

Skagit County

2023

Preliminary Budget

November 22, 2022

Skagit County



2023 Budget Process

- July 11 Budget Call
- August 16 Budgets submitted to County Commissioners
- October 4-7 Department meetings with County Commissioners
- *November 21 Preliminary Budget Available*
- December 5 Public Hearing on Budget and Tax Levies
- December 12 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

60% 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
- Assessment of Property
- Property Tax Collection
- Licensing and Document Recording
- Treasurer for Most Local Governments
- General Administration
- Public Health
- Senior Services
- Low-Income/Homeless Housing
- Mental Health and Chemical Dependency Services
- Development Disabilities Services
- Emergency Management
- Emergency Medical Services
- Elections, Voter Registrations
- Parks, Recreation, Fair
- Historical Museum
- Cooperative Extension



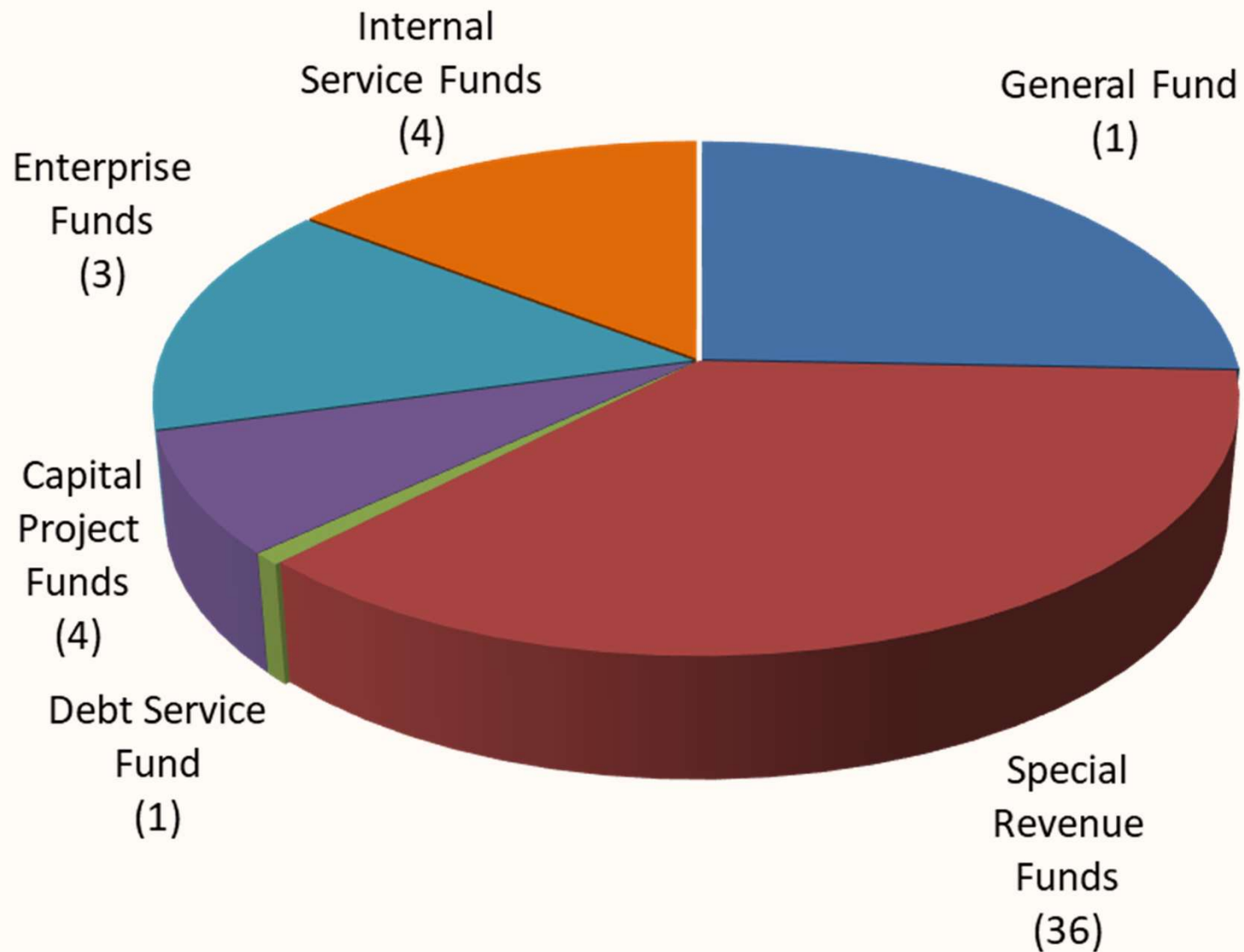
All County Funds (51 of them!)

