

PROPOSED BY: County Executive

DATE: November 6, 2024

ORDINANCE NO. _____

**IN THE MATTER OF THE ADOPTION OF THE FINAL BUDGET OF
WHATCOM COUNTY FOR THE BIENNIUM 2025-2026**

WHEREAS, pursuant to and in conformity with the provisions of the Whatcom County Home Rule Charter, Section 6.10, relating to the County budget process, the Whatcom County Executive did complete and place on file a Preliminary Budget for Whatcom County for the biennium 2025-2026; and,

WHEREAS, following the completion of the Preliminary Budget, which was presented to the Council on October 18, 2024, a notice was published in the County's official newspaper; and,

WHEREAS, several meetings of the Council's Committee of the Whole took place in the ensuing weeks to analyze the amounts set forth for each department in the budget and to make recommendations for changes; and

WHEREAS, the County Council has analyzed the amounts set forth in the budget in reference to deciding whether the amounts were proper and necessary amounts to be used by the various departments of Whatcom County for the biennium 2025-2026; and

WHEREAS, included in the Executive Preliminary Budget are the continuance of positions previously funded by the American Rescue Plan Act (ARPA) grant. Continued positions are in Prosecuting Attorney, Public Defender, Superior Court, Superior Court Clerk, District Court, Health and Community Services, and Administrative Services - Finance departments.

WHEREAS, included in the Executive Preliminary Budget are the continuance of positions added to provide capacity for the Financial System Software Upgrade project. Continued positions are in Administrative Services - Finance and Treasurer departments.

WHEREAS, notice was published in the County's official newspaper that the Council would have a hearing to further consider the Preliminary Budget as presented by the Executive and the recommended changes from the Council's Committee of the Whole, together with the Council's proposed restrictions on the expenditure of certain appropriations, and said public hearing took place.

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council:

Section I. Adoption of Budget

The amounts set forth below are adopted as the Whatcom County Budget for the biennium 2025-2026:

FUND/DEPT.

GENERAL FUND	2025 Appropriation	2026 Appropriation
Assessor	4,828,751	4,938,408
Auditor	1,629,817	1,682,003
Council	2,855,091	2,886,238
Executive		
Executive	1,320,334	1,369,956
Non-Departmental	22,568,366	21,779,105
Planning & Development	8,868,587	8,170,781
Treasurer	2,165,712	2,219,563
Sheriff	24,400,875	24,690,614
District Court		
District Court	3,747,939	3,815,719
District Court Probation	2,791,208	2,819,006
Prosecuting Attorney	9,663,749	9,929,825
Public Defender	8,494,892	8,741,953
Superior Court		
Superior Court Administration	5,619,827	5,822,985
Juvenile Administration	6,239,488	6,330,919
Superior Court Clerk	4,824,442	4,951,514
WSU Extension	819,777	783,776
Parks & Recreation	6,475,386	6,545,319
Health and Community Services	22,864,426	22,377,011
TOTAL GENERAL FUND	140,178,667	139,854,695

FUND/DEPT-Continued

Fund No.	OTHER FUNDS	2025 Appropriation	2026 Appropriation
108	County Road	33,669,985	33,228,409
109	Election Reserves	1,920,681	1,954,209
114	Veterans Relief	729,992	742,256
118	Whatcom County Jail	23,141,600	22,745,556
121	Low-Income Housing Projects	260,000	260,000
122	Homeless Housing	9,421,404	5,802,471
123	Stormwater	1,265,898	1,212,126
124	Behavioral Health Programs	12,848,345	13,431,031
126	Parks Special Revenue	105,000	105,000
127	Mental Health & Developmental Disability	945,998	954,145
128	Swift Creek Sediment Management	335,300	335,300
129	Affordable & Supportive Housing	2,037,033	650,000
130	Countywide Emergency Medical Svcs	26,153,122	26,977,560
132	Lake Whatcom Stormwater Utility	1,507,949	744,715
133	Affordable Hsg, Beh Hlth Fac, Rltd Srvc	6,753,333	1,383,721
135	WC Trial Court Improvement	105,870	45,870
139	Ferry Fare Capital Surcharge	41,266	41,266
140	Solid Waste	2,813,601	2,727,275
141	WC Convention Center	1,109,500	1,109,500
142	Victim Witness	280,008	287,419
145	Healthy Children's Fund	9,954,091	9,954,030
147	Community Priorities Fund	707,000	612,000
154	Road Improve #1	47,260	50,760
155	Road Improve #2	3,088	3,088
156	Climate Action Fund	239,672	244,704
159	Road Improve #7	4,900	5,200
165	WC Drug Fund	187,000	187,000
166	Auditor's O&M	213,253	190,253
167	Emergency Management	1,753,009	1,785,856
175	Conservation Futures	686,064	694,037
	Subtotal Other Funds	<u>139,241,222</u>	<u>128,464,757</u>

FUND/DEPT-Continued

Fund No.	OTHER FUNDS	2025 Appropriation	2026 Appropriation
	Subtotal Other Funds from Previous Page	139,241,222	128,464,757
245	2010 Ltd Tax GO & Refund Bond	221,675	218,013
324	REET II	1,747,560	135,438
326	REET I	4,517,096	330,000
332	Public Utilities Improvement	4,482,365	1,184,533
444	Ferry System	4,051,349	4,012,037
501	ER&R	18,608,381	16,916,824
507	Administrative Services	27,684,099	27,080,258
	Total Other Funds	200,553,747	178,341,860

Section II. Provisions Restricting Expenditures, Authorizing Actions, and Setting Expectations.

