BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF ISLAND COUNTY, WASHINGTON

IN THE MATTER OF ADOPTING	}
THE ISLAND COUNTY BUDGET	}
AND DIKING DISTRICT #4	}
BUDGET FOR FISCAL YEAR 2014	}

RESOLUTION NO. C-88-13

WHEREAS, Chapter 36.40 RCW provides for the development, presentation, consideration and fixing of the final budgets for each County fund by the Board of County Commissioners, and

WHEREAS, several public meetings (Island County budget workshops) have been held to consider estimated 2014 revenues and expenditures, all open to citizen input and comment, and

WHEREAS, all input, suggestions, requests, and other considerations have been weighed by the Board of County Commissioners resulting in the following 2014 Preliminary Budget attached as Exhibit A; and

WHEREAS, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2014 that are paid in 2014 and thirteenth period (January 2015);

NOW, THEREFORE BE IT RESOLVED, BE IT FURTHER RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2014 Budget for all Island County Funds and the 2014 Budget for Diking District #4, as shown on attached Exhibit.

ADOPTED this 14th day of October, 2013 following public hearing.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON

Jill Johnson, Chair

"OPPOSED"
Kelly Emerson, Member

Helen Price Johnson, Member

ATTEST:

Debbie Thompson, Clerk of the Board

BOARD OF CO. COMMISSIONERS EST ISLAND COUNTY 1853 WASHINGTON

ISLAND COUNTY
2014 BUDGET
ALL FUNDS & DEPARTMENTS

Description	Prior Years Actuals 2011	2012	Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	$ Change	% Change
REVENUES							
PROPERTY TAXES	$16,188,853	$16,346,366	$9,357,228	$16,436,450	$16,854,000	$417,550	3%
SALES & OTHER TAXES	11,038,161	11,027,086	8,043,000	10,355,833	11,608,316	$1,252,483	12%
LICENSES & PERMITS	1,658,505	1,457,789	1,155,992	1,567,425	1,644,600	77,175	5%
INTERGOVERMENT REVENUES	16,001,047	15,329,091	9,841,592	15,664,535	15,146,575	-517,960	-3%
CHARGES FOR SERVICES	10,284,100	12,083,765	7,784,267	11,679,568	11,903,313	223,745	2%
FINES & PENALTIES	553,992	574,989	369,653	504,700	557,090	52,390	10%
MISCELLANEOUS & INTEREST	3,502,806	4,312,541	2,815,758	3,805,334	4,424,420	619,086	16%
TRANSFERS & OTHER SOURCES	4,370,031	5,384,467	4,425,844	5,566,254	6,267,475	701,221	13%
TOTAL REVENUES	63,597,495	66,516,094	43,793,334	65,580,099	68,405,789	2,825,690	4%
USES OF FUND BALANCE/RESERVICES				3,183,461	3,317,286	133,825	4%
TOTAL	$63,597,495	$66,516,094	$43,793,334	$68,763,560	$71,723,075	$2,959,515	4%
EXPENDITURES							
SALARIES	$19,204,959	$19,528,904	$13,241,961	$20,313,082	$21,394,831	$1,081,749	5%
BENEFITS	6,488,329	7,078,756	4,833,416	7,828,928	8,492,232	$663,304	8%
MAINTENANCE & OPERATIONS	23,246,143	20,630,326	10,598,839	22,016,953	22,736,442	719,489	3%
INTERGOVERMENT	3,602,771	1,795,644	1,852,012	2,919,820	1,745,960	-1,173,860	-40%
CAPITAL	1,586,275	2,398,100	1,022,618	3,400,297	4,074,050	673,753	20%
INTERDEPT & TRANSFERS	7,464,596	8,496,561	6,730,018	9,651,599	10,564,864	913,265	9%
DEBT SERVICE & OTHER	1,421,307	1,302,106	280,260	1,941,541	1,921,895	-19,646	-1%
TOTAL EXPENDITURES	63,014,380	61,230,397	38,559,124	68,072,220	70,930,274	2,858,054	4%
ACCUMULATION OF FUND BALANCE				691,340	792,801	101,461	15%
TOTAL	$63,014,380	$61,230,397	$38,559,124	$68,763,560	$71,723,075	$2,959,515	4%
Revenues Over(Under) Expenditures	$583,115	$5,285,697	$5,234,210	$0	$0	$0	

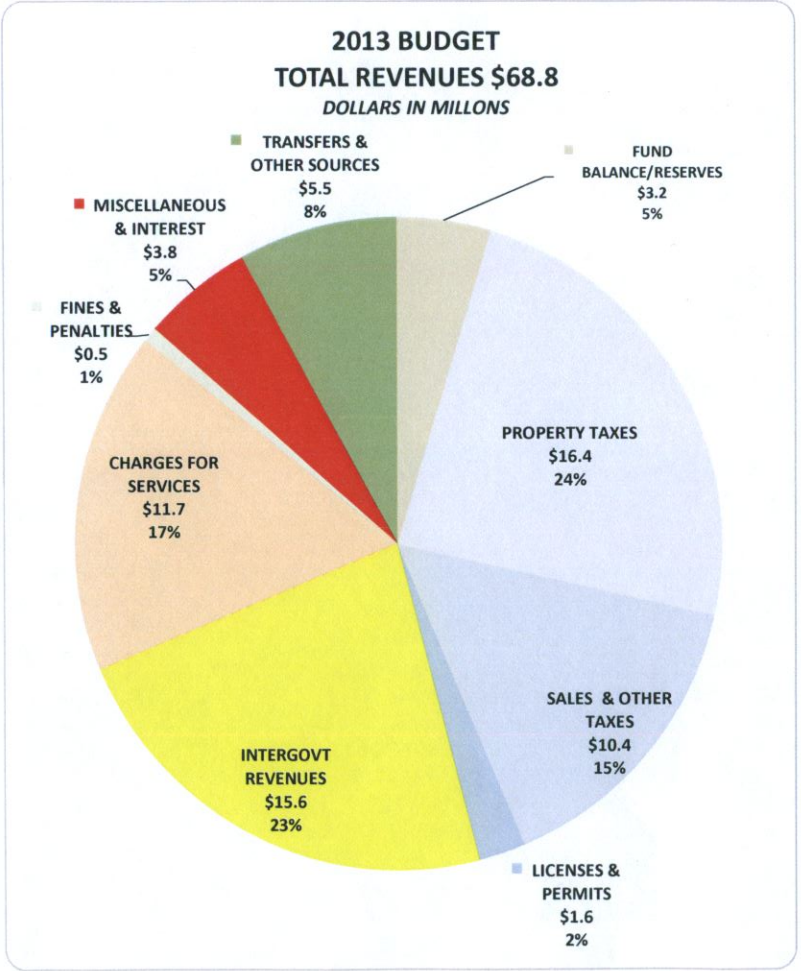
EXPENDITURES BY ACTIVITY

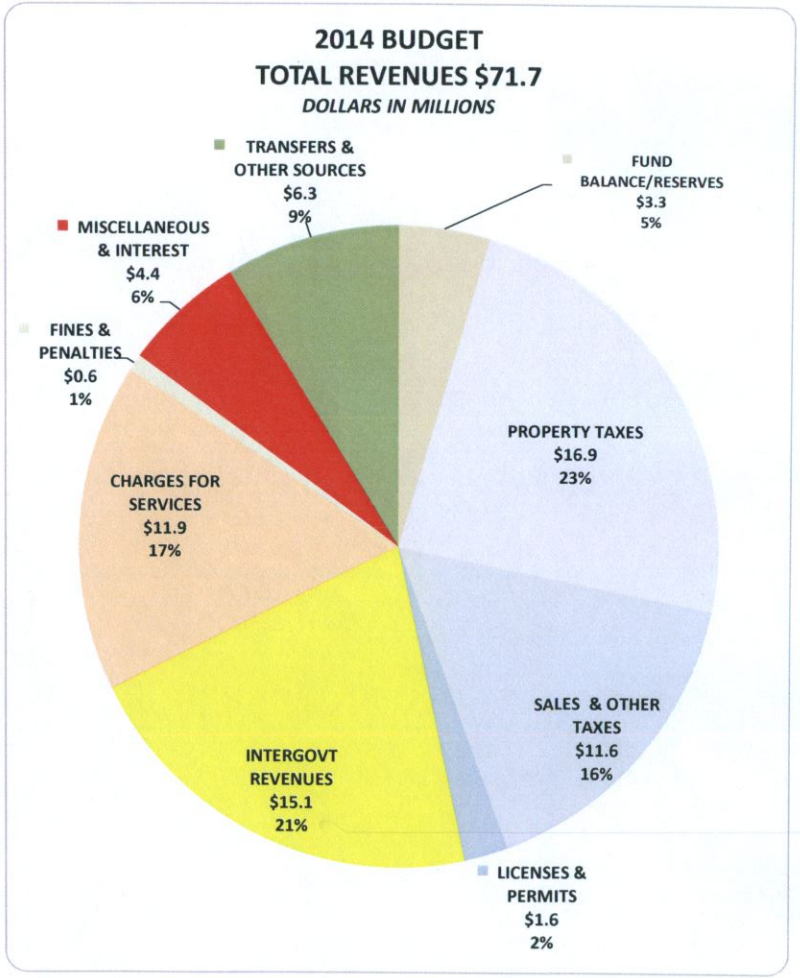
Description	Prior Years Actuals 2011	2012	Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	$ Change	% Change
GENERAL GOVERNMENT	$10,034,985	$10,101,991	$ 5,763,933	$10,383,937	$11,776,020	$ 1,392,083	13%
LAW & JUSTICE	13,425,267	13,959,332	10,026,624	14,893,639	16,464,969	1,571,330	11%
PHYSICAL ENVIRONMENT	7,027,321	7,264,064	4,604,603	8,142,487	8,367,094	224,607	3%
TRANSPORTATION	21,619,582	18,435,432	11,019,277	22,049,021	22,928,517	879,496	4%
ECONOMIC ENVIRONMENT	4,370,011	2,766,401	2,026,186	5,122,551	3,982,966	-1,139,585	-22%
MENTAL & PHYSICAL HEALTH	5,099,977	5,600,411	4,081,157	6,251,403	6,861,467	610,064	10%
RECREATION & CULTURE	1,437,237	3,102,766	1,037,344	1,920,522	1,342,042	-578,480	-30%
TOTAL	$63,014,380	$61,230,397	$38,559,124	$68,763,560	$71,723,075	$ 2,959,515	4%

ISLAND COUNTY

2014 BUDGET

REVENUES - ALL FUNDS & DEPARTMENTS

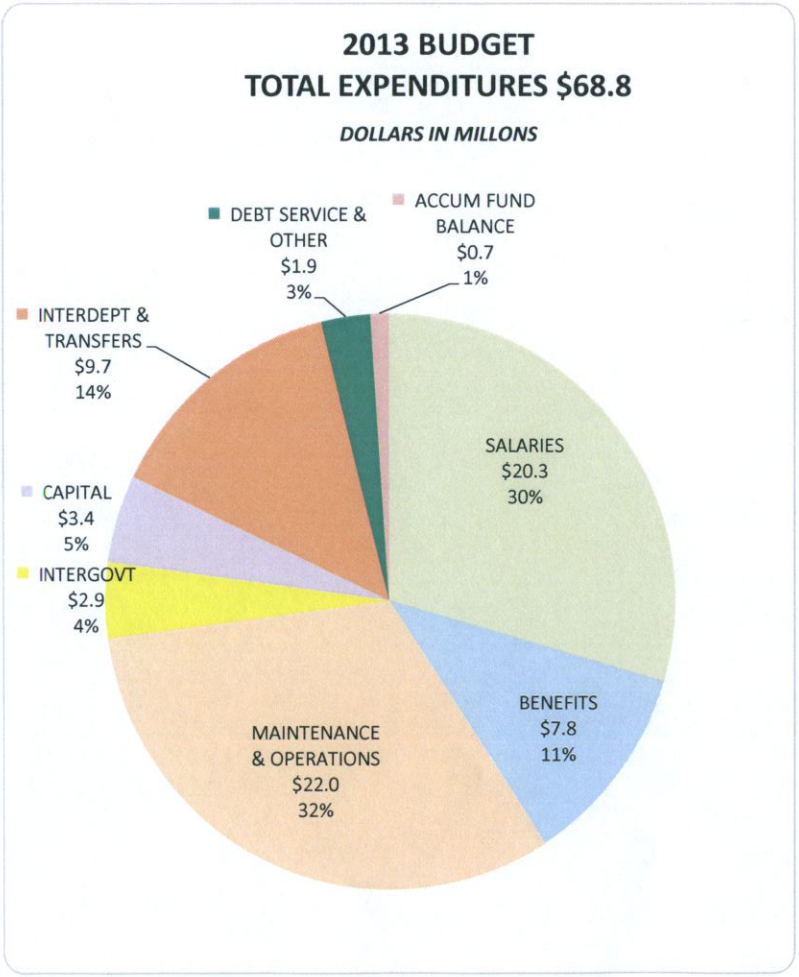


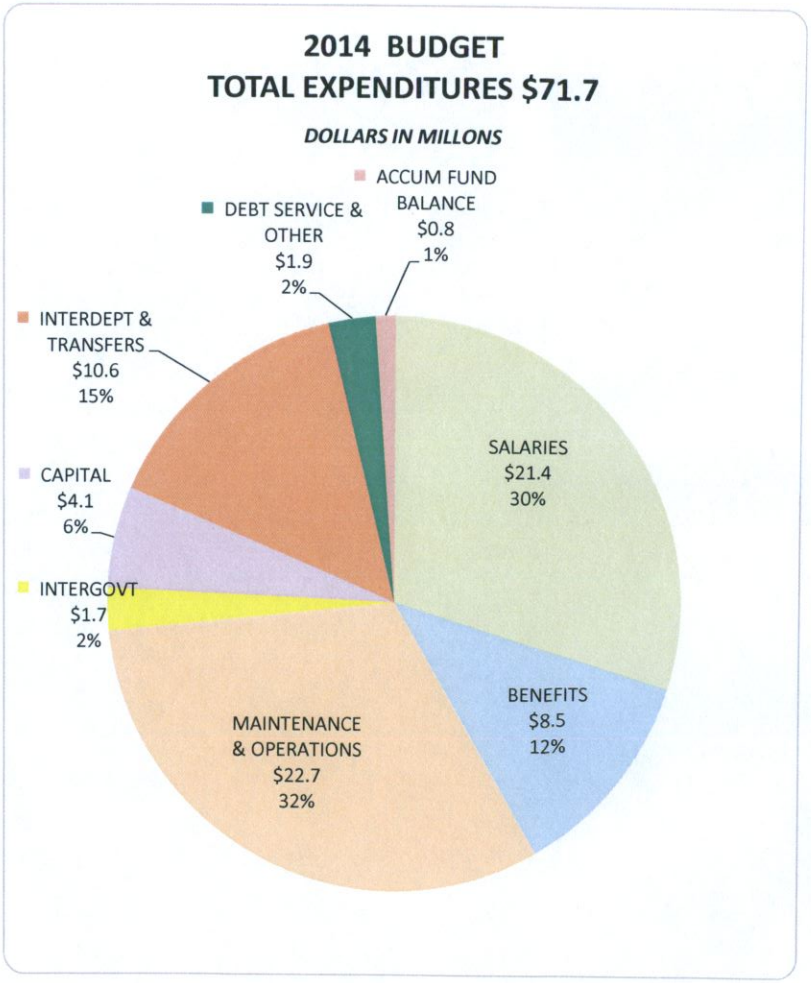


ISLAND COUNTY

2014 BUDGET

EXPENDITURES BY CATEGORY - ALL FUNDS & DEPARTMENTS

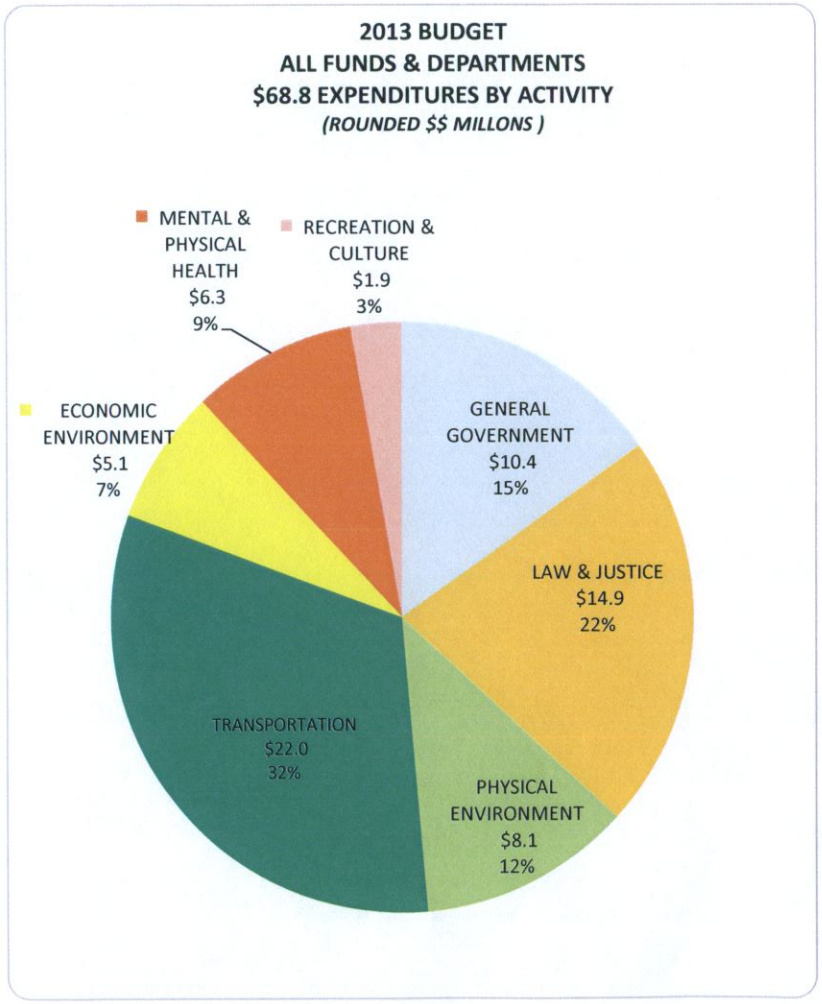


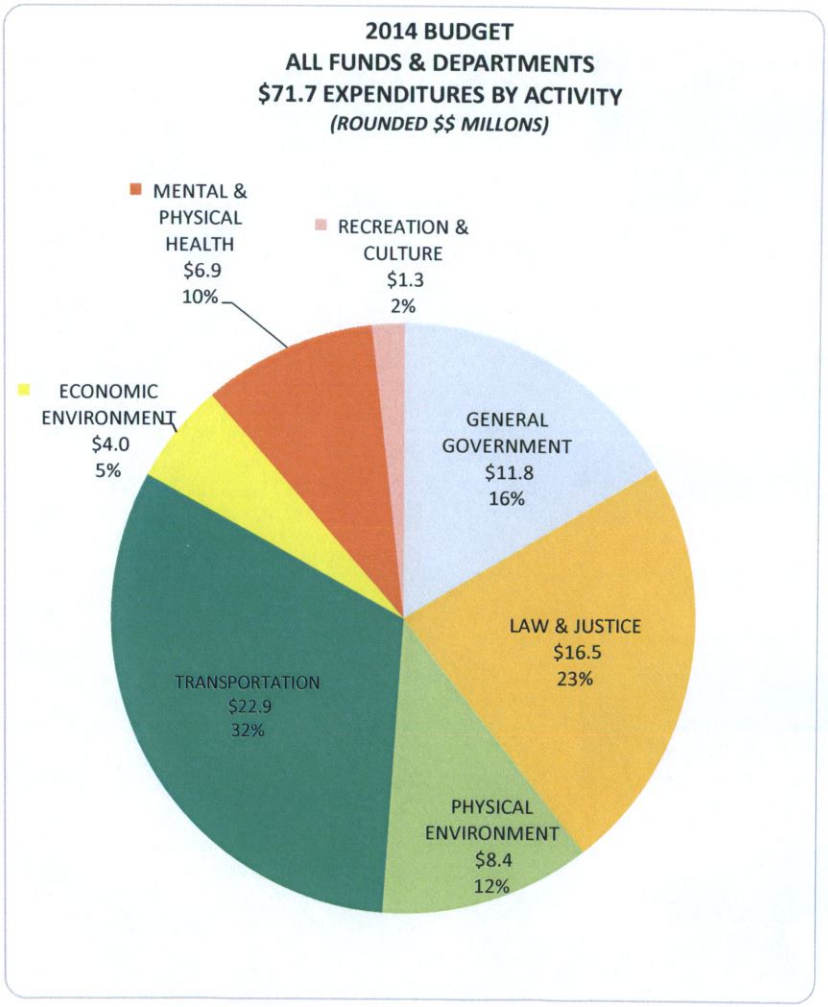


ISLAND COUNTY

2014 BUDGET

EXPENDITURES BY ACTIVITY - ALL FUNDS & DEPARTMENTS





ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND

Description	Prior Years Actuals 2011	2012	Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	$ Change	% Change
REVENUES							
PROPERTY TAXES	$7,250,957	$7,183,786	$4,144,809	$7,291,000	$7,482,000	$191,000	3%
SALES & OTHER TAXES	6,495,095	6,383,783	4,650,997	6,004,000	6,764,000	760,000	13%
LICENSES & PERMITS	1,048,161	896,582	725,491	918,625	1,008,900	90,275	10%
INTERGOVT REVENUES	2,516,194	2,853,352	1,592,905	2,331,784	2,733,365	401,581	17%
CHARGES FOR SERVICES	1,659,979	1,832,334	1,276,239	1,763,376	1,785,476	22,100	1%
FINES & PENALTIES	550,036	570,874	367,049	487,700	540,400	52,700	11%
MISCELLANEOUS & INTEREST	274,086	508,051	478,841	407,800	631,800	224,000	55%
TRANSFERS & OTHER SOURCES	2,033,265	2,418,660	2,357,200	2,364,200	2,647,800	283,600	12%
TOTAL REVENUES	21,827,773	22,647,422	15,593,531	21,568,485	23,593,741	2,025,256	9%
FUND BALANCE/RESERVES				459,380	1,147,380	688,000	150%
TOTAL	$21,827,773	$22,647,422	$15,593,531	$22,027,865	$24,741,121	$2,713,256	12%
EXPENDITURES							
SALARIES	$10,353,935	$10,543,526	$7,319,147	$11,088,665	$11,875,495	$786,830	7%
BENEFITS	$3,397,156	$3,685,982	$2,576,715	$3,997,575	$4,624,396	$626,821	16%
MAINTENANCE & OPERATIONS	3,961,180	3,931,646	2,542,359	4,400,443	4,889,024	488,581	11%
INTERGOVT	627,722	659,059	492,524	664,430	666,595	2,165	0%
CAPITAL	252,083	121,268	158,466	181,411	351,000	169,589	93%
INTERDEPT & TRANSFERS	1,668,148	1,937,580	1,511,125	1,689,341	2,269,461	580,120	34%
DEBT SERVICE & OTHER	4,224	14,430	3,594	6,000	65,150	59,150	986%
TOTAL EXPENDITURES	20,264,448	20,893,491	14,603,930	22,027,865	24,741,121	2,713,256	12%
ACCUMULATION OF FUND BALANCE						0	
TOTAL	$20,264,448	$20,893,491	$14,603,930	$22,027,865	$24,741,121	$2,713,256	12%
Revenues Over(Under) Expenditures	$1,563,325	$1,753,931	$989,601	$0	$0	$0	

