

Funding for Public Safety Operations Under RCW 82.14.345

PRESENTER:

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DEPUTY EXECUTIVE



Outline

- 1 Overview of Proposed Public Safety Funding Tool**
- 2 Inventory of Services**
- 3 Scenarios – No Action or Cuts**
- 4 Recommended Action – Adoption of Ordinance**



OVERVIEW OF PROPOSED PUBLIC SAFETY FUNDING TOOL



RCW 82.14.345 (HB 2015) – Twin Funding Opportunity

HB 2015

\$100M grant program for law enforcement hiring, training and support

Councilmanic sales tax option for criminal justice

GRANT APPLICATION

Sheriff's Office ready to proceed with certifications and application. WCSO meets the eligibility under RCW 82.14.345

COUNCILMANIC SALES TAX

If Council votes to take action April 14th, revenue collection could start by July 1 with initial distributions at the end of September



Proposed Ordinance

AUTHORIZATION AND ADMINISTRATION

Authorize a new 1/10 of 1% sales tax (.001) as governed through new code section WCC 3.27.
Estimated to generate about \$6.5M to 7M per year

Like all budget decisions, the Council is the decision-making body on allocation of funds

FLEXIBILITY

Council has the flexibility to use this revenue on eligible services as part of the County's regular and transparent biennial budget process

ELIGIBLE USES

Criminal justice operating costs for Sheriff, District Court, Superior Court, Law Library, County Clerk, Prosecuting Attorney, Public Defense, WCHCS Response Div., and Medical Examiner

Additional eligible services include domestic violence prevention, diversion and more



Rationale and Impacts

STRUCTURAL BUDGET CHALLENGES

Rising costs within the criminal justice system are driving general fund deficit spending, creating pressure on the 2027-2028 budget process

The primary cost drivers are new state mandates, population growth, and inflation

IMPACTS OF MAINTAINING THE STATUS QUO ON REVENUE

Absent new revenue, all county departments will need to absorb expected 2027-2028 cost increases and obligations. Service reductions could include layoffs, furloughs and/or closure days for core services, smaller law enforcement presence, and delays within the civil and criminal court systems.

HOUSEHOLD IMPACTS

Sales tax impacts are difficult to estimate but are likely to be in the range of \$25-45 annually for a household at the median income.



Labor Cost Increases

EXPENSES

Labor costs for the following departments are expected to increase by 6% from 2026 to 2027 (+\$4M), not accounting for any new positions or public defense standards

Sheriff, District and Superior Courts, County Clerk, Prosecuting Attorney, Public Defender

These labor costs are committed COLA agreements, State/Federal adjustments for taxes and retirement, and standard step increases



REVENUE

The County's existing revenue sources are flat or losing to inflation (property and existing sales tax collections)

INVENTORY OF SERVICES



Inventory of Services

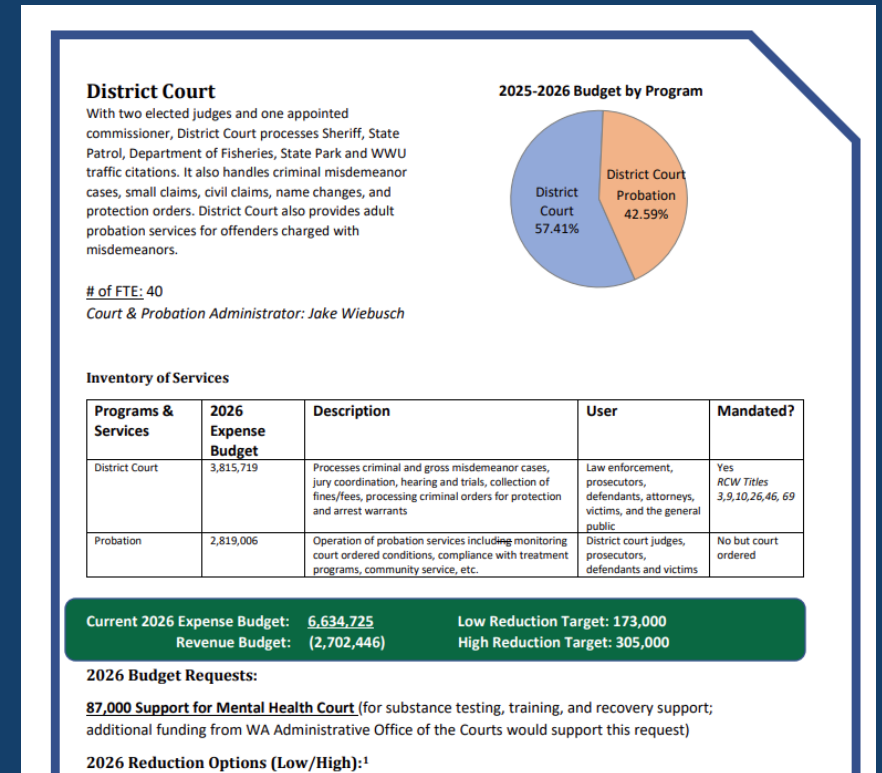
WHAT DOES THE GENERAL FUND SUPPORT?

