

RESOLUTION NO.

ESTABLISHING OBJECTIVES FOR THE 2024 COUNTY BUDGET

WHEREAS pursuant to Chapter 36.40 RCW, the County Auditor has issued the call for preliminary departmental budgets for fiscal year 2024, 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 2024, and

WHEREAS the Board of Commissioners shall make adjustments to the preliminary budget prior to publishing 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.

NOW, THEREFORE, BE IT RESOLVED by the Skagit County Board of Commissioners that the following objectives are established for preparation of preliminary departmental budget requests for 2024:

1. The General Fund budget shall be balanced within available revenue sources. A minimum reserve balance of 16.67% of expenses shall be targeted for the General Fund. An excess contingency amount may be included for items such as Unemployment Expenses, Insurance Claims, debt service payments, the impact of state reductions, etc.
2. The Insurance Services Fund shall be managed to maintain the County's self-insured status and other insurance coverages. Program reserves will be managed in accordance with WAC 200-110-040 for self-insured medical, dental, vision, and prescription drug benefits. The need for additional reserves for extraordinary claims and unforeseen circumstances will be evaluated on a regular basis and increased as necessary. From time to time the reserve amount may exceed the balance required, and may be used as necessary to allow for a level percent premium increase from year to year.
3. 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. Participation by all county departments is necessary to ensure the County continues to provide efficient and effective service and to receive the benefits of the economies of scale.

4. 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 funding from the Rural Arterial Program administered by the County Road Administration Board.
5. All new, enhanced, reduced, or eliminated positions, programs, and levels of service shall be included in the Adds/Deletes budget. The Adds requests must be consistent with the County's Strategic Plan to be considered for an allocation of resources.
6. Having a well-trained workforce remains a priority. Preliminary budgets shall include training that is relevant, local (when feasible), and is aligned with the goals for the position.
7. The sustainability of grant sources, requirements for local match, and the implications to programs dependent on continued availability of grant funds will be discussed at budget meetings as needed. New grants must be consistent with the County's Strategic Plan and core services to be considered.
8. Departments that provide services to other agencies shall analyze the costs for providing these services, including direct and indirect expenses, to ensure that reimbursement rates for these services cover all appropriate costs. The County's Indirect Overhead Rate as calculated on an annual basis by the Auditor's Office in compliance with 2 CFR Part 225 (OMB Circular A-87) shall be used when allowable.
9. Opportunities to cooperate with other agencies to provide services should be evaluated and implemented to gain efficiency, decrease expenses and avoid duplication of services.
10. A General Wage Adjustment of 2% has been included for non-represented positions. A General Wage Adjustment has been included for any bargaining agreement that is in place for 2024.
11. Preliminary budgets should be prepared without any backfill of lost or expired state or federal funding. Any request for backfill can be submitted in the Adds/Deletes budget for special consideration.
12. All positions and programs supported by American Rescue Plan Act (ARPA) funding shall be presented for consideration in the ARPA Adds/Deletes budget.
13. Preliminary budgets should be prepared with the same level of service as the adopted 2023 budget. Departments Adds/Deletes budget should provide recommended reductions to get to a 0% increase over the 2023 Modified Budget as of June 30, 2023.

14. Preliminary budgets should be prepared with a 2024 standard medical plan accrual rate of 100% of the 2023 accrual rate for all regular full-time employees. This rate shall be prorated for all regular part time employees based on their percentage of full time employment status (based on a 40 hour work week).
15. For every position that becomes vacant beginning immediately, departments will need to complete the appropriate paperwork and submit the request to Human Resources. Each request will be reviewed by the Human Resources Director, and County Administrator or Deputy County Administrator, with consultation with Commissioners as needed prior to recruiting/filling the position.

ADOPTED THIS 10 DAY OF July, 2023



BOARD OF COUNTY COMMISSIONERS
SKAGIT COUNTY, WASHINGTON

Ron Wesen

Ron Wesen, Chairman

Lisa Janicki

Lisa Janicki, Commissioner

Approved as to Form:

M. Mello

Civil Deputy Prosecuting Attorney

Peter Browning

Peter Browning, Commissioner

Recommended:

Lisha Lagne

Department Head

ATTEST:

Linda Hammons

Linda Hammons, Clerk of the Board