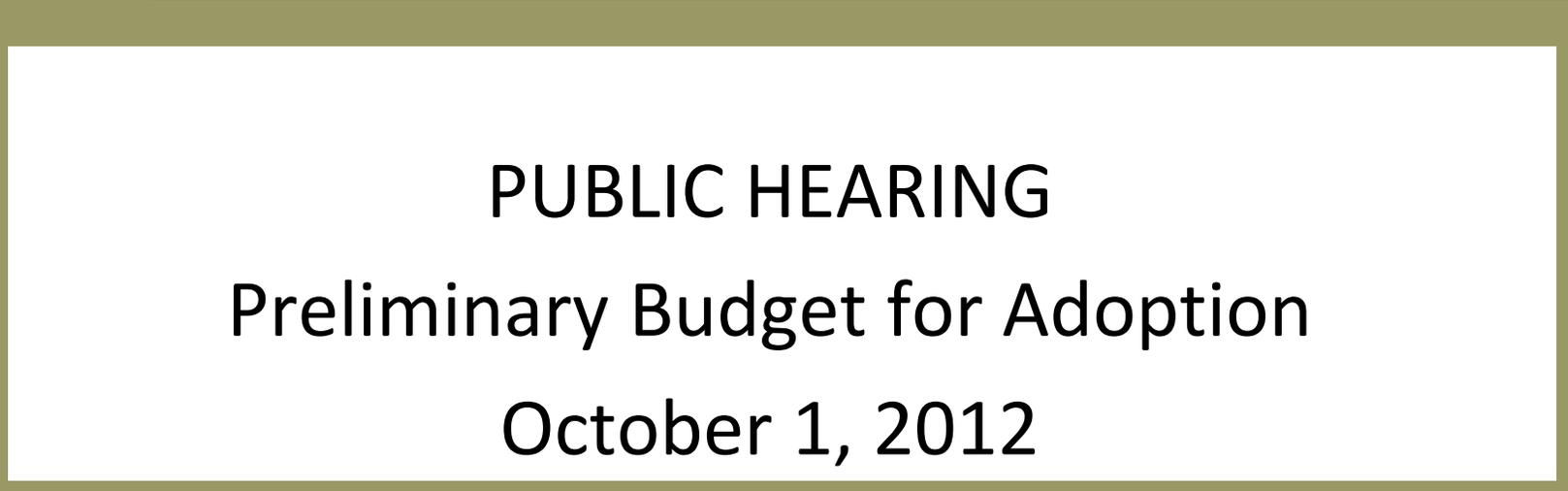




ISLAND COUNTY 2013 BUDGET



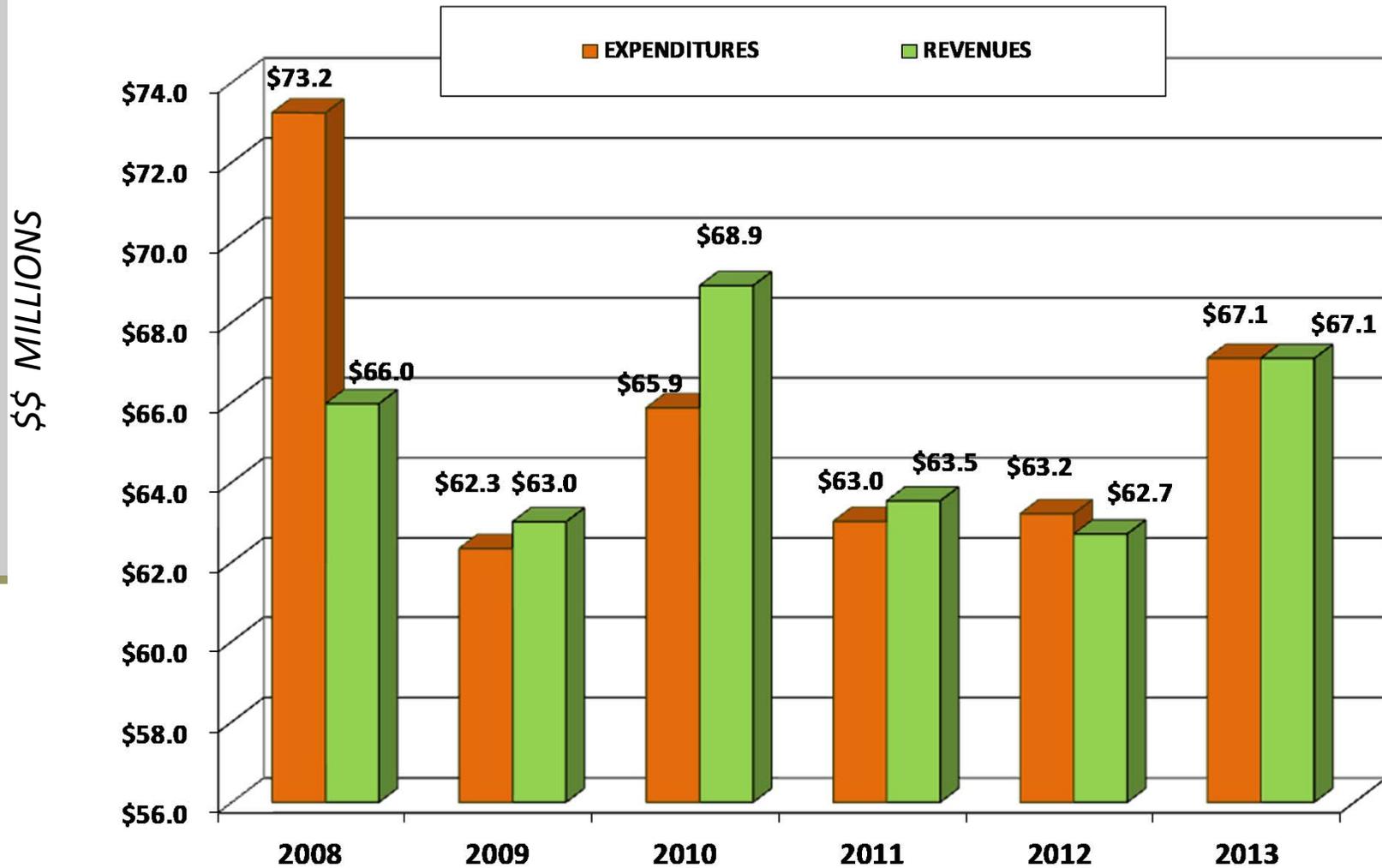
PUBLIC HEARING
Preliminary Budget for Adoption
October 1, 2012

