



# 2023-24 Biennium Budget Presentation



Clarity leading to confidence



# 2023-24 Biennium Budget Presentation



## Vision

Maintain Strong Health of County Finances

### Sound County Core Services

- Maintain County Assets and Level of Service (All ASRs)
- Respond to our community's needs
- Strengthen County's core services



# 2023-24 Biennium Budget Presentation

## Priorities / Community Needs



- Continue ARPA Fund Initiatives
  - Affordable Housing
  - Childcare
  - Court backlog
  - Broadband access
- Flood response & recovery
  - Improve emergency response capacity
  - Long Term Flood Mitigation Plans
- Crisis response systems - GRACE, LEAD, ART



# 2023-24 Biennium Budget Presentation



## Priorities / Community Needs

- Recruitment and Retention Year
- Investments in Current Community Issues
  - Water Solutions Table
  - Racial Equity Commission
  - Establish fund for future County Buildings
- Improve Government / Citizen Services - Technology



# 2023-24 Biennium Budget Presentation



## 2023-24 Budget Highlights

- Recognize element of uncertainty in revenue forecasts
- Healthy Gen Fund Balance - \$22 M (2023) \$19 M (2024)
- Urging Council to take 1% Annual GF Revenue Increase
- Urging Council to take portion of banked capacity for Flood Fund



# 2023-24 Biennium Budget Presentation

## Fund Projections



### Summary of Budgeted Revenues and Expenditures by Fund

		Budgeted Revenue			Budgeted Expenditures		
		Amended Budget 2022	Budget 2023	Budget 2024	Amended Budget 2022	Budget 2023	Budget 2024
001	General Fund	107,919,707	109,279,865	110,614,680	113,619,300	116,317,225	119,638,856
108	County Road	28,260,281	28,658,361	28,911,061	45,077,005	31,733,537	31,815,169
118	Jail Fund	17,800,210	17,574,255	18,622,899	19,960,506	19,901,010	20,297,519
130	Countywide Emergency Medical Services	17,903,729	23,134,754	23,615,661	24,759,475	23,091,531	23,965,184
169	Flood Control Zone District	16,596,157	21,888,614	-	20,890,485	26,049,686	-
	All Other Funds	107,592,723	106,014,568	88,559,663	138,388,278	109,873,418	80,553,388
	<b>TOTAL</b>	<b>296,072,807</b>	<b>306,550,417</b>	<b>270,323,964</b>	<b>362,695,049</b>	<b>326,966,407</b>	<b>276,270,116</b>



# 2023-24 Biennium Budget Presentation

## General Fund Revenue Projections



	2021 Adopted Budget	2022 Adopted Budget	2023 Recommended Budget	2024 Recommended Budget
<b>Revenues</b>				
Taxes	47,185,004	48,350,532	57,873,010	59,303,967
Licenses & Permits	3,674,117	3,675,617	3,912,880	3,912,880
Intergovernmental Revenues	18,319,404	16,608,418	21,200,554	20,668,802
Charges for Service	8,463,790	8,516,746	8,664,764	8,893,365
Fines & Penalties	1,788,300	1,888,300	1,349,000	1,250,000
Miscellaneous Revenue	3,296,230	3,127,054	5,101,304	5,511,768
Other Financing Sources	5,585,629	5,663,272	11,178,353	11,073,898
<b>Total Revenues</b>	<b>88,312,474</b>	<b>87,829,939</b>	<b>109,279,865</b>	<b>110,614,680</b>
<b>Expenditures</b>				
Total Expenses	93,930,312	95,503,831	116,317,225	119,638,856
Net	(5,617,838)	(7,673,892)	(7,037,360)	(9,024,176)
Budget Lapse	4,696,516	4,775,192	5,815,861	5,981,943
Change in Fund Balance	(921,322)	(2,898,700)	(1,221,499)	(3,042,233)
Beginning Fund Balance			23,566,745	22,345,246
Change in Fund Balance			(1,221,499)	(3,042,233)
<b>Ending Fund Balance</b>			<b>22,345,246</b>	<b>19,303,013</b>



# 2023-24 Biennium Budget Presentation

## Change in FTEs: 2022 to 2024



Department	Amended Budget 2022	Proposed Budget 2023	Proposed Budget 2024	Change from 2022 to 2024
Administrative Services	77.00	77.00	77.00	-
Assessor	31.00	31.00	31.00	-
Auditor	17.00	17.00	17.00	-
County Council/Hearing Examiner	11.50	11.50	11.50	-
County Executive/Non-Departmental	11.00	10.00	10.00	(1.00)
District Court/District Court Probation	37.00	37.00	37.00	-
Health Department	129.20	141.20	139.20	10.00
Parks & Recreation	26.00	28.00	28.00	2.00
Planning & Development Services	47.00	49.00	49.00	2.00
Prosecuting Attorney	55.00	55.00	55.00	-
Public Defender	43.00	43.00	43.00	-
Public Works	177.00	181.00	182.00	5.00
Sheriff/Jail/Emergency Mgmt	207.00	208.00	208.00	1.00
Superior Court/Clerk/Juvenile	86.20	85.20	85.20	(1.00)
Treasurer	13.00	13.00	13.00	-
WSU Extension	2.00	2.00	2.00	-
<b>Total Whatcom County FTE's</b>	<b>969.90</b>	<b>988.90</b>	<b>987.90</b>	<b>18.00</b>
<b>Percent Change from Previous Year</b>		<b>1.96%</b>	<b>-0.10%</b>	<b>1.86%</b>





# 2023-24 Biennium Budget Presentation



## Unresolved Community Funding Needs

### Public Safety

- Justice and Safety Capital Facility - Future Ballot Measure
- Criminal Justice System Backlog after ARPA

Outcome of Child & Family Fund Levy

Outcome of EMS Levy

Flood Mitigation Measures - Long Term

State support for Water Solutions Table