The best data to explore how the County spends its General Fund (GF) is the Inventory of Services from 2025

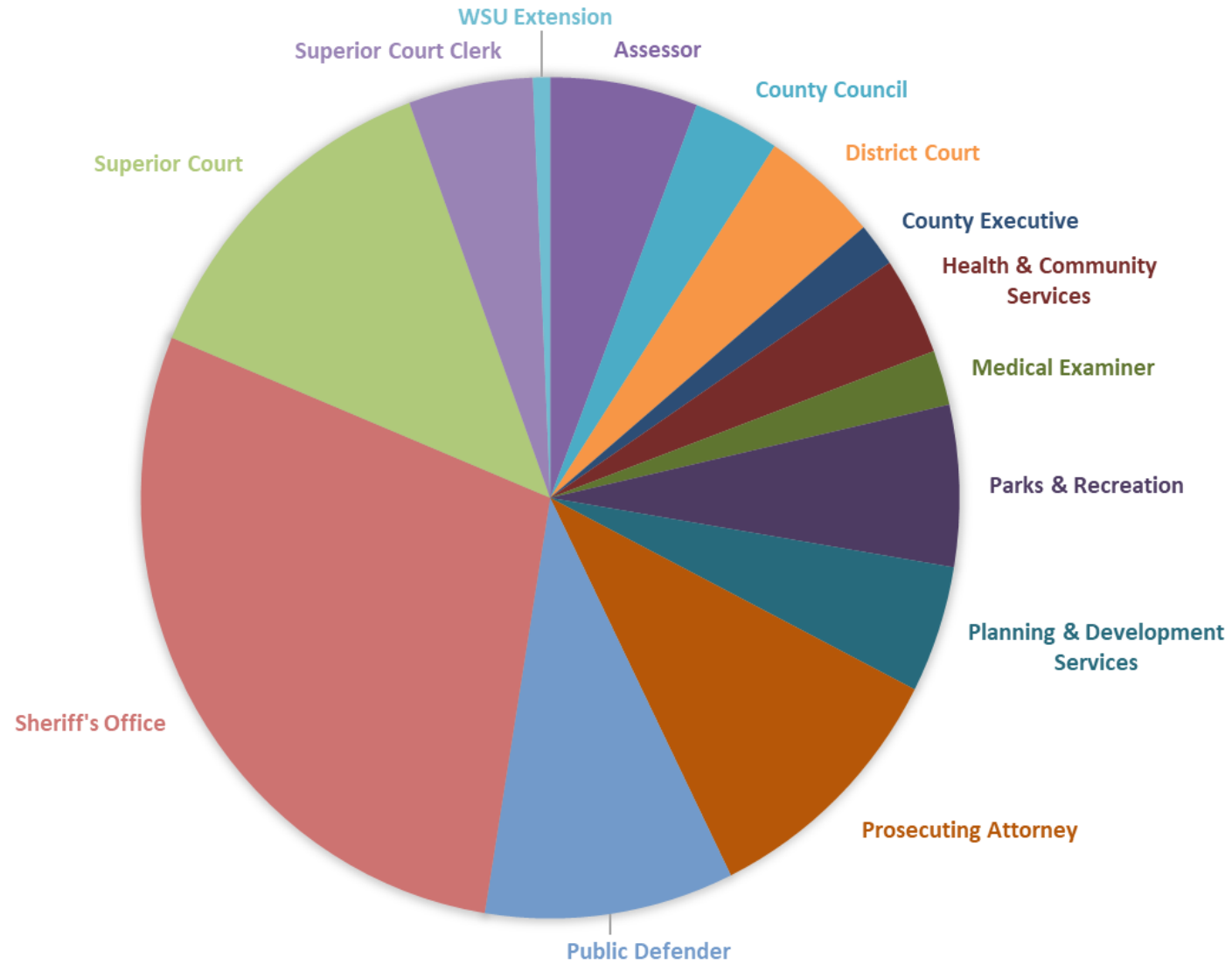
Decision sheets for every County department are available at

whatcomcounty.us/4428/2025-2026-Biennial-Budget

The appendix slides at the end of this presentation are also provided as a quick reference.



