

**WHATCOM COUNTY**  
**Summary of the 2025 Supplemental Budget Ordinance No. 12**

| Category                                                 | SBR # | Department/Fund       | Description                                                                                                                                                   | Increased<br>(Decreased)<br>Expenditure | (Increased)<br>Decreased<br>Revenue | Net Effect to 2025<br>Projected Ending Fund<br>Balance (Increase)<br>Decrease |
|----------------------------------------------------------|-------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------------------------------------------------|
| <b>General Fund 1000</b>                                 |       |                       |                                                                                                                                                               |                                         |                                     |                                                                               |
| C                                                        | 5302  | Clerk                 | To fund outside conflict attorneys and experts.                                                                                                               | 100,000                                 | -                                   | 100,000                                                                       |
| B                                                        | 5285  | Health                | To fund the onsite septic system program implementation using grant funds.                                                                                    | 1,664                                   | (12,764)                            | (11,100)                                                                      |
| <b>Total General Fund 1000</b>                           |       |                       |                                                                                                                                                               | <b>101,664</b>                          | <b>(12,764)</b>                     | <b>88,900</b>                                                                 |
| <b>Jail Fund 1350</b>                                    |       |                       |                                                                                                                                                               |                                         |                                     |                                                                               |
| C                                                        | 5283  | Sheriff - Corrections | To fund additional overtime expenses for the Corrections Bureau of the Sheriff's Office.                                                                      | 850,000                                 | -                                   | 850,000                                                                       |
| C                                                        | 5300  | Sheriff - Corrections | To fund extraordinary medical costs for the Corrections Bureau of the Sheriff's Office.                                                                       | 130,000                                 | -                                   | 130,000                                                                       |
| <b>Total Jail Fund 1350</b>                              |       |                       |                                                                                                                                                               | <b>980,000</b>                          | <b>-</b>                            | <b>980,000</b>                                                                |
| <b>Solid Waste Fund 1857</b>                             |       |                       |                                                                                                                                                               |                                         |                                     |                                                                               |
| C                                                        | 5286  | Health                | To fund additional toxic waste waste disposal costs.                                                                                                          | 138,000                                 | -                                   | 138,000                                                                       |
| <b>Total Solid Waste Fund 1857</b>                       |       |                       |                                                                                                                                                               | <b>138,000</b>                          | <b>-</b>                            | <b>138,000</b>                                                                |
| <b>Real Estate Excise Tax I (REET I) Fund 3241</b>       |       |                       |                                                                                                                                                               |                                         |                                     |                                                                               |
| C                                                        | 5292  | Sheriff               | To fund a transfer from REET I to establish a project fund for leasehold improvements for the new Sheriff's Office. This is a companion to supplemental 5290. | 1,500,000                               | -                                   | 1,500,000                                                                     |
| C                                                        | 5301  | Facilities            | To fund emergency elevator repairs for the courthouse.                                                                                                        | 17,000                                  | -                                   | 17,000                                                                        |
| <b>Total Real Estate Excise Tax I (REET I) Fund 3241</b> |       |                       |                                                                                                                                                               | <b>1,517,000</b>                        | <b>-</b>                            | <b>1,517,000</b>                                                              |
| <b>Administrative Services Fund 5500</b>                 |       |                       |                                                                                                                                                               |                                         |                                     |                                                                               |
| C                                                        | 5303  | AS-Human Resources    | To fund L&I claims.                                                                                                                                           | 753,396                                 | (243,144)                           | 510,252                                                                       |
| C                                                        | 5281  | AS-Human Resources    | To fund fulfillment of the County's obligation to engage in collective bargaining per RCW 41.56 and County code 2.08.010.                                     | 75,000                                  | -                                   | 75,000                                                                        |
| <b>Total Administrative Services Fund 5500</b>           |       |                       |                                                                                                                                                               | <b>828,396</b>                          | <b>(243,144)</b>                    | <b>585,252</b>                                                                |
| <b>Total Supplemental</b>                                |       |                       |                                                                                                                                                               |                                         |                                     |                                                                               |
|                                                          |       |                       |                                                                                                                                                               | <b>3,565,060</b>                        | <b>(255,908)</b>                    | <b>3,309,152</b>                                                              |

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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.