

Skagit County  
2018 Budget

# Public Hearing

November 20, 2017  
Skagit County



# 2018 Budget Process

- **July 10** – Budget Call
- **August 16** – Departments submitted budgets
- **October 9-13** – Department meetings with Board of County Commissioners
- **November 6** – Preliminary Budget Available
- **November 20** – Public Hearing to consider testimony on the Preliminary Budget and Tax Levies



# Structural Budget Deficit

- Counties are required by law to provide essential services, including law enforcement, prosecution, public defense, court systems, jails, elections, and assessments. Limits on General Fund revenue sources and slow growth rates mean revenue cannot keep up with costs.
- Statutorily, Property Tax revenue limited to 1% increase plus revenue from New Construction
- Costs for essential services are rising 3-5% annually



# Countywide Services Provision

- Jail
- Superior Court
- Court Filings (Clerk)
- Prosecutor
- Juvenile Court
- Death Investigations and Autopsies
- Defense and Adjudication of Felons
- Assessment of Property
- Property Tax Collection
- Licensing and Document Recording
- Treasurer for Most Local Governments
- General Administration
- Public Health
- Senior Services
- Low-Income/Homeless Housing
- Emergency Management
- Emergency Medical Services
- Mental Health and Chemical Dependency Services
- Elections, Voter Registrations
- Development Disabilities Services
- Parks, Recreation, Fair
- Historical Museum
- Cooperative Extension