GF SPENDING BY DEPARTMENT (NET AFTER REVENUE, FROM MID-BIENNIUM DECISION SHEETS)



"NO ACTION" SCENARIO



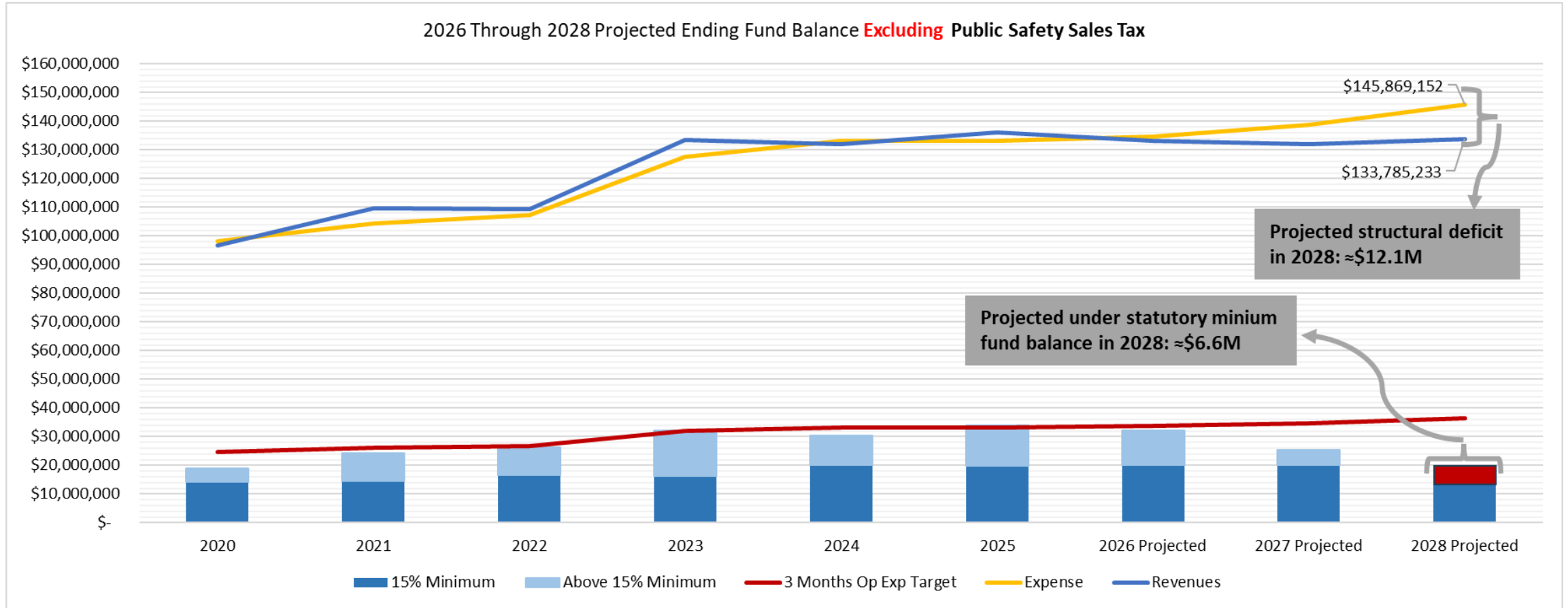
"No Action" Scenario

The following slide illustrates a "no-action" scenario

This is meant to show the County's financial position if the Council does not adopt the proposed tax and also does not reduce expenditures by an equivalent amount

This approach is not recommended





Projected to drop below statutory minimum

"CUT" SCENARIO



"Cut" Scenario

The adopted budget is a reflection of our statutory requirements and core services, layered with previous Council decision-making on discretionary community priorities