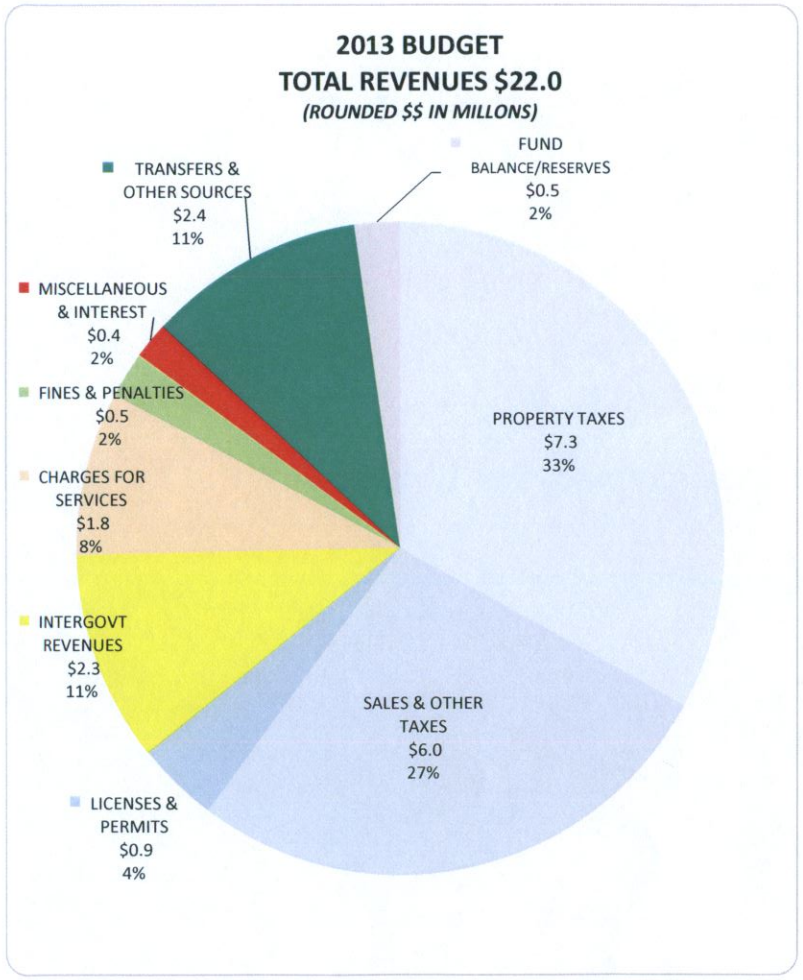
EXPENDITURES BY ACTIVITY

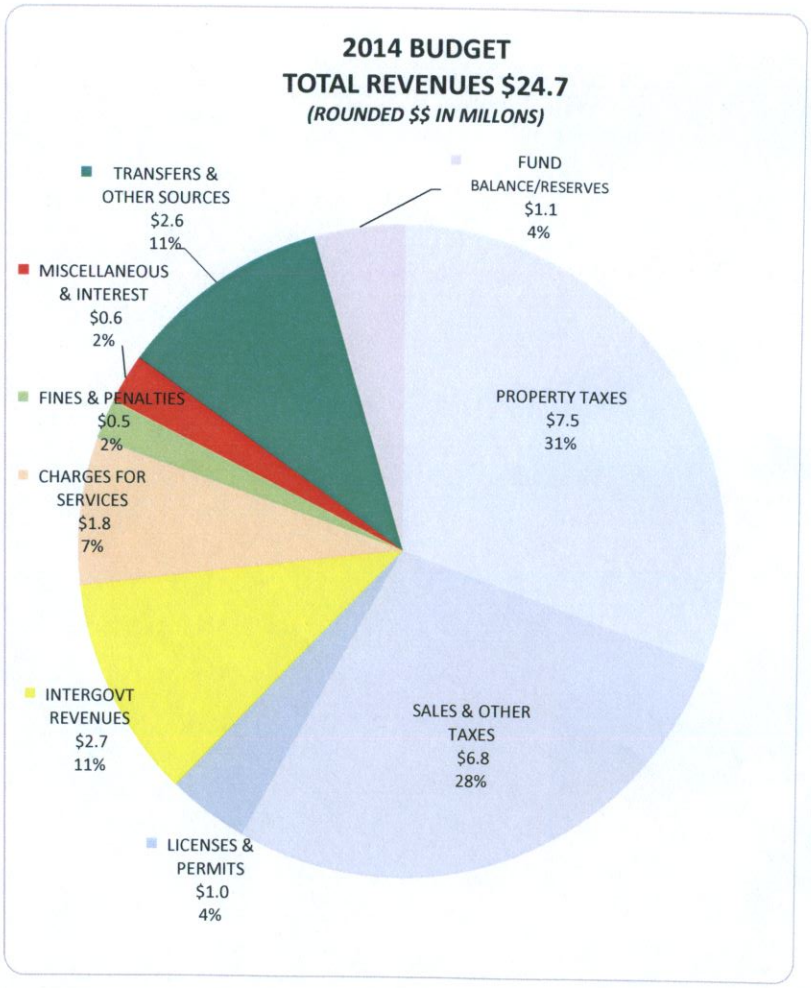
Description	Prior Years Actuals 2011	2012	Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	$ Change	% Change
GENERAL GOVERNMENT	$ 6,255,724	$ 6,553,216	$ 4,284,857	$ 6,736,814	$ 7,954,785	$ 1,217,971	18%
LAW & JUSTICE	11,178,293	11,739,883	8,551,550	12,617,351	13,722,550	1,105,199	9%
PHYSICAL ENVIRONMENT	248,032	193,605	125,093	187,529	214,110	26,581	14%
TRANSPORTATION	-	-	-	-	-	-	0%
ECONOMIC ENVIRONMENT	1,756,389	1,676,929	1,033,805	1,750,652	1,930,254	179,602	10%
MENTAL & PHYSICAL HEALTH	539,819	529,751	464,085	534,161	689,952	155,791	29%
RECREATION & CULTURE	286,191	200,107	144,540	201,358	229,470	28,112	14%
TOTAL	$20,264,448	$20,893,491	$14,603,930	$22,027,865	$24,741,121	$ 2,713,256	12%

ISLAND COUNTY

2014 BUDGET

REVENUES - CURRENT EXPENSE FUND

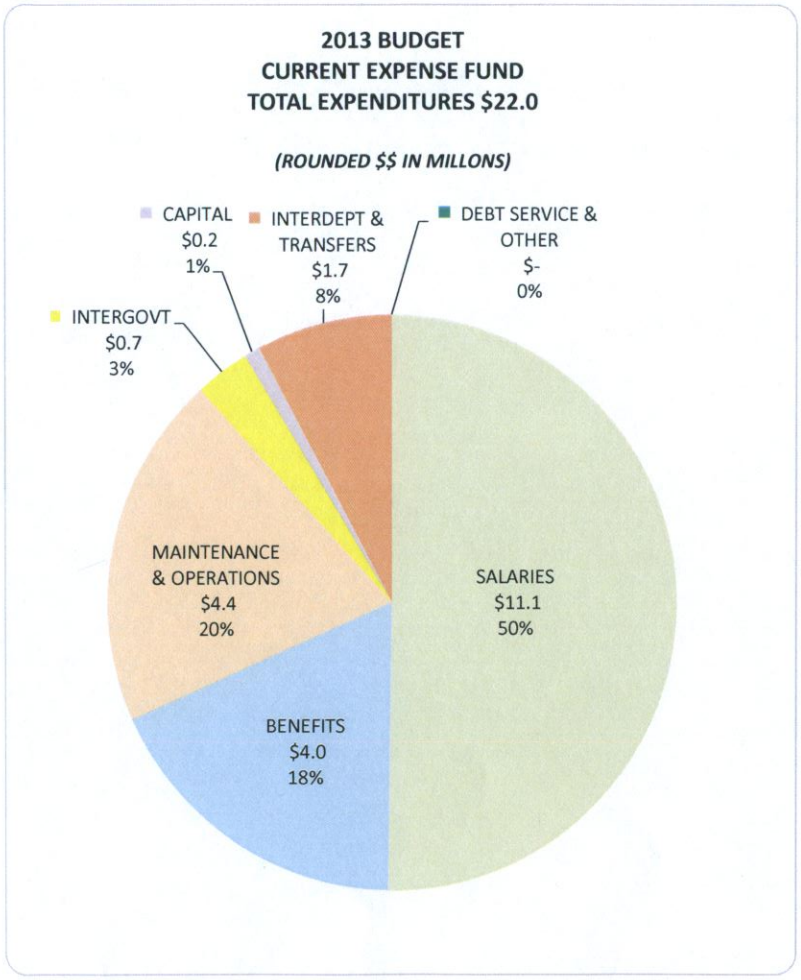


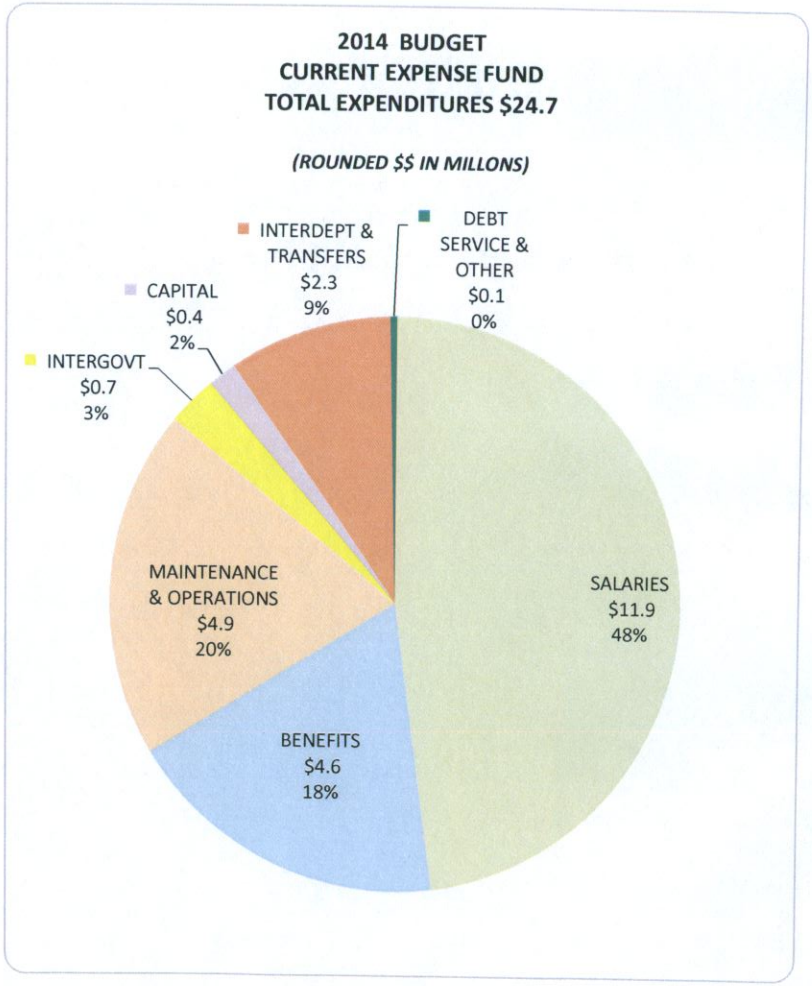


ISLAND COUNTY

2014 BUDGET

EXPENDITURES BY CATEGORY - CURRENT EXPENSE FUND

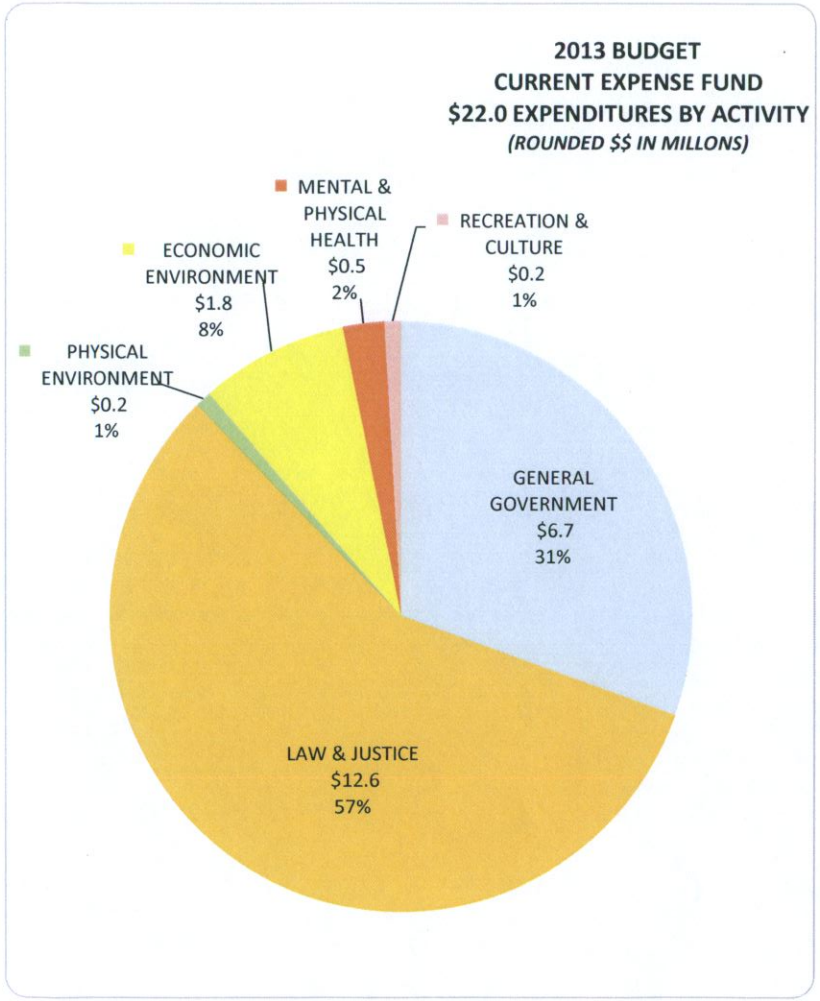


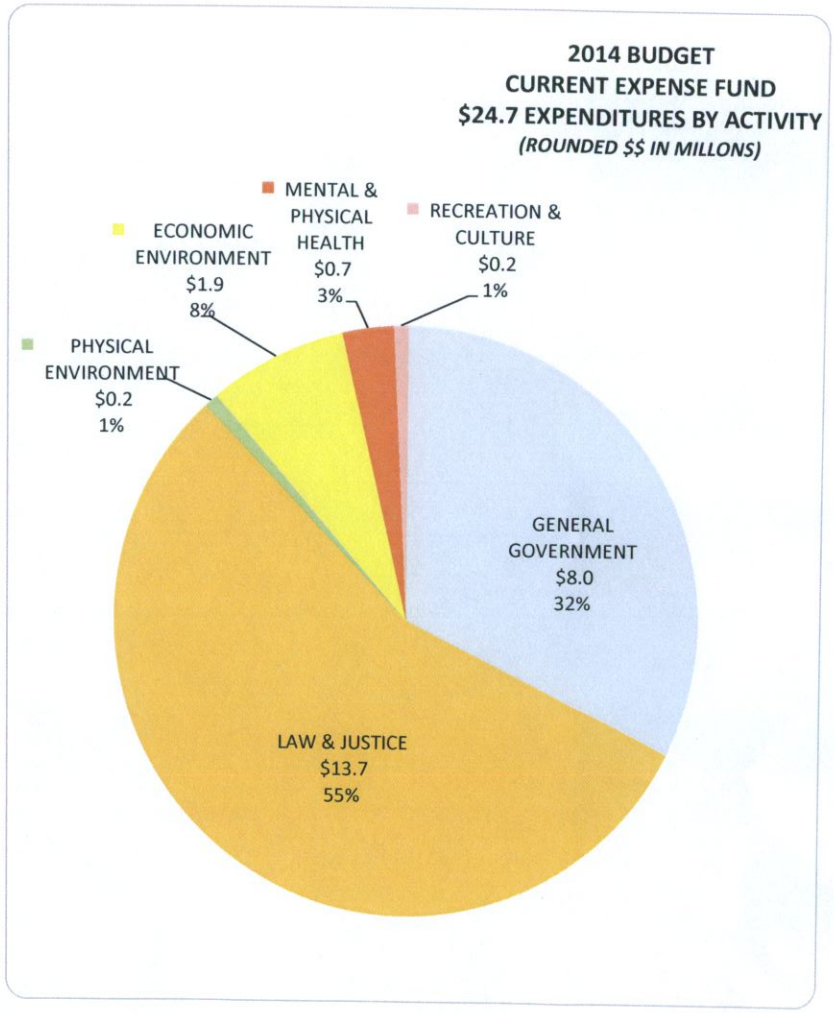


ISLAND COUNTY

2014 BUDGET

EXPENDITURES BY ACTIVITY - CURRENT EXPENSE FUND





2014 ADOPTED BUDGET

CURRENT EXPENSE FUND

CHANGES IN FUND BALANCE

	2013	2014	$ Chg.
RESTRICTED			
BOATING SAFETY FEES	$66,447	$66,447	$0
COURT FACILITATOR FEES	34,995	34,995	0
OTHER FEES	1,500	1,500	0
ASSIGNED			0
DRUG COURT	5,009	5,009	0
COMMITTED			
DISASTER CONTINGENCY	2,200,000	2,200,000	0
3 MONTHS OPERATING	6,000,000	6,000,000	0
LEAVE LIABILITY & OTHER ACCRUALS	1,600,000	1,600,000	0
EQUIPMENT	750,000	299,000	-451,000
TECHNOLOGY FEES	96,175	96,175	0
PARKS/BOAT LAUNCH FEES	24,149	24,149	0
UNASSIGNED	796,380	100,000	-696,380
TOTAL FUND BALANCE	$11,574,655	$10,427,275	-$1,147,380

CURRENT EXPENSE FUND is budgeted to use $1,147,380 in fund balance as follows:

USES OF COMMITTED FUND BALANCE - EQUIPMENT: Replacements & Upgrades

Telephone system infrastructure	$220,000
Windows XP units	150,000
Website improvements	35,000
Jail Finger Print Scanner AFIS	18,000
Computers & equipment for addl staff	28,000
Subtotal Equipment	451,000

USES OF UNASSIGNED FUND BALANCE: Additional funding

Assessor	45,000
Auditor	21,000
Facilities	18,000
Dog Shelters	6,200
Human Resources	45,000
Human Services	25,000
Parks	20,000
Planning GMA	75,000
Sheriff	171,560
WSU Extension	18,500
Public Health	151,120
Contingency	100,000
Subtotal Unassigned	696,380
TOTAL USE OF FUND BALANCE	$1,147,380

2014 ADOPTED BUDGET
SUPPLEMENTAL BUDGET REQUESTS

	FUNDED BY USE OF FUND BALANCE	FUNDED BY ONGOING REVENUES	TOTAL APPROVED
CURRENT EXPENSE FUND			
CLERK			
Deputy Clerk 1.0 FTE	4,000	40,000	44,000
CORONER	*Deputy Coroner compensation to be reviewed in Compensation study*		
DISTRICT COURT			
Lead Deputy Clerk		4,000	4,000
PROSECUTING ATTORNEY			
Chief Criminal DPA	4,000	116,000	120,000
SHERIFF/JAIL			
Criminal Division			
4 patrol deputies (includes WSCJTCA)	11,560	400,000	411,560
2 Additional vehicles for new deputies	90,000		90,000
Corrections Division			
1 correction officers	70,000		70,000
Adjust paygrade for Jail Administrator		10,000	10,000
Replace finger print scanner and AFIS	18,000		18,000
Administration			
Full time Administrative accounting/grants/budget	4,000	68,000	72,000
SUPERIOR COURT			
Court Commissioner	4,000	36,000	40,000
SUBTOTAL LAW & JUSTICE	205,560	674,000	879,560
ASSESSOR			
Appraiser Trainee 1.0 FTE	49,000		49,000
AUDITOR			
Accountant 1.0 FTE	4,000	47,000	51,000
Indexing/Licensing Clerk .5 FTE	25,000		25,000
CENTRAL SERVICES			
Website upgrade	35,000		35,000
Telephone Switch Replacement	220,000		220,000
XP Upgrade	150,000		150,000
EMERGENCY MANAGEMENT	*Position compensation to be reviewed in Compensation study*		
Contingency on M&O		15,000	15,000
FACILITIES			
Custodian .5 FTE	18,000		18,000
GSA - DOG CONTROL			
Animal Shelters	6,200		6,200
Animal Control		7,200	7,200
HUMAN RESOURCES			
Compensation study	40,000		40,000
Online training modules for countywide use	5,000		5,000

2014 ADOPTED BUDGET
SUPPLEMENTAL BUDGET REQUESTS

	FUNDED BY USE OF FUND BALANCE	FUNDED BY ONGOING REVENUES	TOTAL APPROVED
CURRENT EXPENSE (cont'd)			
HUMAN SERVICES			
Contingency for addl. 1-time funds Senior Services	25,000		25,000
PARKS			
Additional funds for Camano	10,000		10,000
Additional funds for Whidbey	10,000		10,000
PLANNING			
GMA Process contingency	75,000		75,000
PUBLIC HEALTH			
Additional amount needed to fund deficit	151,120		151,120
WSU EXTENSION SERVICES			
Funding for 4-H program	10,000		10,000
Shore Stewards program	8,500		8,500
SUBTOTAL	841,820	69,200	911,020
TOTAL CURRENT EXPENSE FUND	1,047,380	743,200	1,790,580
COUNTY ROAD FUND			
4 additional summer temporary workers	50,000		50,000
TOTAL COUNTY ROAD FUND	50,000	-	50,000
GRAND TOTAL ALL FUNDS	1,097,380	743,200	1,840,580