62% of General Fund  
supports regional services



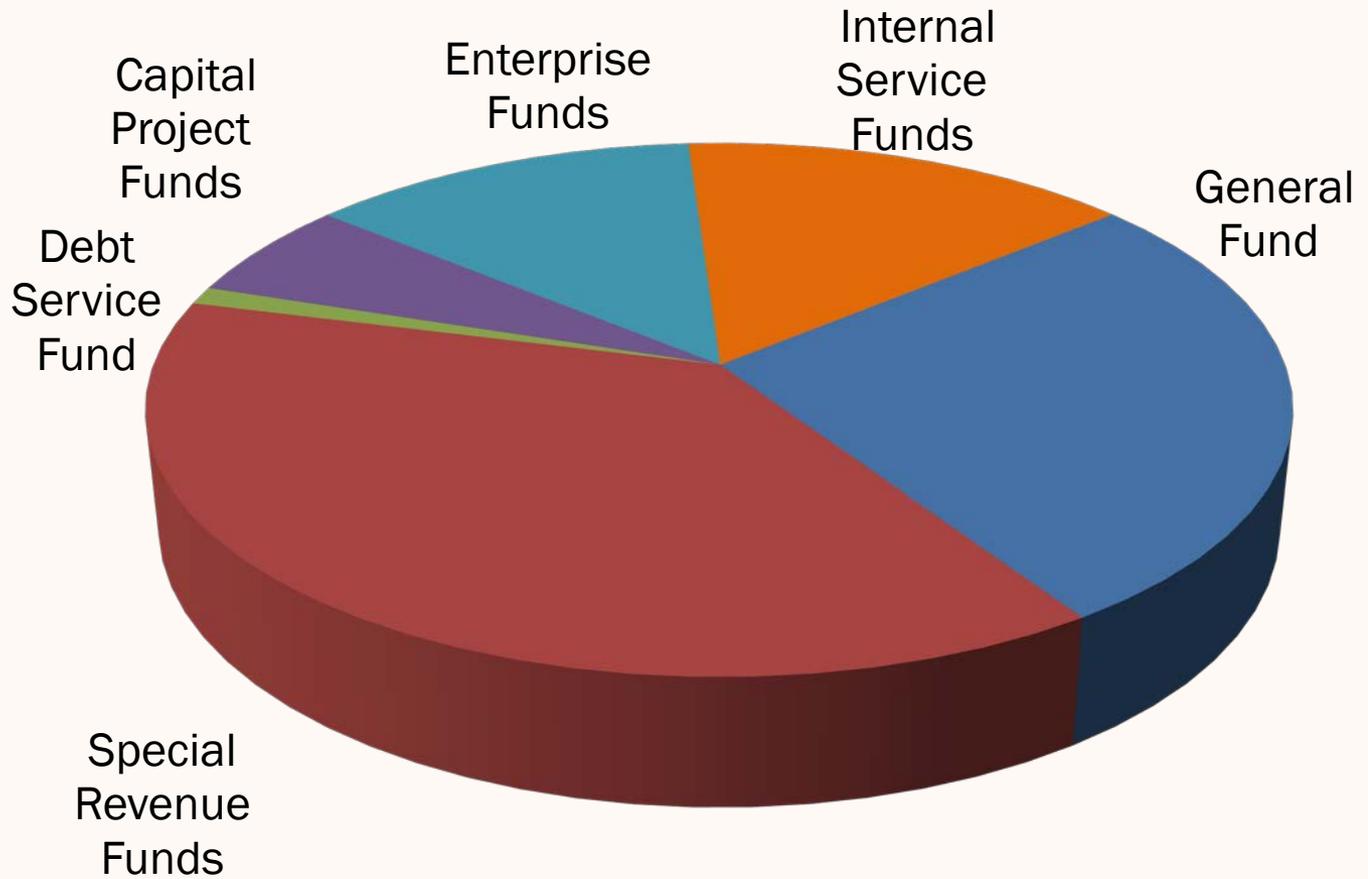
# Budget Overview

Total of 50 unique funds

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



# County Budget – All Funds



# General Fund

- Accounts for traditional functions of county government and other day-to-day services that do not have dedicated funding.
  - Assessor
  - Auditor
  - Treasurer
  - Clerk
  - Commissioners
  - Coroner
  - Prosecutor
  - Sheriff
  - Public Defender
  - Assigned Counsel
  - Board of Equalization
  - Boundary Review Board
  - Budget & Finance
  - Civil Service
  - Facility Maintenance
  - Hearing Examiner
  - Human Resources
  - Noxious Weed Control
  - Sustainability
  - District Court
  - Juvenile Court
  - Superior Court



# General Fund Budget

- 2017 Budget
  - Rev – \$50,953,545
  - Exp – \$55,763,559
- 2017 Projections
  - Rev – \$52,139,870
  - Exp – \$52,932,567
- 2018 Proposed Budget
  - Rev – \$51,178,370
  - Exp – \$56,218,885



# 2018 Budget Includes:

- **Public Safety, Legal, Judicial**
  - Addition of a Public Defender to comply with case load requirements
  - Continuation of COPS Grant matching funds
  - Community Justice Center – contracted medical care, increased staffing and training, video court
  - Addition of a Search and Rescue Coordinator
  - Continuation of embedded Social Worker Program
- **Personnel**
  - 1.5% general wage adjustment for non-represented employees with a contingency for a mid-year adjustment if necessary (and varying amounts for settled contracts)
  - Continuation of 100% County-paid benefit package for full time employees
  - Continued implementation of the Total Cost of Compensation Study



# 2018 Budget Includes: (cont.)

- **Public Health**

- Continued efforts of Population Health Trust
- Addition of a Housing Specialist to support ongoing work to address homelessness
- Continued funding of a County Veterans Service Officer with the Department of Veterans Affairs
- Continued engagement with NSBHO to provide a continuum of services to address Mental Health issues and Substance Use Disorders

- **Facilities and Public Works**

- Addition of an Operations Engineer and Custodian to address daily and deferred maintenance
- Ongoing construction of the Burlington Northern Overpass
- Continued investment of design funds towards the necessary replacement of the M/V Guemes, potentially with an all-electric vessel



