

WHATCOM COUNTY						
Summary of the 2025 Supplemental Budget Ordinance No. 12						
Category	SBR #	Department/Fund	Description	Increased (Decreased) Expenditure	(Increased) Decreased Revenue	Net Effect to 2025 Projected Ending Fund Balance (Increase) Decrease
General Fund 1000						
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)
Total General Fund 1000				101,664	(12,764)	88,900
Jail Fund 1350						
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
Total Jail Fund 1350				980,000	-	980,000
Solid Waste Fund 1857						
C	5286	Health	To fund additional toxic waste waste disposal costs.	138,000	-	138,000
Total Solid Waste Fund 1857				138,000	-	138,000
Real Estate Excise Tax I (REET I) Fund 3241						
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
Total Real Estate Excise Tax I (REET I) Fund 3241				1,517,000	-	1,517,000
Administrative Services Fund 5500						
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
Total Administrative Services Fund 5500				828,396	(243,144)	585,252
Total Supplemental				3,565,060	(255,908)	3,309,152

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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.