

WHATCOM COUNTY
Summary of the 2026 Supplemental Budget Ordinance No. 9

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease
General Fund 1000						
C	5437	Public Defender	To fund outside conflict attorneys and experts.	500,000	-	500,000
B	5453	County Clerk	To fund specialty clerk and position reclass for water rights adjudication using grant funds.	52,598	(52,598)	-
B	5459	Superior Court	To fund supplemental staff for water rights adjudication using grant funds.	226,478	(270,402)	(43,924)
Total General Fund 1000				779,076	(323,000)	456,076
Conservation Futures Fund 1246						
C	5462	Planning & Development Services	To fund Steensma agriculture & riparian conservation easement.	1,300,000	-	1,300,000
Total Conservation Futures Fund 1246				1,300,000	-	1,300,000
Community Priorities Fund 1247						
A	5465	Health	To fund minor remodeling of the East Whatcom Regional Resource Center kitchen.	115,680	-	115,680
Total Community Priorities Fund 1247				115,680	-	115,680
Jail Fund 1350						
B	5410	Jail	To fund purchase of a dump trailer for the Whatcom County Offender Forestry Work Crew using grant funds.	12,500	(12,500)	-
B	5418	Jail	To fund purchase of a tilt trailer for the Whatcom County Offender Forestry Work Crew using grant funds.	12,500	(12,500)	-
B	5421	Jail	To fund replacement of a Bobcat track loader for the Whatcom County Offender Forestry Work Crew using grant funds.	38,100	(38,100)	-
Total Jail Fund 1350				63,100	(63,100)	-
Homeless Housing Fund 1852						
B	5463	Health	To fund housing services contract extensions using grant funds.	4,522,119	(4,522,119)	-
B	5464	Health	To fund essential needs contract extensions using grant funds	262,300	(262,300)	-
Total Homeless Housing Fund 1852				4,784,419	(4,784,419)	-
Affordable Housing, Behavioral Health Facilities and Related Services Fund 1856						
A	5467	Health	To fund affordable housing projects.	500,000	-	500,000
Total Affordable Housing, Behavioral Health Facilities and Related Services Fund 1857				500,000	-	500,000
Road Fund 1900						
C	5409	Public Works	To fund central shop stormwater improvements. This is a companion to SBR 5408.	399,500	-	399,500
Total Road Fund 1900				399,500	-	399,500
Total Supplemental				7,941,775	(5,170,519)	2,771,256

Summary of the 2026 Supplemental Budget Ordinance No. 9

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease
----------	-------	-----------------	-------------	---	-------------------------------------	---

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.