



**MEMORANDUM**

**TO:** Whatcom County Council  
**THROUGH:** Satpal Sidhu, County Executive  
**FROM:** Aly Pennucci, Deputy Executive  
**CC:** Kayla Schott-Bresler, Deputy Executive; Randy Rydel, Finance Director;  
**RE:** AB2025-707 + 709 Follow-up: 2025-26 Mid-biennium Review Budget Adjustments  
**DATE:** October 28, 2025

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On October 21, 2025, the Council received a briefing and began discussing the Executive's recommended Mid-biennium review budget adjustments (MBR) for the 2025-2026 biennium. This memo provides additional information following up from the October 21 discussion.

**1. Provide details on vacancies in all departments ([AB2025-707](#)):**

The Council spent some time discussing the proposal to freeze or eliminate vacant positions. The Executive's MBR recommendations temporarily freezes 22 positions (nine in the Sheriff's Office and 13 positions in Public Works), and permanently eliminates 21 vacancies (eight in Public Works, 12 in Health and Community Services, and one in Planning and Development Services).

Health and Community Services, the Sheriff's Office, and Public Works are the largest County departments, representing 52% of all County employees. Table 1 provides a list by department showing: total budgeted FTEs, vacancies as of 9/9/2025 (the last report that informed the Executive's final recommendations) and vacancies as of 10/24/2025.

**2. \$1M of Community Priorities Funds for one-time 2026 expense ([AB2025-707](#)):**

The Executive's MBR recommendations would reallocate \$1 million from the Community Priorities Fund to support one-time 2026 expenses. Council requested a list of those expenses. Table 2 provides a list of proposed one-time 2026 expenses that this \$1 million would help support.

**3. Flood Control Zone Banked Capacity ([AB2025-709](#))**

A request was made to provide information about what banked capacity remains in the Flood Control Zone. The Finance Division consulted with the Assessor's Office to answer this question. The banked capacity/unused levy capacity in the Flood Control Zone as of the 2025 tax year was: \$3,021,198.

**Table 1: Total Budgeted FTEs + Vacancies**

<b>Department</b>	<b>Budgeted FTEs</b>	<b>% of Total County FTEs</b>	<b>Vacancies as of 9/9/25*</b>	<b>Vacancies on 10/24/25*</b>
Administrative Services	91.50	8.4%	12.00	10.00
Assessor	32.00	2.9%	0.00	0.00
Auditor	17.00	1.6%	0.00	0.00
Council	13.50	1.2%	0.00	0.00
County Executive	6.50	0.6%	0.00	1.00
Executive Non-Departmental (EMS)	4.00	0.4%	0.00	0.00
District Court	40.00	3.7%	4.00	3.00
Health	154.20	14.1%	21.50	21.50
Medical Examiner	8.00	0.7%	1.00	1.00
Parks	32.00	2.9%	1.00	0.00
Planning & Develop Svcs	52.00	4.8%	3.00	3.00
Prosecuting Attorney	59.00	5.4%	3.00	6.00
Public Defender	50.00	4.6%	4.00	3.00
Public Works	192.00	17.5%	26.00	27.00
Sheriff	225.00	20.6%	20.00	19.00
Superior Court	68.00	6.2%	3.00	3.00
Superior Court Clerk	33.00	3.0%	1.00	1.00
Treasurer	15.00	1.4%	3.00	2.00
WSU Extension	2.00	0.2%	0.00	0.00
<b>Total FTEs/Avg vacancy rate</b>	<b>1094.70</b>	<b>100.0%</b>	<b>102.50</b>	<b>100.50</b>

*\*These numbers represent a snapshot in time and some positions may have been filled or are part of an active recruitment process.*

**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**  
County Courthouse  
311 Grand Ave. Suite #108  
Bellingham, WA 98225

**Satpal Singh Sidhu**  
County Executive

**Table 2: Strategic Use of One-Time Funds: Reallocate \$1M from the Community Priorities Funds for one-time 2026 expense increases.**

