

WHATCOM COUNTY
Summary of the 2025 Supplemental Budget Ordinance No. 9

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	5010	Health	To fund On Site Sewage Systems Action Plan projects using grant funds.	182,310	(182,310)	-
Total General Fund 1000				182,310	(182,310)	-
Election Reserve Fund 1150						
B	5009	Auditor	To fund local election security improvements using grant funds.	40,000	(40,000)	-
Total Election Reserve Fund 1150				40,000	(40,000)	-
Conservation Futures Fund 1246						
A	4853	Planning & Development Services	To fund previously approved easements for Jacoby property, partially using grant funds.	332,000	(114,000)	218,000
C	5011	Non Departmental	To fund demolition of two houses in Acme floodplain for RCO grant reimbursement.	100,000	-	100,000
Total Conservation Futures Fund 1246				432,000	(114,000)	318,000
Whatcom County Jail Fund 1350						
C	5012	Sheriff	To fund healthcare services provided to detainees at the jail through St. Joseph Hospital.	230,000	-	230,000
Total Whatcom County Jail Fund 1350				230,000	-	230,000
Whatcom County Emergency Management Fund 1351						
A	4960	Sheriff	To fund swift water rescue training and equipment.	41,258	-	41,258
A	4989	Sheriff	To fund Incident Management Team equipment and training.	31,418	-	31,418
Total Whatcom County Emergency Management Fund 1351				72,676	-	72,676
Total Supplemental				956,986	(336,310)	620,676

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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.