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Dept: Assessor (20)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	8,061	23,838	13,538	12,800	20,400	7,600	59 %
MISCELLANEOUS & INTEREST	12,873	31	766				0 %
Total Revenues	20,934	23,869	14,304	12,800	20,400	7,600	59 %
SALARIES	683,816	674,230	425,530	674,341	716,632	42,291	6 %
BENEFITS	232,972	258,137	170,883	274,101	327,401	53,300	19 %
MAINTENANCE & OPERATIONS	61,130	65,601	46,174	94,790	90,955	(3,835)	(4) %
CAPITAL	11,539	14,946					0 %
Total Expenditures	989,457	1,012,914	642,587	1,043,232	1,134,988	91,756	8 %
Dept: Auditor (21)							
FUND BALANCE & RESERVES				13,920	11,474	(2,446)	(17) %
LICENSES & PERMITS	5,431	5,788	3,528	5,000	5,000		0 %
INTERGOVERNMENT REVENUES	61,394	110,648	73,546	60,000	61,000	1,000	1 %
CHARGES FOR SERVICES	863,239	787,055	572,106	843,500	791,892	(51,608)	(6) %
MISCELLANEOUS & INTEREST	508	(404)	1,019	200		(200)	(100) %
TRANSFERS & OTHER SOURCES	225,400	270,400	125,400	125,400	225,400	100,000	79 %
Total Revenues	1,155,972	1,173,487	775,599	1,048,020	1,094,766	46,746	4 %
SALARIES	651,604	688,720	434,774	643,821	725,773	81,952	12 %
BENEFITS	188,670	213,826	145,172	211,935	257,385	45,450	21 %
MAINTENANCE & OPERATIONS	249,409	273,280	188,852	370,643	329,586	(41,057)	(11) %
CAPITAL	11,341	7,294	14,891	10,000	10,000		0 %
INTERDEPT & TRANSFERS	4,675	9,868	4,402	8,000	8,000		0 %
OTHER				17,726	23,981	6,255	35 %
Total Expenditures	1,105,699	1,192,988	788,091	1,262,125	1,354,725	92,600	7 %
Dept: Budget (47)							
CHARGES FOR SERVICES			69				0 %
MISCELLANEOUS & INTEREST	363						0 %
Total Revenues	363		69				0 %
SALARIES	100,805	92,809	54,978	82,466	42,130	(40,336)	(48) %
BENEFITS	24,653	24,099	14,032	21,153	11,808	(9,345)	(44) %
MAINTENANCE & OPERATIONS	8,746	8,881	3,700	11,600	13,300	1,700	14 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	134,204	125,789	72,710	115,219	67,238	(47,981)	(41) %
Dept: Central Services (26)							
SALES & OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	305,807	344,886	229,635	346,867	350,288	3,421	0 %
BENEFITS	102,442	132,432	88,055	131,900	158,290	26,390	20 %
MAINTENANCE & OPERATIONS	365,605	327,811	198,477	396,600	633,050	236,450	59 %
INTERGOVERNMENT							0 %
CAPITAL	166,861	55,451	95,269	143,426	306,000	162,574	113 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
DEBT SERVICE							0 %
Total Expenditures	940,715	860,580	611,436	1,018,793	1,447,628	428,835	42 %
Dept: Civil Service (51)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS	3						0 %
MAINTENANCE & OPERATIONS	365	1,208					0 %
Total Expenditures	368	1,208					0 %
Dept: Clerk (24)							
INTERGOVERNMENT REVENUES	88,922	90,947	63,186	75,000	176,000	101,000	134 %
CHARGES FOR SERVICES	211,271	260,784	160,449	212,000	187,000	(25,000)	(11) %
FINES & PENALTIES	59,566	66,474	49,628	59,400	59,600	200	0 %
MISCELLANEOUS & INTEREST	10,908	8,601	6,550	5,000	5,000		0 %
TRANSFERS & OTHER SOURCES	9,000	9,000	9,000	9,000	9,000		0 %
Total Revenues	379,667	435,806	288,813	360,400	436,600	76,200	21 %
SALARIES	286,266	298,284	207,551	320,930	354,423	33,493	10 %
BENEFITS	63,944	67,534	49,788	93,137	108,124	14,987	16 %
MAINTENANCE & OPERATIONS	43,326	48,672	18,747	31,500	39,000	7,500	23 %
Total Expenditures	393,536	414,490	276,086	445,567	501,547	55,980	12 %
Dept: Commissioners (25)							
CHARGES FOR SERVICES	312	262	548	500	500		0 %
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,507	8,190	548	500	500		0 %
SALARIES	433,906	427,287	283,075	425,809	421,972	(3,837)	(0) %
BENEFITS	132,810	132,635	72,809	120,335	127,175	6,840	5 %
MAINTENANCE & OPERATIONS	46,926	48,462	24,713	57,450	54,700	(2,750)	(4) %
Total Expenditures	613,642	608,384	380,597	603,594	603,847	253	0 %
Dept: Coroner (27)							
INTERGOVERNMENT REVENUES	17,510		12,220	20,000	20,000		0 %
MISCELLANEOUS & INTEREST		200					0 %
Total Revenues	17,510	200	12,220	20,000	20,000		0 %
SALARIES	113,865	117,817	79,942	114,100	114,905	805	0 %
BENEFITS	32,519	40,705	28,525	44,724	48,690	3,966	8 %
MAINTENANCE & OPERATIONS	100,198	78,242	62,381	82,100	82,000	(100)	(0) %
Total Expenditures	246,582	236,764	170,848	240,924	245,595	4,671	1 %

Island County
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Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Dept: District Court (29)							
INTERGOVERNMENT REVENUES	245,161	245,065	75,593	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	189,104	213,729	146,525	219,500	210,500	(9,000)	(4) %
FINES & PENALTIES	485,232	502,551	314,248	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	19,214	16,000	23,000	7,000	43 %
Total Revenues	940,378	985,720	555,580	919,400	982,900	63,500	6 %
SALARIES	625,712	630,139	457,451	671,191	748,166	76,975	11 %
BENEFITS	213,872	224,174	164,411	237,738	291,517	53,779	22 %
MAINTENANCE & OPERATIONS	86,362	89,135	54,604	91,010	91,010		0 %
CAPITAL							0 %
Total Expenditures	925,946	943,448	676,466	999,939	1,130,693	130,754	13 %
Dept: Emergency Management (48)							
INTERGOVERNMENT REVENUES	104,744	185,143	146,444	257,585	126,446	(131,139)	(50) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		15					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	104,744	185,158	146,444	257,585	126,446	(131,139)	(50) %
SALARIES	31,797	50,156	29,006	43,200	45,108	1,908	4 %
BENEFITS	14,101	10,103	6,341	9,415	10,714	1,299	13 %
MAINTENANCE & OPERATIONS	100,654	165,148	107,797	265,935	146,576	(119,359)	(44) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	154,229	245,014	185,602	318,550	210,398	(108,152)	(33) %
Dept: Extension Services (16)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES	175,002	108,971	118,012	131,906	108,500	(23,406)	(17) %
CHARGES FOR SERVICES	113,725	56,730	27,043	82,820	79,495	(3,325)	(4) %
MISCELLANEOUS & INTEREST	106,798	57,478	26,037	54,967	53,604	(1,363)	(2) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	122,020	18,500	17 %
Total Revenues	491,504	322,864	274,613	373,213	363,619	(9,594)	(2) %
SALARIES	158,018	158,123	120,555	164,329	211,622	47,293	28 %
BENEFITS	43,465	34,894	25,762	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	74,998	144,604	143,369	(1,235)	(0) %
INTERGOVERNMENT	3,498	52	24	50	50		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	12,647	9,691	8,807	8,125	8,578	453	5 %
OTHER				10,790		(10,790)	(100) %
Total Expenditures	402,870	351,176	230,146	373,213	363,619	(9,594)	(2) %
Dept: Facilities & Maintenance (28)							
CHARGES FOR SERVICES	73,227	74,397	50,487	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %

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Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues	73,227	74,464	50,487	44,000	75,720	31,720	72 %
SALARIES	396,946	409,355	252,921	419,750	445,074	25,324	6 %
BENEFITS	160,713	192,427	132,053	211,345	239,189	27,844	13 %
MAINTENANCE & OPERATIONS	395,341	453,960	271,275	419,150	428,150	9,000	2 %
CAPITAL	19,083			195,000	240,000	45,000	23 %
Total Expenditures	972,083	1,055,742	656,249	1,245,245	1,352,413	107,168	8 %
Dept: General Services Admin (54)							
FUND BALANCE & RESERVES				160,074	11,515	(148,559)	(92) %
PROPERTY TAXES	663,723	672,437	383,445	675,000	682,000	7,000	1 %
SALES & OTHER TAXES		154					0 %
LICENSES & PERMITS	20,694	29,823	27,912	37,625	16,000	(21,625)	(57) %
INTERGOVERNMENT REVENUES	548,962	1,430,767	584,228	563,532	56,850	(506,682)	(89) %
CHARGES FOR SERVICES	117,380	37,604	18,414	32,875	34,100	1,225	3 %
FINES & PENALTIES	3,995	500	1,295	4,000	1,000	(3,000)	(75) %
MISCELLANEOUS & INTEREST	1,109,186	1,073,227	791,628	1,056,899	1,067,015	10,116	0 %
TRANSFERS & OTHER SOURCES	67,070	179,979	221,816	223,500	465,000	241,500	108 %
Total Revenues	2,531,010	3,424,491	2,028,738	2,753,505	2,333,480	(420,025)	(15) %
SALARIES	241,217	136,824	97,381	162,585	159,287	(3,298)	(2) %
BENEFITS	59,493	40,775	20,874	62,999	51,372	(11,627)	(18) %
MAINTENANCE & OPERATIONS	2,059,422	2,316,047	864,868	1,925,286	1,868,400	(56,886)	(2) %
INTERGOVERNMENT	63,049	10,940	410,501	38,894	11,175	(27,719)	(71) %
CAPITAL	394,486	2,194,287	232,083	689,486	405,000	(284,486)	(41) %
INTERDEPT & TRANSFERS	112,042	83,618	55,284	89,316	112,545	23,229	26 %
DEBT SERVICE	254,529	256,454	43,059	882,000	780,499	(101,500)	(11) %
OTHER							0 %
Total Expenditures	3,184,238	5,038,945	1,724,050	3,850,566	3,388,278	(462,287)	(12) %
Dept: Human Resources (59)							
CHARGES FOR SERVICES	5,677	190	53				0 %
MISCELLANEOUS & INTEREST	926		860				0 %
TRANSFERS & OTHER SOURCES					17,500	17,500	0 %
Total Revenues	6,603	190	913		17,500	17,500	0 %
SALARIES	95,355	146,553	110,573	165,900	165,463	(437)	(0) %
BENEFITS	24,316	47,078	38,186	57,722	63,226	5,504	9 %
MAINTENANCE & OPERATIONS	16,524	16,402	53,644	62,110	113,150	51,040	82 %
Total Expenditures	136,195	210,033	202,403	285,732	341,839	56,107	19 %
Dept: Human Services (13)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	320,597	463,426	234,303	415,150	447,000	31,850	7 %
SALES & OTHER TAXES	460	518	350				0 %
INTERGOVERNMENT REVENUES	1,251,974	1,121,322	690,028	1,776,300	1,574,581	(201,719)	(11) %
CHARGES FOR SERVICES	487,292	634,186	509,232	601,021	590,007	(11,014)	(1) %
MISCELLANEOUS & INTEREST			512		8,000	8,000	0 %
TRANSFERS & OTHER SOURCES	498	217,625	206,851	206,851	296,802	89,951	43 %
Total Revenues	2,060,821	2,437,077	1,641,276	2,999,322	2,916,390	(82,932)	(2) %

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Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
SALARIES	793,823	907,064	626,877	1,029,848	808,768	(221,080)	(21) %
BENEFITS	264,919	348,723	245,272	459,316	332,747	(126,569)	(27) %
MAINTENANCE & OPERATIONS	1,322,904	1,408,929	966,989	2,118,087	2,391,512	273,425	12 %
INTERGOVERNMENT	49,442						0 %
CAPITAL	6,450						0 %
INTERDEPT & TRANSFERS	44,317	246,114	239,411	237,722	277,952	40,230	16 %
OTHER				80,304	51,604	(28,700)	(35) %
Total Expenditures	2,481,855	2,910,830	2,078,549	3,925,277	3,862,583	(62,694)	(1) %
Dept: Miscellaneous (36)							
FUND BALANCE & RESERVES				1,230,000	25,000	(1,205,000)	(97) %
SALES & OTHER TAXES	1,800,720	1,741,818	1,143,616	1,713,700	1,846,000	132,300	7 %
INTERGOVERNMENT REVENUES	159,159	88,532	49,558	70,000	75,000	5,000	7 %
CHARGES FOR SERVICES	20,206	23,590	19,204	20,000	24,000	4,000	20 %
MISCELLANEOUS & INTEREST	357	533,901	126				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	1,980,442	2,387,841	1,217,004	3,033,700	1,970,000	(1,063,700)	(35) %
SALARIES	10,348	10,093	5,915	10,400	9,501	(899)	(8) %
BENEFITS	61,903	51,078	28,415	40,975	40,972	(3)	(0) %
MAINTENANCE & OPERATIONS	372,515	365,139	227,728	448,670	464,860	16,190	3 %
INTERGOVERNMENT	2,842,636	1,076,581	923,768	2,191,087	1,014,246	(1,176,840)	(53) %
INTERDEPT & TRANSFERS	20,700	18,600	20,200	20,200	22,600	2,400	11 %
OTHER				573,000	660,000	87,000	15 %
Total Expenditures	3,308,102	1,521,491	1,206,026	3,284,332	2,212,179	(1,072,152)	(32) %
Dept: Natural Resources (15)							
INTERGOVERNMENT REVENUES		156,963	84,775	289,303	152,000	(137,303)	(47) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES				230,000	230,000		0 %
Total Revenues		156,963	84,778	519,303	387,000	(132,303)	(25) %
SALARIES		162,341	107,348	214,557	214,220	(337)	(0) %
BENEFITS		49,020	28,961	59,634	62,683	3,049	5 %
MAINTENANCE & OPERATIONS		101,323	118,709	167,701	42,622	(125,079)	(74) %
INTERDEPT & TRANSFERS	310,383	58,484	567	307,411	297,475	(9,936)	(3) %
Total Expenditures	310,383	371,168	255,585	749,303	617,000	(132,303)	(17) %
Dept: Planning (53)							
LICENSES & PERMITS	1,000,936	823,537	661,828	854,000	927,800	73,800	8 %
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	141,000	108,812	338 %
CHARGES FOR SERVICES	416,471	468,229	319,076	508,425	498,800	(9,625)	(1) %
MISCELLANEOUS & INTEREST	649	703	186	300	300		0 %
TRANSFERS & OTHER SOURCES	49,000	49,000	49,000	49,000	49,000		0 %
Total Revenues	1,641,514	1,523,424	1,075,860	1,443,913	1,616,900	172,987	11 %
SALARIES	964,617	961,890	614,249	1,029,149	1,026,701	(2,448)	(0) %
BENEFITS	332,162	361,130	246,874	419,803	445,947	26,144	6 %
MAINTENANCE & OPERATIONS	274,607	195,214	77,794	143,255	274,161	130,906	91 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS		37,552		100,000	70,000	(30,000)	(30) %

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Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	1,603,954	1,555,786	938,917	1,692,207	1,816,809	124,602	7 %
Dept: Prosecuting Attorney (39)							
INTERGOVERNMENT REVENUES	224,781	201,545	124,101	203,516	227,733	24,217	11 %
CHARGES FOR SERVICES	30,050	30,530	22,503	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,299	400	400		0 %
MISCELLANEOUS & INTEREST	57	68	1,960				0 %
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000		0 %
Total Revenues	268,876	246,188	162,863	242,416	266,633	24,217	9 %
SALARIES	871,066	919,212	610,321	980,451	998,584	18,133	1 %
BENEFITS	279,683	300,852	218,416	344,085	410,947	66,862	19 %
MAINTENANCE & OPERATIONS	67,321	78,934	102,996	143,868	112,722	(31,146)	(21) %
CAPITAL		11,528	6,408	17,985		(17,985)	(100) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,218,070	1,310,526	938,141	1,486,389	1,522,253	35,864	2 %
Dept: Public Health (14)							
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	361,173	514,000	518,900	4,900	0 %
INTERGOVERNMENT REVENUES	1,496,983	1,296,064	846,472	1,307,658	1,304,245	(3,413)	(0) %
CHARGES FOR SERVICES	690,334	710,608	215,971	666,339	728,301	61,962	9 %
MISCELLANEOUS & INTEREST	128,397	176,775	22,083	138,652	139,286	634	0 %
TRANSFERS & OTHER SOURCES	511,412	647,871	335,122	441,737	592,857	151,120	34 %
Total Revenues	3,335,080	3,299,782	1,780,821	3,068,386	3,283,589	215,203	7 %
SALARIES	1,610,373	1,471,497	1,006,467	1,533,045	1,635,706	102,660	6 %
BENEFITS	556,740	532,972	381,039	612,457	652,537	40,079	6 %
MAINTENANCE & OPERATIONS	837,974	579,363	385,580	551,438	587,612	36,173	6 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	183,741	527,376	196,701	590,259	627,548	37,289	6 %
DEBT SERVICE	178,498	129,816	73,593	153,186	152,186	(1,000)	(0) %
OTHER							0 %
Total Expenditures	3,367,326	3,241,024	2,043,380	3,440,386	3,655,589	215,202	6 %
Dept: Public Works (11)							
FUND BALANCE & RESERVES				171,275	637,613	466,338	272 %
PROPERTY TAXES	7,953,576	8,026,716	4,594,671	8,055,300	8,243,000	187,700	2 %
SALES & OTHER TAXES	1,428	3,008	1,799	2,200	2,200		0 %
LICENSES & PERMITS	82,750	76,723	56,888	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,818,736	8,213,454	5,741,854	9,085,017	9,041,698	(43,319)	(0) %
CHARGES FOR SERVICES	6,873,096	6,992,712	4,745,728	6,618,663	6,827,153	208,490	3 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	1,739,643	1,719,020	1,544,523	2,130,316	2,528,525	398,209	18 %
TRANSFERS & OTHER SOURCES	984,542	1,109,768	839,244	1,652,855	1,439,105	(213,750)	(12) %
Total Revenues	27,453,771	26,141,401	17,524,707	27,833,426	28,837,094	1,003,668	3 %
SALARIES	5,152,426	5,168,658	3,387,343	5,221,299	5,586,666	365,367	6 %
BENEFITS	1,924,906	2,080,564	1,377,490	2,309,465	2,470,044	160,579	6 %
MAINTENANCE & OPERATIONS	14,841,942	11,958,242	5,996,474	13,018,285	13,064,808	46,523	0 %
INTERGOVERNMENT	96,827	112,419	70,560	106,789	106,489	(300)	(0) %

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Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
CAPITAL	917,941	75,251	619,558	2,317,900	3,061,550	743,650	32 %
INTERDEPT & TRANSFERS	4,540,626	4,282,187	3,985,457	5,648,045	6,170,660	522,615	9 %
DEBT SERVICE	120,770	25,168	2,136	24,355	23,555	(800)	(3) %
OTHER				9,520	3,266	(6,254)	(65) %
Total Expenditures	27,595,438	23,702,489	15,439,018	28,655,658	30,487,038	1,831,380	6 %
Dept: Sheriff (40)							
LICENSES & PERMITS	29,907	42,851	35,647	20,000	40,100	20,100	100 %
INTERGOVERNMENT REVENUES	212,757	276,092	158,877	124,000	175,500	51,500	41 %
CHARGES FOR SERVICES	52,078	43,782	30,350	48,500	48,500		0 %
FINES & PENALTIES	2,991	4,169	2,413	15,000	15,000		0 %
MISCELLANEOUS & INTEREST	15,285	15,466	18,614	10,000	10,000		0 %
TRANSFERS & OTHER SOURCES	616,000	750,000	750,000	750,000	725,000	(25,000)	(3) %
Total Revenues	929,018	1,132,360	995,901	967,500	1,014,100	46,600	4 %
SALARIES	3,769,130	3,787,827	2,759,368	4,048,660	4,167,140	118,480	2 %
BENEFITS	1,303,952	1,391,148	977,645	1,474,507	1,719,992	245,485	16 %
MAINTENANCE & OPERATIONS	647,442	766,113	482,712	742,650	854,690	112,040	15 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	585,000	2,000	0 %
CAPITAL		19,736	5,498	20,000	37,000	17,000	85 %
INTERDEPT & TRANSFERS	41,250	56,777	13,750	56,000	56,000		0 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	6,309,093	6,598,217	4,676,003	6,924,817	7,419,822	495,005	7 %
Dept: Superior Court (41)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	743,211	734,890	500,039	718,933	763,116	44,183	6 %
LICENSES & PERMITS	10,833	10,603	9,016	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	419,529	452,095	267,921	410,530	429,022	18,492	4 %
CHARGES FOR SERVICES	50,807	49,950	29,007	45,100	44,500	(600)	(1) %
FINES & PENALTIES	1,220	250	770	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST	2,152	3,197	812	1,000	690	(310)	(31) %
TRANSFERS & OTHER SOURCES	453,591	400,591	407,591	400,591	421,591	21,000	5 %
Total Revenues	1,681,343	1,651,576	1,215,156	1,597,154	1,679,609	82,455	5 %
SALARIES	1,547,596	1,595,083	1,056,383	1,627,257	1,690,815	63,558	3 %
BENEFITS	384,648	441,912	287,469	465,860	509,554	43,694	9 %
MAINTENANCE & OPERATIONS	328,084	252,917	190,651	347,215	341,979	(5,236)	(1) %
CAPITAL			6,453	6,500	6,500		0 %
INTERDEPT & TRANSFERS	499,386	460,467	433,317	433,635	487,500	53,865	12 %
OTHER							0 %
Total Expenditures	2,759,714	2,750,379	1,974,273	2,880,467	3,036,348	155,881	5 %
Dept: Treasurer (42)							
FUND BALANCE & RESERVES				5,100	5,500	400	7 %
SALES & OTHER TAXES	91,659	90,027	72,381	75,000	81,000	6,000	8 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	76,630	182,441	35,683	133,025	219,945	86,920	65 %
MISCELLANEOUS & INTEREST	335,171	616,389	371,758	327,000	552,000	225,000	68 %
Total Revenues	503,460	888,857	479,822	540,125	858,445	318,320	58 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
SALARIES	336,157	364,345	277,154	383,126	431,108	47,982	12 %
BENEFITS	84,757	102,537	82,890	121,007	151,918	30,911	25 %
MAINTENANCE & OPERATIONS	97,691	144,215	78,976	165,270	166,750	1,480	0 %
CAPITAL	18,329						0 %
INTERDEPT & TRANSFERS	838	1,229	1,402	1,200	1,500	300	25 %
DEBT SERVICE	4,224	14,430	3,594	6,000	6,000		0 %
OTHER					53,950	53,950	0 %
Total Expenditures	541,996	626,756	444,016	676,603	811,226	134,623	19 %

