



Whatcom County

COUNTY COURTHOUSE
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Agenda Bill Master Report

File Number: AB2022-303

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Agenda Date:	06/07/2022			Enactment #:	ORD 2022-045

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

TITLE FOR AGENDA ITEM:

Ordinance providing for the submission of a proposition to the qualified electors of Whatcom County authorizing the County to lift the limit on regular property taxes under Chapter 84.55 RCW for the purpose of funding for childcare, early learning programs, and increased support for vulnerable children

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

This ordinance submits to the Whatcom County Auditor, for inclusion on the ballot in a special election to be held concurrently with the November 8, 2022, general election, a proposition to the qualified voters of the County to approve or reject a levy above the regular property tax limitations established in RCW 84.55.010 for the funding of childcare and early childhood programs to improve kindergarten readiness and funding for support of homeless and otherwise vulnerable children. The proposed levy lid lift authorized by this proposition would permit the County to increase its regular property tax levy by \$0.19 per \$1000 of assessed valuation, resulting in a regular property tax levy of \$0.94 per \$1000 of assessed valuation for collection in 2023 (calculated using the regular property tax rate in 2022, based on total assessed value in 2021), and to increase the levy thereafter as allowed by chapter 84.55 RCW to allow for the uninterrupted continuation of the levy lid lift for a term of ten (10) years. The amount collected in 2023 and in the following 9 years will be approximately \$8,200,000.00 annually. Pursuant to RCW 84.55.050(5), the maximum regular property taxes that may be levied in 2032 for collection in 2033 and in later years shall be computed as if the proposition under this resolution had not been approved.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
05/24/2022	Council	SUBSTITUTE INTRODUCED FOR PUBLIC HEARING	Council
		Aye: 7 Buchanan, Byrd, Donovan, Elenbaas, Frazey, Galloway, and Kershner	
		Nay: 0	
		Absent: 0	
06/07/2022	Council	ADOPTED	
		Aye: 5 Buchanan, Donovan, Frazey, Galloway, and Kershner	
		Nay: 1 Elenbaas	
		Absent: 0	
		Abstain: 1 Byrd	

Attachments: Proposed Ordinance for June 7, Link to AB2022-303 Public Comments, Letter from Child and Family Well-Being Task Force

ORDINANCE NO. 2022-045

PROVIDING FOR THE SUBMISSION OF A PROPOSITION TO THE QUALIFIED ELECTORS OF WHATCOM COUNTY AUTHORIZING THE COUNTY TO LIFT THE LIMIT ON REGULAR PROPERTY TAXES UNDER CHAPTER 84.55 RCW FOR THE PURPOSE OF FUNDING FOR CHILDCARE, EARLY LEARNING PROGRAMS, AND INCREASED SUPPORT FOR VULNERABLE CHILDREN

WHEREAS, studies show that 90% of the human brain is developed before the age of 5. This period before kindergarten is the critical window for children to learn the basic skills to have a successful life and be ready to learn in school, such as attention, motivation, coordination, and self-esteem; and

WHEREAS, there are approximately 10,000 children under the age of 5 in Whatcom County, and up to 5,000 lack access to early learning because there are not enough spaces available. This childcare gap is worse in rural areas of the county; and

WHEREAS, studies show that children who go to high-quality preschool are more likely to read proficiently by the third grade, and more likely to graduate and go on to post-high school education such as college, technical school, or training programs that lead to good jobs as adults; and

WHEREAS, recent data shows that only 46% of students in Whatcom County, and only 25% of children of color, enter kindergarten fully ready to learn; and

WHEREAS, research shows that, for every dollar invested in early childhood programs, between \$7 and \$13 are saved in benefits to the community, including higher graduation rates, lower incarceration rates, and lower healthcare costs. Whatcom County currently spends only 2% of its budget on programs related to families, but spends much more responding to situations involving severe mental illness and homelessness, and on incarceration; and

WHEREAS, over 85% of Whatcom County businesses report staffing challenges from lack of childcare access; and

WHEREAS, increased wages would help attract, train, and keep high quality educators and providers for children in Whatcom County. Child care workers are essential, but their salaries have not kept up with the cost of living. Most earn minimum wage; less than \$30,000 a year on average; and