- **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
- **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



County Expense Budget

All Funds



Special Revenue Funds

- Public Health (\$6,248,885)
- Special Paths (\$163,916)
- Tourism Promotion Area (\$420,000)
- Emergency Management (\$674,947)
- Fairgrounds (\$779,915)
- Veterans Relief (\$394,526)
- Law Library (\$132,432)
- Treasurer's O&M (no budget required)
- Centennial Document Preservation (\$152,806)
- Elections (\$1,060,416)
- Parks & Recreation (\$2,047,162)
- Substance Use Services (\$1,003,053)
- Mental Health / Developmental Disability (\$8,727,886)
- County Roads (\$32,941,020)
- Senior Services (\$2,468,008)
- Convention Center (\$600,300)
- Clean Water (\$1,828,682)
- ARPA (\$3,503,701)
- Conservation Futures (\$2,010,158)
- EMS (\$9,631,660)
- Crime/Victim Services (\$128,318)
- Communication System (\$5,905,000)
- Water Quality (\$50,000)
- Planning & Development Services (\$4,786,981)
- Lake Management Dist#1-4 (\$199,387)
- Edison Clean Water Dist (\$83,134)
- Drug Enforcement Cumulative Rsrv (\$78,000)
- Boating Safety (\$70,500)
- Low Income Housing (\$1,003,277)
- Title III Projects(\$36,342)
- Treasurer's REET (\$100,000)
- Homeless Housing & Assistance (\$4,822,670)
- Housing & Community Development Revolving Loan (\$150,000)
- Interlocal Investigation (\$459,514)



Debt Service Fund

- Outstanding debt for Commissioners' Admin Building, Ventilation and Cooling for Downtown Admin Building, building on Continental Campus, PFD, Water Quality Loans
- 2023 Preliminary Budget - \$1,961,648



Capital Funds

- Facility Improvement \$3,842,173
- Real Estate Excise Tax \$4,405,863
- Economic Development \$4,435,558
- Park Improvement \$2,863,076
- Leased Facilities \$74,800



Enterprise Funds

- Solid Waste \$14,740,148
- Drainage Utility \$3,927,566
- County Jail \$20,677,109



Internal Service Funds

- ER&R \$9,364,830
- Insurance Services \$19,127,333
- Central Services \$12,320,087
- Unemployment \$690,500



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
- District Court
- Juvenile Court
- Superior Court