Dept: X Fund Non-departmental (90)

FUND BALANCE & RESERVES				1,603,092	2,626,184	1,023,092	63 %
PROPERTY TAXES	7,250,957	7,183,787	4,144,809	7,291,000	7,482,000	191,000	2 %
SALES & OTHER TAXES	8,400,654	8,456,619	6,324,814	7,846,000	8,916,000	1,070,000	13 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	759,007	998,000	1,207,000	209,000	20 %
CHARGES FOR SERVICES	5,140	1,493,148	868,281	1,565,000	1,497,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST	11,457	75,504	9,107	65,000	32,000	(33,000)	(50) %
TRANSFERS & OTHER SOURCES	1,344,568	1,637,600	1,360,800	1,360,800	1,661,200	300,400	22 %
Total Revenues	18,013,751	20,016,186	13,466,818	20,728,892	23,421,384	2,692,492	12 %
SALARIES	24,309	5,711	7,164		324,779	324,779	0 %
BENEFITS	686	1	2,054				0 %
MAINTENANCE & OPERATIONS	736,413	738,672		217,736	401,480	183,744	84 %
INTERGOVERNMENT		19,036	10,129		29,000	29,000	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,693,991	2,704,598	1,770,720	2,151,686	2,424,506	272,820	12 %
DEBT SERVICE	863,286	876,238	157,878	876,000	959,655	83,655	9 %
OTHER							0 %
Total Expenditures	3,318,685	4,344,256	1,947,945	3,245,422	4,139,420	893,998	27 %

Island County

BUDGET REPORT

ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Fund: 2% Hotel/motel Public Faciliti (124)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	148,154	152,975	91,089	156,700	186,000	29,300	18 %
MISCELLANEOUS & INTEREST	348	918					0 %
Total Revenues	148,502	153,893	91,089	156,700	186,000	29,300	18 %
MAINTENANCE & OPERATIONS	1,583	300					0 %
INTERGOVERNMENT	100,210	129,364	81,144	150,000	176,900	26,900	17 %
INTERDEPT & TRANSFERS	4,848	6,018	6,700	6,700	9,100	2,400	35 %
OTHER							0 %
Total Expenditures	106,641	135,682	87,844	156,700	186,000	29,300	18 %
Revenues Over(Under) Expenditures	41,861	18,211	3,245				
Fund: Alcohol/substance Abuse (123)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	473,111	397,632	226,559	509,980	466,189	(43,791)	(8) %
CHARGES FOR SERVICES	19,926	70,687	67,014	66,000		(66,000)	(100) %
MISCELLANEOUS & INTEREST	22						0 %
TRANSFERS & OTHER SOURCES		6,000					0 %
Total Revenues	493,059	474,319	293,573	575,980	466,189	(109,791)	(19) %
SALARIES	178,249	265,934	186,057	316,242	25,059	(291,183)	(92) %
BENEFITS	72,310	126,152	81,959	145,937	5,622	(140,315)	(96) %
MAINTENANCE & OPERATIONS	292,402	84,067	81,186	96,173	426,508	330,335	343 %
INTERGOVERNMENT							0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	4,441	6,478	9,292	7,500	9,000	1,500	20 %
OTHER				10,128		(10,128)	(100) %
Total Expenditures	548,477	482,631	358,494	575,980	466,189	(109,791)	(19) %
Revenues Over(Under) Expenditures	(55,418)	(8,312)	(64,921)				
Fund: Anti-profiteering (136)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	21	21	12				0 %
Total Revenues	21	21	12				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures	21	21	12				
Fund: Auditor's O & M (118)							
FUND BALANCE & RESERVES				13,920	11,474	(2,446)	(17) %
INTERGOVERNMENT REVENUES	60,752	56,612	70,516	60,000	61,000	1,000	1 %
CHARGES FOR SERVICES	62,355	72,150	52,893	65,000	71,000	6,000	9 %
MISCELLANEOUS & INTEREST	1,450	2,538					0 %
TRANSFERS & OTHER SOURCES	25,400	25,400	25,400	25,400	25,400		0 %
Total Revenues	149,957	156,700	148,809	164,320	168,874	4,554	2 %
SALARIES	67,272	58,781	41,375	61,511	64,465	2,954	4 %
BENEFITS	27,271	24,564	15,288	23,086	25,668	2,582	11 %
MAINTENANCE & OPERATIONS	60,941	50,942	39,029	65,223	64,241	(982)	(1) %
CAPITAL		7,294		10,000	10,000		0 %
INTERDEPT & TRANSFERS	3,970	5,439	2,052	4,500	4,500		0 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	159,454	147,020	97,744	164,320	168,874	4,554	2 %
Revenues Over(Under) Expenditures	(9,497)	9,680	51,065				
Fund: Capital Drainage (321)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	411,000	295,588	220,400	715,800	716,040	240	0 %
Total Revenues	411,000	295,588	220,400	715,800	716,040	240	0 %
SALARIES	58,000	83,503	16,762	12,700	102,200	89,500	704 %
BENEFITS	19,475	33,272	6,610	5,300	26,874	21,574	407 %
MAINTENANCE & OPERATIONS	229,387	286,710	75,268	667,000	533,829	(133,171)	(19) %
CAPITAL	815	10,848	1,902				0 %
INTERDEPT & TRANSFERS	24,495	53,582	34,892	30,800	53,137	22,337	72 %
Total Expenditures	332,172	467,915	135,434	715,800	716,040	240	0 %
Revenues Over(Under) Expenditures	78,828	(172,327)	84,966				
Fund: Casa Fund (131)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	56,913	60,755	30,330	60,284	53,836	(6,448)	(10) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	292	1,419	341				0 %
TRANSFERS & OTHER SOURCES	50,591	50,591	50,591	50,591	50,591		0 %
Total Revenues	107,796	112,765	81,262	110,875	104,427	(6,448)	(5) %
SALARIES	67,104	69,116	43,724	68,000	70,738	2,738	4 %
BENEFITS	26,741	24,379	10,412	15,668	17,439	1,771	11 %
MAINTENANCE & OPERATIONS	5,885	5,897	3,163	21,407	10,050	(11,357)	(53) %
INTERDEPT & TRANSFERS	5,727	6,287	2,167	5,800	6,200	400	6 %
OTHER							0 %
Total Expenditures	105,457	105,679	59,466	110,875	104,427	(6,448)	(5) %
Revenues Over(Under) Expenditures	2,339	7,086	21,796				
Fund: Clean Water Utility (154)							
FUND BALANCE & RESERVES					351,000	351,000	0 %
PROPERTY TAXES							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES		1,466,992	846,941	1,535,000	1,467,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST		1,552					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		1,468,544	846,941	1,535,000	1,818,000	283,000	18 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT		19,036	10,129		29,000	29,000	0 %
CAPITAL				550,000	1,040,000	490,000	89 %
INTERDEPT & TRANSFERS	310,383	569,480	5,973	985,000	749,000	(236,000)	(23) %
OTHER							0 %
Total Expenditures	310,383	588,516	16,102	1,535,000	1,818,000	283,000	18 %
Revenues Over(Under) Expenditures	(310,383)	880,028	830,839				
Fund: Comm Mental Health Facility (148)							

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
MISCELLANEOUS & INTEREST	5,787	5,305	4,340	5,790	5,790		0 %
Total Revenues	5,787	5,305	4,340	5,790	5,790		0 %
MAINTENANCE & OPERATIONS	1,073						0 %
INTERDEPT & TRANSFERS	4,915	5,085	2,736	5,790	5,790		0 %
Total Expenditures	5,988	5,085	2,736	5,790	5,790		0 %
Revenues Over(Under) Expenditures	(201)	220	1,604				
Fund: Conservation Futures (132)							
FUND BALANCE & RESERVES				150,500		(150,500)	(100) %
PROPERTY TAXES	663,723	672,437	383,445	675,000	682,000	7,000	1 %
INTERGOVERNMENT REVENUES	393,469	1,195,145	511,149	498,750	850	(497,900)	(99) %
MISCELLANEOUS & INTEREST	32,233	38,395	9,394	105,100	105,636	536	0 %
Total Revenues	1,089,425	1,905,977	903,988	1,429,350	788,486	(640,864)	(44) %
SALARIES	4,490	4,640	3,144	4,681	4,665	(16)	(0) %
BENEFITS	1,363	1,517	895	2,033	2,022	(11)	(0) %
MAINTENANCE & OPERATIONS	15,743	111,655	58,734	31,150	1,300	(29,850)	(95) %
INTERGOVERNMENT			400,000				0 %
CAPITAL	356,651	2,194,287	252	509,486		(509,486)	(100) %
INTERDEPT & TRANSFERS	7,216	15,018					0 %
DEBT SERVICE	254,529	256,454	43,059	882,000	780,499	(101,500)	(11) %
OTHER							0 %
Total Expenditures	639,992	2,583,571	506,084	1,429,350	788,486	(640,863)	(44) %
Revenues Over(Under) Expenditures	449,433	(677,594)	397,904		( )	( )	
Fund: Construction & Acquisition (308)							
FUND BALANCE & RESERVES							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
CAPITAL							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures							
Fund: Cornet Bay Dock (119)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	22,680	15,060	13,629	21,000	18,578	(2,422)	(11) %
Total Revenues	22,680	15,060	13,629	21,000	18,578	(2,422)	(11) %
SALARIES	5,252	5,295	4,570	5,472	8,208	2,736	50 %
BENEFITS	629	1,045	914	1,448	2,544	1,096	75 %
MAINTENANCE & OPERATIONS	1,530	1,221	642	3,460	3,460		0 %
INTERGOVERNMENT				200	200		0 %
INTERDEPT & TRANSFERS	700	700	900	900	900		0 %
OTHER				9,520	3,266	(6,254)	(65) %
Total Expenditures	8,111	8,261	7,026	21,000	18,578	(2,422)	(11) %
Revenues Over(Under) Expenditures	14,569	6,799	6,603				
Fund: County Fair (110)							
SALES & OTHER TAXES							0 %

Island County

BUDGET REPORT

ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERGOVERNMENT REVENUES	37,522	32,901	49,990				0 %
CHARGES FOR SERVICES	87,126	4,613					0 %
MISCELLANEOUS & INTEREST	114,941	40,378					0 %
TRANSFERS & OTHER SOURCES	29,989						0 %
Total Revenues	269,578	77,892	49,990				0 %
SALARIES	77,647	15,671					0 %
BENEFITS	9,977	3,831					0 %
MAINTENANCE & OPERATIONS	148,858	64,723	40				0 %
CAPITAL	37,835		49,990				0 %
INTERDEPT & TRANSFERS	2						0 %
DEBT SERVICE							0 %
Total Expenditures	274,319	84,225	50,030				0 %
Revenues Over(Under) Expenditures	(4,741)	(6,333)	(40)				
Fund: County Law Library (103)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	26,594	25,620	16,390	27,100	26,500	(600)	(2) %
MISCELLANEOUS & INTEREST	26	10	1				0 %
Total Revenues	26,620	25,630	16,391	27,100	26,500	(600)	(2) %
SALARIES	17,496	17,136	11,254	16,320	16,320		0 %
BENEFITS	1,653	1,725	1,132	1,320	1,400	80	6 %
MAINTENANCE & OPERATIONS	14,232	12,676	5,502	8,625	7,880	(745)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	957	998	904	835	900	65	7 %
Total Expenditures	34,338	32,535	18,792	27,100	26,500	(600)	(2) %
Revenues Over(Under) Expenditures	(7,718)	(6,905)	(2,401)				
Fund: County Road (101)							
FUND BALANCE & RESERVES					637,613	637,613	0 %
PROPERTY TAXES	7,953,576	8,026,717	4,594,671	8,055,300	8,243,000	187,700	2 %
SALES & OTHER TAXES	1,428	3,008	1,799	2,200	2,200		0 %
LICENSES & PERMITS	82,750	76,723	56,888	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,509,560	8,077,783	5,545,896	8,603,517	8,255,750	(347,767)	(4) %
CHARGES FOR SERVICES	57,251	65,709	3,694	68,000	166,500	98,500	144 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	63,416	96,048	2,723	10,000	10,000		0 %
TRANSFERS & OTHER SOURCES	21,948	210,454	15,089	5,000	5,000		0 %
Total Revenues	17,689,929	16,556,442	10,220,760	16,861,817	17,437,863	576,046	3 %
SALARIES	3,299,419	3,309,186	2,162,575	3,460,860	3,602,390	141,530	4 %
BENEFITS	1,214,803	1,311,884	854,497	1,433,940	1,585,004	151,064	10 %
MAINTENANCE & OPERATIONS	8,915,241	5,803,438	2,322,819	6,519,680	6,620,550	100,870	1 %
INTERGOVERNMENT	224	146	105	150	150		0 %
CAPITAL	222,202	58,194	42,723	665,400	535,450	(129,950)	(19) %
INTERDEPT & TRANSFERS	3,611,223	3,497,111	3,156,091	4,781,787	5,094,319	312,532	6 %
DEBT SERVICE	94,849						0 %
OTHER							0 %
Total Expenditures	17,357,961	13,979,959	8,538,810	16,861,817	17,437,863	576,046	3 %
Revenues Over(Under) Expenditures	331,968	2,576,483	1,681,950				
Fund: Courthouse Expansion (309)							
MISCELLANEOUS & INTEREST	16	16	9				0 %

Island County

BUDGET REPORT

ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues	16	16	9				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures	16	16	9				
Fund: Current Expense (001)							
FUND BALANCE & RESERVES				459,380	1,147,380	688,000	149 %
PROPERTY TAXES	7,250,957	7,183,786	4,144,809	7,291,000	7,482,000	191,000	2 %
SALES & OTHER TAXES	6,495,095	6,383,783	4,650,997	6,004,000	6,764,000	760,000	12 %
LICENSES & PERMITS	1,048,161	896,582	725,491	918,625	1,008,900	90,275	9 %
INTERGOVERNMENT REVENUES	2,516,194	2,853,352	1,592,905	2,331,784	2,733,365	401,581	17 %
CHARGES FOR SERVICES	1,659,979	1,832,334	1,276,239	1,763,376	1,785,476	22,100	1 %
FINES & PENALTIES	550,036	570,874	367,049	487,700	540,400	52,700	10 %
MISCELLANEOUS & INTEREST	274,086	508,051	478,841	407,800	631,800	224,000	54 %
TRANSFERS & OTHER SOURCES	2,033,265	2,418,660	2,357,200	2,364,200	2,647,800	283,600	11 %
Total Revenues	21,827,773	22,647,422	15,593,531	22,027,865	24,741,121	2,713,256	12 %
SALARIES	10,353,932	10,543,526	7,319,147	11,088,665	11,875,495	786,830	7 %
BENEFITS	3,397,126	3,685,982	2,576,715	3,997,575	4,624,396	626,821	15 %
MAINTENANCE & OPERATIONS	3,918,135	3,931,646	2,542,359	4,400,443	4,889,024	488,581	11 %
INTERGOVERNMENT	627,722	659,059	492,524	664,430	666,595	2,165	0 %
CAPITAL	252,083	121,268	158,466	181,411	351,000	169,589	93 %
INTERDEPT & TRANSFERS	1,711,193	1,937,580	1,511,125	1,689,341	2,269,461	580,120	34 %
DEBT SERVICE	4,224	14,430	3,594	6,000	65,150	59,150	985 %
OTHER							0 %
Total Expenditures	20,264,415	20,893,491	14,603,930	22,027,865	24,741,121	2,713,256	12 %
Revenues Over(Under) Expenditures	1,563,358	1,753,931	989,601		( )	( )	
Fund: Developmental Disabilities (114)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	160,008	159,543	81,285	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	175				0 %
INTERGOVERNMENT REVENUES	469,867	429,453	211,296	524,470	524,470		0 %
MISCELLANEOUS & INTEREST	1,939	3,359					0 %
Total Revenues	632,044	592,614	292,756	674,470	678,470	4,000	0 %
SALARIES	64,846		3,745				0 %
BENEFITS	33,227		2,084				0 %
MAINTENANCE & OPERATIONS	445,079	428,599	255,052	544,470	547,470	3,000	0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	8,389	61,920	75,381	75,107	85,629	10,522	14 %
OTHER				54,893	45,371	(9,522)	(17) %
Total Expenditures	552,616	490,519	336,262	674,470	678,470	4,000	0 %
Revenues Over(Under) Expenditures	79,428	102,095	(43,506)				
Fund: Drug Seizure (133)							
FUND BALANCE & RESERVES							0 %
FINES & PENALTIES	2,946	3,865	1,834	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	837	3,923	43				0 %
Total Revenues	3,783	7,788	1,877	10,000	10,000		0 %
MAINTENANCE & OPERATIONS				10,000	10,000		0 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERDEPT & TRANSFERS							0 %
Total Expenditures				10,000	10,000		0 %
Revenues Over(Under) Expenditures	3,783	7,788	1,877				
Fund: Election Reserve (111)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	642	54,036	3,030				0 %
CHARGES FOR SERVICES	225,273	109,030	68,425	203,000	111,292	(91,708)	(45) %
MISCELLANEOUS & INTEREST	1,268	3,569		200		(200)	(100) %
TRANSFERS & OTHER SOURCES	200,000	245,000	100,000	100,000	200,000	100,000	100 %
Total Revenues	427,183	411,635	171,455	303,200	311,292	8,092	2 %
SALARIES	95,111	143,930	47,958	78,060	82,814	4,754	6 %
BENEFITS	19,869	36,000	19,253	25,094	31,177	6,083	24 %
MAINTENANCE & OPERATIONS	116,252	139,535	96,045	178,820	169,820	(9,000)	(5) %
CAPITAL	11,341		14,891				0 %
INTERDEPT & TRANSFERS	3,423	9,901	2,350	3,500	3,500		0 %
OTHER				17,726	23,981	6,255	35 %
Total Expenditures	245,996	329,366	180,497	303,200	311,292	8,092	2 %
Revenues Over(Under) Expenditures	181,187	82,269	(9,042)				
Fund: Enhanced 911 (140)							
SALES & OTHER TAXES	838,055	770,530	507,936	767,000	763,000	(4,000)	(0) %
INTERGOVERNMENT REVENUES	48,043	32,850					0 %
MISCELLANEOUS & INTEREST	321	222	126				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	886,419	803,602	512,562	767,000	763,000	(4,000)	(0) %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	884,832	802,102	508,063	765,500	761,500	(4,000)	(0) %
INTERDEPT & TRANSFERS	1,587	1,500	1,500	1,500	1,500		0 %
OTHER							0 %
Total Expenditures	886,419	803,602	509,563	767,000	763,000	(4,000)	(0) %
Revenues Over(Under) Expenditures			2,999				
Fund: Equipment Rental & Revolving (501)							
FUND BALANCE & RESERVES				160,000		(160,000)	(100) %
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES	916,258	1,149,847	630,899	1,078,854	1,063,744	(15,110)	(1) %
MISCELLANEOUS & INTEREST	1,669,619	1,688,339	1,451,924	2,068,620	2,467,457	398,837	19 %
TRANSFERS & OTHER SOURCES	(6,903)	2,775			6,000	6,000	0 %
Total Revenues	2,578,974	2,840,961	2,082,823	3,307,474	3,537,201	229,727	6 %
SALARIES	366,531	340,261	247,391	349,649	364,050	14,401	4 %
BENEFITS	142,120	142,166	104,634	144,871	162,523	17,652	12 %
MAINTENANCE & OPERATIONS	2,537,879	2,708,442	1,203,937	1,809,654	1,854,307	44,653	2 %
CAPITAL			153,388	782,500	811,100	28,600	3 %
INTERDEPT & TRANSFERS	319,024	272,106	306,659	220,800	345,221	124,421	56 %
OTHER							0 %
Total Expenditures	3,365,554	3,462,975	2,016,009	3,307,474	3,537,201	229,727	6 %
Revenues Over(Under) Expenditures	(786,580)	(622,014)	66,814				

