

WHATCOM COUNTY
Summary of the 2025 Supplemental Budget Ordinance No. 4

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	4930	Non-Departmental	To fund continuation of Justice Assistance Grant agreement and program.	156,866	(36,866)	120,000
A	4931	Sheriff	To fund Rapid DNA machine from grant proceeds. Reappropriation of 2024 request #4794.	440,000	(440,000)	-
A	4948	Non-Departmental	To fund companion for Enterprise GIS upgrade. Reappropriation of 2024 request #4563.	44,000	-	44,000
A	4951	Non-Departmental	To fund companion for AV upgrade. Companion to #4941 (project budget).	(180,000)	-	(180,000)
B	4952	Health	To fund playground surface impact attenuation testing equipment from Foundational Public Health Services grant proceeds.	15,000	(15,000)	-
Total General Fund 1000				475,866	(491,866)	(16,000)
Election Reserve Fund 1150						
A	4932	Auditor	To fund local election security improvements from grant proceeds.	66,772	(66,772)	-
Total Election Reserve Fund 1150				66,772	(66,772)	-
Community Priorities Fund 1247						
A	4955	Executive	To fund capital investment in childcare.	4,230,000	-	4,230,000
Total Community Priorities Fund 1247				4,230,000	-	4,230,000
Emergency Management Fund 1351						
C	4928	Sheriff	To fund replacement of the heaters at the Whatcom Unified Emergency Coordination Center. Companion to #4937.	24,000	(24,000)	-
Total Emergency Management Fund 1351				24,000	(24,000)	-
Drug Fund 1651						
A	4938	Prosecuting Attorney	To fund purchase of a ballistic armored vehicle for safe transportation of Sheriff staff.	350,000	-	350,000
C	4954	Sheriff	To fund purchase of a vehicle for the Whatcom Gang & Drug Task Force (WGDTF).	55,000	-	55,000
Total Drug Fund 1651				405,000	-	405,000
Parks Special Revenue Fund 1800						
C	4933	Parks	To fund consideration of additional 754 acres to the forest management plan, from interagency funding agreement.	12,063	(12,063)	-
B	4962	Parks	To fund companion to LM2000 Forest Road Repairs. Companion to #4935 (project budget).	300,000	-	300,000
Total Parks Special Revenue Fund 1800				312,063	(12,063)	300,000
Road Fund 1900						
C	4947	Public Works	To fund companions for Gooseberry Point Repairs, Ferry Lawsuit Printing, and Ferry Hydraulic Oil. Companion to: #4943 (project budget), #4944, #4945 and #4946.	8,235	(937,811)	(929,576)
A	4949	Public Works	To fund companion to Enterprise GIS Upgrade. Companion to #4942.	21,600	-	21,600
Total Road Fund 1900				29,835	(937,811)	(907,976)
Real Estate Excise Tax II 3240						
C	4937	Non-Departmental	To fund companion to LM2000 Forest Road Repairs. Companion to #4935 (project budget).	200,000	-	200,000

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Total Real Estate Excise Tax II Fund 3240				200,000	-	200,000
Real Estate Excise Tax I 3421						
C	4936	Park & Recreation	To fund completion of HVAC system at Plantation Rifle Range.	373,375	-	373,375
Total Real Estate Excise Tax II Fund 3241				373,375	-	373,375
Public Utilities Improvement Fund 3242						
C	4937	Non-Departmental	To fund companion for replacement of the heaters at the Whatcom Unified Emergency Coordination Center. Companion to #4928.	12,000	-	12,000
Total Public Utilities Improvement Fund 3242				12,000	-	12,000
Ferry System Fund 4900						
C	4944	Public Works	To fund repair and modification of queuing lanes and zipper merge area at Gooseberry Point ferry staging area.	8,000	(3,600)	4,400
C	4945	Public Works	To fund new punchcards and purser paperwork, as a result of legal action against Whatcom County.	3,800	(1,710)	2,090
C	4946	Public Works	To fund hydraulic fluid for both ferry terminals.	6,500	(2,925)	3,575
Total Ferry System Fund 4900				18,300	(8,235)	10,065
Administrative Services Fund 5500						
A	4942	Administrative Services - Information Technology	To reappropriate unused funding from 2024 to 2025 for professional services for the Enterprise GIS software upgrade.	80,000	(80,000)	-
Total Administrative Services Fund 5500				80,000	(80,000)	-
Total Supplemental				6,227,211	(1,620,747)	4,606,464

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.