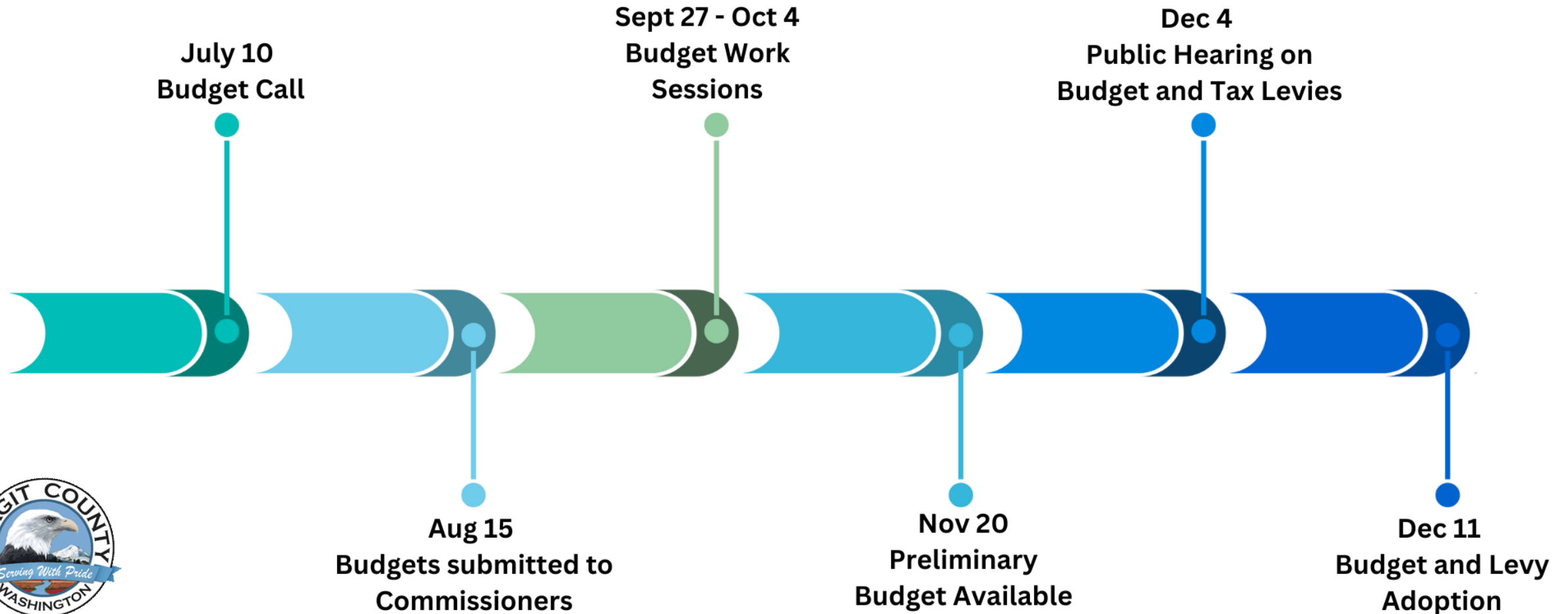


2024 Skagit County Preliminary Budget Review



Trisha Logue
Skagit County Administrator
November 20, 2023

2024 Budget Timeline



2024 Budget – Current Picture



Salary Costs

- Increased costs from the compensation study



ARPA

- 2024 is last year of ARPA investments
- 11 positions still funded by ARPA



Facilities

- Deferred maintenance
- New Elections and Prosecuting Attorney Office
- New Public Health Office with clinic space



County Projects

- Increasing costs of IT and GIS maintenance and IT subscriptions
- Culvert design matching funds
- Natural disasters impacting county infrastructure
- Stabilization Campus



Commissioner Budget Priorities



Well-Trained Workforce,
Competitive Wages



Healthy Reserves



Sustainability



Strategic Plan
Investments



Full Cost
Reimbursement





2024 Budget – Guidance for Elected Officials and Department Heads

The County Commissioners collaborated with elected officials and department heads to discuss how to best prepare budget options to absorb the increased costs for 2024.

- Senior Services
- Low-Income, Homeless Housing
- Mental Health, Chemical Dependency
- Development Disability Services

Public Health

- Jails, Courts, Prosecutor
- Death, Investigations & Autopsies
 - Defense and Adjudication of Felons