Island County

BUDGET REPORT

ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Fund: Extension Services (160)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES	175,002	108,971	118,012	131,906	108,500	(23,406)	(17) %
CHARGES FOR SERVICES	113,725	56,730	27,043	82,820	79,495	(3,325)	(4) %
MISCELLANEOUS & INTEREST	106,999	58,077	26,037	54,967	53,604	(1,363)	(2) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	122,020	18,500	17 %
Total Revenues	491,705	323,463	274,613	373,213	363,619	(9,594)	(2) %
SALARIES	158,018	158,123	120,555	164,329	211,622	47,293	28 %
BENEFITS	43,465	34,894	25,762	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	74,998	144,604	143,369	(1,235)	(0) %
INTERGOVERNMENT	3,498	52	24	50	50		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	12,848	10,290	8,807	8,125	8,578	453	5 %
OTHER				10,790		(10,790)	(100) %
Total Expenditures	403,071	351,775	230,146	373,213	363,619	(9,594)	(2) %
Revenues Over(Under) Expenditures	88,634	(28,312)	44,467				
Fund: Family Res Ctr Camano (143)							
FUND BALANCE & RESERVES				9,574	10,530	956	9 %
MISCELLANEOUS & INTEREST	38,976	42,115	23,969	40,572	47,055	6,483	15 %
Total Revenues	38,976	42,115	23,969	50,146	57,585	7,439	14 %
MAINTENANCE & OPERATIONS	10,002	9,002	6,838	10,000	9,830	(170)	(1) %
INTERGOVERNMENT	571	627	319		740	740	0 %
INTERDEPT & TRANSFERS	37,857	38,537	26,067	40,146	47,015	6,869	17 %
OTHER							0 %
Total Expenditures	48,430	48,166	33,224	50,146	57,585	7,439	14 %
Revenues Over(Under) Expenditures	(9,454)	(6,051)	(9,255)				
Fund: Family Res Ctr Oak Harbor (141)							
FUND BALANCE & RESERVES					985	985	0 %
MISCELLANEOUS & INTEREST	53,446	53,024	34,982	55,937	46,125	(9,812)	(17) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,446	53,024	34,982	55,937	47,110	(8,827)	(15) %
MAINTENANCE & OPERATIONS	11,028	9,726	5,350	14,957	10,110	(4,847)	(32) %
INTERGOVERNMENT	367	367	242		325	325	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,281	39,996	26,481	40,980	36,675	(4,305)	(10) %
Total Expenditures	50,676	50,089	32,073	55,937	47,110	(8,827)	(15) %
Revenues Over(Under) Expenditures	2,770	2,935	2,909				
Fund: Family Res Ctr So Whidbey (142)							
MISCELLANEOUS & INTEREST	5,500	6,000	4,000	2,400	6,000	3,600	150 %
Total Revenues	5,500	6,000	4,000	2,400	6,000	3,600	150 %
MAINTENANCE & OPERATIONS	225		304		325	325	0 %
INTERGOVERNMENT	99	99	69		110	110	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				2,400	5,565	3,165	131 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	324	99	373	2,400	6,000	3,600	150 %
Revenues Over(Under) Expenditures	5,176	5,901	3,627				
Fund: Federal Asset Forfeiture (147)							
FUND BALANCE & RESERVES							0 %
FINES & PENALTIES				5,000	5,000		0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues				5,000	5,000		0 %
MAINTENANCE & OPERATIONS	2,148			5,000	5,000		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	2,148			5,000	5,000		0 %
Revenues Over(Under) Expenditures	(2,148)						
Fund: Fire Permit Program (115)							
LICENSES & PERMITS	19,640	16,020	15,526	18,000	18,000		0 %
INTERGOVERNMENT REVENUES	15,374	30,778	23,089	12,200	12,000	(200)	(1) %
MISCELLANEOUS & INTEREST	200						0 %
Total Revenues	35,214	46,798	38,615	30,200	30,000	(200)	(0) %
SALARIES					10,136	10,136	0 %
BENEFITS					7,216	7,216	0 %
MAINTENANCE & OPERATIONS	1,242	44,346	15,630	1,400	6,909	5,509	393 %
INTERGOVERNMENT	51,842			28,800		(28,800)	(100) %
INTERDEPT & TRANSFERS					5,739	5,739	0 %
Total Expenditures	53,084	44,346	15,630	30,200	30,000	(200)	(0) %
Revenues Over(Under) Expenditures	(17,870)	2,452	22,985				
Fund: Four Springs Lake Preserve (410)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	20,538	18,253	24,077	26,796	27,490	694	2 %
TRANSFERS & OTHER SOURCES		1,196					0 %
Total Revenues	20,538	19,449	24,077	26,796	27,490	694	2 %
SALARIES	17,081	15,025	13,000	9,300	9,420	120	1 %
BENEFITS	926	1,461	1,294	1,590	1,864	274	17 %
MAINTENANCE & OPERATIONS	25,478	28,413	5,255	12,616	12,616		0 %
INTERGOVERNMENT	305	307	270	390	390		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	2,630	2,744	2,815	2,900	3,200	300	10 %
Total Expenditures	46,420	47,950	22,634	26,796	27,490	694	2 %
Revenues Over(Under) Expenditures	(25,882)	(28,501)	1,443				
Fund: Historical Preservation Fund (180)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	20,206	23,539	17,518	20,000	24,000	4,000	20 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	20,206	23,539	17,518	20,000	24,000	4,000	20 %
MAINTENANCE & OPERATIONS	19,484	3,423		3,000	7,000	4,000	133 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERGOVERNMENT	7,500	12,000		5,000	5,000		0 %
INTERDEPT & TRANSFERS	12,000	12,000	12,000	12,000	12,000		0 %
Total Expenditures	38,984	27,423	12,000	20,000	24,000	4,000	20 %
Revenues Over(Under) Expenditures	(18,778)	(3,884)	5,518				
Fund: Homeless Housing (106)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	157,734	66,827	150,748	433,876	100,000	(333,876)	(76) %
CHARGES FOR SERVICES	378,779	462,179	367,574	434,600	488,936	54,336	12 %
MISCELLANEOUS & INTEREST	1,154	1,475	1,010				0 %
TRANSFERS & OTHER SOURCES	498						0 %
Total Revenues	538,165	530,481	519,332	868,476	588,936	(279,540)	(32) %
SALARIES	75,959	5,165	1,690		10,882	10,882	0 %
BENEFITS	27,979	3,702	1,306		8,396	8,396	0 %
MAINTENANCE & OPERATIONS	229,257	337,787	339,489	843,876	542,722	(301,154)	(35) %
INTERGOVERNMENT	24,442						0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	1,587	32,230	24,600	24,600	26,936	2,336	9 %
OTHER							0 %
Total Expenditures	360,299	378,884	367,085	868,476	588,936	(279,540)	(32) %
Revenues Over(Under) Expenditures	177,866	151,597	152,247				
Fund: Human Services Fund (129)							
INTERGOVERNMENT REVENUES		156,968	72,785	182,484	164,398	(18,086)	(9) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		107	512		6,000	6,000	0 %
TRANSFERS & OTHER SOURCES		211,625	206,851	206,851	296,802	89,951	43 %
Total Revenues		368,700	280,148	389,335	467,200	77,865	19 %
SALARIES		217,098	150,645	232,339	290,782	58,443	25 %
BENEFITS		96,164	69,679	110,375	129,861	19,486	17 %
MAINTENANCE & OPERATIONS		26,855	17,397	20,256	20,657	401	1 %
INTERDEPT & TRANSFERS		30,923	18,067	23,371	25,900	2,529	10 %
OTHER				2,994		(2,994)	(100) %
Total Expenditures		371,040	255,788	389,335	467,200	77,865	19 %
Revenues Over(Under) Expenditures		(2,340)	24,360				
Fund: Insurance Reserve (505)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	866,432	907,396	712,298	843,600	852,509	8,909	1 %
TRANSFERS & OTHER SOURCES			1,733				0 %
Total Revenues	866,432	907,396	714,031	843,600	852,509	8,909	1 %
SALARIES	96,857	25,844	21,045	78,221	63,752	(14,469)	(18) %
BENEFITS	27,687	11,770	2,300	33,359	17,057	(16,302)	(48) %
MAINTENANCE & OPERATIONS	347,617	696,262	78,207	732,020	754,200	22,180	3 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	4,854	9,420			17,500	17,500	0 %
OTHER							0 %
Total Expenditures	477,015	743,296	101,552	843,600	852,509	8,909	1 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Revenues Over(Under) Expenditures	389,417	164,100	612,479				
Fund: Joint Tourism Promotion (146)							
FUND BALANCE & RESERVES				30,000	25,000	(5,000)	(16) %
SALES & OTHER TAXES	148,698	152,210	90,911	150,000	170,000	20,000	13 %
INTERGOVERNMENT REVENUES	86,116	55,682	49,558	70,000	75,000	5,000	7 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	367	345	201				0 %
Total Revenues	235,181	208,237	140,670	250,000	270,000	20,000	8 %
MAINTENANCE & OPERATIONS	231,553	248,019	155,211	250,000	270,000	20,000	8 %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	231,553	248,019	155,211	250,000	270,000	20,000	8 %
Revenues Over(Under) Expenditures	3,628	(39,782)	(14,541)				
Fund: Juvenile Detention Center (145)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	743,211	734,890	500,039	718,933	763,116	44,183	6 %
INTERGOVERNMENT REVENUES	6,008	12,760	6,226	8,000	10,000	2,000	25 %
CHARGES FOR SERVICES	59	127	97				0 %
FINES & PENALTIES	1,010	250	770	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST	812	676	439	1,000	690	(310)	(31) %
TRANSFERS & OTHER SOURCES	403,000	350,000	350,000	350,000	371,000	21,000	6 %
Total Revenues	1,154,100	1,098,703	857,571	1,078,933	1,145,496	66,563	6 %
SALARIES	664,995	678,164	439,882	668,100	673,408	5,308	0 %
BENEFITS	191,880	224,550	136,713	228,833	241,988	13,155	5 %
MAINTENANCE & OPERATIONS	116,756	124,270	67,590	105,000	120,700	15,700	14 %
INTERDEPT & TRANSFERS	89,794	103,351	80,246	77,000	109,400	32,400	42 %
OTHER							0 %
Total Expenditures	1,063,425	1,130,335	724,431	1,078,933	1,145,496	66,563	6 %
Revenues Over(Under) Expenditures	90,675	(31,632)	133,140				
Fund: Low-income Housing Surcharge (105)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	88,587	101,371	74,655	100,421	101,071	650	0 %
MISCELLANEOUS & INTEREST	283	320	200				0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000	5,000	5,000		0 %
Total Revenues	93,870	106,691	79,855	105,421	106,071	650	0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		131,388		101,000	101,000		0 %
INTERGOVERNMENT	25,000						0 %
INTERDEPT & TRANSFERS		13,599	4,421	4,421	5,071	650	14 %
Total Expenditures	25,000	144,987	4,421	105,421	106,071	650	0 %
Revenues Over(Under) Expenditures	68,870	(38,296)	75,434				
Fund: Mental Health (113)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	160,008	159,543	81,285	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	175				0 %
INTERGOVERNMENT REVENUES	129,596	70,442	28,640	125,490	319,524	194,034	154 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	1,344	2,031			2,000	2,000	0 %
Total Revenues	291,178	232,275	110,100	275,490	475,524	200,034	72 %
SALARIES	171,659	131,541	64,776	142,232	100,472	(41,760)	(29) %
BENEFITS	64,800	57,694	37,053	80,280	61,359	(18,921)	(23) %
MAINTENANCE & OPERATIONS	19,197	11,540	8,028	18,909	281,856	262,947	1,390 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	15,053	28,203	22,170	21,780	25,604	3,824	17 %
OTHER				12,289	6,233	(6,056)	(49) %
Total Expenditures	271,784	228,978	132,027	275,490	475,524	200,034	72 %
Revenues Over(Under) Expenditures	19,394	3,297	(21,927)				
Fund: Mh Therapeutic Court Sales Tax (126)							
FUND BALANCE & RESERVES				325,057	271,144	(53,913)	(16) %
SALES & OTHER TAXES	739,010	734,267	499,970	717,000	803,000	86,000	11 %
INTERGOVERNMENT REVENUES	35,337	23,622	5,661	28,333	20,000	(8,333)	(29) %
CHARGES FOR SERVICES	1,525	1,541	545				0 %
MISCELLANEOUS & INTEREST	6,988	10,069					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	782,860	769,499	506,176	1,070,390	1,094,144	23,754	2 %
SALARIES	366,510	427,271	297,526	460,042	503,364	43,322	9 %
BENEFITS	83,907	111,928	80,812	166,618	170,662	4,044	2 %
MAINTENANCE & OPERATIONS	192,588	217,063	141,747	309,994	256,980	(53,014)	(17) %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	73,653	126,588	145,273	133,736	163,138	29,402	21 %
OTHER							0 %
Total Expenditures	717,733	882,850	665,358	1,070,390	1,094,144	23,754	2 %
Revenues Over(Under) Expenditures	65,127	(113,351)	(159,182)				
Fund: Motor Pool (506)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES		4,000					0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	37,081	179,979	220,083	223,500	465,000	241,500	108 %
Total Revenues	37,081	183,979	220,083	223,500	465,000	241,500	108 %
MAINTENANCE & OPERATIONS	412,644	284,741	33,056	43,500	60,000	16,500	37 %
CAPITAL			180,879	180,000	405,000	225,000	125 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	412,644	284,741	213,935	223,500	465,000	241,500	108 %
Revenues Over(Under) Expenditures	(375,563)	(100,762)	6,148				
Fund: Natural Resources Fund (165)							
INTERGOVERNMENT REVENUES		156,963	84,775	289,303	152,000	(137,303)	(47) %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES		202,000		230,000	230,000		0 %
Total Revenues		358,963	84,778	519,303	387,000	(132,303)	(25) %
SALARIES		162,341	114,512	214,557	214,220	(337)	(0) %
BENEFITS		49,021	31,015	59,634	62,683	3,049	5 %
MAINTENANCE & OPERATIONS		101,323	118,709	167,701	42,622	(125,079)	(74) %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERDEPT & TRANSFERS		58,484	567	77,411	67,475	(9,936)	(12) %
Total Expenditures		371,169	264,803	519,303	387,000	(132,303)	(25) %
Revenues Over(Under) Expenditures		(12,206)	(180,025)				
Fund: Paths & Trails (137)							
INTERGOVERNMENT REVENUES	154,467	11,595	51,602	340,000	633,948	293,948	86 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		44					0 %
TRANSFERS & OTHER SOURCES	85,000			314,300	73,700	(240,600)	(76) %
Total Revenues	239,467	11,639	51,602	654,300	707,648	53,348	8 %
SALARIES	16,376	3,927	1,690	40,200	39,150	(1,050)	(2) %
BENEFITS	5,758	1,568	723	9,400	10,382	982	10 %
MAINTENANCE & OPERATIONS	89,496	50,317	32,821	591,060	658,116	67,056	11 %
INTERGOVERNMENT				5,000		(5,000)	(100) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	4,320	614	718	8,640		(8,640)	(100) %
Total Expenditures	115,950	56,426	35,952	654,300	707,648	53,348	8 %
Revenues Over(Under) Expenditures	123,517	(44,787)	15,650				
Fund: Public Health Pooling (104)							
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	358,087	514,000	500,900	(13,100)	(2) %
INTERGOVERNMENT REVENUES	1,414,147	1,174,183	765,162	1,221,002	1,173,590	(47,412)	(3) %
CHARGES FOR SERVICES	690,334	710,608	215,971	666,339	728,301	61,962	9 %
MISCELLANEOUS & INTEREST	12,914	1,039	12,364	1,400		(1,400)	(100) %
TRANSFERS & OTHER SOURCES	425,274	477,237	293,237	293,237	444,357	151,120	51 %
Total Revenues	3,050,623	2,831,531	1,644,821	2,695,978	2,847,148	151,170	5 %
SALARIES	1,610,373	1,464,251	998,236	1,521,600	1,611,468	89,867	5 %
BENEFITS	556,739	530,216	378,375	607,741	639,439	31,697	5 %
MAINTENANCE & OPERATIONS	674,100	334,706	222,174	355,053	352,118	(2,935)	(0) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	182,853	206,562	196,701	211,583	244,123	32,540	15 %
OTHER							0 %
Total Expenditures	3,024,065	2,535,735	1,795,486	2,695,978	2,847,148	151,169	5 %
Revenues Over(Under) Expenditures	26,558	295,796	(150,665)	( )			
Fund: Public Works (139)							
FUND BALANCE & RESERVES				11,275		(11,275)	(100) %
INTERGOVERNMENT REVENUES		7,240					0 %
CHARGES FOR SERVICES				50,000	50,000		0 %
MISCELLANEOUS & INTEREST	1,838	2,715					0 %
TRANSFERS & OTHER SOURCES	431,600	405,000	404,000	404,000	435,210	31,210	7 %
Total Revenues	433,438	414,955	404,000	465,275	485,210	19,935	4 %
SALARIES	313,615	327,038	218,283	328,211	330,849	2,638	0 %
BENEFITS	78,774	90,195	62,244	96,729	106,651	9,922	10 %
MAINTENANCE & OPERATIONS	20,116	15,451	3,739	33,900	40,710	6,810	20 %
CAPITAL	272						0 %
INTERDEPT & TRANSFERS	8,950	10,198	6,670	6,435	7,000	565	8 %
OTHER							0 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	421,727	442,882	290,936	465,275	485,210	19,935	4 %
Revenues Over(Under) Expenditures	11,711	(27,927)	113,064				
Fund: Reet 1 Capital Improvements (134)							
FUND BALANCE & RESERVES				318,500	510,130	191,630	60 %
SALES & OTHER TAXES	629,104	714,375	623,114	600,000	715,000	115,000	19 %
INTERGOVERNMENT REVENUES			90,000				0 %
MISCELLANEOUS & INTEREST	14,877	15,896					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	643,981	730,271	713,114	918,500	1,225,130	306,630	33 %
MAINTENANCE & OPERATIONS	19,380	49,819	26,678	132,500	124,000	(8,500)	(6) %
INTERGOVERNMENT							0 %
CAPITAL	695,139	5,234	235,262	235,000	550,000	315,000	134 %
INTERDEPT & TRANSFERS	94,166	194,896	98,000	112,000	104,000	(8,000)	(7) %
DEBT SERVICE	411,035	439,087	107,053	439,000	447,130	8,130	1 %
OTHER							0 %
Total Expenditures	1,219,720	689,036	466,993	918,500	1,225,130	306,630	33 %
Revenues Over(Under) Expenditures	(575,739)	41,235	246,121				
Fund: Reet 2 Capital Facilities (135)							
FUND BALANCE & RESERVES				493,655	346,530	(147,125)	(29) %
SALES & OTHER TAXES	629,104	714,375	623,114	600,000	715,000	115,000	19 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	47,613	21,147	3,212				0 %
TRANSFERS & OTHER SOURCES	9,270						0 %
Total Revenues	685,987	735,522	626,326	1,093,655	1,061,530	(32,125)	(2) %
SALARIES		725					0 %
MAINTENANCE & OPERATIONS	77,832	58,085	9,051	69,500	72,000	2,500	3 %
INTERGOVERNMENT							0 %
CAPITAL	3,487	975		130,000	130,000		0 %
INTERDEPT & TRANSFERS	226,089	557,151	457,155	457,155	406,155	(51,000)	(11) %
DEBT SERVICE	452,251	437,151	50,825	437,000	453,375	16,375	3 %
OTHER							0 %
Total Expenditures	759,659	1,054,087	517,031	1,093,655	1,061,530	(32,125)	(2) %
Revenues Over(Under) Expenditures	(73,672)	(318,565)	109,295				
Fund: Reet Electronic Technology (150)							
FUND BALANCE & RESERVES				5,100	5,500	400	7 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	209	240					0 %
Total Revenues	209	240		5,100	5,500	400	7 %
SALARIES		181					0 %
BENEFITS		74					0 %
MAINTENANCE & OPERATIONS	6,023	6,196	2,535	5,100	5,500	400	7 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	209	240					0 %
OTHER							0 %
Total Expenditures	6,232	6,691	2,535	5,100	5,500	400	7 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Revenues Over(Under) Expenditures	(6,023)	(6,451)	(2,535)				
Fund: Rural County Sales Tax (121)							
FUND BALANCE & RESERVES				1,200,000		(1,200,000)	(100) %
SALES & OTHER TAXES	665,813	666,103	453,680	640,000	727,000	87,000	13 %
MISCELLANEOUS & INTEREST	17,287	555,937					0 %
Total Revenues	683,100	1,222,040	453,680	1,840,000	727,000	(1,113,000)	(60) %
MAINTENANCE & OPERATIONS		131		67,000	67,000		0 %
INTERGOVERNMENT	1,780,677	62,000	289,870	1,200,000		(1,200,000)	(100) %
INTERDEPT & TRANSFERS	19,987	22,258					0 %
OTHER				573,000	660,000	87,000	15 %
Total Expenditures	1,800,664	84,389	289,870	1,840,000	727,000	(1,113,000)	(60) %
Revenues Over(Under) Expenditures	(1,117,564)	1,137,651	163,810				
Fund: Solid Waste (401)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	154,709	116,836	54,356	141,500	152,000	10,500	7 %
CHARGES FOR SERVICES	5,863,226	5,749,296	4,085,739	5,393,083	5,526,083	133,000	2 %
MISCELLANEOUS & INTEREST	(427)	4,893	942	(2,100)	(600)	1,500	(71) %
TRANSFERS & OTHER SOURCES		535					0 %
Total Revenues	6,017,508	5,871,560	4,141,037	5,532,483	5,677,483	145,000	2 %
SALARIES	1,003,199	991,106	658,055	915,898	1,011,651	95,753	10 %
BENEFITS	424,380	454,356	315,801	569,073	519,215	(49,858)	(8) %
MAINTENANCE & OPERATIONS	3,605,814	3,695,025	2,303,650	3,246,429	3,216,734	(29,695)	(0) %
INTERGOVERNMENT	95,482	110,485	69,253	100,300	105,000	4,700	4 %
CAPITAL			178,412	150,000	235,000	85,000	56 %
INTERDEPT & TRANSFERS	612,269	535,528	470,739	550,783	589,883	39,100	7 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	5,741,144	5,786,500	3,995,910	5,532,483	5,677,483	145,000	2 %
Revenues Over(Under) Expenditures	276,364	85,060	145,127				
Fund: Storm & Surface Water Utility (144)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	4,548	30	184				0 %
MISCELLANEOUS & INTEREST	32	62	39				0 %
TRANSFERS & OTHER SOURCES	25,930	27,160	26,355	26,355	25,055	(1,300)	(4) %
Total Revenues	30,510	27,252	26,578	26,355	25,055	(1,300)	(4) %
SALARIES	47	45		1,500	1,060	(440)	(29) %
BENEFITS	22	19		350	290	(60)	(17) %
MAINTENANCE & OPERATIONS	141	153	81	150	150		0 %
INTERDEPT & TRANSFERS	46						0 %
DEBT SERVICE	25,921	25,168	2,136	24,355	23,555	(800)	(3) %
Total Expenditures	26,177	25,385	2,217	26,355	25,055	(1,300)	(4) %
Revenues Over(Under) Expenditures	4,333	1,867	24,361				
Fund: Treasurer's M & O (116)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	68,349	177,362	32,446	125,975	213,915	87,940	69 %
MISCELLANEOUS & INTEREST	57	24,380	156	25,000		(25,000)	(100) %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues	68,406	201,742	32,602	150,975	213,915	62,940	41 %
SALARIES	26,589	34,074	30,655	40,417	44,363	3,946	9 %
BENEFITS	9,542	11,229	9,919	13,888	15,502	1,614	11 %
MAINTENANCE & OPERATIONS	40,933	82,707	36,293	95,470	98,600	3,130	3 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	895	1,477	1,402	1,200	1,500	300	25 %
DEBT SERVICE							0 %
OTHER					53,950	53,950	0 %
Total Expenditures	77,959	129,487	78,269	150,975	213,915	62,940	41 %
Revenues Over(Under) Expenditures	(9,553)	72,255	(45,667)				
Fund: Trial Court Improvement (157)							
FUND BALANCE & RESERVES				6,500		(6,500)	(100) %
INTERGOVERNMENT REVENUES	23,648	23,824	17,997	5,000	11,500	6,500	130 %
MISCELLANEOUS & INTEREST	137	177	119				0 %
Total Revenues	23,785	24,001	18,116	11,500	11,500		0 %
MAINTENANCE & OPERATIONS	2,535			5,000	5,000		0 %
CAPITAL			6,453	6,500	6,500		0 %
Total Expenditures	2,535		6,453	11,500	11,500		0 %
Revenues Over(Under) Expenditures	21,250	24,001	11,663				
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	581	144,340	71,733	115,150	139,000	23,850	20 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	158	139	96				0 %
Total Revenues	739	144,479	71,829	115,150	139,000	23,850	20 %
SALARIES	28,332	22,760	15,478	22,530	37,726	15,196	67 %
BENEFITS	5,905	4,642	3,363	4,755	9,116	4,361	91 %
MAINTENANCE & OPERATIONS	37,218	40,654	46,837	79,468	83,594	4,126	5 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	1,587	8,829	8,397	8,397	8,564	167	1 %
OTHER							0 %
Total Expenditures	74,117	76,885	74,075	115,150	139,000	23,850	20 %
Revenues Over(Under) Expenditures	(73,378)	67,594	(2,246)				
Fund: Water Quality Assistance (149)							
INTERGOVERNMENT REVENUES	82,836	121,881	81,310	86,656	118,655	31,999	36 %
MISCELLANEOUS & INTEREST	115,770	176,861	9,719	137,252	139,286	2,034	1 %
TRANSFERS & OTHER SOURCES	86,138	170,634	41,885	148,500	148,500		0 %
Total Revenues	284,744	469,376	132,914	372,408	406,441	34,033	9 %
SALARIES		7,246	8,231	11,445	14,102	2,657	23 %
BENEFITS	1	2,756	2,664	4,716	5,882	1,166	24 %
MAINTENANCE & OPERATIONS	163,874	244,657	163,395	196,385	228,585	32,200	16 %
INTERDEPT & TRANSFERS	1,175	3,240		6,676	5,686	(990)	(14) %
DEBT SERVICE	178,498	129,816	73,593	153,186	152,186	(1,000)	(0) %
Total Expenditures	343,548	387,715	247,883	372,408	406,441	34,033	9 %

