



**PUBLIC HEARING**

**ON THE**

**2015 SKAGIT COUNTY BUDGET**

**December 1, 2014**

# 2015 BUDGET PROCESS

- **July 7** – Budget Call
- **August 13** – Departments submitted budgets
- **September through October** –  
Administrative Staff met with departments  
and reviewed requests
- **October** – Department meetings with  
Board of County Commissioners
- **November 17** – Preliminary Budget Available
- **December 1** – Public Hearing to consider  
testimony



# REGIONAL SERVICES PROVISION

- Jail
- Superior Court
- Court Filings (Clerk)
- Prosecutor
- Juvenile Court
- Public Health
- Mental Health and Chemical Dependency
- Development Disabilities
- Death Investigations and Autopsies
- Assessment of Property
- Property Tax Collection
- Licensing and Document Recording
- Treasurer for Most Local Governments
- Emergency Management
- Elections, Voter Registrations
- Parks, Recreation, Fair
- Historical Museum
- Cooperative Extension

More than 64% of the General Fund expenses support regional services



# BUDGET OVERVIEW

- General Fund
  - 28 Departments
  - 27% of the total expense budget
- Special Revenue Funds – 35
- Debt Service Funds – 2
- Capital Funds – 4
- Enterprise Funds – 3
- Internal Service Funds – 4
- Component Unit of Government – 1
- Total of 50 unique funds



# GENERAL FUND

- Accounts for all financial resources not accounted for in another fund.
- For Skagit County this includes:
  - Assessor
  - Auditor
  - Board of Equalization
  - Boundary Review Board
  - Civil Service
  - Clerk
  - Commissioners
  - Coroner
  - Human Resources
  - Budget & Finance
  - District Court
  - Public Defender
  - Facility Maintenance
  - Hearing Examiner
  - Juvenile Court
  - Prosecutor
  - Sheriff
  - Superior Court
  - Treasurer
  - Noxious Weed Control
  - Assigned Counsel
  - Sustainability



