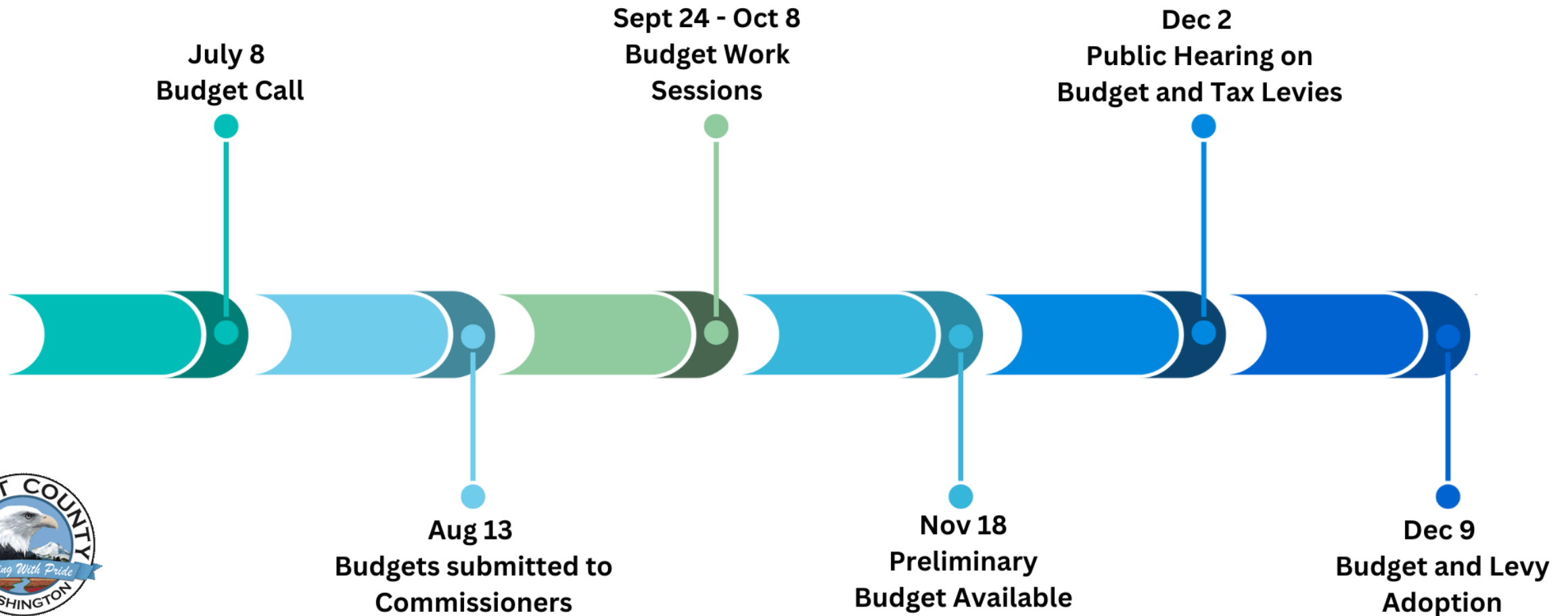


# 2025 Skagit County Preliminary Budget Review



Trisha Logue  
Skagit County Administrator  
November 18, 2024

# 2025 Budget Timeline



# 2025 Budget – Current Picture



## Law & Justice Cost

- Increased costs due to new requirements and increased utilization
- Proposed new Public Defense case load standards



## Covid - 19

- 2024 is last year of ARPA investments
- Covid funding streams for direct Public Health response end in 2024



## Facilities

- Deferred maintenance
- County facilities don't meet space needs
- New capital projects including Skagit STAR Center and new courthouse project



## County Projects

- Increasing costs of IT and GIS maintenance and IT subscriptions
- Increasing costs for professional services
- Natural disasters impacting county infrastructure
- Strategic plan investments



