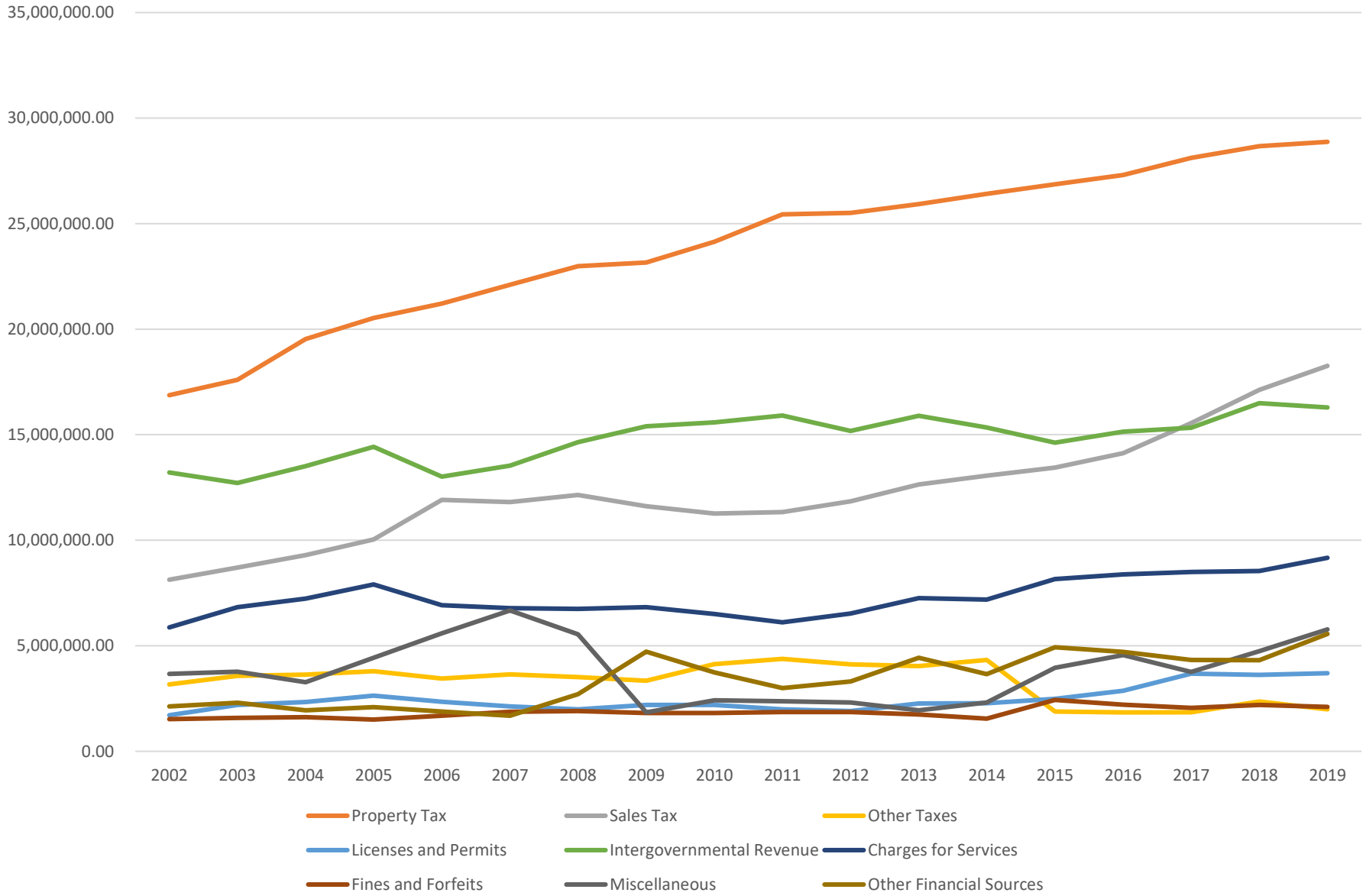


# General Fund Revenue



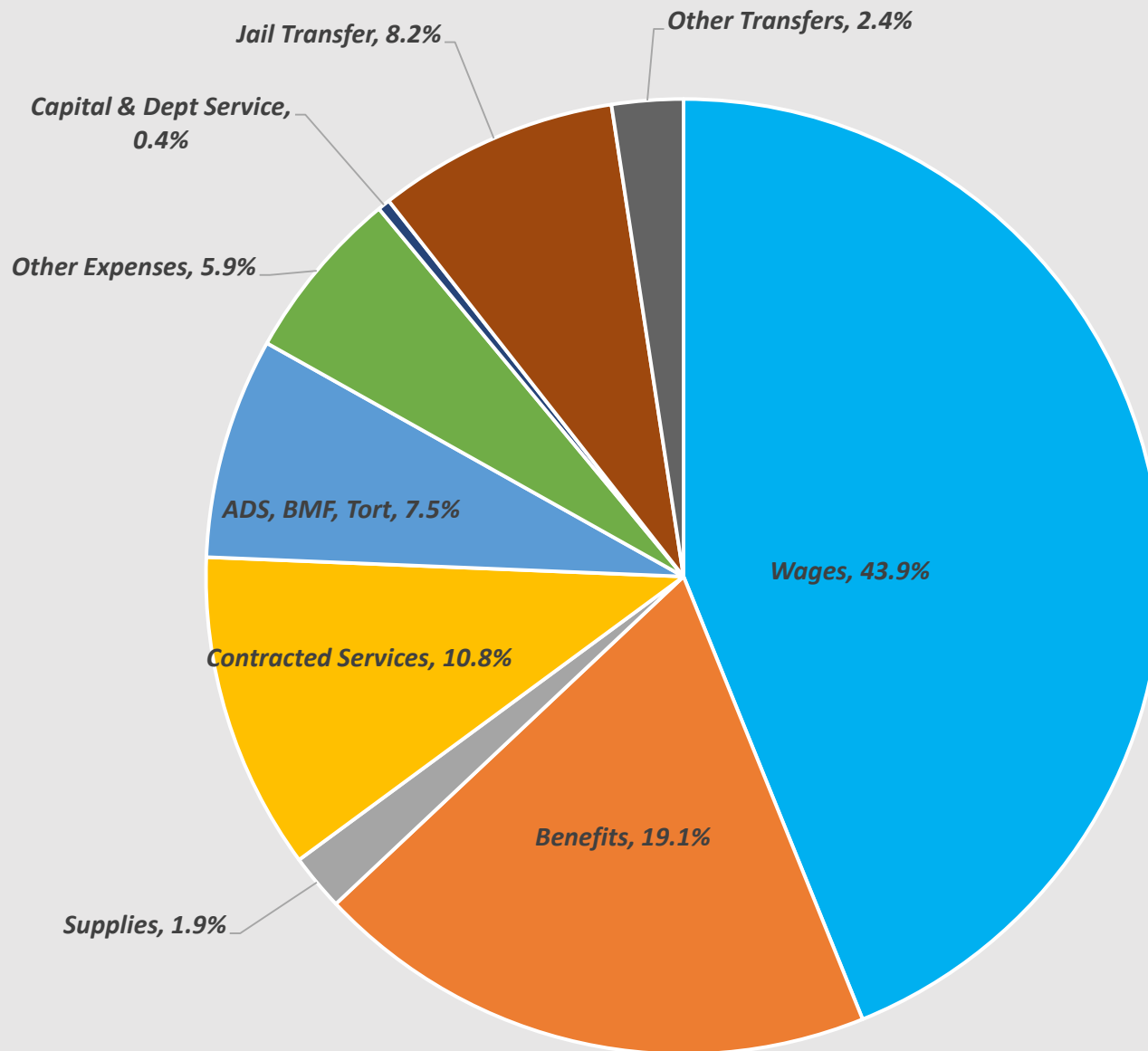
## MAJOR GENERAL FUND REVENUE ASSUMPTIONS

These revenue assumptions were based on sheltering in place April and May. There is significant uncertainty regarding future restrictions on human activity and the impact of the pandemic on county revenues. Projections will need to be updated as new information becomes available.

