

WHATCOM COUNTY
Summary of the 2026 Supplemental Budget Ordinance No. 4

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease
General Fund 1000						
A	5349	Sheriff	To fund Rapid DNA machine using grant funds.	140,182	(140,182)	-
A	5350	Sheriff	To fund officer wellness program using grant funds.	9,600	(9,600)	-
B	5351	Sheriff	To fund Operation Stonegarden using grant funds.	160,875	(160,875)	-
Total General Fund 1000				310,657	(310,657)	-
Conservation Futures Fund 1246						
A	5340	Planning & Development Services	To cover completion of agricultural and forestry conservation easement on Jacoby property using partial grant funding.	314,000	(119,000)	195,000
Total Conservation Futures Fund 1246				314,000	(119,000)	195,000
Road Fund 1900						
C	5342	Public Works	To fund moving the ferry spring lines as part of dolphin preservation. This is a companion to 5341.	4,050	-	4,050
C	5344	Public Works	To fund ferry insurance increase. This is a companion to 5343.	2,711	-	2,711
Total Road Fund 1900				6,761	-	6,761
Lake Whatcom Stormwater Utility Fund 1903						
C	5336	Public Works	To fund Austin Court stormwater improvements. This is a companion to 5335.	540,000	-	540,000
C	5360	Public Works	To fund Strawberry Point stormwater improvements. This is a companion to 5359.	335,000	-	335,000
Total Lake Whatcom Stormwater Utility Fund 1246				875,000	-	875,000
Real Estate Excise Tax II (REET II) Fund 3240						
A	5337	Non-Departmental	To fund permitting, inspections, and engineering for a roof replacement at Maple Falls Park.	11,000	-	11,000
Total Real Estate Excise Tax II (REET II) Fund 3240				11,000	-	11,000
Real Estate Excise Tax I (REET I) Fund 3241						
A	5338	AS-Facilities	To fund completion of tenant improvements in Prosecuting Attorney's office.	55,620	-	55,620
A	5352	AS-Facilities	To fund completion of remodel in Assessor's office.	16,900	-	16,900
C	5354	Non-Departmental	To fund repairs to Ferndale Senior Activity Center. This is a companion to 5354.	200,000	-	200,000
Total Real Estate Excise Tax I (REET I) Fund 3241				272,520	-	272,520
Ferry System Fund 4900						
C	5341	Public Works	To fund moving the ferry spring lines as part of dolphin preservation. This is a companion to 5342	9,000	(4,050)	4,950
C	5343	Public Works	To fund ferry insurance increase. This is a companion to 5344.	6,025	(2,711)	3,314
Total Ferry System Fund 4900				15,025	(6,761)	8,264
Linked to Project Based Budgets or Flood Fund not included in this ordinance						
Total Supplemental				1,804,963	(436,418)	1,368,545

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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.