The next slide illustrates a model of a cut scenario if Council does not pass the revenue option

This approach is not recommended



"Cut Scenario" - Not Recommended

- Approx. 8% "across the board" cut (excluding Public Defense)
- **Modeled department impacts**
 - Sheriff Patrol– \$2M
 - Superior Court – \$840,000
 - Prosecutor – \$670,000
 - Other departments – approx. \$3.5M combined
- Executive would also require Council policy direction on remaining General Fund cuts to discretionary services to accommodate mandatory cost increases.
Examples of discretionary services include:
 - Facilitation for IPRTF, Commission on Domestic Violence and Sexual Assault, Racial Equity Commission
 - Food Bank support
 - 8 County Senior Centers and East Whatcom Regional Resource Center
 - Elimination of staff support for all non-statutory County advisory boards



RECCOMENDED ACTION -
UTILIZE THE TOOLS WE HAVE



Adoption of Revenue - Recommended

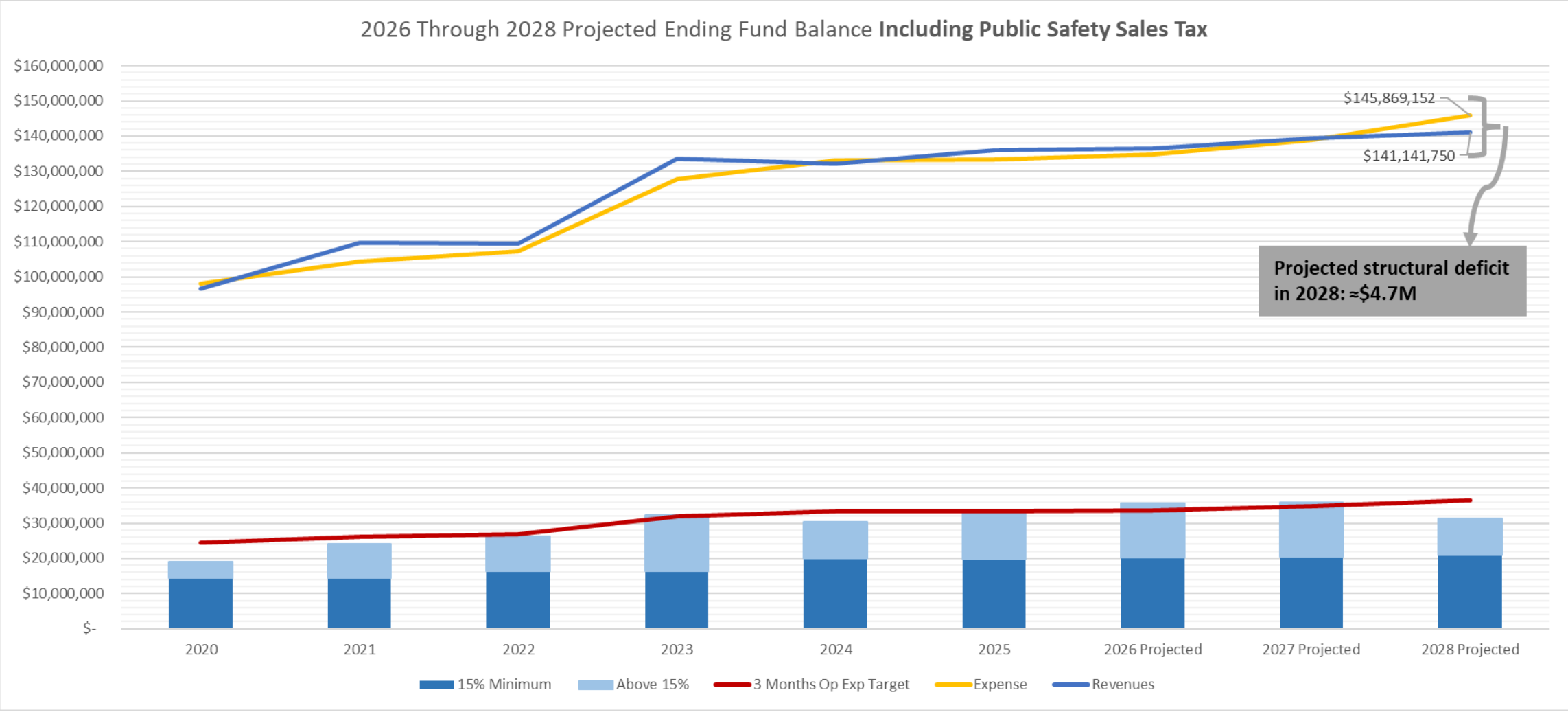
The following slide models the financial trajectory if the Council adopts the public safety sales tax