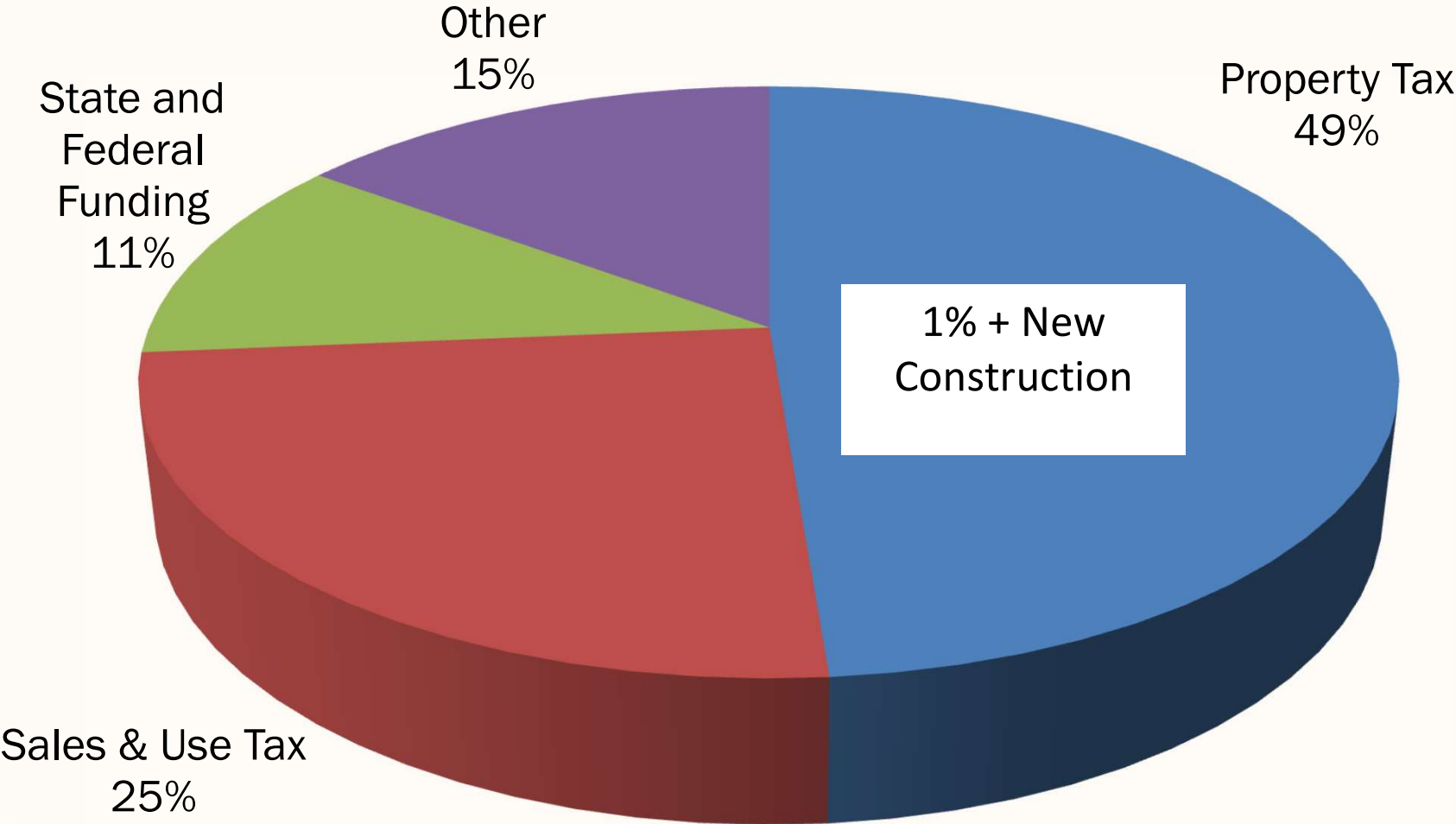


General Fund Budget

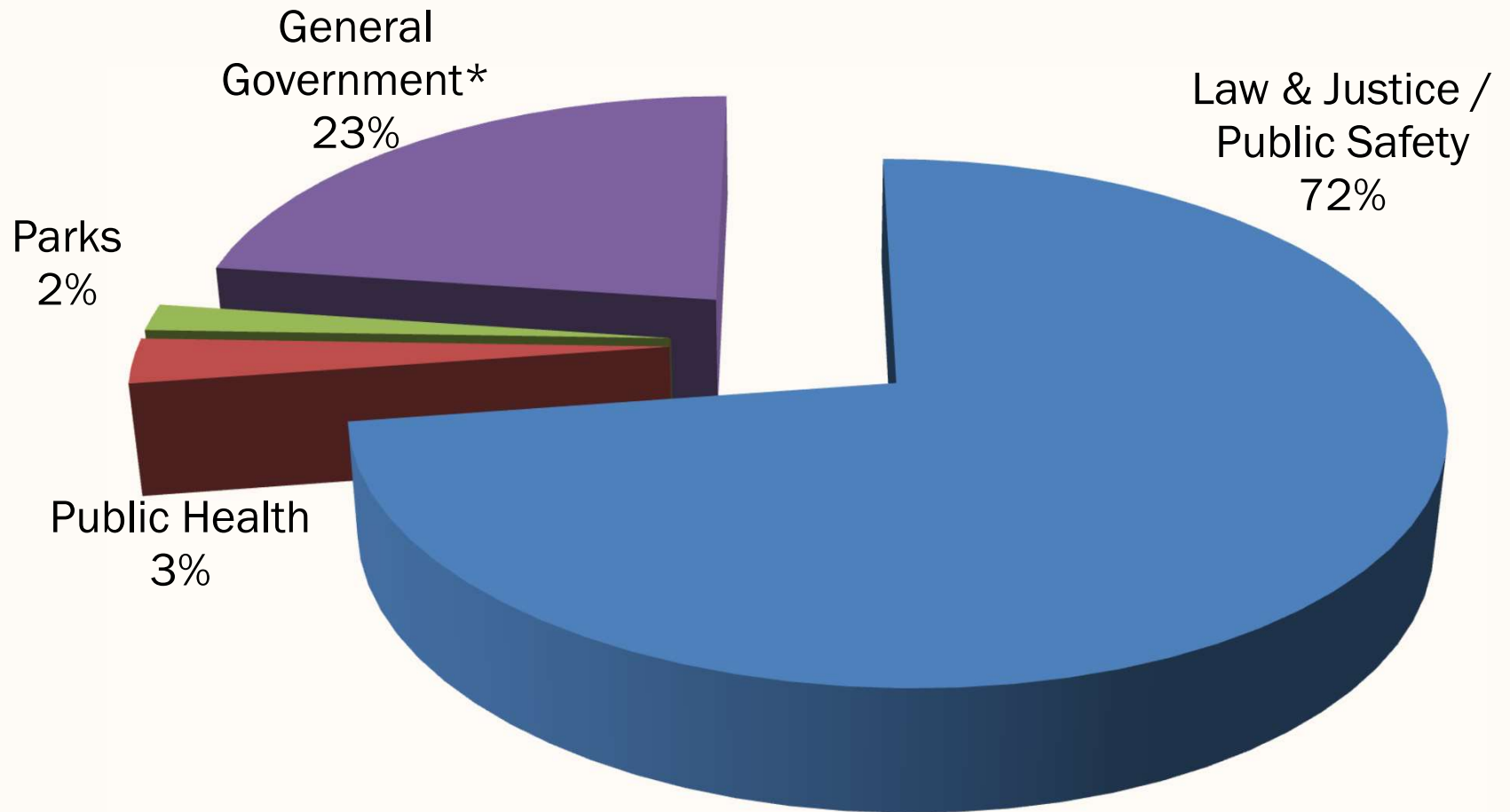
- 2022 Budget
 - Rev - \$55,822,394
 - Exp - \$66,463,559
- 2023 Preliminary Budget
 - Rev - \$62,010,853
 - Exp - \$72,773,476
- 2022 Projections
 - Rev - \$61,650,008
 - Exp - \$65,105,626
- 2023 Supplemental Budget
 - Rev - \$0
 - Exp - (\$930,592)