# GENERAL FUND BUDGET

- 2014 Projections

Rev - \$47,308,937

Exp - \$48,213,715

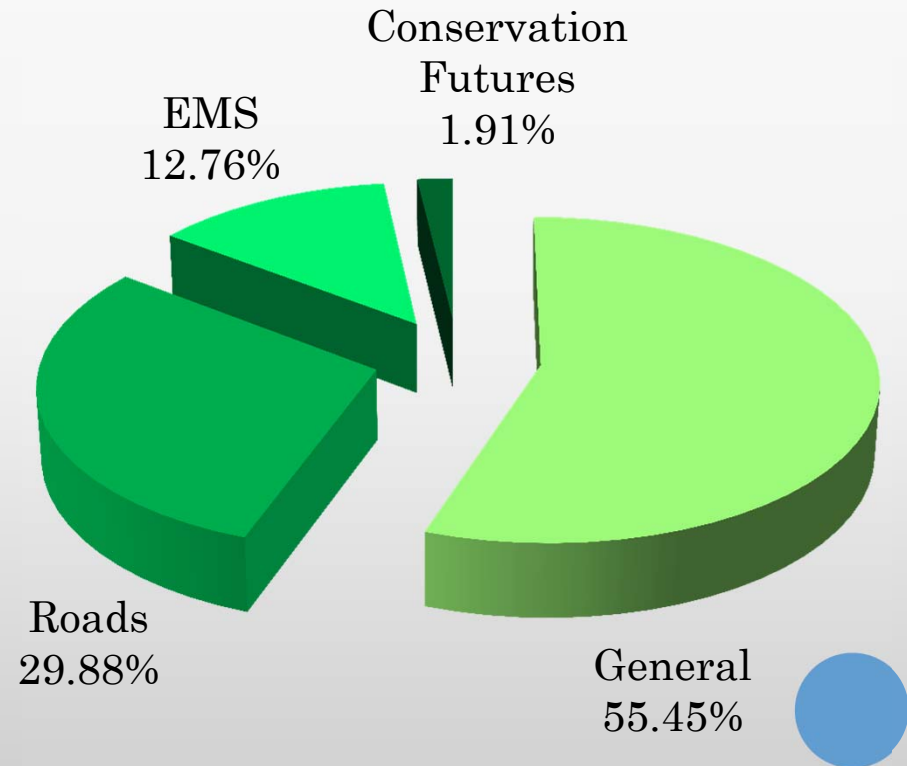
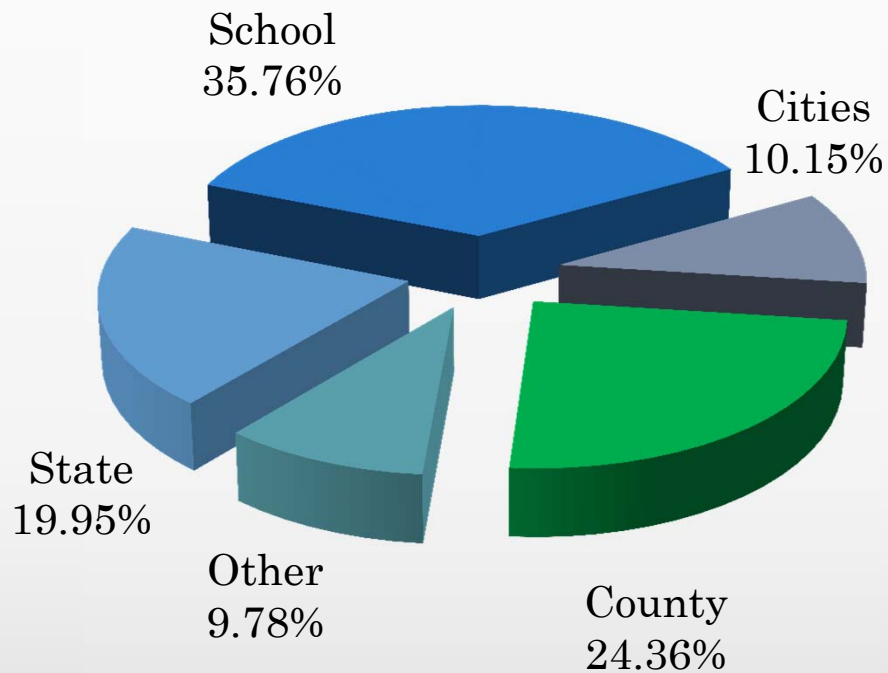
- 2015 Proposed Budget