# Commissioner Budget Priorities



Sustainability



Healthy Reserves



Well-Trained Workforce,  
Competitive Wages



Strategic Plan  
Investments



Full Cost  
Reimbursement



- 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

**61% of General Fund Expenses are for Countywide Services**

### Emergency Management, Parks

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

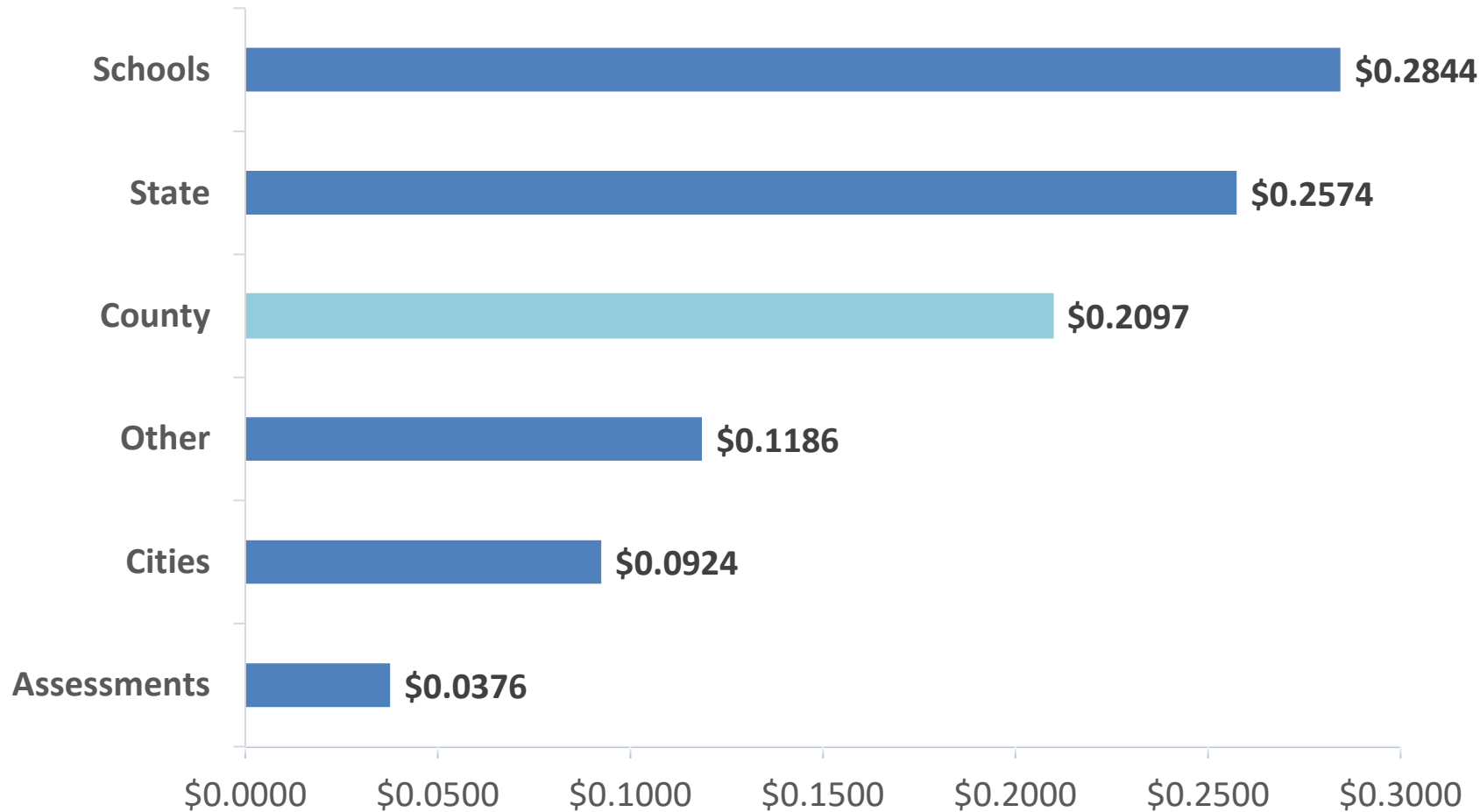
### Assessor, Auditor, Treasurer

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



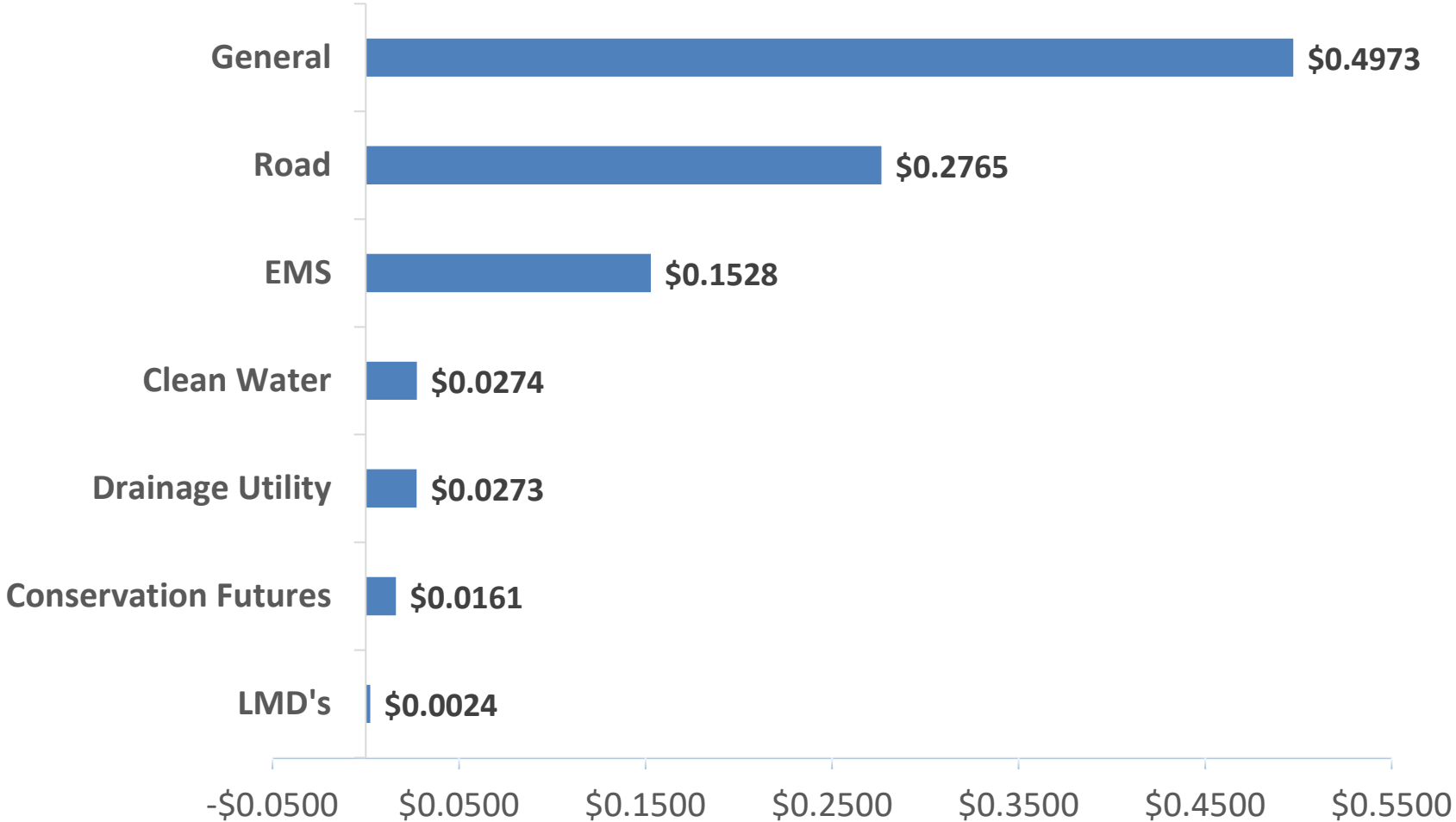
# Where do our Property Taxes go?

(for every \$1)



# Where Property Taxes Go Within the County?

(for every \$1)