Sources of General Fund Revenue



Uses of General Fund Resources

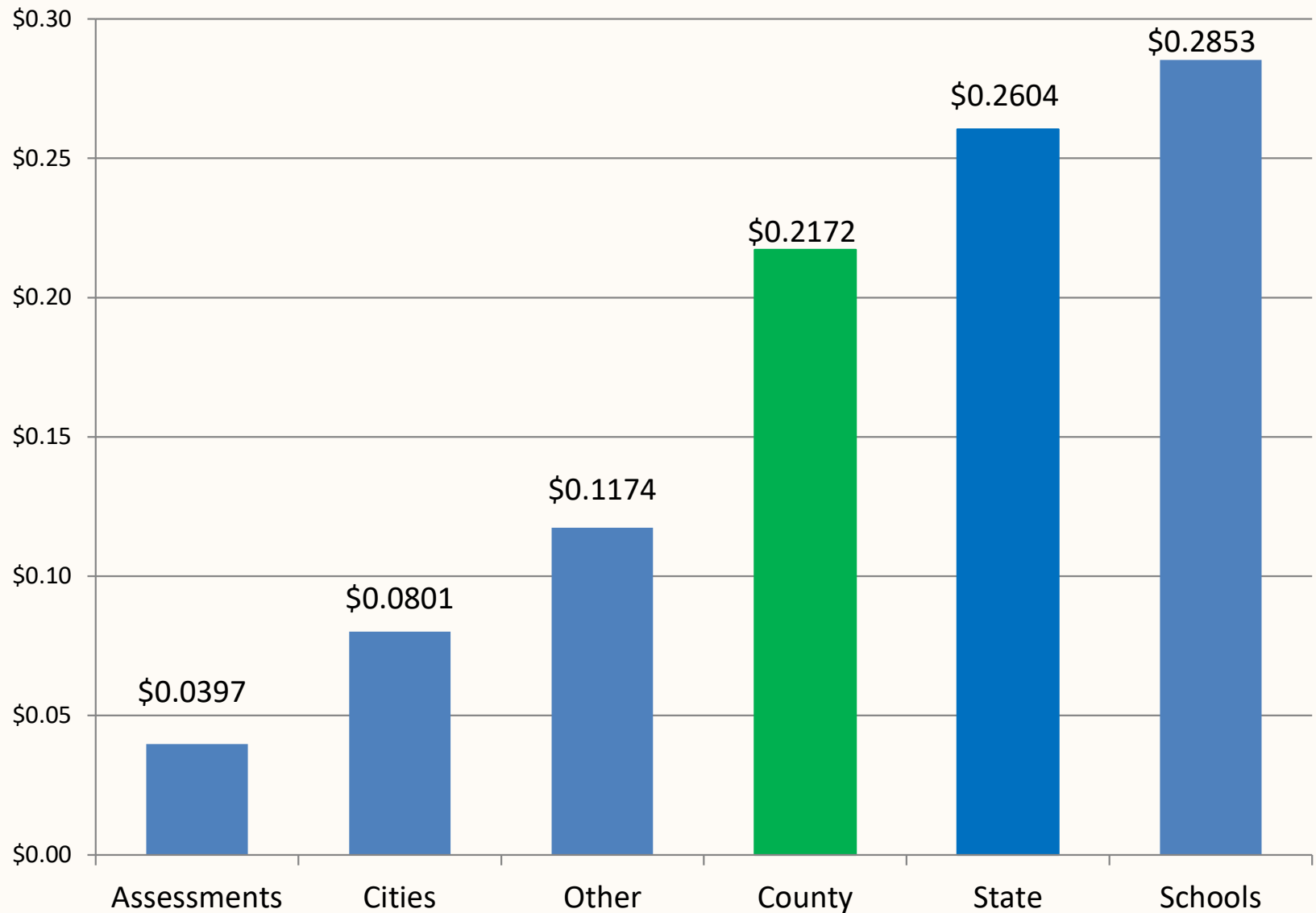


*Assessor, Auditor, Boundary Review Board, Commissioners, Cooperative Extension, Administrative Services, Historical Museum, Facility Maintenance, Treasurer, Transfers to Elections and Planning



