

WHATCOM COUNTY
Summary of the 2025 Supplemental Budget Ordinance No. 11

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	5035	District Court	To fund interpreter services in District Court using grant funds from Administrative Office of the Courts.	27,171	(27,171)	-
C	5135	Superior Court	To fund costs related to Uniform Guardianship Act compliance RCW 11.130.	50,000	-	50,000
C	5136	Superior Court	To fund costs related to court interpreter program.	15,000	-	15,000
Total General Fund 1000				92,171	(27,171)	65,000
Jail Fund 1350						
B	5152	Sheriff - Corrections	To fund purchase of medications for opioid use disorder (MOUD) using grant funds from the Washington State Department of Social and Health Services.	125,500	(125,500)	-
Total Election Reserve Fund 1150				125,500	(125,500)	-
Real Estate Excise Tax II (REET II) Fund 3420						
C	5170	Non-Departmental	To fund an operational transfer for the creation of the Silver Lake Lagoon Bridge Fund. Companion to supplemental 5169.	300,000	-	300,000
Total Real Estate Excise Tax II (REET II) Fund 3420				300,000	-	300,000
Total Supplemental				517,671	(152,671)	365,000

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 the 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 are 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.