2013 BUDGET

- Status Quo
- Aggressive downsizing from 2009 – 2011 improved Current Expense Fund's financial stability
 - Cash position has improved
 - \$2.2 million contingency in Current Expense remains
 - Sufficient operating cash

2013 BUDGET

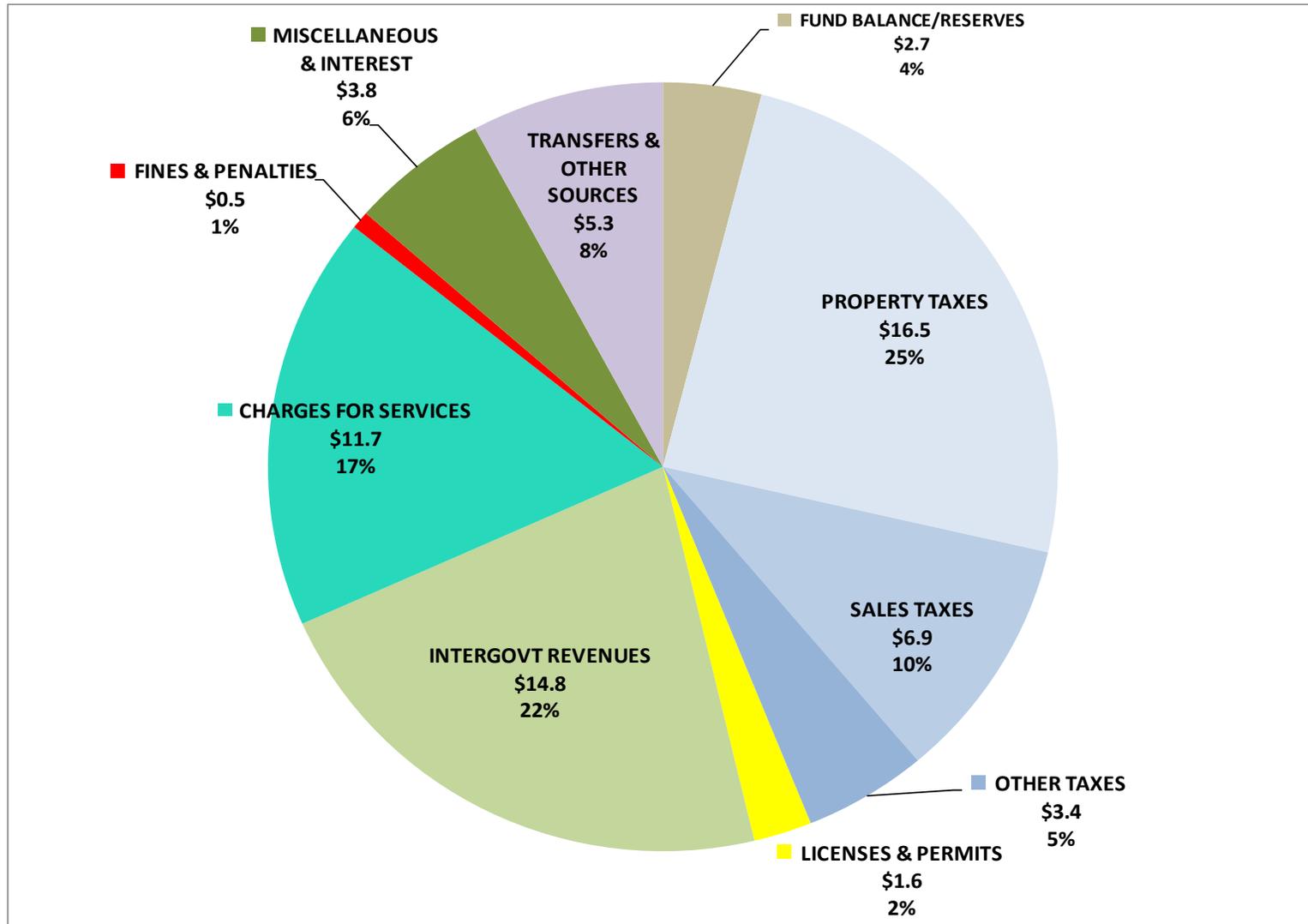
\$67.1 MILLION



REVENUES \$67.1

ALL COUNTY FUNDS & DEPARTMENTS

\$\$ MILLIONS



ASSUMPTIONS

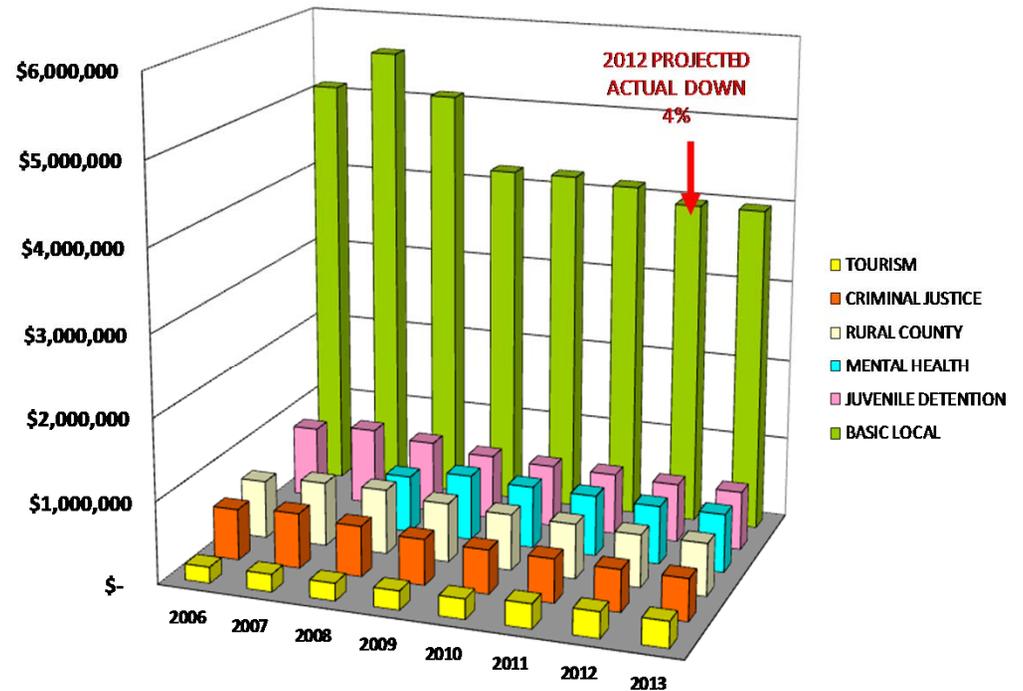
PROPERTY TAXES

- Property Tax Levies include:
 - 1% maximum allowable increase
 - IPD = 1.295%
- County Current Expense \$76,000
- County Road \$80,000
- Conservation Futures \$6,700
- Plus estimates for new construction and refunds

ASSUMPTIONS

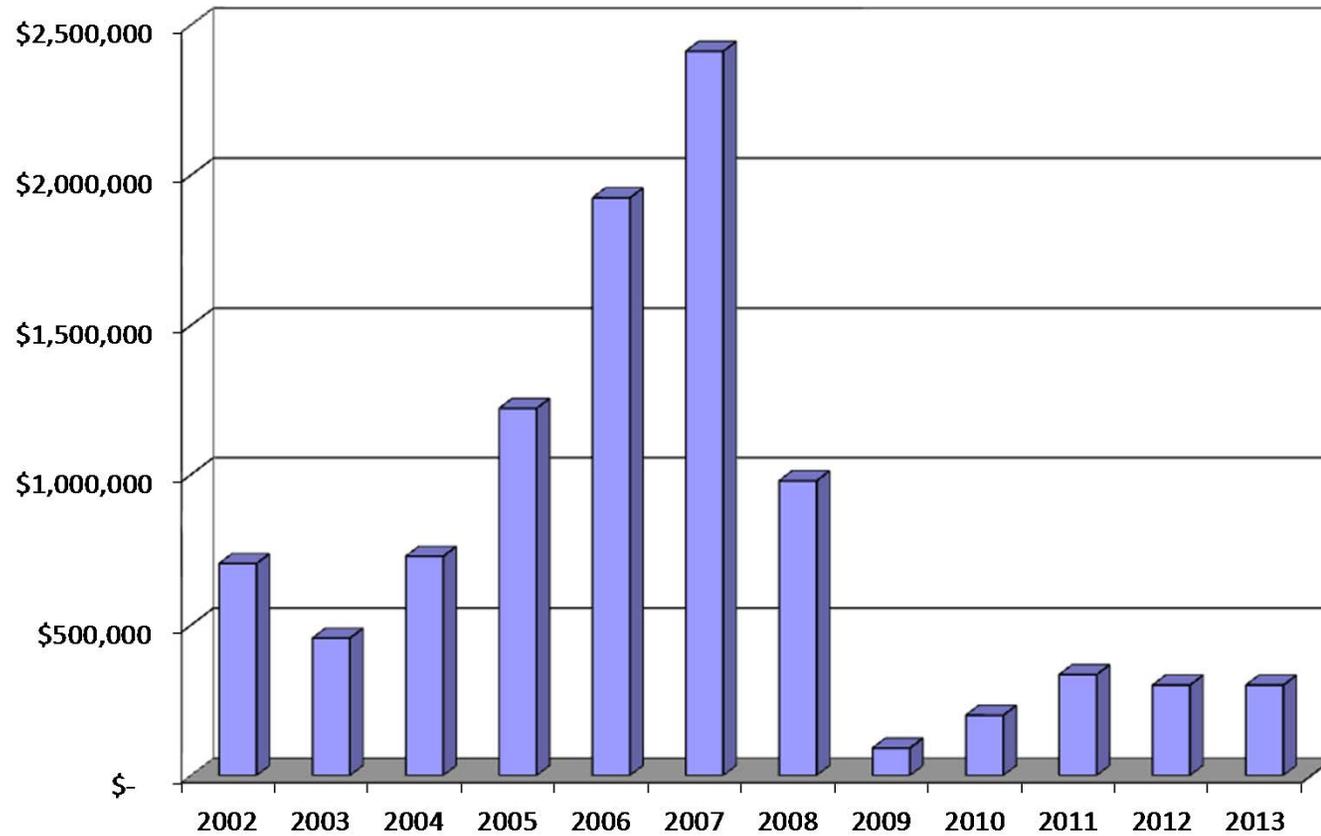
SALES TAXES

- Sales Taxes in 2012 continue to decline -4%
- 2013 \$6.8 mil
- Lodging Taxes only sector increase +6%
- Basic Local Sales taxes (\$4 mil) can be used for any county purpose
- Other sales taxes (\$2.8 mil) legal restriction for specific purpose



