget				
Assessment		\$22,848		Assumes 2026 similar to 2025
Interest earnings		\$2,500		Assumes 2026 similar to 2025
Special Assessment Interest earnings		\$120		
2026 Expenditures - Proposed Budget				
(610) Natural resource staff salaries, wages, benefits			\$13,716	
(631) Office & operating supplies			\$1,500	Weir timber replacement, fabricate wedges, etc.
(661) Repair & maintain weir & channel - contract services			\$5,900	2024-2025 LOA amount with 4% cost increase for 2025-2025 LOA + \$2000 for beaver trapping/reloc.
(705) Repairs & Maintenance - interfund			\$10,700	
(719) Permits			\$0	
Total		\$25,468	\$31,816	
Projected December 2026 fund balance	\$125,406			
			(\$6,348)	

[illegible]

Birch Bay Subzone
2026
Capital Budget

Capital Improvement Projects			
Object Code	Project/Program	2026	Notes
9259020001	Semiahmoo Drive S & Outfall Improvements		
6630	PROFESSIONAL SERVICES	30,000	Design consultant, archaeology, bid support
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS		Construction contract, ROW
6699	OTHER SERVICES INTERFUND		Construction staking, as-built survey, permitting assistance
7199	OTHER MISC INTERFUND		Permit expense
9259021001	Normar Place Stormwater Improvements		
6630	PROFESSIONAL SERVICES	210,000	Design consultant, archaeology, bid support
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS		Construction contract, ROW
6699	OTHER SERVICES INTERFUND		Construction staking, as-built survey, permitting assistance
7199	OTHER MISC INTERFUND		Permit expense
9259019001	Lora Lane Drainage & Tide Gate Modifications		
6630	PROFESSIONAL SERVICES	60,000	Design consultant, archaeology, bid support
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	1,200,000	Construction contract, ROW
6699	OTHER SERVICES INTERFUND	100,000	Construction staking, as-built survey, permitting assistance
7199	OTHER MISC INTERFUND	10,000	Permit expense
	Total Expenditures	1,610,000	
Object Code Totals			
6630	PROFESSIONAL SERVICES	300,000	
7380	CAPITAL OUTLAYS - OTHER IMPROVEMENTS	1,200,000	
6699	OTHER SERVICES INTERFUND	100,000	
7190	OTHER MISC	-	
7199	OTHER MISC INTERFUND	10,000	
	Total Expenditures	1,610,000	

Whatcom County Flood Control Zone District
Flood Capital Program
2026

Department	Fund	Database ID No.	Project Title	Year	Cost	Fund #	Cost Center
Flood Capital Program							
Public Works	Flood Fund	24-001	Fish Camp	2026	\$ 660,000	1908	19082355
Public Works	Flood Fund	20-004	Dahlberg Wetland Mitigation Site	2026	\$ 380,000	1908	19081926
Public Works	Flood Fund	22-001	Hudson Rd Bridge No. 132 Repair	2026	\$ 450,000	1908	19082246
Public Works	Flood Fund	16-008	Cougar Creek Early Action Project	2026	\$ 55,000	1908	19082038
Public Works	Flood Fund	07-104	Ferndale Levee Improvement	2026	\$ 1,240,000	1908	19081928
Public Works	Flood Fund	18-006	Glacier-Gallup Alluvial Fan Restoration	2026	\$ 1,100,000	1908	19081821
Public Works	Flood Fund	07-002	Floodplain Acquisition	2026	\$ 8,898,045	1908	190088007
Public Works	Flood Fund	25-001	Polinder Levee Repair	2026	\$ 212,000	1908	19082682
Public Works	Flood Fund	22-005	High Creek Sediment Trap	2026	\$ 120,000	1908	19082358
Total					\$ 13,115,045		
Public Works	BBWARM	18-008	Lora Lane Drainage & Tide Gate Modifications	2026	\$ 1,370,000	1914	19141905
Public Works	BBWARM	19-004	Normar Place Stormwater Improvements	2026	\$ 210,000	1914	19142110
Total					\$ 1,580,000		