# 2018 Budget Includes: (cont.)

- **Budget & Finance**

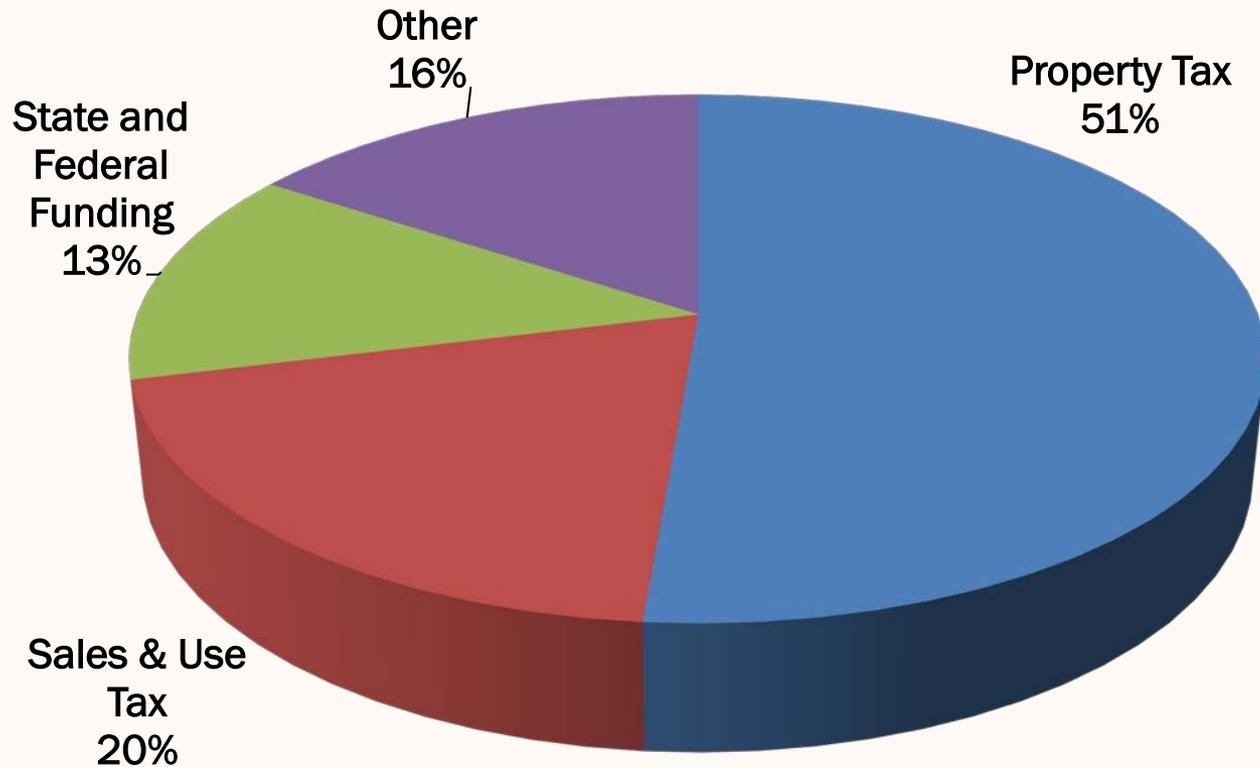
- Continued practice of assigning uncertain funding to one-time expenses
- Reinstatement of a Financial Analyst to support efforts in fostering sound financial decisions