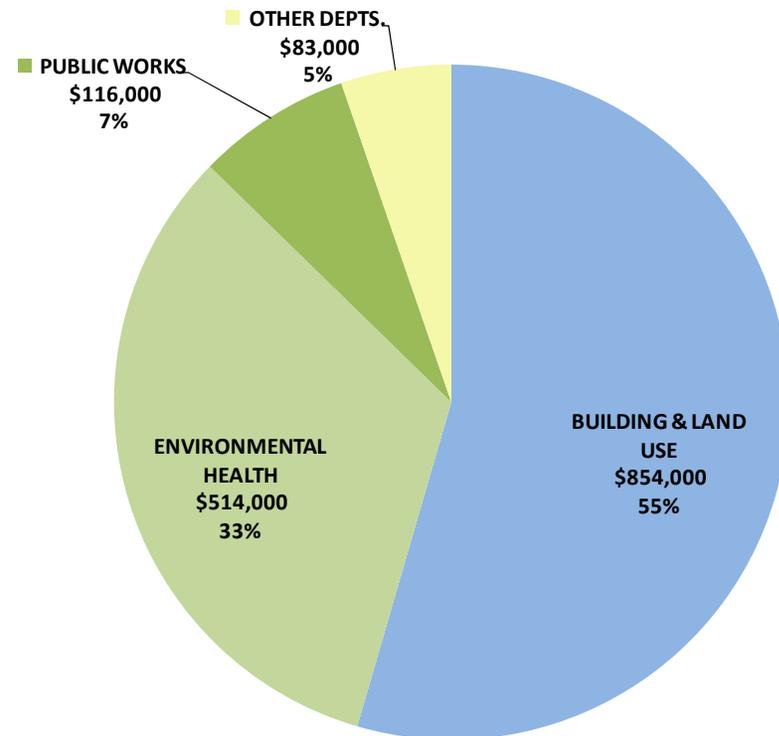
ASSUMPTIONS

INVESTMENT INTEREST



ASSUMPTIONS REVENUES

- License & Permit revenue
\$1.6 million
 - Building & Land Use
down \$69,000
 - Environmental Health
down \$34,000
 - Public Works & other
depts. up \$43,000



ASSUMPTIONS

REVENUES

- Charges for Services
 - Clean Water Utility recognize entire year revenue
 - 2012 \$700k (interfund loan payback \$600k)
 - 2013 \$1.5 mil
- Change in accounting for interfund transactions
 - Reclassified \$400k from transfers in to charge for services
- Elections increase \$103k State pays share odd years
- Public Works sales of materials increase \$270k
- Homeless Housing surcharge increase \$113k
- Planning charges for services down \$172,000
- Treasurer addl. fee increases \$50k
- Courts increase \$48k
- Budget no longer includes \$200,000 County Fair

ASSUMPTIONS

REVENUES

- Liquor Profits & Excise included
 - State Legislature reduced for 2013 (-\$50,000)
- Distressed County Assistance \$200,000
 - Funded by State Genl. Fund & State REET
 - No increase from 2012
- County Parks maintenance funded by Real Estate Excise Taxes (\$190,000)
 - Ability to use REET funds sunsets in 2016

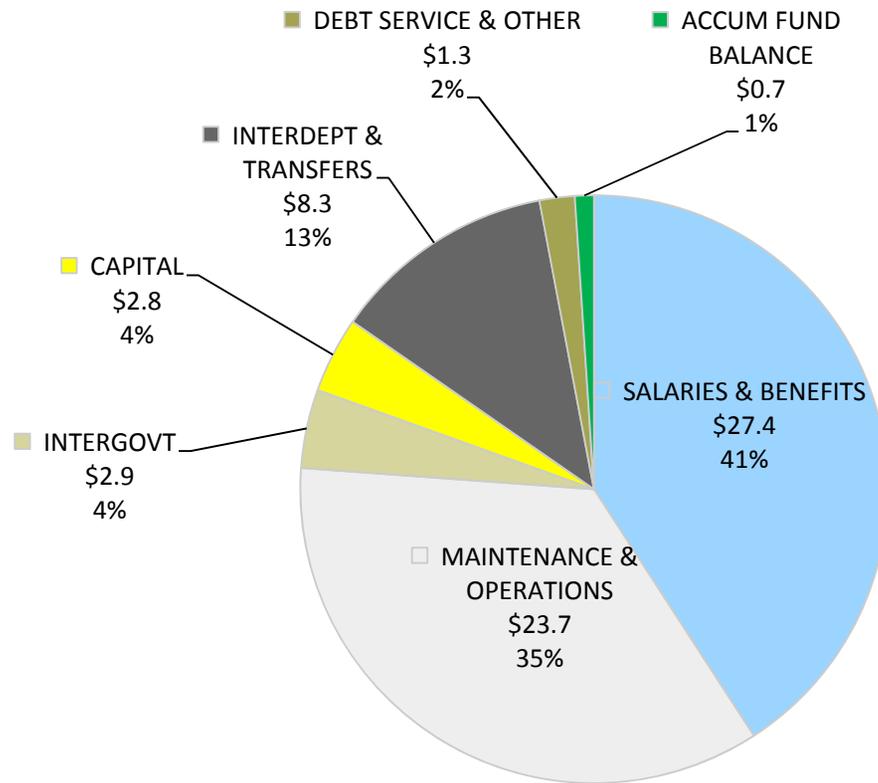
ASSUMPTIONS

REVENUES

- Public Works increase equipment rentals \$220k
- Overhead Costs Allocated to Special Revenue funds increase \$143k
- Use of fund balance
 - Carry forward capital projects
 - One-time items