Courts & Sheriff

60% of General Fund Expenses are for Countywide Services

Emergency Management, Parks

- Flood Preparedness
- Emergency Medical Services
- Parks, Recreation, Fair

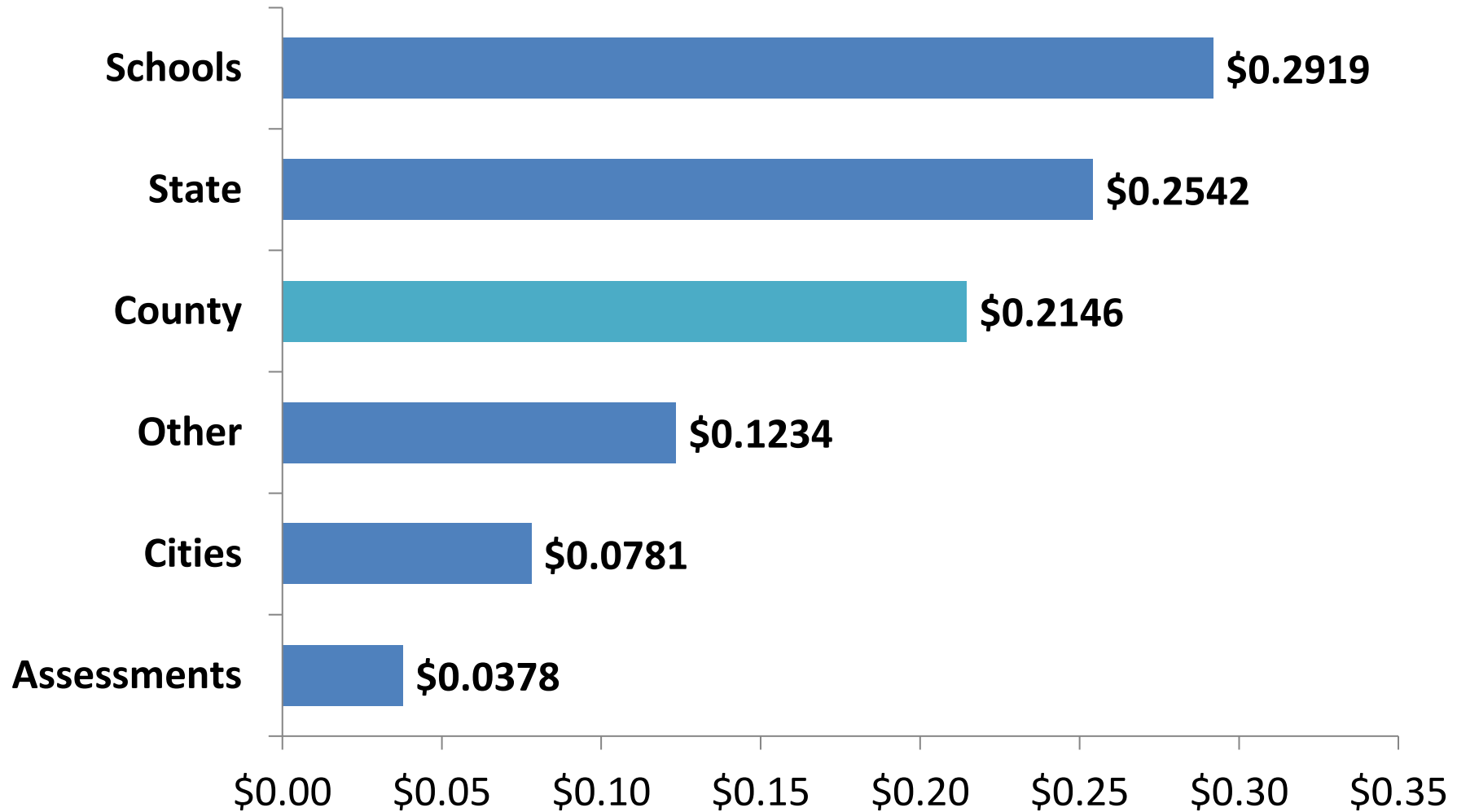
Assessor, Auditor, Treasurer

- Elections
- Property Taxes, Assessments
- Licensing
- Document Recording



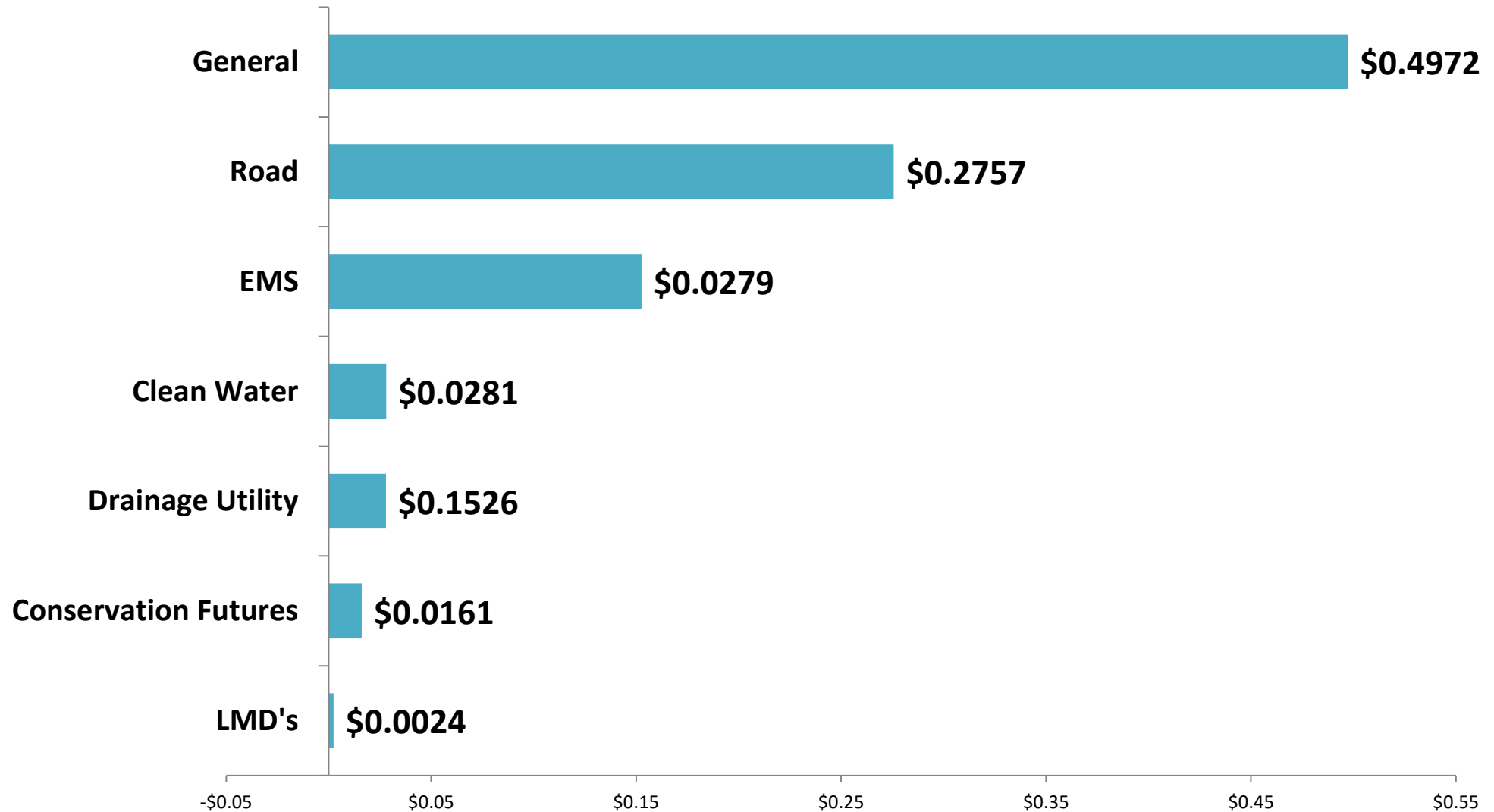
Where do our Property Taxes go?

(for every \$1)



Where Property Taxes Go Within the County?

(for every \$1)



Types of County Funds (51 Total!)

- **General Fund (1)**