- **Partnerships**

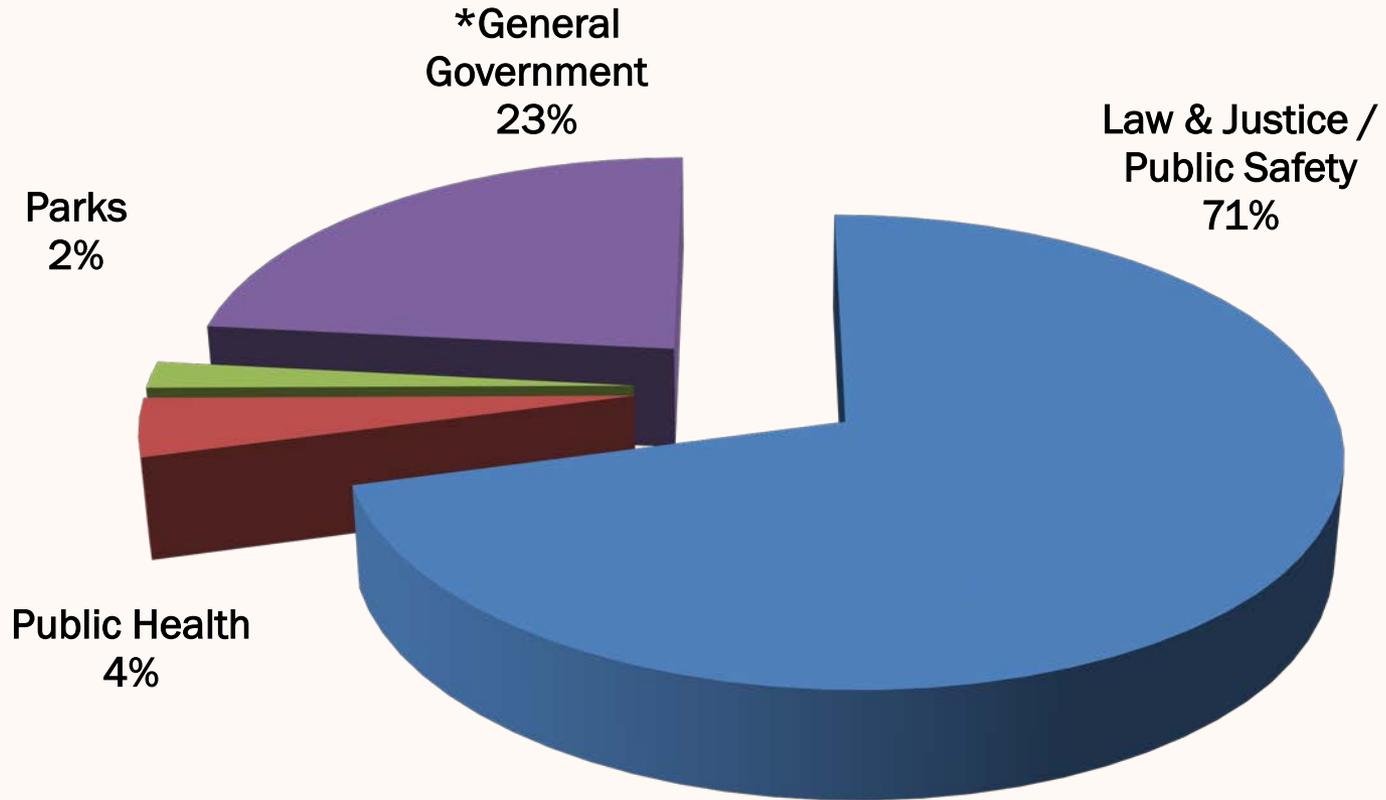
- Continued partnership with the State of WA DES, Port of Skagit and City of SW to fully develop the SWIFT Center
- Sustained collaboration with the Port of Skagit to establish a county-wide fiber plan
- Continued support of the NW Innovation Resource Center and EDASC to foster economic growth



