

WHATCOM COUNTY
Summary of the 2025 Supplemental Budget Ordinance No. 3

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2025 Projected Ending Fund Balance (Increase) Decrease
General Fund 1000						
A	4922	Superior Court Clerk	To fund continuation of water rights grant for Clerk operations. Matching revenues were budgeted in the Biennial Budget.	8,400	-	8,400
A	4905	Planning and Development Services	To fund Birch Bay incorporation feasibility study.	150,000	-	150,000
B	4907	Sheriff	To fund 2025 Operation Stonegarden FY21 grant.	9,537	(9,537)	-
B	4915	Sheriff	To fund 2025 Organized Crime Drug Enforcement Task Force grant RL-23-0010.	4,392	(4,392)	-
B	4916	Sheriff	To fund 2025 Organized Crime Drug Enforcement Task Force grant RL-23-0003.	1,292	(1,292)	-
B	4917	Sheriff	To fund 2025 Organized Crime Drug Enforcement Task Force grant RL-23-0008.	5,000	(5,000)	-
B	4918	Sheriff	To fund 2025 Organized Crime Drug Enforcement Task Force grant RL-23-0005.	3,908	(3,908)	-
B	4919	Sheriff	To fund 2025 Recreational Boating Safety grant.	27,028	(27,028)	-
A	4913	Superior Court Administration	To fund continuation of water rights grant for Superior Court operations. Matching revenues were budgeted in the Biennial Budget.	225,000	-	225,000
A	4927	Superior Court Administration	To fund continuation of water rights grant for purchase of JAVS system and related technology. Matching revenues were budgeted in the Biennial Budget.	125,600	-	125,600
Total General Fund 1000				560,157	(51,157)	509,000
American Rescue Plan Act Fund 1243						
A	4901	Non-Departmental	To fund Public Utility District No. 1 broadband contract.	113,100	-	113,100
A	4902	Non-Departmental	To fund Public Utility District No. 1 broadband contract companion to suppl 4901.	-	(113,100)	(113,100)
Total American Rescue Plan Act Fund 1243				113,100	(113,100)	-
Affordable Housing and Behavioral Health Fund 1856						
B	4926	Health	To fund Jail and Juvenile behavioral health contracts. This budget action will both increase and decrease expenditure authority.	-	-	-
Total Affordable Housing and Behavioral Health Fund 1856				-	-	-
Real Estate Excise Tax II 3240						
C	4909	Non-Departmental	To fund transfer out for the Silver Lake Boat Launch project budget. Companion to suppl 4904 (project budget ordinance).	97,750	-	97,750
C	4900	Parks	To fund Maple Falls Community Park Roof Replacement project.	158,000	-	158,000
Total Real Estate Excise Tax II Fund 3240				255,750	-	255,750
Real Estate Excise Tax I 3241						
C	4923	Parks	To reduce budget authority for the Parks Headquarters HVAC and Tenant Improvements Project in REET I to reappropriate budget authority in the Public Utilities Improvement Fund in alignment with the Capital Improvement Plan. Companion to suppl 4903.	(921,411)	-	(921,411)
Total Real Estate Excise Tax I Fund 3241				(921,411)	-	(921,411)
Public Utilities Improvement Fund 3242						

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C	4911	Non-Departmental	To fund transfer for the East Whatcom Regional Resource Center Sports Court project budget. Companion to suppl 4898 (project budget ordinance).	19,500	-	19,500
C	4903	Parks	To fund Parks Headquarters HVAC and Tenant Improvements Project. Companion to suppl 4923.	1,208,911	-	1,208,911
Total Public Utilities Improvement Fund 3242				1,228,411	-	1,228,411
Administrative Services Fund 5500						
B	4914	Administrative Services Facilities	To fund Clean Buildings Performance Standards Compliance grant.	249,882	(449,882)	(200,000)
Total Administrative Services Fund 5500				249,882	(449,882)	(200,000)
Total Supplemental				1,485,889	(614,139)	871,750

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.