Island County

BUDGET REPORT

ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Revenues Over(Under) Expenditures	(58,804)	81,661	(114,969)				
Grand Total All Departments	583,115	5,285,697	5,234,210	( )	( )		

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Dept: Assessor (20)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	8,061	23,838	13,538	12,800	20,400	7,600	59 %
MISCELLANEOUS & INTEREST	12,873	31	766				0 %
Total Revenues	20,934	23,869	14,304	12,800	20,400	7,600	59 %
SALARIES	683,816	674,230	425,530	674,341	716,632	42,291	6 %
BENEFITS	232,972	258,137	170,883	274,101	327,401	53,300	19 %
MAINTENANCE & OPERATIONS	61,130	65,601	46,174	94,790	90,955	(3,835)	(4) %
CAPITAL	11,539	14,946					0 %
Total Expenditures	989,457	1,012,914	642,587	1,043,232	1,134,988	91,756	8 %
Dept: Auditor (21)							
Fund: Current Expense (001)							
LICENSES & PERMITS	5,431	5,788	3,528	5,000	5,000		0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	575,611	605,875	450,788	575,500	609,600	34,100	5 %
MISCELLANEOUS & INTEREST	508	(1,039)	1,019				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	581,550	610,624	455,335	580,500	614,600	34,100	5 %
SALARIES	489,221	486,009	345,441	504,250	578,494	74,244	14 %
BENEFITS	141,530	153,262	110,631	163,755	200,540	36,785	22 %
MAINTENANCE & OPERATIONS	72,216	82,803	53,778	126,600	95,525	(31,075)	(24) %
CAPITAL							0 %
Total Expenditures	702,967	722,074	509,850	794,605	874,559	79,954	10 %
Fund: Election Reserve (111)							
INTERGOVERNMENT REVENUES	642	54,036	3,030				0 %
CHARGES FOR SERVICES	225,273	109,030	68,425	203,000	111,292	(91,708)	(45) %
MISCELLANEOUS & INTEREST		107		200		(200)	(100) %
TRANSFERS & OTHER SOURCES	200,000	245,000	100,000	100,000	200,000	100,000	100 %
Total Revenues	425,915	408,173	171,455	303,200	311,292	8,092	2 %
SALARIES	95,111	143,930	47,958	78,060	82,814	4,754	6 %
BENEFITS	19,869	36,000	19,253	25,094	31,177	6,083	24 %
MAINTENANCE & OPERATIONS	116,252	139,535	96,045	178,820	169,820	(9,000)	(5) %
CAPITAL	11,341		14,891				0 %
INTERDEPT & TRANSFERS	2,155	6,439	2,350	3,500	3,500		0 %
OTHER				17,726	23,981	6,255	35 %
Total Expenditures	244,728	325,904	180,497	303,200	311,292	8,092	2 %
Fund: Auditor's O & M (118)							
FUND BALANCE & RESERVES				13,920	11,474	(2,446)	(17) %
INTERGOVERNMENT REVENUES	60,752	56,612	70,516	60,000	61,000	1,000	1 %
CHARGES FOR SERVICES	62,355	72,150	52,893	65,000	71,000	6,000	9 %
MISCELLANEOUS & INTEREST		528					0 %
TRANSFERS & OTHER SOURCES	25,400	25,400	25,400	25,400	25,400		0 %
Total Revenues	148,507	154,690	148,809	164,320	168,874	4,554	2 %
SALARIES	67,272	58,781	41,375	61,511	64,465	2,954	4 %
BENEFITS	27,271	24,564	15,288	23,086	25,668	2,582	11 %
MAINTENANCE & OPERATIONS	60,941	50,942	39,029	65,223	64,241	(982)	(1) %
CAPITAL		7,294		10,000	10,000		0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERDEPT & TRANSFERS	2,520	3,429	2,052	4,500	4,500		0 %
Total Expenditures	158,004	145,010	97,744	164,320	168,874	4,554	2 %
Dept: Budget (47)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES			69				0 %
MISCELLANEOUS & INTEREST	363						0 %
Total Revenues	363		69				0 %
SALARIES	100,805	92,809	54,978	82,466	42,130	(40,336)	(48) %
BENEFITS	24,653	24,099	14,032	21,153	11,808	(9,345)	(44) %
MAINTENANCE & OPERATIONS	8,746	8,881	3,700	11,600	13,300	1,700	14 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	134,204	125,789	72,710	115,219	67,238	(47,981)	(41) %
Dept: Central Services (26)							
Fund: Current Expense (001)							
SALES & OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	305,807	344,886	229,635	346,867	350,288	3,421	0 %
BENEFITS	102,442	132,432	88,055	131,900	158,290	26,390	20 %
MAINTENANCE & OPERATIONS	365,605	327,811	198,477	396,600	633,050	236,450	59 %
INTERGOVERNMENT							0 %
CAPITAL	166,861	55,451	95,269	143,426	306,000	162,574	113 %
DEBT SERVICE							0 %
Total Expenditures	940,715	860,580	611,436	1,018,793	1,447,628	428,835	42 %
Dept: Civil Service (51)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS	3						0 %
MAINTENANCE & OPERATIONS	365	1,208					0 %
Total Expenditures	368	1,208					0 %
Dept: Clerk (24)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	88,922	90,947	63,186	75,000	176,000	101,000	134 %
CHARGES FOR SERVICES	211,271	260,784	160,449	212,000	187,000	(25,000)	(11) %
FINES & PENALTIES	59,566	66,474	49,628	59,400	59,600	200	0 %
MISCELLANEOUS & INTEREST	10,908	8,601	6,550	5,000	5,000		0 %
TRANSFERS & OTHER SOURCES	9,000	9,000	9,000	9,000	9,000		0 %
Total Revenues	379,667	435,806	288,813	360,400	436,600	76,200	21 %
SALARIES	286,266	298,284	207,551	320,930	354,423	33,493	10 %
BENEFITS	63,944	67,534	49,788	93,137	108,124	14,987	16 %
MAINTENANCE & OPERATIONS	43,326	48,672	18,747	31,500	39,000	7,500	23 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	393,536	414,490	276,086	445,567	501,547	55,980	12 %
Dept: Commissioners (25)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	312	262	548	500	500		0 %
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,507	8,190	548	500	500		0 %
SALARIES	433,906	427,287	283,075	425,809	421,972	(3,837)	(0) %
BENEFITS	132,810	132,635	72,809	120,335	127,175	6,840	5 %
MAINTENANCE & OPERATIONS	46,926	48,462	24,713	57,450	54,700	(2,750)	(4) %
Total Expenditures	613,642	608,384	380,597	603,594	603,847	253	0 %
Dept: Coroner (27)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	17,510		12,220	20,000	20,000		0 %
MISCELLANEOUS & INTEREST		200					0 %
Total Revenues	17,510	200	12,220	20,000	20,000		0 %
SALARIES	113,865	117,817	79,942	114,100	114,905	805	0 %
BENEFITS	32,519	40,705	28,525	44,724	48,690	3,966	8 %
MAINTENANCE & OPERATIONS	100,198	78,242	62,381	82,100	82,000	(100)	(0) %
Total Expenditures	246,582	236,764	170,848	240,924	245,595	4,671	1 %
Dept: District Court (29)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	245,161	245,065	75,593	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	189,104	213,729	146,525	219,500	210,500	(9,000)	(4) %
FINES & PENALTIES	485,232	502,551	314,248	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	19,214	16,000	23,000	7,000	43 %
Total Revenues	940,378	985,720	555,580	919,400	982,900	63,500	6 %
SALARIES	625,712	630,139	457,451	671,191	748,166	76,975	11 %
BENEFITS	213,872	224,174	164,411	237,738	291,517	53,779	22 %
MAINTENANCE & OPERATIONS	86,362	89,135	54,604	91,010	91,010		0 %
CAPITAL							0 %
Total Expenditures	925,946	943,448	676,466	999,939	1,130,693	130,754	13 %
Dept: Emergency Management (48)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	104,744	185,143	146,444	257,585	126,446	(131,139)	(50) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		15					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	104,744	185,158	146,444	257,585	126,446	(131,139)	(50) %
SALARIES	31,797	50,156	29,006	43,200	45,108	1,908	4 %
BENEFITS	14,101	10,103	6,341	9,415	10,714	1,299	13 %
MAINTENANCE & OPERATIONS	100,654	165,148	107,797	265,935	146,576	(119,359)	(44) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	154,229	245,014	185,602	318,550	210,398	(108,152)	(33) %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Dept: Extension Services (16)							
Fund: Extension Services (160)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES	175,002	108,971	118,012	131,906	108,500	(23,406)	(17) %
CHARGES FOR SERVICES	113,725	56,730	27,043	82,820	79,495	(3,325)	(4) %
MISCELLANEOUS & INTEREST	106,798	57,478	26,037	54,967	53,604	(1,363)	(2) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	122,020	18,500	17 %
Total Revenues	491,504	322,864	274,613	373,213	363,619	(9,594)	(2) %
SALARIES	158,018	158,123	120,555	164,329	211,622	47,293	28 %
BENEFITS	43,465	34,894	25,762	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	74,998	144,604	143,369	(1,235)	(0) %
INTERGOVERNMENT	3,498	52	24	50	50		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	12,647	9,691	8,807	8,125	8,578	453	5 %
OTHER				10,790		(10,790)	(100) %
Total Expenditures	402,870	351,176	230,146	373,213	363,619	(9,594)	(2) %
Dept: Facilities & Maintenance (28)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	73,227	74,397	50,487	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	73,227	74,464	50,487	44,000	75,720	31,720	72 %
SALARIES	396,946	409,355	252,921	419,750	445,074	25,324	6 %
BENEFITS	160,713	192,427	132,053	211,345	239,189	27,844	13 %
MAINTENANCE & OPERATIONS	376,407	405,177	245,755	419,150	428,150	9,000	2 %
CAPITAL							0 %
Total Expenditures	934,066	1,006,959	630,729	1,050,245	1,112,413	62,168	5 %
Fund: Reet 1 Capital Improvements (134)							
MAINTENANCE & OPERATIONS	18,934	48,783	25,520				0 %
CAPITAL	19,083			195,000	240,000	45,000	23 %
Total Expenditures	38,017	48,783	25,520	195,000	240,000	45,000	23 %
Dept: General Services Admin (54)							
Fund: Current Expense (001)							
SALES & OTHER TAXES		154					0 %
LICENSES & PERMITS	1,054	13,803	15,472	19,625	16,000	(3,625)	(18) %
INTERGOVERNMENT REVENUES	102,597	171,943		52,582	56,000	3,418	6 %
CHARGES FOR SERVICES	30,254	28,991	18,414	32,875	34,100	1,225	3 %
FINES & PENALTIES	3,995	500	1,295	4,000	1,000	(3,000)	(75) %
MISCELLANEOUS & INTEREST	3,743	5,052	2,645	3,500	3,900	400	11 %
Total Revenues	141,643	220,443	37,826	112,582	111,000	(1,582)	(1) %
SALARIES	73,921	90,669	73,192	79,683	90,870	11,187	14 %
BENEFITS	20,466	23,657	17,679	27,607	32,293	4,686	16 %
MAINTENANCE & OPERATIONS	1,110,990	1,094,648	665,788	1,092,259	1,032,635	(59,624)	(5) %
INTERGOVERNMENT	10,170	9,847	9,871	10,094	10,000	(94)	(0) %
CAPITAL							0 %
DEBT SERVICE							0 %
Total Expenditures	1,215,547	1,218,821	766,530	1,209,643	1,165,798	(43,845)	(3) %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Fund: County Fair (110)							
SALES & OTHER TAXES							0 %
INTERGOVERNMENT REVENUES	37,522	32,901	49,990				0 %
CHARGES FOR SERVICES	87,126	4,613					0 %
MISCELLANEOUS & INTEREST	114,939	40,378					0 %
TRANSFERS & OTHER SOURCES	29,989						0 %
Total Revenues	269,576	77,892	49,990				0 %
SALARIES	77,647	15,671					0 %
BENEFITS	9,977	3,831					0 %
MAINTENANCE & OPERATIONS	148,858	64,723	40				0 %
CAPITAL	37,835		49,990				0 %
INTERDEPT & TRANSFERS							0 %
DEBT SERVICE							0 %
Total Expenditures	274,317	84,225	50,030				0 %
Fund: Fire Permit Program (115)							
LICENSES & PERMITS	19,640	16,020	12,440	18,000		(18,000)	(100) %
INTERGOVERNMENT REVENUES	15,374	30,778	23,089	12,200		(12,200)	(100) %
MISCELLANEOUS & INTEREST	200						0 %
Total Revenues	35,214	46,798	35,529	30,200		(30,200)	(100) %
MAINTENANCE & OPERATIONS	1,242	44,346	15,619	1,400		(1,400)	(100) %
INTERGOVERNMENT	51,842			28,800		(28,800)	(100) %
Total Expenditures	53,084	44,346	15,619	30,200		(30,200)	(100) %
Fund: Conservation Futures (132)							
FUND BALANCE & RESERVES				150,500		(150,500)	(100) %
PROPERTY TAXES	663,723	672,437	383,445	675,000	682,000	7,000	1 %
INTERGOVERNMENT REVENUES	393,469	1,195,145	511,149	498,750	850	(497,900)	(99) %
MISCELLANEOUS & INTEREST	25,017	23,377	9,394	105,100	105,636	536	0 %
Total Revenues	1,082,209	1,890,959	903,988	1,429,350	788,486	(640,864)	(44) %
SALARIES	4,490	4,640	3,144	4,681	4,665	(16)	(0) %
BENEFITS	1,363	1,517	895	2,033	2,022	(11)	(0) %
MAINTENANCE & OPERATIONS	15,743	111,655	58,734	31,150	1,300	(29,850)	(95) %
INTERGOVERNMENT			400,000				0 %
CAPITAL	356,651	2,194,287	252	509,486		(509,486)	(100) %
DEBT SERVICE	254,529	256,454	43,059	882,000	780,499	(101,500)	(11) %
Total Expenditures	632,776	2,568,553	506,084	1,429,350	788,486	(640,863)	(44) %
Fund: Reet 1 Capital Improvements (134)							
MAINTENANCE & OPERATIONS		944	932				0 %
CAPITAL			962				0 %
INTERDEPT & TRANSFERS	29,989						0 %
Total Expenditures	29,989	944	1,894				0 %
Fund: Family Res Ctr Oak Harbor (141)							
FUND BALANCE & RESERVES					985	985	0 %
MISCELLANEOUS & INTEREST	53,446	53,024	34,982	55,937	46,125	(9,812)	(17) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,446	53,024	34,982	55,937	47,110	(8,827)	(15) %
MAINTENANCE & OPERATIONS	11,028	9,726	5,350	14,957	10,110	(4,847)	(32) %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERGOVERNMENT	367	367	242		325	325	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,281	39,996	26,481	40,980	36,675	(4,305)	(10) %
Total Expenditures	50,676	50,089	32,073	55,937	47,110	(8,827)	(15) %
Fund: Family Res Ctr So Whidbey (142)							
MISCELLANEOUS & INTEREST	5,500	6,000	4,000	2,400	6,000	3,600	150 %
Total Revenues	5,500	6,000	4,000	2,400	6,000	3,600	150 %
MAINTENANCE & OPERATIONS	225		304		325	325	0 %
INTERGOVERNMENT	99	99	69		110	110	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				2,400	5,565	3,165	131 %
Total Expenditures	324	99	373	2,400	6,000	3,600	150 %
Fund: Family Res Ctr Camano (143)							
FUND BALANCE & RESERVES				9,574	10,530	956	9 %
MISCELLANEOUS & INTEREST	38,976	42,115	23,969	40,572	47,055	6,483	15 %
Total Revenues	38,976	42,115	23,969	50,146	57,585	7,439	14 %
MAINTENANCE & OPERATIONS	10,002	9,002	6,838	10,000	9,830	(170)	(1) %
INTERGOVERNMENT	571	627	319		740	740	0 %
INTERDEPT & TRANSFERS	37,857	38,537	26,067	40,146	47,015	6,869	17 %
OTHER							0 %
Total Expenditures	48,430	48,166	33,224	50,146	57,585	7,439	14 %
Fund: Comm Mental Health Facility (148)							
MISCELLANEOUS & INTEREST	5,787	5,305	4,340	5,790	5,790		0 %
Total Revenues	5,787	5,305	4,340	5,790	5,790		0 %
MAINTENANCE & OPERATIONS	1,073						0 %
INTERDEPT & TRANSFERS	4,915	5,085	2,736	5,790	5,790		0 %
Total Expenditures	5,988	5,085	2,736	5,790	5,790		0 %
Fund: Insurance Reserve (505)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	861,578	897,976	712,298	843,600	852,509	8,909	1 %
TRANSFERS & OTHER SOURCES			1,733				0 %
Total Revenues	861,578	897,976	714,031	843,600	852,509	8,909	1 %
SALARIES	85,159	25,844	21,045	78,221	63,752	(14,469)	(18) %
BENEFITS	27,687	11,770	2,300	33,359	17,057	(16,302)	(48) %
MAINTENANCE & OPERATIONS	347,617	696,262	78,207	732,020	754,200	22,180	3 %
CAPITAL							0 %
INTERDEPT & TRANSFERS					17,500	17,500	0 %
OTHER							0 %
Total Expenditures	460,463	733,876	101,552	843,600	852,509	8,909	1 %
Fund: Motor Pool (506)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES		4,000					0 %
MISCELLANEOUS & INTEREST							0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
TRANSFERS & OTHER SOURCES	37,081	179,979	220,083	223,500	465,000	241,500	108 %
Total Revenues	37,081	183,979	220,083	223,500	465,000	241,500	108 %
MAINTENANCE & OPERATIONS	412,644	284,741	33,056	43,500	60,000	16,500	37 %
CAPITAL			180,879	180,000	405,000	225,000	125 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	412,644	284,741	213,935	223,500	465,000	241,500	108 %
Dept: Human Resources (59)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	5,677	190	53				0 %
MISCELLANEOUS & INTEREST	926		860				0 %
TRANSFERS & OTHER SOURCES					17,500	17,500	0 %
Total Revenues	6,603	190	913		17,500	17,500	0 %
SALARIES	95,355	146,553	110,573	165,900	165,463	(437)	(0) %
BENEFITS	24,316	47,078	38,186	57,722	63,226	5,504	9 %
MAINTENANCE & OPERATIONS	16,524	16,402	53,644	62,110	113,150	51,040	82 %
Total Expenditures	136,195	210,033	202,403	285,732	341,839	56,107	19 %
Dept: Human Services (13)							
Fund: Current Expense (001)							
MAINTENANCE & OPERATIONS	152,435	152,435	88,878	152,435	177,435	25,000	16 %
INTERDEPT & TRANSFERS		6,010	6,010	6,010	6,010		0 %
Total Expenditures	152,435	158,445	94,888	158,445	183,445	25,000	15 %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES	88,587	101,320	74,644	100,421	101,071	650	0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	88,587	101,320	74,644	100,421	101,071	650	0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		131,388		96,000	96,000		0 %
INTERGOVERNMENT	25,000						0 %
INTERDEPT & TRANSFERS		13,599	4,421	4,421	5,071	650	14 %
Total Expenditures	25,000	144,987	4,421	100,421	101,071	650	0 %
Fund: Homeless Housing (106)							
INTERGOVERNMENT REVENUES	157,734	66,827	150,748	433,876	100,000	(333,876)	(76) %
CHARGES FOR SERVICES	378,779	462,179	367,574	434,600	488,936	54,336	12 %
TRANSFERS & OTHER SOURCES	498						0 %
Total Revenues	537,011	529,006	518,322	868,476	588,936	(279,540)	(32) %
SALARIES	75,959	5,165	1,690		10,882	10,882	0 %
BENEFITS	27,881	3,702	1,306		8,396	8,396	0 %
MAINTENANCE & OPERATIONS	229,257	337,787	339,489	843,876	542,722	(301,154)	(35) %
INTERGOVERNMENT	24,442						0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	1,587	32,230	24,600	24,600	26,936	2,336	9 %
OTHER							0 %
Total Expenditures	360,201	378,884	367,085	868,476	588,936	(279,540)	(32) %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	581	144,340	71,733	115,150	139,000	23,850	20 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	581	144,340	71,733	115,150	139,000	23,850	20 %
SALARIES	28,332	22,760	15,478	22,530	37,726	15,196	67 %
BENEFITS	5,905	4,642	3,363	4,755	9,116	4,361	91 %
MAINTENANCE & OPERATIONS	37,218	40,654	46,837	79,468	83,594	4,126	5 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	1,587	8,829	8,397	8,397	8,564	167	1 %
OTHER							0 %
Total Expenditures	74,117	76,885	74,075	115,150	139,000	23,850	20 %
Fund: Mental Health (113)							
PROPERTY TAXES	160,008	159,543	81,285	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	175				0 %
INTERGOVERNMENT REVENUES	129,596	70,442	28,640	125,490	319,524	194,034	154 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST					2,000	2,000	0 %
Total Revenues	289,834	230,244	110,100	275,490	475,524	200,034	72 %
SALARIES	171,659	131,541	64,776	142,232	100,472	(41,760)	(29) %
BENEFITS	64,800	57,694	37,053	80,280	61,359	(18,921)	(23) %
MAINTENANCE & OPERATIONS	19,197	11,540	8,028	18,909	281,856	262,947	1,390 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	13,709	26,172	22,170	21,780	25,604	3,824	17 %
OTHER				12,289	6,233	(6,056)	(49) %
Total Expenditures	270,440	226,947	132,027	275,490	475,524	200,034	72 %
Fund: Developmental Disabilities (114)							
PROPERTY TAXES	160,008	159,543	81,285	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	175				0 %
INTERGOVERNMENT REVENUES	469,867	429,453	211,296	524,470	524,470		0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	630,105	589,255	292,756	674,470	678,470	4,000	0 %
SALARIES	64,846		3,745				0 %
BENEFITS	33,227		2,084				0 %
MAINTENANCE & OPERATIONS	445,079	428,599	255,052	544,470	547,470	3,000	0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	6,450	58,561	75,381	75,107	85,629	10,522	14 %
OTHER				54,893	45,371	(9,522)	(17) %
Total Expenditures	550,677	487,160	336,262	674,470	678,470	4,000	0 %
Fund: Alcohol/substance Abuse (123)							
INTERGOVERNMENT REVENUES	473,111	397,632	226,559	509,980	466,189	(43,791)	(8) %
CHARGES FOR SERVICES	19,926	70,687	67,014	66,000		(66,000)	(100) %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES		6,000					0 %
Total Revenues	493,037	474,319	293,573	575,980	466,189	(109,791)	(19) %
SALARIES	178,249	265,934	186,057	316,242	25,059	(291,183)	(92) %
BENEFITS	72,310	126,152	81,959	145,937	5,622	(140,315)	(96) %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
MAINTENANCE & OPERATIONS	292,402	84,067	81,186	96,173	426,508	330,335	343 %
INTERGOVERNMENT							0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	4,419	6,478	9,292	7,500	9,000	1,500	20 %
OTHER				10,128		(10,128)	(100) %
Total Expenditures	548,455	482,631	358,494	575,980	466,189	(109,791)	(19) %
Fund: Mh Therapeutic Court Sales Tax (126)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES							0 %
INTERGOVERNMENT REVENUES	21,666						0 %
CHARGES FOR SERVICES							0 %
Total Revenues	21,666						0 %
SALARIES	274,778	264,566	204,486	316,505	343,847	27,342	8 %
BENEFITS	60,796	60,369	49,828	117,969	118,393	424	0 %
MAINTENANCE & OPERATIONS	147,316	195,604	130,122	266,500	215,270	(51,230)	(19) %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	16,565	63,419	71,073	66,536	85,238	18,702	28 %
OTHER							0 %
Total Expenditures	500,530	583,958	455,509	767,510	762,748	(4,762)	(0) %
Fund: Human Services Fund (129)							
INTERGOVERNMENT REVENUES		156,968	72,785	182,484	164,398	(18,086)	(9) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST			512		6,000	6,000	0 %
TRANSFERS & OTHER SOURCES		211,625	206,851	206,851	296,802	89,951	43 %
Total Revenues		368,593	280,148	389,335	467,200	77,865	19 %
SALARIES		217,098	150,645	232,339	290,782	58,443	25 %
BENEFITS		96,164	69,679	110,375	129,861	19,486	17 %
MAINTENANCE & OPERATIONS		26,855	17,397	20,256	20,657	401	1 %
INTERDEPT & TRANSFERS		30,816	18,067	23,371	25,900	2,529	10 %
OTHER				2,994		(2,994)	(100) %
Total Expenditures		370,933	255,788	389,335	467,200	77,865	19 %
Dept: Miscellaneous (36)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	25,000						0 %
CHARGES FOR SERVICES			1,675				0 %
MISCELLANEOUS & INTEREST	123						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	25,123		1,675				0 %
SALARIES	10,348	10,093	5,915	10,400	9,501	(899)	(8) %
BENEFITS	61,805	51,078	28,415	40,975	40,972	(3)	(0) %
MAINTENANCE & OPERATIONS	119,895	113,266	72,517	128,670	120,860	(7,810)	(6) %
INTERGOVERNMENT	69,417	71,115	44,691	70,587	70,846	259	0 %
Total Expenditures	261,465	245,552	151,538	250,632	242,179	(8,452)	(3) %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES		51	11				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues		51	11				0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Fund: Homeless Housing (106)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
BENEFITS	98						0 %
Total Expenditures	98						0 %
Fund: Rural County Sales Tax (121)							
FUND BALANCE & RESERVES				1,200,000		(1,200,000)	(100) %
SALES & OTHER TAXES	665,813	666,103	453,680	640,000	727,000	87,000	13 %
MISCELLANEOUS & INTEREST		533,679					0 %
Total Revenues	665,813	1,199,782	453,680	1,840,000	727,000	(1,113,000)	(60) %
MAINTENANCE & OPERATIONS		131		67,000	67,000		0 %
INTERGOVERNMENT	1,780,677	62,000	289,870	1,200,000		(1,200,000)	(100) %
INTERDEPT & TRANSFERS	2,700						0 %
OTHER				573,000	660,000	87,000	15 %
Total Expenditures	1,783,377	62,131	289,870	1,840,000	727,000	(1,113,000)	(60) %
Fund: 2% Hotel/motel Public Faciliti (124)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	148,154	152,975	91,089	156,700	186,000	29,300	18 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	148,154	152,975	91,089	156,700	186,000	29,300	18 %
MAINTENANCE & OPERATIONS	1,583	300					0 %
INTERGOVERNMENT	100,210	129,364	81,144	150,000	176,900	26,900	17 %
INTERDEPT & TRANSFERS	4,500	5,100	6,700	6,700	9,100	2,400	35 %
Total Expenditures	106,293	134,764	87,844	156,700	186,000	29,300	18 %
Fund: Enhanced 911 (140)							
SALES & OTHER TAXES	838,055	770,530	507,936	767,000	763,000	(4,000)	(0) %
INTERGOVERNMENT REVENUES	48,043	32,850					0 %
MISCELLANEOUS & INTEREST	234	222	126				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	886,332	803,602	512,562	767,000	763,000	(4,000)	(0) %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	884,832	802,102	508,063	765,500	761,500	(4,000)	(0) %
INTERDEPT & TRANSFERS	1,500	1,500	1,500	1,500	1,500		0 %
Total Expenditures	886,332	803,602	509,563	767,000	763,000	(4,000)	(0) %
Fund: Joint Tourism Promotion (146)							
FUND BALANCE & RESERVES				30,000	25,000	(5,000)	(16) %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
SALES & OTHER TAXES	148,698	152,210	90,911	150,000	170,000	20,000	13 %
INTERGOVERNMENT REVENUES	86,116	55,682	49,558	70,000	75,000	5,000	7 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	234,814	207,892	140,469	250,000	270,000	20,000	8 %
MAINTENANCE & OPERATIONS	231,553	248,019	155,211	250,000	270,000	20,000	8 %
INTERGOVERNMENT							0 %
Total Expenditures	231,553	248,019	155,211	250,000	270,000	20,000	8 %
Fund: Historical Preservation Fund (180)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	20,206	23,539	17,518	20,000	24,000	4,000	20 %
Total Revenues	20,206	23,539	17,518	20,000	24,000	4,000	20 %
MAINTENANCE & OPERATIONS	19,484	3,423		3,000	7,000	4,000	133 %
INTERGOVERNMENT	7,500	12,000		5,000	5,000		0 %
INTERDEPT & TRANSFERS	12,000	12,000	12,000	12,000	12,000		0 %
Total Expenditures	38,984	27,423	12,000	20,000	24,000	4,000	20 %
Dept: Natural Resources (15)							
Fund: Clean Water Utility (154)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS	310,383			230,000	230,000		0 %
Total Expenditures	310,383			230,000	230,000		0 %
Fund: Natural Resources Fund (165)							
INTERGOVERNMENT REVENUES		156,963	84,775	289,303	152,000	(137,303)	(47) %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES				230,000	230,000		0 %
Total Revenues		156,963	84,778	519,303	387,000	(132,303)	(25) %
SALARIES		162,341	107,348	214,557	214,220	(337)	(0) %
BENEFITS		49,020	28,961	59,634	62,683	3,049	5 %
MAINTENANCE & OPERATIONS		101,323	118,709	167,701	42,622	(125,079)	(74) %
INTERDEPT & TRANSFERS		58,484	567	77,411	67,475	(9,936)	(12) %
Total Expenditures		371,168	255,585	519,303	387,000	(132,303)	(25) %
Dept: Planning (53)							
Fund: Current Expense (001)							
LICENSES & PERMITS	1,000,936	823,537	661,828	854,000	927,800	73,800	8 %
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	141,000	108,812	338 %
CHARGES FOR SERVICES	416,471	468,229	319,076	508,425	498,800	(9,625)	(1) %
MISCELLANEOUS & INTEREST	649	703	186	300	300		0 %
TRANSFERS & OTHER SOURCES	49,000	49,000	49,000	49,000	49,000		0 %
Total Revenues	1,641,514	1,523,424	1,075,860	1,443,913	1,616,900	172,987	11 %

