WHATCOM COUNTY Summary of the 2026 Supplemental Budget Ordinance No. 5						
Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2026 Projected Ending Fund Balance (Increase) Decrease
General Fund 1000						
A	5368	Sheriff	To fund firearms safety program using grant funds.	125,000	(125,000)	-
B	5369	Sheriff	To fund purchase of equipment for school zone safety using grant funds.	6,975	(6,975)	-
B	5370	Sheriff	To fund drug trafficking investigation overtime using grant funds.	13,842	(13,842)	-
B	5372	Health	To fund additional National Pollutant Discharge Elimination System (NPDES) source control program requirements using grant funds.	97,597	(100,817)	(3,220)
			Total General Fund 1000	**243,414**	**(246,634)**	**(3,220)**
Emergency Management Fund 1351						
B	5362	Sheriff	To fund terrorism prevention and hazard preparation activities using grant funds.	10,044	(10,044)	-
			Total Emergency Management Fund 1351	**10,044**	**(10,044)**	**-**
Real Estate Excise Tax II (REET II) Fund 3240						
A	5384	Parks & Recreation	To fund Van Zandt Community Hall Renovation.	55,000	-	55,000
			Total Public Utilities Improvement Fund 3242	**55,000**	**-**	**55,000**
Public Utilities Improvement Fund 3242						
A	5367	Parks & Recreation	To fund HVAC replacement for the Parks Headquarters.	12,820	-	12,820
			Total Public Utilities Improvement Fund 3242	**12,820**	**-**	**12,820**
Administrative Services Fund 5500						
A	5375	AS - Facilities	To fund Clean Building Proram energy audit consulting using grant funds.	419,835	(419,835)	-
			Total Administrative Services Fund 5500	**419,835**	**(419,835)**	**-**
			Total Supplemental	**741,113**	**(676,513)**	**64,600**

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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.