# Types of County Funds (50 Total!)

- **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
  - Examples – Public Health, County Roads, EMS, Elections, 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 – Equipment Rental, Information Services, Insurance, etc.





# Debt Service Fund

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

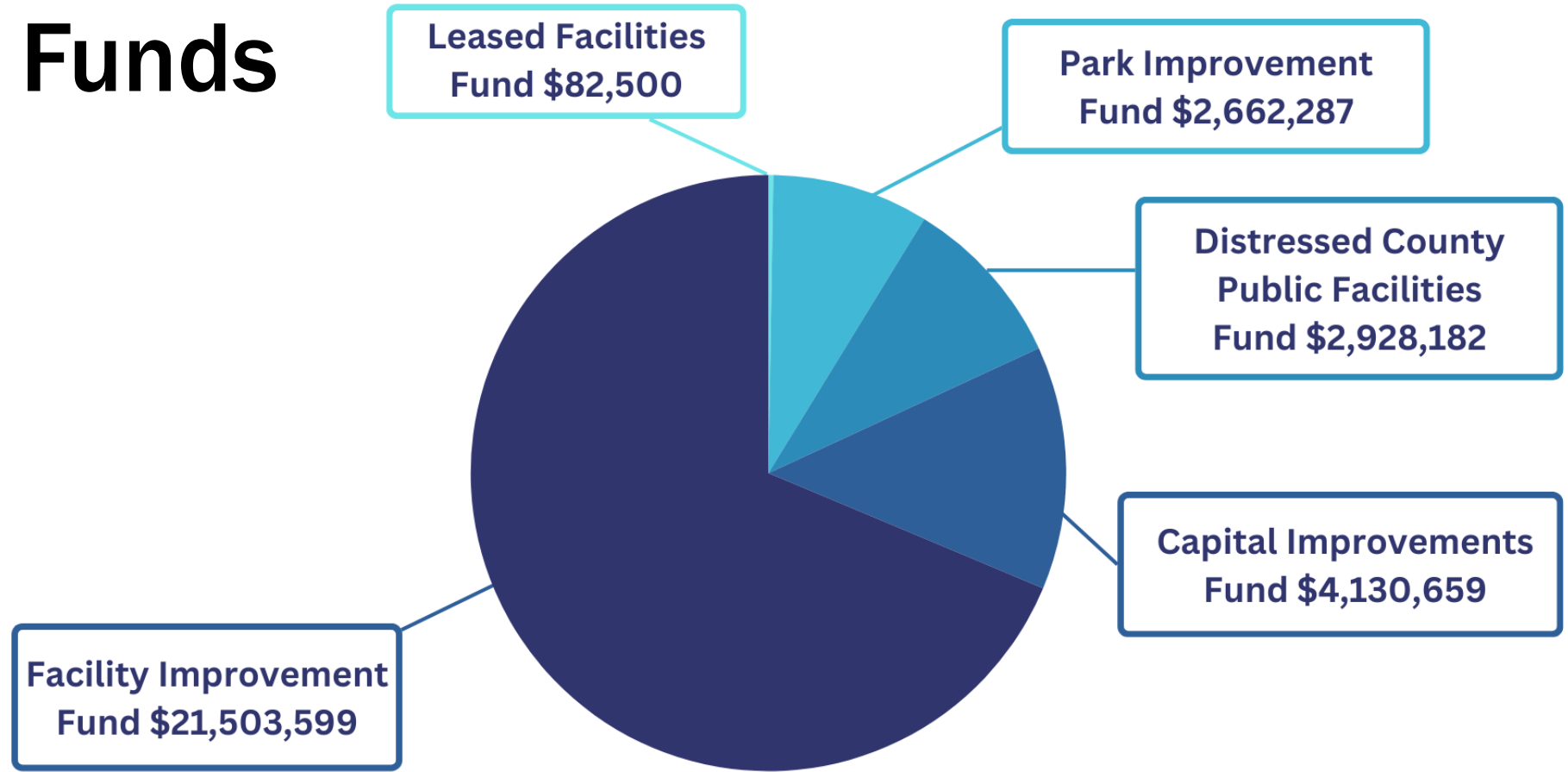
- Commissioner's Administration Building
- Ventilation and Cooling for Downtown Admin Building
- Building on Continental Campus
- Public Facilities District (McIntyre Hall) approx. 40% of expenditure at \$807,820
- Water Quality Loans (Septic Systems)

