



PUBLIC HEARING

ON THE

2016 SKAGIT COUNTY BUDGET

December 7, 2015

2016 BUDGET PROCESS

- **July 13** – Budget Call
- **August 19** – Departments submitted budgets
- **September through October** –
Administrative Staff met with departments
and reviewed requests
- **October** – Department meetings with
Board of County Commissioners
- **November 23** – Preliminary Budget Available
- **December 7** – Public Hearing to consider
testimony on the Preliminary Budget and Tax
Levies



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
- Emergency Medical Services
- 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

**64% of General Fund expenses
support regional services**



BUDGET OVERVIEW

- General Fund
 - 27 Departments
 - 26% 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

- 2015 Projections

Rev - \$48,703,829

Exp - \$48,959,855

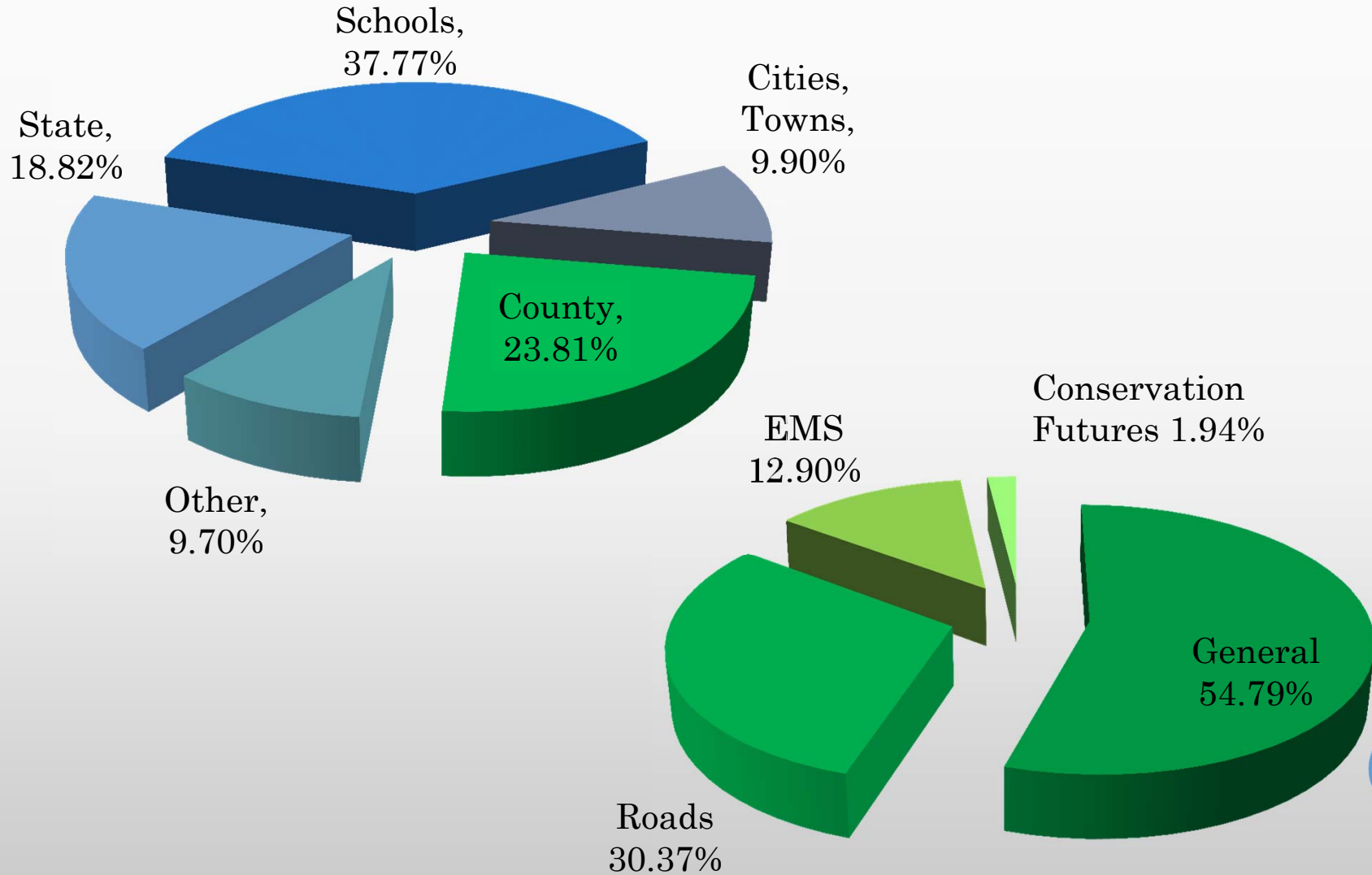
- 2016 Proposed Budget

Rev - \$49,881,414

Exp - \$53,898,799

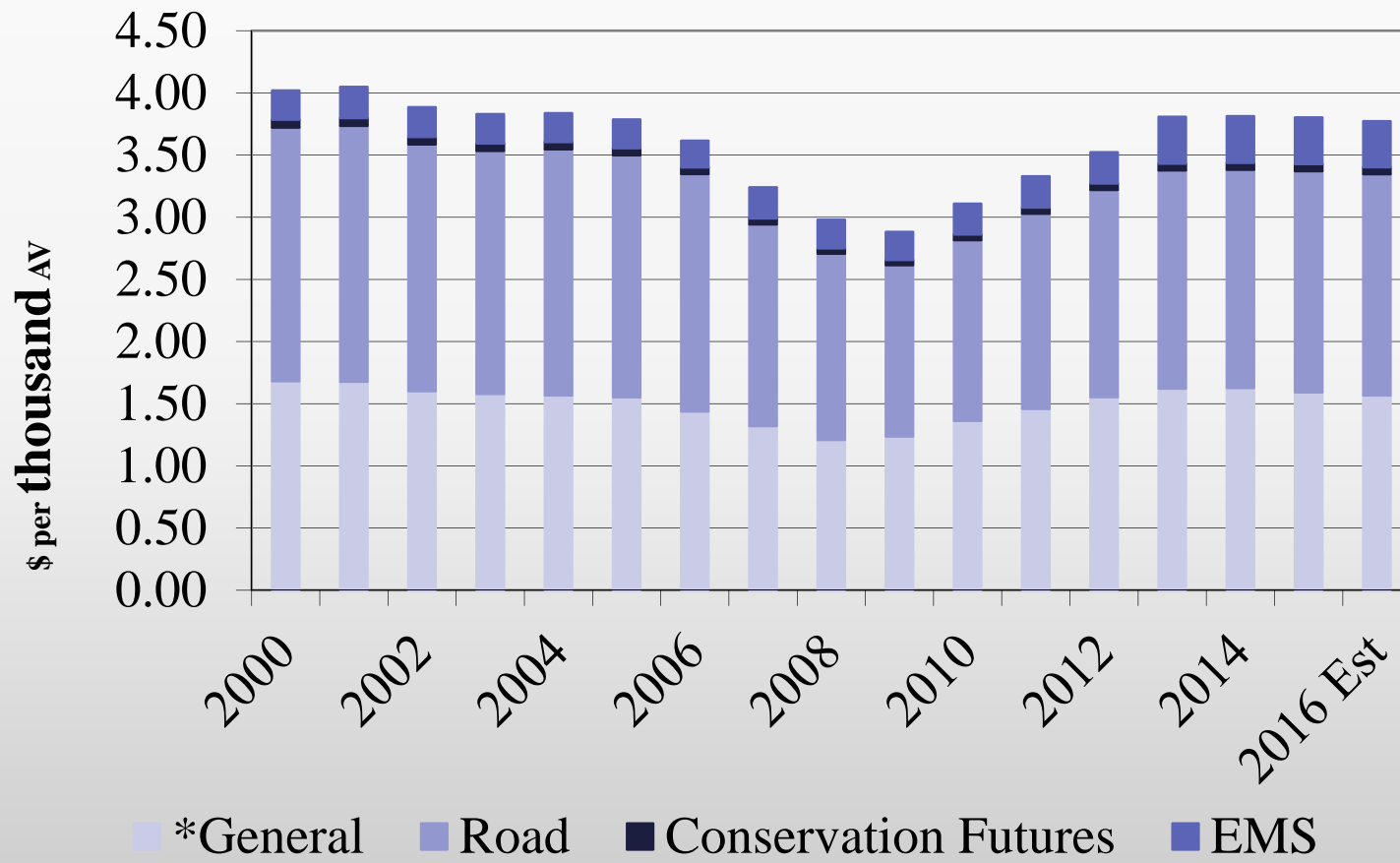


WHERE DO OUR PROPERTY TAXES GO?