WHEREAS, chapter 84.55 RCW generally limits the dollar amount of regular property taxes that a county may levy in any year, but RCW 84.55.050 allows a county to levy taxes exceeding such limit by majority approval of the voters, allows a county to include in the ballot proposition a limit on the purpose for which the additional taxes levied

1 will be used and allows the proposition to provide for the expiration of the additional taxing
2 authority; and
3
4

5 **WHEREAS**, The Whatcom County Council finds that the best interests of the citizens
6 of Whatcom County require the submission of a proposition to the qualified voters of the
7 County, in a special election to be held concurrently with the general election on November
8 8, 2022, to approve or reject a levy above the regular property tax limitations established in
9 RCW 84.55.010 for the funding of childcare and early childhood programs to improve
10 kindergarten readiness and funding for support of homeless and otherwise vulnerable
11 children; and
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13

14 **WHEREAS**, the proposed levy lid lift authorized by this proposition would permit the
15 County to increase its regular property tax levy by \$0.19 per \$1000 of assessed valuation,
16 resulting in a regular property tax levy of \$0.94 per \$1000 of assessed valuation for
17 collection in 2023 (calculated using the regular property tax rate in 2022, based on total
18 assessed value in 2021), and to increase the levy thereafter as allowed by chapter 84.55
19 RCW to allow for the uninterrupted continuation of the levy lid lift for a term of ten (10)
20 years. The amount collected in 2023 and in the following 9 years will be approximately
21 \$8,200,000.00 annually; and
22

23 **WHEREAS**, the County wishes to exempt those individuals that qualify for property
24 tax exemptions under RCW 84.36.381; and
25

26 **WHEREAS**, pursuant to RCW 84.55.050(5), the maximum regular property taxes
27 that may be levied in 2032 for collection in 2033 and in later years shall be computed as if
28 the proposition under this resolution had not been approved.
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31 **NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that:
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33 **SECTION 1 LEVY SUBMITTAL:** To provide necessary funding for the purposes identified
34 in Section 3 of this ordinance, the County Council shall submit to the qualified electors of
35 the County a proposition authorizing a regular property tax levy in excess of the levy
36 limitation contained in chapter 84.55 RCW which would allow the County, commencing in
37 2023 and thereafter continuing for an additional 9 years, to collect additional property taxes
38 in the amount of \$0.19 per \$1000 of assessed valuation, for a total regular property tax of
39 \$0.94 per \$1000 of assessed valuation for collection in 2023. This proposed additional levy
40 is within the limitations set by RCW 84.52.043.
41
42

43 **SECTION 2 DEPOSIT OF LEVY PROCEEDS:** All levy proceeds shall be deposited into a
44 fund, to be known as the Healthy Children’s Fund, which shall be created by ordinance, and
45 these funds and proceeds thereon shall be used exclusively for the purposes outlined in
46 Section 3.
47
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50 **SECTION 3 ELIGIBLE EXPENDITURES:**

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52 A. The Healthy Children’s Fund shall be used exclusively for the following:
53

- 54 1. **Increasing Affordable, High-Quality, Professional, and Accessible Early**
55 **Learning and Child Care Opportunities.** Young children of all backgrounds will

1 have increased access to affordable, high-quality, professional, and accessible
2 early learning and child care experiences that meet the unique needs of families
3 across Whatcom County.
4

5 a. Funding in this area must address each of the following priorities:
6

7 **Affordable:** Decrease the cost of early learning and child care
8 experiences for both families and providers.
9

10 **High-Quality:** Increase the quality of early learning and child care
11 experiences.
12

13 **Professional:** Attract and retain quality early childhood educators.
14

15 **Accessible:** Expand early learning and child care services that meet
16 the varied needs of families and children. Geographic locations, ages
17 of children, special needs, and a broad range of child care scheduling
18 needs (including emergency child care opportunities) will all be
19 considered in the development.
20

21 2. **Helping vulnerable children of all backgrounds, including homeless and**
22 **at-risk children.** Vulnerable children of all backgrounds will have increased
23 access to the support they need, either directly or through support for their
24 families, including mental and behavioral health services and housing stability
25 programs. For the purposes of this ordinance, 'vulnerable children' are defined
26 as any children at greater risk of experiencing physical or emotional harm and/or
27 experiencing poor outcomes because of one or more factors in their lives,
28 including but not limited to homeless and foster children.
29