EXPENDITURES \$67.1 MIL

\$\$ MILLIONS



ASSUMPTIONS EXPENDITURES

- SALARIES & BENEFITS \$27.4 mil
 - \$51k Increase in Sheriff's Overtime Budget funded by moving budget capacity
 - Additional costs associated with long-time employees retiring
 - Medical estimates based on current coverage
 - RATE INCREASES CAN BE OFFSET BY WELLNESS PROGRAM PARTICIPATION
 - L&I Estimate more accurate than 2012
- Expansion of services funded by Mental Health Therapeutic Courts Sales Taxes

ASSUMPTIONS EXPENDITURES

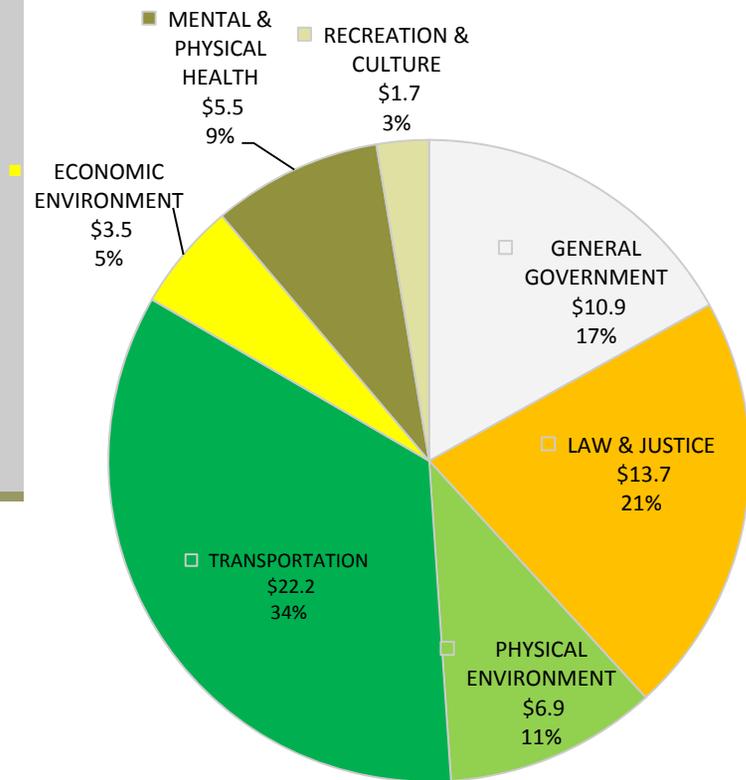
- Maintenance & Operations \$23.7 mil
 - Reflect change in accounting from transfers to services
 - Known vendor contract increases are included
 - Clean Water Utility full year
 - Drainage & stormwater
 - Prevention of Homelessness programs expanded \$480k due to block grant & increase in recording surcharge fee
- Intergovernment payments
 - \$1.2 mil Rural County Economic Development Sales Taxes for Port of South Whidbey Langley Harbor Expansion