# Sources of General Fund Revenue



# Uses of General Fund Resources

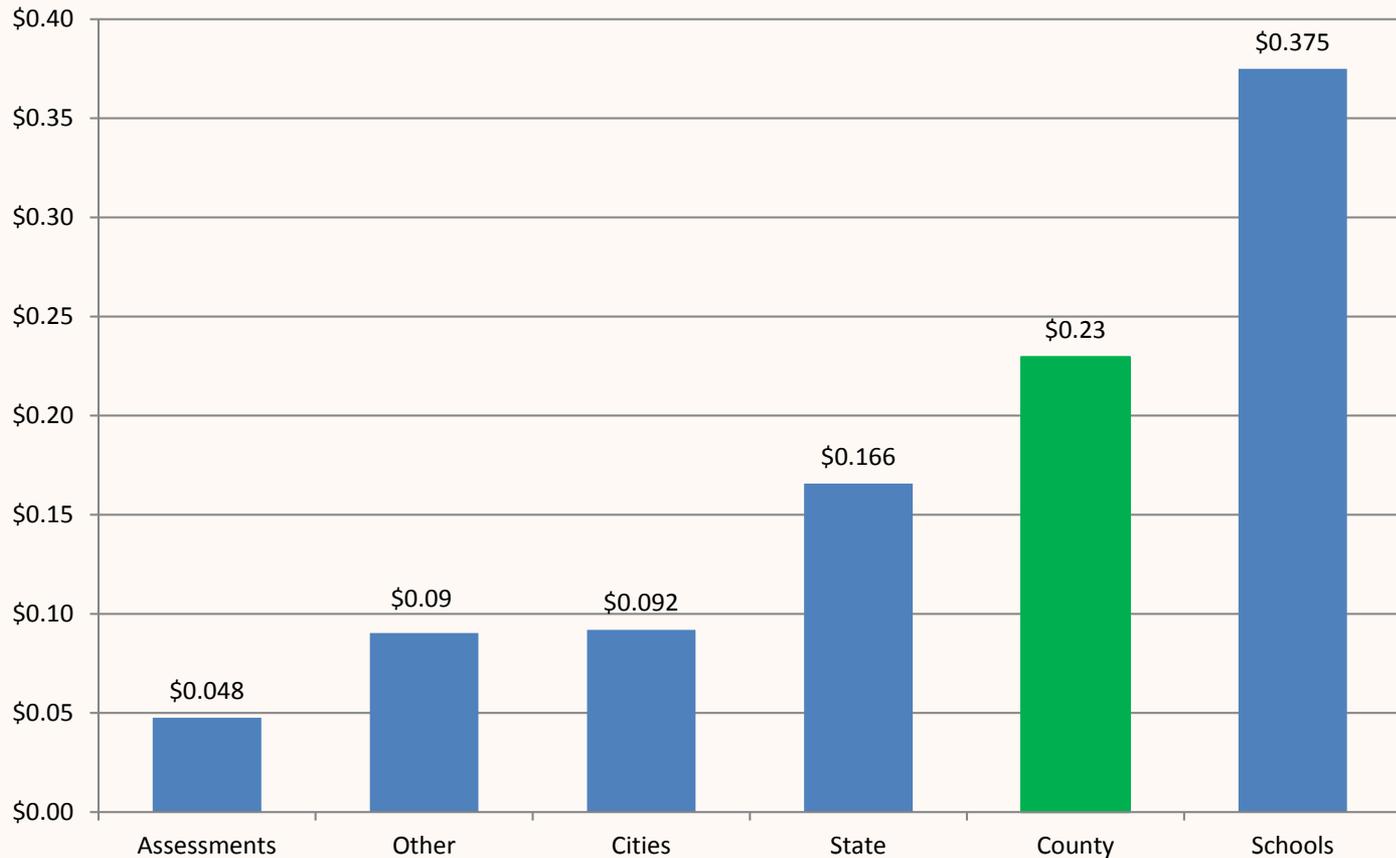


\*Auditor, Assessor, Treasurer, Commissioner, Human Resources, Budget & Finance, Boundary Review Board, Facility Maintenance, Transfers to Elections and Planning