30 a. Funding in this area must address each of the following priorities:
31

32 **Expand Mental and Behavioral Health:** Expand mental health
33 services for vulnerable children and their families.
34

35 **Prevent and reduce homelessness of vulnerable children:**
36 Reduce the instances of vulnerable children experiencing
37 homelessness, through diversion and other preventative services and
38 reduce the trauma associated with homelessness by supporting interim
39 housing services and trauma-focused system reform directed at
40 vulnerable children and their families.
41

42 **Support Vulnerable Children's Parents:** Expand supports and
43 services for families who have or are expecting children deemed to be
44 vulnerable.
45

46 b. Services funded under this section shall not include those that are already
47 funded through the Continuum of Care system for homelessness that is
48 part of the federal and state-mandated Coordinated Entry System.
49

50 3. **Help all children be ready for kindergarten.** Improvements to child care and
51 early learning programs under this measure must be designed to advance the
52 goal that children of all backgrounds in Whatcom County should enter
53 kindergarten prepared and ready to learn.
54

- 1 4. **Independent Performance Audits and Oversight:** Ensure that taxpayer
2 money is well spent achieving the goals adopted by the County Council in this
3 ordinance and endorsed by the voters through passage of the levy.
4

5 B. Funding requirements and limitations:

- 6
7 1. The County shall ensure that the Healthy Children’s Fund is used exclusively to
8 sustain an increase in overall public expenditures for eligible services as set forth
9 in this ordinance. Money in the Healthy Children’s Fund shall not be used in lieu
10 of federal, state, county, city or school district funding already committed for the
11 purpose of providing outlined services.
12
13 2. All service providers, vendors and subcontractors of the Healthy Children's Fund
14 shall be selected by fund administrators in compliance with County purchasing
15 procedures. All service providers shall have and adhere to robust anti-
16 discrimination and child protection policies. All contracts for service resulting from
17 The Healthy Children's Fund should state the contract’s objective, whether from
18 this ordinance or the Community Health Improvement Plan.
19
20 3. Reimbursements to the County for administrative costs, evaluation, and overhead
21 shall be limited to nine percent of levy proceeds, with up to three percent used
22 for auditing and evaluation.
23
24 4. The Healthy Children’s Fund may maintain reserve funds. It is intended that
25 substantially all levy proceeds will be used for the purposes set forth in this
26 ordinance within the ten-year levy period, and reserves maintained after the
27 ninth year of the levy must be supported by a formal statement justifying the
28 need for the reserve.
29

30 **SECTION 4 IMPLEMENTATION PLAN:**

- 31
32 1. The Department of Health shall serve as the fund administrator to develop an
33 implementation plan and oversee the implementation of the Healthy Children’s
34 Fund. However, should the County later create a new department or entity that is
35 a more appropriate fund administrator, the County Executive, with the
36 concurrence of the County Council, may transfer the role of fund administrator to
37 that new department or entity.
38
39 2. The Fund Administrator shall develop an implementation plan that identifies the
40 specific strategies and projects to be funded and the outcomes to be achieved
41 with the use of levy proceeds.
42
43 3. This implementation plan shall, to the maximum extent possible, be developed in
44 collaboration with the Child and Family Well-being Taskforce, an existing
45 community board established by the Whatcom County Council, and shall be
46 approved by the County Council and transmitted to the County Executive by
47 March 31, 2023, and every 2 years thereafter to be included as part of the
48 budget submitted to the Council.
49
50 4. The Implementation Plan, including the spending plan, shall be open to and
51 shared with the public. Before submitting to the County Executive, the Fund
52 Administrator shall seek input from relevant advisory groups, including the Child
53 and Family Well-Being Taskforce. The implementation plan should also include
54 the following information:
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- a) Details of fund allocations across eligible expenditures and strategies, including as a percentage of the fund revenue;
 - b) Working criteria for fund allocation to guide the granting and/or contracting process for non-administrative expenses;
 - c) An overview of the granting/contracting process that includes opportunities for community members to provide input in to fund allocation decisions; and;
 - d) Opportunities for leveraging the fund and bringing in external resources to the county.
5. The initial 2-year Implementation Plan shall allocate no less than 55% and no more than 68% of levy revenue and proceeds to improving early learning and care through the strategies outlined in paragraph 3.A.1 and shall allocate no less than 20% and no more than 36% of levy revenue and proceeds to supporting vulnerable children through the strategies outlined in paragraph 3.A.2.
6. In subsequent years of the fund, adjustments can be made to the allocations by the County Council based on the information reflected in the independent audit, recommendations by the Child and Family Well-Being Task Force, the emergent needs of our community, and changes in state and federal funding availability.

