

WHATCOM COUNTY						
Summary of the 2025 Supplemental Budget Ordinance No. 10						
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	5014	Health	To fund improvements to Food Safety Program using grant funds.	2,000	(12,000)	(10,000)
B	5022	Sheriff	To fund carryover from USDA Forest Service Deputy Program.	-	(16,234)	(16,234)
B	5068	Sheriff	To fund Sheriff Deputy Wellness Programs using Grant funds.	112,700	(112,700)	-
B	5033	Prosecuting Attorney	To fund paperless records program using grant funds.	19,952	(19,952)	-
B	5041	Prosecuting Attorney	To fund Child Support Services Cases due to taking on Skagit and San Juan cases, using grant funds.	62,961	(72,000)	(9,039)
C	5073	County Clerk	To fund conflict assignments and overflow cases for indigent defendants.	500,000	-	500,000
B	5078	Non-Departmental	To fund E911 equipment purchases using grant funds.	43,747	(43,747)	-
B	5081	Non-Departmental	To fund housing and other public services using grant funds.	130,000	(130,000)	-
B	5083	Non-Departmental	To fund 911 communications and operations using grant funds.	74,045	(74,045)	-
A	5127	Non-Departmental	To fund shortfall in What-Comm budget.	10,000	-	10,000
Total General Fund 1000				955,405	(480,678)	474,727
Election Reserve Fund 1150						
B	5026	Auditor	To fund improvements in access in the Auditor's Office and Election Center using grant funds.	15,590	(15,590)	-
Total Election Reserve Fund 1150				15,590	(15,590)	-
Countywide EMS Tax Fund 1240						
A	4988	Non-Departmental	To fund EMS dispatch services in alignment with new budget numbers from What-Comm.	178,000	-	178,000
C	5108	Non-Departmental	To fund payout for retiring administrator.	32,000	-	32,000
Total Countywide EMS Tax Fund 1240				210,000	-	210,000
Conservation Futures Fund 1246						
C	5128	Non-Departmental	To fund phase II of Stewart Mt Community Forest.	200,000	-	200,000
Total Conservation Futures Fund 1246				200,000	-	200,000
Community Priorities Fund 1247						
A	5129	Executive	To fund administrative change for four food insecurity contracts.	148,000	-	148,000
Total Community Priorities Fund 1247				148,000	-	148,000
Climate Action Fund 1915						
B	5072	Public Works	To fund completion of state-required Climate Planning activities using grant funds.	250,000	(283,000)	(33,000)
Total Climate Action Fund 1915				250,000	(283,000)	(33,000)
Real Estate Excise Tax II (REET II) Fund 3420						
B	5039	Parks	To fund accessibility between Van Zandt Community Hall and WTA bus stop, using grant funds.	31,500	(31,500)	-
Total Real Estate Excise Tax II (REET II) Fund 3420				31,500	(31,500)	-
Administrative Services Fund 5500						

Summary of the 2025 Supplemental Budget Ordinance No. 10

Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2025 Projected Ending Fund Balance (Increase) Decrease
B	5024	AS - Facilities	To fund security upgrades for Superior and District Courts using grant funding.	9,921	(9,921)	-
Total Administrative Services Fund 5500				9,921	(9,921)	-
Total Supplemental				1,820,416	(820,689)	999,727

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.