PROGRAMS & SERVICES \$67.1

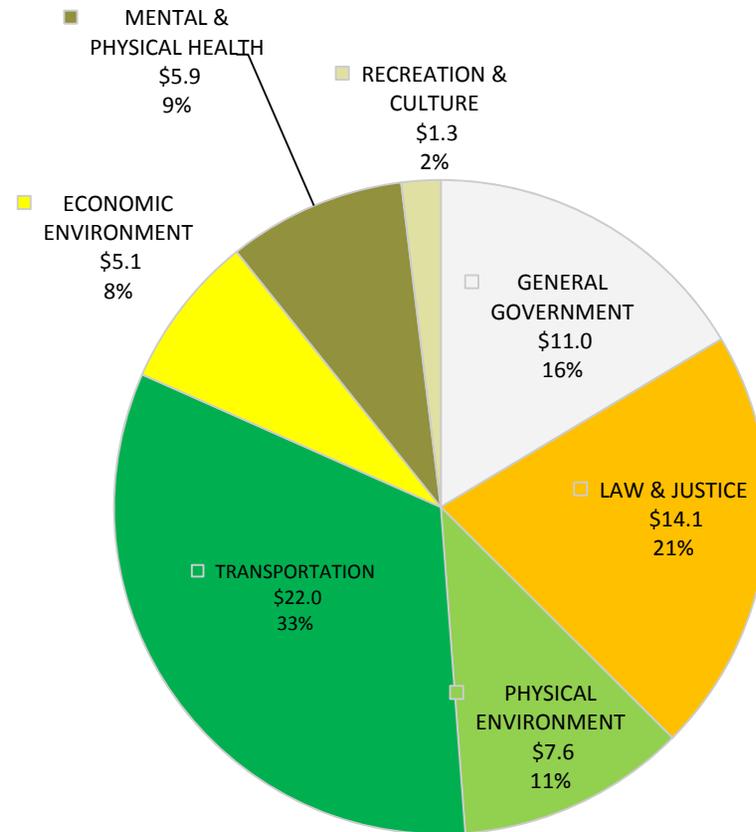
ALL COUNTY FUNDS & DEPARTMENTS

\$\$ MILLIONS

2012



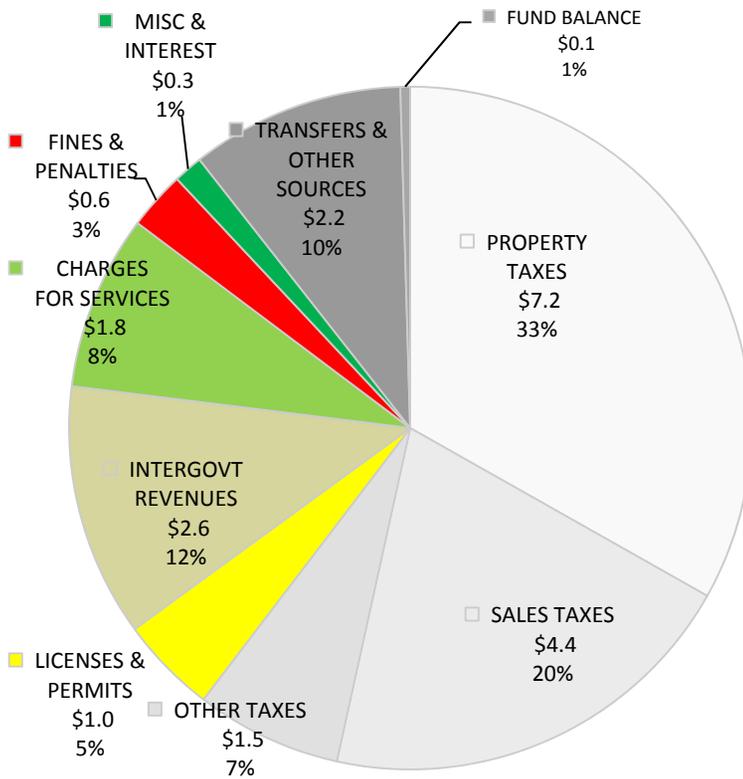
2013