Rev - \$46,511,263

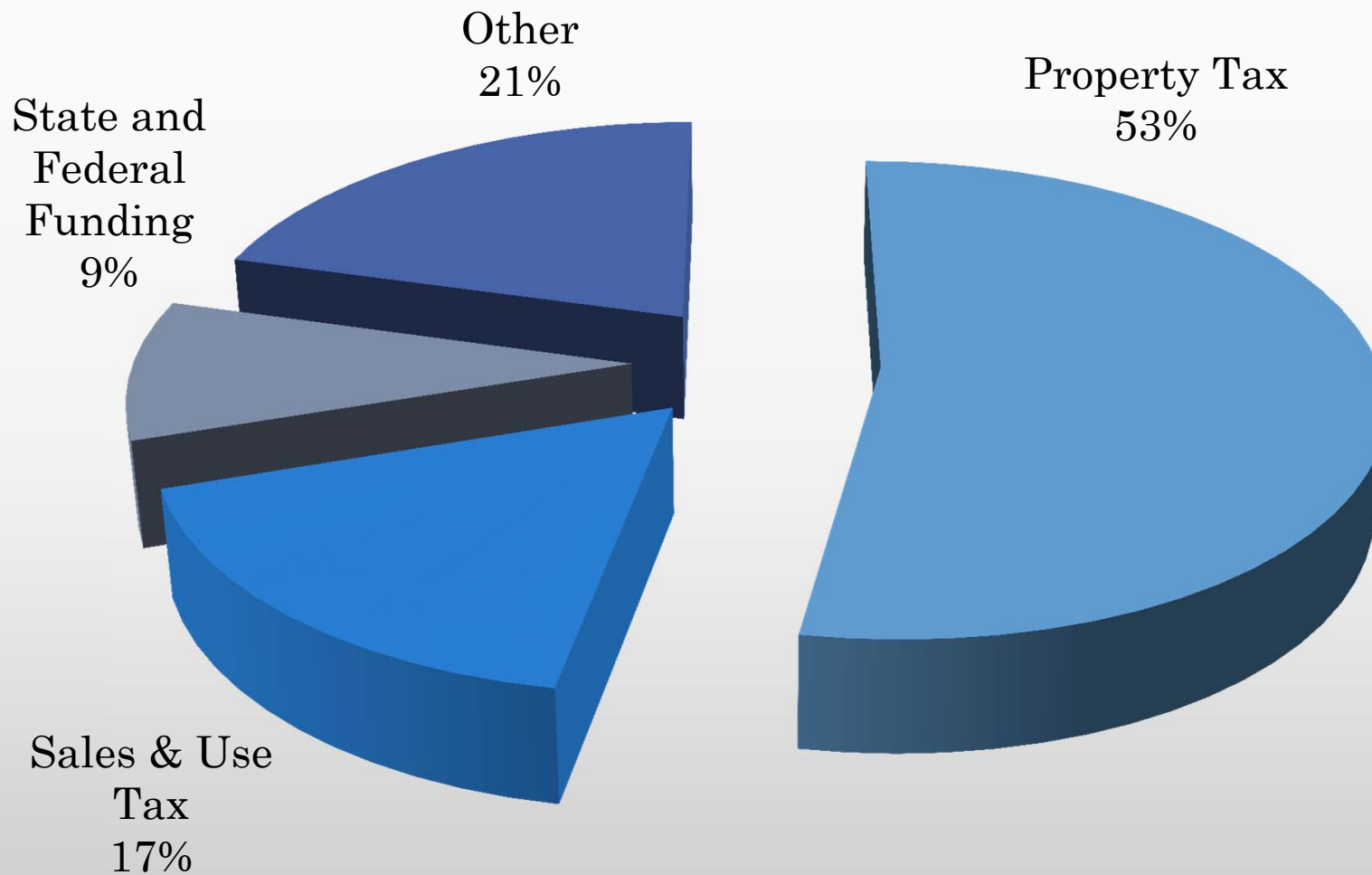
Exp - \$50,903,436



# WHERE DO OUR PROPERTY TAXES GO?

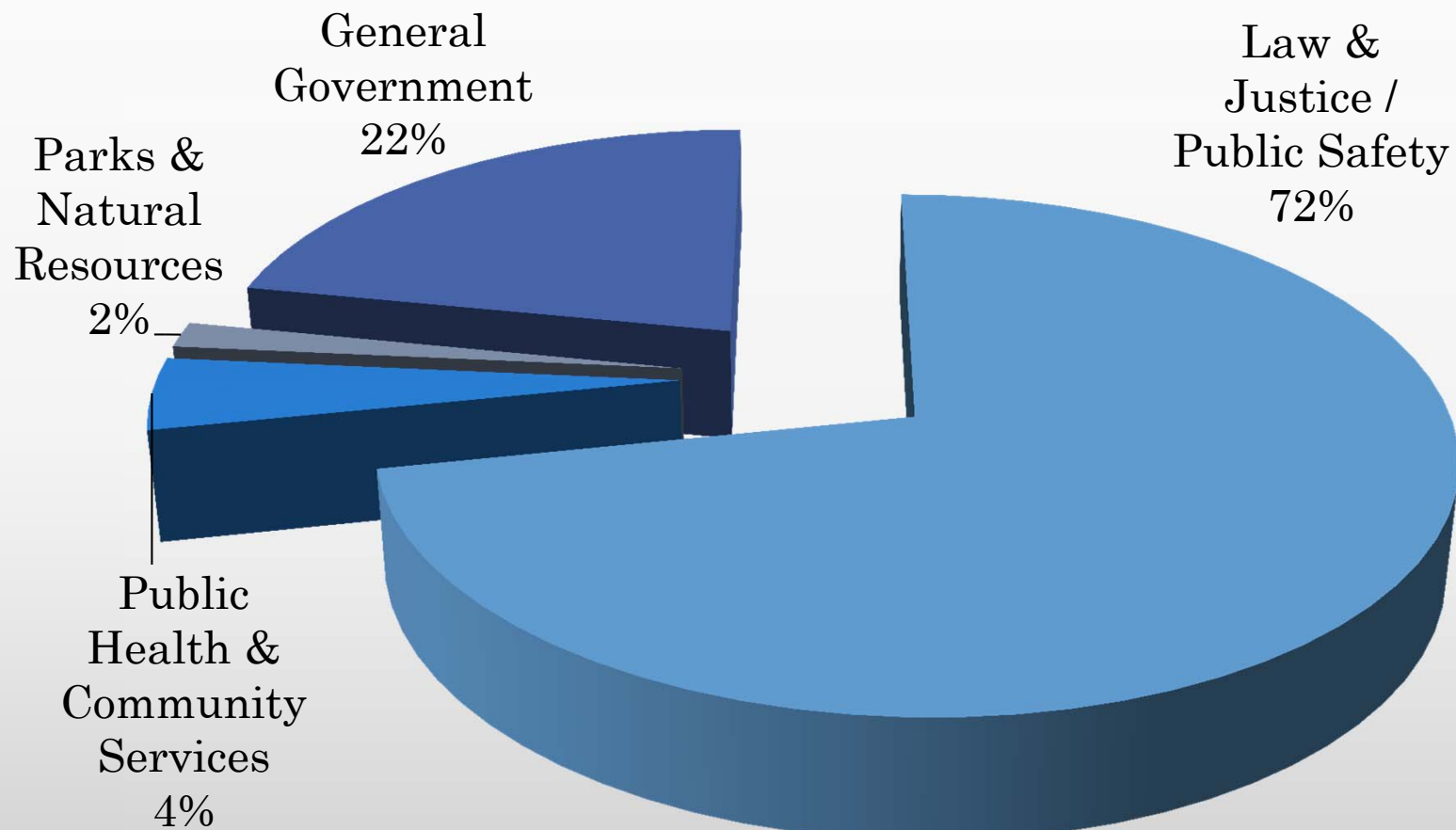


# SOURCE OF REVENUE





# USE OF GENERAL FUND RESOURCES



# ALL OTHER COUNTY FUNDS

- Special Revenue Funds
  - Account for resources are restricted for a specific purpose other than debt or capital
- Debt Service Funds
  - Account for principal and interest payments on bonds
- Capital Funds
  - Account for resources used for acquisition or construction of capital facilities or other assets
- Enterprise Funds
  - Accounts for activities for which a fee is charged to external users
- Internal Service Funds
  - Provide services within our government, or to other governments, on a cost reimbursement basis



