

Skagit County

2021

Preliminary Budget

November 23, 2020

Skagit County



2021 Budget Process

- July 6 Budget Call
- August 12 Budgets submitted to County Commissioners
- October 5-13 Department meetings with County Commissioners
- ***November 23 Preliminary Budget Available***
- December 7 Public Hearing on Budget and Tax Levies
- December 15 Budget and Levy 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

59% 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

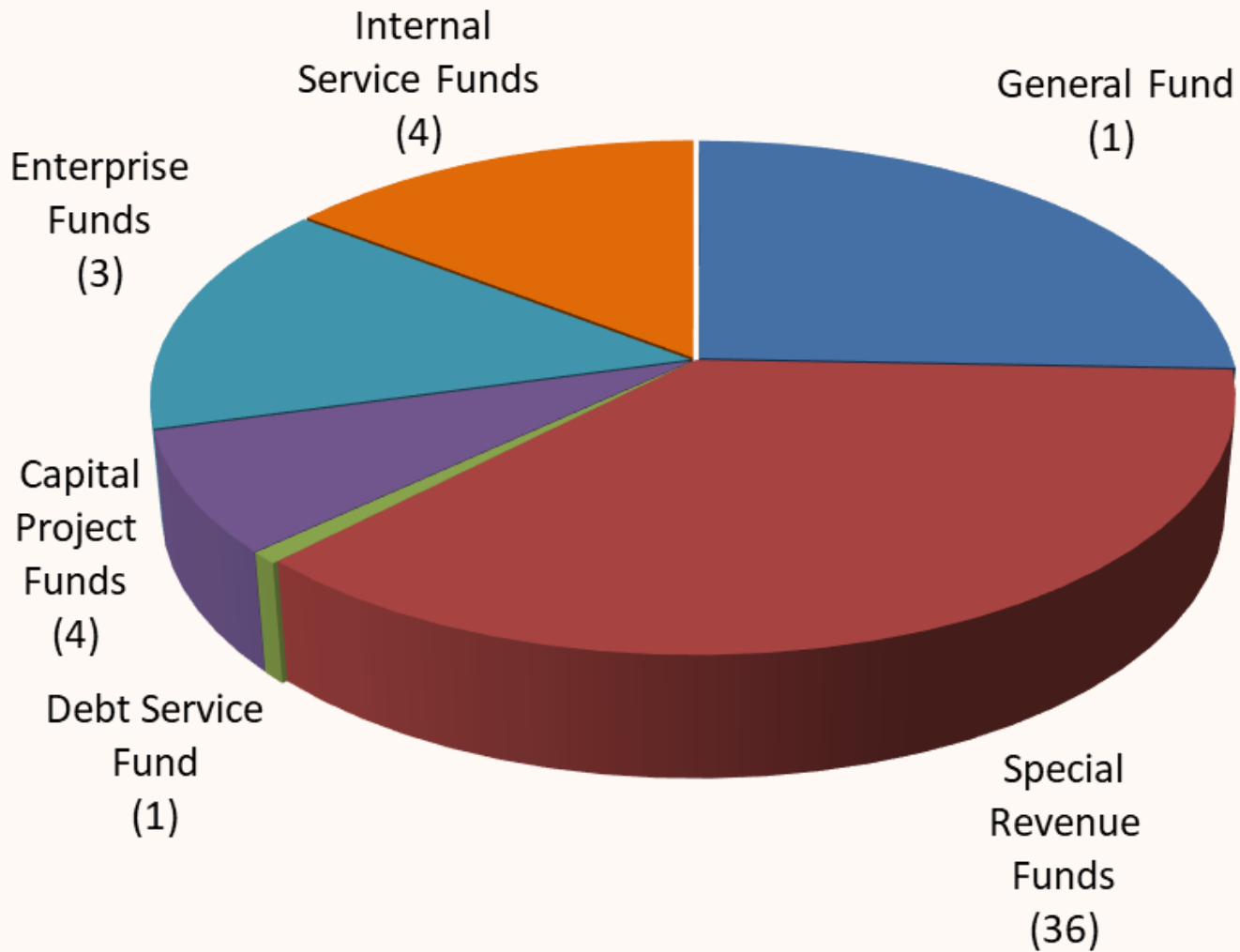


All County Funds (49 of them!)