- Property taxes – collect about 2/3rds of normal in April, twice the normal amount for May, and overall collections of 95% (a decrease from historical 98.7 of levy)
- Sales taxes – collect 50% of April and May normal amount, 55% for June and July, recovery but not full recovery the rest of year (75% August, 85% September-October, 90% November-December)

*Currently Projecting the following amounts as compared to last year; will be adjusted month to month:*

- Building related revenues at 75%
- Health permits, mental & physical health fees at 80%
- Auditor filing fees at 85%, lower new filings, higher refinances
- Auditor licensing at 90%, less new car sales
- REET processing fees at 75%; real estate sales drop
- Court filing fees at 80%
- Adult probation fees at 75%
- Parks revenues at 75%
- Traffic infractions and other fines & penalties at 80%
- Investment interest should be close to 2020 budget of \$2.5 million this is \$1 million less than 2019 revenue.

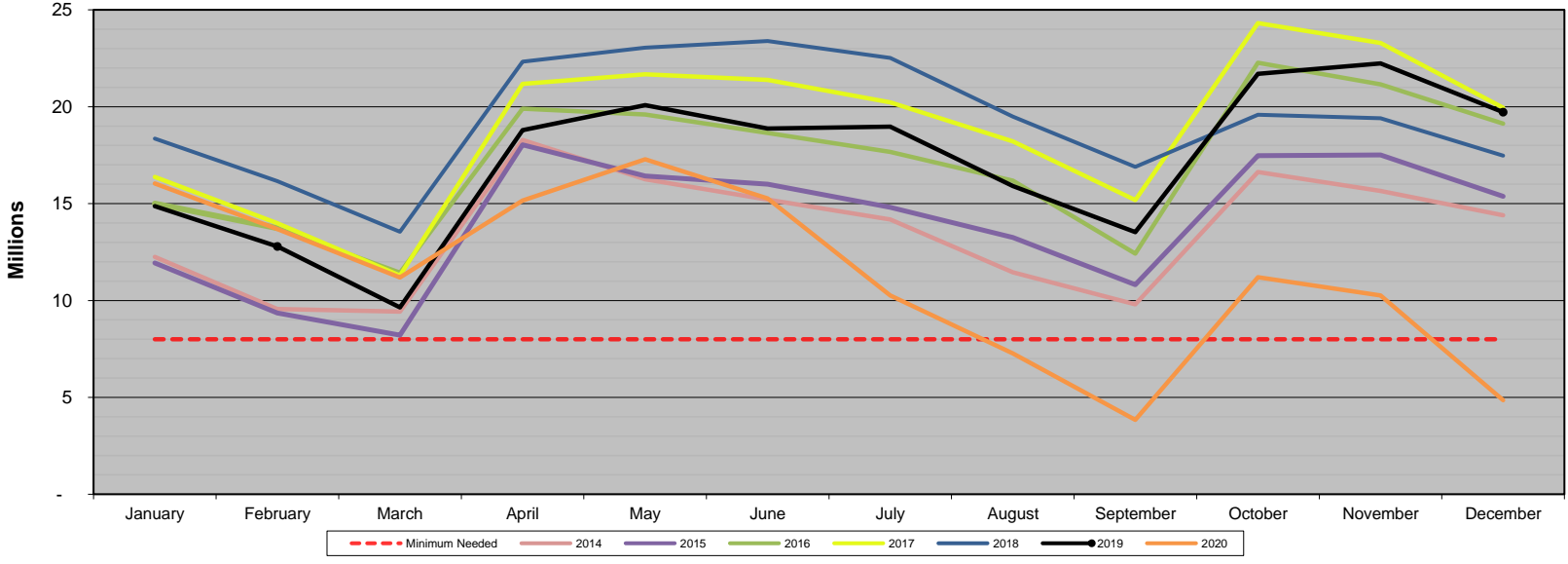


**GENERAL FUND EXPENSES**

## GENERAL FUND PROJECTIONS

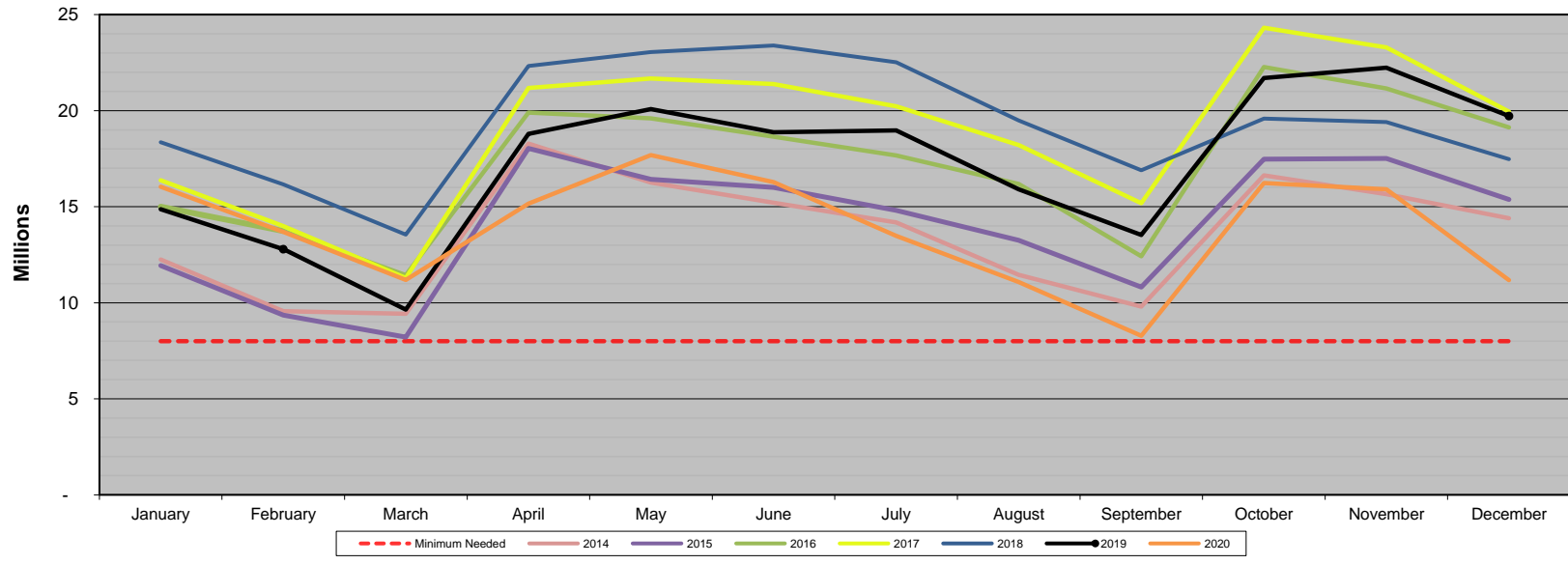
	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	March	April	May	June	July	August	September	October	November	December
<b>Beginning Cash Balance</b>	13,681,724	11,184,905	15,153,685	17,286,684	15,261,966	10,255,125	7,265,966	3,839,537	11,195,045	10,254,513
<b>Revenues</b>										