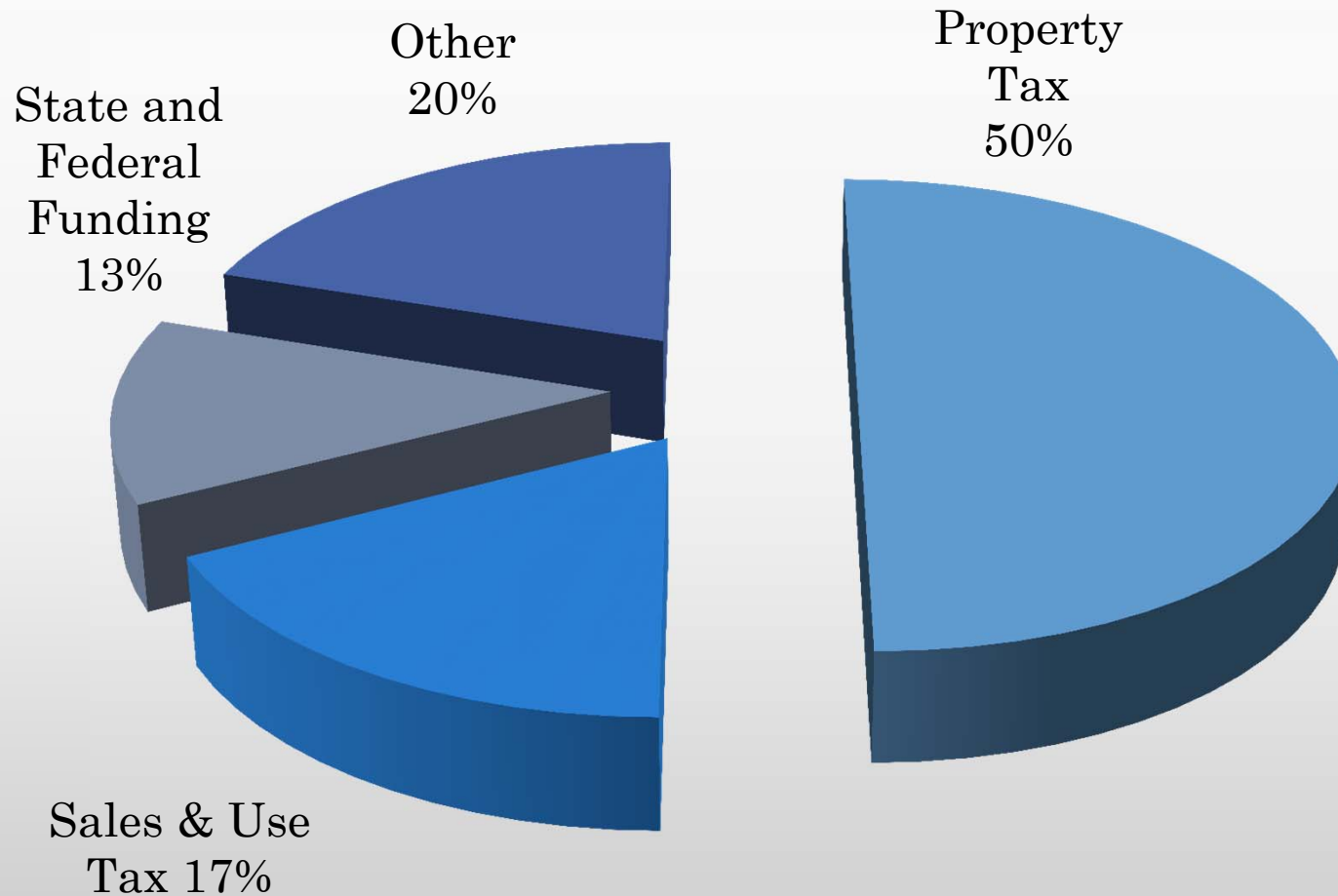


PROPERTY TAX LEVIES

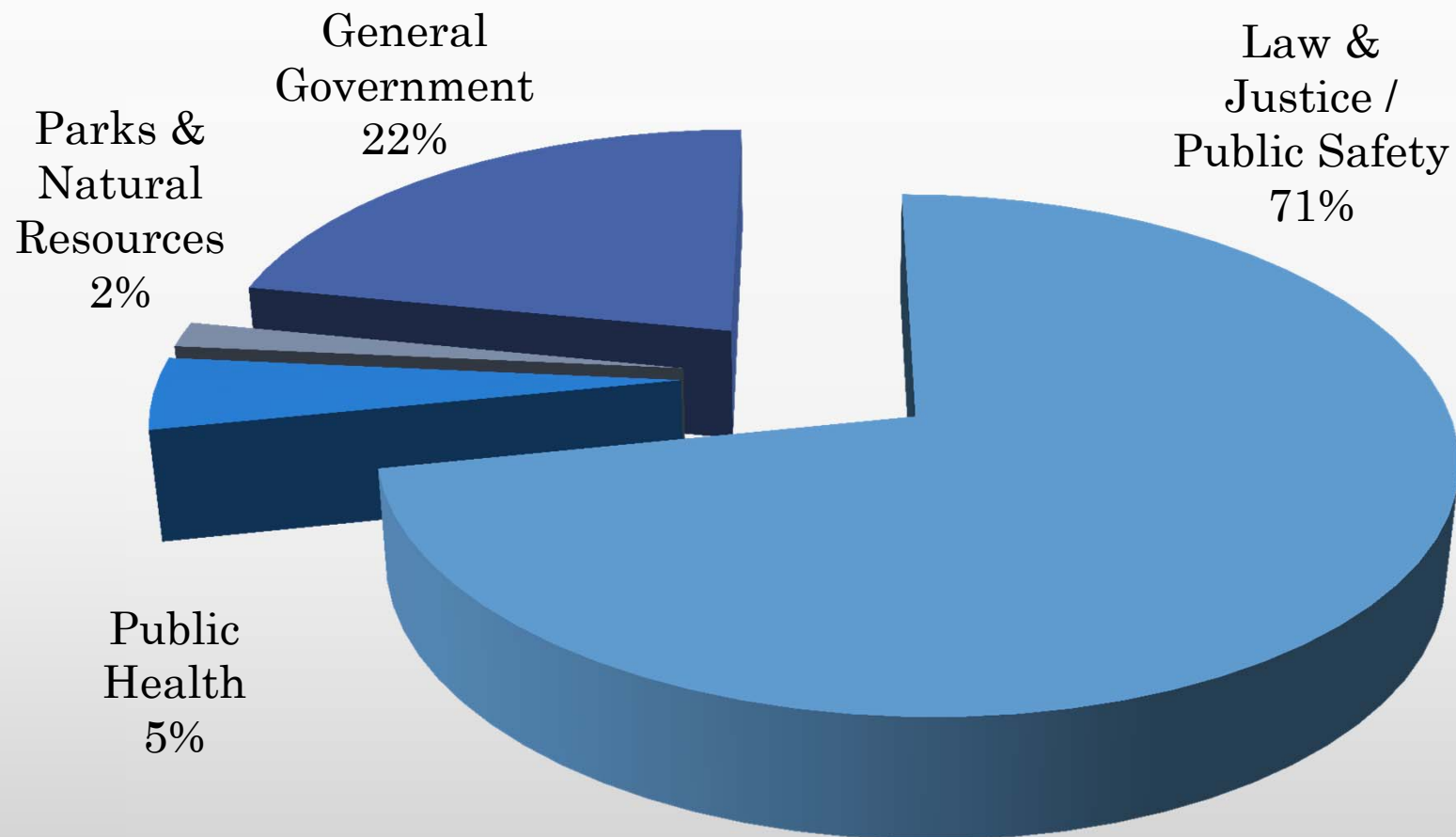
Levy Rate History 2000 through 2016



SOURCES OF GENERAL FUND REVENUE



USES 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

- 2015 Projections

Rev - \$112,546,680

Exp - \$114,840,898

- 2016 Proposed Budget

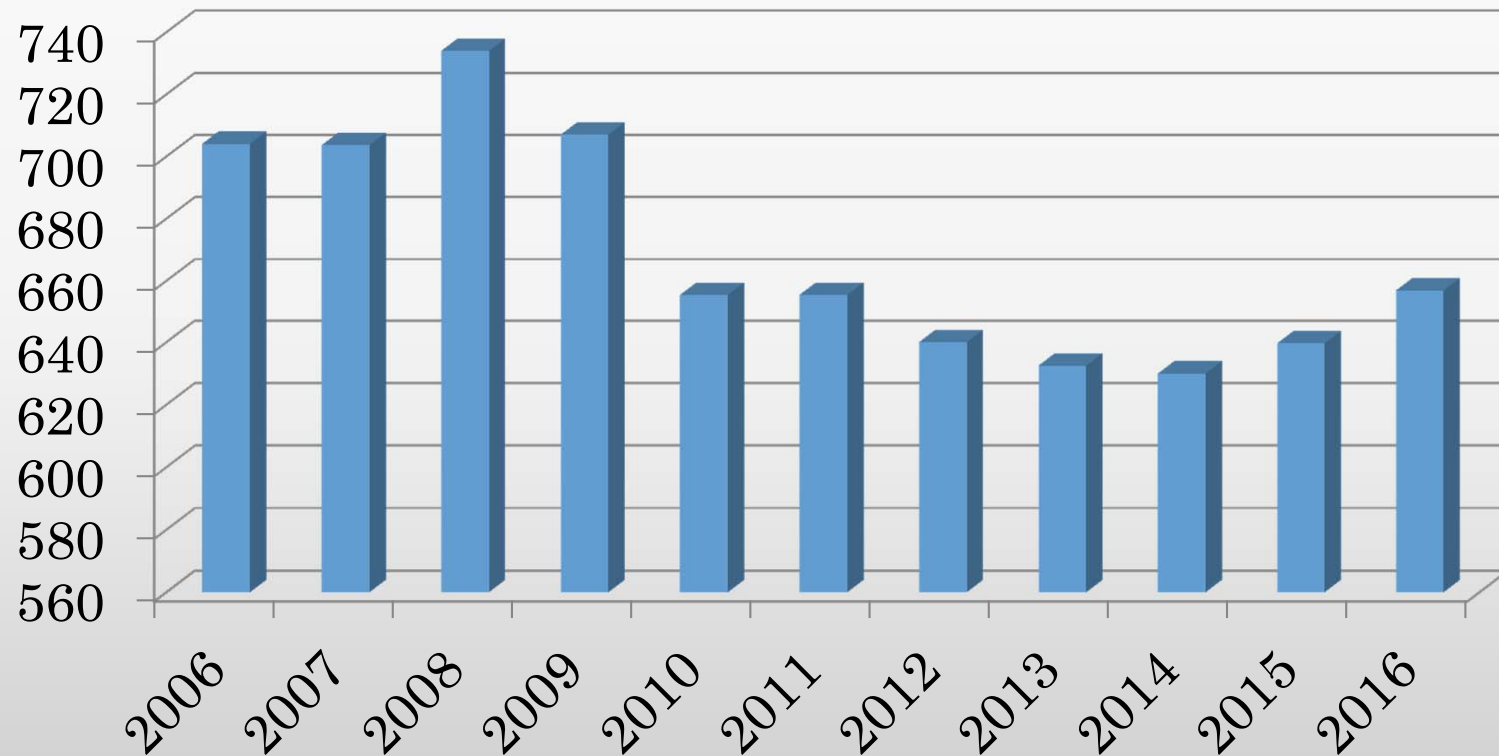
Rev - \$121,965,990

Exp - \$157,301,516



STAFFING HISTORY

Full Time, Regular Part Time,
Elected Officials



WHAT'S INCLUDED?

- 2% general wage adjustment for all employees (except those with unsettled contracts)
- Public Safety – 9 Corrections Deputies; 3 Attorneys and 1/3 staff support; ½ District Court Commissioner
- Assistant Director for Planning & Development Services
- 1% increase in property taxes to support a Veterans Services Officer and 2 Information Services positions



CENTRAL VALLEY AMBULANCE AUTHORITY

- 2015 Modified Budget

Rev - \$5,089,781

Exp - \$4,833,930

- 2016 Proposed Budget

Rev - \$5,398,500

Exp - \$5,534,958



WHAT'S NEXT?

- Public Hearing
- Final Budget and Levy Adoption
 - Tentatively Scheduled for December 14th at 2:30 pm - Commissioners' Hearing Room



○ Public Hearing