This is preliminary modeling with full projections to be provided with upcoming budget presentations

Major decisions during the mid-biennium budget process (e.g. Sheriff's Office lease and jail health) were based on the need for future revenue

This approach is recommended, along with additional cuts as part of the 2027-2028 budget process





Projected to stay above statutory minimum but more work needed

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2027-2028 Proposed Spending Priorities

FUND EXISTING OBLIGATIONS ADOPTED IN 2026 - \$4.5M

- Rising jail medical and food costs
- Sheriff's Office Lease

PRIORITIZE REMAINING REVENUE FOR LABOR COSTS THROUGH BUDGET PROCESS - \$2.5M



Questions?



APPENDIX: INVENTORY OF GENERAL FUND SERVICES



County Council/County Executive

County Council

Sets County policy through the adoption of County code and other governing documents (e.g. Comprehensive Plan). Acts as the County's budget authority

County Executive

Oversees all County departments, recommends and implements the budget, and oversees major projects and cross-department initiatives (e.g. Justice Project)



Assessor/Treasurer/Auditor

Assessor

Values property countywide and maintains accurate property details accessible to the public.

Treasurer

Acts as the bank for the County and all junior taxing Districts

Auditor

Processes marriage licenses, recordings and vehicle registrations

Administers elections



Prosecutor/Public Defender

PROSECUTOR

Prosecutes all felony and juvenile criminal actions on behalf of the state and all gross misdemeanors and misdemeanors in unincorporated Whatcom County

Leads criminal justice diversion efforts

Victim witness support

Represents the County as chief civil legal council and advises on risks and liability

PUBLIC DEFENDER

Provides constitutionally required indigent defense services and representation on involuntary mental and alcohol commitment cases



District Court

Processes criminal and gross misdemeanor cases, jury coordination, hearings and trials, processes criminal orders for protection and arrests warrants

Operation of probation services including monitoring court ordered conditions, compliance with treatment programs, community service

Operation of mental health court including substance testing, training and recovery support



Superior Court

Hears all adult felony cases, juvenile offenses, divorce, child custody and support matters, probate, guardianships, adoptions, among other civil court matters

Oversees Recovery Court, Family Recovery Court, Pre-trial Services, and the Family and Juvenile Court Improvement Program

Provides Juvenile Court and probation services and provides family supports and evidenced-based programming



Superior Court Clerk

Provides all clerk services and maintains court records for the Whatcom County Superior Court in criminal and civil matters

Oversees assigned counsel, law library and courthouse facilitator program

Facilitates Water Adjudication records and proceedings



Medical Examiner/ Health & Community Services/WSU Extension

MEDICAL EXAMINER

Investigates all deaths that occur under unusual, suspicious or unexplained circumstances.

HEALTH & COMMUNITY SERVICES

Birth and death certificates; Protects drinking water, ensures food safety, and addresses environmental hazards; Communicable disease prevention and outbreak response; Clinical services including TB Treatment.

WSU EXTENSION

Technical assistance to commercial farmers and field-based research; Community gardening and composting education.



Parks & Recreation / Planning & Development

PARKS & RECREATION

Operations and maintenance of 75 park properties totaling 16,578 acres, including 79 miles of trails, open space and conservation land. Supports resource and land management in the Lake Whatcom Watershed.

Supports eight senior centers and the East County Regional Resource Center.

Maintenance and operations of Plantation Rifle Range.

PLANNING & DEVELOPMENT SERVICES

Permitting, fire inspections and arson investigations, critical areas and building code enforcement

Long-range planning



Sheriff

Patrol and traffic enforcement in unincorporated Whatcom County

Criminal investigations

Civil process service, fingerprinting and sex offender registration

Jail operations

Courthouse security

Disaster response coordination and search and rescue



Discretionary GF Services

Examples:

- Facilitation support for boards and Commissions
- District Court DVPOTS program
- Food bank purchases
- Eight senior services (e.g. senior centers)
- East Whatcom Regional Resource Center

