WHATCOM COUNTY Summary of the 2026 Supplemental Budget Ordinance No. 6						
Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease
Countywide EMS Fund 1240						
A	5263	Non-Departmental	To fund purchase of PFAS-free personal protective clothing for firefighter/paramedics.	25,500	-	25,500
			Total Countywide EMS Fund 1240	**25,500**	**-**	**25,500**
Conservation Futures Fund 1246						
A	5340	Planning & Development Services	To fund previously approved easements for Jacoby property, partially using grant funds.	314,000	(119,000)	195,000
			Total Conservation Futures Fund 1246	**314,000**	**(119,000)**	**195,000**
Emergency Management Fund 1351						
A	5364	Sheriff-DEM	To fund equipment and training for the Incident Management Team.	66,899	-	66,899
A	5365	Sheriff-DEM	To fund equipment and training for swift water incidents.	45,441	-	45,441
			Total Emergency Management Fund 1351	**112,340**	**-**	**112,340**
Road Fund 1900						
C	5342	Public Works	To fund movement of ferry spring lines. This is a companion to 5341.	4,050	-	4,050
			Total Road Fund 1900	**4,050**	**-**	**4,050**
Lake Whatcom Stormwater Utility Fund 1903						
C	5346	Public Works	To fund Eagleridge Stormwater improvements. This is a companion to 5342.	850,000	-	850,000
			Total Lake Whatcom Stormwater Utility Fund 1903	**850,000**	**-**	**850,000**
Real Estate Excise Tax II Fund 3240						
A	5337	Parks & Recreation	To fund permitting for roof replacement at Maple Falls Park.	11,000	-	11,000
C	5377	Non-Departmental	To fund the Courthouse Envelope project. This is a companion to 5361.	1,761,868	-	1,761,868
			Total Real Estate Excise Tax II Fund 3240	**1,772,868**	**-**	**1,772,868**
Real Estate Excise Tax I Fund 3241						
A	5338	AS- Facilities	To fund reappropriation for improvements to Prosecuting Attorney's office.	55,620	-	55,620
A	5352	AS- Facilities	To fund reappropriation for improvements to Assessor's office.	16,900	-	16,900
C	5354	Non-Departmental	To fund Ferndale Senior Actvity Center Building Repairs. This is a companion to 5347.	200,000	-	200,000
A	5374	AS- Facilities	To fund renovation for 3rd Floor Courtroom 5c.	270,000	-	270,000
C	5376	AS- Facilities	To fund the Courthouse Envelope project. This is a companion to 5361.	290,000	-	290,000
			Total Real Estate Excise Tax I Fund 3242	**832,520**	**-**	**832,520**
Ferry Fund 4900						
C	5341	Public Works	To fund movement of ferry spring lines. This is a companion to 5342.	9,000	(4,050)	4,950
			Total Administrative Services Fund 5500	**9,000**	**(4,050)**	**4,950**
			Total Supplemental	**3,920,278**	**(123,050)**	**3,797,228**

Summary of the 2026 Supplemental Budget Ordinance No. 6						
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 the 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 are 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.