

Skagit County

2020

Preliminary Budget

November 12, 2019

Skagit County



2020 Budget Process

- **July 8** Budget Call
- **August 14** Departments submitted budgets
- **October 7-11** Department meetings with County Commissioners
- **November 12** Preliminary Budget Available
- **November 25** Public testimony on the Preliminary Budgets and Tax Levies
- **December 2** Public Hearing; and Certification of Tax Levies
- **December 9** Budget Adoption



County Budget

- Counties are required by law to provide essential services, including law enforcement, prosecution, public defense, court systems, jails, elections, and property assessments.
- Property Tax, our single largest revenue source, is statutorily limited to 1% increase plus revenue from New Construction



Countywide Services

61% of General Fund expenses are for Countywide services

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

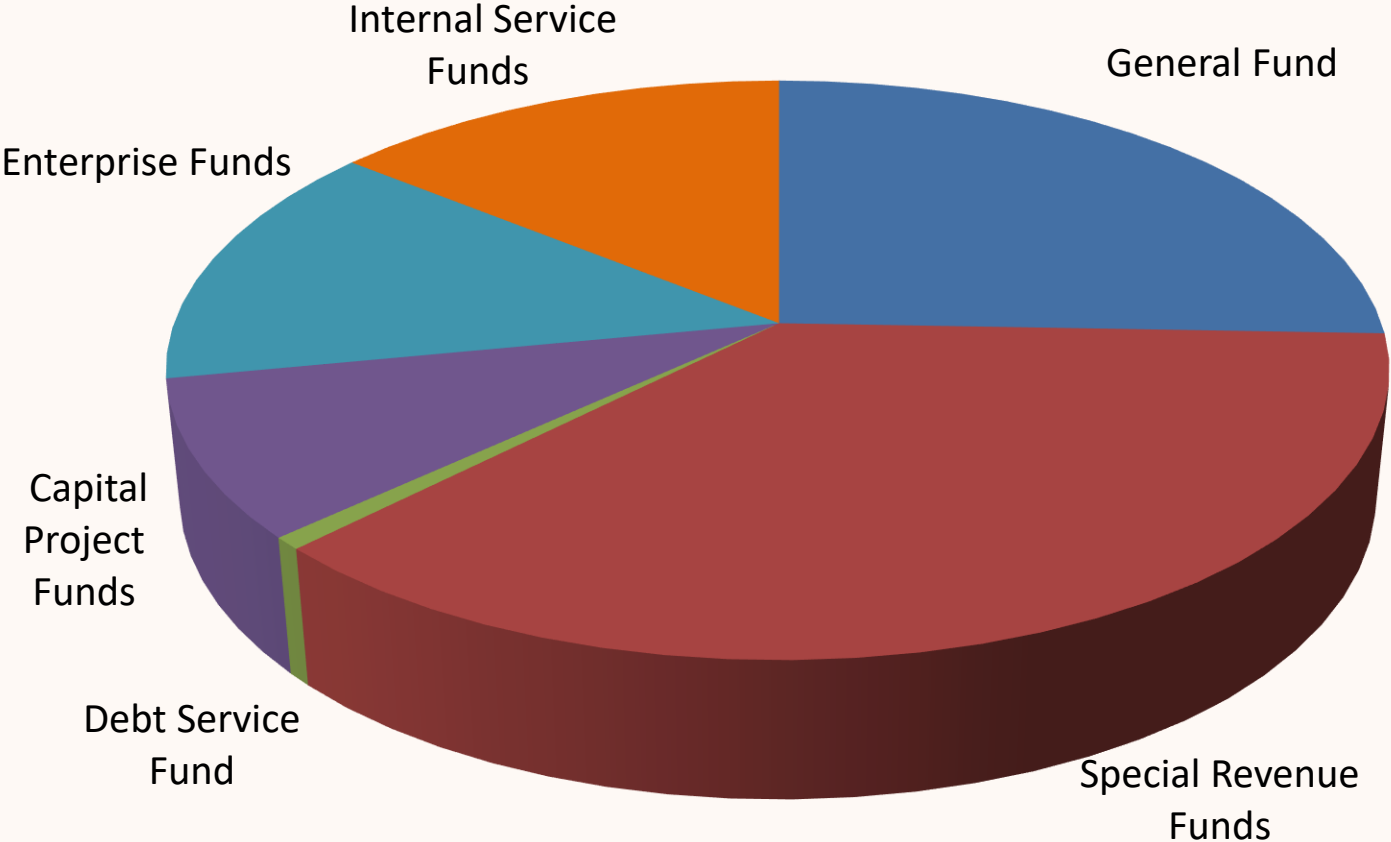


All County Funds

- **General Fund (1)**
 - Everything not accounted for in a different fund
- **Special Revenue Funds (36)**
 - Restricted for a specific purpose other than debt or capital
- **Debt Service Fund (1)**
 - Principal and interest payments on debt
- **Capital Funds (4)**
 - Acquisition or construction of capital facilities or other assets
- **Enterprise Funds (3)**
 - Activities for which a fee is charged to external users
- **Internal Service Funds (4)**
 - Provide service within our government, or to other governments, on a cost reimbursement basis



County Budget – All Funds



Special Revenue Funds

- Public Health (\$4,004,184)
- Special Paths (\$474,144)
- Emergency Management (\$550,084)
- Fairgrounds (\$465,885)
- Veterans Relief (\$897,495)
- Law Library (\$147,076)
- River Improvement (\$1,464,487)
- Treasurer's O&M (no budget required)
- Centennial Document Preservation (\$112,757)
