

WHATCOM COUNTY
Summary of the 2025 Supplemental Budget Ordinance No. 8

| Category | SBR # | Department/Fund | Description | Increased (Decreased) Expenditure | (Increased) Decreased Revenue | Net Effect to 2025 Projected Ending Fund Balance (Increase) Decrease |
|---|-------|------------------|--|---|-------------------------------------|---|
| General Fund 1000 | | | | | | |
| C | 5003 | Health | To fund abatement strategies with Opioid Settlement Funds. | 220,000 | (242,000) | (22,000) |
| C | 5006 | Non-Departmental | To fund Galbraith Recreation emergency response support. | 49,000 | - | 49,000 |
| Total General Fund 1000 | | | | 269,000 | (242,000) | 27,000 |
| Parks Fund 1800 | | | | | | |
| A | 5001 | Parks | To fund Canyon Lake Community Forest access improvements. | 74,146 | - | 74,146 |
| Total Parks Fund 1800 | | | | 74,146 | - | 74,146 |
| Behavioral Health Fund 1853 | | | | | | |
| C | 5007 | Health | To fund companion for #5004 using behavioral health millage. | 1,000,000 | (1,000,000) | - |
| Total Behavioral Health Fund 1853 | | | | 1,000,000 | (1,000,000) | - |
| Mental Health Developmental Disabilities Fund 1854 | | | | | | |
| C | 5004 | Health | To fund behavioral health contracts for youth mental health. | 1,000,000 | - | 1,000,000 |
| Total Mental Health Developmental Disabilities Fund 1854 | | | | 1,000,000 | - | 1,000,000 |
| Road Fund 1900 | | | | | | |
| C | 4983 | Public Works | To fund companion for SBR #4992 Birch Bay-Lynden Rd Project using the road fund. | 150,000 | - | 150,000 |
| C | 4995 | Public Works | To fund companion for SBR #4994 East Smith/Hannegan Intersection Project to accept transfer of County funds. | - | (632,270) | (632,270) |
| C | 4998 | Public Works | To fund companion for SBR #4998 Lummi Ferry Replacement Project using the road fund. | 1,000,000 | - | 1,000,000 |
| Total Road Fund 1900 | | | | 1,150,000 | (632,270) | 517,730 |
| Real Estate Excise Tax II Fund 3240 | | | | | | |
| A | 4997 | Parks | To fund demolition of building in substandard condition at Hovander Homestead Park | 55,000 | - | 55,000 |
| Total Real Estate Excise Tax II Fund 3240 | | | | 55,000 | - | 55,000 |
| Capital Facilities Reserve Fund 3515 | | | | | | |
| C | 5002 | Non-Departmental | To fund companion to Justice Facility project based supplemental (#5000) to accept transfer of County funds. | - | (1,022,244) | (1,022,244) |
| Total Capital Facilities Reserve Fund 3515 | | | | - | (1,022,244) | (1,022,244) |
| Total Supplemental | | | | 3,548,146 | (2,896,514) | 651,632 |

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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 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.