- **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 (\$4,214,247)
- Special Paths (\$423,622)
- Tourism Promotion Area (\$250,000)
- Emergency Management (\$686,772)
- Fairgrounds (\$473,494)
- Veterans Relief (\$786,620)
- Law Library (\$133,739)
- River Improvement (\$63,036)
- Treasurer's O&M (no budget required)
- Centennial Document Preservation (\$97,237)
- Elections (\$926,497)
- Parks & Recreation (\$1,686,631)
- Substance Abuse (\$888,193)
- Mental Health / Developmental Disability (\$8,391,700)
- County Roads (\$42,441,862)
- Senior Services (\$2,286,616)
- Convention Center (\$405,647)
- Clean Water (\$1,755,652)
- Conservation Futures (\$1,961,000)
- EMS (\$8,880,701)
- Crime/Victim Services (\$127,063)
- Communication System (\$4,649,000)
- Planning & Development Services (\$3,991,906)
- Lake Management Dist#1-4 (\$189,911)
- Edison Clean Water Dist (\$51,600)
- Drug Enforcement Cumulative Reserve (\$3,000)
- Boating Safety (\$70,450)
- Low Income Housing (\$724,500)
- Title III Projects(\$31,000)
- Treasurer's REET (\$0)
- Homeless Housing & Assistance (\$3,639,791)
- Housing & Community Development Revolving Loan (\$250,000)
- Interlocal Investigation (\$284,486)



Debt Service Fund

- Outstanding debt for Commissioners' Admin Building, Ventilation and Cooling for Downtown Admin Building, building on Continental Campus, PFD, Water Quality Loans
- 2021 Preliminary Budget - \$1,892,793



Capital Funds

- Facility Improvement \$7,112,802
- Real Estate Excise Tax \$2,911,037
- Economic Development \$4,764,438
- Park Improvement \$3,915,000



Enterprise Funds

- Solid Waste \$11,699,085
- Drainage Utility \$6,283,611
- County Jail \$18,019,226



Internal Service Funds

- ER&R \$6,924,068
- Insurance Services \$18,426,590
- Central Services \$10,447,960
- Unemployment \$500,000



