

**WHATCOM COUNTY**  
**Summary of the 2026 Supplemental Budget Ordinance No. 3**

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease
<b>General Fund 1000</b>						
C	5315	Parks & Recreation	To fund procurement and implementation of a modernised reservation and sale software.	16,000	-	16,000
B	5330	Non-Departmental	To fund 911 emergency services using grant funds.	94,107	(94,107)	-
<b>Total General Fund 1000</b>				<b>110,107</b>	<b>(94,107)</b>	<b>16,000</b>
<b>Countywide EMS Tax Fund 1240</b>						
A	5329	Non-Departmental	To fund EMS equipment for WCFD7 Captain.	11,000	-	11,000
<b>Total Countywide EMS Tax Fund 1240</b>				<b>11,000</b>	<b>-</b>	<b>11,000</b>
<b>Convention Center Fund 1244</b>						
C	5321	Parks & Recreation	To fund cleaning and maintenance of Glacier restroom facility using LTAC funds.	1,500	-	1,500
C	5323	Non-Departmental	To fund the Glacier Restroom Improvement Project. This is a companion to supplemental 5316.	475,750	-	475,750
<b>Total Convention Center Fund 1244</b>				<b>477,250</b>	<b>-</b>	<b>477,250</b>
<b>Conservation Futures Fund 1246</b>						
A	5312	Public Works	To fund demolition of structures on Acme Floodplain.	100,000	-	100,000
B	5313	Public Works	To fund development of Stewart Mountain Community Forest using grant funds.	665,402	(665,402)	-
<b>Total Conservation Futures Fund 1246</b>				<b>765,402</b>	<b>(665,402)</b>	<b>100,000</b>
<b>Parks Special Revenue Fund 1800</b>						
A	5314	Parks & Recreation	To fund repairs to Nessel Farm Caretaker residence, using donations from the Nessel Foundation.	118,000	(118,000)	-
C	5318	Parks & Recreation	To fund South Fork Park - Nessel Trail connection using donations from the Nessel Foundation.	30,674	(30,674)	-
C	5322	Parks & Recreation	To fund Carrasco - Nessel trail connection using grant funds, donations, and REET II funding.	584,000	(1,147,526)	(563,526)
<b>Total Parks Special Revenue Fund 1800</b>				<b>732,674</b>	<b>(1,296,200)</b>	<b>(563,526)</b>
<b>Real Estate Excise Tax II (REET II) Fund 3240</b>						
A	5319	Parks & Recreation	To fund design and engineering for backup generator at Van Zandt Community Hall.	13,540	-	13,540
C	5326	Non-Departmental	To fund Parks Special Revenue Fund. This is a companion to supplemental 5322.	113,092	-	113,092
C	5356	Non-Departmental	To fund purchase and tenant improvements to 333 32nd St. This is a companion to supplemental 5327.	900,000	-	900,000
<b>Total Real Estate Excise Tax II (REET II) Fund 3240</b>				<b>1,026,632</b>	<b>-</b>	<b>1,026,632</b>
<b>Public Utilities Improvement Fund 3242</b>						
C	5357	Non-Departmental	To fund purchase and tenant improvements to 333 32nd St. This is a companion to supplemental 5327.	1,000,000	-	1,000,000
<b>Total Public Utilities Improvement Fund 3242</b>				<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>
<b>Capital Facilities Reserve Fund 3515</b>						
C	3515	Non-Departmental	To fund purchase and tenant improvements to 333 32nd St. This is a companion to supplemental 5327.	3,000,000	-	3,000,000
<b>Total Capital Facilities Reserve Fund 3515</b>				<b>3,000,000</b>	<b>-</b>	<b>3,000,000</b>

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Total Supplemental				7,123,065	(2,055,709)	5,067,356

#### 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 are 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.