SECTION 5 INDEPENDENT PERFORMANCE AUDITS AND OVERSIGHT:

1. Every other year, a qualified independent auditor shall conduct a performance audit of the Healthy Children’s Fund. The auditor shall be selected in compliance with County purchasing procedures. The auditor shall develop the audit process in consultation with the Child and Family Well-Being Taskforce, which shall also provide feedback on the draft audit before its submission to the County Council. The audit shall:
- a) Collect and review data and evaluate progress towards achieving the goals and strategies adopted in section 3;
 - b) Collect and report on feedback from stakeholders, including users and providers;
 - c) Include qualitative and quantitative sources; and
 - d) Include recommendations for improvements or adjustments.
2. The Child and Family Well-Being Taskforce, with the support of the Fund Administrator, will write and deliver an annual report to the public and the County Council. This shall include progress made toward agreed upon goals, outcomes, and metrics. Fund Administrators shall use this report, and recommendations from the Evaluation, to make improvements in fund administration.

SECTION 6 CALL FOR A SPECIAL ELECTION: In accordance with RCW 29A.04.32I, the Whatcom County Council hereby calls for a special election to be held in conjunction with the general election on November 8, 2022, to consider a proposition authorizing a regular property tax levy for the purposes described in this ordinance. The Whatcom County Auditor shall cause notice to be given of this ordinance in accordance with the state constitution and

1 general law and to submit to the qualified electors of the county, at the said special county
2 election, the proposition hereinafter set forth. The Clerk of the Council shall certify that
3 proposition to the County Auditor in substantially the following form:
4

5 **PROPOSITION XX:**

6 The Whatcom County Council adopted Ordinance No. 2022-045 concerning funding to
7 address the well-being of children. If approved, this proposition would authorize the County
8 to increase property taxes to fund childcare, early learning programs, and increased support
9 for vulnerable children. This measure would increase property taxes for ten consecutive
10 years in the amount of \$0.19/\$1000 in assessed valuation (to a total rate of \$0.94/\$1000 in
11 assessed valuation for collection in 2023) for collection in 2023-2032, subject to the limit
12 factors in chapter 84.55 RCW and the exemptions in RCW 84.36.381. Should this
13 proposition be approved?
14

- 15 Yes
16 No
17

18 **SECTION 7 CORRECTIONS:** The Prosecuting Attorney is authorized to make such minor
19 adjustments to the wording of this proposition as may be required that do not change its
20 substantive meaning and are consistent with the intent of this ordinance.
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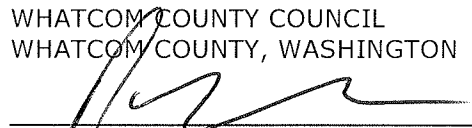
22
23 **SECTION 8 EXPLANATORY STATEMENT:** The Prosecuting Attorney shall prepare an
24 Explanatory Statement based on this ordinance for use in the Voters' Pamphlet.
25

26
27 **SECTION 9 SEVERABILITY:** If any provision of this ordinance or its application to any
28 person or circumstance is held invalid, the remainder of the ordinance or the application of
29 the provision to other persons or circumstances is not affected.
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32 **ADOPTED** this 7th day of June, 2022.
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36 ATTEST:
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39 Dana Brown-Davis, Clerk of the Council
40

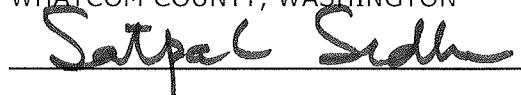
WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Todd Donovan, Council Chair

41
42 WHATCOM COUNTY EXECUTIVE
43 APPROVED AS TO FORM:
44

WHATCOM COUNTY, WASHINGTON

45 /s/ Karen Frakes (approved via e-mail 6/7/22) /JL
46 Karen Frakes
47 Civil Deputy Prosecutor
48


Satpal Sidhu,
County Executive
49

50 Approved () Denied
51

52 Date Signed: June 8, 2022
53
54