Property Taxes	1,195,593	7,590,996	6,234,727	149,138	97,616	148,072	773,525	9,976,936	2,144,807	132,401
Sales Taxes	1,302,810	637,590	776,024	784,554	808,229	1,304,849	1,344,316	1,387,502	1,576,125	1,394,810
Licenses & Permits	197,747	325,364	188,609	201,488	397,083	217,193	183,949	390,426	180,294	198,739
Intergovernmental Revenue	1,134,385	1,418,549	721,281	2,890,430	2,391,649	903,434	863,230	1,461,371	953,556	2,034,020
Charges for Service	661,113	607,454	588,032	541,585	598,520	589,036	538,949	737,411	521,078	543,134
Fines & Forfeits	177,718	138,308	179,517	129,670	142,231	146,652	130,275	162,269	145,774	150,863
Miscellaneous Revenue	351,842	434,582	474,040	365,450	416,949	342,163	282,652	365,573	330,294	436,612
Trfs, Timber & Other Taxes	119,153	213,697	518,211	667,222	289,768	688,597	397,111	271,422	751,183	973,274
<b>Total Revenues</b>	<b>5,140,363</b>	<b>11,366,540</b>	<b>9,680,440</b>	<b>5,729,537</b>	<b>5,142,045</b>	<b>4,339,996</b>	<b>4,514,008</b>	<b>14,752,909</b>	<b>6,603,111</b>	<b>5,863,855</b>
<b>Expenditures</b>										
Wages	3,243,663	3,311,985	3,311,985	3,311,985	4,967,978	3,311,985	3,311,985	3,311,985	3,311,985	4,967,978
Benefits	1,454,189	1,503,223	1,503,223	1,503,223	1,851,653	1,503,223	1,503,223	1,503,223	1,503,223	1,851,653
Supplies	162,272	148,488	172,137	147,668	149,086	136,125	157,078	148,925	138,260	245,750
Contracted Services	718,717	802,930	961,314	859,394	980,224	729,627	947,689	784,506	830,175	1,747,368