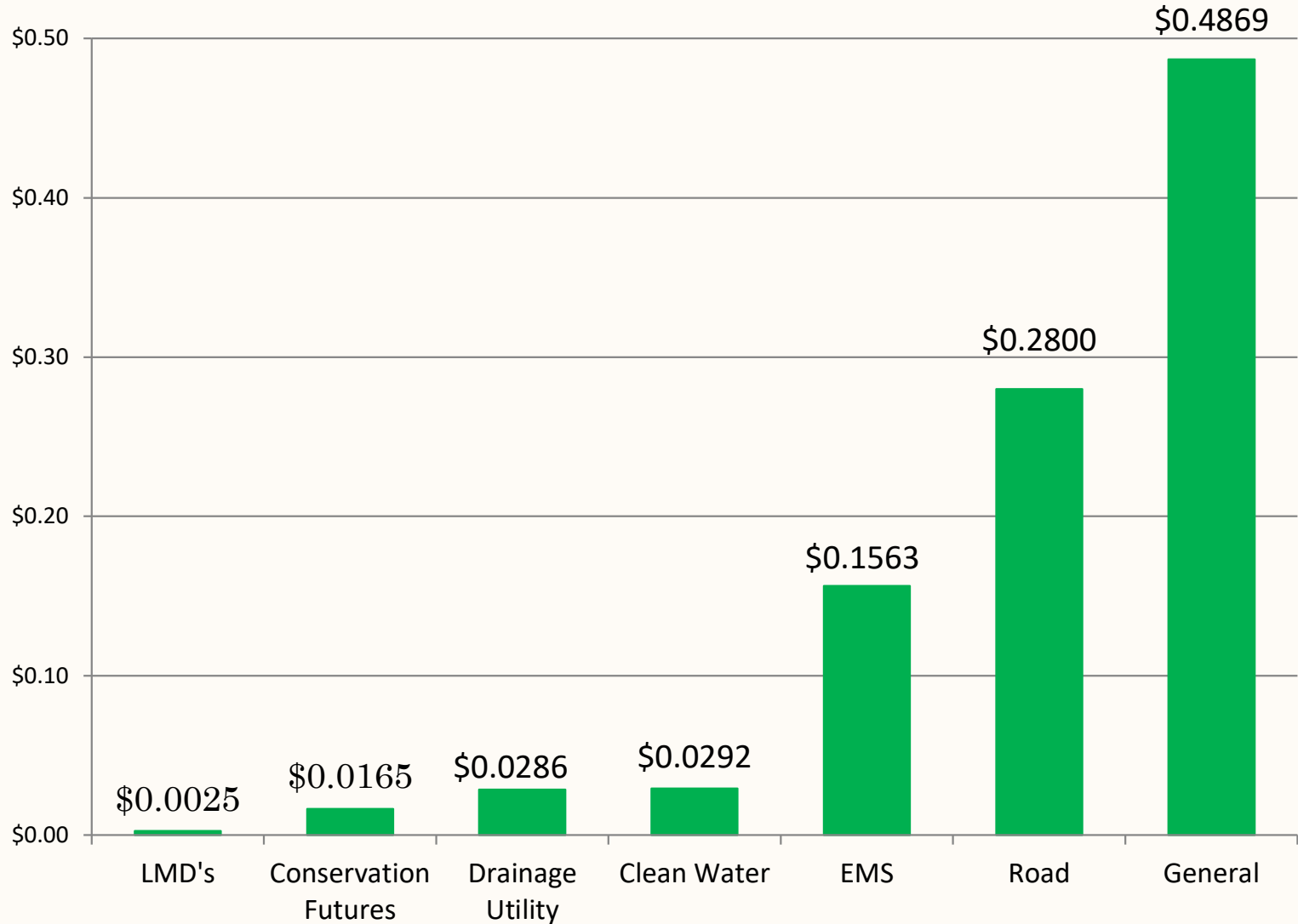
Where do our Property Taxes go?

(For every \$1)



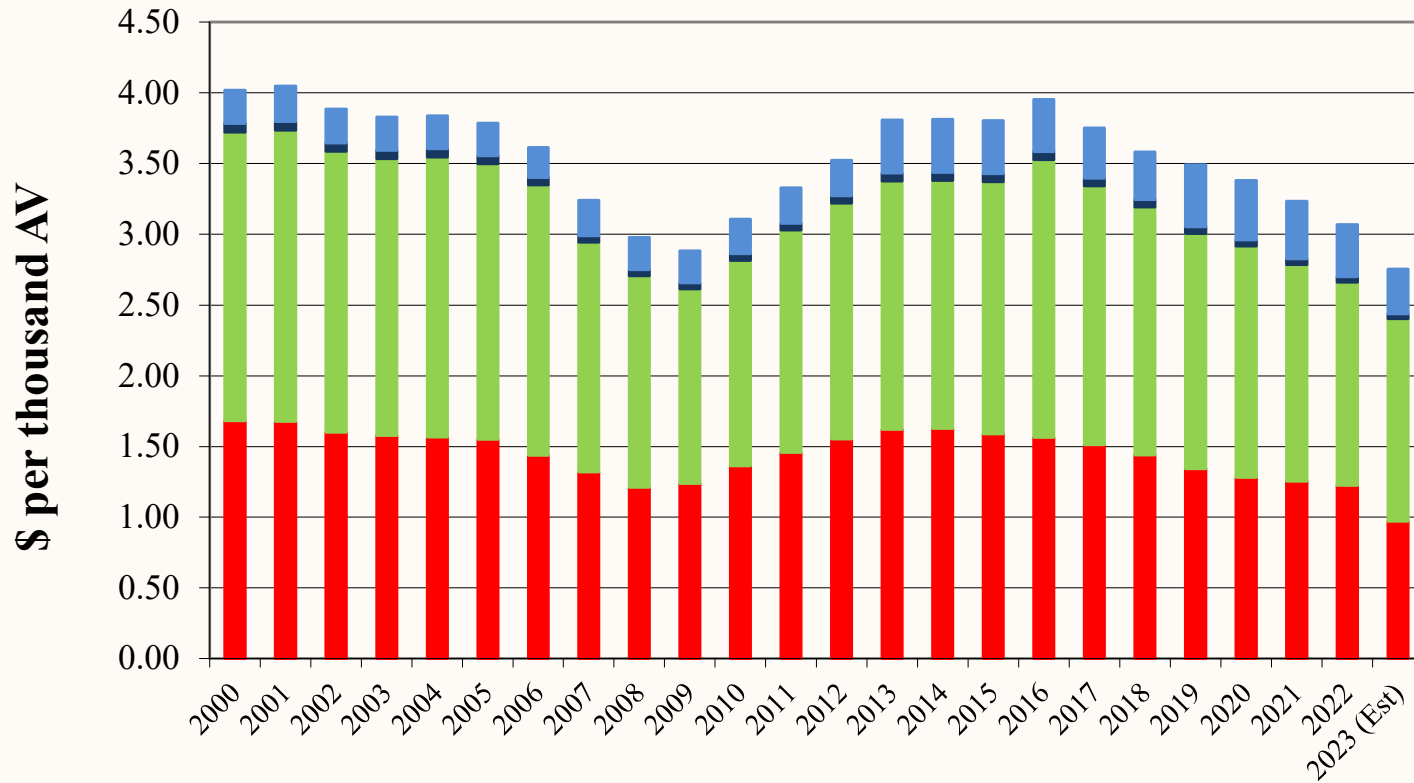
Where does the money go within the County?

