

Summary - All Cost Centers

Core Mission Support	2023 Budget	2024 Budget Est	2022 Budget	VARIANCE	% of Budget
Average Annual FTEs	11.63	11.63	11.69	(0.06)	10%
Total Revenues	0	0	288,975	(288,975)	
Total Personnel	(141,474)	(210,827)	(254,710)	113,236	
Total Operating	(370,979)	(372,735)	(334,566)	(36,414)	
<b>Net Surplus (Deficit)</b>	<b>(512,453)</b>	<b>(583,563)</b>	<b>(300,301)</b>	<b>(212,152)</b>	
<b>Original Net Surplus (Deficit)</b>	<b>0</b>		<b>Variance</b>	<b>(512,453)</b>	

deficit to be funded by Advancement  
**(512,453)**

**Core Mission Support:** Operations budget for 2023 includes the addition of a part time Office Coordinator and a shared Finance/HR Assistant. The Senior Director of Operations position has been removed to support the costs of these new positions. Also included is an increased budget amount for legal fees to account for possible costs of lawsuits, and projected costs for the next stage of implementation for payment and purchasing software. Costs for Learning & Impact staff have been allocated to service budget pillars to leverage funding sources that will directly pay for data collection and reporting. Deficit to be covered by Advancement unrestricted funds, as well as unrestricted multiyear pledge funds received in 2022.

Advancement	2023 Budget	2024 Budget Est	2022 Budget	VARIANCE	% of Budget
Average Annual FTEs	3.75	3.75	3.08	0.67	7%
Total Revenues	789,500	974,625	916,766	(127,266.38)	
Total Personnel	(310,202)	(332,428)	(293,878)	(16,324.21)	
Total Operating	(58,294)	(61,209)	(59,017)	722.87	
<b>Net Surplus (Deficit)</b>	<b>421,004</b>	<b>580,988</b>	<b>563,871</b>	<b>(142,868)</b>	
<b>Original Net Surplus (Deficit)</b>	<b>0</b>		<b>Variance</b>	<b>421,004</b>	

Projected Revenue Development

**421,004**

**Overall Surplus/Deficit between Advancement and CMS**  
**(91,450)**

**Advancement:** Advancement includes a restructured staff team focusing on community involvement and public policy. Fundraising projections are based on historical records, with two new events including a luncheon in the spring and a dinner in the fall. Surplus allocated to cover Operations deficit and funding gaps in service pillars.

Housing Services	2023 Budget	2024 Budget Est	2022 Budget	VARIANCE	% of Budget
Average Annual FTEs	11.55	11.55	17.00	(5.45)	29%

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Total Revenues	1,495,462	1,496,212	1,610,576	(115,113.80)
Total Personnel	(970,855)	(1,013,019)	(1,109,018)	138,163.29
Total Operating	(572,191)	(601,040)	(585,291)	13,099.63
<b>Net Surplus (Deficit)</b>	<b>(47,583)</b>	<b>(117,847)</b>	<b>(83,732)</b>	<b>36,149</b>
<b>Original Net Surplus (Deficit)</b>	<b>0</b>		<b>Variance</b>	<b>(47,583)</b>

**Housing Services:** Housing budget for 2023 includes Whatcom Community housing and Skagit/Island housing. Permanent Supportive housing at 22 North will be discontinued in 2023 and the PAD is relocated to Adolescent Services in the Community & Healing Services pillar. Whatcom Housing has aligned staffing with revenue and most operating expenses are supported, leading to a very closely balanced budget. Skagit/Island Housing has adequate funds to support its budgeted staffing structure, however restrictive contract budgets have left significant gaps in unfunded operating line items for the last few years, such as insurance and rising leasing costs in Skagit county. Leadership staff are aware of gaps and are searching out new revenue sources and ways to reduce costs.

<b>Healing Services</b>	<b>2023 Budget</b>	<b>2024 Budget Est</b>	<b>2022 Budget</b>	<b>VARIANCE</b>	<b>% of Budget</b>
Average Annual FTEs	14.52	15.30	20.28	(5.77)	28%
Total Revenues	1,466,378	1,494,629	1,415,523	50,855.73	
Total Personnel	(1,246,909)	(1,364,624)	(1,232,058)	(14,850.94)	
Total Operating	(231,939)	(243,535)	(269,558)	37,619.07	
<b>Net Surplus (Deficit)</b>	<b>(12,469)</b>	<b>(113,531)</b>	<b>(86,093)</b>	<b>73,624</b>	
<b>Original Net Surplus (Deficit)</b>	<b>0</b>		<b>Variance</b>	<b>(12,469)</b>	

**Healing Services:** Most budgets within Healing Services are close to balanced. Queer Youth Services received multiyear funding in 2022 from PeaceHealth which has allowed the staffing structure to stabilize and a balanced budget. Teen Court has been stable and has been consistently funded at a balanced level for several years. Employment & Education is underfunded by \$10k+ with the loss of grant funding that has helped support operating expenses. Behavioral Health is well set with new Commerce Ancillary funding as well as the possibility of rolling over unspent HCA contract funds. If the rollover is approved it will increase our capacity over the standard amount budgeted here. Also included in Healing in 2023 is the PAD, which has overhauled its staffing structure to align with available revenue, leading to a balanced budget for the first time in the PAD's operation.