2025 Preliminary Budget Expenditure  
\$2,014,266

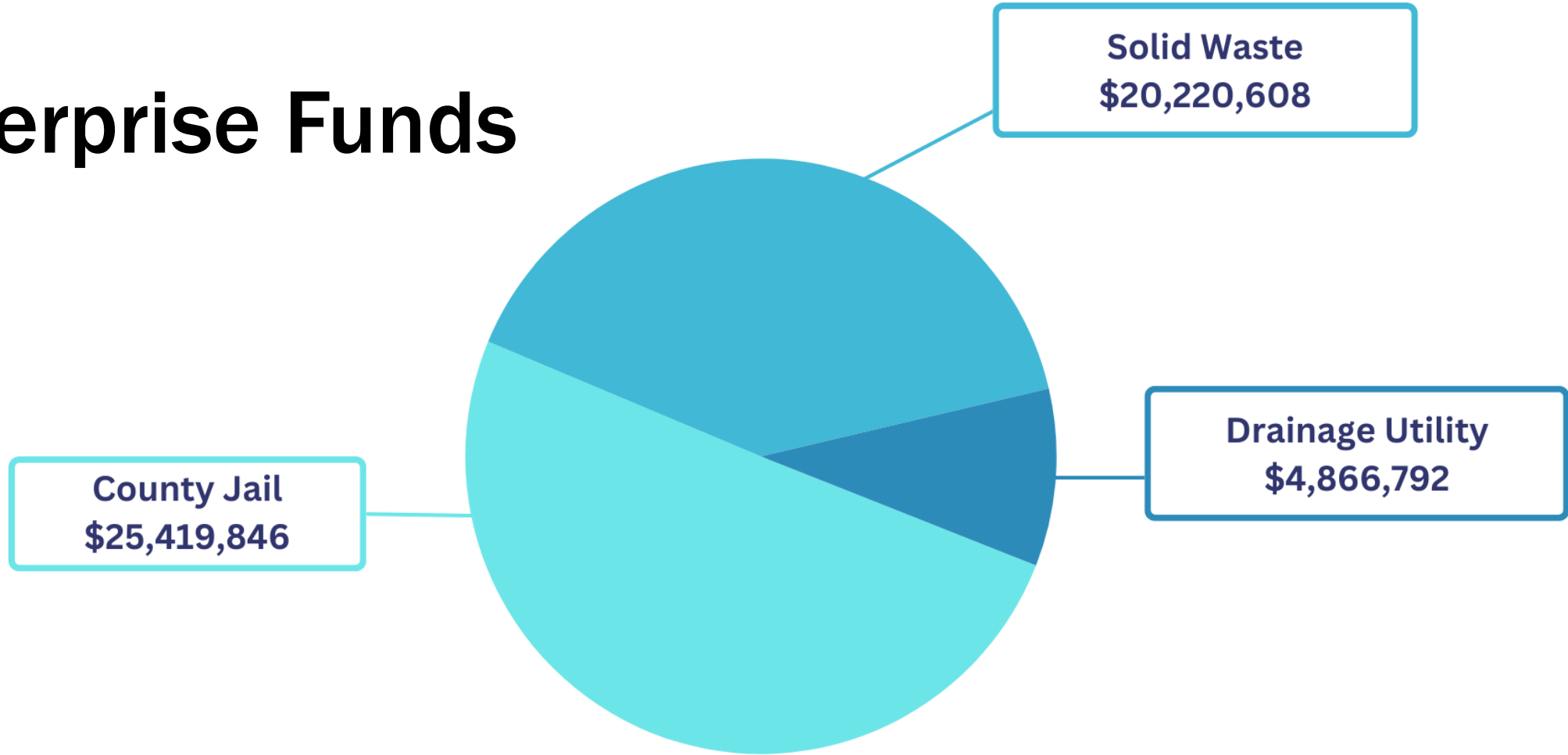
- Debt service for Enterprise Funds (Solid Waste and Jail) are accounted for in those funds