Pursuant to Section 6.60 of the Whatcom County Home Rule Charter, the following provisions restricting the expenditure of certain appropriations are enacted for the 2025-2026 biennium. These provisions are an integral part of the official budget of Whatcom County and shall be published therewith, and are adopted as the Whatcom County Budget for the 2025-2026 biennium:

(A) This department/fund level appropriation is based upon the backup detail budget, as attached, and as contained in the document titled Whatcom County 2025-2026 Budget, Exhibit A (although labeled as Exhibit A to this ordinance, it is not attached herewith; rather it is kept on permanent file in the Whatcom County Council Office). Authorized positions are listed in attached Exhibit C. Authorized Personnel positions cannot be increased during the biennium except by approval of the County Council. Positions approved at less than a full-time equivalent may be increased subject to the availability of funds and the consent of the County Executive, but shall not be considered a permanent change in authorized levels. The monies allocated to Salaries and Wages, Personnel Benefits, and Capital Outlay can be transferred only with the prior approval of the County Executive.

(B) For purposes of purchasing and award, all assets, projects, and improvements included in capital appropriations shall be considered adopted by a capital budget appropriation ordinance and shall be administered pursuant to WCC Chapter 3.08.100 A.(2) and A.(3) using the process prescribed for capital budget appropriation ordinance. Capital items included in this budget ordinance are listed in the attached Exhibit B Capital Appropriations. Capital appropriations adopted in this ordinance lapse at the end of the fiscal year except as provided in WCC 3.02.050 Budgeting - Continuing appropriation. Contracts for good and services on individual items or projects listed in Exhibit B may be exceeded by up to 10% provided capital expenditures in total do not exceed capital appropriation adopted for each department of the general fund or for each fund for other county funds. The Public Works Director may make substitutions for individually listed vehicles and equipment provided the vehicles and equipment substituted meet established replacement criteria and are similar purpose type and size as the original asset identified in Exhibit B.

(C) Appropriation authority for any budgeted personnel position that becomes vacant during 2025-2026 shall continue unless the Council by motion identifies the position as one in need of review.

(D) Administration of the budget is the responsibility of the County Executive and therefore the County Executive is authorized to manage County budgets. To improve efficiency and flexibility for managers of multiple departments, the County Executive is authorized to transfer appropriation authority within the following groups of departments:

- District Court and District Court Probation
- Superior Court and Juvenile Court Administration

The County Executive may transfer appropriation authority between other departments within the General Fund only if authorized by the County Council. The Council will receive a quarterly report of all transfers.

(E) \$1,000,000 of the adopted Undesignated Ending Fund Balance as provided for in this ordinance shall be maintained in a Rainy Day Reserve Account, and such monies shall only be appropriated upon a two-thirds affirmative vote of the entire County Council. In administering this Rainy Day Reserve Fund:

(1) The County Treasurer shall be empowered to use the Rainy Day Reserve Fund to manage the cash flow needs of all County Funds by making short-term loans (less than six months) without interest, and without the need to get Council/Executive permissions.

(2) Longer term loans (more than six months) can be made to other funds, but only with County Council approval.

(3) Any investment income earned as a result of the Rainy Day Reserve Fund shall be credited to the General Fund general revenues.

(F) The County Treasurer shall be empowered to use the Road Fund to manage the cash flow needs of all County Road Project Funds by making short-term loans (up to two years) without interest, and without the need to obtain Council/Executive permissions.

(G) Expenditure authority granted in this ordinance is based on revenue projections contained in Exhibit A. If it is evident that a department's revenues will fall short of the department's budgeted revenues in any calendar year, the department head will submit a plan to the County Executive to reduce departmental expenditures sufficient to offset the revenue shortfall within the same calendar year.

(H) Grant and restricted revenue shall be used first to pay for all eligible expenditures before any unrestricted General Fund general revenue is used as local funding for eligible expenditures.

(I) The one dollar surcharge authorized in RCW 36.22.170 (1)(a) may be used to fund Auditor recording fees charged to other General Fund departments and not funded by another revenue source.

(J) Between 55% and 68% of the current fund balance and the 2025-2026 anticipated Healthy Childrens Fund will go toward making childcare more affordable, accessible, and high-quality while improving the workforce. Reference ordinance 2022-045 for additional details and parameters of spending for this fund.

BE IT FURTHER ORDAINED, to authorize the County Council staff to make such clerical, scrivener, or mathematical changes necessary to correct inadvertent errors that may have occurred.

ADOPTED this _____ day of _____, 2024.

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Cathy Halka, Clerk of Council

Barry Buchanan, Chair of Council

APPROVED as to form:

() Approved () Denied

Approved by email/B Waldron/A Tan
Civil Deputy Prosecutor

Satpal Sidhu, County Executive

Date: _____