

RESOLUTION NO. _____

ESTABLISHING OBJECTIVES FOR THE 2011 COUNTY BUDGET

WHEREAS, Pursuant to Chapter 36.40 RCW, the County Auditor has issued the call for preliminary departmental budgets for fiscal year 2011, and

WHEREAS guidance for the preparation of departmental budget requests will assist the Board in making adjustments to the preliminary budget and in the adoption of the final budget for 2011, and

WHEREAS, the Board of Commissioners shall make adjustments to the preliminary budget prior to publishing the county budget and adopting the county budget, and

WHEREAS, the Board of Commissioners is required to adopt a county budget balanced within available resources projected for the fiscal year, and

WHEREAS, the annual budget provides policy guidance as well as limited constraints in the management of departmental programs, and

NOW THEREFORE BE IT RESOLVED by the Skagit County Board of Commissioners that the following objectives be established for preparation of preliminary departmental budget requests for 2011:

1. The General Fund budget shall be balanced within available revenue sources. A minimum reserve balance of 12% shall be maintained for the General Fund.
2. The Insurance Services Fund shall be managed to maintain the County's self-insured status. A minimum reserve balance of 25% shall be maintained for the Insurance Services Fund. In the event the reserve exceeds the minimum, the excess will first be used to repay the General Fund and the other funds that paid additional amounts into the Insurance Services Fund at the end of 2005 and 2006. (If the Washington State Department of General Administration, Office of Financial Management, establishes minimum fund balances in excess of 25%, that amount will be adjusted and adhered to by the County.)
3. Diversion of a portion of the County Road Levy to the General Fund for the purpose of traffic law enforcement shall continue to provide funding for the program while continuing to ensure eligibility for the Rural Arterial Program administered by the County Road Administration Board.
4. Growth in General Fund, Road Fund and Conservation Futures Fund tax levies shall not exceed 101% of the prior year levy plus taxes collected on new construction.

5. Unless otherwise covered by a bargaining agreement, all regular full time employees shall have accrued \$1,279 per employee per month for the standard medical plan; all regular part time employees shall have accrued a portion of the \$1,279 per employee per month that corresponds to their percentage of full time employment status (based on a 40 hour work week).
6. For bargaining unit employees, benefits shall be managed in accordance with collective bargaining agreements.
7. In order to meet a growing demand for current and future facilities infrastructure and technology needs, in addition to projected Real Estate Excise Tax, revenues received from the sale of DNR trust timber may be allocated as needed and available to fund the Capital Facilities Plan and strategic plans.
8. A shift of a portion of the Road Levy to the General Levy shall be considered if needed to balance the 2011 preliminary budget.
9. Strategies to reduce and control expenditures and increase revenues and proposed efficiencies submitted by Elected Officials and Department Heads will be considered during the budget review process.
10. Departments shall provide budget monitoring reports as requested by the Board of County Commissioners to assist with projections for current and future years.
11. Internal Service Funds shall be funded at a level to maintain the financial stability of these funds and to meet required service levels for department programs.
12. Where programs are dependent upon the continued availability of grant support, departments are requested to provide narrative information on the sustainability of the grant source and the implications of grant funds being reduced or eliminated.
13. Departments that provide services to other agencies shall analyze the costs for providing these services including direct and indirect overhead to ensure that reimbursement rates for these services cover all appropriate costs. The County's Indirect Overhead Rate as calculated on an annual basis may be used.
14. The preliminary budget shall include funding for the continuation of a county-wide training program. Departments shall provide detail on the training and travel line items in their budget. Departments should focus on local and regional training opportunities and limit out of state travel requests.
15. Opportunities to cooperate with other agencies to provide services should be evaluated and implemented, where possible, to gain efficiency, decrease expenses and avoid duplication of services.

16. Wages for county employees need to remain competitive to attract and retain quality employees. Preliminary budgets should be prepared without a General Wage Adjustment unless a bargaining agreement is in place for 2011.
17. The establishment of county-wide department closure days and other personnel expense savings measures for 2011 will be considered.

ADOPTED THIS 20th DAY OF July, 2010



Approved as to Form

[Signature]
Civil Deputy Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
SKAGIT COUNTY, WASHINGTON

[Signature]
Sharon D. Dillon, Chair

[Signature]
Ron Wesen, Commissioner

[Signature]
Kenneth A. Dahlstedt, Commissioner

ATTEST:

[Signature], Assistant
Linda Hammons, Clerk of the Board