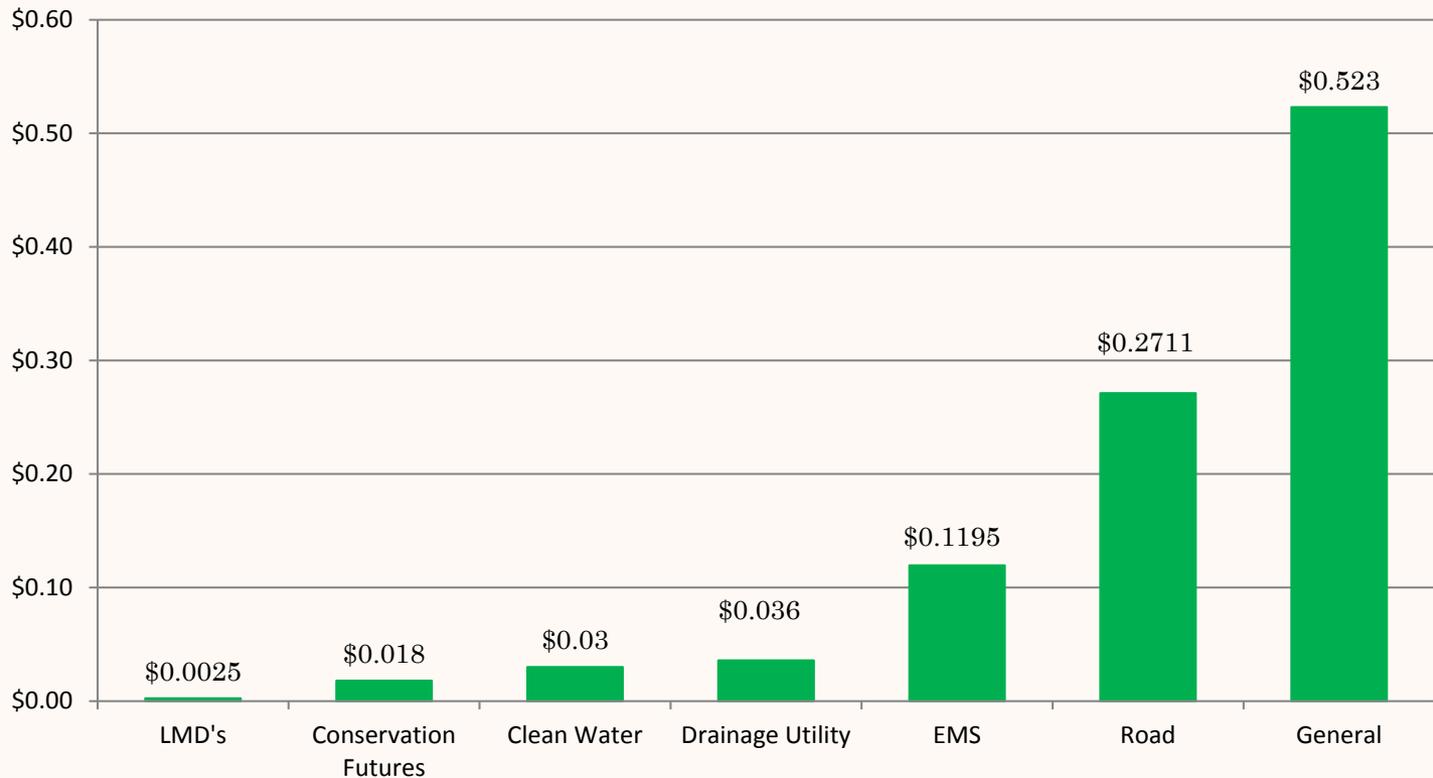


# Where do our Property Taxes go?

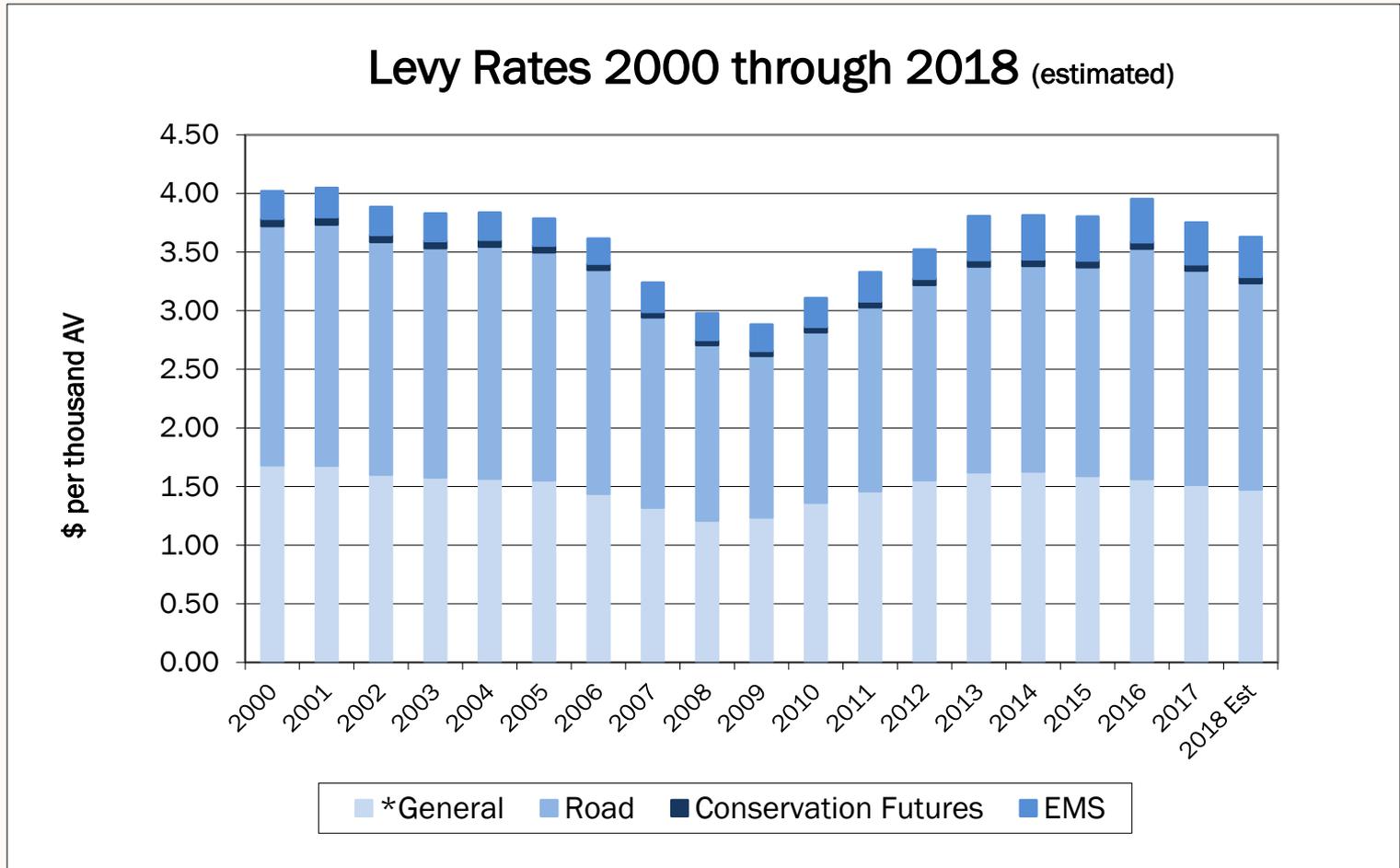
(For every \$1)



# Where does the money go within the County? (For every \$1)



# Property Tax Levies



\*General Levy includes Veterans Relief and Mental Health



# All Other County Funds

- **Special Revenue Funds**
  - Account for resources 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 of construction of capital facilities or other assets
- **Enterprise Funds**
  - Account for activities for which a fee is charged to external users
- **Internal Service Funds**
  - Provide service within our government, or to other governments, on a cost reimbursement basis



