

WHATCOM COUNTY
Summary of the 2026 Supplemental Budget Ordinance No. 10

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	5480	What-Comm 911	To fund grant pass-through to What-Comm	93,500	(93,500)	-
Total General Fund 1000				93,500	(93,500)	-
Real Estate Excise Tax (REET) I 3241						
C	5472	Facilities	To fund first floor Improvements to the Central Plaza Building	50,000	-	50,000
Total Real Estate Excise Tax (REET) Fund 3241				50,000	-	50,000
Road Fund 1900						
C	5481	Public Works	To fund repair for live load hanger bars. This is a companion to SBR 5477-Gooseberry Pt live load hanger bars, which provides the 45% Road Fund contribution.	33,750	-	33,750
Total Road Fund 1900				33,750	-	33,750
Ferry System Fund 4900						
C	5477	Public Works	To fund repair for live load hanger bars. This is a companion to SBR 5477-Gooseberry Pt live load hanger bars, which provides the 45% Road Fund contribution.	75,000	(33,750)	41,250
Total Ferry System Fund 4900				75,000	(33,750)	41,250
Total Supplemental				252,250	(127,250)	125,000

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.