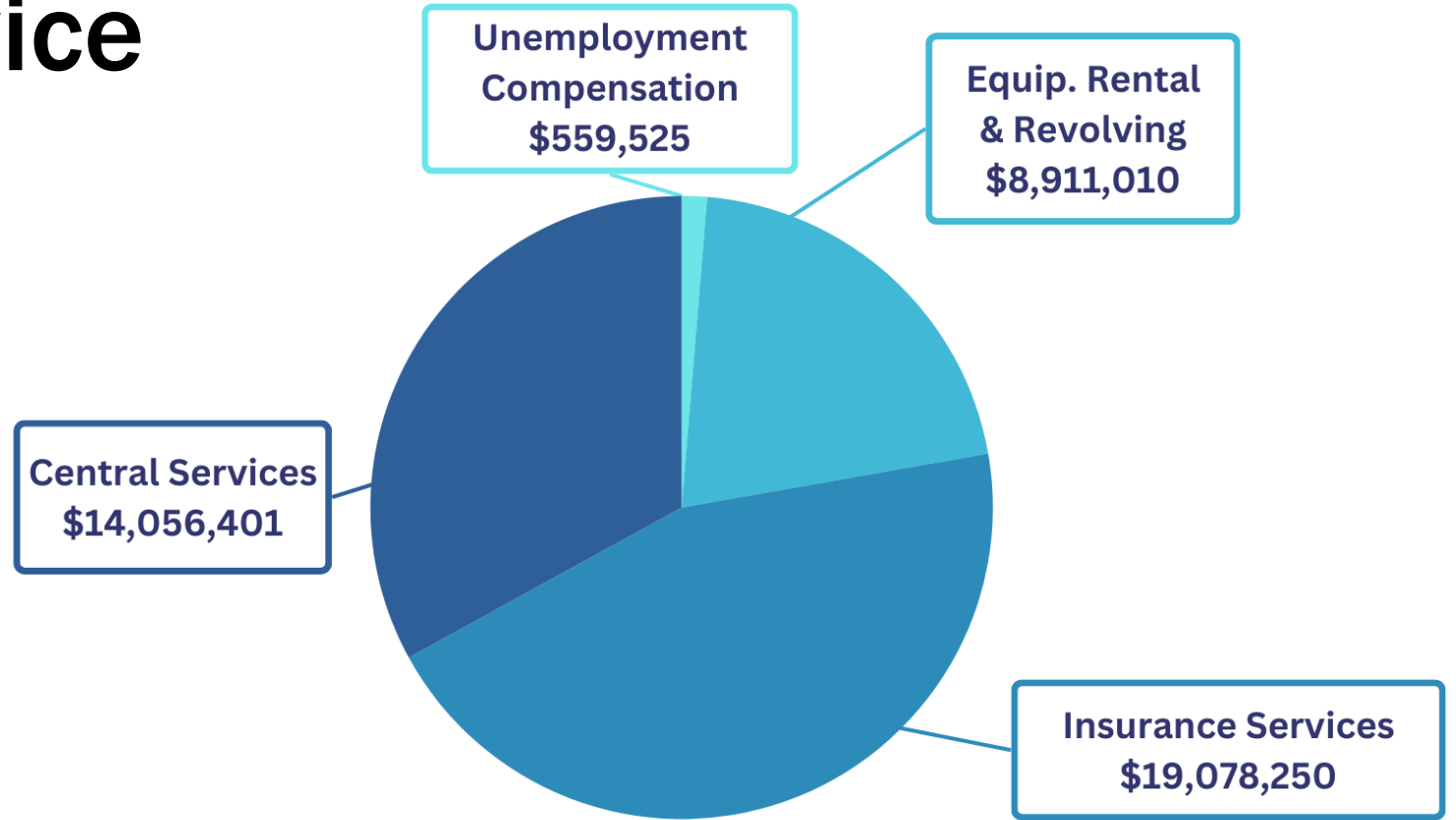
# Capital Funds



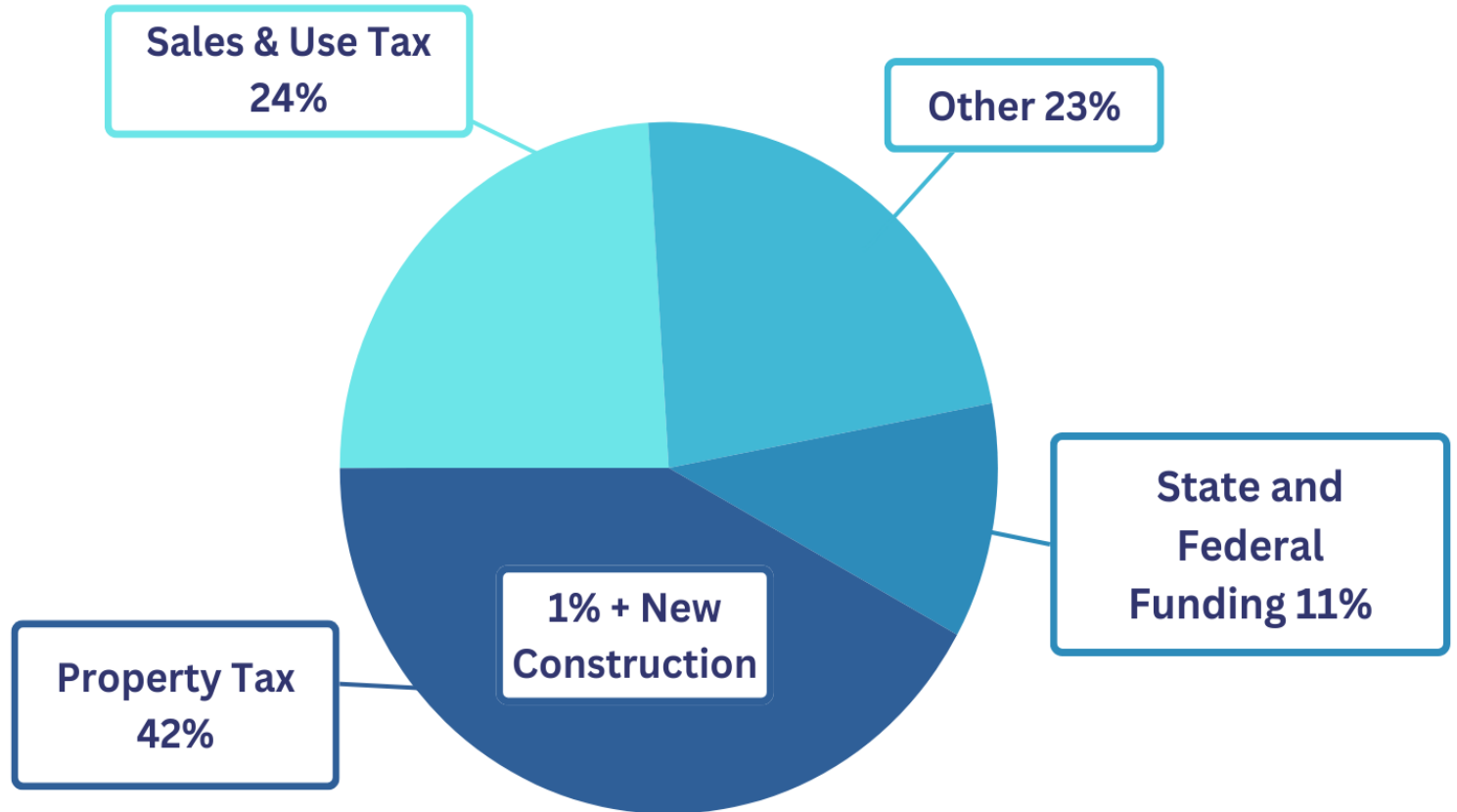
# Enterprise Funds



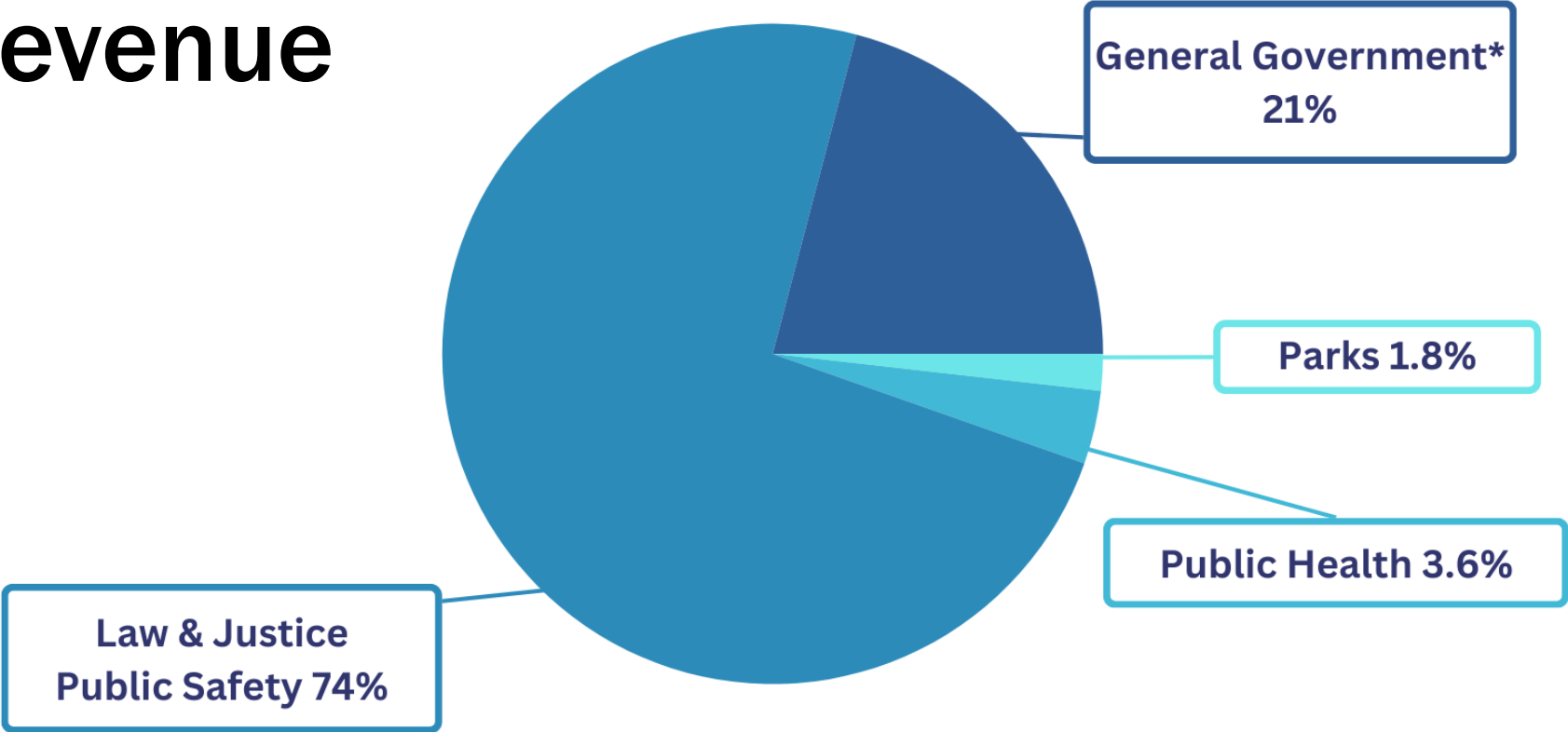
# Internal Service Funds



# Sources of General Fund Revenue



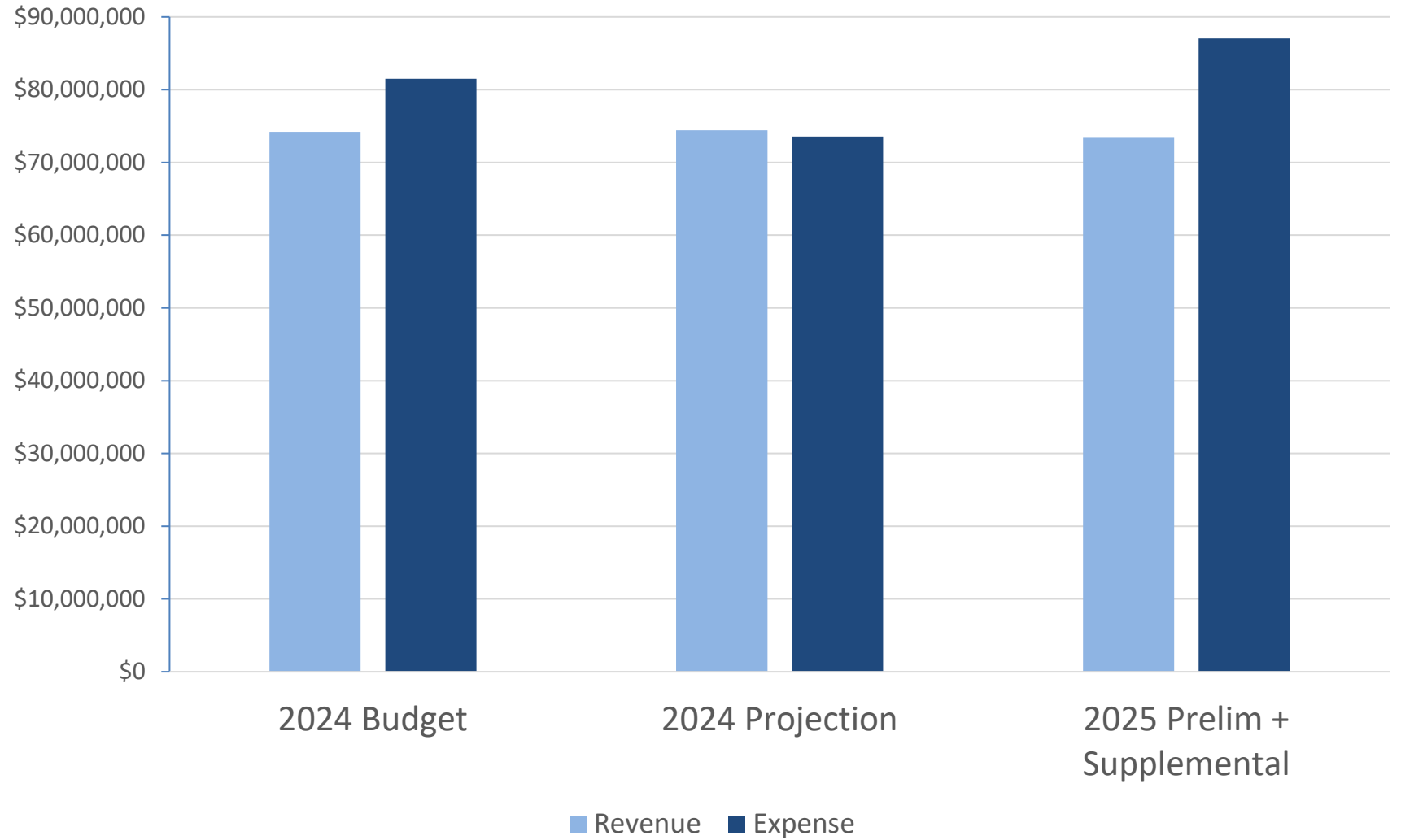
# Uses of General Fund Revenue



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



# General Fund Budget



	2024 Budget	2024 Projection	2025 Prelim	2025 Supplemental
Revenue	\$74,221,181	\$74,419,222	\$73,349,845	\$39,972
Expense	\$81,520,808	\$73,330,320	\$86,623,513	\$440,696

# 2025 Strategic Plan Goals

## KFA 1: Workforce and Workplace Culture

- ✓ Cost of Living wage adjustment of 3%
- ✓ Performance evaluation program