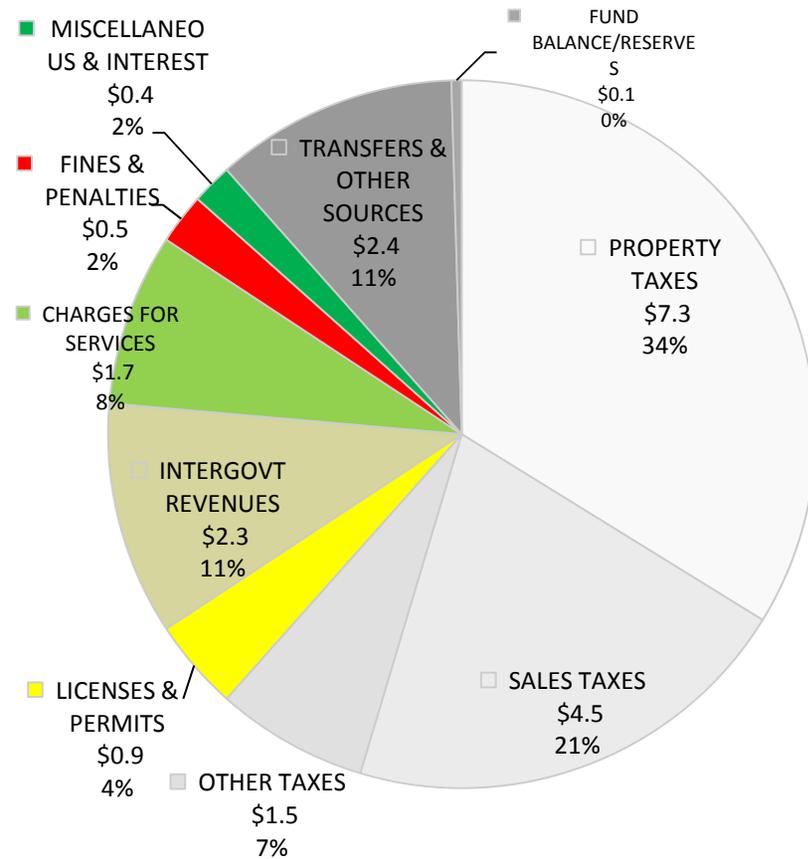
CURRENT EXPENSE REVENUES \$21.7

\$\$ MILLIONS

2012



2013

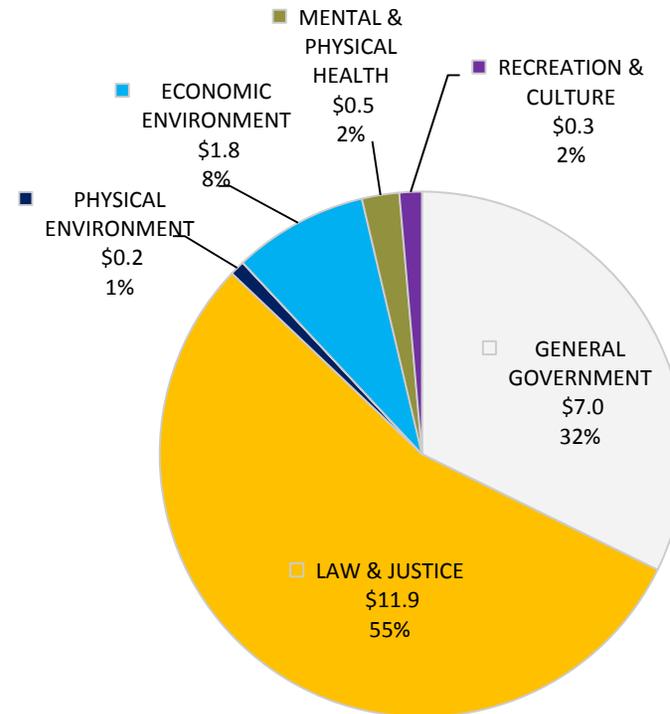
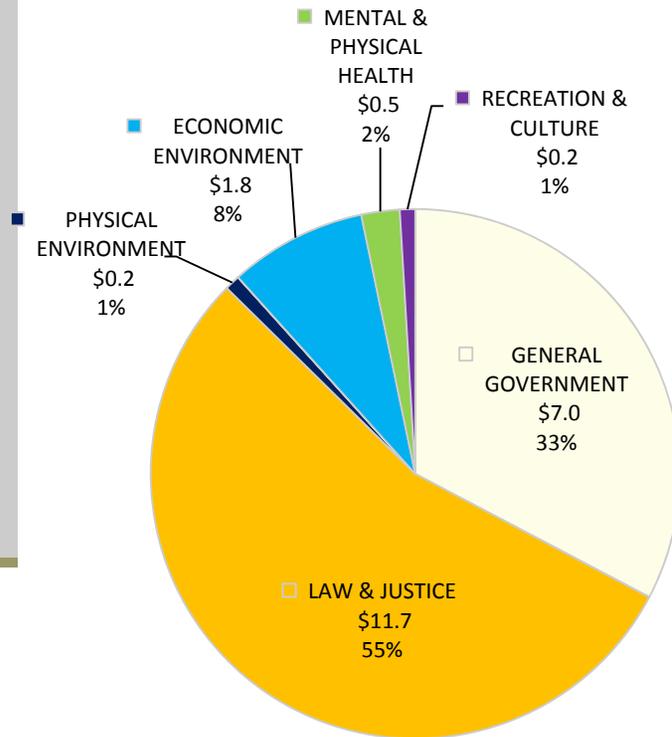