# ALL OTHER COUNTY FUNDS

- 2014 Projections

Rev - \$120,726,633

Exp - \$117,892,762

- 2015 Proposed Budget

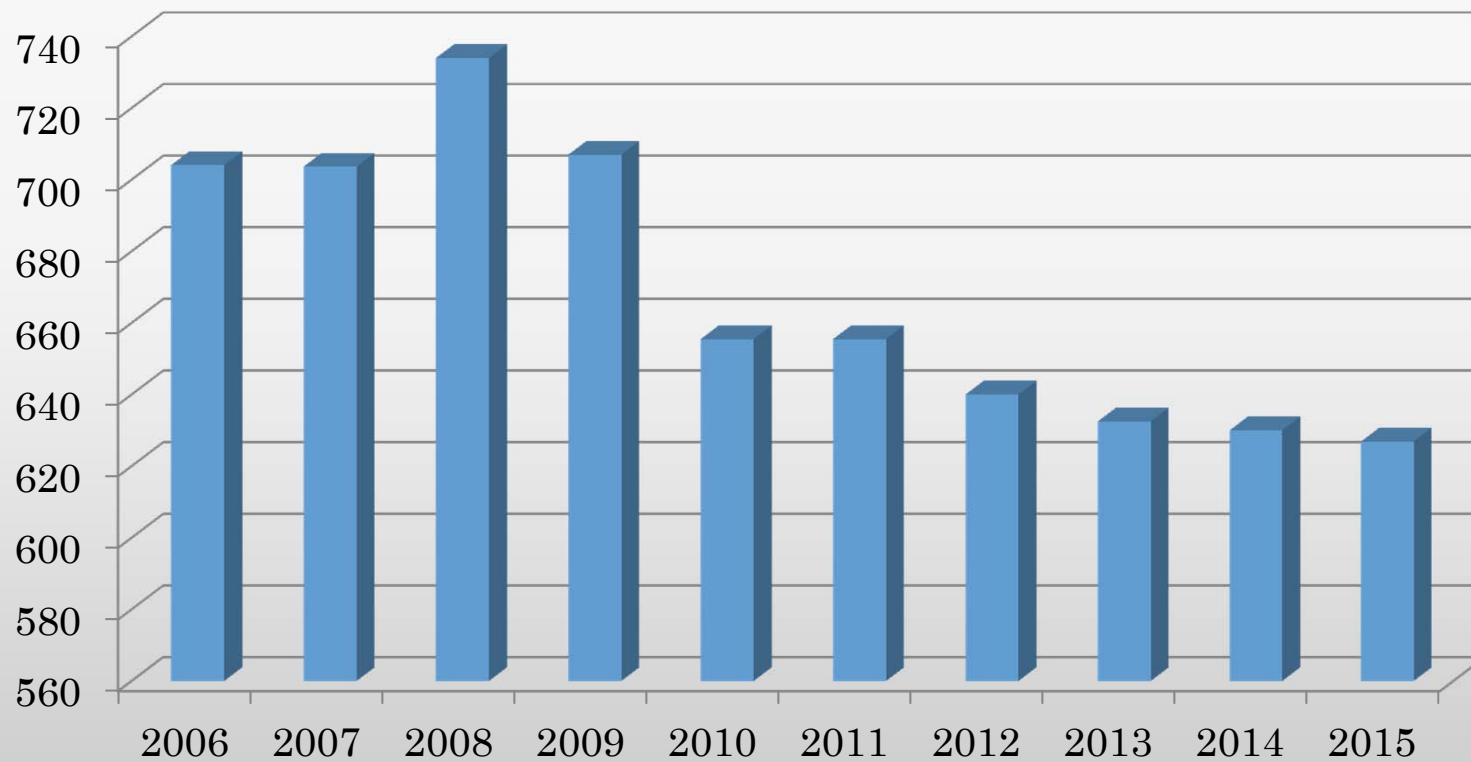
Rev - \$119,317,195

Exp - \$138,640,110



# STAFFING HISTORY

## Full Time, Regular Part Time, Elected Officials



# WHAT'S INCLUDED?

- Known reductions in state/federal/local funding
- New Construction Revenue
- 1% increase in property taxes
- No closure days
- Contingency for 2% general wage adjustment
- Position Reductions – 3.2 filled; 5.6 vacant
- Position Additions – 3.2 Law & Justice; 1.5 Planning; 1 Facilities



# CENTRAL VALLEY AMBULANCE AUTHORITY

- 2014 Modified Budget

Rev - \$5,089,781

Exp - \$5,321,839

- 2015 Proposed Budget

Rev - \$4,291,950

Exp - \$4,589,054



# WHAT'S NEXT?

- Public Hearing
- Final Budget and Levy Adoption
  - Tentatively Scheduled for December 8<sup>th</sup> at 2:00 pm - Commissioners' Hearing Room



# ○ Public Hearing