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

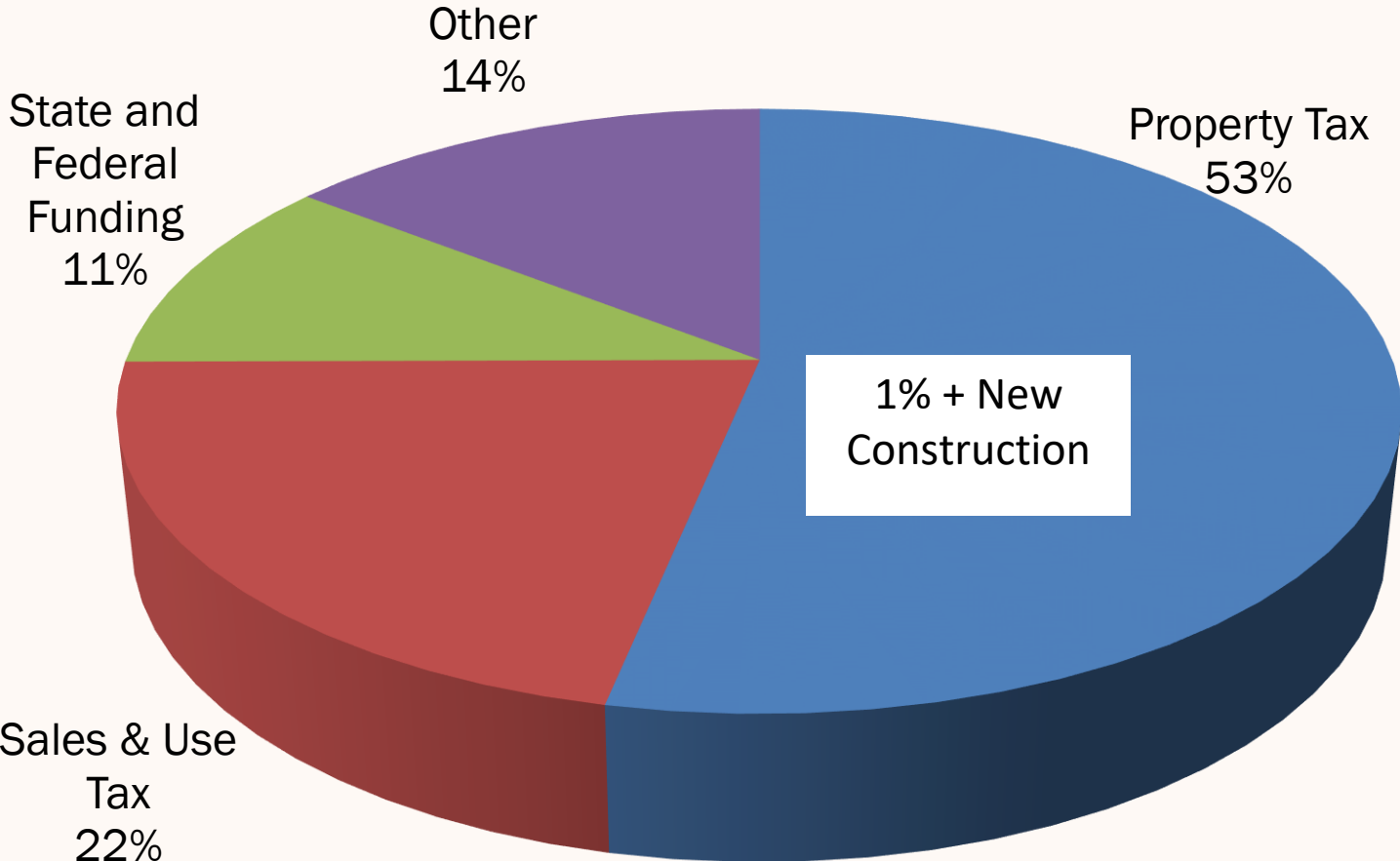


General Fund Budget

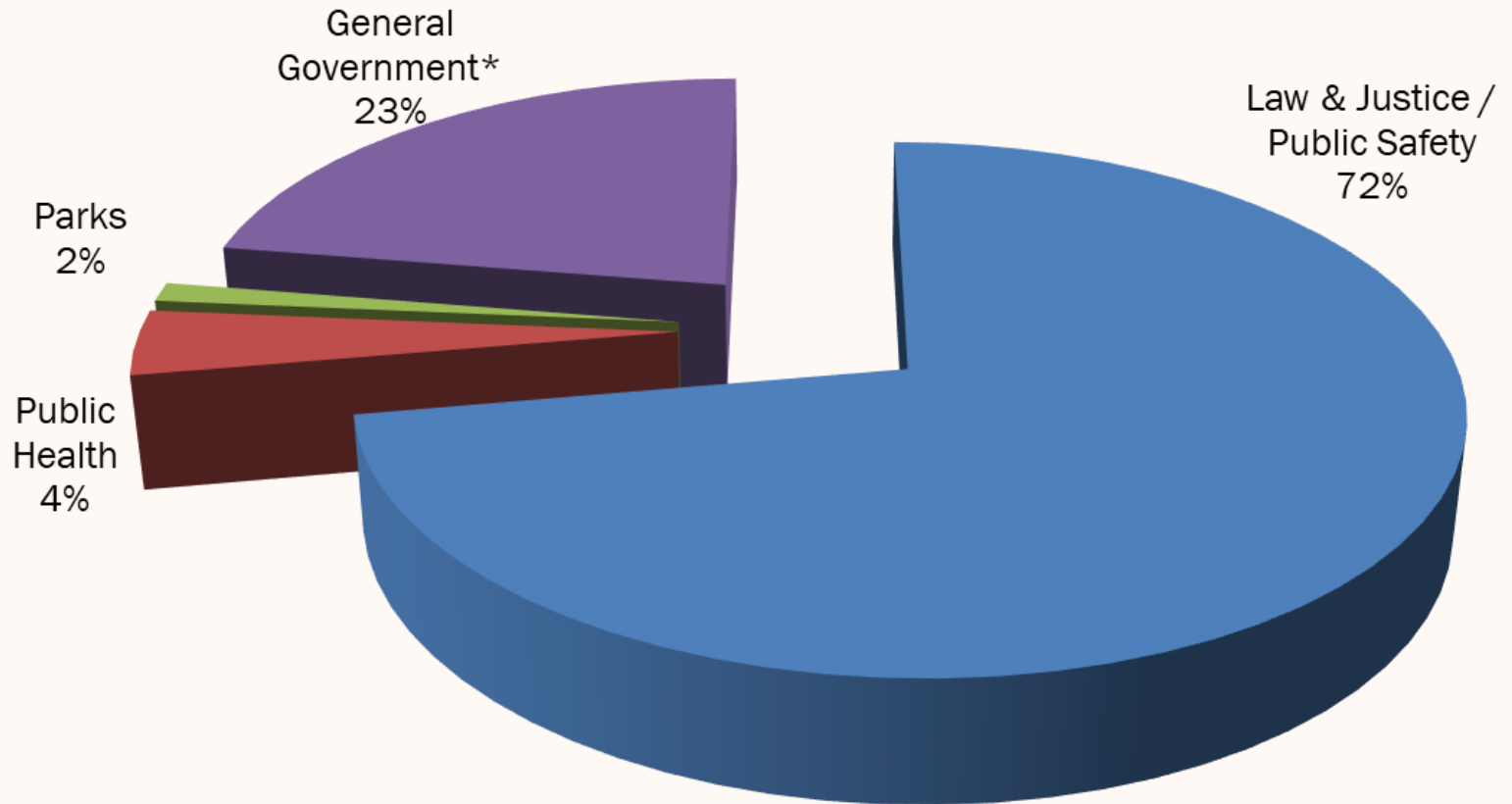
- 2020 Budget
 - Rev - \$59,864,372
 - Exp - \$67,025,763
- 2021 Preliminary Budget
 - Rev - \$53,894,290
 - Exp - \$62,931,344
- Projections
 - Rev - \$60,836,293
 - Exp - \$62,129,763
- 2021 Supplemental Budget
 - Exp - \$404,336