 - Everything not accounted for in a different fund
- **Special Revenue Funds (37)**
 - Restricted for a specific purpose other than debt or capital
 - Examples – Public Health, Conservation Futures, EMS, ARPA, etc.
- **Debt Service Fund (1)**
 - Principal and interest payments on debt
- **Capital Funds (5)**
 - 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.
 - Examples – law library, information services, GIS, etc.



Debt Service Fund

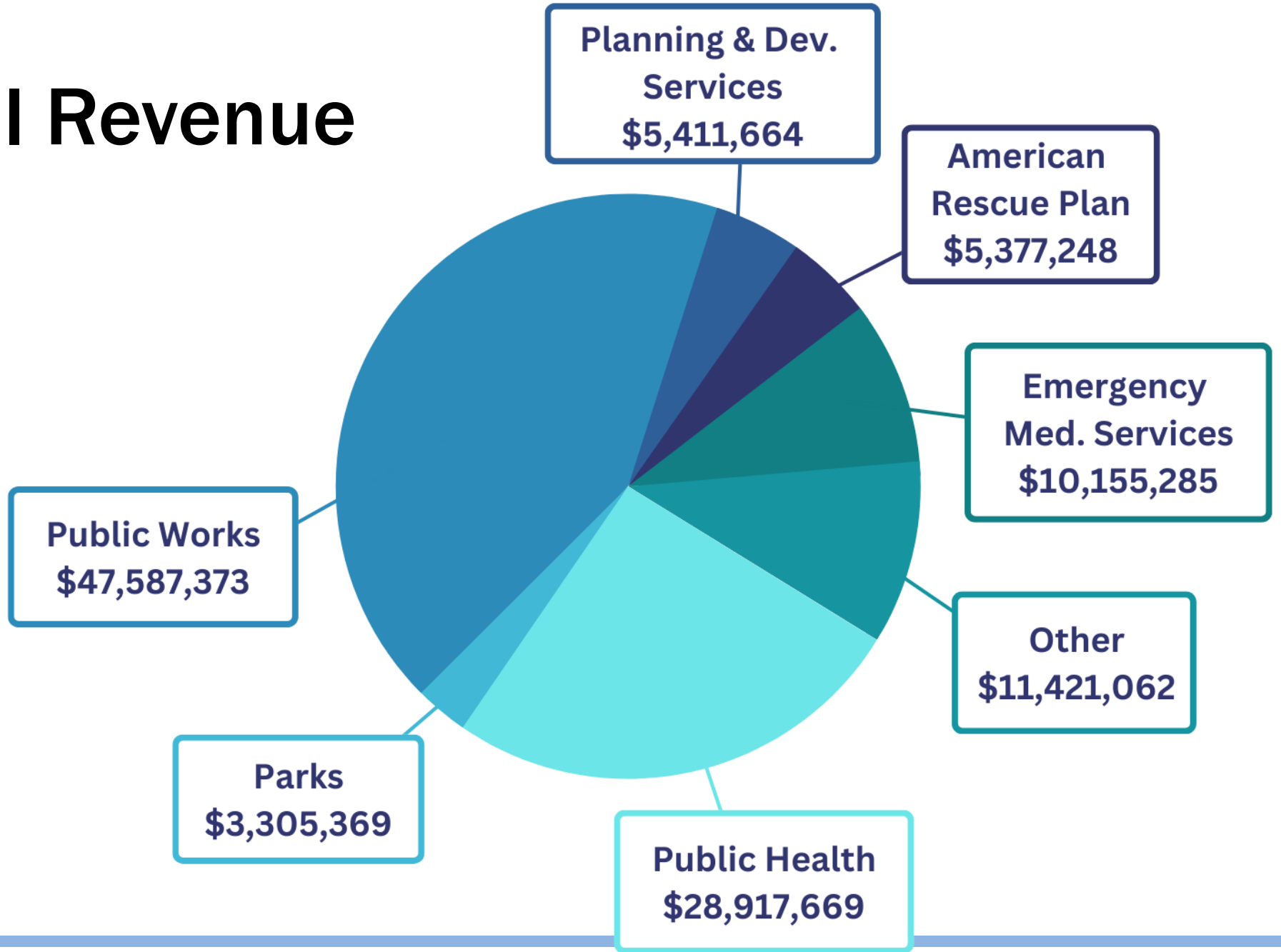
The Commissioners currently have outstanding debt obligations for the following projects:

