



# Whatcom County

COUNTY COURTHOUSE  
311 Grand Avenue, Ste #105  
Bellingham, WA 98225-4038  
(360) 778-5010

## Agenda Bill Master Report

File Number: AB2025-723

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<b>File ID:</b>	AB2025-723	<b>Version:</b>	1	<b>Status:</b>	Adopted
<b>File Created:</b>	10/08/2025	<b>Entered by:</b>	MMiterko@co.whatcom.wa.us		
<b>Department:</b>	Finance Division	<b>File Type:</b>	Ordinance Requiring a Public Hearing		
<b>Assigned to:</b>	Council (Special)	<b>Final Action:</b>	12/02/2025		
<b>Agenda Date:</b>	12/02/2025	<b>Enactment #:</b>	ORD 2025-058		
<b>Related Files:</b>					

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Primary Contact Email: ryrdel@co.whatcom.wa.us

### TITLE FOR AGENDA ITEM:

Ordinance authorizing the levy of taxes for countywide emergency medical purposes for 2026

### SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

The proposed ordinance authorizes the 2026 levy of taxes for countywide emergency medical purposes.

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### HISTORY OF LEGISLATIVE FILE

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Date:	Acting Body:	Action:	Sent To:
10/21/2025	Council	INTRODUCED FOR PUBLIC HEARING Aye: 6 Buchanan, Donovan, Elenbaas, Galloway, Scanlon, and Stremier Nay: 1 Byrd	Council
11/05/2025	Council	HEARD PUBLIC TESTIMONY AND REFERRED TO COMMITTEE Aye: 7 Buchanan, Byrd, Donovan, Elenbaas, Galloway, Scanlon, and Stremier Nay: 0	Council Committee of the Whole
11/18/2025	Council Committee of the Whole	DISCUSSED	
12/02/2025	Council (Special)	PUBLIC TESTIMONY RECEIVED (file not final)	
12/02/2025	Council (Special)	ADOPTED Aye: 5 Buchanan, Donovan, Elenbaas, Galloway, and Scanlon Nay: 2 Byrd, and Stremier	

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**Attachments:** Note regarding attachments to be provided, Proposed Ordinance, EMS Memo - Galloway 10.7.25, Staff Memo 10.7.2025, Substitute Staff Memo 10.7.2025, Presentation 10.7.2025, Letter - IAFF Local 106 10.8.2025, Countywide EMS Fund Projections 10.8.2025, Letter - Whatcom Fire Chiefs Association 10.6.2025, Resolutions - Fire Commissioners, Letter - EMS Manager, Notice of Hearing after 10.21.2025, Memo – EMS Manager, Notice of Hearing on 12.2.2025

**PROPOSED BY:** Executive  
**INTRODUCTION DATE:** October 21, 2025

**ORDINANCE NO.** 2025-058

**AUTHORIZING THE LEVY OF TAXES  
FOR COUNTYWIDE EMERGENCY MEDICAL PURPOSES FOR 2026**

**WHEREAS**, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and

**WHEREAS**, the County Council has approved a budget for the 2025-2026 biennium, including all sources of revenues and anticipated expenditures on November 19, 2024; and

**WHEREAS**, annual property tax revenues are statutorily constrained to grow at just one percent of the highest lawful levy plus the value of new construction, improvements to property and increases in the value of state assessed property; and

**WHEREAS**, the costs of providing County services has increased significantly in recent years due to statutory requirements, inflationary impacts, a growing population, and expanding community needs; and

**WHEREAS**, the County has a structural budget imbalance in the Emergency Medical Services Fund, where the cost of providing services to the County's growing population and businesses are outpacing the County's revenues; and

**WHEREAS**, the County has entered into multi-year contractual commitments with the City of Bellingham and rural fire districts of Whatcom County to support Advanced Life Support services and Basic Life Support operations, as described in the 2023-2028 Whatcom County EMS Levy Plan adopted by the Council on July 12, 2022; and


**WHEREAS**, to begin to address the structural imbalance and avoid abrupt service reductions, it is necessary to use the County's deferred taxing authority, a.k.a. banked capacity, for the Countywide Emergency Medical Services levy; and

**WHEREAS**, the County Council has held public hearings regarding the county biennial budget, which included property tax revenues, and other revenues.

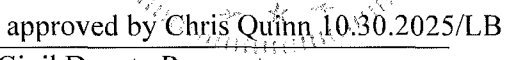
**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that an increase in the Countywide Emergency Medical property tax levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$2,698,925, which is a percentage increase of 19.9% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

**ADOPTED** this 2nd day of December, 2025

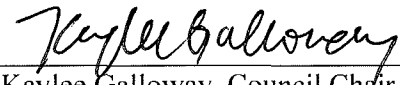
ATTEST:

  
Cathy Halka, Clerk of the Council

APPROVED AS TO FORM:

  
approved by Chris Quinn 10.30.2025/LB  
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

  
Kaylee Galloway, Council Chair

  
Satpal Singh Sidhu, County Executive

☒ APPROVED ( ) NOT APPROVED

Date Signed: 12-5-25