- Elections (\$963,325)
- Parks & Recreation (\$1,776,413)
- Substance Abuse (\$1,531,365)
- Mental Health / Developmental Disability (\$9,060,864)
- County Roads (\$40,361,763)
- Senior Services (\$2,249,140)
- Convention Center (\$425,000)
- Clean Water (\$1,633,928)
- Conservation Futures (\$1,772,357)
- EMS (\$8,635,274)
- Crime/Victim Services (\$129,141)
- Communication System (\$5,250,000)
- Water Quality (\$220,000)
- Planning & Development Services (\$3,926,545)
- Lake Management Dist #1-4 (\$187,220)
- Edison Clean Water Dist (\$46,562)
- Drug Enforcement Cumulative Reserve (\$3,000)
- Boating Safety (\$78,475)
- Low Income Housing (\$650,896)
- Title III Projects(\$0)
- Treasurer's REET (\$50,000)
- Homeless Housing & Assistance (\$3,841,257)
- Housing & Community Development Revolving Loan (\$231,000)
- Interlocal Investigation (\$299,500)



Debt Service Fund

- Outstanding debt for Commissioners' Admin Building, Ventilation and Cooling on Downtown Admin Building, building on Continental Campus, PFD, Water Quality Loans
- 2020 Preliminary Budget
 - Rev - \$1,854,682
 - Exp - \$1,712,042



Capital Funds

- Facility Improvement \$8,644,536
- Real Estate Excise Tax \$2,494,321
- Economic Development \$5,422,544
- Park Improvement \$3,425,000



Enterprise Funds

- Solid Waste \$11,737,436
- Drainage Utility \$3,956,467
- County Jail \$18,587,100



Internal Service Funds

- ER&R \$7,231,897
- Insurance Services \$17,263,314
- Central Services \$10,232,759
- Unemployment \$441,244



General Fund

- 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
 - Assigned Counsel
 - Board of Equalization
 - Boundary Review Board
 - Budget & Finance
 - Civil Service
 - Facility Maintenance
 - Hearing Examiner
 - Human Resources
 - Noxious Weed Control
 - Public Defender
 - Sustainability
 - District Court
 - Juvenile Court
 - Superior Court