Admin, BMF & Tort Alloc	611,636	611,636	611,636	611,636	611,636	611,636	611,636	611,636	611,636	611,636
Jail Transfer	668,228	668,228	668,228	668,228	668,228	668,228	668,228	668,228	668,228	668,228
Other Transfers	20,267	25,000	-	-	225,000	-	50,000	25,000	-	280,873
Capital & Debt	5,902	3,583	3,583	3,583	384,858	3,583	3,583	3,583	-	-
Other Expenses	752,309	322,686	315,335	648,537	310,224	364,747	687,013	340,315	480,136	892,995
<b>Total Expenditures</b>	<b>7,637,181</b>	<b>7,397,760</b>	<b>7,547,441</b>	<b>7,754,255</b>	<b>10,148,886</b>	<b>7,329,154</b>	<b>7,940,437</b>	<b>7,397,401</b>	<b>7,543,643</b>	<b>11,266,482</b>
<b>Ending Cash Balance</b>	<b>11,184,905</b>	<b>15,153,685</b>	<b>17,286,684</b>	<b>15,261,966</b>	<b>10,255,125</b>	<b>7,265,966</b>	<b>3,839,537</b>	<b>11,195,045</b>	<b>10,254,513</b>	<b>4,851,887</b>
<b>Mitigation Actions:</b>										
Return Financial Sys Rplcmnt \$ to GF(Council action reqd)			-	-	1,600,000	-	-	-	-	-
Hiring Freeze			107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000
Additional wage & benefit savings			210,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000
Expenses			81,046	90,163	79,431	68,331	97,443	71,134	79,342	156,593
<b>Adjusted Cash Balance</b>			<b>17,684,730</b>	<b>16,277,176</b>	<b>13,476,765</b>	<b>11,082,938</b>	<b>8,280,952</b>	<b>16,234,593</b>	<b>15,900,403</b>	<b>11,181,369</b>

