

ORDINANCE NO. _____

**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 2025 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 ____ day of _____, 2025

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Cathy Halka, Clerk of the Council

Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

Civil Deputy Prosecutor

Satpal Singh Sidhu, County Executive

() APPROVED () NOT APPROVED

Date Signed: _____