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Engagement Services	2023 Budget	2024 Budget Est	2022 Budget	VARIANCE	% of Budget
Average Annual FTEs	13.92	15.92	19.71	(5.79)	26%
Total Revenues	1,315,294	1,359,244	1,560,739	(245,445.36)	
Total Personnel	(1,041,294)	(970,068)	(1,153,555)	112,260.03	
Total Operating	(325,776)	(362,126)	(370,605)	44,829.54	
<b>Net Surplus (Deficit)</b>	<b>671</b>	<b>27,049</b>	<b>36,579</b>	<b>(88,356)</b>	
<b>Original Net Surplus (Deficit)</b>	<b>0</b>		<b>Variance</b>	<b>671</b>	

**Engagement Services:** Engagement services have been more closely aligned across sites to leverage available funding and create a smoother, more consistent experience for young people. Whatcom Outreach will now be sited at the Ground Floor, and Street Outreach staff will now be combined with Ground Floor staff to support increased training and better coverage. Skagit Engagement will continue to work with Whatcom to access Critical Transitions funding, which will support the addition of an assistant position for Skagit Engagement's staff. Whatcom Outreach also includes new Commerce funding to expand outreach work with young people. ACI funding will continue to help support capacity and growth across the organization to increase community engagement.

COMBINED TOTAL, ALL	2023 Budget	2024 Budget Est	2022 Budget	VARIANCE	% of Budget
Average Annual FTEs	55.36	58.14	71.76	(16.40)	100%
Total Revenues	5,066,634.18	5,324,710.18	5,792,578.98	(725,944.80)	
Total Personnel	(3,710,734.36)	(3,890,966.76)	(4,043,218.82)	332,484.46	
Total Operating	(1,559,178.75)	(1,640,646.62)	(1,619,036.29)	59,857.54	
<b>Net Surplus (Deficit)</b>	<b>(203,279)</b>	<b>(206,903)</b>	<b>130,324</b>	<b>(333,603)</b>	
<b>Funds to Reserves</b>	<b>50,666</b>	<b>53,247</b>	<b>57,926</b>		
<b>Approved Surplus (Deficit)</b>	<b>(253,945)</b>	<b>(260,150)</b>	<b>72,398</b>		
awards booked in 2021 for 22-23			\$167,000.00		
awards booked in 2022 for 23-24	\$177,448.00		(\$177,448.00)		
awards booked in 2023 for 24-25		\$75,000.00	(\$75,000.00)		
<b>Projected surplus/(deficit)</b>	<b>(76,497)</b>	<b>(185,150)</b>	<b>(13,050)</b>		

**Summary - All Cost Centers**

**General Notes:** Staffing structures have been refined and aligned across pillars to leverage available funding and support increased wages for staff, particularly those in direct service. Average cost per FTE has been increased by 20%, due the addition of a more competitive wage scale and by combining many part-time FTEs to create fewer full-time, benefits-eligible FTEs. In most cases, increases in wages have been offset with reductions to overall FTEs in budgets. Office leasing costs have been reduced with the projection to give up the Prospect leases and house staff at 1020 after the PAD move. Renewal costs for liability insurance and audit costs projected at 10%; renewal costs for health insurance projected at 20%. If lower rates are able to be sourced these costs may be reduced. All budgets reviewed with pillar directors, managers, and leadership for accuracy and completion.

**2024 Budget Notes:** 2024 Budget numbers are based on looser projections as a scaled-up version of current operations. Expenses are projected to increase by standard amounts of approximately 10% over current year projections. Revenues based in fundraising and grants are projected to increase by standard amounts of approximately 10%, while contract revenues are projected to continue at current levels. These projections are not expected to reflect the final version of the 2024 year's budget, but are intended to give a sense of where gaps are and the level of increased funding that will need to be sourced to continue to operate as expenses steadily increase.

<b>Original Approved Surplus (Deficit)</b>	<b>0</b>	<b>2022 Avg FTE</b>	<b>2023 Avg FTE</b>
		<b>\$ 54,877.64</b>	<b>\$ 67,029.16</b>
<b>Variance</b>	<b>(76,497)</b>		
<b>Reserves</b>	<b>\$50,666</b>		