- Commissioner's Administration Building
- Ventilation and Cooling for Downtown Administration Building
- Building on Continental Campus
- Public Facilities District (McIntyre Hall)
- Water Quality Loans (Septic Systems)

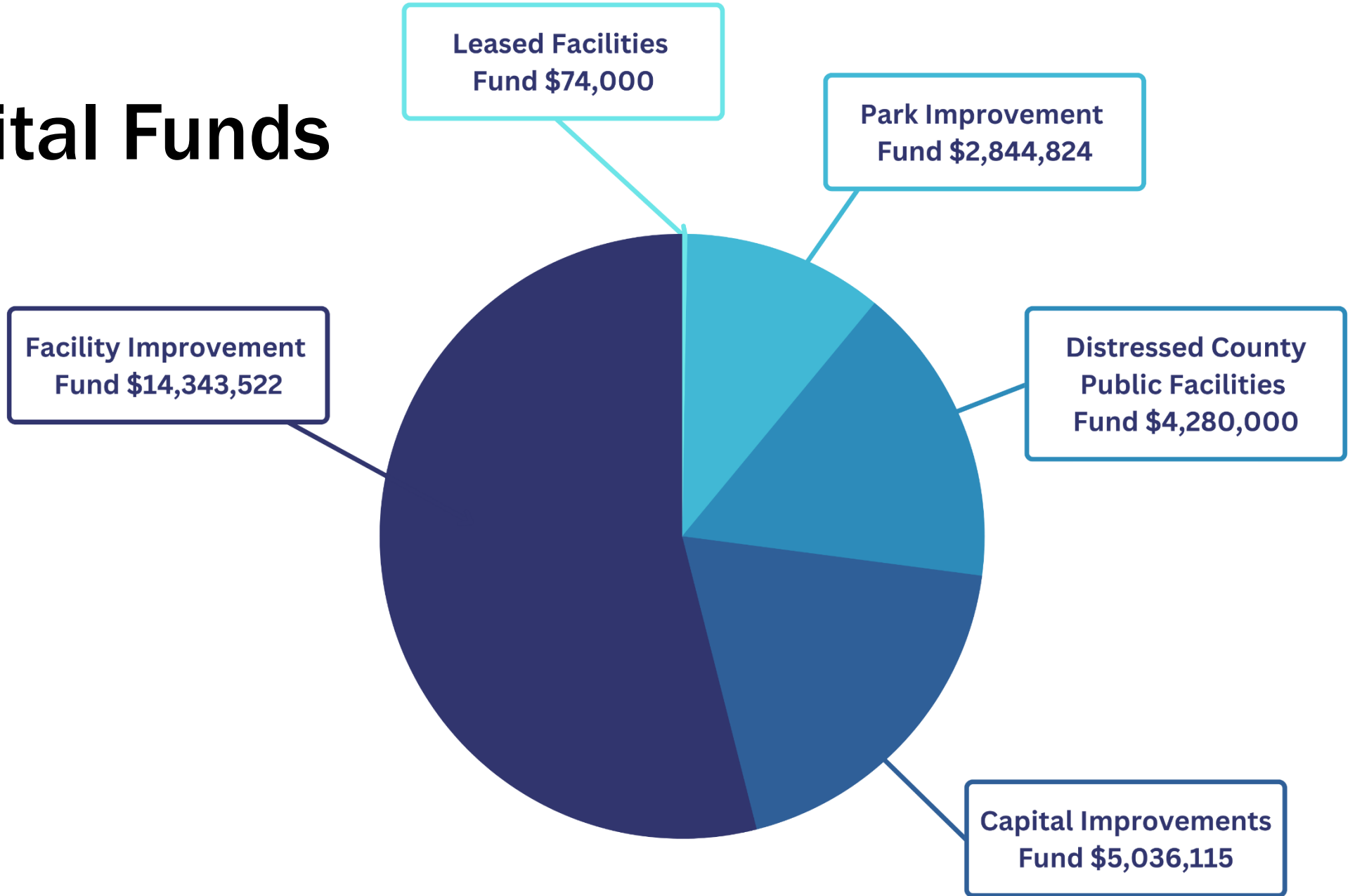
2024 Preliminary Budget Expenditure
\$1,987,595



