

WHATCOM COUNTY
Summary of the 2026 Supplemental Budget Ordinance No. 8

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	5432	Sheriff	To fund equipment purchases using grant funds.	11,812	(11,812)	-
B	5450	District Court	To fund mediation services using surcharge revenue.	16,500	(16,500)	-
B	5452	County Clerk	To fund digital evidence software and computer workstations using grant funds.	50,000	(50,000)	-
B	5455	Superior Court	To fund water adjudication support using grant funds.	121,000	(121,000)	-
C	5456	Non-Departmental	To fund companion to supplemental 5440, generator maintenance.	53,302	-	53,302
Total General Fund 1000				252,614	(199,312)	53,302
Community Priorities Fund 1247						
A	5438	Health	To fund food insecurity contracts.	40,381	-	40,381
Total Community Priorities Fund 1247				40,381	-	40,381
Jail Fund 1350						
C	5457	Jail	To fund companion to supplemental 5440, generator maintenance.	21,483	-	21,483
Total Jail Fund 1351				21,483	-	21,483
Behavioral Health Program Fund 1853						
B	5436	Health	To fund LEAD program evaluation using grant funds.	86,448	(342,570)	(256,122)
C	5439	Health	To fund Whatcom County youth mental health services.	1,300,000	-	1,300,000
Total Behavioral Health Program Fund 1853				1,386,448	(342,570)	1,043,878
Solid Waste Fund 1857						
C	5430	Health	To fund disposal of toxic waste contracting.	50,000	-	50,000
C	5431	Health	To fund solid waste disposal plan revision.	60,000	-	60,000
Total Solid Waste Fund 1857				110,000	-	110,000
Road Fund 1900						
C	5394	Public Works	To fund companion to supplemental 5393, Lummi Nation Uplands Lease Payment.	2,871,903	-	2,871,903
C	5444	Public Works	To fund Drayton Harbor landslide project, partially using grant funds.	250,000	(210,000)	40,000
C	5445	Public Works	To fund Truck Road Emergency Repair, partially using grant funds.	1,500,000	(1,125,000)	375,000
C	5448	Public Works	To fund companion to supplemental 5447, Lummi Island Terminal Emergency Repairs.	11,250	-	11,250
C	5458	Public Works	To fund companion to supplemental 5440, generator maintenance.	5,845	-	5,845
Total Road Fund 1900				4,638,998	(1,335,000)	3,303,998
Lake Whatcom Stormwater Utility Fund 1903						
C	5441	Public Works	To fund companion to supplemental 5435, Austin Ct Stormwater Improvement.	488,022	-	488,022
Total Lake Whatcom Stormwater Utility Fund 1903				488,022	-	488,022
Real Estate Excise Tax II Fund 3240						
C	5442	Non-Departmental	To fund companion to supplemental 5435, Austin Ct Stormwater Improvement.	151,978	-	151,978
Total Real Estate Excise Tax II Fund 3240				151,978	-	151,978
Real Estate Excise Tax I Fund 3241						
C	5446	AS- Facilities	To fund Elevator Replacement Program	1,670,000	-	1,670,000
Total Real Estate Excise Tax I Fund 3241				1,670,000	-	1,670,000
Public Utilities Improvement Fund 3242						
C	3242	Non-Departmental	To fund KCLT - La Freniere Project Fees.	45,000	-	45,000
Total Public Utilities Improvement Fund 3242				45,000	-	45,000
Ferry Fund 4900						

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C	5447	Public Works	To fund Lummi Island Terminal Emergency Repairs.	25,000	(11,250)	13,750
Total Ferry Fund 4900				25,000	(11,250)	13,750
Administrative Services Fund 5500						
C	5440	AS- Facilities	To fund Generator Maintenance and Load Testing.	85,000	(80,630)	4,370
Total Administrative Services Fund 5500				85,000	(80,630)	4,370
Total Supplemental				8,914,924	(1,968,762)	6,946,162

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.