General Fund Budget

- 2019 Budget

Rev – \$54,180,610

Exp – \$59,529,804

- Projections

Rev – \$58,204,000

Exp – \$61,305,602

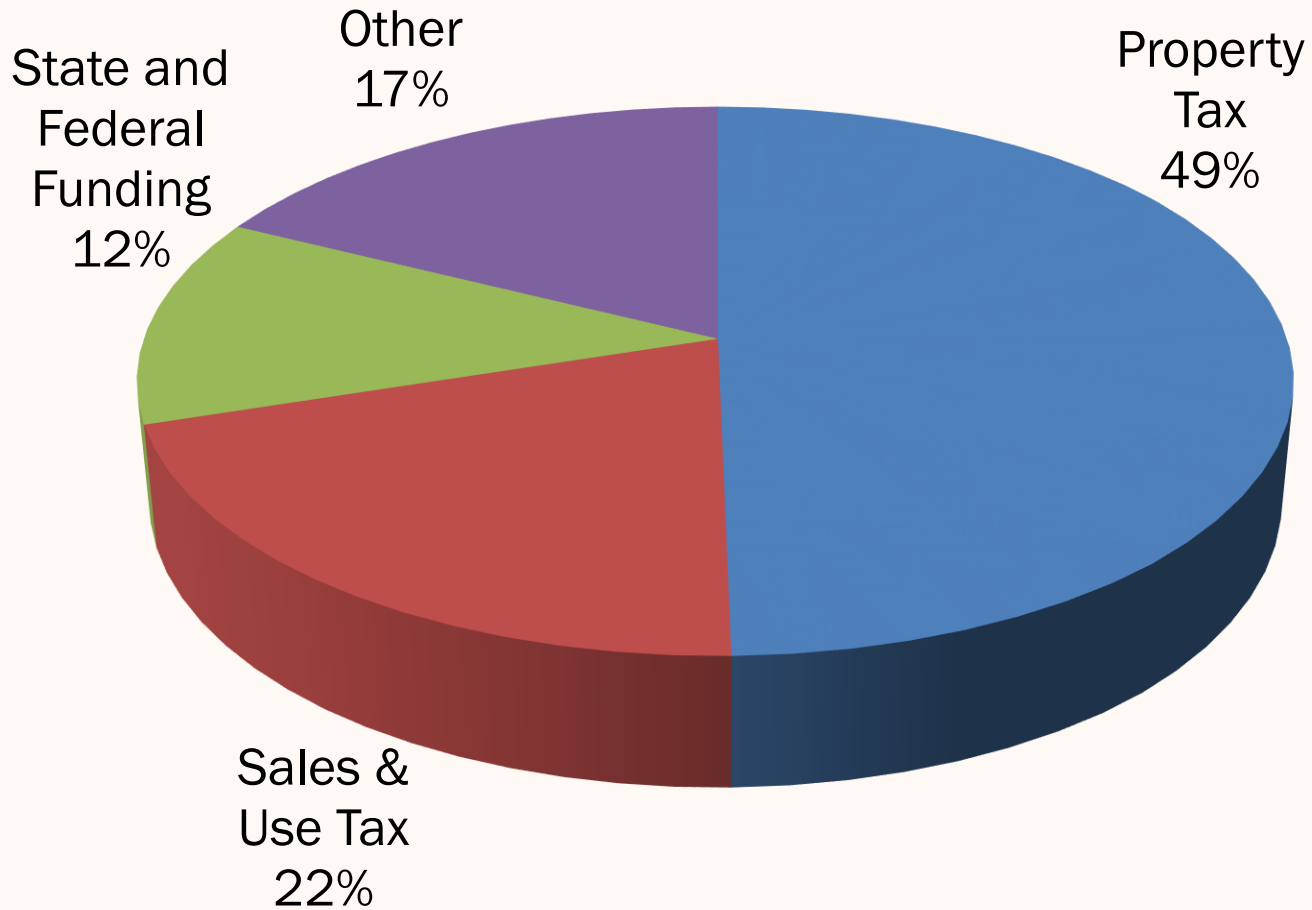
- 2020 Preliminary Budget