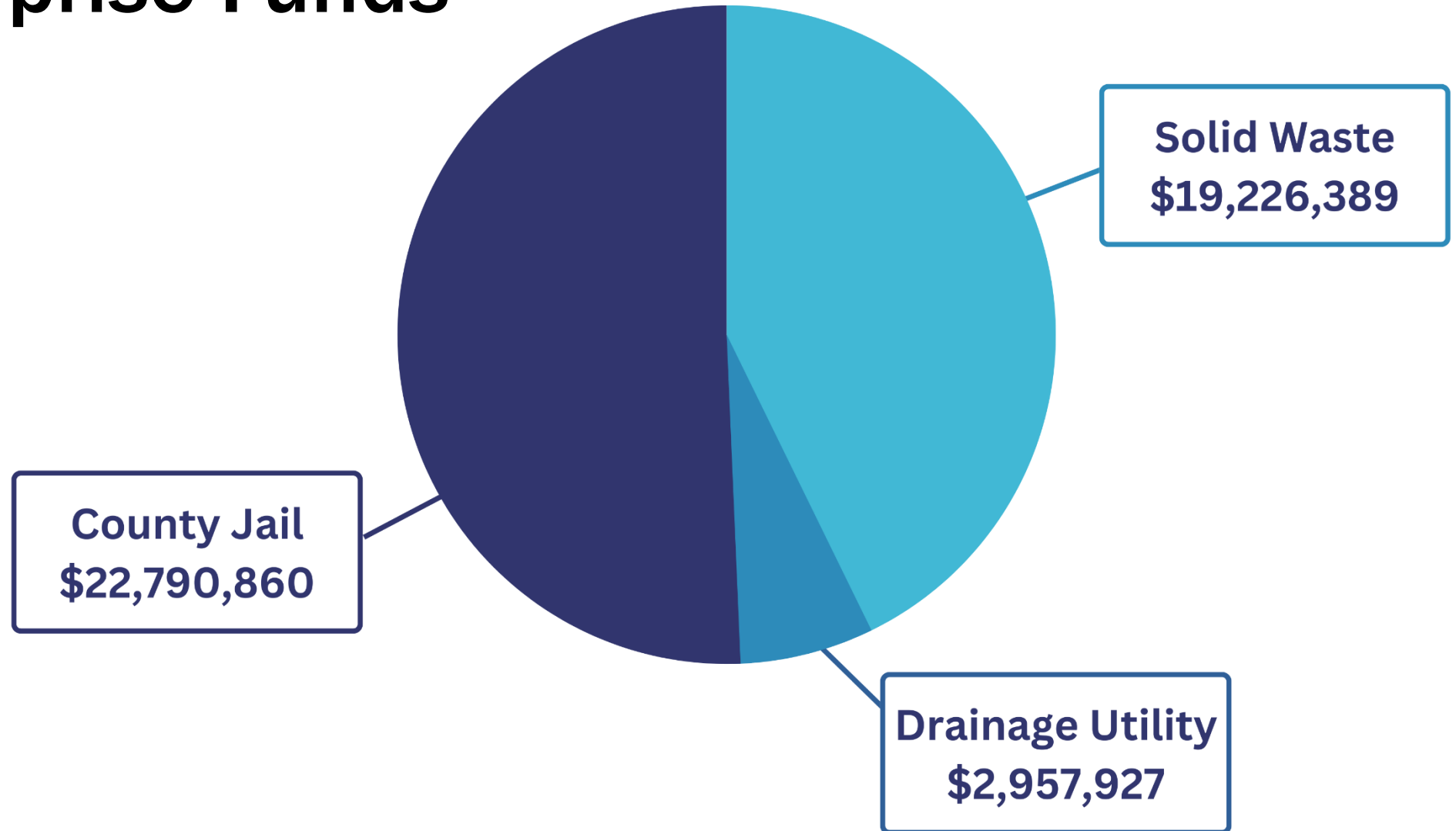
Special Revenue Funds



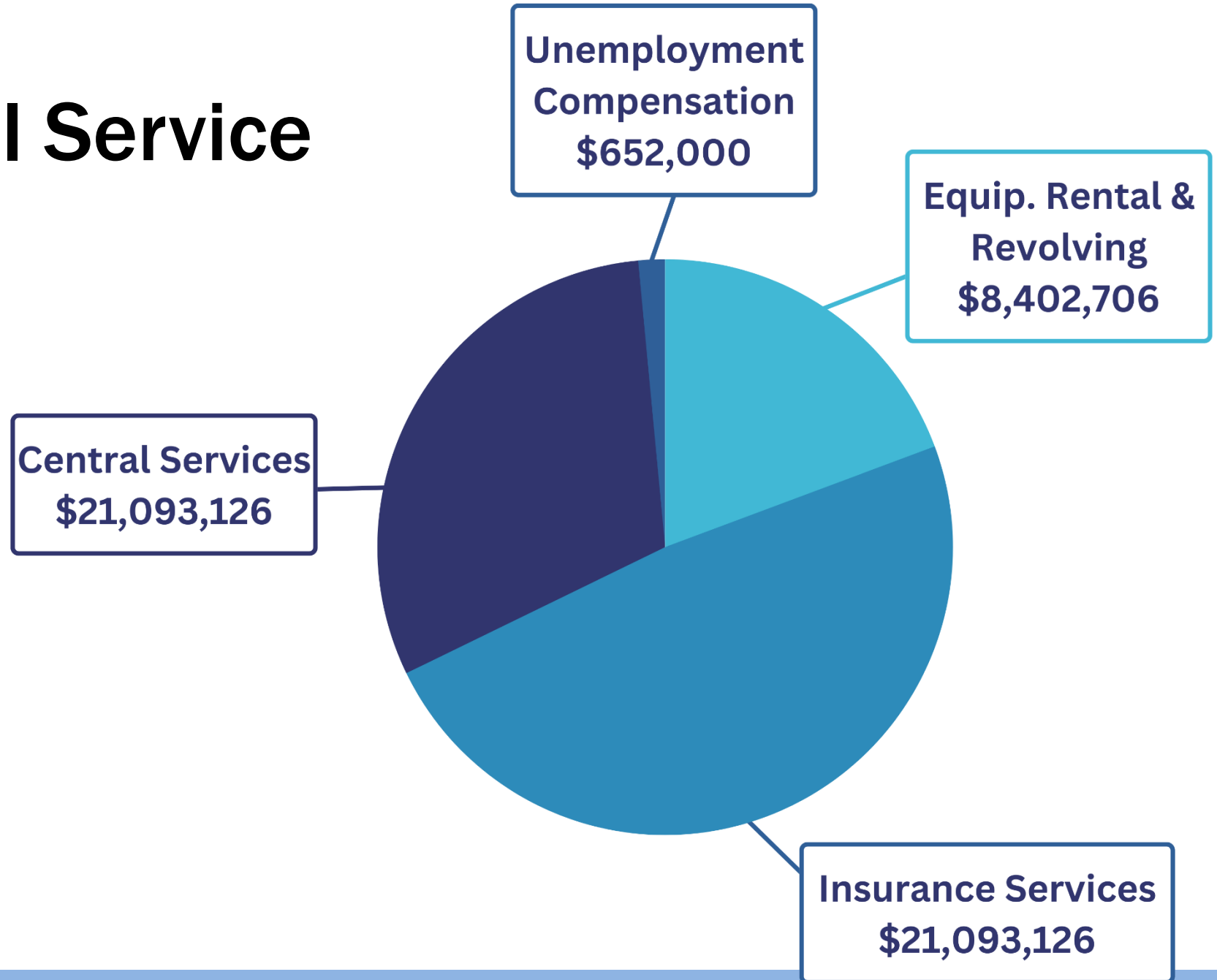
Capital Funds



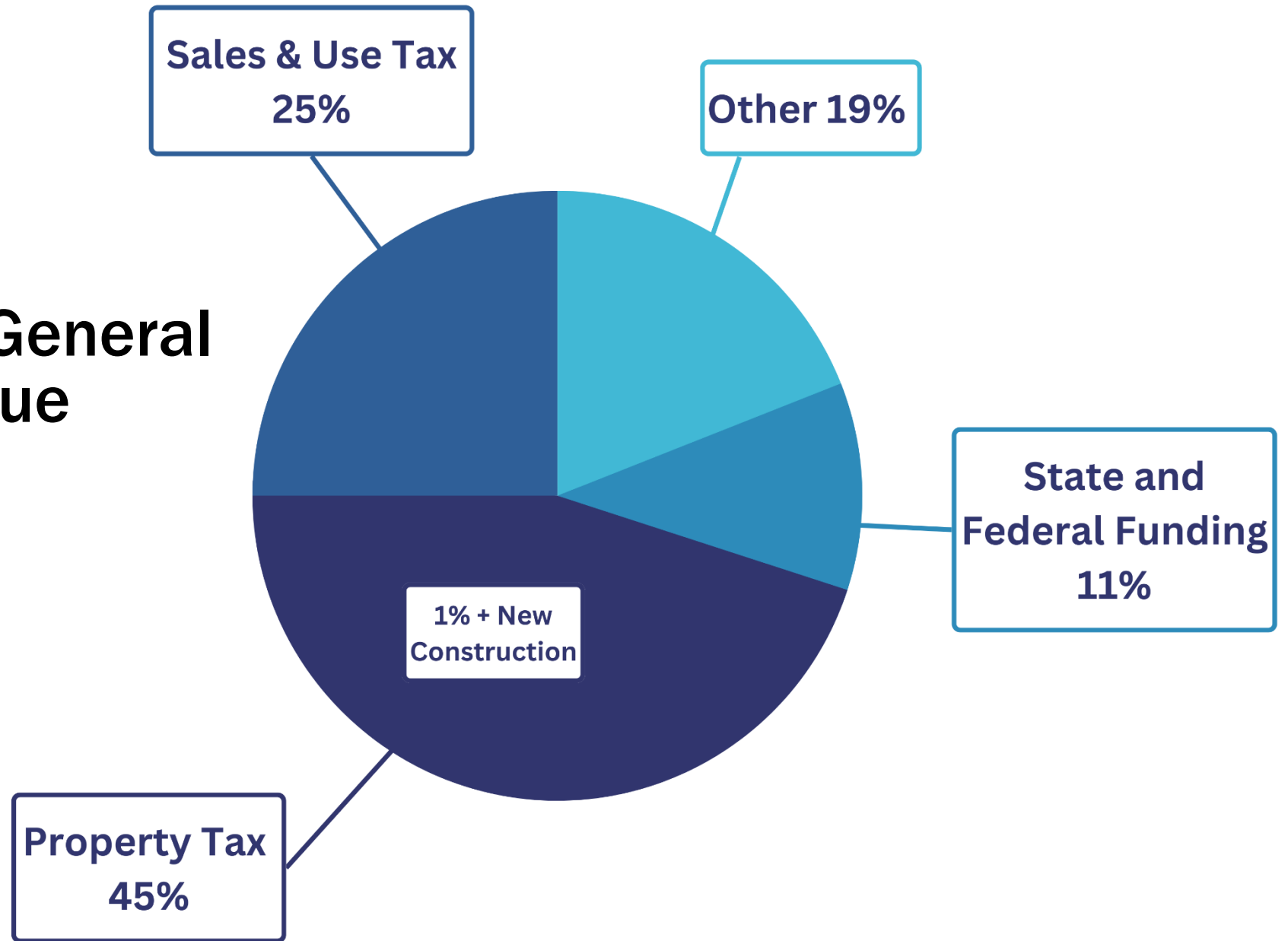
Enterprise Funds



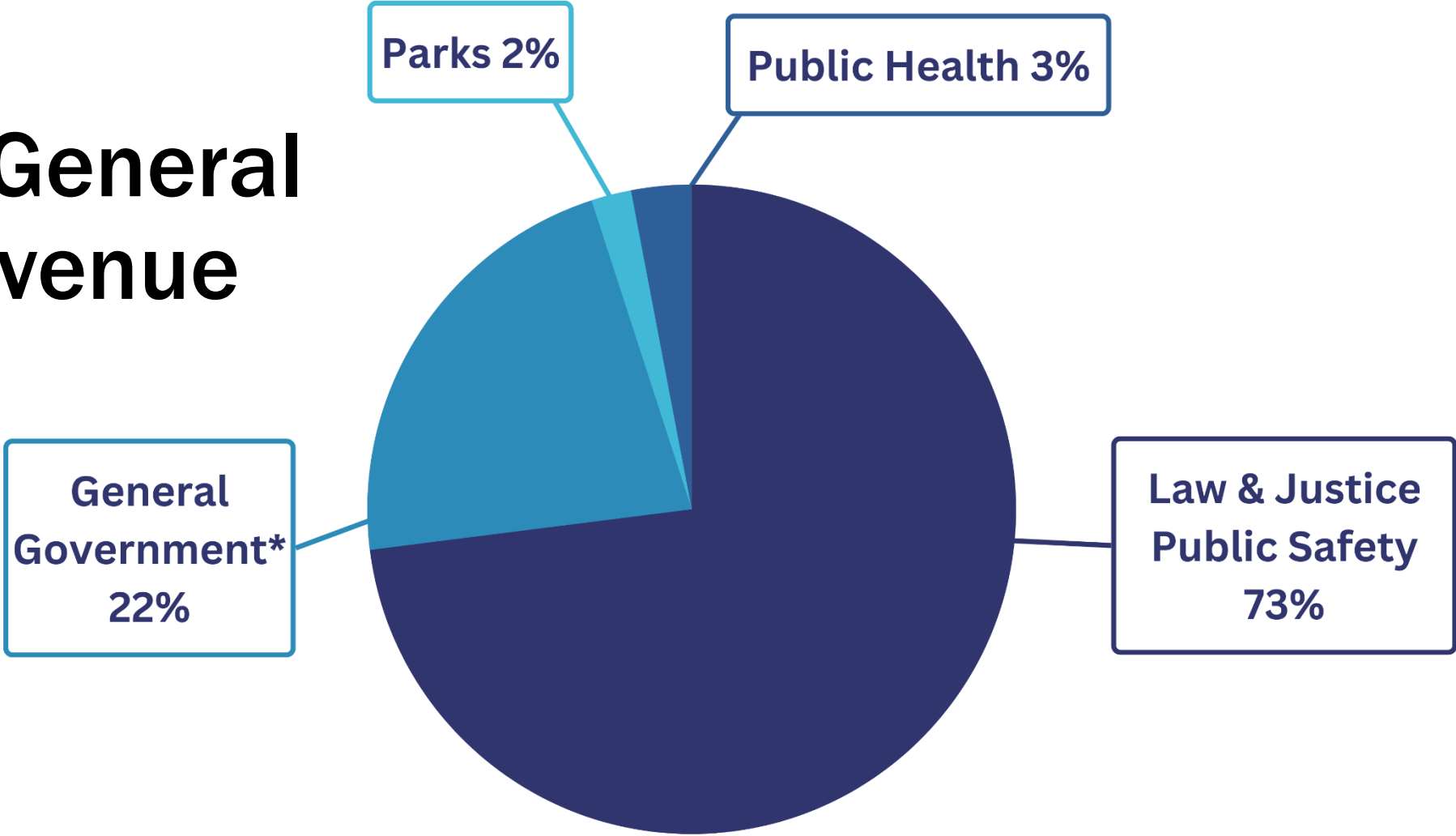
Internal Service Funds



Sources of General Fund Revenue



Uses of General Fund Revenue



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



General Fund Budget

2023 Budget

Revenues: \$62,215,206
Expenses: \$74,390,286

2023 Projections

Revenues: \$69,581,851
Expenses: \$70,945,054

2024 Preliminary Budget

Revenues: \$69,542,399
Expenses: \$77,029,134

2024 Supplemental Budget

Revenues: \$79,600
Expenses: (\$1,266,148)



2024 Budget Staff Survey

County Commissioners distributed a survey to all staff seeking input on cost reduction strategies

Staff Recommendations

- Allow for more flexible and remote work schedules
- Reduce expenditures for supplies and equipment