- ✓ Training and professional development
- ✓ County Connects and expanded opportunities for belonging

## KFA 2: Critical Infrastructure

- ✓ Ended Road Levy shift
- ✓ Skagit STAR Center
- ✓ Relocation of Prosecuting Attorney's Office
- ✓ Planning for new Courthouse
- ✓ Updating networking closets
- ✓ Transportation network and ferry





# 2025 Strategic Plan Goals

## KFA 3: Behavioral Health and Homelessness

- ✓ North Star expansion
- ✓ Behavioral Health and Homeless Funding Project
- ✓ Julota expansion
- ✓ Crisis Response Team (CRT) Program
- ✓ Jail reentry services (1115 Medicaid Waiver)

## KFA 4: Health, Housing and Community Safety

- ✓ Affordable and workforce housing development
- ✓ Opioid settlement funding coordination with North Star cities
- ✓ Drug task force funding model



# 2025 Strategic Plan Goals

## KFA 5: Sustainable and Resilient County Government

- ✓ Emergency Operations Center Upgrades
- ✓ Financial Data Transparency Software
- ✓ New website
- ✓ Fleet consolidation
- ✓ Natural Resources integrated plan



# 2025 New Investments

- Retained 2 ARPA funded CRT deputies
- Retained District Court and Superior Court Commissioners
- Added support for Forestry Program through WSU Cooperative Extension
- Added an Administrative Lieutenant in the Sheriff's Office
- Added and Assistant Director in Human Resources and Risk Management
- Added a Project Manager in Central Services
- Increased a Courthouse Facilitator to full time
- Increased funding for Roads by ending the levy shift



# Next Steps

## Public Hearing to Consider Budget and Tax Levies

- December 2, 2024 at 10:00 am
- Meeting information posted on Commissioners Agenda

## Adoption of Budget and Tax Levies

- December 9, 2024, at 11:30 am
- Meeting information posted on Commissioners Agenda





# More information can be found on Budget and Finance Website:

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[www.skagitcounty.net/Departments/BudgetFinance/main.htm](http://www.skagitcounty.net/Departments/BudgetFinance/main.htm)

## Questions?

Contact: Trisha Logue,  
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[trishal@co.skagit.wa.us](mailto:trishal@co.skagit.wa.us)