

**2023 - 2024 2nd Omnibus Agency Proposed Financial Plan  
Water & Land Resources - Shared Services/ 00001210**

Category	2021-2022 Actuals	2023-2024 Adopted	2023-2024 Current Budget	2023-2024 Biennial-to- Date Actuals	2023-2024 Estimated	2025-2026 Projected	2027-2028 Projected
<b>Beginning Fund Balance</b>	<b>1,686,432</b>	<b>551,609</b>	<b>1,252,209</b>	<b>1,252,209</b>	<b>1,252,209</b>	<b>829,563</b>	<b>424,101</b>
<b>Revenues</b>							
Wastewater Treatment Division (WTD)	30,070,739	37,993,056	37,993,056	11,884,136	37,993,056	40,880,528	43,006,316
Surface Water Management Fund	14,992,263	25,923,786	25,923,786	8,365,907	31,613,195	33,668,053	35,856,476
Hazardous Waste Management Program	11,338,753	20,036,172	20,036,172	1,529,603	20,036,172	21,836,296	22,971,783
General Fund	-	2,600,000	2,022,000	-	2,022,000	1,751,728	1,842,818
Flood Control District	2,714,777	2,807,880	2,807,880	358,957	8,227,104	8,761,891	9,217,509
Noxious Weeds Fund	912,039	1,112,554	1,112,554	362,186	1,112,554	1,197,108	1,259,358
Grants/Other Revenues	8,263,066	9,868,865	9,868,865	2,648,736	10,595,593	10,930,353	11,498,732
<b>Total Revenues</b>	<b>68,291,638</b>	<b>100,342,313</b>	<b>99,764,313</b>	<b>25,149,526</b>	<b>111,599,674</b>	<b>119,025,957</b>	<b>125,652,991</b>
<b>Expenditures</b>							
Division Administration (DO, HR, F&A)	6,621,583	12,175,917	12,175,917	4,127,416	16,294,286	17,726,945	18,648,746
Fish Passage	375,000	1,137,215	1,137,214	235,270	-	-	-
Kokanee	325,000	406,695	406,695	71,911	406,695	437,604	460,359
Environmental Lab	26,572,957	31,190,881	31,190,881	9,551,302	31,190,881	33,561,388	35,306,580
Hazardous Waste	11,464,071	20,293,959	20,293,955	4,837,706	20,293,955	21,836,296	22,971,783
Rural & Regional Services	7,482,007	12,211,298	12,311,571	3,279,687	10,768,061	11,030,886	11,224,380
Science & Technical Services	15,885,242	17,792,990	17,792,988	5,788,919	18,221,231	19,145,255	20,140,808
Ag, Forestry & Incentive (AFI)	-	6,004,248	5,895,418	1,913,992	6,040,146	6,216,644	6,539,909
New Capital Section	-	-	-	-	8,807,065	9,476,402	9,969,175
<b>Total Expenditures</b>	<b>68,725,861</b>	<b>101,213,203</b>	<b>101,204,639</b>	<b>29,806,203</b>	<b>112,022,320</b>	<b>119,431,419</b>	<b>125,261,741</b>
<b>Estimated Underexpenditures</b>							
<b>Other Fund Transactions</b>							
Other Revenue Adjustments							
Estimated True-up adjustment	-	319,281	(1,017,680)	-	-	-	-
<b>Total Other Fund Transactions</b>	<b>-</b>	<b>319,281</b>	<b>(1,017,680)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>1,252,209</b>	<b>-</b>	<b>829,563</b>	<b>(3,404,468)</b>	<b>829,563</b>	<b>424,101</b>	<b>815,351</b>
<b>Reserves</b>							
Estimated Expenditure Reserve(s)	1,252,209	-	-	-	-	-	-
<b>Total Reserves</b>	<b>1,252,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve Shortfall	-	-	-	3,404,468	-	-	-
<b>Ending Undesignated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>829,563</b>	<b>-</b>	<b>829,563</b>	<b>424,101</b>	<b>815,351</b>

**Financial Plan Notes**

All financial plans have the following assumptions, unless otherwise noted in below rows.  
2023-2024 Adopted Budget ties to PBCS and matches 2023-2024 Adopted.  
Outyear revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- Beginning Balance is consistent with the fund balance reported by FBOD and matches EBS GL\_30 report.
- Revenue inflated by BFPA blended labor rates for 2025-26 & 2027-28
- ~1.9m in general fund contributions goes towards Agriculture, Forestry & Incentives (AFI) and other revenues from the Surface Water Management (SWM) Fund now reflected in Shared Services Fund.
- Wastewater Treatment Division (WTD) revenue pays for services provided by Environmental Lab and Science & Technical Services.
- SWM Fund pays for County's share of Regional programs, Science and Technical Services and the Environmental Lab; also includes its proportional share of Division's administration and support functions.
- Noxious Weed Control Fund and the Flood Control - Operating Contract Fund pay their proportional share of Division's administration and support functions.
- Hazardous Waste Management Program is a multi-agency program, administered by Public Health as its fiscal agent. The revenues pay for WLRD's share of staff, supplies, equipment, overhead and any other related costs.
- Other Revenue includes federal, state and local grants, contracts for services with other agencies and jurisdictions, and revenue-backed contingency. This also includes the large increase in the Flood Control District's (FCD) Cooperative Watershed Management (CWM) grant program.
- Other Revenue adjustments included to compensate for the lack of revenue budget adjustments. 1210 is largely a pass through fund.

Expenditure Notes:

- AFI, Basin Stewards, and Open Space Acquisitions programs moved to Shared Services Fund 1210 from the SWM Fund 1211 in the 2023-2024 adopted budget
- Regional Services includes Regional & Rural Service Section management and support functions, County's support towards Water Resource Inventory Areas (WRIA), King Conservation District (KCD), and Groundwater management system.
- Division administration and support includes Division leadership, Finance and Human Resources functions; Also includes revenue-backed contingency for unforeseen needs or events
- Fish Passage Restoration and Kokanee Recovery programs were previously housed within the Director's Office in 2021-22. The Kokanee program is budgeted in its own organization unit. Fish passage is proposed to be moved into the new capital services unit.

Reserve Notes:

True-up process accounts for any variances from budget, and makes appropriate adjustments (credit/charge) to balance the fund.

Last Updated 9/10/23 by Aaron Sommer using data from PBCS and BFPA assumptions.