- Decrease middle manager and coordinator positions
- Create new revenue by selling unnecessary vehicles and increasing fees
- Combine some departments into one location to reduce lobby staff
- Hire a purchasing and grants staff member
- Increase professional staff to reduce the need for consultants
- Reduce staff through attrition rather than layoff
- Provide updates on the overall budget process and specific department expenditures



American Rescue Fund Act (ARPA)

- **Staff positions (11)**
 - Prosecuting Attorney's Office, Superior Court, District Court, Probation, Public Health, Sheriffs Office, DEM
- **Behavioral Health**
 - Crisis Stabalization Campus Capital Project (48 new beds)
 - North Star Project
 - School based behavioral health and learning support programming
- **Emergency Preparedness**
 - Medical Reserve Corp
- **Public Health Office and Service Center**
 - Relocated to an office that provides adequate space for staff and services and more easily accessible to the public
- **Broadband, Business and Workforce Support**
 - Partnerships with EDASC and the Port of Skagit
- **Social Determinants of Health**
 - Childcare, food security



2024 Investments

Workforce

- ✓ Cost of Living wage adjustment of 2%
- ✓ Time between salary schedule steps reduced to 12 months
- ✓ Vacation accrual increase
- ✓ Sick leave maximum carry over increase
- ✓ Staff Training

Workplace Culture

- ✓ All staff 2nd annual picnic
- ✓ County Connects

County Facilities

- ✓ Two new watercraft for emergency response
- ✓ New office for elections to increase public viewing and security
- ✓ New office for Prosecuting Attorney's Office
- ✓ Spanish language access to elections

Public Infrastructure

- ✓ Design for 11 culverts



General Fund Budget Reductions

- Salary and Benefit Reductions (Net): \$438,502
 - Includes funding 2 Crisis Response Deputies with ARPA funding
 - Elimination of a position due to attrition
 - Leaving a vacant part time position unfilled
- Supplies/Services Reductions (Net): \$827,646
 - Includes using fund balance in Law Library, Elections
 - Includes reducing transfer to PH due to new PH revenues
 - Miscellaneous line item reductions mostly excluding travel and training



Next Steps

Public Hearing to Consider Budget and Tax Levies

- December 4, 2023 @ 10 am
- Meeting information posted on Commissioners Agenda

Adoption of Budget and Tax Levies

- December 11, 2023 @ 8:45 am
- Meeting information posted on Commissioners Agenda





More information can be found on Budget and Finance Website:

www.skagitcounty.net/Departments/BudgetFinance/main.htm

Questions?

Contact: Jenn Rogers
Communications Manager

jrogers@co.skagit.wa.us