(For every \$1)



Property Tax Levies

Levy Rate History 2000 through 2023



■ *General
 ■ Road
 ■ Conservation Futures
 ■ EMS

*General Levy includes Veterans Relief and Mental Health



Strategic Plan

- 2022 adopted budget allocated \$100,000
- Process included interviews, surveys, focus groups, 2-day retreat, and hours of implementation conversations
- Developed Mission, Vision, Core Values
- Identified 5 Key Focus Areas
- Created 17 Strategic Goals
- 10-year plan that will be updated regularly



Strong and Engaged Workforce and Supportive Workplace Culture

- Preliminary budget presentation to Elected Officials and Department Heads
- Funding for employee engagement activities
- Implementation of Compensation Study
- Human Resources Representative to support departments and employees
- Increased Leadership Skagit Tuition and Sponsorship to support employees



Critical and Sustainable Infrastructure

- Removal of 4th Floor Courthouse
- Safety Technician in Risk Management
- Network Analyst and Project Manager in IS
 - IS Projects
 - Implementation of CIS controls
 - Browser Isolation
 - Prosecutor Case Management System
 - Comparable Sales System
 - Runbook Development Phase II
 - Website



Behavioral Health and Homelessness

- Contracted Social Worker for Public Defender clients
- Improved delivery of health services by NaphCare in the Jail
- Continuation of North Star Project
- Continuation of school-based social workers and behavioral health programs and interventions
- Co-response program
- Recovery Café
- Therapeutic Courts
- First Steps shelter and emergency winter shelters
- Martha's Place



Health, Housing and Community Safety

- Identify county-owned properties suitable for housing
- ARPA funds for broadband, recruitment, small business behavioral health support, technical support for emerging entrepreneurs
- Computer forensics equipment
- Meal programs
- Fair Maintenance Tech and Assistant Fair Manager
- Epidemiologist



Sustainable and Resilient County Government

- Medical Reserve Corp
- Associate Planner in Natural Resources
- Contracted forestry support services
- Court backlog positions
- Deputy Coroner (Coroner)
- Intern, Permit Tech (PDS)
- Source Control Inspector (Drainage Utility)
- Education Intern (Solid Waste)
- Software and Strategies to Increase Transparency
- Equipment to Enhance Customer Service



Next Steps:

Public Hearing to Consider Budget and Tax Levies

- December 5th, 11:00 a.m.
- Meeting information posted on Commissioners Agenda

Adoption of Budget and Tax Levies

- December 12th, 11:00 a.m.
- Meeting information posted on Commissioners Agenda