<b>SBR #</b>	<b>Department</b>	<b>Title</b>	<b>Description</b>	<b>Amount</b>
<b>5016</b>	Council	Contractor support for the JPOP	The Incarceration Prevention & Reduction Task Force (IPRTF) will extend its contract with the meeting facilitator for the Justice Project Oversight and Planning (JPOP) Committee. The JPOP Committee is the arm of the IPRTF that monitors the work of the Justice Project Implementation Plan. This contract extension is limited to only JPOP Committee facilitation to continue the committee's work aimed at: 1. Monitoring and reporting on the progress of the Justice Project Implementation Plan, and 2. Engaging the community in planning for the Implementation Plan's 15 projects.	39,900
<b>5043</b>	Planning & Development Services	PDS Fee Study	Planning and Development Services (PDS) would engage the services of a professional consultant to do a comprehensive fee study. This would encompass fee structure and rate basis and provide guidance on levels required to more fully fund services. The consultant would conduct a comprehensive review of the existing unified fee schedule (UFS) for PDS, review the applicable annual operating budget, determine the true cost of permit review and recommend a methodology to allow PDS to collect reasonable and sufficient fee charges to cover the cost of processing permits as required by RCW 82.02.020.	150,000
<b>5109</b>	Non-Departmental	Galbraith Mountain Emergency Response	In December 2024, South Whatcom Fire Authority (SWFA) notified Whatcom county and the city of Bellingham that it would be building new response plans that exclude popular recreational areas that fall outside of its jurisdictional boundaries. These areas include the city of Bellingham's recreational easement over Galbraith Mountain, which falls in unincorporated Whatcom county. This and other nearby areas are popular mountain biking destinations and put an uncompensated demand on SWFA resources. This area also has economic development and tourism value to both Whatcom County and the City of Bellingham. After well over a year of negotiations, the City of Bellingham proposed a two-year agreement of \$147,287 per year to fund these services,	50,000

SBR #	Department	Title	Description	Amount
			requesting Whatcom County pay 1/3 of the costs (\$49,000 per year for two years) to maintain continuity of EMS service. Council approved this funding for 2025 through a supplemental budget action (SBR#5006); this SBR would provide the funding for 2026.	
<b>5112</b>	Non-Departmental	Whatcom Racial Equity Commission support funding	The Whatcom Racial Equity Commission (WREC) was founded through Whatcom County code 2.107. This commission is tasked with addressing racial inequity and assisting local governments with their commitment to ensure a welcome, inclusive and safe community for everyone. The County and the City of Bellingham (COB) each committed to \$100,000 of funding per year for the first three years (2023-2025); no funding was included for 2026 in the County's adopted biennium budget. The COB is planning to contribute \$100,000 in 2026. This SBR would provide \$150,000 (\$50,000 from Whatcom County and \$100,000 from COB) to WREC to provide partial year funding to provide time as the commission works to identify other funds to support the work of the WREC.	50,000
<b>5139</b>	Superior Court	JAVS Systems for Dept 3 Courtroom	Installing JAVS recording systems in Department 3 (currently there is no system) would enable the court to utilize that courtrooms when a court reporter is on leave. It would allow for greater flexibility within the court to support cases moving timely through the court process. With the addition of this system, there would be an increase to yearly JAVS software maintenance fees. There will also be an ongoing yearly cost for the real time transcription costs for the JAVS systems.	183,000
<b>5184</b>	Planning & Development Services	Development Code Review and Update	This SBR will provide funding to engage a consultant to comprehensively review and update the current development and land use codes. The goal is to identify areas to modernize the code to simplify and clarify code language, ensure the code is not more restrictive than what is required by state law, improve code functionality and the user experience, and continue to streamline permitting process. The project would also continue to identify opportunities to improve operations and customer service, align the code with community priorities identified in the Comprehensive Plan including affordable housing, and provide clear and objective pathways, resulting in quicker, easier permitting and allowing for more certainty in the permitting process. This is a	150,000

SBR #	Department	Title	Description	Amount
			large project that will require multiple phases with additional funding and may span more than one year depending upon scope.	
5218	Non-Departmental	Lifecycle Replacement of Computers (TR&R)	Increase the current level of funding in order to replace ~700 county computers in 2025 and 2026. The majority of these computers are using the Windows 10 operating system which is end-of-life 10/14/2025 and they are too old to upgrade to the new Windows 11 operating system. These older slower computers are also impacting the productivity of staff.	200,000
5222	Non-Departmental	Technology Fee Revenue – General Fund Transfer	Whatcom County collects a technology fee to support permit system related costs that are assessed on permitting activity. Based on an analysis of budgeted revenues, the County is unlikely to collect the amount budgeted in revenues for 2026. Revenues will not be adequate to make the County whole on the costs of maintaining our current permitting system. As a result, the general fund will provide interim funding to pay for technology needs until a fee study can be completed and the technology fee adjusted.	175,000
5230	Non-Departmental	Facilities Inflation	Administrative Services Facilities Division has seen a number of increases in expenses due to economic inflation. Additionally, they have identified a number of needs to accommodate changes in service beginning in 2026. In the next biennium, these costs would be distributed across all departments and funds through the cost allocation process.	185,200