Sources of General Fund Revenue



Uses of General Fund Resources

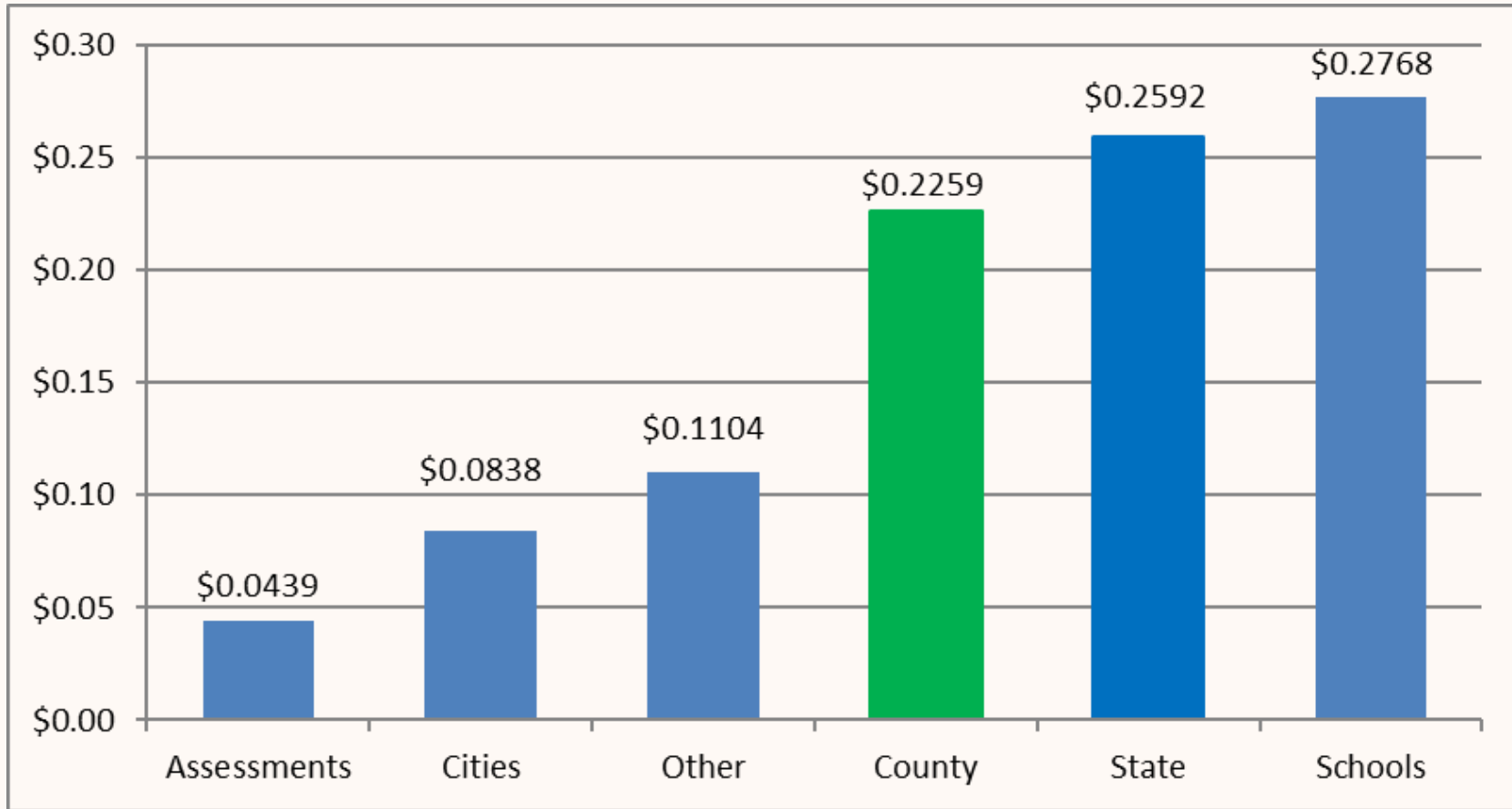


*Auditor, Assessor, Treasurer, Commissioner, Human Resources, Budget & Finance, Boundary Review Board, Facility Maintenance, Transfers to Elections and Planning



