

WHATCOM COUNTY
Summary of the 2025 Supplemental Budget Ordinance No. 5

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2025 Projected Ending Fund Balance (Increase) Decrease
General Fund 1000						
B	4956	Sheriff	To fund full expenditure of WASPC RSO grant proceeds.	28,010	-	28,010
B	4958	Sheriff	To fund international border security patrols using grant proceeds.	213,000	(214,500)	(1,500)
B	4959	Sheriff	To fund the purchase of two hand held radars using grant proceeds.	1,525	(1,525)	-
B	4963	Sheriff	To fund firearm safety activities using settlement funds.	125,000	(125,000)	-
B	4969	Health	To fund Environmental Health enterprise permitting and licensing software updates using grant proceeds.	200,000	(200,000)	-
B	4971	Non-Departmental	To fund refugee stabilization services using grant proceeds.	3,175	(3,175)	-
Total General Fund 1000				570,710	(544,200)	26,510
Countywide Emergency Medical Services Fund 1240						
C	4968	Non-Departmental	To fund reimbursement of underpayment & underbilling in 2023-2024 to Stryker Corp.	327,800	-	327,800
Total Countywide Emergency Medical Services Fund 1240				327,800	-	327,800
Real Estate Excise Tax I Fund 3241						
C	4966	AS - Facilities	To fund minor remodel of assessor's office.	155,000	-	155,000
Total Community Priorities Fund 3241				155,000	-	155,000
Total Supplemental				1,053,510	(544,200)	509,310

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.