# General Fund Cash Balance



Minimum Needed	January	February	March	April	May	June	July	August	September	October	November	December	Apr-Sept
8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
<b>2014</b>	12,248,287	9,562,194	9,426,250	18,284,893	16,254,029	15,209,467	14,186,631	11,450,464	9,802,742	16,631,357	15,651,625	14,401,771	8,482,151
<b>2015</b>	11,939,473	9,355,043	8,211,799	18,034,867	16,419,730	15,997,603	14,810,853	13,251,093	10,812,411	17,475,433	17,516,229	15,376,210	7,222,456
<b>2016</b>	15,001,294	13,733,271	11,436,934	19,896,490	19,592,476	18,642,100	17,673,068	16,188,412	12,417,191	22,269,826	21,159,054	19,126,202	7,479,299
<b>2017</b>	16,375,425	13,987,201	11,289,037	21,173,954	21,667,788	21,384,831	20,228,334	18,208,983	15,177,907	24,315,102	23,291,312	19,947,177	5,996,047
<b>2018</b>	18,355,180	16,161,752	13,546,266	22,330,835	23,046,049	23,391,069	22,513,924	19,495,004	16,895,200	19,591,697	19,410,620	17,474,206	5,435,635
<b>2019</b>	14,868,125	12,787,777	9,644,105	18,786,171	20,085,171	18,874,997	18,965,715	15,907,728	13,534,495	21,691,395	22,234,907	19,721,063	5,251,676
<b>2020</b>	16,042,940	13,681,724	11,184,905	15,153,685	17,286,684	15,261,966	10,255,125	7,265,966	3,839,537	11,195,045	10,254,513	4,851,887	11,314,148

## General Fund Cash Balance - post mitigation actions



Minimum Needed	January	February	March	April	May	June	July	August	September	October	November	December	Apr-Sept
8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
<b>2014</b>	12,248,287	9,562,194	9,426,250	18,284,893	16,254,029	15,209,467	14,186,631	11,450,464	9,802,742	16,631,357	15,651,625	14,401,771	8,482,151
<b>2015</b>	11,939,473	9,355,043	8,211,799	18,034,867	16,419,730	15,997,603	14,810,853	13,251,093	10,812,411	17,475,433	17,516,229	15,376,210	7,222,456
<b>2016</b>	15,001,294	13,733,271	11,436,934	19,896,490	19,592,476	18,642,100	17,673,068	16,188,412	12,417,191	22,269,826	21,159,054	19,126,202	7,479,299
<b>2017</b>	16,375,425	13,987,201	11,289,037	21,173,954	21,667,788	21,384,831	20,228,334	18,208,983	15,177,907	24,315,102	23,291,312	19,947,177	5,996,047
<b>2018</b>	18,355,180	16,161,752	13,546,266	22,330,835	23,046,049	23,391,069	22,513,924	19,495,004	16,895,200	19,591,697	19,410,620	17,474,206	5,435,635
<b>2019</b>	14,868,125	12,787,777	9,644,105	18,786,171	20,085,171	18,874,997	18,965,715	15,907,728	13,534,495	21,691,395	22,234,907	19,721,063	5,251,676
<b>2020</b>	16,042,940	13,681,724	11,184,905	15,153,685	17,684,730	16,277,176	13,476,765	11,082,938	8,280,952	16,234,593	15,900,403	11,181,369	6,872,733



**WHATCOM COUNTY  
EXECUTIVE ORDER 2020-06**

**SELECTIVE HIRING FREEZE**

**WHEREAS**, the County Executive recognizes an immediate need to reduce expenditures due to the COVID-19 event's significant impact on county cash flow and revenues;

**NOW, THEREFORE, BY** virtue of the power vested in me by the home rule charter and the County Code for Whatcom County, I hereby order the implementation of a "SELECTIVE HIRING FREEZE" through October 31, 2020 as follows:

- Recruitment activity for currently vacant regular and temporary extra help positions shall cease except for designated positions where the Executive's Office has given "freeze exception" authorization:
  - Where an offer of employment has been made and accepted.
  - Designated essential positions which will be filled internally.
  - Positions supporting the emergency response to COVID-19.
- With future vacancies, Department Heads will continue shifting tasks within the department to provide operational, developmental, or business-related benefits to the County during the COVID-19 event.
- Department Heads can submit a requisition to recruit internally for a qualified internal County applicant if the resulting subsequent vacancy will be frozen.
- Department Heads may submit a written request for a Hiring Freeze exception by individual position with justification for the critical need for the position in 2020 and revenue or cost impacts of not filling the position. The Human Resources and Finance Managers will review and prepare recommendations to the County Executive for each request.

**DATED** this 20th day of April, 2020.

A handwritten signature in blue ink that reads "Satpal Singh Sidhu". The signature is written in a cursive, flowing style.

Satpal Singh Sidhu, Whatcom County Executive