Island County
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DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
SALARIES	964,617	961,890	614,249	1,029,149	1,026,701	(2,448)	(0) %
BENEFITS	332,162	361,130	246,874	419,803	445,947	26,144	6 %
MAINTENANCE & OPERATIONS	274,607	195,214	77,794	143,255	274,161	130,906	91 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,603,954	1,518,234	938,917	1,592,207	1,746,809	154,602	9 %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS		37,552		100,000	70,000	(30,000)	(30) %
Total Expenditures		37,552		100,000	70,000	(30,000)	(30) %
Dept: Prosecuting Attorney (39)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	224,781	201,545	124,101	203,516	227,733	24,217	11 %
CHARGES FOR SERVICES	30,050	30,530	22,503	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,299	400	400		0 %
MISCELLANEOUS & INTEREST	57	68	1,960				0 %
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000		0 %
Total Revenues	268,876	246,188	162,863	242,416	266,633	24,217	9 %
SALARIES	871,066	919,212	610,321	980,451	998,584	18,133	1 %
BENEFITS	279,683	300,852	218,416	344,085	410,947	66,862	19 %
MAINTENANCE & OPERATIONS	67,321	78,934	102,996	143,868	112,722	(31,146)	(21) %
CAPITAL		11,528	6,408	17,985		(17,985)	(100) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,218,070	1,310,526	938,141	1,486,389	1,522,253	35,864	2 %
Fund: Drug Seizure (133)							
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Federal Asset Forfeiture (147)							
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Dept: Public Health (14)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
Total Expenditures							0 %
Fund: Public Health Pooling (104)							

Island County
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DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	358,087	514,000	500,900	(13,100)	(2) %
INTERGOVERNMENT REVENUES	1,414,147	1,174,183	765,162	1,221,002	1,173,590	(47,412)	(3) %
CHARGES FOR SERVICES	690,334	710,608	215,971	666,339	728,301	61,962	9 %
MISCELLANEOUS & INTEREST	12,627	1,039	12,364	1,400		(1,400)	(100) %
TRANSFERS & OTHER SOURCES	425,274	477,237	293,237	293,237	444,357	151,120	51 %
Total Revenues	3,050,336	2,831,531	1,644,821	2,695,978	2,847,148	151,170	5 %
SALARIES	1,610,373	1,464,251	998,236	1,521,600	1,611,468	89,867	5 %
BENEFITS	556,739	530,216	378,375	607,741	639,439	31,697	5 %
MAINTENANCE & OPERATIONS	674,100	334,706	222,174	355,053	352,118	(2,935)	(0) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	182,566	206,562	196,701	211,583	244,123	32,540	15 %
OTHER							0 %
Total Expenditures	3,023,778	2,535,735	1,795,486	2,695,978	2,847,148	151,169	5 %
Fund: Fire Permit Program (115)							
LICENSES & PERMITS			3,086		18,000	18,000	0 %
INTERGOVERNMENT REVENUES					12,000	12,000	0 %
Total Revenues			3,086		30,000	30,000	0 %
SALARIES					10,136	10,136	0 %
BENEFITS					7,216	7,216	0 %
MAINTENANCE & OPERATIONS			11		6,909	6,909	0 %
INTERDEPT & TRANSFERS					5,739	5,739	0 %
Total Expenditures			11		30,000	30,000	0 %
Fund: Water Quality Assistance (149)							
INTERGOVERNMENT REVENUES	82,836	121,881	81,310	86,656	118,655	31,999	36 %
MISCELLANEOUS & INTEREST	115,770	175,736	9,719	137,252	139,286	2,034	1 %
TRANSFERS & OTHER SOURCES	86,138	170,634	41,885	148,500	148,500		0 %
Total Revenues	284,744	468,251	132,914	372,408	406,441	34,033	9 %
SALARIES		7,246	8,231	11,445	14,102	2,657	23 %
BENEFITS	1	2,756	2,664	4,716	5,882	1,166	24 %
MAINTENANCE & OPERATIONS	163,874	244,657	163,395	196,385	228,585	32,200	16 %
INTERDEPT & TRANSFERS	1,175	2,115		6,676	5,686	(990)	(14) %
DEBT SERVICE	178,498	129,816	73,593	153,186	152,186	(1,000)	(0) %
Total Expenditures	343,548	386,590	247,883	372,408	406,441	34,033	9 %
Fund: Clean Water Utility (154)							
INTERDEPT & TRANSFERS		318,699		372,000	372,000		0 %
Total Expenditures		318,699		372,000	372,000		0 %
Dept: Public Works (11)							
Fund: Current Expense (001)							
PROPERTY TAXES							0 %
CHARGES FOR SERVICES	31,813	27,830	25,212	28,726	20,826	(7,900)	(27) %
MISCELLANEOUS & INTEREST	5,189	6,727	53,945	6,000	5,600	(400)	(6) %
TRANSFERS & OTHER SOURCES	9,064	167,060	173,400	187,400	178,100	(9,300)	(4) %
Total Revenues	46,066	201,617	252,557	222,126	204,526	(17,600)	(7) %
SALARIES	85,517	98,258	65,017	97,509	117,688	20,179	20 %

Island County
BUDGET REPORT
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Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
BENEFITS	38,019	44,598	30,773	46,764	54,697	7,933	16 %
MAINTENANCE & OPERATIONS	74,995	48,567	38,985	56,336	56,336		0 %
INTERGOVERNMENT	816	1,481	932	749	749		0 %
CAPITAL	15,109		8,833				0 %
INTERDEPT & TRANSFERS	3,785	7,203					0 %
Total Expenditures	218,241	200,107	144,540	201,358	229,470	28,112	13 %
Fund: County Road (101)							
FUND BALANCE & RESERVES					637,613	637,613	0 %
PROPERTY TAXES	7,953,576	8,026,716	4,594,671	8,055,300	8,243,000	187,700	2 %
SALES & OTHER TAXES	1,428	3,008	1,799	2,200	2,200		0 %
LICENSES & PERMITS	82,750	76,723	56,888	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,509,560	8,077,783	5,545,896	8,603,517	8,255,750	(347,767)	(4) %
CHARGES FOR SERVICES	57,251	65,709	3,694	68,000	166,500	98,500	144 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	7,049	3,399	2,723	10,000	10,000		0 %
TRANSFERS & OTHER SOURCES	21,948	210,454	15,089	5,000	5,000		0 %
Total Revenues	17,633,562	16,463,792	10,220,760	16,861,817	17,437,863	576,046	3 %
SALARIES	3,299,419	3,309,186	2,162,575	3,460,860	3,602,390	141,530	4 %
BENEFITS	1,214,803	1,311,884	854,497	1,433,940	1,585,004	151,064	10 %
MAINTENANCE & OPERATIONS	8,915,241	5,803,438	2,322,819	6,519,680	6,620,550	100,870	1 %
INTERGOVERNMENT	224	146	105	150	150		0 %
CAPITAL	222,202	58,194	42,723	665,400	535,450	(129,950)	(19) %
INTERDEPT & TRANSFERS	3,554,856	3,404,462	3,156,091	4,781,787	5,094,319	312,532	6 %
DEBT SERVICE	94,849						0 %
OTHER							0 %
Total Expenditures	17,301,594	13,887,310	8,538,810	16,861,817	17,437,863	576,046	3 %
Fund: Cornet Bay Dock (119)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	22,680	15,060	13,629	21,000	18,578	(2,422)	(11) %
Total Revenues	22,680	15,060	13,629	21,000	18,578	(2,422)	(11) %
SALARIES	5,252	5,295	4,570	5,472	8,208	2,736	50 %
BENEFITS	629	1,045	914	1,448	2,544	1,096	75 %
MAINTENANCE & OPERATIONS	1,530	1,221	642	3,460	3,460		0 %
INTERGOVERNMENT				200	200		0 %
INTERDEPT & TRANSFERS	700	700	900	900	900		0 %
OTHER				9,520	3,266	(6,254)	(65) %
Total Expenditures	8,111	8,261	7,026	21,000	18,578	(2,422)	(11) %
Fund: Reet 1 Capital Improvements (134)							
INTERGOVERNMENT REVENUES			90,000				0 %
Total Revenues			90,000				0 %
MAINTENANCE & OPERATIONS		92	226	78,000	68,000	(10,000)	(12) %
CAPITAL	676,056	5,234	234,300	40,000	310,000	270,000	675 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	676,056	5,326	234,526	118,000	378,000	260,000	220 %
Fund: Reet 2 Capital Facilities (135)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	30,000						0 %
TRANSFERS & OTHER SOURCES							0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues	30,000						0 %
SALARIES		725					0 %
MAINTENANCE & OPERATIONS	77,832	58,085	9,051				0 %
INTERGOVERNMENT							0 %
CAPITAL	3,487	975		130,000	130,000		0 %
INTERDEPT & TRANSFERS	22,246	1,196					0 %
Total Expenditures	103,565	60,981	9,051	130,000	130,000		0 %
Fund: Paths & Trails (137)							
INTERGOVERNMENT REVENUES	154,467	11,595	51,602	340,000	633,948	293,948	86 %
CHARGES FOR SERVICES							0 %
TRANSFERS & OTHER SOURCES	85,000			314,300	73,700	(240,600)	(76) %
Total Revenues	239,467	11,595	51,602	654,300	707,648	53,348	8 %
SALARIES	16,376	3,927	1,690	40,200	39,150	(1,050)	(2) %
BENEFITS	5,758	1,568	723	9,400	10,382	982	10 %
MAINTENANCE & OPERATIONS	89,496	50,317	32,821	591,060	658,116	67,056	11 %
INTERGOVERNMENT				5,000		(5,000)	(100) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	4,320	570	718	8,640		(8,640)	(100) %
Total Expenditures	115,950	56,382	35,952	654,300	707,648	53,348	8 %
Fund: Public Works (139)							
FUND BALANCE & RESERVES				11,275		(11,275)	(100) %
INTERGOVERNMENT REVENUES		7,240					0 %
CHARGES FOR SERVICES				50,000	50,000		0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	431,600	405,000	404,000	404,000	435,210	31,210	7 %
Total Revenues	431,600	412,240	404,000	465,275	485,210	19,935	4 %
SALARIES	313,615	327,038	218,283	328,211	330,849	2,638	0 %
BENEFITS	78,774	90,195	62,244	96,729	106,651	9,922	10 %
MAINTENANCE & OPERATIONS	20,116	15,451	3,739	33,900	40,710	6,810	20 %
CAPITAL	272						0 %
INTERDEPT & TRANSFERS	7,112	7,483	6,670	6,435	7,000	565	8 %
OTHER							0 %
Total Expenditures	419,889	440,167	290,936	465,275	485,210	19,935	4 %
Fund: Storm & Surface Water Utility (144)							
CHARGES FOR SERVICES	4,548	30	184				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	25,930	27,160	26,355	26,355	25,055	(1,300)	(4) %
Total Revenues	30,478	27,190	26,539	26,355	25,055	(1,300)	(4) %
SALARIES	47	45		1,500	1,060	(440)	(29) %
BENEFITS	22	19		350	290	(60)	(17) %
MAINTENANCE & OPERATIONS	141	153	81	150	150		0 %
INTERDEPT & TRANSFERS	46						0 %
DEBT SERVICE	25,921	25,168	2,136	24,355	23,555	(800)	(3) %
Total Expenditures	26,177	25,385	2,217	26,355	25,055	(1,300)	(4) %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues							0 %
CAPITAL				550,000	1,040,000	490,000	89 %
INTERDEPT & TRANSFERS		9,677	5,973	45,000	77,000	32,000	71 %
Total Expenditures		9,677	5,973	595,000	1,117,000	522,000	87 %
Fund: Construction & Acquisition (308)							
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
CAPITAL							0 %
Total Expenditures							0 %
Fund: Capital Drainage (321)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	411,000	295,588	220,400	715,800	716,040	240	0 %
Total Revenues	411,000	295,588	220,400	715,800	716,040	240	0 %
SALARIES	58,000	83,503	16,762	12,700	102,200	89,500	704 %
BENEFITS	19,475	33,272	6,610	5,300	26,874	21,574	407 %
MAINTENANCE & OPERATIONS	229,387	286,710	75,268	667,000	533,829	(133,171)	(19) %
CAPITAL	815	10,848	1,902				0 %
INTERDEPT & TRANSFERS	24,495	53,582	34,892	30,800	53,137	22,337	72 %
Total Expenditures	332,172	467,915	135,434	715,800	716,040	240	0 %
Fund: Solid Waste (401)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	154,709	116,836	54,356	141,500	152,000	10,500	7 %
CHARGES FOR SERVICES	5,863,226	5,749,296	4,085,739	5,393,083	5,526,083	133,000	2 %
MISCELLANEOUS & INTEREST	(4,575)	306	(1,775)	(2,100)	(600)	1,500	(71) %
TRANSFERS & OTHER SOURCES		535					0 %
Total Revenues	6,013,360	5,866,973	4,138,320	5,532,483	5,677,483	145,000	2 %
SALARIES	992,612	985,787	658,055	915,898	1,011,651	95,753	10 %
BENEFITS	424,380	454,356	315,801	569,073	519,215	(49,858)	(8) %
MAINTENANCE & OPERATIONS	3,605,814	3,695,025	2,303,650	3,246,429	3,216,734	(29,695)	(0) %
INTERGOVERNMENT	95,482	110,485	69,253	100,300	105,000	4,700	4 %
CAPITAL			178,412	150,000	235,000	85,000	56 %
INTERDEPT & TRANSFERS	612,269	535,528	470,739	550,783	589,883	39,100	7 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	5,730,557	5,781,181	3,995,910	5,532,483	5,677,483	145,000	2 %
Fund: Four Springs Lake Preserve (410)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	20,538	18,253	24,077	26,796	27,490	694	2 %
TRANSFERS & OTHER SOURCES		1,196					0 %
Total Revenues	20,538	19,449	24,077	26,796	27,490	694	2 %
SALARIES	10,232	14,633	13,000	9,300	9,420	120	1 %
BENEFITS	926	1,461	1,294	1,590	1,864	274	17 %
MAINTENANCE & OPERATIONS	25,478	28,413	5,255	12,616	12,616		0 %
INTERGOVERNMENT	305	307	270	390	390		0 %