CURRENT EXPENSE EXPENDITURES \$21.7

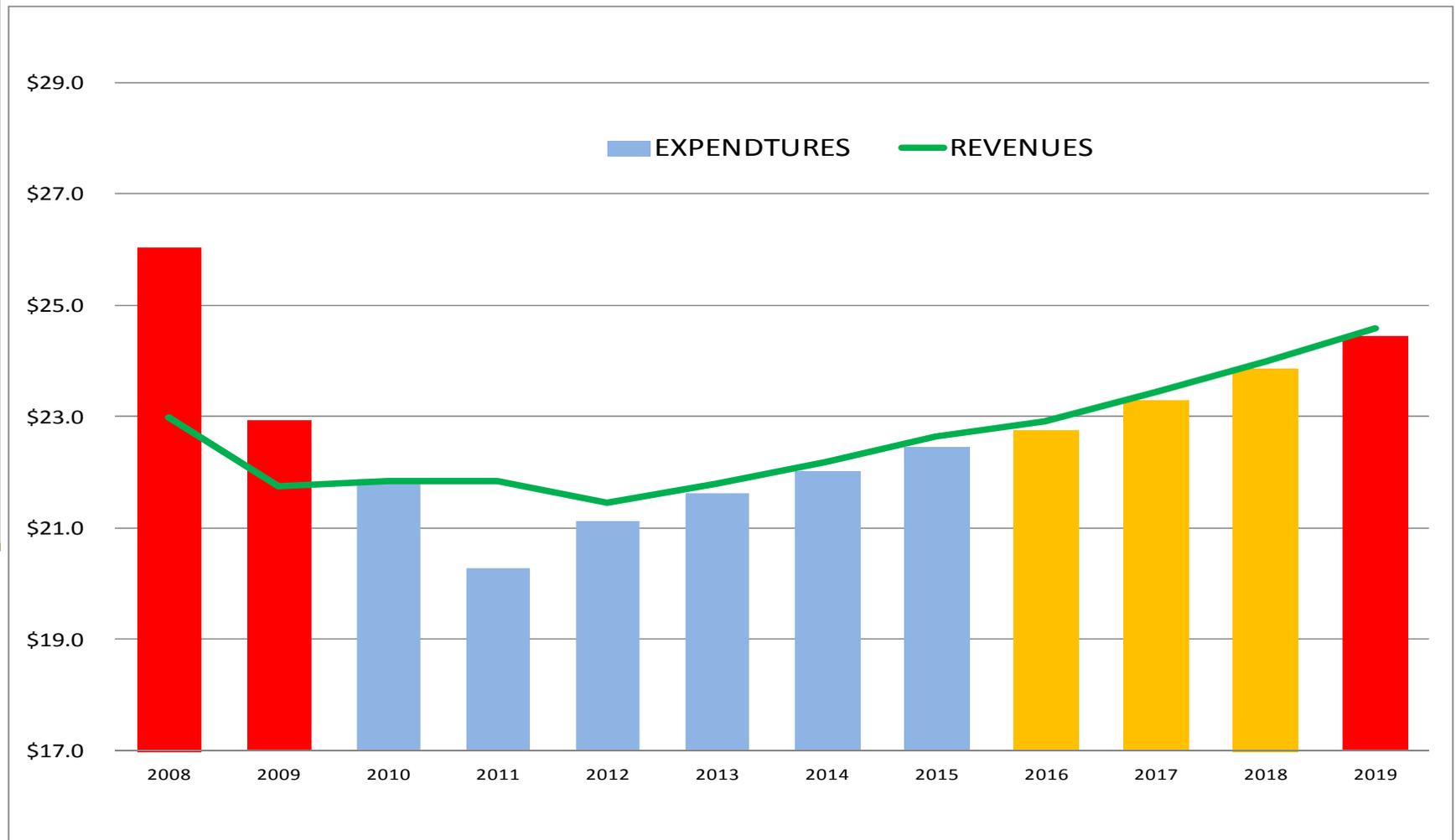
\$\$ MILLIONS

2012

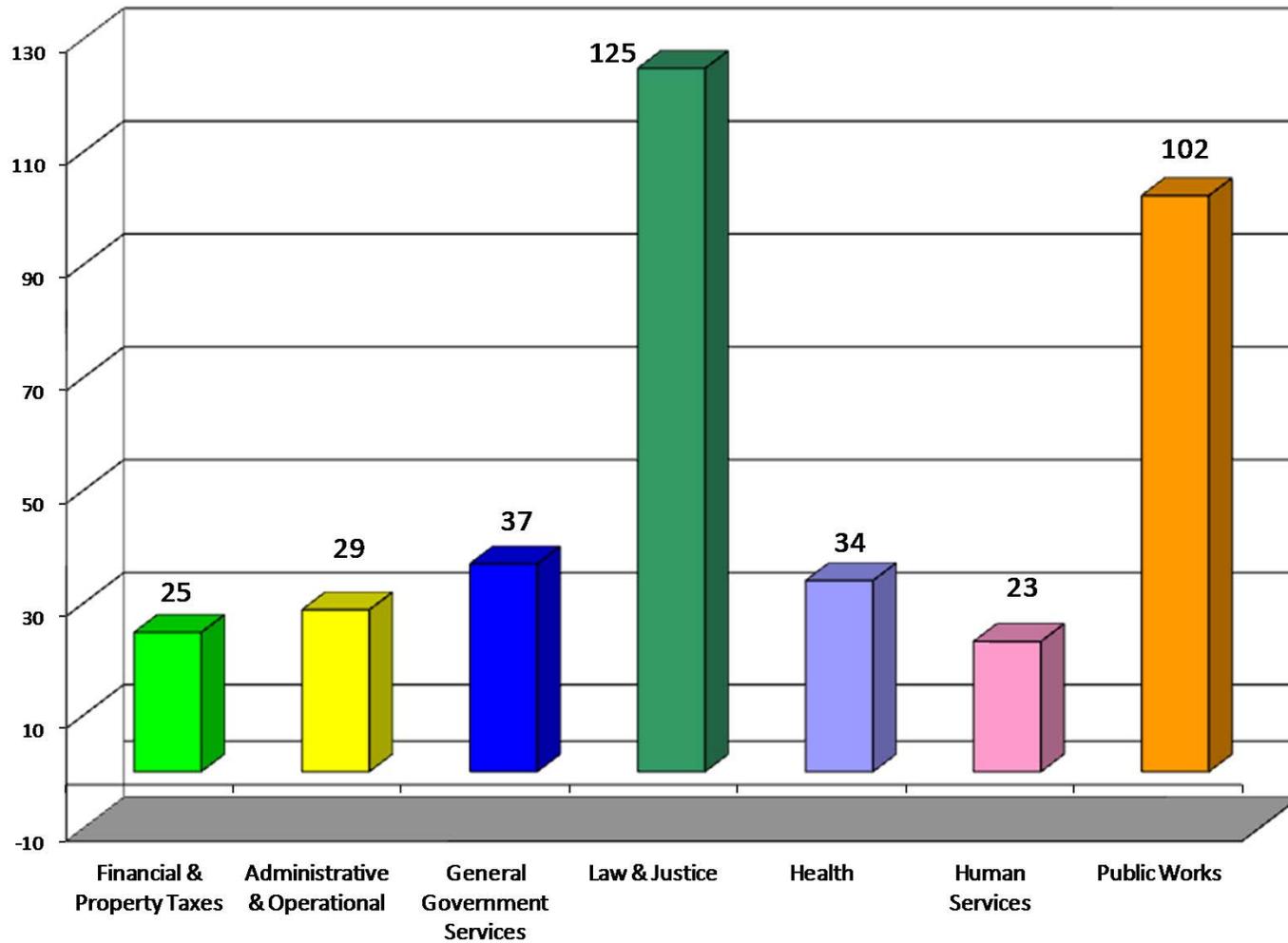
2013



COUNTY CURRENT EXPENSE 2008-2019



STAFFING LEVELS



NEW FOR 2013

■ Law & Justice

- Clerk – increase part time clerical to full time (\$27,000)
- District Court – increase working hours for furloughed employees (\$40,000)
- Prosecutor – continue to fund thru 2013
 - DPA to full time (\$39,000)
 - Part time Receptionist (\$20,000)
- Sheriff – Additional Corrections Officer thru 2013 to reduce overtime (\$62,000)

New for 2013

- Extend for 2013
 - Temporary Employee in Treasurer's Office to help process refunds (\$6,000)
 - Funding for Impaired Driving Panels of Island County (\$2,000)
- Planning – additional planner (\$66,000)
- Funding for Forestry Program – partnership with WSU Extension and Conservation Districts (\$2,500)
- Mailroom/Custodian – contingency for part time employee

WHAT'S NEXT

- Questions?