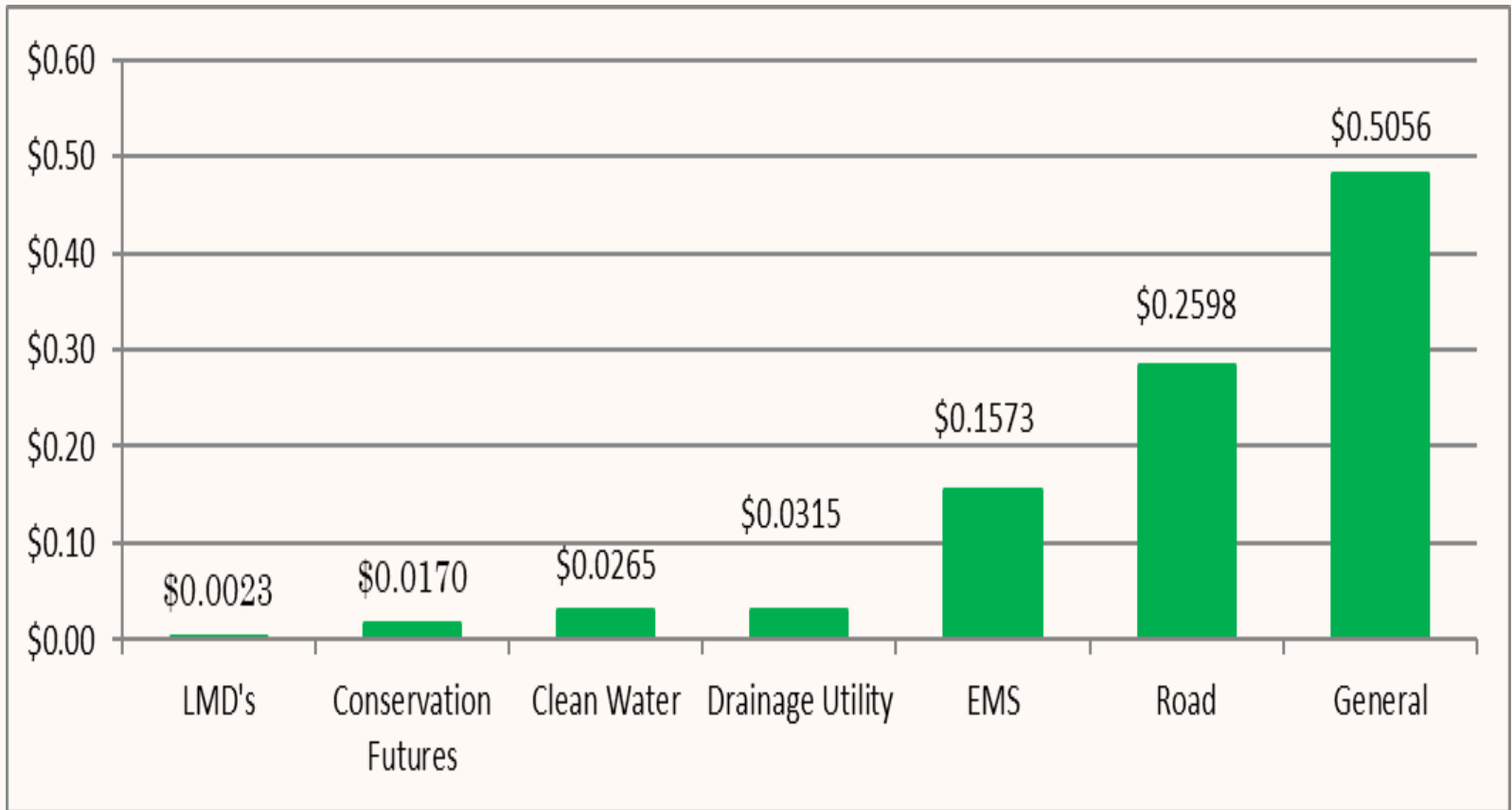
Where do our Property Taxes go?

(For every \$1)