Rev – \$57,064,377

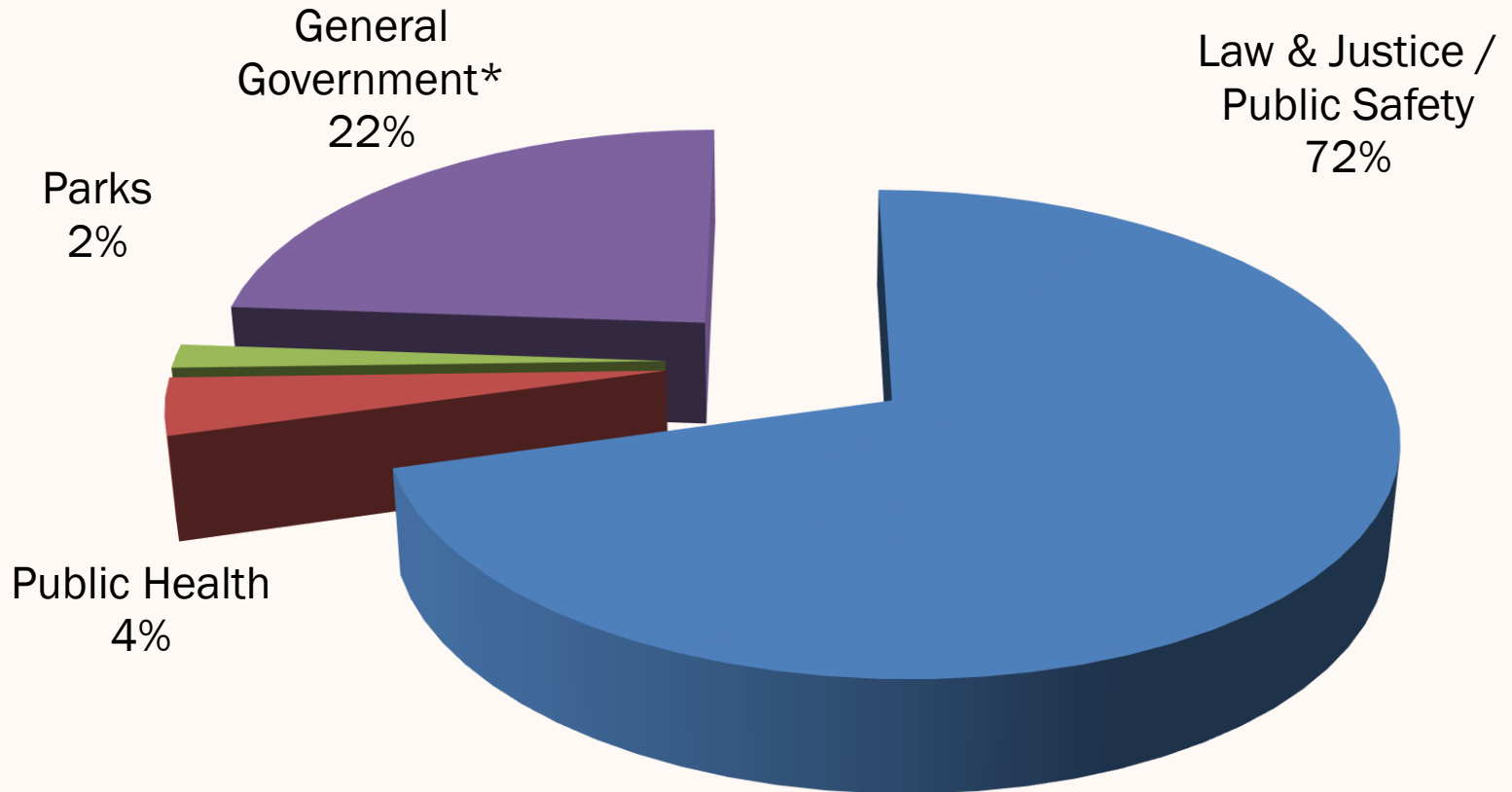
Exp – \$63,331,943



Sources of General Fund Revenue



Uses of General Fund Resources

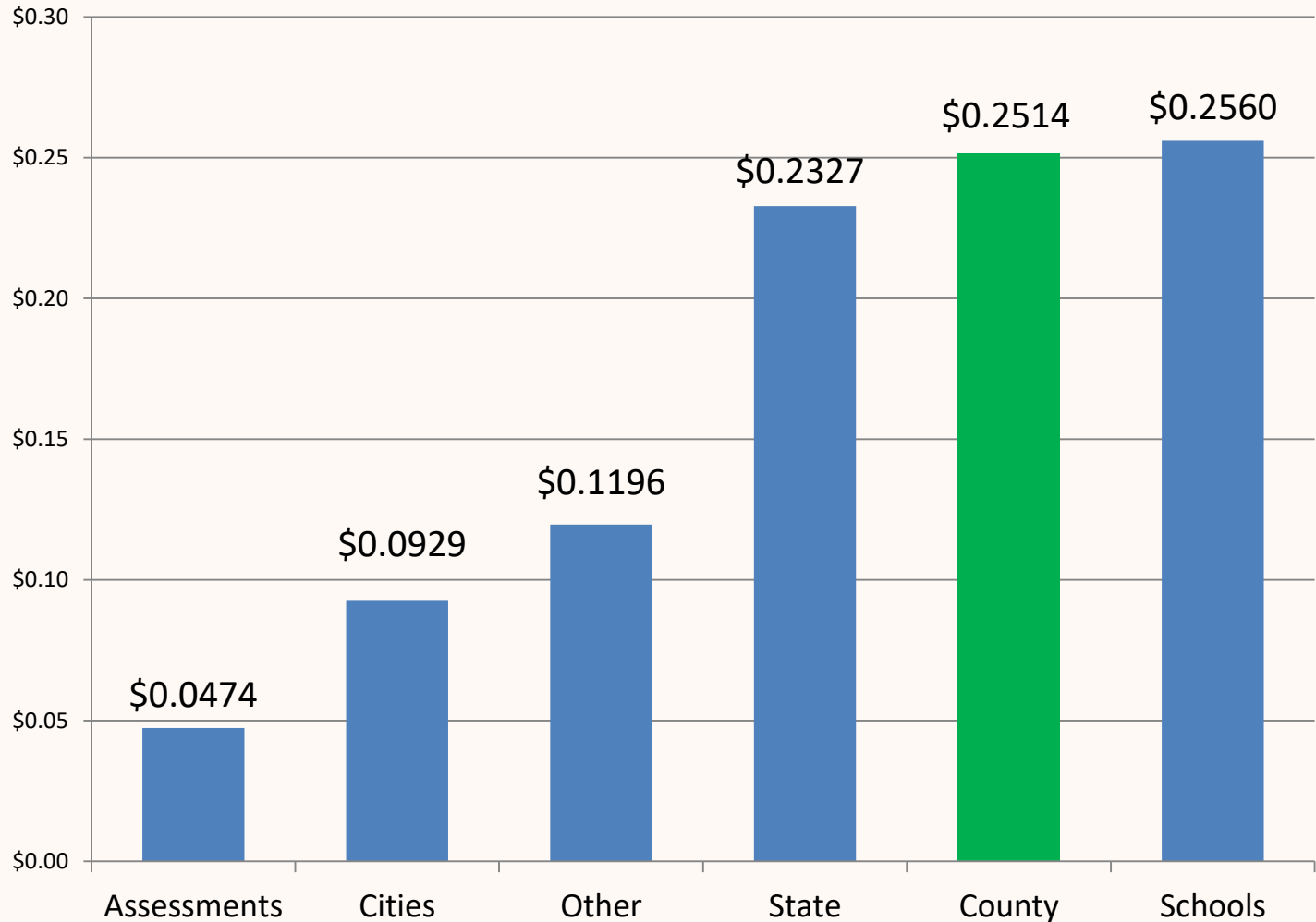


*Auditor, Assessor, Treasurer, Commissioner, Human Resources, Budget & Finance, Boundary Review Board, Facility Maintenance, a portion of Elections, Planning and DEM