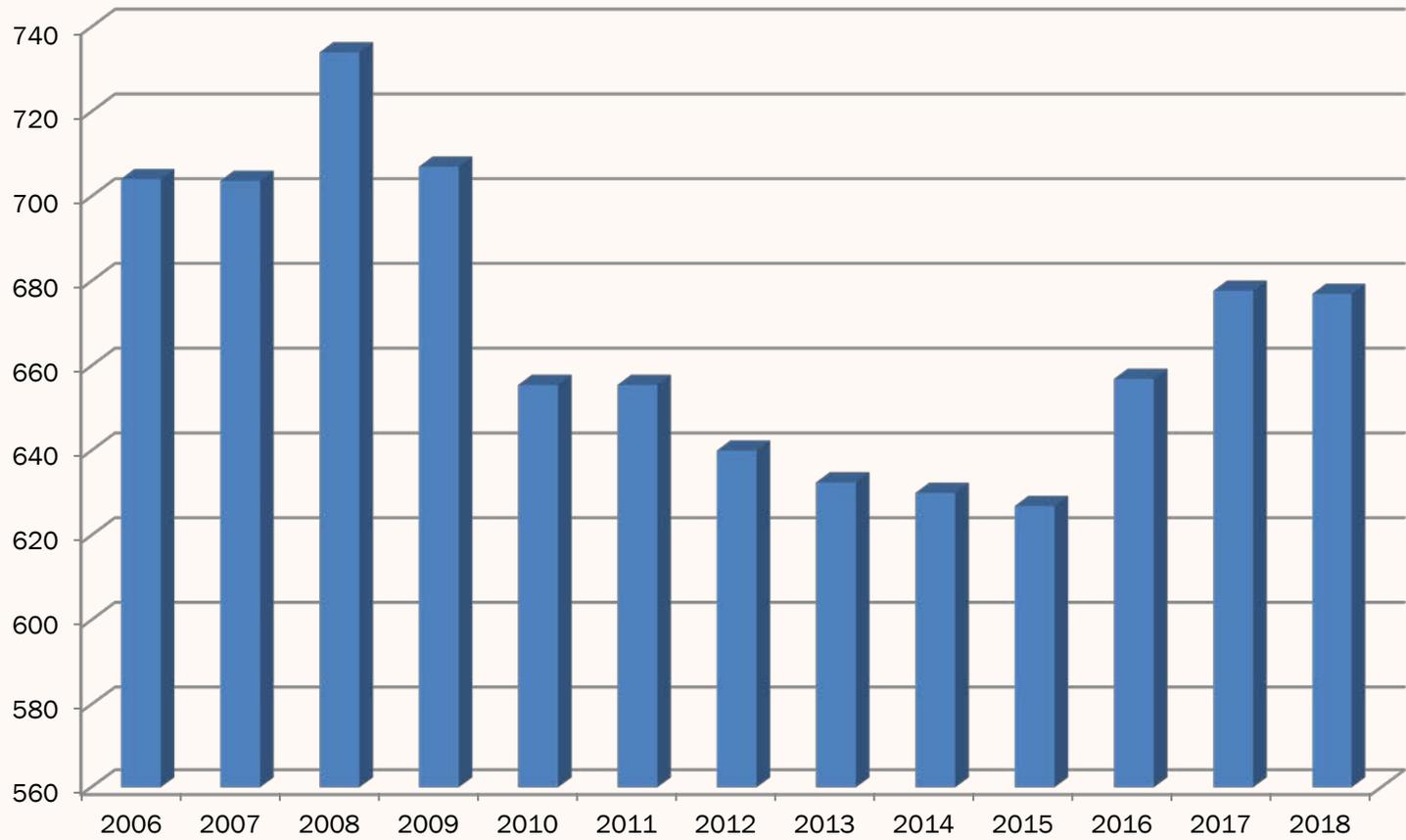
# All Other County Funds

- 2017 Budget
  - Rev - \$137,277,533
  - Exp - \$170,002,000
- 2017 Projections
  - Rev - \$131,073,823
  - Exp - \$148,463,566
- 2018 Proposed Budget
  - Rev - \$141,302,761
  - Exp - \$153,003,365



# Staffing History

Full Time, Regular Part Time, Elected Officials



# Budget and Levy Adoption

- **Scheduled for December 4th at 10:00 a.m. in the Commissioners Hearing Room**



# Public Hearing