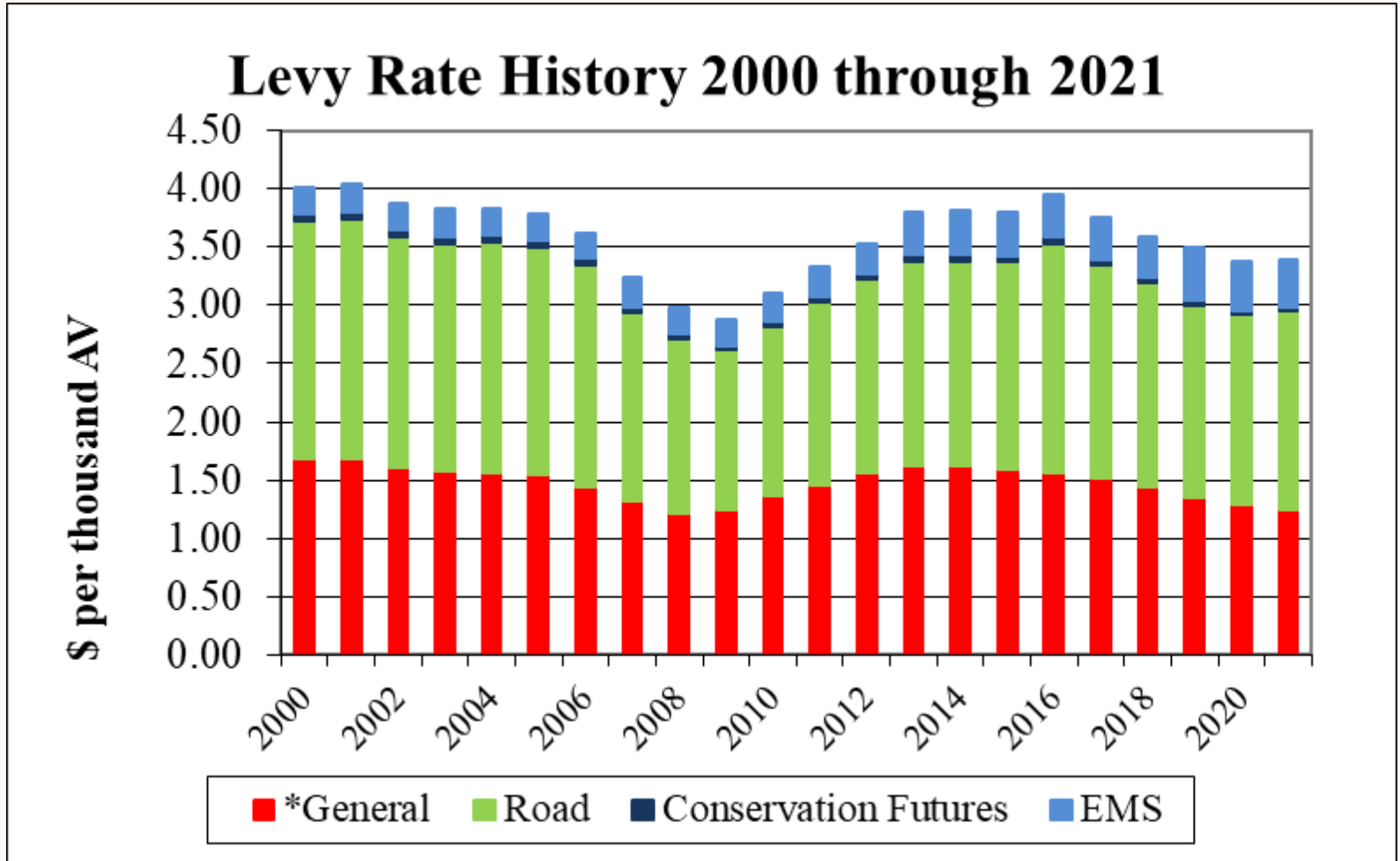


Where does the money go within the County?

(For every \$1)



Property Tax Levies



*General Levy includes Veterans Relief and Mental Health



2021 Budget Message:

- \$95,000 - Expansion of Environmental Health and Communicable Disease division (EH Manager)
- \$177,000 – Grant funding for Community Court that allows misdemeanants to access social services and support instead of the traditional legal system
- \$244,000 - Jail to Community Transitions program
- \$238,000 - 2 IMPACT deputies funded by 1% property tax increase
- \$170,000 – Uniform Guardianship Act
- \$25,000 – Signature verification software for Elections
- \$1.25 million – PILT funds allocated to upgrades to the courthouse
- \$500,000 – Permitting Software
- \$250,000 – REET funds for the development of affordable workforce housing and emergency shelter
- \$1 million – Step increases and General Wage Adjustment
- \$12.4 million – Continued maintenance of employee benefits



Next Steps:

Public Hearing to Consider Budget and Tax Levies

- December 7th, 11:00 a.m.
- Meeting information posted on Commissioners Agenda

Adoption of Budget and Tax Levies

- December 15th, 9:00 a.m.
- Meeting information posted on Commissioners Agenda