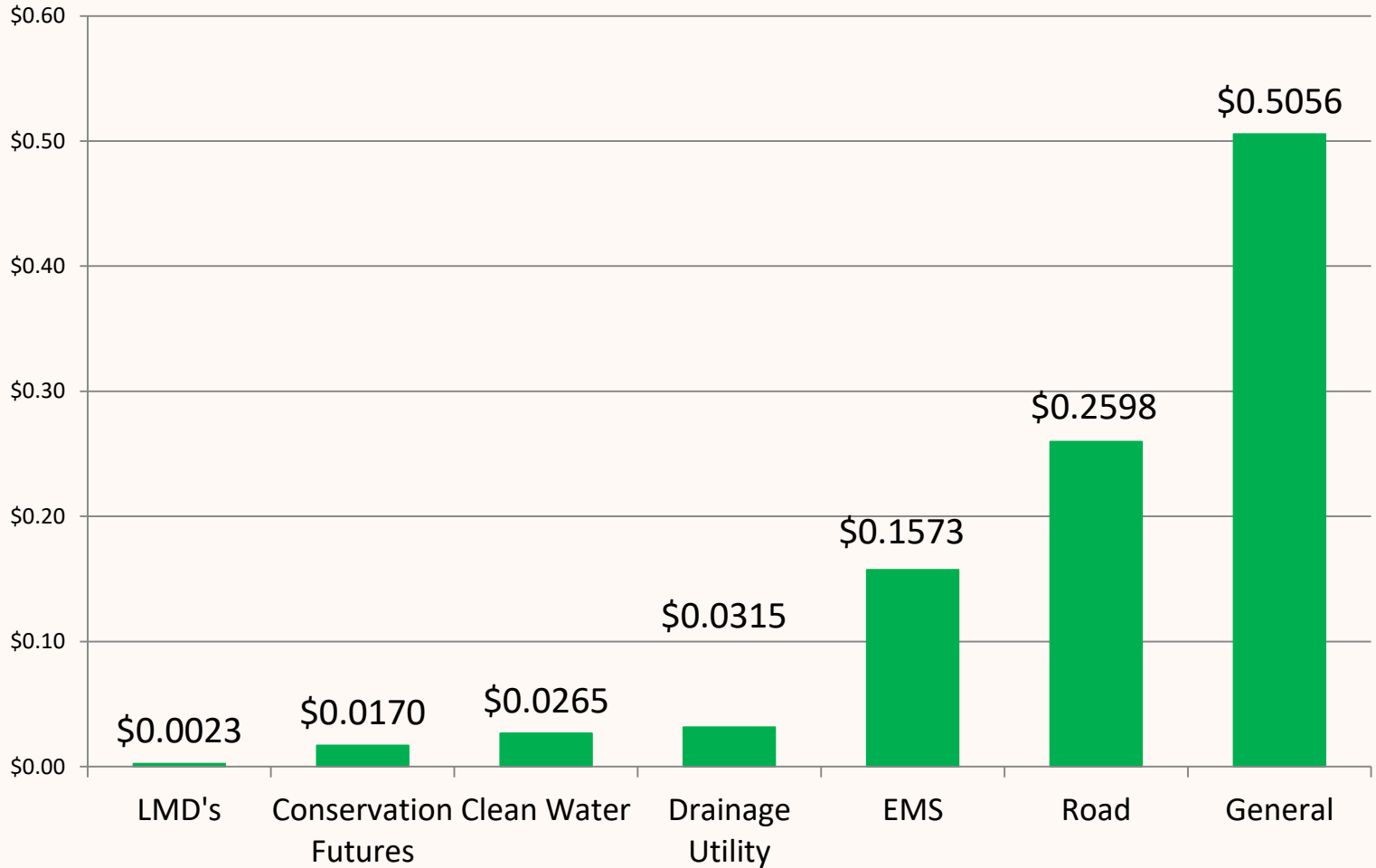
Where do our Property Taxes go?

(For every \$1)



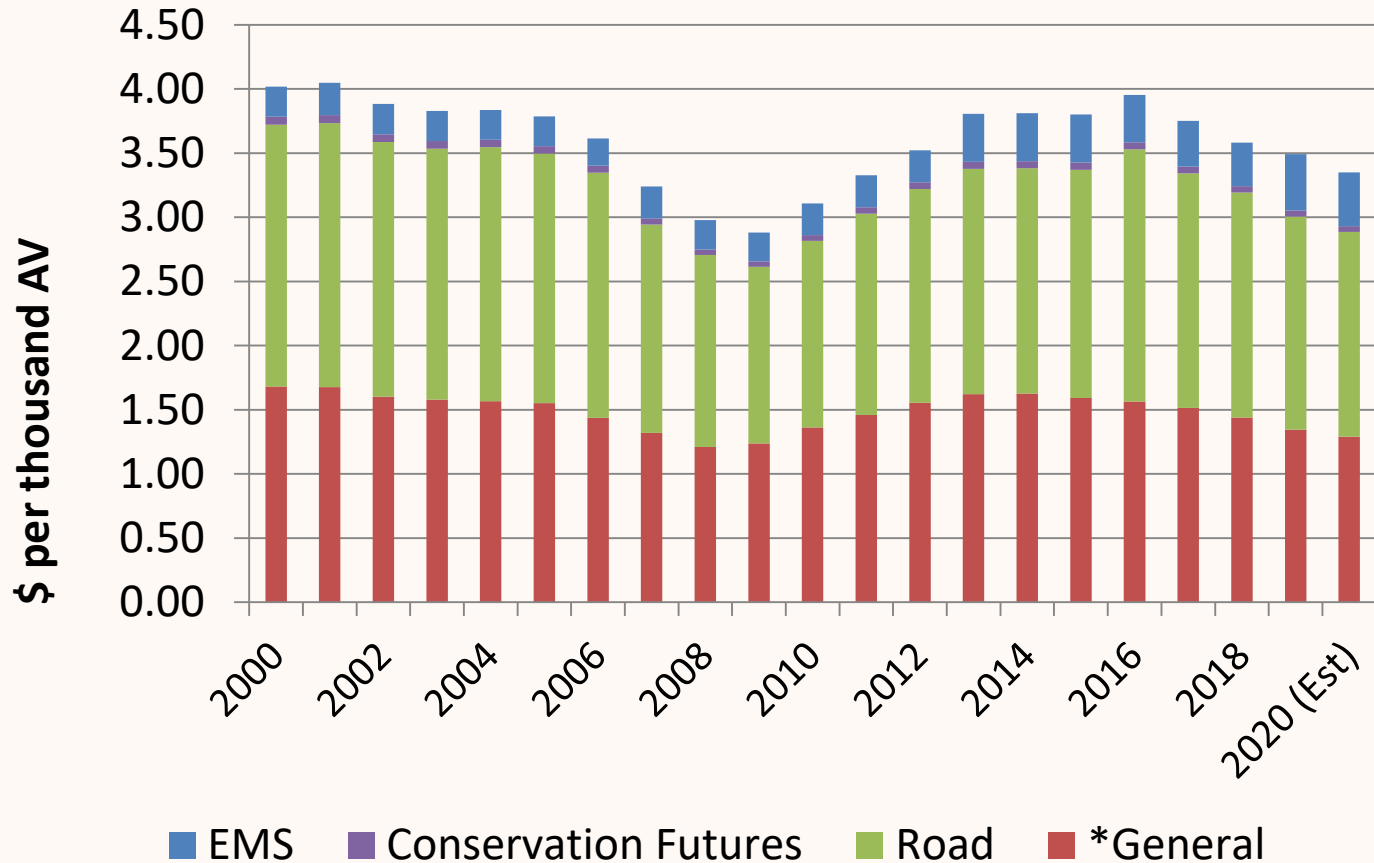
Where does the money go within the County?

(For every \$1)



Property Tax Levies

Levy Rate History 2000 through 2020



*General Levy includes Veterans Relief and Mental Health



2020 Budget Message:

- Facilities
 - Seismic Issues
 - Deferred Maintenance
 - Security and Accessibility Projects
- Cost of Living Adjustment/Benefits
- Day time custodian position
- 2 Patrol Deputies
 - Banked Capacity and Levy Shift
- Community Court
- Public Works Project Manager, Engineering Technician, Noxious Weed Technician, 2 Technical Interns
- Current Planner, Fire Marshal Duty Officer
- GIS Engineer



2020 Budget Message: (cont.)

- Continued strategic use of fund balance
- Allocation of one-time funding for one-time projects
- Stabilization Campus
- Veteran's Support (Operations)
- Community Action Meal Service in East County
- Embedded Social Worker
- Affordable Housing
- Behavioral Health



Public Comment Meeting

- November 25th, 2:00 p.m.
- Commissioners Hearing Room

Public Hearing to Consider Budget and Levy Adoption

- December 2nd, 10:30 a.m.
- Commissioners Hearing Room