Island County
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Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
CAPITAL							0 %
INTERDEPT & TRANSFERS	2,630	2,744	2,815	2,900	3,200	300	10 %
Total Expenditures	39,571	47,558	22,634	26,796	27,490	694	2 %
Fund: Equipment Rental & Revolving (501)							
FUND BALANCE & RESERVES				160,000		(160,000)	(100) %
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES	916,258	1,149,847	630,899	1,078,854	1,063,744	(15,110)	(1) %
MISCELLANEOUS & INTEREST	1,658,762	1,675,275	1,451,924	2,068,620	2,467,457	398,837	19 %
TRANSFERS & OTHER SOURCES		2,775			6,000	6,000	0 %
Total Revenues	2,575,020	2,827,897	2,082,823	3,307,474	3,537,201	229,727	6 %
SALARIES	371,356	340,261	247,391	349,649	364,050	14,401	4 %
BENEFITS	142,120	142,166	104,634	144,871	162,523	17,652	12 %
MAINTENANCE & OPERATIONS	1,801,912	1,970,770	1,203,937	1,809,654	1,854,307	44,653	2 %
CAPITAL			153,388	782,500	811,100	28,600	3 %
INTERDEPT & TRANSFERS	308,167	259,042	306,659	220,800	345,221	124,421	56 %
Total Expenditures	2,623,555	2,712,239	2,016,009	3,307,474	3,537,201	229,727	6 %
Dept: Sheriff (40)							
Fund: Current Expense (001)							
LICENSES & PERMITS	29,907	42,851	35,647	20,000	40,100	20,100	100 %
INTERGOVERNMENT REVENUES	212,757	276,092	158,877	124,000	175,500	51,500	41 %
CHARGES FOR SERVICES	52,078	43,782	30,350	48,500	48,500		0 %
FINES & PENALTIES	45	304	579				0 %
MISCELLANEOUS & INTEREST	14,504	11,607	18,614	10,000	10,000		0 %
TRANSFERS & OTHER SOURCES	616,000	750,000	750,000	750,000	725,000	(25,000)	(3) %
Total Revenues	925,291	1,124,636	994,067	952,500	999,100	46,600	4 %
SALARIES	3,769,130	3,787,827	2,759,368	4,048,660	4,167,140	118,480	2 %
BENEFITS	1,303,952	1,391,148	977,645	1,474,507	1,719,992	245,485	16 %
MAINTENANCE & OPERATIONS	645,294	766,113	482,712	727,650	839,690	112,040	15 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	585,000	2,000	0 %
CAPITAL		19,736	5,498	20,000	37,000	17,000	85 %
INTERDEPT & TRANSFERS	41,250	56,777	13,750	56,000	56,000		0 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	6,306,945	6,598,217	4,676,003	6,909,817	7,404,822	495,005	7 %
Fund: Drug Seizure (133)							
FINES & PENALTIES	2,946	3,865	1,834	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	781	3,859					0 %
Total Revenues	3,727	7,724	1,834	10,000	10,000		0 %
MAINTENANCE & OPERATIONS				10,000	10,000		0 %
Total Expenditures				10,000	10,000		0 %
Fund: Federal Asset Forfeiture (147)							
FINES & PENALTIES				5,000	5,000		0 %
Total Revenues				5,000	5,000		0 %
MAINTENANCE & OPERATIONS	2,148			5,000	5,000		0 %

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Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	2,148			5,000	5,000		0 %
Dept: Superior Court (41)							
Fund: Current Expense (001)							
LICENSES & PERMITS	10,833	10,603	9,016	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	319,289	331,134	207,707	308,913	333,686	24,773	8 %
CHARGES FOR SERVICES	22,629	22,662	11,975	18,000	18,000		0 %
FINES & PENALTIES	210						0 %
MISCELLANEOUS & INTEREST	1,952	1,947	408				0 %
TRANSFERS & OTHER SOURCES			7,000				0 %
Total Revenues	354,913	366,346	236,106	346,913	371,686	24,773	7 %
SALARIES	706,269	667,962	468,483	731,300	782,832	51,532	7 %
BENEFITS	141,949	139,699	108,228	171,390	196,458	25,068	14 %
MAINTENANCE & OPERATIONS	143,404	88,615	102,771	163,689	156,639	(7,050)	(4) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	403,000	350,000	350,000	350,000	371,000	21,000	6 %
Total Expenditures	1,394,622	1,246,276	1,029,482	1,416,379	1,506,929	90,550	6 %
Fund: County Law Library (103)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	26,594	25,620	16,390	27,100	26,500	(600)	(2) %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	26,594	25,620	16,390	27,100	26,500	(600)	(2) %
SALARIES	17,496	17,136	11,254	16,320	16,320		0 %
BENEFITS	1,653	1,725	1,132	1,320	1,400	80	6 %
MAINTENANCE & OPERATIONS	14,232	12,676	5,502	8,625	7,880	(745)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	957	998	904	835	900	65	7 %
Total Expenditures	34,338	32,535	18,792	27,100	26,500	(600)	(2) %
Fund: Mh Therapeutic Court Sales Tax (126)							
INTERGOVERNMENT REVENUES	13,671	23,622	5,661	28,333	20,000	(8,333)	(29) %
CHARGES FOR SERVICES	1,525	1,541	545				0 %
Total Revenues	15,196	25,163	6,206	28,333	20,000	(8,333)	(29) %
SALARIES	91,732	162,705	93,040	143,537	147,517	3,980	2 %
BENEFITS	22,425	51,559	30,984	48,649	52,269	3,620	7 %
MAINTENANCE & OPERATIONS	45,272	21,459	11,625	43,494	41,710	(1,784)	(4) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	159,429	235,723	135,649	235,680	241,496	5,816	2 %
Fund: Casa Fund (131)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	56,913	60,755	30,330	60,284	53,836	(6,448)	(10) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	200	1,250	341				0 %
TRANSFERS & OTHER SOURCES	50,591	50,591	50,591	50,591	50,591		0 %
Total Revenues	107,704	112,596	81,262	110,875	104,427	(6,448)	(5) %
SALARIES	67,104	69,116	43,724	68,000	70,738	2,738	4 %
BENEFITS	26,741	24,379	10,412	15,668	17,439	1,771	11 %
MAINTENANCE & OPERATIONS	5,885	5,897	3,163	21,407	10,050	(11,357)	(53) %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERDEPT & TRANSFERS	5,635	6,118	2,167	5,800	6,200	400	6 %
OTHER							0 %
Total Expenditures	105,365	105,510	59,466	110,875	104,427	(6,448)	(5) %
Fund: Juvenile Detention Center (145)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	743,211	734,890	500,039	718,933	763,116	44,183	6 %
INTERGOVERNMENT REVENUES	6,008	12,760	6,226	8,000	10,000	2,000	25 %
CHARGES FOR SERVICES	59	127	97				0 %
FINES & PENALTIES	1,010	250	770	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST			63	1,000	690	(310)	(31) %
TRANSFERS & OTHER SOURCES	403,000	350,000	350,000	350,000	371,000	21,000	6 %
Total Revenues	1,153,288	1,098,027	857,195	1,078,933	1,145,496	66,563	6 %
SALARIES	664,995	678,164	439,882	668,100	673,408	5,308	0 %
BENEFITS	191,880	224,550	136,713	228,833	241,988	13,155	5 %
MAINTENANCE & OPERATIONS	116,756	124,270	67,590	105,000	120,700	15,700	14 %
INTERDEPT & TRANSFERS	89,794	103,351	80,246	77,000	109,400	32,400	42 %
OTHER							0 %
Total Expenditures	1,063,425	1,130,335	724,431	1,078,933	1,145,496	66,563	6 %
Fund: Trial Court Improvement (157)							
INTERGOVERNMENT REVENUES	23,648	23,824	17,997	5,000	11,500	6,500	130 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	23,648	23,824	17,997	5,000	11,500	6,500	130 %
MAINTENANCE & OPERATIONS	2,535			5,000	5,000		0 %
CAPITAL			6,453	6,500	6,500		0 %
Total Expenditures	2,535		6,453	11,500	11,500		0 %
Dept: Treasurer (42)							
Fund: Current Expense (001)							
SALES & OTHER TAXES	91,659	90,027	72,381	75,000	81,000	6,000	8 %
CHARGES FOR SERVICES	8,281	5,079	3,237	7,050	6,030	(1,020)	(14) %
MISCELLANEOUS & INTEREST	335,171	592,257	371,602	302,000	552,000	250,000	82 %
Total Revenues	435,111	687,363	447,220	384,050	639,030	254,980	66 %
SALARIES	309,568	330,090	246,499	342,709	386,745	44,036	12 %
BENEFITS	75,215	91,234	72,971	107,119	136,416	29,297	27 %
MAINTENANCE & OPERATIONS	50,735	55,312	40,148	64,700	62,650	(2,050)	(3) %
CAPITAL	18,329						0 %
DEBT SERVICE	4,224	14,430	3,594	6,000	6,000		0 %
Total Expenditures	458,071	491,066	363,212	520,528	591,811	71,283	13 %
Fund: Treasurer's M & O (116)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	68,349	177,362	32,446	125,975	213,915	87,940	69 %
MISCELLANEOUS & INTEREST		24,132	156	25,000		(25,000)	(100) %
Total Revenues	68,349	201,494	32,602	150,975	213,915	62,940	41 %
SALARIES	26,589	34,074	30,655	40,417	44,363	3,946	9 %
BENEFITS	9,542	11,229	9,919	13,888	15,502	1,614	11 %
MAINTENANCE & OPERATIONS	40,933	82,707	36,293	95,470	98,600	3,130	3 %
CAPITAL							0 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERDEPT & TRANSFERS	838	1,229	1,402	1,200	1,500	300	25 %
DEBT SERVICE							0 %
OTHER					53,950	53,950	0 %
Total Expenditures	77,902	129,239	78,269	150,975	213,915	62,940	41 %
Fund: Reet Electronic Technology (150)							
FUND BALANCE & RESERVES				5,100	5,500	400	7 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues				5,100	5,500	400	7 %
SALARIES		181					0 %
BENEFITS		74					0 %
MAINTENANCE & OPERATIONS	6,023	6,196	2,535	5,100	5,500	400	7 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
OTHER							0 %
Total Expenditures	6,023	6,451	2,535	5,100	5,500	400	7 %
Dept: X Fund Non-departmental (90)							
Fund: Current Expense (001)							
FUND BALANCE & RESERVES				459,380	1,147,380	688,000	149 %
PROPERTY TAXES	7,250,957	7,183,786	4,144,809	7,291,000	7,482,000	191,000	2 %
SALES & OTHER TAXES	6,403,436	6,293,602	4,578,616	5,929,000	6,683,000	754,000	12 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	759,007	998,000	1,207,000	209,000	20 %
CHARGES FOR SERVICES	5,140	26,156	21,340	30,000	30,000		0 %
MISCELLANEOUS & INTEREST	(140,956)	(150,488)	1,072	65,000	32,000	(33,000)	(50) %
TRANSFERS & OTHER SOURCES	1,337,201	1,430,600	1,355,800	1,355,800	1,656,200	300,400	22 %
Total Revenues	15,856,753	15,953,184	10,860,644	16,128,180	18,237,580	2,109,400	13 %
SALARIES					312,779	312,779	0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		1,000		88,736	268,480	179,744	202 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,263,158	1,517,590	1,141,365	1,277,331	1,836,451	559,120	43 %
DEBT SERVICE					59,150	59,150	0 %
OTHER							0 %
Total Expenditures	1,263,158	1,518,590	1,141,365	1,366,067	2,476,860	1,110,793	81 %
Fund: County Road (101)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES		1					0 %
MISCELLANEOUS & INTEREST	56,367	92,649					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	56,367	92,650					0 %
INTERDEPT & TRANSFERS	56,367	92,649					0 %
DEBT SERVICE							0 %
Total Expenditures	56,367	92,649					0 %
Fund: County Law Library (103)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	26	10	1				0 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues	26	10	1				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Public Health Pooling (104)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	287						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	287						0 %
INTERDEPT & TRANSFERS	287						0 %
OTHER							0 %
Total Expenditures	287						0 %
Fund: Low-income Housing Surcharge (105)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	283	320	200				0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000	5,000	5,000		0 %
Total Revenues	5,283	5,320	5,200	5,000	5,000		0 %
MAINTENANCE & OPERATIONS				5,000	5,000		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures				5,000	5,000		0 %
Fund: Homeless Housing (106)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	1,154	1,475	1,010				0 %
Total Revenues	1,154	1,475	1,010				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	158	139	96				0 %
Total Revenues	158	139	96				0 %
INTERDEPT & TRANSFERS							0 %
OTHER							0 %
Total Expenditures							0 %
Fund: County Fair (110)							
MISCELLANEOUS & INTEREST	2						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	2						0 %
INTERDEPT & TRANSFERS	2						0 %
DEBT SERVICE							0 %

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	2						0 %
Fund: Election Reserve (111)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	1,268	3,462					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,268	3,462					0 %
INTERDEPT & TRANSFERS	1,268	3,462					0 %
Total Expenditures	1,268	3,462					0 %
Fund: Mental Health (113)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	1,344	2,031					0 %
Total Revenues	1,344	2,031					0 %
INTERDEPT & TRANSFERS	1,344	2,031					0 %
OTHER							0 %
Total Expenditures	1,344	2,031					0 %
Fund: Developmental Disabilities (114)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	1,939	3,359					0 %
Total Revenues	1,939	3,359					0 %
INTERDEPT & TRANSFERS	1,939	3,359					0 %
OTHER							0 %
Total Expenditures	1,939	3,359					0 %
Fund: Fire Permit Program (115)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Treasurer's M & O (116)							
MISCELLANEOUS & INTEREST	57	248					0 %
Total Revenues	57	248					0 %
INTERDEPT & TRANSFERS	57	248					0 %
Total Expenditures	57	248					0 %
Fund: Auditor's O & M (118)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	1,450	2,010					0 %
Total Revenues	1,450	2,010					0 %
INTERDEPT & TRANSFERS	1,450	2,010					0 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Expenditures	1,450	2,010					0 %
Fund: Cornet Bay Dock (119)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Rural County Sales Tax (121)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	17,287	22,258					0 %
Total Revenues	17,287	22,258					0 %
INTERDEPT & TRANSFERS	17,287	22,258					0 %
Total Expenditures	17,287	22,258					0 %
Fund: Alcohol/substance Abuse (123)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	22						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	22						0 %
INTERDEPT & TRANSFERS	22						0 %
OTHER							0 %
Total Expenditures	22						0 %
Fund: 2% Hotel/motel Public Faciliti (124)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	348	918					0 %
Total Revenues	348	918					0 %
INTERDEPT & TRANSFERS	348	918					0 %
OTHER							0 %
Total Expenditures	348	918					0 %
Fund: Mh Therapeutic Court Sales Tax (126)							
FUND BALANCE & RESERVES				325,057	271,144	(53,913)	(16) %
SALES & OTHER TAXES	739,010	734,267	499,970	717,000	803,000	86,000	11 %
MISCELLANEOUS & INTEREST	6,988	10,069					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	745,998	744,336	499,970	1,042,057	1,074,144	32,087	3 %
SALARIES					12,000	12,000	0 %
BENEFITS	686						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	57,088	63,169	74,200	67,200	77,900	10,700	15 %
OTHER							0 %
Total Expenditures	57,774	63,169	74,200	67,200	89,900	22,700	33 %

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Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Fund: Human Services Fund (129)							
MISCELLANEOUS & INTEREST		107					0 %
Total Revenues		107					0 %
SALARIES							0 %
INTERDEPT & TRANSFERS		107					0 %
Total Expenditures		107					0 %
Fund: Casa Fund (131)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	92	169					0 %
Total Revenues	92	169					0 %
INTERDEPT & TRANSFERS	92	169					0 %
Total Expenditures	92	169					0 %
Fund: Conservation Futures (132)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	7,216	15,018					0 %
Total Revenues	7,216	15,018					0 %
INTERDEPT & TRANSFERS	7,216	15,018					0 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	7,216	15,018					0 %
Fund: Drug Seizure (133)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	56	64	43				0 %
Total Revenues	56	64	43				0 %
Fund: Reet 1 Capital Improvements (134)							
FUND BALANCE & RESERVES				318,500	510,130	191,630	60 %
SALES & OTHER TAXES	629,104	714,375	623,114	600,000	715,000	115,000	19 %
MISCELLANEOUS & INTEREST	14,877	15,896					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	643,981	730,271	623,114	918,500	1,225,130	306,630	33 %
MAINTENANCE & OPERATIONS	446			54,500	56,000	1,500	2 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	64,177	194,896	98,000	112,000	104,000	(8,000)	(7) %
DEBT SERVICE	411,035	439,087	107,053	439,000	447,130	8,130	1 %
OTHER							0 %
Total Expenditures	475,658	633,983	205,053	605,500	607,130	1,630	0 %
Fund: Reet 2 Capital Facilities (135)							
FUND BALANCE & RESERVES				493,655	346,530	(147,125)	(29) %
SALES & OTHER TAXES	629,104	714,375	623,114	600,000	715,000	115,000	19 %
MISCELLANEOUS & INTEREST	17,613	21,147	3,212				0 %
TRANSFERS & OTHER SOURCES	9,270						0 %

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Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues	655,987	735,522	626,326	1,093,655	1,061,530	(32,125)	(2) %
MAINTENANCE & OPERATIONS				69,500	72,000	2,500	3 %
INTERDEPT & TRANSFERS	203,843	555,955	457,155	457,155	406,155	(51,000)	(11) %
DEBT SERVICE	452,251	437,151	50,825	437,000	453,375	16,375	3 %
OTHER							0 %
Total Expenditures	656,094	993,106	507,980	963,655	931,530	(32,125)	(3) %
Fund: Anti-profiteering (136)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	21	21	12				0 %
Total Revenues	21	21	12				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Paths & Trails (137)							
MISCELLANEOUS & INTEREST		44					0 %
Total Revenues		44					0 %
INTERDEPT & TRANSFERS		44					0 %
Total Expenditures		44					0 %
Fund: Public Works (139)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	1,838	2,715					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,838	2,715					0 %
INTERDEPT & TRANSFERS	1,838	2,715					0 %
Total Expenditures	1,838	2,715					0 %
Fund: Enhanced 911 (140)							
MISCELLANEOUS & INTEREST	87						0 %
Total Revenues	87						0 %
INTERDEPT & TRANSFERS	87						0 %
OTHER							0 %
Total Expenditures	87						0 %
Fund: Family Res Ctr Oak Harbor (141)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Family Res Ctr So Whidbey (142)							

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Family Res Ctr Camano (143)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Storm & Surface Water Utility (144)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	32	62	39				0 %
Total Revenues	32	62	39				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Juvenile Detention Center (145)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	812	676	376				0 %
Total Revenues	812	676	376				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Joint Tourism Promotion (146)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	367	345	201				0 %
Total Revenues	367	345	201				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Federal Asset Forfeiture (147)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Comm Mental Health Facility (148)							
MISCELLANEOUS & INTEREST							0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Water Quality Assistance (149)							
MISCELLANEOUS & INTEREST		1,125					0 %
Total Revenues		1,125					0 %
INTERDEPT & TRANSFERS		1,125					0 %
Total Expenditures		1,125					0 %
Fund: Reet Electronic Technology (150)							
MISCELLANEOUS & INTEREST	209	240					0 %
Total Revenues	209	240					0 %
INTERDEPT & TRANSFERS	209	240					0 %
Total Expenditures	209	240					0 %
Fund: Clean Water Utility (154)							
FUND BALANCE & RESERVES					351,000	351,000	0 %
PROPERTY TAXES							0 %
CHARGES FOR SERVICES		1,466,992	846,941	1,535,000	1,467,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST		1,552					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		1,468,544	846,941	1,535,000	1,818,000	283,000	18 %
INTERGOVERNMENT		19,036	10,129		29,000	29,000	0 %
INTERDEPT & TRANSFERS		203,552		238,000		(238,000)	(100) %
OTHER							0 %
Total Expenditures		222,588	10,129	238,000	29,000	(209,000)	(87) %
Fund: Trial Court Improvement (157)							
FUND BALANCE & RESERVES				6,500		(6,500)	(100) %
MISCELLANEOUS & INTEREST	137	177	119				0 %
Total Revenues	137	177	119	6,500		(6,500)	(100) %
Fund: Extension Services (160)							
MISCELLANEOUS & INTEREST	201	599					0 %
Total Revenues	201	599					0 %
INTERDEPT & TRANSFERS	201	599					0 %
Total Expenditures	201	599					0 %
Fund: Natural Resources Fund (165)							
TRANSFERS & OTHER SOURCES		202,000					0 %
Total Revenues		202,000					0 %
SALARIES			7,164				0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
BENEFITS		1	2,054				0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures		1	9,218				0 %
Fund: Historical Preservation Fund (180)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Construction & Acquisition (308)							
FUND BALANCE & RESERVES							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
Fund: Courthouse Expansion (309)							
MISCELLANEOUS & INTEREST	16	16	9				0 %
Total Revenues	16	16	9				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Solid Waste (401)							
MISCELLANEOUS & INTEREST	4,148	4,587	2,717				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	4,148	4,587	2,717				0 %
SALARIES	10,587	5,319					0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	10,587	5,319					0 %
Fund: Four Springs Lake Preserve (410)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	6,849	392					0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	6,849	392					0 %
Fund: Equipment Rental & Revolving (501)							
MISCELLANEOUS & INTEREST	10,857	13,064					0 %
TRANSFERS & OTHER SOURCES	(6,903)						0 %
Total Revenues	3,954	13,064					0 %
SALARIES	(4,825)						0 %
MAINTENANCE & OPERATIONS	735,967	737,672					0 %

Island County
BUDGET REPORT
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 08/31/2013	2013 Final Budget	2014 Adopted Budget	Difference	Percent Change
INTERDEPT & TRANSFERS	10,857	13,064					0 %
OTHER							0 %
Total Expenditures	741,999	750,736					0 %
Fund: Insurance Reserve (505)							
MISCELLANEOUS & INTEREST	4,854	9,420					0 %
Total Revenues	4,854	9,420					0 %
SALARIES	11,698						0 %
INTERDEPT & TRANSFERS	4,854	9,420					0 %
Total Expenditures	16,552	9,420					0 %
Fund: Motor Pool (506)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %