2014 WORKSHOP BUDGET

TO: BOARD OF COUNTY COMMISSIONERS

FROM: ELAINE MARLOW, BUDGET DIRECTOR

DATE: AUGUST 19, 2013

The 2014 Workshop Budget is submitted for your review. Twenty-one workshops with county departments are scheduled. These workshops provide an opportunity for Elected Officials and Department Heads to confer directly with the BOCC about the short and long terms goals and needs of each office and department. In addition, another 8 workshops (20 hours) are scheduled during September for the Commissioners to discuss the funding goals and priorities for 2014 that will be incorporated in the 2014 Preliminary Budget. The Preliminary Budget is tentatively scheduled for Public Hearing on October 7th. (Note: The alternative date per state law for holding the Public Hearing is December 2nd.)

The 2014 Workshop Budget is based upon conservative projections of revenues and expenditures. After 5 years of decline or no growth in major revenues, revenues derived from sales taxes and new home construction are showing signs of stabilization in the first half of 2013.

Revenue Estimates

- Property tax levy revenue is proposed to include the statutory 1%, plus new construction at a similar level as the 2012 levy.
- As required by the County's adopted financial policy, sales revenue estimates assume a growth rate at the rate of inflation (2%). Sales tax revenue is projected to increase 4 to 5% in 2013. 2014 estimates are based upon a 2% increase of current year projections.
- Penalties and interest on delinquent taxes has increased. The 2014 Workshop Budget proposes a decrease due to the improving economy.
- Building permit revenue during 2013 is projected to be higher than originally budgeted. The 2014 Workshop Budget reflects this increase. Building permit revenue can only be used to fund the cost of issuing building permits.
- Interest earnings on investments continue to increase due to strong cash balances and a conservative investment strategy.
- Budgeted transfers supporting the Current Expense fund are calculated at 5.35% which is the most recent federal indirect rate.
- Distressed county funds from the State are based upon county sales tax collections as compared to 70% of the statewide average over the previous year. Island County's sales taxes continued to decline more than the statewide average. Therefore, for 2013 the County's allotment of distressed county funds increased. However, in 2014, because sales taxes are increasing in 2013, a lower amount of distressed county funding has been budgeted.

M& O Expenditures

- General price levels are expected to increase 2%. M&O expenditures reflect the restrained budgetary growth of departments.
- The Workshop Budget for Current Expense Fund includes a $200,000 contingency for future expenditures that are unknown at the time the budget is adopted.

Salaries & Benefits

- Salaries and benefits are budgeted at a fully staffed level. However, past experience has been that approximately 2-4 positions are vacant at any given time, resulting in a yearend savings that are not reflected in budgetary estimates.
- Salaries include longevity increases and placeholders at the fund level have been added reflecting the 2% wage adjustment effective 09/01/2013 for non-represented employees and several bargaining units.
- As a result of the recent arbitration decision, corrections officers' salaries are increased in 2014 by an additional 3%. 2014 wage adjustments for non-represented employees and other bargaining units which will be negotiated in the future will be added as those estimates become more clearly known.
- The 2014 Workshop Budget does include any amounts for the Patrol Deputies unsettled labor contract.
- Medical benefits are estimated to increase by 8% plus the addition of an employer VEBA contribution for corrections officers as required by the recent arbitration decision.
- Retirement for PERS employees will increase to 9.21% for the entire year. (Last year the average rate was approximately 8%.) Retirement rates for other plans have remained stable.

Intergovernmental Expenditures

- Intergovernmental expenditures are anticipated to be significantly lower in 2014 due to anticipated completion of the Port of South Whidbey's Langley Harbor Expansion project that was partially funded through a Rural County Economic Development Sales Tax award.
- A 3% increase for ICOM is projected.

Debt Service

- Estimated debt service paid by Current Expense includes repayment of the low cost financing for the energy saving replacement of the Jail HVAC system.
- Bond principal and interest payments for the 2005 and 2010 bonds are funded with Real Estate Excise Taxes, as in past years.

Capital Expenditures

- Spending on capital construction projects is budgeted to increase in the Clean Water Utility.

Transfers & Inter-department

- Current Expense transfers out to other funds reflects replacing additional patrol vehicles, and increased in the support transfers for the Juvenile Detention Center, Public Works administration, Elections Reserve, Motor Pool vehicle maintenance and Human Services.

Reserves and Fund Balances

- As part of the County's Financial Policy, recommendations will be presented concerning appropriate levels for unreserved and reserved fund balances for adoption by resolution. It is anticipated that this subject may require discussion at several workshops.

Supplemental Funding Requests

- A list of Supplement Funding Requests and associated cost estimates will be developed to assist with the decision-making process.

The preparation of the county's budget is an iterative process occurring over many weeks. Summary level reports will be updated as substantive changes become known and board decisions made. The updated reports will be distributed to the BOCC in an effort to provide the BOCC with the most recent information.

2014 Budget Workshops/Public Hearing Schedule
(Times are approximate and subject to change)

Workshops with Departments AUGUST 20 (1:30-4:30)		Workshops with Departments AUGUST 22 (9:00-12:00 and 1:30-4:30)		Workshops with Departments AUGUST 27 (8:30-12:00)	
Time	Department	Time	Department	Time	Department
1:30 15 Min	Clerk	9:00 15 Min	Facilities	8:30 15 Min	Human Resources
1:45 15 Min	Coroner	9:15 60 Min	Public Health	8:45 30 Min	Budget/GSA/IT
2:00 30 Min	Sup/Juv Courts	10:15 30 Min	Human Services	9:15 60 Min	Public Works
2:30 15 Min	Civil Service			10:15 30 Min	Planning
2:45 15 Min	Public Defense		BREAK	10:45 30 Min	Prosecutor
3:00 30 Min	Sheriff			11:15 30 Min	Commissioners
3:30 30 Min	District Court	1:30 30 Min	Auditor		
		2:00 30 Min	Treasurer		
		2:30 15 Min	Extension		
		2:45 30 Min	Assessor		

COMMISSIONER BUDGET WORKSHOPS - PUBLIC HEARING(S)	
Wednesday September 4 2:00 – 4:00	Budget Workshop
Monday September 9 11:00 – 12:00 1:30 – 4:30	Budget Workshop
Tuesday September 10 2:00 – 4:30	Budget Workshop
Wednesday September 11 2:00 – 4:30	Budget Workshop
Monday September 16 11:00 – 12:00	Budget Workshop
Tuesday September 17 9:00 – 12:00	Budget Workshop
Thursday September 24 9:00 – 12:00	Budget Workshop
Wednesday September 25 2:00 – 4:30	Budget Workshop
Monday ***October 7*** ***6:00 p.m.***	***Public Hearing***
Monday ***October 14*** ***6:00 p.m.***	***Public Hearing - Continued***

Island County

BUDGET REPORT

07/31/2013

SUMMARY BY REVENUE & EXPENDITURE CATEGORY

Countywide - All Departments & Funds

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES				2,813,317	2,110,350	(702,967)	(24) %
PROPERTY TAXES	16,188,853	16,346,366	9,251,760	16,436,450	16,854,000	417,550	2 %
SALES & OTHER TAXES	11,038,161	11,027,086	6,998,645	10,355,833	11,374,200	1,018,367	9 %
LICENSES & PERMITS	1,658,505	1,457,789	1,041,074	1,567,425	1,656,600	89,175	5 %
INTERGOVERNMENT REVENUES	16,001,047	15,329,091	8,059,072	15,009,031	15,059,394	50,363	0 %
CHARGES FOR SERVICES	10,284,100	12,083,765	6,813,500	11,679,568	11,807,090	127,522	1 %
FINES & PENALTIES	553,992	574,989	330,914	504,700	557,090	52,390	10 %
MISCELLANEOUS & INTEREST	3,502,806	4,312,541	2,555,098	3,805,334	4,423,684	618,350	16 %
TRANSFERS & OTHER SOURCES	4,370,031	5,384,467	4,425,844	5,573,254	6,007,855	434,601	7 %
Total Revenues	63,597,495	66,516,094	39,475,907	67,744,912	69,850,263	2,105,351	3 %
SALARIES	19,204,959	19,528,904	11,374,307	20,006,642	20,505,138	498,495	2 %
BENEFITS	6,488,329	7,078,756	4,166,692	7,626,519	8,181,251	554,731	7 %
MAINTENANCE & OPERATIONS	23,246,143	20,630,326	8,570,857	22,123,988	22,151,853	27,864	0 %
INTERGOVERNMENT	3,602,771	1,795,644	1,709,808	2,919,820	1,750,960	(1,168,859)	(40) %
CAPITAL	1,586,275	2,398,100	1,018,611	2,850,297	4,335,118	1,484,821	52 %
INTERDEPT & TRANSFERS	7,464,596	8,496,561	6,511,304	10,204,014	10,305,244	101,230	0 %
DEBT SERVICE	1,421,307	1,302,106	279,805	1,322,291	1,395,812	73,521	5 %
OTHER				691,340	772,801	81,461	11 %
Total Expenditures	63,014,380	61,230,397	33,631,384	67,744,912	69,398,177	1,653,264	2 %
Revenues Over(Under) Expenditures	583,115	5,285,697	5,844,523	( )	452,085	452,086	

BUDGET REPORT

SUMMARY OF ALL FUNDS & DEPARTMENTS

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Countywide								
308000	USE OF BEGINNING FUND BALANCE				2,709,891	2,110,350	(599,541)	(22) %
308010	USE OF BEG FUND BAL EQUIP				103,426		(103,426)	(100) %
311001	TAX PROPERTY CURRENT	15,610,872	15,763,587	8,778,529	17,771,450	17,524,000	(247,450)	(1) %
311002	TAX PROPERTY DELINQUENT	577,981	530,530	456,324	230,000	430,000	200,000	86 %
311003	TAX PROPERTY COMPENSATING		52,249	16,907	10,000	20,000	10,000	100 %
311004	TAX PROPERTY UNCOLLECTIBLE				(1,575,000)	(1,120,000)	455,000	(28) %
313100	TAX SALES AND USE TAX	4,131,443	4,106,301	2,407,820	3,973,000	4,355,000	382,000	9 %
313104	TAX CHEM DEPEND SALES TAX	739,010	734,267	430,480	717,000	779,000	62,000	8 %
313108	TAX RURAL CNTY SALES USE	665,813	666,103	390,252	640,000	707,000	67,000	10 %
313300	TAX HOTEL/MOTEL TAX	296,852	305,185	137,309	306,700	346,000	39,300	12 %
313710	TAX SALES CRIMINAL JUSTICE	531,647	525,290	307,913	516,000	557,000	41,000	7 %
313712	TAX SALES JUVENILE	743,211	734,890	430,549	718,933	779,000	60,067	8 %
316560	TAX CABLE	606,200	563,227	528,055	495,000	530,000	35,000	7 %
317200	TAX EXCISE LEASEHOLD	12,367	15,440	7,070	12,200	12,200		0 %
317300	TAX EXCISE REAL ESTATE	13,882	2,279	112	5,000	1,000	(4,000)	(80) %
317301	TAX EXCISE REET TREAS COLL FEE	77,813	87,748	59,898	70,000	80,000	10,000	14 %
317304	TAX EXCISE REET 1	629,063	714,313	515,530	600,000	715,000	115,000	19 %
317305	TAX EXCISE REET 2	629,063	714,313	515,530	600,000	715,000	115,000	19 %
317401	TAX EXCISE E 911 SWITCH LINES	283,874	207,931	112,370	217,000	193,000	(24,000)	(11) %
317402	TAX EXCISE E 911 WIRELESS	506,561	471,831	276,586	466,000	474,000	8,000	1 %
317405	TAX EXCISE E911 VOIP	47,620	90,768	55,983	84,000	96,000	12,000	14 %
319110	PENALTY INTEREST PROPERTY TAX	488,553	419,824	322,048	435,000	435,000		0 %
319160	INTEREST PROPERTY TAXES	635,107	667,252	501,116	500,000	600,000	100,000	20 %
319180	PENALTY INTEREST OTHER TAX	82	124	24				0 %
321140	PERMIT PUBLIC UTILITIES				16,000	16,000		0 %
321150	PERMIT OCCUPATIONS	32,497	26,645	14,438	35,000	35,000		0 %
321191	PERMIT FRANCHISE FEE	4,523	3,184	1,395	5,000	5,000		0 %
321201	PERMIT FOOD HANDLERS	19,200	19,342	10,536	19,000	18,000	(1,000)	(5) %
321202	PERMIT INSTALLERS	8,142	4,646		5,000	5,000		0 %
321203	PERMIT MOBILE HOME	4,937	6,995	7,231	11,500	9,000	(2,500)	(21) %
321204	PERMIT SCHOOL INSPECTIONS	8,100	145	9,218	9,200	9,200		0 %
321205	PERMITS FOOD ESTABLISHMENTS	231,151	216,675	145,551	231,000	230,000	(1,000)	(0) %
321206	PERMIT POOL AND SPA	9,743	9,753	9,033	9,800	9,700	(100)	(1) %
321207	PERMIT PUMPERS LICENSE	4,424	3,894	1,239	3,000	3,000		0 %
321208	PERMIT REFUSE HAULER							0 %
321209	PERMIT ONSITE MAINT SVC PROVID	6,219	4,116		8,500		(8,500)	(100) %
321301	PERMITS FIREWORKS	90	80	120		100	100	0 %
321302	PERMITS VENDING	290	150					0 %
322210	PERMIT BUILDINGS	947,776	797,003	593,617	847,800	917,800	70,000	8 %
322220	LICENSE MARRIAGE	16,218	16,116	10,336	25,000	25,000		0 %
322230	LICENSE ANIMALS	1,054	13,803	14,664	19,625	16,000	(3,625)	(18) %
322240	PERMIT STREET CURB	13,280	12,491	10,438	15,000	15,000		0 %
322280	PERMIT FINES AND PENALTIES	73,123	37,116	22,800	17,000	27,800	10,800	63 %
322290	PERMIT OTHER	277,470	285,635	187,372	290,000	285,000	(5,000)	(1) %
322291	PERMIT GUN	268						0 %
322292	PERMIT FIRE			3,086		30,000	30,000	0 %
332101	FED ENT BLM IN LIEU OF TAX	1,838	1,876	1,831	2,000	2,000		0 %
335000	ST SH REV CAPRON FUNDS	4,427,852	4,308,578	2,355,742	4,222,500	4,222,500		0 %
335021	ST SH REV DNR TIMBER TR 2	2,704	22,068	6,057	2,000	10,850	8,850	442 %
335291	ST SH REV PUD PRIVILEGE TAX	122,939	128,330	130,419	130,000	132,000	2,000	1 %
336000	ST ENT VESSEL REG							0 %
336001	ST ENT REAL ESTATE EXCISE TAX		687	2,365				0 %
336009	ST ENT COUNTY ASSISTANCE	176,111	285,305	179,189	200,000	376,000	176,000	88 %
336018	ST ENT PUBLIC DEFFENSE SERVICE							0 %
336041	ST ENT I695 REPLACEMENT	85,394	91,892	91,892	91,892	90,406	(1,486)	(1) %
336042	ST ENT LOCAL CAPACITY DEV			43,709				0 %
336043	ST ENT 5930 BLUE RIBBON COMM			37,957				0 %
336084	ST ENT BOATING SAFETY	27,987	35,817	37,674	27,000	27,000		0 %
336089	ST ENT MVET	2,159,724	2,122,361	1,216,183	1,800,000	2,100,000	300,000	16 %
336120	ST ENT LFO COLLECTIONS	4,081	5,290		4,000	5,000	1,000	25 %
336129	ST ENT JUDICIAL SALARY	30,539	28,745	20,750	5,000	15,500	10,500	210 %
336211	ST ENT FAIR FUND	37,522	32,901					0 %
336411	ST ENT CENTENNIAL DOC PRESERV	60,752	56,612	70,516	60,000	61,000	1,000	1 %

BUDGET REPORT

SUMMARY OF ALL FUNDS & DEPARTMENTS

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
336423	ST ENT PH ASSISTANCE							0 %
336429	ST ENT VICTIM WITNESS							0 %
336610	ST ENT CJ COUNTIES	405,772	428,494	324,349	400,000	438,000	38,000	9 %
336631	ST ENT CJ ADULT COURT	3,835	3,366		4,000	4,000		0 %
336651	ST ENT CJ DUI	16,342	14,800	10,585	16,000	15,000	(1,000)	(6) %
336692	ST ENT AUTOPSY	17,510		12,220	20,000	20,000		0 %
336694	ST ENT LIQUOR EXCISE TAX	102,986	57,100		50,000	25,000	(25,000)	(50) %
336695	ST ENT LIQUOR BOARD PROFITS	180,668	253,773	111,850	196,000	224,000	28,000	14 %
337040	INTLCL TOWN OF COUPEVILL	6,000	5,471	2,033	3,000	3,000		0 %
338120	INTGVT SVC COURT COSTS	274,238	327,302	71,813	312,582	326,000	13,418	4 %
338150	INTGVT SVC LEGAL SERVICES	8,028	5,427	2,678	4,500	4,500		0 %
338190	INTGVT SVC GENERAL	34,492	33,165	36,830	20,000	120,000	100,000	500 %
338220	INTGVT SVC FIRE CONTROL	15,374	9,153	23,089	12,200		(12,200)	(100) %
338230	INTGVT SVC DETENTION	52,401	97,538	41,293	97,000	75,000	(22,000)	(22) %
338310	INTGVT SVC ENVIRON CONSRV	15,921	33,980		15,000	12,000	(3,000)	(20) %
338470	INTGVT SVC TRANSIT	882	25,000					0 %
338570	INTGVT SVC COMMUNITY SVC	86,116	55,682	49,558	70,000	75,000	5,000	7 %
338620	INTGVT SVC PUBLIC HEALTH	1,700	14,524	2,794	1,500	1,500		0 %
338640	INTGVT SVC MENTAL HEALTH				125,490		(125,490)	(100) %
338710	INTGVT SVC ED PROGRAMS	4,427						0 %
338760	INTGVT SVC PARKS	3,785						0 %
338790	INTGVT SVC OTHER CULTURE							0 %
338950	INTGVT SVC ROAD CONSTRUCT		86,044					0 %
338978	INTGVT SVC OTHER HLTH SVC	3,716	3,036	1,072	2,800	2,800		0 %
341210	FEE AUD RECORDING SVC	189,400	226,388	147,339	199,000	209,500	10,500	5 %
341220	FEE DIST CRT FILING SVC	48,739	73,877	45,807	62,000	71,000	9,000	14 %
341230	FEE SUP CRT FILING SVC	101,032	120,499	67,759	89,200	109,000	19,800	22 %
341240	FEE DISPUTE RESOLUTION	12,032	11,530	6,510	12,000	12,000		0 %
341250	FEE TORRENS ACT FILINGS							0 %
341260	FEE AFFORDABLE HOUSING	96,271	110,369	72,122	106,421	108,871	2,450	2 %
341270	FEE HOMELESS HOUSING	378,779	462,179	326,134	434,600	488,936	54,336	12 %
341280	FEE DIST CRT OTHER FILING	1,804	1,639	823	2,000	2,000		0 %
341290	FEE SUP CRT OTHER FILINGS	13,570	14,812	7,840	10,000	15,000	5,000	50 %
341320	FEE DIST CRT RECORDS SVC	20,797	21,013	12,955	18,000	20,000	2,000	11 %
341330	FEE DIST CRT ADMIN	26,098	27,738	16,025	30,500	25,500	(5,000)	(16) %
341340	FEE SUP CRT RECORDS SVC	60,370	63,504	32,713	60,000	60,000		0 %
341341	FEE CLERK COLLECTIONS	33,641	61,634	34,263	50,000		(50,000)	(100) %
341350	FEE CERTIFY COPY	8,955	8,306	6,223	7,500	7,800	300	4 %
341360	FEE AUD HIST PRESERVATN	60,344	70,407	45,703	62,000	70,000	8,000	12 %
341370	FEE SUP CRT ADMIN FEES	241	97	49				0 %
341380	FEE AUD REC SEARCH	224						0 %
341410	FEE ASSESSOR FEES	5,239	18,630	10,179	7,000	15,000	8,000	114 %
341420	FEE TREASURER FEES	81,734	208,340	48,984	162,975	248,955	85,980	52 %
341430	FEE BUDGET ACCTG SVC							0 %
341450	FEE ELECTION SERVICES	241,345	123,018	91,218	222,000	124,000	(98,000)	(44) %
341470	FEE RISK MANAGEMENT		5					0 %
341480	FEE VEHICLE LICENSE FEES	358,915	348,733	227,168	350,000	350,000		0 %
341620	FEE DIST CRT PRINT DUP	522	532	319	500	500		0 %
341650	FEE SUP CRT PRINT DUP	17,996	15,697	11,134	20,000	20,000		0 %
341690	FEE OTHER PRINT DUP	9,933	10,010	5,022	15,125	11,730	(3,395)	(22) %
341710	FEE TAXABLE MERCH SALES	1,880	2,277	2,428	1,721	1,700	(21)	(1) %
341750	FEE NONTAX MERCH SALES	16,380	15,759	8,922	18,500	17,500	(1,000)	(5) %
341800	FEE DATA PROCESSING SVC		27					0 %
341910	FEE CANDIDATE FILING FEE	2,813	10,368	1,132	3,000	10,000	7,000	233 %
341980	FEE VICTIM WITNESS PRG	28,294	29,428	20,212	25,000	25,000		0 %
342100	FEE LAW ENFORCEMENT	35,141	32,917	17,968	27,000	27,500	500	1 %
342300	FEE DETENTION		22					0 %
342330	FEE ADULT PROBATION	77,775	75,318	48,403	90,000	75,000	(15,000)	(16) %
342360	FEE HSG MONTR PRISONERS	3,212	1,968	2,503	3,000	3,000		0 %
342370	FEE BOOKING FEES	120	120	120				0 %
342400	FEE INSPECTION FEES	200	856	450	250	300	50	20 %
342500	FEE EMERGENCY SVC FEES							0 %
342600	FEE AMBULANCE/AID FEES	935						0 %
342700	FEE JUVENILE SERVICES	2,865	2,589	1,125				0 %

BUDGET REPORT

SUMMARY OF ALL FUNDS & DEPARTMENTS

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
342800	FEE COMMUNICATION SVC	12,135	7,611	3,987	15,000	15,000		0 %
342900	FEE OTHER	11,299	10,121	7,221	10,000	10,000		0 %
343180	FEE ENERGY CONSERVATION SVC							0 %
343190	FEE OTHER ENV SVC		1,466,992	837,018	1,535,000	1,467,000	(68,000)	(4) %
343400	FEE WATER SALES	450	600	800	800	800		0 %
343500	FEE SEWER SERVICE	270,768	284,984	261,397	260,000	400,000	140,000	53 %
343600	FEE CEMETERY SERVICE	12	100					0 %
343700	FEE GARBAGE/SOLID WASTE	5,592,205	5,463,852	3,242,148	5,132,283	5,125,283	(7,000)	(0) %
343830	FEE STORM DRAINAGE	4,548	422	822				0 %
343930	FEE ANIMAL CNTRL SHELTER	29,053	17,866	8,368	18,875	18,500	(375)	(1) %
344100	CHGS ROAD/ST MAINT	15,599			15,000	15,000		0 %
344200	CHGS SALE ROAD MATERIALS	540,699	572,865	213,057	595,568	560,988	(34,580)	(5) %
344300	CHGS REPAIR CHARGES							0 %
345100	FEE FAMILY COURT SVC	21,268	22,193	10,298	20,000	20,000		0 %
345830	FEE PLAN CHECKING	323,826	344,302	217,447	324,000	340,000	16,000	4 %
345890	FEE OTHR PLANNING DEVELOP	31,649	39,095	16,800	35,000	32,000	(3,000)	(8) %
345891	FEE HEARING EXAMINER FEES	14,960	7,540	13,372	10,000	15,000	5,000	50 %
345893	FEE 3% TECH FEE	62,158	55,386	37,598	37,300	43,186	5,886	15 %
346200	FEE PUBLIC HEALTH CLINIC	47,665	48,212	22,658	43,800	45,000	1,200	2 %
346300	FEE RECOVERY SVC COPAY	3,210	17,568	13,711	12,000		(12,000)	(100) %
346301	FEE RECOVERY SVC INSURANCE	16,716	53,119	41,949	54,000		(54,000)	(100) %
346500	FEE ENVIRONMENTAL HEALTH SVC	2,428	(692)		1,400		(1,400)	(100) %
346501	FEE INDIV WELL SITE INSP	558			500		(500)	(100) %
346502	FEE INDIV WATER SYST INSP	13,294	7,520	6,159	13,000	11,000	(2,000)	(15) %
346503	FEE LAND USE	14,990	12,978	8,786	12,500	14,000	1,500	12 %
346504	FEE LOAN PROCESSING	624	78		500		(500)	(100) %
346505	FEE O&M MONITORING	7,336	24					0 %
346506	FEE PUB WATER SYST	18,001	18,366	14,801	18,000	22,000	4,000	22 %
346507	FEE SANITARY SURVEY	11,450	21,556	8,547	11,500	14,000	2,500	21 %
346508	FEE WAIVER WATER	478	125		200		(200)	(100) %
346509	FEE WAIVER LIQUID WASTE	4,961	4,373	3,792	5,500	5,500		0 %
346510	FEE WELL SITE INSPECTION	5,623	3,270	1,752	7,200	4,000	(3,200)	(44) %
346511	FEE WATER SYST REVIEW	5,779	3,461	1,289	5,000	3,000	(2,000)	(40) %
346512	FEE EH MISCELLANEOUS							0 %
346700	FEE OTHER PUBLIC HEALTH FEES	18,718	10,177	3,435	13,200	9,000	(4,200)	(31) %
346701	FEE VITAL STATISTICS	24,037	22,617	12,817	24,000	22,000	(2,000)	(8) %
346702	FEE ORAL HEALTH							0 %
346900	FEE MISCELLANEOUS SERVICES	5,106			600	400	(200)	(33) %
347100	FEE EXTENSION SERVICES		1,560	6,400				0 %
347300	FEE ACTIVITY FEES	22,828	18,508	15,018	19,900	12,000	(7,900)	(39) %
347400	FEE EVENT ADMISSIONS	83,492	2,113					0 %
347500	FEE EXHIBIT ADMISSIONS	207						0 %
347600	FEE PROGRAM FEES	335						0 %
347900	FEE OTHER FEES	2,905	2,521					0 %
348200	ISF ROAD MATERIALS	131,951	312,692	57,583	198,600	243,659	45,059	22 %
348500	ISF FUEL SALES	242,519	263,102	215,033	283,465	257,897	(25,568)	(9) %
348501	ISF OIL SALES							0 %
349110	IR LEGISLATIVE SERVICES							0 %
349140	IR FINANCIAL SERVICES		2,115					0 %
349180	IR CENTRAL SERVICES	73,227	69,734	44,176	44,000	75,720	31,720	72 %
349190	IR GENERAL GOVT SVC	15,698	29,569	11,797	22,826	24,426	1,600	7 %
349310	IR NATURAL RES SVC	108,069	50,050	18,621	71,000	71,000		0 %
349320	IR FACILITY ENG SVC							0 %
349390	IR OTHER ENV SVC				7,320		(7,320)	(100) %
349480	IR VEHICLES PW EQUIP	17,418	60,122	8,702	50,000	148,500	98,500	197 %
349580	IR PLANNING SERVICES		37,691					0 %
349690	IR OTHER HEALTH SVC	492,006	544,701	106,589	659,439	629,439	(30,000)	(4) %
349710	IR EDUCATIONAL SVC	2,000	2,000		2,000	2,000		0 %
349950	IR ROAD CONSTR ENG SVC	22,246						0 %
351300	FINE SUP CRT CRM FEES	6,382	7,934	5,759	7,000	7,000		0 %
351500	FINE SUP CRT INVESTIGATIVE	2,941	3,847	1,834	10,000	10,000		0 %
351800	FINE SUP CRT CRIME VICTIM	13,414	14,957	10,914	15,000	15,000		0 %
351900	FINE SUP CRT OTHER FEES	11,428	13,188	7,558	12,000	12,000		0 %
352300	FINE CVL PROOF MV INSURANCE	4,523	4,136	1,776	4,000	4,000		0 %

BUDGET REPORT

SUMMARY OF ALL FUNDS & DEPARTMENTS

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
352400	FINE CVL BOATING SAFETY	4,107	2,287	655	1,500	2,000	500	33 %
352900	FINE CVL OTHER PENALTIES		180	83				0 %
353100	FINE CVL TRAFFIC INFRACTION	290,488	309,097	177,024	250,000	309,000	59,000	23 %
353700	FINE CVL NONTRAFFIC INFRACTN	6,726	8,052	5,230	5,000	8,000	3,000	60 %
354000	FINE CVL PARKING INFRACTION	4,650	19,930	842	4,000	4,000		0 %
355200	FINE CRM DUI FINES	61,568	58,674	35,526	60,000	60,000		0 %
355800	FINE CRM OTHER TRAFFIC FINES	47,077	46,306	33,135	45,000	45,000		0 %
356900	FINE CRM OTHER NON TRAFFIC	32,164	17,427	7,857	20,400	12,400	(8,000)	(39) %
357200	FINE CRM SUP CRT COST RECOUP	5,059	3,093	2,898	4,000	4,000		0 %
357210	FINE CRM SUP CRT JURY DEMAND	123	(1,214)	16	100	100		0 %
357220	FINE CRM SUP CRT WITNESS COST	353	644	131	300	300		0 %
357230	FINE CRM SUP CRT PUB DEFENSE	26,906	26,237	17,563	25,000	21,690	(3,310)	(13) %
357240	FINE CRM SUP CRT LAW ENFORCE	1,166	2,540	1,521	1,000	1,200	200	20 %
357250	FINE CRM SUP CRT INTERPRETER		5	94				0 %
357260	FINE CRM SUP CRT MANDATE COST							0 %
357300	FINE CRM DIST CRT COST RECOUP	188	34	23				0 %
357310	FINE CRM DIST CRT JURY DEMAND				100	100		0 %
357320	FINE CRL DIST CRT WITNESS COST				100	100		0 %
357330	FINE CRM DIST CRT PUB DEFENSE	34,702	37,523	20,463	34,000	35,000	1,000	2 %
357340	FINE CRM DIST CRT LAW ENFORCE	27	112	12	200	200		0 %
357350	FINE CRM DIST CRT INTERPRETER							0 %
357500	FINE CRM PROFITEERING				5,000	5,000		0 %
359100	NONCRT FINES FRFEIT BONDS DEP							0 %
359900	NONCRT FINES MISCELLANEOUS				1,000	1,000		0 %
361110	MISC INVESTMENT INTEREST	359,900	552,401	346,490	314,500	559,000	244,500	77 %
361190	MISC INVESTMENT SERVICE FEES	2,483	2,358	1,355	2,000	2,000		0 %
361310	MISC GAIN/LOSS INVESTMENTS	(11,247)	56,820	(785)				0 %
361400	MISC INTEREST ACCOUNTS REC	51,175	51,875	31,175	40,900	40,436	(464)	(1) %
361900	MISC OTHER INTEREST	119						0 %
362100	MISC EQP VEH RENT (SHORT TERM)	600	335					0 %
362400	MISC RENT (ST)	40,436	36,618	18,929	33,896	31,710	(2,186)	(6) %
362410	MISC CAMPING (ST)	13,943	7,129	2,226	6,000	5,600	(400)	(6) %
362500	MISC LEASE (LT)	92,454	86,755	44,853	79,650	88,185	8,535	10 %
362800	MISC CONCESSION PROCEEDS	60,319	20,236					0 %
362900	MISC OTHER CHARGES	2,525	375					0 %
365200	MISC ISF INTER EQP VEH (LT)	1,654,108	1,675,275	1,243,354	2,068,620	2,467,457	398,837	19 %
365500	MISC ISF INTER SPACE (LT)	40,296	39,874	22,647	42,449	34,185	(8,264)	(19) %
365800	MISC ISF INTER INSURANCE	859,879	896,831	708,109	843,600	852,268	8,668	1 %
366100	MISC IR INTEREST			3,212				0 %
366200	MISC IR RENTS							0 %
366900	MISC IR OTHER	101	583	47				0 %
367110	MISC PRIVATE GIFTS PLEDGES	96,595	65,601	86,988	56,367	53,967	(2,400)	(4) %
367120	MISC PRIVATE PLANNING DEV							0 %
367190	MISC PRIVATE OTHER	200	1,250	341				0 %
369200	MISC UNCLAIM PROP	682	67,015	1,561	60,000	30,000	(30,000)	(50) %
369300	MISC FORFEITED PROPERTY	781	3,233					0 %
369400	MISC JUDGMENTS SETTLEMENTS							0 %
369810	MISC CASH OVER/SHORT	(287)	(2,286)	2,311	300	300		0 %
369900	MISC OTHER	132,029	52,877	40,092	44,000	39,990	(4,010)	(9) %
381100	NONREV INTERFND LOAN PROCEEC							0 %
385000	NONREV COLL OF RECEIVABLES	105,715	163,685	1,406	126,752	128,286	1,534	1 %
386000	AGENCY TYPE DEPOSITS		(333)	787				0 %
386558	STREM PSEA (SUPERIOR COURT)							0 %
386830	STREM CRT EMERGENCY SVC							0 %
386880	STREM CRT EQ JUST PSEA 3		355					0 %
386970	STREM CRT JUDICIAL INFO (JI							0 %
388800	OTHER PRIOR YEAR CORRECTIONS		533,679					0 %
389000	OTHER NONREVENUES				86,300	90,300	4,000	4 %
390000	OTHER FINANCING SOURCES							0 %
391500	OTH FIN GOVT FUNDS CAP LSE INS							0 %
391700	OTH FIN SRC GVT FND OTH NOTES							0 %
391800	OTH FIN GOVT FND INTERGOVT LOA	91,138	175,634	46,885	153,500	153,500		0 %
392000	OTH FIN BOND PREMIUM							0 %
393000	OTH FIN REFUNDING L T DEBT							0 %

BUDGET REPORT

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Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
395100	OTH FIN PROCEEDS CAP ASSETS	2,362	21,849	1,445	5,000	5,000		0 %
395200	OTH FIN LOSS/IMP CAPITAL INS	30,729	6,333					0 %
395400	OTH FIN GAIN/LOSS CAPITAL PROP		4,000			6,000	6,000	0 %
395700	OTH FIN COSTS DISPOSAL CAP							0 %
395900	OTH FIN NBV ASSETS PROP	(8,903)	(1,345)					0 %
397000	OTH FIN TRANSFERS IN							0 %
397701	TRANSFERS IN BUDGET ALLOCATEI	1,192,000	1,212,500	1,355,800	1,355,800	1,656,200	300,400	22 %
397702	TRANSFERS IN OPERATING	2,622,572	3,339,806	2,609,354	2,848,854	3,082,415	233,561	8 %
397703	TRANSFERS IN REIMBURSE CAP/INF	440,133	564,006	396,983	1,210,100	1,104,740	(105,360)	(8) %
398000	OTH FIN INSURANCE RECOVERIES		61,684	15,377				0 %
431160	DF US DEPT JUSTICE	21,429	32,328	5,661	8,333		(8,333)	(100) %
451160	IF US DEPT JUSTICE	13,443	42,761	10,188	7,600	7,600		0 %
451190	IF US DEPT HOMELAND SECURITY	127,354	216,738	8,854	252,585	126,446	(126,139)	(49) %
451210	IF US DEPT AGRICULTURE	256,516	997,555	184,418	203,080	223,578	20,498	10 %
451250	IF US DEPT FISH WILDLIFE							0 %
451310	IF US DEPT ECOLOGY			15,155		80,000	80,000	0 %
451320	IF US DEPT OF COMMERCE	125,259	221,483	14,846	34,245	34,245		0 %
451330	IF US ENV PROTECTION	40,907	161,403	65,832	225,588	341,000	115,412	51 %
451360	IF US DEPT OF TRANSPORTATION	420,705	1,040,436	204,645	2,321,500	1,658,198	(663,302)	(28) %
451410	IF US ELECTION ASSISTANCE	642	11,341	3,030				0 %
451930	IF US DEPT HEALTH HUMAN SVC	591,525	517,164	281,060	596,006	417,267	(178,739)	(29) %
471000	SG WA				182,484		(182,484)	(100) %
471010	SG WA ST LEGISLATURE	74,416	74,416	43,409	74,416	74,416		0 %
471020	SG OFFICE OF GOVERNOR	4,250	9,500	4,500	10,000	9,800	(200)	(2) %
471090	SG DEPARTMENT OF REVENUE							0 %
471110	SG WA CRM JUSTICE TRAIN COMM	88,875	54,375	36,750		73,500	73,500	0 %
471120	SG WA ADMINISTRATOR CRTS	201,112	198,766	90,310	169,777	208,040	38,263	22 %
471180	SG WA MILITARY DEPT	48,043	32,850					0 %
471210	SG WA DEPT AGRICULTURE	67,343	11,278	90,000	40,842	45,000	4,158	10 %
471230	SG WA DNR			196,160				0 %
471240	SG WA PARKS/RECREATION							0 %
471250	SG WA DEPT FISH WILDLIFE			761				0 %
471270	SG WA REC CONSERV OFFICE	410,906	489,171	523,423	15,755	15,755		0 %
471310	SG WA DEPT ECOLOGY	661,689	617,744	233,627	476,394	441,716	(34,678)	(7) %
471320	SG PUGET SOUND PARTNERSHIP	28,657	7,211	12,572	15,000	27,000	12,000	80 %
471321	SG NORTHWEST CLEAN AIR AGENC	25,000	21,625					0 %
471350	SG WA TRAFFIC COMM	449						0 %
471360	SG WA DEPT TRANSPORTATION	15,464	44,384	44,296	44,000	44,000		0 %
471370	SG WA COUNTY RD ADMIN BOARD	2,643,964	477,367	224,937	553,517	855,000	301,483	54 %
471420	SG WA DEPT COMM TRADE ECO DE'	195,039	112,001	165,707	473,876	143,500	(330,376)	(69) %
471490	SG WA DEPT HEALTH	423,116	233,668	239,436	394,340	528,449	134,109	34 %
471560	SG DEPT EARLY LEARNING							0 %
471930	SG WA DEPT SOCIAL HEALTH SVC	1,122,500	1,125,071	475,047	1,015,229	1,316,828	301,599	29 %
491490	ARRA DEPT OF HEALTH	20,808	4,138					0 %
	Total Revenues	63,597,495	66,516,094	39,475,907	67,744,912	69,850,263	2,105,351	3 %
508000	ACCUM OF ENDING FUND BALANCE				691,340	772,801	81,461	11 %
511100	SALARIES	18,414,952	18,898,942	10,869,591	19,134,764	19,636,067	501,302	2 %
511200	OVERTIME	343,397	375,816	336,142	545,525	562,025	16,500	3 %
511300	TERMINATION/PAYOUT	219,263	186,616	155,245	150,610	147,000	(3,610)	(2) %
511400	OTHER SALARY	227,347	67,530	13,329	175,743	160,046	(15,697)	(8) %
512100	PAYROLL TAXES	1,393,526	1,419,764	832,921	1,548,239	1,546,458	(1,781)	(0) %
512200	RETIREMENT	1,121,181	1,314,592	762,448	1,411,881	1,740,381	328,499	23 %
512300	MEDICAL/DENTAL/LIFE/FBP	3,432,980	3,636,241	2,156,485	3,870,717	4,035,631	164,913	4 %
512400	LI/UNEMP/OTHER BENEFITS	540,642	708,159	414,838	795,682	858,781	63,098	7 %
523110	SUPPLIES OFFICE	193,569	150,342	81,742	230,980	195,825	(35,155)	(15) %
523120	SUPPLIES OPERATING	1,766,499	2,541,078	1,171,093	2,837,035	3,258,035	421,000	14 %
523190	SUPPLIES OTHER	27,858	28,570	15,918	20,000	15,800	(4,200)	(21) %
523210	FUEL VEHICLES	205,865	253,266	123,307	239,583	253,924	14,340	5 %
523220	FUEL BLDGS	81,373	101,487	48,577	85,140	89,330	4,190	4 %
523230	FUEL EQUIP	52,268	27,378	14,397	20,800	20,800		0 %
523410	GASOLINE INVENTORY	446,497	465,530	226,251	495,560	470,840	(24,720)	(4) %
523411	DIESEL INVENTORY	667,126	668,665	319,427	678,600	676,181	(2,419)	(0) %

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Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
523414	CULVERT INVENTORY	13,635	25,641	7,771	12,400	12,743	343	2 %
523415	ROCK INVENTORY	184,832	229,937	180,383	178,991	179,179	188	0 %
523418	SIGN INVENTORY	11,070	22,172	3,306	13,000	9,210	(3,790)	(29) %
523419	OTHER INVENTORY	10,580	10,834	5,035	13,495	10,790	(2,705)	(20) %
523510	SMALL EQUIP OFFICE	38,935	37,135	22,754	103,450	95,765	(7,685)	(7) %
523520	SMALL EQUIP TOOLS	64,930	104,020	70,537	71,834	71,062	(772)	(1) %
523530	SMALL EQUIP COMP HW	111,673	115,221	108,670	142,860	167,820	24,960	17 %
523540	SMALL EQUIP COMP SW	77,032	54,972	53,254	37,135	63,845	26,710	71 %
523550	SMALL EQUIP FURNITURE	15,260	8,410	3,391	6,700	4,500	(2,200)	(32) %
523560	SMALL EQUIP COMMUNICATION DE\	5,547	9,820	11,434	76,985	1,800	(75,185)	(97) %
523570	SMALL EQUIP VEHICLES	4,987	12,757	4,132	5,000	8,000	3,000	60 %
524110	SERVICES PROFESSIONAL	6,407,033	6,001,446	3,090,090	6,467,000	7,250,071	783,071	12 %
524120	SERVICES OPERATING	8,122,993	5,102,749	1,401,437	6,328,681	5,247,195	(1,081,486)	(17) %
524130	SERVICES CONSULTANTS		8,629		79,000	89,228	10,228	12 %
524140	SERVICES CONTRACT LABOR	2,990		9,531	3,100	95,100	92,000	2,967 %
524210	COMMUNICATION POSTAGE	131,341	156,931	87,366	151,110	155,380	4,270	2 %
524220	COMMUNICATION TELEPHONE	254,689	237,198	122,243	270,184	259,393	(10,791)	(3) %
524230	COMMUNICATION INTERNET	22,033	22,272	13,227	22,660	25,360	2,700	11 %
524310	TRAVEL TRANSPORTATION	28,819	35,129	19,255	62,939	66,957	4,018	6 %
524320	TRAVEL MEALS	10,625	14,882	7,280	12,080	16,781	4,701	38 %
524330	TRAVEL LODGING	41,674	44,973	18,825	26,001	35,338	9,337	35 %
524410	ADVERTISING RECRUIT	20,908	8,677	14,909	7,545	5,095	(2,450)	(32) %
524420	ADVERTISING LEGAL NOTICES	52,546	65,882	25,338	59,700	70,450	10,750	18 %
524490	ADVERTISING OTHER	246,066	254,642	138,718	262,230	254,245	(7,985)	(3) %
524520	RENT FACILITIES	119,985	110,443	64,067	123,144	78,216	(44,928)	(36) %
524540	RENT OPERATING	74,723	53,145	33,588	35,227	44,336	9,109	25 %
524590	RENT OTHER	2,697	11,173	426	14,235	15,214	979	6 %
524610	INSURANCE BONDS	8,300	5,636	2,586	7,000	7,000		0 %
524620	INSURANCE LIABILITY	450,365	448,477	15	493,620	460,000	(33,620)	(6) %
524630	INSURANCE PROPERTY	89,950	92,877		104,000	95,000	(9,000)	(8) %
524690	INS OTHER	20,987	17,012	17,525	23,000	30,000	7,000	30 %
524710	UTILITIES ELECTRICITY	369,516	373,906	210,967	365,519	372,157	6,638	1 %
524720	UTILITIES NATURAL GAS	13,647	4,616	12,034	4,500	23,385	18,885	419 %
524740	UTILITIES WATER & SEWER	74,090	61,510	30,249	60,840	68,070	7,230	11 %
524750	UTILTIES WASTE DISPOSAL	21,293	12,375	5,206	10,100	13,635	3,535	35 %
524790	UTILITIES OTHER	(736)			15,292		(15,292)	(100) %
524810	REPAIR EQUIPMENT	216,570	285,030	173,594	194,880	241,916	47,036	24 %
524811	MAINTENANCE ANNUAL EQUIP	470,155	368,059	293,419	457,841	501,222	43,381	9 %
524820	REPAIR/MAINT FACILTIES	20,182	32,366	7,130	12,200	43,700	31,500	258 %
524890	REPAIR/MAINT OTHER	37,025	76,098	1,277	48,380	38,780	(9,600)	(19) %
524910	DUES & MEMBERSHIPS	64,013	68,614	45,766	58,307	61,199	2,892	4 %
524920	SUBSCRIPTIONS	57,042	38,522	25,422	16,340	45,796	29,456	180 %
524930	FILING FEES AND PERMITS	31,668	41,077	23,323	25,619	24,305	(1,314)	(5) %
524940	PRINTING	34,862	37,036	16,084	59,450	48,550	(10,900)	(18) %
524950	COURT COSTS	24,660	33,493		12,000	12,000		0 %
524951	JURY COSTS		27,449	18,943	40,000	40,000		0 %
524960	TRAINING REGISTRATIONS	59,546	66,784	45,387	64,043	77,630	13,587	21 %
524990	OTHER	172,680	193,457	124,251	274,357	237,085	(37,272)	(13) %
524999	CONTINGENCY				582,316	396,615	(185,701)	(31) %
525200	INTERGOVT INTERLOCAL CONTRIB	2,619,725	860,821	1,192,430	2,052,281	852,596	(1,199,684)	(58) %
525300	INTERGOVT PYMT TAXES & ASMT	983,046	934,823	517,378	867,539	898,364	30,825	3 %
527010	DEPRECIATION AND AMORTIZATION	1,488,022	1,350,526					0 %
527100	BAD DEBT EXPENSE	3,648						0 %
529100	INTERFUND PROFESSIONAL	669,329	765,540	179,557	1,930,318	943,345	(986,973)	(51) %
529200	INTERFUND COMMUNICATIONS		25					0 %
529300	INTERFUND SUPPLIES	228	468		51,500		(51,500)	(100) %
529400	INTERFUND CAP	22,246						0 %
529500	INTERRFUND RENTS	1,655,644	1,715,124	1,266,000	2,108,640	2,595,363	486,723	23 %
529600	INTERFUND INSURANCE	862,444	896,832	708,110	928,802	923,181	(5,621)	(0) %
529800	INTERFUND OTHER		2,115					0 %
529900	INTERFUND REPAIR AND MAINTENA		145					0 %
537110	DEBT SERVICE PRINCIPAL GO BONI	780,000	730,000		738,000	810,000	72,000	9 %
537190	DEBT SERVICE PRINCIPAL OTHER							0 %
537800	DEBT SERVICE PRINCIPAL INTER G	207,262	160,637	91,337	187,786	232,844	45,058	23 %

BUDGET REPORT

07/31/2013

SUMMARY OF ALL FUNDS & DEPARTMENTS

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
538200	DEBT SERVICE INTEREST INTERFUN			3,212				0 %
538300	DEBT SERVICE INTEREST LONG TEF	428,030	396,453	181,552	390,455	346,918	(43,536)	(11) %
538900	DEBT SERVICE OTHER COST	6,015	15,016	3,704	6,050	6,050		0 %
546110	CAPITAL LAND	3,587			674,886	817,683	142,797	21 %
546120	CAPITAL LAND SITE IMPROVEMENTS	38,986	975	1,159	200,000	145,000	(55,000)	(27) %
546130	CAPITAL LAND EASEMENTS/RIGHT (	550,359	2,243,415	41,907	450,000	200,000	(250,000)	(55) %
546210	CAPITAL BUILDINGS	691,951	5,234	247,108	235,000	570,000	335,000	142 %
546211	CAPITAL FACILITIES	12,347		49,990				0 %
546310	INFRASTRUCTURE	1,222			20,000	20,000		0 %
546410	CAPITAL MACHINERY AND EQUIPME	15,244	58,257	345,119	826,500	867,300	40,800	4 %
546420	CAPITAL OFFICE EQUIPMENT	272,579	89,219	156,456	227,911	149,335	(78,576)	(34) %
546430	CAPITAL VEHICLES		1,000	176,872	216,000	525,800	309,800	143 %
546521	CIP CAPITAL ASSETS							0 %
546522	CIP INFRASTRUCTURE					1,040,000	1,040,000	0 %
546610	CAPITAL LEASES							0 %
579701	TRANSFERS OUT BUDGET ALLOCAT	1,192,000	1,212,500	1,355,800	1,355,800	1,656,200	300,400	22 %
579702	TRANSFERS OUT OPERATING	2,622,574	3,339,806	2,604,854	2,618,854	3,082,415	463,561	17 %
579703	TRANSFERS OUT REIMB CAP/INFRA	440,131	564,006	396,983	1,210,100	1,104,740	(105,360)	(8) %
580000	NONEXPENDITURES							0 %
586000	AGENCY DISBURSEMENTS							0 %
588800	PRIOR PERIOD ADJUSTMENTS							0 %
591000	DEBT SERVICE PRINCIPAL							0 %
592000	DEBT SERVICE INTEREST							0 %
599000	DEBT SERVICE REFUNDING							0 %
	Total Expenditures	63,014,380	61,230,397	33,631,384	67,744,912	69,398,177	1,653,264	2 %
Revenues Over(Under) Expenditures		583,115	5,285,697	5,844,523	( )	452,085	452,086	

ISLAND COUNTY
2014 BUDGET
ALL FUNDS & DEPARTMENTS
TOTAL REVENUES

DEPARTMENT	2011	2012	2013 YTD @ 7/31/2013	2013 Final Adopted Budget	2014 Workshop Budget	Difference	Percent Chg
Assessor	20,934	23,869	12,744	12,800	20,400	7,600	59%
Auditor	1,155,972	1,173,487	718,530	1,048,020	1,069,500	21,480	2%
Budget	363		67				
Central Services							
Civil Service							
Clerk	379,667	435,806	262,707	360,400	436,600	76,200	21%
Commissioners	7,507	8,190	518	500	500		0%
Coroner	17,510	200	12,220	20,000	20,000		0%
District Court	940,378	985,720	502,266	919,400	982,900	63,500	7%
Emergency Management	104,744	185,158	4,253	257,585	126,446	-131,139	-51%
Extension Services	491,504	322,864	233,496	373,213	339,637	-33,576	-9%
Facilities & Maintenance	73,227	74,464	44,176	44,000	75,720	31,720	72%
General Services Admin	2,531,010	3,424,491	2,012,515	2,104,255	2,243,239	138,984	7%
Human Resources	6,603	190	53		17,500	17,500	
Human Services	2,060,821	2,437,077	1,521,673	2,999,322	2,916,390	-82,932	-3%
Miscellaneous	1,980,442	2,387,841	1,043,922	3,033,700	1,915,000	-1,118,700	-37%
Natural Resources		156,963	72,856	458,000	387,000	-71,000	-16%
Planning	1,641,514	1,523,424	950,571	1,443,913	1,568,900	124,987	9%
Prosecuting Attorney	268,876	246,188	141,731	242,416	242,416		0%
Public Health	3,335,080	3,299,782	1,645,352	2,972,935	3,064,993	92,058	3%
Public Works	27,453,771	26,141,401	15,170,356	27,833,426	28,786,236	952,810	3%
Sheriff	929,018	1,132,360	956,224	967,500	1,014,100	46,600	5%
Superior Court	1,681,343	1,651,576	1,125,408	1,604,154	1,694,379	90,225	6%
Treasurer	503,460	888,857	426,990	540,125	857,485	317,360	59%
X Fund Non-departmental	18,013,751	20,016,186	12,617,279	20,509,248	22,070,922	1,606,674	8%
TOTAL REVENUES	63,597,495	66,516,094	39,475,907	67,744,912	69,850,263	2,150,351	3%

ISLAND COUNTY
2014 BUDGET
ALL FUNDS & DEPARTMENTS
TOTAL EXPENDITURES

DEPARTMENT	2011	2012	2013 YTD @ 7/31/2013	2013 Final Adopted Budget	2014 Workshop Budget	Difference	Percent Chg
Assessor	989,457	1,012,914	561,526	1,043,232	1,081,526	38,294	4%
Auditor	1,105,699	1,192,988	672,379	1,262,125	1,279,385	17,260	1%
Budget	134,204	125,789	63,730	115,219	64,977	-50,242	-44%
Central Services	940,715	860,580	553,162	1,018,793	1,008,044	-10,749	-1%
Clerk	393,536	414,490	238,081	445,567	452,399	6,832	2%
Commissioners	613,642	608,384	333,005	603,594	601,644	-1,950	0%
Coroner	246,582	236,764	137,028	240,924	244,567	3,643	2%
District Court	925,946	943,448	593,462	999,939	1,082,375	82,436	8%
Emergency Management	154,229	245,014	174,652	318,550	194,348	-124,202	-39%
Extension Services	402,870	351,176	199,696	373,213	394,180	20,967	6%
Facilities & Maintenance	972,083	1,055,742	594,949	1,245,245	1,294,928	49,683	4%
General Services Admin	3,184,238	5,038,945	1,541,330	3,201,316	3,327,319	126,003	4%
Human Resources	136,195	210,033	175,430	272,522	294,089	21,567	8%
Human Services	2,481,855	2,910,830	1,830,307	3,925,277	3,837,583	-87,694	-2%
Miscellaneous	3,308,470	1,522,699	1,015,861	3,284,332	2,156,954	-1,127,377	-34%
Natural Resources	310,383	371,168	230,690	458,000	617,000	159,000	35%
Planning	1,603,954	1,555,786	822,401	1,592,207	1,751,982	159,775	10%
Prosecuting Attorney	1,218,070	1,310,526	807,669	1,407,889	1,426,778	18,889	1%
Public Health	3,367,326	3,241,024	1,763,599	2,972,935	3,589,214	616,278	21%
Public Works	27,595,438	23,702,489	13,278,326	28,060,658	30,411,248	2,350,590	8%
Sheriff	6,309,093	6,598,217	3,961,488	6,506,733	6,848,958	342,225	5%
Superior Court	2,759,714	2,750,379	1,767,869	2,880,467	2,986,858	106,391	4%
Treasurer	541,996	626,756	366,948	676,603	804,280	127,677	19%
X Fund Non-departmental	3,318,685	4,344,256	1,947,796	4,839,572	3,647,541	-1,192,031	-25%
TOTAL EXPENDITURES	63,014,380	61,230,397	33,631,384	67,744,912	69,398,177	1,653,265	2%

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept: Assessor (20)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	8,061	23,838	11,978	12,800	20,400	7,600	59 %
MISCELLANEOUS & INTEREST	12,873	31	766				0 %
Total Revenues	20,934	23,869	12,744	12,800	20,400	7,600	59 %
SALARIES	683,816	674,230	369,885	674,341	686,590	12,249	1 %
BENEFITS	232,972	258,137	148,256	274,101	307,981	33,880	12 %
MAINTENANCE & OPERATIONS	61,130	65,601	43,385	94,790	86,955	(7,835)	(8) %
CAPITAL	11,539	14,946					0 %
Total Expenditures	989,457	1,012,914	561,526	1,043,232	1,081,526	38,294	3 %
Revenues Over(Under) Expenditures	(968,523)	(989,045)	(548,782)	(1,030,432)	(1,061,126)	(30,694)	
Dept: Auditor (21)							
FUND BALANCE & RESERVES				13,920	10,000	(3,920)	(28) %
LICENSES & PERMITS	5,431	5,788	2,907	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	516,437	843,500	768,100	(75,400)	(8) %
MISCELLANEOUS & INTEREST	508	(404)	240	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	718,530	1,048,020	1,069,500	21,480	2 %
SALARIES	651,604	688,720	374,966	643,821	672,209	28,388	4 %
BENEFITS	188,670	213,826	124,466	211,935	230,009	18,074	8 %
MAINTENANCE & OPERATIONS	249,409	273,280	153,654	370,643	335,186	(35,457)	(9) %
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	672,379	1,262,125	1,279,385	17,260	1 %
Revenues Over(Under) Expenditures	50,273	(19,501)	46,151	(214,105)	(209,885)	4,220	
Dept: Budget (47)							
CHARGES FOR SERVICES			67				0 %
MISCELLANEOUS & INTEREST	363						0 %
Total Revenues	363		67				0 %
SALARIES	100,805	92,809	48,106	82,466	41,233	(41,233)	(50) %
BENEFITS	24,653	24,099	12,159	21,153	11,644	(9,509)	(44) %
MAINTENANCE & OPERATIONS	8,746	8,881	3,465	11,600	12,100	500	4 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	134,204	125,789	63,730	115,219	64,977	(50,242)	(43) %
Revenues Over(Under) Expenditures	(133,841)	(125,789)	(63,663)	(115,219)	(64,977)	50,242	
Dept: Central Services (26)							
SALES & OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	305,807	344,886	200,319	346,867	341,573	(5,294)	(1) %
BENEFITS	102,442	132,432	75,520	131,900	150,421	18,521	14 %
MAINTENANCE & OPERATIONS	365,605	327,811	182,054	396,600	430,050	33,450	8 %
INTERGOVERNMENT							0 %
CAPITAL	166,861	55,451	95,269	143,426	86,000	(57,426)	(40) %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
DEBT SERVICE							0 %
Total Expenditures	940,715	860,580	553,162	1,018,793	1,008,044	(10,749)	(1) %
Revenues Over(Under) Expenditures	(940,715)	(860,580)	(553,162)	(1,018,793)	(1,008,044)	10,749	
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 %
Revenues Over(Under) Expenditures	(368)	(1,208)					
Dept: Clerk (24)							
INTERGOVERNMENT REVENUES	88,922	90,947	57,936	75,000	176,000	101,000	134 %
CHARGES FOR SERVICES	211,271	260,784	144,679	212,000	187,000	(25,000)	(11) %
FINES & PENALTIES	59,566	66,474	44,823	59,400	59,600	200	0 %
MISCELLANEOUS & INTEREST	10,908	8,601	6,269	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	262,707	360,400	436,600	76,200	21 %
SALARIES	286,266	298,284	180,491	320,930	321,790	860	0 %
BENEFITS	63,944	67,534	42,801	93,137	95,609	2,472	2 %
MAINTENANCE & OPERATIONS	43,326	48,672	14,789	31,500	35,000	3,500	11 %
Total Expenditures	393,536	414,490	238,081	445,567	452,399	6,832	1 %
Revenues Over(Under) Expenditures	(13,869)	21,316	24,626	(85,167)	(15,799)	69,368	
Dept: Commissioners (25)							
CHARGES FOR SERVICES	312	262	518	500	500		0 %
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,507	8,190	518	500	500		0 %
SALARIES	433,906	427,287	247,610	425,809	418,010	(7,799)	(1) %
BENEFITS	132,810	132,635	63,213	120,335	126,184	5,849	4 %
MAINTENANCE & OPERATIONS	46,926	48,462	22,182	57,450	57,450		0 %
Total Expenditures	613,642	608,384	333,005	603,594	601,644	(1,950)	(0) %
Revenues Over(Under) Expenditures	(606,135)	(600,194)	(332,487)	(603,094)	(601,144)	1,950	
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	69,140	114,100	114,037	(63)	(0) %
BENEFITS	32,519	40,705	24,679	44,724	48,530	3,806	8 %
MAINTENANCE & OPERATIONS	100,198	78,242	43,209	82,100	82,000	(100)	(0) %
Total Expenditures	246,582	236,764	137,028	240,924	244,567	3,643	1 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Revenues Over(Under) Expenditures	(229,072)	(236,564)	(124,808)	(220,924)	(224,567)	(3,643)	
Dept: District Court (29)							
INTERGOVERNMENT REVENUES	245,161	245,065	71,813	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	189,104	213,729	131,609	219,500	210,500	(9,000)	(4) %
FINES & PENALTIES	485,232	502,551	281,512	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	17,332	16,000	23,000	7,000	43 %
Total Revenues	940,378	985,720	502,266	919,400	982,900	63,500	6 %
SALARIES	625,712	630,139	402,576	671,191	707,002	35,811	5 %
BENEFITS	213,872	224,174	143,383	237,738	284,363	46,625	19 %
MAINTENANCE & OPERATIONS	86,362	89,135	47,503	91,010	91,010		0 %
CAPITAL							0 %
Total Expenditures	925,946	943,448	593,462	999,939	1,082,375	82,436	8 %
Revenues Over(Under) Expenditures	14,432	42,272	(91,196)	(80,539)	(99,475)	(18,936)	
Dept: Emergency Management (48)							
INTERGOVERNMENT REVENUES	104,744	185,143	4,253	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	4,253	257,585	126,446	(131,139)	(50) %
SALARIES	31,797	50,156	25,319	43,200	44,220	1,020	2 %
BENEFITS	14,101	10,103	5,476	9,415	10,552	1,137	12 %
MAINTENANCE & OPERATIONS	100,654	165,148	101,399	265,935	131,576	(134,359)	(50) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	154,229	245,014	174,652	318,550	194,348	(124,202)	(38) %
Revenues Over(Under) Expenditures	(49,485)	(59,856)	(170,399)	(60,965)	(67,902)	(6,937)	
Dept: Extension Services (16)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES	175,002	108,971	77,480	131,906	106,650	(25,256)	(19) %
CHARGES FOR SERVICES	113,725	56,730	26,458	82,820	75,500	(7,320)	(8) %
MISCELLANEOUS & INTEREST	106,798	57,478	26,037	54,967	53,967	(1,000)	(1) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	103,520		0 %
Total Revenues	491,504	322,864	233,496	373,213	339,637	(33,576)	(8) %
SALARIES	158,018	158,123	104,363	164,329	245,654	81,325	49 %
BENEFITS	43,465	34,894	22,133	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	64,372	144,604	139,898	(4,706)	(3) %
INTERGOVERNMENT	3,498	52	21	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	199,696	373,213	394,180	20,967	5 %
Revenues Over(Under) Expenditures	88,634	(28,312)	33,800		(54,543)	(54,543)	
Dept: Facilities & Maintenance (28)							
CHARGES FOR SERVICES	73,227	74,397	44,176	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	73,227	74,464	44,176	44,000	75,720	31,720	72 %
SALARIES	396,946	409,355	220,801	419,750	406,157	(13,593)	(3) %
BENEFITS	160,713	192,427	115,150	211,345	220,621	9,276	4 %
MAINTENANCE & OPERATIONS	395,341	453,960	258,998	419,150	428,150	9,000	2 %
CAPITAL	19,083			195,000	240,000	45,000	23 %
Total Expenditures	972,083	1,055,742	594,949	1,245,245	1,294,928	49,683	3 %
Revenues Over(Under) Expenditures	(898,856)	(981,278)	(550,773)	(1,201,245)	(1,219,208)	(17,963)	
Dept: General Services Admin (54)							
FUND BALANCE & RESERVES				9,574	11,515	1,941	20 %
PROPERTY TAXES	663,723	672,437	379,216	675,000	682,000	7,000	1 %
SALES & OTHER TAXES		154					0 %
LICENSES & PERMITS	20,694	29,823	27,104	37,625	16,000	(21,625)	(57) %
INTERGOVERNMENT REVENUES	548,962	1,430,767	584,228	64,782	56,850	(7,932)	(12) %
CHARGES FOR SERVICES	117,380	37,604	16,079	32,875	34,100	1,225	3 %
FINES & PENALTIES	3,995	500	895	4,000	1,000	(3,000)	(75) %
MISCELLANEOUS & INTEREST	1,109,186	1,073,227	783,177	1,056,899	1,066,774	9,875	0 %
TRANSFERS & OTHER SOURCES	67,070	179,979	221,816	223,500	375,000	151,500	67 %
Total Revenues	2,531,010	3,424,491	2,012,515	2,104,255	2,243,239	138,984	6 %
SALARIES	241,217	136,824	86,540	162,585	159,303	(3,282)	(2) %
BENEFITS	59,493	40,775	18,234	62,999	48,799	(14,200)	(22) %
MAINTENANCE & OPERATIONS	2,059,422	2,316,047	706,615	1,895,286	1,854,998	(40,288)	(2) %
INTERGOVERNMENT	63,049	10,940	410,432	38,894	11,175	(27,719)	(71) %
CAPITAL	394,486	2,194,287	228,076	689,486	886,083	196,597	28 %
INTERDEPT & TRANSFERS	112,042	83,618	48,374	89,316	112,545	23,229	26 %
DEBT SERVICE	254,529	256,454	43,059	262,750	254,416	(8,333)	(3) %
OTHER							0 %
Total Expenditures	3,184,238	5,038,945	1,541,330	3,201,316	3,327,319	126,003	3 %
Revenues Over(Under) Expenditures	(653,228)	(1,614,454)	471,185	(1,097,061)	(1,084,080)	12,980	
Dept: Human Resources (59)							
CHARGES FOR SERVICES	5,677	190	53				0 %
MISCELLANEOUS & INTEREST	926						0 %
TRANSFERS & OTHER SOURCES					17,500	17,500	0 %
Total Revenues	6,603	190	53		17,500	17,500	0 %
SALARIES	95,355	146,553	96,386	165,900	165,463	(437)	(0) %
BENEFITS	24,316	47,078	33,099	57,722	63,226	5,504	9 %
MAINTENANCE & OPERATIONS	16,524	16,402	45,945	48,900	65,400	16,500	33 %
Total Expenditures	136,195	210,033	175,430	272,522	294,089	21,567	7 %
Revenues Over(Under) Expenditures	(129,592)	(209,843)	(175,377)	(272,522)	(276,589)	(4,067)	
Dept: Human Services (13)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	320,597	463,426	233,909	415,150	447,000	31,850	7 %
SALES & OTHER TAXES	460	518	242				0 %
INTERGOVERNMENT REVENUES	1,251,974	1,121,322	631,830	1,776,300	1,574,581	(201,719)	(11) %
CHARGES FOR SERVICES	487,292	634,186	448,329	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	1,521,673	2,999,322	2,916,390	(82,932)	(2) %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	793,823	907,064	562,508	1,029,848	808,768	(221,080)	(21) %
BENEFITS	264,919	348,723	217,883	459,316	332,747	(126,569)	(27) %
MAINTENANCE & OPERATIONS	1,322,904	1,408,929	810,505	2,118,087	2,366,512	248,425	11 %
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	1,830,307	3,925,277	3,837,583	(87,694)	(2) %
Revenues Over(Under) Expenditures	(421,034)	(473,753)	(308,634)	(925,955)	(921,193)	4,762	
Dept: Miscellaneous (36)							
FUND BALANCE & RESERVES				1,230,000		(1,230,000)	(100) %
SALES & OTHER TAXES	1,800,720	1,741,818	972,500	1,713,700	1,816,000	102,300	5 %
INTERGOVERNMENT REVENUES	159,159	88,532	49,558	70,000	75,000	5,000	7 %
CHARGES FOR SERVICES	20,206	23,590	17,247	20,000	24,000	4,000	20 %
MISCELLANEOUS & INTEREST	357	533,901	117				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	1,980,442	2,387,841	1,043,922	3,033,700	1,915,000	(1,118,700)	(36) %
SALARIES	10,348	10,093	5,140	10,400	9,295	(1,105)	(10) %
BENEFITS	61,903	51,078	24,922	40,975	40,953	(22)	(0) %
MAINTENANCE & OPERATIONS	372,515	365,139	174,840	448,670	439,860	(8,810)	(1) %
INTERGOVERNMENT	2,842,636	1,076,581	790,759	2,191,087	1,004,246	(1,186,840)	(54) %
INTERDEPT & TRANSFERS	20,700	18,600	20,200	20,200	22,600	2,400	11 %
OTHER				573,000	640,000	67,000	11 %
Total Expenditures	3,308,102	1,521,491	1,015,861	3,284,332	2,156,954	(1,127,377)	(34) %
Revenues Over(Under) Expenditures	(1,327,660)	866,350	28,061	(250,632)	(241,954)	8,677	
Dept: Natural Resources (15)							
INTERGOVERNMENT REVENUES		156,963	72,853	228,000	152,000	(76,000)	(33) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES				230,000	230,000		0 %
Total Revenues		156,963	72,856	458,000	387,000	(71,000)	(15) %
SALARIES		162,341	90,933	191,657	214,220	22,563	11 %
BENEFITS		49,020	24,501	54,366	62,683	8,317	15 %
MAINTENANCE & OPERATIONS		101,323	114,689	139,151	42,622	(96,529)	(69) %
INTERDEPT & TRANSFERS	310,383	58,484	567	72,826	297,475	224,649	308 %
Total Expenditures	310,383	371,168	230,690	458,000	617,000	159,000	34 %
Revenues Over(Under) Expenditures	(310,383)	(214,205)	(157,834)		(230,000)	(230,000)	
Dept: Planning (53)							
LICENSES & PERMITS	1,000,936	823,537	581,280	854,000	927,800	73,800	8 %
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	93,000	60,812	188 %
CHARGES FOR SERVICES	416,471	468,229	274,345	508,425	498,800	(9,625)	(1) %
MISCELLANEOUS & INTEREST	649	703	176	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	950,571	1,443,913	1,568,900	124,987	8 %
SALARIES	964,617	961,890	537,700	1,029,149	1,035,301	6,152	0 %
BENEFITS	332,162	361,130	215,254	419,803	447,520	27,717	6 %
MAINTENANCE & OPERATIONS	274,607	195,214	69,447	143,255	199,161	55,906	39 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS		37,552			70,000	70,000	0 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	1,603,954	1,555,786	822,401	1,592,207	1,751,982	159,775	10 %
Revenues Over(Under) Expenditures	37,560	(32,362)	128,170	(148,294)	(183,082)	(34,788)	
Dept: Prosecuting Attorney (39)							
INTERGOVERNMENT REVENUES	224,781	201,545	105,135	203,516	203,516		0 %
CHARGES FOR SERVICES	30,050	30,530	20,516	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,120	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	141,731	242,416	242,416		0 %
SALARIES	871,066	919,212	532,392	942,451	922,588	(19,863)	(2) %
BENEFITS	279,683	300,852	189,033	344,085	382,837	38,752	11 %
MAINTENANCE & OPERATIONS	67,321	78,934	79,836	103,368	103,368		0 %
CAPITAL		11,528	6,408	17,985	17,985		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,218,070	1,310,526	807,669	1,407,889	1,426,778	18,889	1 %
Revenues Over(Under) Expenditures	(949,194)	(1,064,338)	(665,938)	(1,165,473)	(1,184,362)	(18,889)	
Dept: Public Health (14)							
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	339,967	514,000	530,900	16,900	3 %
INTERGOVERNMENT REVENUES	1,496,983	1,296,064	747,051	1,212,207	1,292,245	80,038	6 %
CHARGES FOR SERVICES	690,334	710,608	201,980	666,339	660,825	(5,514)	(0) %
MISCELLANEOUS & INTEREST	128,397	176,775	21,232	138,652	139,286	634	0 %
TRANSFERS & OTHER SOURCES	511,412	647,871	335,122	441,737	441,737		0 %
Total Revenues	3,335,080	3,299,782	1,645,352	2,972,935	3,064,993	92,058	3 %
SALARIES	1,610,373	1,471,497	868,274	1,508,262	1,587,259	78,996	5 %
BENEFITS	556,740	532,972	326,827	600,794	641,831	41,036	6 %
MAINTENANCE & OPERATIONS	837,974	579,363	301,440	492,433	580,390	87,956	17 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	183,741	527,376	193,465	218,259	627,548	409,289	187 %
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	1,763,599	2,972,935	3,589,214	616,278	20 %
Revenues Over(Under) Expenditures	(32,246)	58,758	(118,247)	( )	(524,221)	(524,220)	
Dept: Public Works (11)							
FUND BALANCE & RESERVES				171,275	587,613	416,338	243 %
PROPERTY TAXES	7,953,576	8,026,716	4,541,634	8,055,300	8,243,000	187,700	2 %
SALES & OTHER TAXES	1,428	3,008	1,342	2,200	2,200		0 %
LICENSES & PERMITS	82,750	76,723	49,525	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,818,736	8,213,454	4,387,992	9,085,017	9,041,698	(43,319)	(0) %
CHARGES FOR SERVICES	6,873,096	6,992,712	4,020,377	6,618,663	6,827,153	208,490	3 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	1,739,643	1,719,020	1,330,242	2,130,316	2,527,667	397,351	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	15,170,356	27,833,426	28,786,236	952,810	3 %
SALARIES	5,152,426	5,168,658	2,935,699	5,221,299	5,516,666	295,367	5 %
BENEFITS	1,924,906	2,080,564	1,192,842	2,309,465	2,464,254	154,789	6 %
MAINTENANCE & OPERATIONS	14,841,942	11,958,242	4,689,616	13,018,285	13,064,808	46,523	0 %
INTERGOVERNMENT	96,827	112,419	61,586	106,789	106,489	(300)	(0) %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
CAPITAL	917,941	75,251	619,558	1,767,900	3,061,550	1,293,650	73 %
INTERDEPT & TRANSFERS	4,540,626	4,282,187	3,776,889	5,603,045	6,170,660	567,615	10 %
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	13,278,326	28,060,658	30,411,248	2,350,590	8 %
Revenues Over(Under) Expenditures	(141,667)	2,438,912	1,892,030	(227,232)	(1,625,012)	(1,397,780)	
Dept: Sheriff (40)							
LICENSES & PERMITS	29,907	42,851	32,862	20,000	40,100	20,100	100 %
INTERGOVERNMENT REVENUES	212,757	276,092	125,860	124,000	175,500	51,500	41 %
CHARGES FOR SERVICES	52,078	43,782	26,707	48,500	48,500		0 %
FINES & PENALTIES	2,991	4,169	2,189	15,000	15,000		0 %
MISCELLANEOUS & INTEREST	15,285	15,466	18,606	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	956,224	967,500	1,014,100	46,600	4 %
SALARIES	3,769,130	3,787,827	2,249,549	3,827,904	3,855,988	28,084	0 %
BENEFITS	1,303,952	1,391,148	825,093	1,289,029	1,550,340	261,311	20 %
MAINTENANCE & OPERATIONS	647,442	766,113	430,568	730,800	767,630	36,830	5 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	600,000	17,000	2 %
CAPITAL		19,736	5,498	20,000	19,000	(1,000)	(5) %
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	3,961,488	6,506,733	6,848,958	342,225	5 %
Revenues Over(Under) Expenditures	(5,380,075)	(5,465,857)	(3,005,264)	(5,539,233)	(5,834,858)	(295,625)	
Dept: Superior Court (41)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	743,211	734,890	430,549	718,933	779,000	60,067	8 %
LICENSES & PERMITS	10,833	10,603	7,429	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	419,529	452,095	252,843	410,530	427,908	17,378	4 %
CHARGES FOR SERVICES	50,807	49,950	25,921	45,100	44,500	(600)	(1) %
FINES & PENALTIES	1,220	250	375	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST	2,152	3,197	700	1,000	690	(310)	(31) %
TRANSFERS & OTHER SOURCES	453,591	400,591	407,591	407,591	421,591	14,000	3 %
Total Revenues	1,681,343	1,651,576	1,125,408	1,604,154	1,694,379	90,225	5 %
SALARIES	1,547,596	1,595,083	918,860	1,627,257	1,645,584	18,327	1 %
BENEFITS	384,648	441,912	248,438	465,860	509,295	43,435	9 %
MAINTENANCE & OPERATIONS	328,084	252,917	160,801	347,215	337,979	(9,236)	(2) %
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	1,767,869	2,880,467	2,986,858	106,391	3 %
Revenues Over(Under) Expenditures	(1,078,371)	(1,098,803)	(642,461)	(1,276,313)	(1,292,479)	(16,166)	
Dept: Treasurer (42)							
FUND BALANCE & RESERVES				5,100	5,500	400	7 %
SALES & OTHER TAXES	91,659	90,027	60,010	75,000	81,000	6,000	8 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	76,630	182,441	27,794	133,025	218,985	85,960	64 %
MISCELLANEOUS & INTEREST	335,171	616,389	339,186	327,000	552,000	225,000	68 %
Total Revenues	503,460	888,857	426,990	540,125	857,485	317,360	58 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	336,157	364,345	239,586	383,126	425,228	42,102	10 %
BENEFITS	84,757	102,537	71,276	121,007	150,852	29,845	24 %
MAINTENANCE & OPERATIONS	97,691	144,215	51,545	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	3,139	6,000	6,000		0 %
OTHER					53,950	53,950	0 %
Total Expenditures	541,996	626,756	366,948	676,603	804,280	127,677	18 %
Revenues Over(Under) Expenditures	(38,536)	262,101	60,042	(136,478)	53,205	189,683	
Dept: X Fund Non-departmental (90)							
FUND BALANCE & RESERVES				1,383,448	1,495,722	112,274	8 %
PROPERTY TAXES	7,250,957	7,183,787	4,097,001	7,291,000	7,482,000	191,000	2 %
SALES & OTHER TAXES	8,400,654	8,456,619	5,534,001	7,846,000	8,696,000	850,000	10 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	758,704	998,000	1,207,000	209,000	20 %
CHARGES FOR SERVICES	5,140	1,493,148	858,230	1,565,000	1,497,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST	11,457	75,504	8,543	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	12,617,279	20,509,248	22,070,922	1,561,674	7 %
SALARIES	24,309	5,711	7,164		161,000	161,000	0 %
BENEFITS	686	1	2,054				0 %
MAINTENANCE & OPERATIONS	736,413	738,672		507,886	333,000	(174,886)	(34) %
INTERGOVERNMENT		19,036	9,980		29,000	29,000	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,693,991	2,704,598	1,770,720	3,455,686	2,164,886	(1,290,800)	(37) %
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	1,947,796	4,839,572	3,647,541	(1,192,031)	(24) %
Revenues Over(Under) Expenditures	14,695,066	15,671,930	10,669,483	15,669,676	18,423,381	2,753,705	
Grand Total All Departments	583,115	5,285,697	5,844,523	( )	452,085	452,086	

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept: Assessor (20)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	8,061	23,838	11,978	12,800	20,400	7,600	59 %
MISCELLANEOUS & INTEREST	12,873	31	766				0 %
Total Revenues	20,934	23,869	12,744	12,800	20,400	7,600	59 %
SALARIES	683,816	674,230	369,885	674,341	686,590	12,249	1 %
BENEFITS	232,972	258,137	148,256	274,101	307,981	33,880	12 %
MAINTENANCE & OPERATIONS	61,130	65,601	43,385	94,790	86,955	(7,835)	(8) %
CAPITAL	11,539	14,946					0 %
Total Expenditures	989,457	1,012,914	561,526	1,043,232	1,081,526	38,294	3 %
Dept: Auditor (21)							
Fund: Current Expense (001)							
LICENSES & PERMITS	5,431	5,788	2,907	5,000	5,000		0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	575,611	605,875	401,415	575,500	587,100	11,600	2 %
MISCELLANEOUS & INTEREST	508	(1,039)	240				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	581,550	610,624	404,562	580,500	592,100	11,600	1 %
SALARIES	489,221	486,009	297,172	504,250	527,269	23,019	4 %
BENEFITS	141,530	153,262	94,584	163,755	173,591	9,836	6 %
MAINTENANCE & OPERATIONS	72,216	82,803	25,257	126,600	101,125	(25,475)	(20) %
CAPITAL							0 %
Total Expenditures	702,967	722,074	417,013	794,605	801,985	7,380	0 %
Fund: Election Reserve (111)							
INTERGOVERNMENT REVENUES	642	54,036	3,030				0 %
CHARGES FOR SERVICES	225,273	109,030	68,425	203,000	110,000	(93,000)	(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	310,000	6,800	2 %
SALARIES	95,111	143,930	42,030	78,060	81,720	3,660	4 %
BENEFITS	19,869	36,000	16,677	25,094	30,979	5,885	23 %
MAINTENANCE & OPERATIONS	116,252	139,535	90,258	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	166,206	303,200	310,000	6,800	2 %
Fund: Auditor's O & M (118)							
FUND BALANCE & RESERVES				13,920	10,000	(3,920)	(28) %
INTERGOVERNMENT REVENUES	60,752	56,612	70,516	60,000	61,000	1,000	1 %
CHARGES FOR SERVICES	62,355	72,150	46,597	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	142,513	164,320	167,400	3,080	1 %
SALARIES	67,272	58,781	35,764	61,511	63,220	1,709	2 %
BENEFITS	27,271	24,564	13,205	23,086	25,439	2,353	10 %
MAINTENANCE & OPERATIONS	60,941	50,942	38,139	65,223	64,241	(982)	(1) %
CAPITAL		7,294		10,000	10,000		0 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERDEPT & TRANSFERS	2,520	3,429	2,052	4,500	4,500		0 %
Total Expenditures	158,004	145,010	89,160	164,320	167,400	3,080	1 %
Dept: Budget (47)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES			67				0 %
MISCELLANEOUS & INTEREST	363						0 %
Total Revenues	363		67				0 %
SALARIES	100,805	92,809	48,106	82,466	41,233	(41,233)	(50) %
BENEFITS	24,653	24,099	12,159	21,153	11,644	(9,509)	(44) %
MAINTENANCE & OPERATIONS	8,746	8,881	3,465	11,600	12,100	500	4 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	134,204	125,789	63,730	115,219	64,977	(50,242)	(43) %
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	200,319	346,867	341,573	(5,294)	(1) %
BENEFITS	102,442	132,432	75,520	131,900	150,421	18,521	14 %
MAINTENANCE & OPERATIONS	365,605	327,811	182,054	396,600	430,050	33,450	8 %
INTERGOVERNMENT							0 %
CAPITAL	166,861	55,451	95,269	143,426	86,000	(57,426)	(40) %
DEBT SERVICE							0 %
Total Expenditures	940,715	860,580	553,162	1,018,793	1,008,044	(10,749)	(1) %
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	57,936	75,000	176,000	101,000	134 %
CHARGES FOR SERVICES	211,271	260,784	144,679	212,000	187,000	(25,000)	(11) %
FINES & PENALTIES	59,566	66,474	44,823	59,400	59,600	200	0 %
MISCELLANEOUS & INTEREST	10,908	8,601	6,269	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	262,707	360,400	436,600	76,200	21 %
SALARIES	286,266	298,284	180,491	320,930	321,790	860	0 %
BENEFITS	63,944	67,534	42,801	93,137	95,609	2,472	2 %
MAINTENANCE & OPERATIONS	43,326	48,672	14,789	31,500	35,000	3,500	11 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	393,536	414,490	238,081	445,567	452,399	6,832	1 %
Dept: Commissioners (25)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	312	262	518	500	500		0 %
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,507	8,190	518	500	500		0 %
SALARIES	433,906	427,287	247,610	425,809	418,010	(7,799)	(1) %
BENEFITS	132,810	132,635	63,213	120,335	126,184	5,849	4 %
MAINTENANCE & OPERATIONS	46,926	48,462	22,182	57,450	57,450		0 %
Total Expenditures	613,642	608,384	333,005	603,594	601,644	(1,950)	(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	69,140	114,100	114,037	(63)	(0) %
BENEFITS	32,519	40,705	24,679	44,724	48,530	3,806	8 %
MAINTENANCE & OPERATIONS	100,198	78,242	43,209	82,100	82,000	(100)	(0) %
Total Expenditures	246,582	236,764	137,028	240,924	244,567	3,643	1 %
Dept: District Court (29)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	245,161	245,065	71,813	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	189,104	213,729	131,609	219,500	210,500	(9,000)	(4) %
FINES & PENALTIES	485,232	502,551	281,512	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	17,332	16,000	23,000	7,000	43 %
Total Revenues	940,378	985,720	502,266	919,400	982,900	63,500	6 %
SALARIES	625,712	630,139	402,576	671,191	707,002	35,811	5 %
BENEFITS	213,872	224,174	143,383	237,738	284,363	46,625	19 %
MAINTENANCE & OPERATIONS	86,362	89,135	47,503	91,010	91,010		0 %
CAPITAL							0 %
Total Expenditures	925,946	943,448	593,462	999,939	1,082,375	82,436	8 %
Dept: Emergency Management (48)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	104,744	185,143	4,253	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	4,253	257,585	126,446	(131,139)	(50) %
SALARIES	31,797	50,156	25,319	43,200	44,220	1,020	2 %
BENEFITS	14,101	10,103	5,476	9,415	10,552	1,137	12 %
MAINTENANCE & OPERATIONS	100,654	165,148	101,399	265,935	131,576	(134,359)	(50) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	154,229	245,014	174,652	318,550	194,348	(124,202)	(38) %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	77,480	131,906	106,650	(25,256)	(19) %
CHARGES FOR SERVICES	113,725	56,730	26,458	82,820	75,500	(7,320)	(8) %
MISCELLANEOUS & INTEREST	106,798	57,478	26,037	54,967	53,967	(1,000)	(1) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	103,520		0 %
Total Revenues	491,504	322,864	233,496	373,213	339,637	(33,576)	(8) %
SALARIES	158,018	158,123	104,363	164,329	245,654	81,325	49 %
BENEFITS	43,465	34,894	22,133	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	64,372	144,604	139,898	(4,706)	(3) %
INTERGOVERNMENT	3,498	52	21	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	199,696	373,213	394,180	20,967	5 %
Dept: Facilities & Maintenance (28)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	73,227	74,397	44,176	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	73,227	74,464	44,176	44,000	75,720	31,720	72 %
SALARIES	396,946	409,355	220,801	419,750	406,157	(13,593)	(3) %
BENEFITS	160,713	192,427	115,150	211,345	220,621	9,276	4 %
MAINTENANCE & OPERATIONS	376,407	405,177	233,478	419,150	428,150	9,000	2 %
CAPITAL							0 %
Total Expenditures	934,066	1,006,959	569,429	1,050,245	1,054,928	4,683	0 %
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	14,664	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	16,079	32,875	34,100	1,225	3 %
FINES & PENALTIES	3,995	500	895	4,000	1,000	(3,000)	(75) %
MISCELLANEOUS & INTEREST	3,743	5,052	2,615	3,500	3,900	400	11 %
Total Revenues	141,643	220,443	34,253	112,582	111,000	(1,582)	(1) %
SALARIES	73,921	90,669	62,770	79,683	90,870	11,187	14 %
BENEFITS	20,466	23,657	15,161	27,607	29,978	2,371	8 %
MAINTENANCE & OPERATIONS	1,110,990	1,094,648	525,401	1,092,259	1,019,233	(73,026)	(6) %
INTERGOVERNMENT	10,170	9,847	9,870	10,094	10,000	(94)	(0) %
CAPITAL							0 %
DEBT SERVICE							0 %
Total Expenditures	1,215,547	1,218,821	613,202	1,209,643	1,150,081	(59,562)	(4) %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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							0 %
PROPERTY TAXES	663,723	672,437	379,216	675,000	682,000	7,000	1 %
INTERGOVERNMENT REVENUES	393,469	1,195,145	511,149		850	850	0 %
MISCELLANEOUS & INTEREST	25,017	23,377	9,394	105,100	105,636	536	0 %
Total Revenues	1,082,209	1,890,959	899,759	780,100	788,486	8,386	1 %
SALARIES	4,490	4,640	2,725	4,681	4,681		0 %
BENEFITS	1,363	1,517	773	2,033	2,005	(28)	(1) %
MAINTENANCE & OPERATIONS	15,743	111,655	45,084	1,150	1,300	150	13 %
INTERGOVERNMENT			400,000				0 %
CAPITAL	356,651	2,194,287	252	509,486	526,083	16,597	3 %
DEBT SERVICE	254,529	256,454	43,059	262,750	254,416	(8,333)	(3) %
Total Expenditures	632,776	2,568,553	491,893	780,100	788,485	8,385	1 %
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	30,609	55,937	46,125	(9,812)	(17) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,446	53,024	30,609	55,937	47,110	(8,827)	(15) %
MAINTENANCE & OPERATIONS	11,028	9,726	4,554	14,957	10,110	(4,847)	(32) %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT	367	367	215		325	325	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,281	39,996	23,171	40,980	36,675	(4,305)	(10) %
Total Expenditures	50,676	50,089	27,940	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	20,633	40,572	47,055	6,483	15 %
Total Revenues	38,976	42,115	20,633	50,146	57,585	7,439	14 %
MAINTENANCE & OPERATIONS	10,002	9,002	6,214	10,000	9,830	(170)	(1) %
INTERGOVERNMENT	571	627	278		740	740	0 %
INTERDEPT & TRANSFERS	37,857	38,537	22,809	40,146	47,015	6,869	17 %
OTHER							0 %
Total Expenditures	48,430	48,166	29,301	50,146	57,585	7,439	14 %
Fund: Comm Mental Health Facility (148)							
MISCELLANEOUS & INTEREST	5,787	5,305	3,858	5,790	5,790		0 %
Total Revenues	5,787	5,305	3,858	5,790	5,790		0 %
MAINTENANCE & OPERATIONS	1,073						0 %
INTERDEPT & TRANSFERS	4,915	5,085	2,394	5,790	5,790		0 %
Total Expenditures	5,988	5,085	2,394	5,790	5,790		0 %
Fund: Insurance Reserve (505)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	861,578	897,976	712,068	843,600	852,268	8,668	1 %
TRANSFERS & OTHER SOURCES			1,733				0 %
Total Revenues	861,578	897,976	713,801	843,600	852,268	8,668	1 %
SALARIES	85,159	25,844	21,045	78,221	63,752	(14,469)	(18) %
BENEFITS	27,687	11,770	2,300	33,359	16,816	(16,543)	(49) %
MAINTENANCE & OPERATIONS	347,617	696,262	77,844	732,020	754,200	22,180	3 %
CAPITAL							0 %
INTERDEPT & TRANSFERS					17,500	17,500	0 %
OTHER							0 %
Total Expenditures	460,463	733,876	101,189	843,600	852,268	8,668	1 %
Fund: Motor Pool (506)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES		4,000					0 %
MISCELLANEOUS & INTEREST							0 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
TRANSFERS & OTHER SOURCES	37,081	179,979	220,083	223,500	375,000	151,500	67 %
Total Revenues	37,081	183,979	220,083	223,500	375,000	151,500	67 %
MAINTENANCE & OPERATIONS	412,644	284,741	30,623	43,500	60,000	16,500	37 %
CAPITAL			176,872	180,000	360,000	180,000	100 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	412,644	284,741	207,495	223,500	420,000	196,500	87 %
Dept: Human Resources (59)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	5,677	190	53				0 %
MISCELLANEOUS & INTEREST	926						0 %
TRANSFERS & OTHER SOURCES					17,500	17,500	0 %
Total Revenues	6,603	190	53		17,500	17,500	0 %
SALARIES	95,355	146,553	96,386	165,900	165,463	(437)	(0) %
BENEFITS	24,316	47,078	33,099	57,722	63,226	5,504	9 %
MAINTENANCE & OPERATIONS	16,524	16,402	45,945	48,900	65,400	16,500	33 %
Total Expenditures	136,195	210,033	175,430	272,522	294,089	21,567	7 %
Dept: Human Services (13)							
Fund: Current Expense (001)							
MAINTENANCE & OPERATIONS	152,435	152,435	76,084	152,435	152,435		0 %
INTERDEPT & TRANSFERS		6,010	6,010	6,010	6,010		0 %
Total Expenditures	152,435	158,445	82,094	158,445	158,445		0 %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES	88,587	101,320	66,535	100,421	101,071	650	0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	88,587	101,320	66,535	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	142,994	433,876	100,000	(333,876)	(76) %
CHARGES FOR SERVICES	378,779	462,179	326,134	434,600	488,936	54,336	12 %
TRANSFERS & OTHER SOURCES	498						0 %
Total Revenues	537,011	529,006	469,128	868,476	588,936	(279,540)	(32) %
SALARIES	75,959	5,165	372		10,882	10,882	0 %
BENEFITS	27,881	3,702	264		8,396	8,396	0 %
MAINTENANCE & OPERATIONS	229,257	337,787	285,901	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	311,137	868,476	588,936	(279,540)	(32) %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	581	144,340	71,639	115,150	139,000	23,850	20 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	581	144,340	71,639	115,150	139,000	23,850	20 %
SALARIES	28,332	22,760	13,093	22,530	37,726	15,196	67 %
BENEFITS	5,905	4,642	2,801	4,755	9,116	4,361	91 %
MAINTENANCE & OPERATIONS	37,218	40,654	41,390	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	65,681	115,150	139,000	23,850	20 %
Fund: Mental Health (113)							
PROPERTY TAXES	160,008	159,543	81,135	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	121				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	109,896	275,490	475,524	200,034	72 %
SALARIES	171,659	131,541	59,777	142,232	100,472	(41,760)	(29) %
BENEFITS	64,800	57,694	34,737	80,280	61,359	(18,921)	(23) %
MAINTENANCE & OPERATIONS	19,197	11,540	4,428	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	121,112	275,490	475,524	200,034	72 %
Fund: Developmental Disabilities (114)							
PROPERTY TAXES	160,008	159,543	81,135	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	121				0 %
INTERGOVERNMENT REVENUES	469,867	429,453	169,187	524,470	524,470		0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	630,105	589,255	250,443	674,470	678,470	4,000	0 %
SALARIES	64,846		3,164				0 %
BENEFITS	33,227		1,760				0 %
MAINTENANCE & OPERATIONS	445,079	428,599	205,464	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	285,769	674,470	678,470	4,000	0 %
Fund: Alcohol/substance Abuse (123)							
INTERGOVERNMENT REVENUES	473,111	397,632	222,129	509,980	466,189	(43,791)	(8) %
CHARGES FOR SERVICES	19,926	70,687	55,660	66,000		(66,000)	(100) %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES		6,000					0 %
Total Revenues	493,037	474,319	277,789	575,980	466,189	(109,791)	(19) %
SALARIES	178,249	265,934	160,018	316,242	25,059	(291,183)	(92) %
BENEFITS	72,310	126,152	70,405	145,937	5,622	(140,315)	(96) %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	292,402	84,067	71,665	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	311,380	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	195,040	316,505	343,847	27,342	8 %
BENEFITS	60,796	60,369	47,392	117,969	118,393	424	0 %
MAINTENANCE & OPERATIONS	147,316	195,604	112,856	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	426,361	767,510	762,748	(4,762)	(0) %
Fund: Human Services Fund (129)							
INTERGOVERNMENT REVENUES		156,968	68,880	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	276,243	389,335	467,200	77,865	19 %
SALARIES		217,098	131,044	232,339	290,782	58,443	25 %
BENEFITS		96,164	60,524	110,375	129,861	19,486	17 %
MAINTENANCE & OPERATIONS		26,855	12,717	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	222,352	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	5,140	10,400	9,295	(1,105)	(10) %
BENEFITS	61,805	51,078	24,922	40,975	40,953	(22)	(0) %
MAINTENANCE & OPERATIONS	119,895	113,266	43,457	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	118,210	250,632	241,954	(8,677)	(3) %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES		51	17				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues		51	17				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	390,252	640,000	707,000	67,000	10 %
MISCELLANEOUS & INTEREST		533,679					0 %
Total Revenues	665,813	1,199,782	390,252	1,840,000	707,000	(1,133,000)	(61) %
MAINTENANCE & OPERATIONS		131		67,000	67,000		0 %
INTERGOVERNMENT	1,780,677	62,000	230,630	1,200,000		(1,200,000)	(100) %
INTERDEPT & TRANSFERS	2,700						0 %
OTHER				573,000	640,000	67,000	11 %
Total Expenditures	1,783,377	62,131	230,630	1,840,000	707,000	(1,133,000)	(61) %
Fund: 2% Hotel/motel Public Faciliti (124)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	148,154	152,975	68,707	156,700	176,000	19,300	12 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	148,154	152,975	68,707	156,700	176,000	19,300	12 %
MAINTENANCE & OPERATIONS	1,583	300					0 %
INTERGOVERNMENT	100,210	129,364	70,382	150,000	166,900	16,900	11 %
INTERDEPT & TRANSFERS	4,500	5,100	6,700	6,700	9,100	2,400	35 %
Total Expenditures	106,293	134,764	77,082	156,700	176,000	19,300	12 %
Fund: Enhanced 911 (140)							
SALES & OTHER TAXES	838,055	770,530	444,939	767,000	763,000	(4,000)	(0) %
INTERGOVERNMENT REVENUES	48,043	32,850					0 %
MISCELLANEOUS & INTEREST	234	222	117				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	886,332	803,602	449,556	767,000	763,000	(4,000)	(0) %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	884,832	802,102	445,056	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	446,556	767,000	763,000	(4,000)	(0) %
Fund: Joint Tourism Promotion (146)							
FUND BALANCE & RESERVES				30,000		(30,000)	(100) %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALES & OTHER TAXES	148,698	152,210	68,602	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	118,160	250,000	245,000	(5,000)	(2) %
MAINTENANCE & OPERATIONS	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
INTERGOVERNMENT							0 %
Total Expenditures	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
Fund: Historical Preservation Fund (180)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	20,206	23,539	15,555	20,000	24,000	4,000	20 %
Total Revenues	20,206	23,539	15,555	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	72,853	228,000	152,000	(76,000)	(33) %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES				230,000	230,000		0 %
Total Revenues		156,963	72,856	458,000	387,000	(71,000)	(15) %
SALARIES		162,341	90,933	191,657	214,220	22,563	11 %
BENEFITS		49,020	24,501	54,366	62,683	8,317	15 %
MAINTENANCE & OPERATIONS		101,323	114,689	139,151	42,622	(96,529)	(69) %
INTERDEPT & TRANSFERS		58,484	567	72,826	67,475	(5,351)	(7) %
Total Expenditures		371,168	230,690	458,000	387,000	(71,000)	(15) %
Dept: Planning (53)							
Fund: Current Expense (001)							
LICENSES & PERMITS	1,000,936	823,537	581,280	854,000	927,800	73,800	8 %
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	93,000	60,812	188 %
CHARGES FOR SERVICES	416,471	468,229	274,345	508,425	498,800	(9,625)	(1) %
MISCELLANEOUS & INTEREST	649	703	176	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	950,571	1,443,913	1,568,900	124,987	8 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	964,617	961,890	537,700	1,029,149	1,035,301	6,152	0 %
BENEFITS	332,162	361,130	215,254	419,803	447,520	27,717	6 %
MAINTENANCE & OPERATIONS	274,607	195,214	69,447	143,255	199,161	55,906	39 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,603,954	1,518,234	822,401	1,592,207	1,681,982	89,775	5 %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS		37,552			70,000	70,000	0 %
Total Expenditures		37,552			70,000	70,000	0 %
Dept: Prosecuting Attorney (39)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	224,781	201,545	105,135	203,516	203,516		0 %
CHARGES FOR SERVICES	30,050	30,530	20,516	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,120	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	141,731	242,416	242,416		0 %
SALARIES	871,066	919,212	532,392	942,451	922,588	(19,863)	(2) %
BENEFITS	279,683	300,852	189,033	344,085	382,837	38,752	11 %
MAINTENANCE & OPERATIONS	67,321	78,934	79,836	103,368	103,368		0 %
CAPITAL		11,528	6,408	17,985	17,985		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,218,070	1,310,526	807,669	1,407,889	1,426,778	18,889	1 %
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)							

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	336,881	514,000	500,900	(13,100)	(2) %
INTERGOVERNMENT REVENUES	1,414,147	1,174,183	665,741	1,125,551	1,173,590	48,039	4 %
CHARGES FOR SERVICES	690,334	710,608	201,980	666,339	660,825	(5,514)	(0) %
MISCELLANEOUS & INTEREST	12,627	1,039	12,364	1,400		(1,400)	(100) %
TRANSFERS & OTHER SOURCES	425,274	477,237	293,237	293,237	293,237		0 %
Total Revenues	3,050,336	2,831,531	1,510,203	2,600,527	2,628,552	28,025	1 %
SALARIES	1,610,373	1,464,251	861,259	1,496,817	1,563,020	66,202	4 %
BENEFITS	556,739	530,216	324,578	596,078	628,753	32,674	5 %
MAINTENANCE & OPERATIONS	674,100	334,706	189,568	296,048	344,877	48,828	16 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	182,566	206,562	193,465	211,583	244,123	32,540	15 %
OTHER							0 %
Total Expenditures	3,023,778	2,535,735	1,568,870	2,600,527	2,780,773	180,245	6 %
Fund: Fire Permit Program (115)							
LICENSES & PERMITS			3,086		30,000	30,000	0 %
Total Revenues			3,086		30,000	30,000	0 %
SALARIES					10,137	10,137	0 %
BENEFITS					7,215	7,215	0 %
MAINTENANCE & OPERATIONS					6,909	6,909	0 %
INTERDEPT & TRANSFERS					5,739	5,739	0 %
Total Expenditures					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	8,868	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	132,063	372,408	406,441	34,033	9 %
SALARIES		7,246	7,015	11,445	14,102	2,657	23 %
BENEFITS	1	2,756	2,249	4,716	5,863	1,147	24 %
MAINTENANCE & OPERATIONS	163,874	244,657	111,872	196,385	228,604	32,219	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	194,729	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	19,216	28,726	20,826	(7,900)	(27) %
MISCELLANEOUS & INTEREST	5,189	6,727	52,226	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	244,842	222,126	204,526	(17,600)	(7) %
SALARIES	85,517	98,258	55,563	97,509	97,688	179	0 %
BENEFITS	38,019	44,598	26,449	46,764	49,765	3,001	6 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	74,995	48,567	28,452	56,336	56,336		0 %
INTERGOVERNMENT	816	1,481	740	749	749		0 %
CAPITAL	15,109		8,833				0 %
INTERDEPT & TRANSFERS	3,785	7,203					0 %
Total Expenditures	218,241	200,107	120,037	201,358	204,538	3,180	1 %
Fund: County Road (101)							
FUND BALANCE & RESERVES					587,613	587,613	0 %
PROPERTY TAXES	7,953,576	8,026,716	4,541,634	8,055,300	8,243,000	187,700	2 %
SALES & OTHER TAXES	1,428	3,008	1,342	2,200	2,200		0 %
LICENSES & PERMITS	82,750	76,723	49,525	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,509,560	8,077,783	4,192,034	8,603,517	8,255,750	(347,767)	(4) %
CHARGES FOR SERVICES	57,251	65,709	9,321	68,000	166,500	98,500	144 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	7,049	3,399	2,667	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	8,811,612	16,861,817	17,387,863	526,046	3 %
SALARIES	3,299,419	3,309,186	1,866,737	3,460,860	3,552,390	91,530	2 %
BENEFITS	1,214,803	1,311,884	737,105	1,433,940	1,585,004	151,064	10 %
MAINTENANCE & OPERATIONS	8,915,241	5,803,438	1,764,303	6,519,680	6,620,550	100,870	1 %
INTERGOVERNMENT	224	146	104	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	2,957,602	4,781,787	5,094,319	312,532	6 %
DEBT SERVICE	94,849						0 %
OTHER							0 %
Total Expenditures	17,301,594	13,887,310	7,368,574	16,861,817	17,387,863	526,046	3 %
Fund: Cornet Bay Dock (119)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	22,680	15,060	16,244	21,000	17,760	(3,240)	(15) %
Total Revenues	22,680	15,060	16,244	21,000	17,760	(3,240)	(15) %
SALARIES	5,252	5,295	3,938	5,472	8,208	2,736	50 %
BENEFITS	629	1,045	787	1,448	1,726	278	19 %
MAINTENANCE & OPERATIONS	1,530	1,221	484	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	6,109	21,000	17,760	(3,240)	(15) %
Fund: Reet 1 Capital Improvements (134)							
INTERGOVERNMENT REVENUES			90,000				0 %
Total Revenues			90,000				0 %
MAINTENANCE & OPERATIONS		92	176	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	234,476	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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	21,893	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	25,024	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	190,676	328,211	330,849	2,638	0 %
BENEFITS	78,774	90,195	53,956	96,729	106,651	9,922	10 %
MAINTENANCE & OPERATIONS	20,116	15,451	3,189	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	254,491	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	70	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	2,206	26,355	25,055	(1,300)	(4) %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues							0 %
CAPITAL					1,040,000	1,040,000	0 %
INTERDEPT & TRANSFERS		9,677	5,973		77,000	77,000	0 %
Total Expenditures		9,677	5,973		1,117,000	1,117,000	0 %
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	13,473	12,700	102,200	89,500	704 %
BENEFITS	19,475	33,272	5,295	5,300	26,874	21,574	407 %
MAINTENANCE & OPERATIONS	229,387	286,710	44,295	667,000	533,829	(133,171)	(19) %
CAPITAL	815	10,848	1,902				0 %
INTERDEPT & TRANSFERS	24,495	53,582	34,832	30,800	53,137	22,337	72 %
Total Expenditures	332,172	467,915	99,797	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	3,504,345	5,393,083	5,526,083	133,000	2 %
MISCELLANEOUS & INTEREST	(4,575)	306	(117)	(2,100)	(600)	1,500	(71) %
TRANSFERS & OTHER SOURCES		535					0 %
Total Revenues	6,013,360	5,866,973	3,558,584	5,532,483	5,677,483	145,000	2 %
SALARIES	992,612	985,787	574,283	915,898	1,011,651	95,753	10 %
BENEFITS	424,380	454,356	274,796	569,073	519,215	(49,858)	(8) %
MAINTENANCE & OPERATIONS	3,605,814	3,695,025	1,803,862	3,246,429	3,216,734	(29,695)	(0) %
INTERGOVERNMENT	95,482	110,485	60,603	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	3,362,695	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	15,868	26,796	27,450	654	2 %
TRANSFERS & OTHER SOURCES		1,196					0 %
Total Revenues	20,538	19,449	15,868	26,796	27,450	654	2 %
SALARIES	10,232	14,633	11,260	9,300	9,420	120	1 %
BENEFITS	926	1,461	1,120	1,590	1,824	234	14 %
MAINTENANCE & OPERATIONS	25,478	28,413	4,641	12,616	12,616		0 %
INTERGOVERNMENT	305	307	139	390	390		0 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	19,975	26,796	27,450	654	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	487,311	1,078,854	1,063,744	(15,110)	(1) %
MISCELLANEOUS & INTEREST	1,658,762	1,675,275	1,243,354	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	1,730,665	3,307,474	3,537,201	229,727	6 %
SALARIES	371,356	340,261	218,079	349,649	364,050	14,401	4 %
BENEFITS	142,120	142,166	92,611	144,871	162,523	17,652	12 %
MAINTENANCE & OPERATIONS	1,801,912	1,970,770	1,009,200	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	296,640	220,800	345,221	124,421	56 %
Total Expenditures	2,623,555	2,712,239	1,769,918	3,307,474	3,537,201	229,727	6 %
Dept: Sheriff (40)							
Fund: Current Expense (001)							
LICENSES & PERMITS	29,907	42,851	32,862	20,000	40,100	20,100	100 %
INTERGOVERNMENT REVENUES	212,757	276,092	125,860	124,000	175,500	51,500	41 %
CHARGES FOR SERVICES	52,078	43,782	26,707	48,500	48,500		0 %
FINES & PENALTIES	45	304	554				0 %
MISCELLANEOUS & INTEREST	14,504	11,607	18,606	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	954,589	952,500	999,100	46,600	4 %
SALARIES	3,769,130	3,787,827	2,249,549	3,827,904	3,855,988	28,084	0 %
BENEFITS	1,303,952	1,391,148	825,093	1,289,029	1,550,340	261,311	20 %
MAINTENANCE & OPERATIONS	645,294	766,113	430,568	715,800	752,630	36,830	5 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	600,000	17,000	2 %
CAPITAL		19,736	5,498	20,000	19,000	(1,000)	(5) %
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	3,961,488	6,491,733	6,833,958	342,225	5 %
Fund: Drug Seizure (133)							
FINES & PENALTIES	2,946	3,865	1,635	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	781	3,859					0 %
Total Revenues	3,727	7,724	1,635	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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	7,429	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	319,289	331,134	193,440	308,913	333,686	24,773	8 %
CHARGES FOR SERVICES	22,629	22,662	10,900	18,000	18,000		0 %
FINES & PENALTIES	210						0 %
MISCELLANEOUS & INTEREST	1,952	1,947	341				0 %
TRANSFERS & OTHER SOURCES			7,000	7,000		(7,000)	(100) %
Total Revenues	354,913	366,346	219,110	353,913	371,686	17,773	5 %
SALARIES	706,269	667,962	406,221	735,600	737,975	2,375	0 %
BENEFITS	141,949	139,699	93,074	174,090	188,137	14,047	8 %
MAINTENANCE & OPERATIONS	143,404	88,615	83,410	163,689	152,639	(11,050)	(6) %
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	932,705	1,423,379	1,449,751	26,372	1 %
Fund: County Law Library (103)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	26,594	25,620	14,590	27,100	26,500	(600)	(2) %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	26,594	25,620	14,590	27,100	26,500	(600)	(2) %
SALARIES	17,496	17,136	9,792	16,320	16,320		0 %
BENEFITS	1,653	1,725	985	1,320	1,400	80	6 %
MAINTENANCE & OPERATIONS	14,232	12,676	3,905	8,625	7,880	(745)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	957	998	904	835	900	65	7 %
Total Expenditures	34,338	32,535	15,586	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	336				0 %
Total Revenues	15,196	25,163	5,997	28,333	20,000	(8,333)	(29) %
SALARIES	91,732	162,705	80,503	139,237	142,799	3,562	2 %
BENEFITS	22,425	51,559	26,844	45,949	49,905	3,956	8 %
MAINTENANCE & OPERATIONS	45,272	21,459	9,397	43,494	41,710	(1,784)	(4) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	159,429	235,723	116,744	228,680	234,414	5,734	2 %
Fund: Casa Fund (131)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	56,913	60,755	30,330	60,284	52,722	(7,562)	(12) %
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	103,313	(7,562)	(6) %
SALARIES	67,104	69,116	37,881	68,000	69,870	1,870	2 %
BENEFITS	26,741	24,379	8,976	15,668	17,193	1,525	9 %
MAINTENANCE & OPERATIONS	5,885	5,897	2,990	21,407	10,050	(11,357)	(53) %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	52,014	110,875	103,313	(7,562)	(6) %
Fund: Juvenile Detention Center (145)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	743,211	734,890	430,549	718,933	779,000	60,067	8 %
INTERGOVERNMENT REVENUES	6,008	12,760	5,415	8,000	10,000	2,000	25 %
CHARGES FOR SERVICES	59	127	95				0 %
FINES & PENALTIES	1,010	250	375	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST			18	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	786,452	1,078,933	1,161,380	82,447	7 %
SALARIES	664,995	678,164	384,463	668,100	678,620	10,520	1 %
BENEFITS	191,880	224,550	118,559	228,833	252,660	23,827	10 %
MAINTENANCE & OPERATIONS	116,756	124,270	61,099	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	644,367	1,078,933	1,161,380	82,447	7 %
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	60,010	75,000	81,000	6,000	8 %
CHARGES FOR SERVICES	8,281	5,079	3,185	7,050	6,030	(1,020)	(14) %
MISCELLANEOUS & INTEREST	335,171	592,257	339,030	302,000	552,000	250,000	82 %
Total Revenues	435,111	687,363	402,225	384,050	639,030	254,980	66 %
SALARIES	309,568	330,090	213,326	342,709	381,676	38,967	11 %
BENEFITS	75,215	91,234	62,765	107,119	135,499	28,380	26 %
MAINTENANCE & OPERATIONS	50,735	55,312	39,207	64,700	62,650	(2,050)	(3) %
CAPITAL	18,329						0 %
DEBT SERVICE	4,224	14,430	3,139	6,000	6,000		0 %
Total Expenditures	458,071	491,066	318,437	520,528	585,825	65,297	12 %
Fund: Treasurer's M & O (116)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	68,349	177,362	24,609	125,975	212,955	86,980	69 %
MISCELLANEOUS & INTEREST		24,132	156	25,000		(25,000)	(100) %
Total Revenues	68,349	201,494	24,765	150,975	212,955	61,980	41 %
SALARIES	26,589	34,074	26,260	40,417	43,552	3,135	7 %
BENEFITS	9,542	11,229	8,511	13,888	15,353	1,465	10 %
MAINTENANCE & OPERATIONS	40,933	82,707	9,803	95,470	98,600	3,130	3 %
CAPITAL							0 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	45,976	150,975	212,955	61,980	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				239,736		(239,736)	(100) %
PROPERTY TAXES	7,250,957	7,183,786	4,097,001	7,291,000	7,482,000	191,000	2 %
SALES & OTHER TAXES	6,403,436	6,293,602	4,072,437	5,929,000	6,487,000	558,000	9 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	758,704	998,000	1,207,000	209,000	20 %
CHARGES FOR SERVICES	5,140	26,156	21,212	30,000	30,000		0 %
MISCELLANEOUS & INTEREST	(140,956)	(150,488)	994	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	10,306,148	15,908,536	16,894,200	985,664	6 %
SALARIES					149,000	149,000	0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		1,000		378,886	200,000	(178,886)	(47) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,263,158	1,517,590	1,141,365	1,277,331	1,576,831	299,500	23 %
DEBT SERVICE					59,150	59,150	0 %
OTHER							0 %
Total Expenditures	1,263,158	1,518,590	1,141,365	1,656,217	1,984,981	328,764	19 %
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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	175				0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000	5,000	5,000		0 %
Total Revenues	5,283	5,320	5,175	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	899				0 %
Total Revenues	1,154	1,475	899				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	158	139	83				0 %
Total Revenues	158	139	83				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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	288,062	(36,995)	(11) %
SALES & OTHER TAXES	739,010	734,267	430,480	717,000	779,000	62,000	8 %
MISCELLANEOUS & INTEREST	6,988	10,069					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	745,998	744,336	430,480	1,042,057	1,067,062	25,005	2 %
SALARIES					12,000	12,000	0 %
BENEFITS	686						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	57,088	63,169	74,200	74,200	77,900	3,700	4 %
OTHER							0 %
Total Expenditures	57,774	63,169	74,200	74,200	89,900	15,700	21 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	39				0 %
Total Revenues	56	64	39				0 %
Fund: Reet 1 Capital Improvements (134)							
FUND BALANCE & RESERVES				318,500	510,130	191,630	60 %
SALES & OTHER TAXES	629,104	714,375	515,542	600,000	715,000	115,000	19 %
MISCELLANEOUS & INTEREST	14,877	15,896					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	643,981	730,271	515,542	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	515,542	600,000	715,000	115,000	19 %
MISCELLANEOUS & INTEREST	17,613	21,147	3,212				0 %
TRANSFERS & OTHER SOURCES	9,270						0 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	655,987	735,522	518,754	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	11				0 %
Total Revenues	21	21	11				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)							

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	35				0 %
Total Revenues	32	62	35				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	183				0 %
Total Revenues	367	345	183				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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	837,018	1,535,000	1,467,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST		1,552					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		1,468,544	837,018	1,535,000	1,818,000	283,000	18 %
INTERGOVERNMENT		19,036	9,980		29,000	29,000	0 %
INTERDEPT & TRANSFERS		203,552		1,535,000		(1,535,000)	(100) %
OTHER							0 %
Total Expenditures		222,588	9,980	1,535,000	29,000	(1,506,000)	(98) %
Fund: Trial Court Improvement (157)							
FUND BALANCE & RESERVES				6,500		(6,500)	(100) %
MISCELLANEOUS & INTEREST	137	177	106				0 %
Total Revenues	137	177	106	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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	8				0 %
Total Revenues	16	16	8				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Solid Waste (401)							
MISCELLANEOUS & INTEREST	4,148	4,587	2,421				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	4,148	4,587	2,421				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 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: 2% Hotel/motel Public Faciliti (124)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	148,154	152,975	68,707	156,700	176,000	19,300	12 %
MISCELLANEOUS & INTEREST	348	918					0 %
Total Revenues	148,502	153,893	68,707	156,700	176,000	19,300	12 %
MAINTENANCE & OPERATIONS	1,583	300					0 %
INTERGOVERNMENT	100,210	129,364	70,382	150,000	166,900	16,900	11 %
INTERDEPT & TRANSFERS	4,848	6,018	6,700	6,700	9,100	2,400	35 %
OTHER							0 %
Total Expenditures	106,641	135,682	77,082	156,700	176,000	19,300	12 %
Revenues Over(Under) Expenditures	41,861	18,211	(8,375)				
Fund: Alcohol/substance Abuse (123)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	473,111	397,632	222,129	509,980	466,189	(43,791)	(8) %
CHARGES FOR SERVICES	19,926	70,687	55,660	66,000		(66,000)	(100) %
MISCELLANEOUS & INTEREST	22						0 %
TRANSFERS & OTHER SOURCES		6,000					0 %
Total Revenues	493,059	474,319	277,789	575,980	466,189	(109,791)	(19) %
SALARIES	178,249	265,934	160,018	316,242	25,059	(291,183)	(92) %
BENEFITS	72,310	126,152	70,405	145,937	5,622	(140,315)	(96) %
MAINTENANCE & OPERATIONS	292,402	84,067	71,665	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	311,380	575,980	466,189	(109,791)	(19) %
Revenues Over(Under) Expenditures	(55,418)	(8,312)	(33,591)				
Fund: Anti-profiteering (136)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	21	21	11				0 %
Total Revenues	21	21	11				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures	21	21	11				
Fund: Auditor's O & M (118)							
FUND BALANCE & RESERVES				13,920	10,000	(3,920)	(28) %
INTERGOVERNMENT REVENUES	60,752	56,612	70,516	60,000	61,000	1,000	1 %
CHARGES FOR SERVICES	62,355	72,150	46,597	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	142,513	164,320	167,400	3,080	1 %
SALARIES	67,272	58,781	35,764	61,511	63,220	1,709	2 %
BENEFITS	27,271	24,564	13,205	23,086	25,439	2,353	10 %
MAINTENANCE & OPERATIONS	60,941	50,942	38,139	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 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	159,454	147,020	89,160	164,320	167,400	3,080	1 %
Revenues Over(Under) Expenditures	(9,497)	9,680	53,353				
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	13,473	12,700	102,200	89,500	704 %
BENEFITS	19,475	33,272	5,295	5,300	26,874	21,574	407 %
MAINTENANCE & OPERATIONS	229,387	286,710	44,295	667,000	533,829	(133,171)	(19) %
CAPITAL	815	10,848	1,902				0 %
INTERDEPT & TRANSFERS	24,495	53,582	34,832	30,800	53,137	22,337	72 %
Total Expenditures	332,172	467,915	99,797	715,800	716,040	240	0 %
Revenues Over(Under) Expenditures	78,828	(172,327)	120,603				
Fund: Casa Fund (131)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	56,913	60,755	30,330	60,284	52,722	(7,562)	(12) %
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	103,313	(7,562)	(6) %
SALARIES	67,104	69,116	37,881	68,000	69,870	1,870	2 %
BENEFITS	26,741	24,379	8,976	15,668	17,193	1,525	9 %
MAINTENANCE & OPERATIONS	5,885	5,897	2,990	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	52,014	110,875	103,313	(7,562)	(6) %
Revenues Over(Under) Expenditures	2,339	7,086	29,248				
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	837,018	1,535,000	1,467,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST		1,552					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		1,468,544	837,018	1,535,000	1,818,000	283,000	18 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT		19,036	9,980		29,000	29,000	0 %
CAPITAL					1,040,000	1,040,000	0 %
INTERDEPT & TRANSFERS	310,383	569,480	5,973	1,535,000	749,000	(786,000)	(51) %
OTHER							0 %
Total Expenditures	310,383	588,516	15,953	1,535,000	1,818,000	283,000	18 %
Revenues Over(Under) Expenditures	(310,383)	880,028	821,065				
Fund: Comm Mental Health Facility (148)							

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MISCELLANEOUS & INTEREST	5,787	5,305	3,858	5,790	5,790		0 %
Total Revenues	5,787	5,305	3,858	5,790	5,790		0 %
MAINTENANCE & OPERATIONS	1,073						0 %
INTERDEPT & TRANSFERS	4,915	5,085	2,394	5,790	5,790		0 %
Total Expenditures	5,988	5,085	2,394	5,790	5,790		0 %
Revenues Over(Under) Expenditures	(201)	220	1,464				
Fund: Conservation Futures (132)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	663,723	672,437	379,216	675,000	682,000	7,000	1 %
INTERGOVERNMENT REVENUES	393,469	1,195,145	511,149		850	850	0 %
MISCELLANEOUS & INTEREST	32,233	38,395	9,394	105,100	105,636	536	0 %
Total Revenues	1,089,425	1,905,977	899,759	780,100	788,486	8,386	1 %
SALARIES	4,490	4,640	2,725	4,681	4,681		0 %
BENEFITS	1,363	1,517	773	2,033	2,005	(28)	(1) %
MAINTENANCE & OPERATIONS	15,743	111,655	45,084	1,150	1,300	150	13 %
INTERGOVERNMENT			400,000				0 %
CAPITAL	356,651	2,194,287	252	509,486	526,083	16,597	3 %
INTERDEPT & TRANSFERS	7,216	15,018					0 %
DEBT SERVICE	254,529	256,454	43,059	262,750	254,416	(8,333)	(3) %
OTHER							0 %
Total Expenditures	639,992	2,583,571	491,893	780,100	788,485	8,385	1 %
Revenues Over(Under) Expenditures	449,433	(677,594)	407,866				
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	16,244	21,000	17,760	(3,240)	(15) %
Total Revenues	22,680	15,060	16,244	21,000	17,760	(3,240)	(15) %
SALARIES	5,252	5,295	3,938	5,472	8,208	2,736	50 %
BENEFITS	629	1,045	787	1,448	1,726	278	19 %
MAINTENANCE & OPERATIONS	1,530	1,221	484	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	6,109	21,000	17,760	(3,240)	(15) %
Revenues Over(Under) Expenditures	14,569	6,799	10,135				
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 @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	14,590	27,100	26,500	(600)	(2) %
MISCELLANEOUS & INTEREST	26	10	1				0 %
Total Revenues	26,620	25,630	14,591	27,100	26,500	(600)	(2) %
SALARIES	17,496	17,136	9,792	16,320	16,320		0 %
BENEFITS	1,653	1,725	985	1,320	1,400	80	6 %
MAINTENANCE & OPERATIONS	14,232	12,676	3,905	8,625	7,880	(745)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	957	998	904	835	900	65	7 %
Total Expenditures	34,338	32,535	15,586	27,100	26,500	(600)	(2) %
Revenues Over(Under) Expenditures	(7,718)	(6,905)	(995)				
Fund: County Road (101)							
FUND BALANCE & RESERVES					587,613	587,613	0 %
PROPERTY TAXES	7,953,576	8,026,717	4,541,634	8,055,300	8,243,000	187,700	2 %
SALES & OTHER TAXES	1,428	3,008	1,342	2,200	2,200		0 %
LICENSES & PERMITS	82,750	76,723	49,525	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,509,560	8,077,783	4,192,034	8,603,517	8,255,750	(347,767)	(4) %
CHARGES FOR SERVICES	57,251	65,709	9,321	68,000	166,500	98,500	144 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	63,416	96,048	2,667	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	8,811,612	16,861,817	17,387,863	526,046	3 %
SALARIES	3,299,419	3,309,186	1,866,737	3,460,860	3,552,390	91,530	2 %
BENEFITS	1,214,803	1,311,884	737,105	1,433,940	1,585,004	151,064	10 %
MAINTENANCE & OPERATIONS	8,915,241	5,803,438	1,764,303	6,519,680	6,620,550	100,870	1 %
INTERGOVERNMENT	224	146	104	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	2,957,602	4,781,787	5,094,319	312,532	6 %
DEBT SERVICE	94,849						0 %
OTHER							0 %
Total Expenditures	17,357,961	13,979,959	7,368,574	16,861,817	17,387,863	526,046	3 %
Revenues Over(Under) Expenditures	331,968	2,576,483	1,443,038				
Fund: Courthouse Expansion (309)							
MISCELLANEOUS & INTEREST	16	16	8				0 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	16	16	8				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures	16	16	8				
Fund: Current Expense (001)							
FUND BALANCE & RESERVES				239,736		(239,736)	(100) %
PROPERTY TAXES	7,250,957	7,183,786	4,097,001	7,291,000	7,482,000	191,000	2 %
SALES & OTHER TAXES	6,495,095	6,383,783	4,132,447	6,004,000	6,568,000	564,000	9 %
LICENSES & PERMITS	1,048,161	896,582	639,142	918,625	1,008,900	90,275	9 %
INTERGOVERNMENT REVENUES	2,516,194	2,853,352	1,375,131	2,331,784	2,661,148	329,364	14 %
CHARGES FOR SERVICES	1,659,979	1,832,334	1,128,330	1,763,376	1,762,976	(400)	(0) %
FINES & PENALTIES	550,036	570,874	328,904	487,700	540,400	52,700	10 %
MISCELLANEOUS & INTEREST	274,086	508,051	440,555	407,800	631,800	224,000	54 %
TRANSFERS & OTHER SOURCES	2,033,265	2,418,660	2,357,200	2,371,200	2,647,800	276,600	11 %
Total Revenues	21,827,773	22,647,422	14,498,710	21,815,221	23,303,024	1,487,803	6 %
SALARIES	10,353,932	10,543,526	6,220,466	10,834,209	11,053,725	219,516	2 %
BENEFITS	3,397,126	3,685,982	2,210,071	3,814,797	4,317,751	502,954	13 %
MAINTENANCE & OPERATIONS	3,918,135	3,931,646	2,138,528	4,625,033	4,340,128	(284,905)	(6) %
INTERGOVERNMENT	627,722	659,059	492,331	664,430	681,595	17,165	2 %
CAPITAL	252,083	121,268	158,466	181,411	130,985	(50,426)	(27) %
INTERDEPT & TRANSFERS	1,711,193	1,937,580	1,511,125	1,689,341	2,009,841	320,500	18 %
DEBT SERVICE	4,224	14,430	3,139	6,000	65,150	59,150	985 %
OTHER							0 %
Total Expenditures	20,264,415	20,893,491	12,734,126	21,815,221	22,599,175	783,954	3 %
Revenues Over(Under) Expenditures	1,563,358	1,753,931	1,764,584		703,848	703,848	
Fund: Developmental Disabilities (114)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	160,008	159,543	81,135	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	121				0 %
INTERGOVERNMENT REVENUES	469,867	429,453	169,187	524,470	524,470		0 %
MISCELLANEOUS & INTEREST	1,939	3,359					0 %
Total Revenues	632,044	592,614	250,443	674,470	678,470	4,000	0 %
SALARIES	64,846		3,164				0 %
BENEFITS	33,227		1,760				0 %
MAINTENANCE & OPERATIONS	445,079	428,599	205,464	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	285,769	674,470	678,470	4,000	0 %
Revenues Over(Under) Expenditures	79,428	102,095	(35,326)				
Fund: Drug Seizure (133)							
FUND BALANCE & RESERVES							0 %
FINES & PENALTIES	2,946	3,865	1,635	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	837	3,923	39				0 %
Total Revenues	3,783	7,788	1,674	10,000	10,000		0 %
MAINTENANCE & OPERATIONS				10,000	10,000		0 %
INTERDEPT & TRANSFERS							0 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures				10,000	10,000		0 %
Revenues Over(Under) Expenditures	3,783	7,788	1,674				
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	110,000	(93,000)	(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	310,000	6,800	2 %
SALARIES	95,111	143,930	42,030	78,060	81,720	3,660	4 %
BENEFITS	19,869	36,000	16,677	25,094	30,979	5,885	23 %
MAINTENANCE & OPERATIONS	116,252	139,535	90,258	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	166,206	303,200	310,000	6,800	2 %
Revenues Over(Under) Expenditures	181,187	82,269	5,249				
Fund: Enhanced 911 (140)							
SALES & OTHER TAXES	838,055	770,530	444,939	767,000	763,000	(4,000)	(0) %
INTERGOVERNMENT REVENUES	48,043	32,850					0 %
MISCELLANEOUS & INTEREST	321	222	117				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	886,419	803,602	449,556	767,000	763,000	(4,000)	(0) %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	884,832	802,102	445,056	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	446,556	767,000	763,000	(4,000)	(0) %
Revenues Over(Under) Expenditures			3,000				
Fund: Equipment Rental & Revolving (501)							
FUND BALANCE & RESERVES				160,000		(160,000)	(100) %
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES	916,258	1,149,847	487,311	1,078,854	1,063,744	(15,110)	(1) %
MISCELLANEOUS & INTEREST	1,669,619	1,688,339	1,243,354	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	1,730,665	3,307,474	3,537,201	229,727	6 %
SALARIES	366,531	340,261	218,079	349,649	364,050	14,401	4 %
BENEFITS	142,120	142,166	92,611	144,871	162,523	17,652	12 %
MAINTENANCE & OPERATIONS	2,537,879	2,708,442	1,009,200	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	296,640	220,800	345,221	124,421	56 %
OTHER							0 %
Total Expenditures	3,365,554	3,462,975	1,769,918	3,307,474	3,537,201	229,727	6 %
Revenues Over(Under) Expenditures	(786,580)	(622,014)	(39,253)				
Fund: Extension Services (160)							

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES	175,002	108,971	77,480	131,906	106,650	(25,256)	(19) %
CHARGES FOR SERVICES	113,725	56,730	26,458	82,820	75,500	(7,320)	(8) %
MISCELLANEOUS & INTEREST	106,999	58,077	26,037	54,967	53,967	(1,000)	(1) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	103,520		0 %
Total Revenues	491,705	323,463	233,496	373,213	339,637	(33,576)	(8) %
SALARIES	158,018	158,123	104,363	164,329	245,654	81,325	49 %
BENEFITS	43,465	34,894	22,133	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	64,372	144,604	139,898	(4,706)	(3) %
INTERGOVERNMENT	3,498	52	21	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	199,696	373,213	394,180	20,967	5 %
Revenues Over(Under) Expenditures	88,634	(28,312)	33,800		(54,543)	(54,543)	
Fund: Family Res Ctr Camano (143)							
FUND BALANCE & RESERVES				9,574	10,530	956	9 %
MISCELLANEOUS & INTEREST	38,976	42,115	20,633	40,572	47,055	6,483	15 %
Total Revenues	38,976	42,115	20,633	50,146	57,585	7,439	14 %
MAINTENANCE & OPERATIONS	10,002	9,002	6,214	10,000	9,830	(170)	(1) %
INTERGOVERNMENT	571	627	278		740	740	0 %
INTERDEPT & TRANSFERS	37,857	38,537	22,809	40,146	47,015	6,869	17 %
OTHER							0 %
Total Expenditures	48,430	48,166	29,301	50,146	57,585	7,439	14 %
Revenues Over(Under) Expenditures	(9,454)	(6,051)	(8,668)				
Fund: Family Res Ctr Oak Harbor (141)							
FUND BALANCE & RESERVES					985	985	0 %
MISCELLANEOUS & INTEREST	53,446	53,024	30,609	55,937	46,125	(9,812)	(17) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,446	53,024	30,609	55,937	47,110	(8,827)	(15) %
MAINTENANCE & OPERATIONS	11,028	9,726	4,554	14,957	10,110	(4,847)	(32) %
INTERGOVERNMENT	367	367	215		325	325	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,281	39,996	23,171	40,980	36,675	(4,305)	(10) %
Total Expenditures	50,676	50,089	27,940	55,937	47,110	(8,827)	(15) %
Revenues Over(Under) Expenditures	2,770	2,935	2,669				
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 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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	30,000	12,000	66 %
INTERGOVERNMENT REVENUES	15,374	30,778	23,089	12,200		(12,200)	(100) %
MISCELLANEOUS & INTEREST	200						0 %
Total Revenues	35,214	46,798	38,615	30,200	30,000	(200)	(0) %
SALARIES					10,137	10,137	0 %
BENEFITS					7,215	7,215	0 %
MAINTENANCE & OPERATIONS	1,242	44,346	15,619	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	15,619	30,200	30,000	(200)	(0) %
Revenues Over(Under) Expenditures	(17,870)	2,452	22,996				
Fund: Four Springs Lake Preserve (410)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	20,538	18,253	15,868	26,796	27,450	654	2 %
TRANSFERS & OTHER SOURCES		1,196					0 %
Total Revenues	20,538	19,449	15,868	26,796	27,450	654	2 %
SALARIES	17,081	15,025	11,260	9,300	9,420	120	1 %
BENEFITS	926	1,461	1,120	1,590	1,824	234	14 %
MAINTENANCE & OPERATIONS	25,478	28,413	4,641	12,616	12,616		0 %
INTERGOVERNMENT	305	307	139	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	19,975	26,796	27,450	654	2 %
Revenues Over(Under) Expenditures	(25,882)	(28,501)	(4,107)				
Fund: Historical Preservation Fund (180)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	20,206	23,539	15,555	20,000	24,000	4,000	20 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	20,206	23,539	15,555	20,000	24,000	4,000	20 %
MAINTENANCE & OPERATIONS	19,484	3,423		3,000	7,000	4,000	133 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	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)	3,555				
Fund: Homeless Housing (106)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	157,734	66,827	142,994	433,876	100,000	(333,876)	(76) %
CHARGES FOR SERVICES	378,779	462,179	326,134	434,600	488,936	54,336	12 %
MISCELLANEOUS & INTEREST	1,154	1,475	899				0 %
TRANSFERS & OTHER SOURCES	498						0 %
Total Revenues	538,165	530,481	470,027	868,476	588,936	(279,540)	(32) %
SALARIES	75,959	5,165	372		10,882	10,882	0 %
BENEFITS	27,979	3,702	264		8,396	8,396	0 %
MAINTENANCE & OPERATIONS	229,257	337,787	285,901	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	311,137	868,476	588,936	(279,540)	(32) %
Revenues Over(Under) Expenditures	177,866	151,597	158,890				
Fund: Human Services Fund (129)							
INTERGOVERNMENT REVENUES		156,968	68,880	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	276,243	389,335	467,200	77,865	19 %
SALARIES		217,098	131,044	232,339	290,782	58,443	25 %
BENEFITS		96,164	60,524	110,375	129,861	19,486	17 %
MAINTENANCE & OPERATIONS		26,855	12,717	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	222,352	389,335	467,200	77,865	19 %
Revenues Over(Under) Expenditures		(2,340)	53,891				
Fund: Insurance Reserve (505)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	866,432	907,396	712,068	843,600	852,268	8,668	1 %
TRANSFERS & OTHER SOURCES			1,733				0 %
Total Revenues	866,432	907,396	713,801	843,600	852,268	8,668	1 %
SALARIES	96,857	25,844	21,045	78,221	63,752	(14,469)	(18) %
BENEFITS	27,687	11,770	2,300	33,359	16,816	(16,543)	(49) %
MAINTENANCE & OPERATIONS	347,617	696,262	77,844	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	101,189	843,600	852,268	8,668	1 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Revenues Over(Under) Expenditures	389,417	164,100	612,612				
Fund: Joint Tourism Promotion (146)							
FUND BALANCE & RESERVES				30,000		(30,000)	(100) %
SALES & OTHER TAXES	148,698	152,210	68,602	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	183				0 %
Total Revenues	235,181	208,237	118,343	250,000	245,000	(5,000)	(2) %
MAINTENANCE & OPERATIONS	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
Revenues Over(Under) Expenditures	3,628	(39,782)	(13,040)				
Fund: Juvenile Detention Center (145)							
FUND BALANCE & RESERVES							0 %
SALES & OTHER TAXES	743,211	734,890	430,549	718,933	779,000	60,067	8 %
INTERGOVERNMENT REVENUES	6,008	12,760	5,415	8,000	10,000	2,000	25 %
CHARGES FOR SERVICES	59	127	95				0 %
FINES & PENALTIES	1,010	250	375	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST	812	676	394	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	786,828	1,078,933	1,161,380	82,447	7 %
SALARIES	664,995	678,164	384,463	668,100	678,620	10,520	1 %
BENEFITS	191,880	224,550	118,559	228,833	252,660	23,827	10 %
MAINTENANCE & OPERATIONS	116,756	124,270	61,099	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	644,367	1,078,933	1,161,380	82,447	7 %
Revenues Over(Under) Expenditures	90,675	(31,632)	142,461				
Fund: Low-income Housing Surcharge (105)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	88,587	101,371	66,552	100,421	101,071	650	0 %
MISCELLANEOUS & INTEREST	283	320	175				0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000	5,000	5,000		0 %
Total Revenues	93,870	106,691	71,727	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)	67,306				
Fund: Mental Health (113)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	160,008	159,543	81,135	150,000	154,000	4,000	2 %
SALES & OTHER TAXES	230	259	121				0 %
INTERGOVERNMENT REVENUES	129,596	70,442	28,640	125,490	319,524	194,034	154 %
CHARGES FOR SERVICES							0 %

Current Date: 08/18/20
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Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MISCELLANEOUS & INTEREST	1,344	2,031			2,000	2,000	0 %
Total Revenues	291,178	232,275	109,896	275,490	475,524	200,034	72 %
SALARIES	171,659	131,541	59,777	142,232	100,472	(41,760)	(29) %
BENEFITS	64,800	57,694	34,737	80,280	61,359	(18,921)	(23) %
MAINTENANCE & OPERATIONS	19,197	11,540	4,428	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	121,112	275,490	475,524	200,034	72 %
Revenues Over(Under) Expenditures	19,394	3,297	(11,216)				
Fund: Mh Therapeutic Court Sales Tax (126)							
FUND BALANCE & RESERVES				325,057	288,062	(36,995)	(11) %
SALES & OTHER TAXES	739,010	734,267	430,480	717,000	779,000	62,000	8 %
INTERGOVERNMENT REVENUES	35,337	23,622	5,661	28,333	20,000	(8,333)	(29) %
CHARGES FOR SERVICES	1,525	1,541	336				0 %
MISCELLANEOUS & INTEREST	6,988	10,069					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	782,860	769,499	436,477	1,070,390	1,087,062	16,672	1 %
SALARIES	366,510	427,271	275,543	455,742	498,646	42,904	9 %
BENEFITS	83,907	111,928	74,236	163,918	168,298	4,380	2 %
MAINTENANCE & OPERATIONS	192,588	217,063	122,253	309,994	256,980	(53,014)	(17) %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	73,653	126,588	145,273	140,736	163,138	22,402	15 %
OTHER							0 %
Total Expenditures	717,733	882,850	617,305	1,070,390	1,087,062	16,672	1 %
Revenues Over(Under) Expenditures	65,127	(113,351)	(180,828)				
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	375,000	151,500	67 %
Total Revenues	37,081	183,979	220,083	223,500	375,000	151,500	67 %
MAINTENANCE & OPERATIONS	412,644	284,741	30,623	43,500	60,000	16,500	37 %
CAPITAL			176,872	180,000	360,000	180,000	100 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	412,644	284,741	207,495	223,500	420,000	196,500	87 %
Revenues Over(Under) Expenditures	(375,563)	(100,762)	12,588		(45,000)	(45,000)	
Fund: Natural Resources Fund (165)							
INTERGOVERNMENT REVENUES		156,963	72,853	228,000	152,000	(76,000)	(33) %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES		202,000		230,000	230,000		0 %
Total Revenues		358,963	72,856	458,000	387,000	(71,000)	(15) %
SALARIES		162,341	98,097	191,657	214,220	22,563	11 %
BENEFITS		49,021	26,555	54,366	62,683	8,317	15 %
MAINTENANCE & OPERATIONS		101,323	114,689	139,151	42,622	(96,529)	(69) %
INTERDEPT & TRANSFERS		58,484	567	72,826	67,475	(5,351)	(7) %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures		371,169	239,908	458,000	387,000	(71,000)	(15) %
Revenues Over(Under) Expenditures		(12,206)	(167,052)				
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	21,893	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	25,024	654,300	707,648	53,348	8 %
Revenues Over(Under) Expenditures	123,517	(44,787)	26,578				
Fund: Public Health Pooling (104)							
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	336,881	514,000	500,900	(13,100)	(2) %
INTERGOVERNMENT REVENUES	1,414,147	1,174,183	665,741	1,125,551	1,173,590	48,039	4 %
CHARGES FOR SERVICES	690,334	710,608	201,980	666,339	660,825	(5,514)	(0) %
MISCELLANEOUS & INTEREST	12,914	1,039	12,364	1,400		(1,400)	(100) %
TRANSFERS & OTHER SOURCES	425,274	477,237	293,237	293,237	293,237		0 %
Total Revenues	3,050,623	2,831,531	1,510,203	2,600,527	2,628,552	28,025	1 %
SALARIES	1,610,373	1,464,251	861,259	1,496,817	1,563,020	66,202	4 %
BENEFITS	556,739	530,216	324,578	596,078	628,753	32,674	5 %
MAINTENANCE & OPERATIONS	674,100	334,706	189,568	296,048	344,877	48,828	16 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	182,853	206,562	193,465	211,583	244,123	32,540	15 %
OTHER							0 %
Total Expenditures	3,024,065	2,535,735	1,568,870	2,600,527	2,780,773	180,245	6 %
Revenues Over(Under) Expenditures	26,558	295,796	(58,667)	( )	(152,221)	(152,220)	
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	190,676	328,211	330,849	2,638	0 %
BENEFITS	78,774	90,195	53,956	96,729	106,651	9,922	10 %
MAINTENANCE & OPERATIONS	20,116	15,451	3,189	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 %
Total Expenditures	421,727	442,882	254,491	465,275	485,210	19,935	4 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Revenues Over(Under) Expenditures	11,711	(27,927)	149,509				
Fund: Reet 1 Capital Improvements (134)							
FUND BALANCE & RESERVES				318,500	510,130	191,630	60 %
SALES & OTHER TAXES	629,104	714,375	515,542	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	605,542	918,500	1,225,130	306,630	33 %
MAINTENANCE & OPERATIONS	19,380	49,819	26,628	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	466,943	918,500	1,225,130	306,630	33 %
Revenues Over(Under) Expenditures	(575,739)	41,235	138,599				
Fund: Reet 2 Capital Facilities (135)							
FUND BALANCE & RESERVES				493,655	346,530	(147,125)	(29) %
SALES & OTHER TAXES	629,104	714,375	515,542	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	518,754	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)	1,723				
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 %
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	390,252	640,000	707,000	67,000	10 %

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MISCELLANEOUS & INTEREST	17,287	555,937					0 %
Total Revenues	683,100	1,222,040	390,252	1,840,000	707,000	(1,133,000)	(61) %
MAINTENANCE & OPERATIONS		131		67,000	67,000		0 %
INTERGOVERNMENT	1,780,677	62,000	230,630	1,200,000		(1,200,000)	(100) %
INTERDEPT & TRANSFERS	19,987	22,258					0 %
OTHER				573,000	640,000	67,000	11 %
Total Expenditures	1,800,664	84,389	230,630	1,840,000	707,000	(1,133,000)	(61) %
Revenues Over(Under) Expenditures	(1,117,564)	1,137,651	159,622				
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	3,504,345	5,393,083	5,526,083	133,000	2 %
MISCELLANEOUS & INTEREST	(427)	4,893	2,304	(2,100)	(600)	1,500	(71) %
TRANSFERS & OTHER SOURCES		535					0 %
Total Revenues	6,017,508	5,871,560	3,561,005	5,532,483	5,677,483	145,000	2 %
SALARIES	1,003,199	991,106	574,283	915,898	1,011,651	95,753	10 %
BENEFITS	424,380	454,356	274,796	569,073	519,215	(49,858)	(8) %
MAINTENANCE & OPERATIONS	3,605,814	3,695,025	1,803,862	3,246,429	3,216,734	(29,695)	(0) %
INTERGOVERNMENT	95,482	110,485	60,603	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	3,362,695	5,532,483	5,677,483	145,000	2 %
Revenues Over(Under) Expenditures	276,364	85,060	198,310				
Fund: Storm & Surface Water Utility (144)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	4,548	30	184				0 %
MISCELLANEOUS & INTEREST	32	62	35				0 %
TRANSFERS & OTHER SOURCES	25,930	27,160	26,355	26,355	25,055	(1,300)	(4) %
Total Revenues	30,510	27,252	26,574	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	70	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	2,206	26,355	25,055	(1,300)	(4) %
Revenues Over(Under) Expenditures	4,333	1,867	24,368				
Fund: Treasurer's M & O (116)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	68,349	177,362	24,609	125,975	212,955	86,980	69 %
MISCELLANEOUS & INTEREST	57	24,380	156	25,000		(25,000)	(100) %
Total Revenues	68,406	201,742	24,765	150,975	212,955	61,980	41 %
SALARIES	26,589	34,074	26,260	40,417	43,552	3,135	7 %
BENEFITS	9,542	11,229	8,511	13,888	15,353	1,465	10 %
MAINTENANCE & OPERATIONS	40,933	82,707	9,803	95,470	98,600	3,130	3 %
CAPITAL							0 %

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	45,976	150,975	212,955	61,980	41 %
Revenues Over(Under) Expenditures	(9,553)	72,255	(21,211)				
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	106				0 %
Total Revenues	23,785	24,001	18,103	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	11,650				
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
PROPERTY TAXES	581	144,340	71,639	115,150	139,000	23,850	20 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	158	139	83				0 %
Total Revenues	739	144,479	71,722	115,150	139,000	23,850	20 %
SALARIES	28,332	22,760	13,093	22,530	37,726	15,196	67 %
BENEFITS	5,905	4,642	2,801	4,755	9,116	4,361	91 %
MAINTENANCE & OPERATIONS	37,218	40,654	41,390	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	65,681	115,150	139,000	23,850	20 %
Revenues Over(Under) Expenditures	(73,378)	67,594	6,041				
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	8,868	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	132,063	372,408	406,441	34,033	9 %
SALARIES		7,246	7,015	11,445	14,102	2,657	23 %
BENEFITS	1	2,756	2,249	4,716	5,863	1,147	24 %
MAINTENANCE & OPERATIONS	163,874	244,657	111,872	196,385	228,604	32,219	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	194,729	372,408	406,441	34,033	9 %
Revenues Over(Under) Expenditures	(58,804)	81,661	(62,666)				
Grand Total All Departments	583,115	5,285,697	5,844,523	( )	452,085	452,086	

Island County

BUDGET WORKSHEET

FUND SUMMARY BY CATEGORY

FUND: CURRENT EXPENSE (001)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2013 Projected	Change (Projected -Budget)	% Chg	2014 Proposed/ Workshop	Difference (Workshop - Projected)	% Diff
FUND BALANCE & RESERVES				239,736		-239,736	-100%		0	0%
PROPERTY TAXES	7,250,957	7,183,786	4,097,001	7,291,000	7,291,000	0	0%	7,482,000	191,000	3%
SALES & OTHER TAXES	6,495,095	6,383,783	4,132,447	6,004,000	6,662,068	658,068	11%	6,568,000	-94,068	-1%
LICENSES & PERMITS	1,048,161	896,582	639,142	918,625	1,000,625	82,000	9%	1,008,900	8,275	1%
INTERGOVERNMENT REVENUES	2,516,194	2,853,352	1,375,131	2,331,784	2,694,541	362,757	16%	2,661,148	-33,393	-1%
CHARGES FOR SERVICES	1,659,979	1,832,334	1,128,330	1,763,376	1,771,234	7,858	0%	1,762,976	-8,258	0%
FINES & PENALTIES	550,036	570,874	328,904	487,700	543,700	56,000	11%	540,400	-3,300	-1%
MISCELLANEOUS & INTEREST	274,086	508,051	440,555	407,800	615,600	207,800	51%	631,800	16,200	3%
TRANSFERS & OTHER SOURCES	2,033,265	2,418,660	2,357,200	2,371,200	2,371,200	0	0%	2,647,800	276,600	12%
Total Revenues	21,827,773	22,647,422	14,498,710	21,815,221	22,949,968	1,134,747	5%	23,303,024	353,056	2%
SALARIES	10,353,932	10,543,526	6,220,466	10,834,209	10,919,152	84,943	1%	11,053,725	134,573	1%
BENEFITS	3,397,126	3,685,982	2,210,071	3,814,797	3,856,604	41,807	1%	4,317,751	461,147	12%
MAINTENANCE & OPERATIONS	3,918,135	3,931,646	2,138,528	4,625,033	4,166,520	-458,513	-10%	4,340,128	173,608	4%
INTERGOVERNMENT	627,722	659,059	492,331	664,430	664,142	-288	0%	681,595	17,453	3%
CAPITAL	252,083	121,268	158,466	181,411	181,411	0	0%	130,985	-50,426	-28%
INTERDEPT & TRANSFERS	1,711,193	1,937,580	1,511,125	1,689,341	1,669,341	-20,000	-1%	2,009,841	340,500	20%
DEBT SERVICE	4,224	14,430	3,139	6,000	6,000	0	0%	65,150	59,150	986%
OTHER										
Total Expenditures	20,264,415	20,893,491	12,734,126	21,815,221	21,463,170	-352,051	-2%	22,599,175	1,136,005	5%
Revenues Over(Under) Expenditures	1,563,358	1,753,931	1,764,584	0	1,486,798	1,486,798		703,849	-782,949	

Current Date: 08/18/2013

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ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
SUMMARY BY CATEGORY
REVENUES
DOLLARS ROUNDED TO NEAREST THOUSAND

REVENUES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	YTD @ 07/31/2013	BUDGET 2013	PROJECTED 2013	CHANGE *(Budget - Projected)*	% CHG	WORKSHOP 2014	DIFFERENCE *(Workshop - Projected)*	% DIFF
USE OF FUND BALANCE	***0***	***0***	***0***	***0***	***240***	***0***	***-240***	***-100%***	***0***	***0***	***0%***
DESIGNATED	0	0	0	0	103	0	-103	*-100%*	0	0	*0%*
UNASSIGNED	0	0	0	0	136	0	-136	*-100%*	0	0	*0%*
TAXES PROPERTY	***7,057***	***7,251***	***7,184***	***4,097***	***7,291***	***7,291***	***0***	***0%***	***7,482***	***191***	***3%***
COMPENSATING	9	0	22	7	10	10	0	*0%*	10	0	*0%*
CURRENT	6,870	7,025	6,928	3,882	7,051	7,051	0	*0%*	7,242	191	*3%*
DELINQUENT	179	226	233	208	230	230	0	*0%*	230	0	*0%*
TAXES SALES & OTHER	***6,286***	***6,495***	***6,384***	***4,132***	***6,004***	***6,662***	***658***	***11%***	***6,568***	***-94***	***-1%***
CABLE	782	606	563	528	495	528	33	*7%*	530	2	*0%*
CRIMINAL JUSTICE	531	532	525	308	516	546	30	*6%*	557	11	*2%*
LOCAL BASIC OPTION	4,161	4,131	4,106	2,408	3,973	4,270	297	*7%*	4,355	85	*2%*
OTHER	101	102	102	65	85	112	27	*32%*	91	-21	*-19%*
PENALTIES & INTEREST	711	1,124	1,087	823	935	1,206	271	*29%*	1,035	-171	*-14%*
LICENSES & PERMITS	***987***	***1,048***	***897***	***639***	***919***	***1,001***	***82***	***9%***	***1,009***	***8***	***1%***
BUILDINGS	721	805	631	462	647	725	78	*12%*	728	3	*0%*
DOG CONTROL	0	1	14	15	20	20	0	*0%*	16	-4	*-18%*
OTHER	267	242	252	162	252	256	4	*2%*	265	9	*4%*
SHERIFF	0	0	0	0	0	0	0	*0%*	0	0	*0%*
INTERGOVERNMENT	***2,872***	***2,516***	***2,853***	***1,375***	***2,332***	***2,695***	***363***	***16%***	***2,661***	***-33***	***-1%***
FEDERAL OTHER	2	2	2	2	2	2	0	*0%*	2	0	*0%*
GRANTS FEDERAL	510	267	368	65	363	368	5	*1%*	312	-57	*-15%*
GRANTS STATE	594	822	796	346	486	560	75	*15%*	561	1	*0%*
OTHER	0	0	11	0	0	0	0	*0%*	0	0	*0%*
SHERIFF BOATING SAFETY	40	28	36	38	27	38	11	*40%*	27	-11	*-28%*
SHERIFF DETENTION SVCS	125	52	98	41	97	75	-22	*-23%*	75	0	*0%*
STATE CRIMINAL JUSTICE	858	767	817	461	777	889	112	*14%*	932	43	*5%*
STATE DISTRESS COUNTY	328	176	285	179	200	400	200	*100%*	376	-24	*-6%*
STATE LIQUOR	285	273	298	107	246	230	-16	*-7%*	240	10	*4%*
STATE OTHER	131	128	143	135	134	133	-1	*-1%*	137	4	*3%*

ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
SUMMARY BY CATEGORY
REVENUES
DOLLARS ROUNDED TO NEAREST THOUSAND

REVENUES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	YTD @ 07/31/2013	BUDGET 2013	PROJECTED 2013	CHANGE *(Budget - Projected)*	% CHG	WORKSHOP 2014	DIFFERENCE *(Workshop - Projected)*	% DIFF
CHARGES FOR SERVICES & FEES	***1,777***	***1,660***	***1,832***	***1,128***	***1,763***	***1,771***	***8***	***0%***	***1,763***	***-8***	***0%***
COURTS	431	412	486	281	439	441	2	*1%*	405	-36	*-8%*
DOG CONTROL	34	29	18	8	19	19	0	*-2%*	19	0	*0%*
ELECTIONS	16	19	24	24	22	24	2	*9%*	24	0	*0%*
INTERDEPARTMENT	82	89	134	56	167	149	-18	*-11%*	170	22	*15%*
OTHER	79	80	106	75	102	105	3	*3%*	100	-4	*-4%*
PLANNING	497	413	429	273	405	417	12	*3%*	427	10	*2%*
PROS ATTORNEY	29	28	29	20	25	25	0	*0%*	25	0	*0%*
RECORDING	207	180	215	138	190	198	8	*4%*	198	0	*0%*
SHERIFF	43	51	43	25	45	45	0	*0%*	46	1	*1%*
VEHICLE LICENSES	360	359	349	227	350	350	0	*0%*	350	0	*0%*
FINES & PENALTIES	***602***	***550***	***571***	***329***	***488***	***544***	***56***	***11%***	***540***	***-3***	***-1%***
COURTS	602	550	571	329	488	544	56	*11%*	540	-3	*-1%*
INVESTMENT INTEREST	***81***	***190***	***376***	***336***	***302***	***500***	***198***	***66%***	***552***	***52***	***10%***
INVESTMENT INTEREST	81	190	376	336	302	500	198	*66%*	552	52	*10%*
MISCELLANEOUS	***1,421***	***93***	***132***	***104***	***106***	***116***	***10***	***9%***	***80***	***-36***	***-31%***
DONATIONS & GIFTS	14	8	9	50	0	50	50	*0%*	0	-50	*-100%*
OTHER	1,396	76	112	49	96	57	-40	*-41%*	70	14	*24%*
RENTALS	11	9	12	5	10	9	-1	*-5%*	10	1	*6%*
TRANSFERS IN	***2,068***	***2,024***	***2,419***	***2,357***	***2,371***	***2,371***	***0***	***0%***	***2,648***	***277***	***12%***
ALLOCATED	1,821	1,192	1,213	1,356	1,356	1,356	0	*0%*	1,656	300	*22%*
OPERATING	120	832	1,206	1,001	1,015	1,015	0	*0%*	992	-24	*-2%*
OTHER	127	0	0	0	0	0	0	*0%*	0	0	*0%*
GRAND TOTAL	***23,152***	***21,828***	***22,647***	***14,499***	***21,815***	***22,950***	***1,135***	***5%***	***23,303***	***353***	***2%***

ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
SUMMARY BY CATEGORY
EXPENDITURES
DOLLARS ROUNDED TO NEAREST THOUSAND

EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	YTD @ 07/31/2013	BUDGET 2013	PROJECTED 2013	CHANGE *(Budget - Projected)*	% CHG	WORKSHOP 2014	DIFFERENCE *(Workshop - Projected)*	% DIFF
SALARIES & WAGES	***11,172***	***10,354***	***10,544***	***6,220***	***10,834***	***10,919***	***85***	***1%***	***11,054***	***135***	***1%***
SALARIES	10,411	9,817	10,167	5,871	10,299	10,337	39	0%	10,512	174	2%
OVERTIME	320	255	269	271	338	465	126	37%	350	-115	-25%
OTHER	441	282	107	79	197	117	-80	-41%	192	75	64%
BENEFITS	***3,411***	***3,397***	***3,686***	***2,210***	***3,815***	***3,857***	***42***	***1%***	***4,318***	***461***	***12%***
MEDICAL BENEFITS	1,894	1,803	1,913	1,157	1,944	2,005	61	3%	2,238	233	12%
PAYROLL TAXES	988	1,012	1,103	656	1,168	1,156	-11	-1%	1,208	52	4%
RETIREMENT	529	583	670	397	704	695	-8	-1%	872	176	25%
SUBTOTAL SALARIES & BENEFITS	*14,583*	*13,751*	*14,230*	*8,431*	*14,649*	*14,776*	*127*	*1%*	*15,371*	*596*	*4%*
MAINTENANCE & OPERATIONS	***3,754***	***3,918***	***3,932***	***2,139***	***4,625***	***4,167***	***-459***	***-10%***	***4,340***	***174***	***4%***
SUPPLIES	304	259	295	149	394	327	-67	-17%	285	-42	-13%
FUEL	222	238	270	133	248	268	21	8%	271	2	1%
SMALL EQUIPMENT	228	179	181	157	281	329	49	17%	227	-102	-31%
PROFESSIONAL SERVICES	1,746	1,996	1,887	912	1,839	1,840	1	0%	1,857	17	1%
COMMUNICATION	274	239	247	135	294	274	-21	-7%	277	3	1%
TRAVEL	44	30	45	24	51	48	-3	-6%	57	9	19%
ADVERTISING	21	31	16	15	26	28	3	10%	24	-5	-17%
RENTS & LEASES	56	52	64	35	71	65	-6	-8%	71	6	9%
INSURANCE	16	15	14	13	17	17	0	0%	24	7	41%
UTILITIES	280	269	278	163	278	289	11	4%	289	0	0%
REPAIRS & MAINTENANCE	383	451	426	268	452	460	9	2%	480	20	4%
MISCELLANEOUS	181	159	209	133	675	222	-453	-67%	480	259	117%
INTERGOVERMENT	***1,135***	***628***	***659***	***492***	***664***	***664***	***0***	***0%***	***682***	***17***	***3%***
INTERGOVERNMENT	1,135	628	659	492	664	664	0	0%	682	17	3%
DEBT SERVICE	***4***	***4***	***14***	***3***	***6***	***6***	***0***	***0%***	***65***	***59***	***986%***
DEBT SERVICE	4	4	14	3	6	6	0	0%	65	59	986%
CAPITAL	***460***	***252***	***121***	***158***	***181***	***181***	***0***	***0%***	***131***	***-50***	***-28%***
CAPITAL	460	252	121	158	181	181	0	0%	131	-50	-28%
INTERDEPT & TRANSFERS	***1,930***	***1,711***	***1,938***	***1,511***	***1,689***	***1,669***	***-20***	***-1%***	***2,010***	***341***	***20%***
INTERFUND SERVICES	490	497	527	381	556	536	-20	-4%	546	10	2%
TRANSFERS OUT	1,440	1,214	1,410	1,130	1,133	1,133	0	0%	1,464	331	29%
GRAND TOTAL	***21,866***	***20,264***	***20,893***	***12,734***	***21,815***	***21,463***	***-352***	***-2%***	***22,599***	***1,136***	***5%***

Island County
BUDGET REPORT
07/31/2013

Fund Name: CURRENT EXPENSE
Fund: 001

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE				136,310		(136,310)	(100) %
308010	USE OF BEG FUND BAL EQUIP				103,426		(103,426)	(100) %
311001	TAX PROPERTY CURRENT	7,024,535	6,928,056	3,882,475	7,976,000	7,764,000	(212,000)	(2) %
311002	TAX PROPERTY DELINQUENT	226,422	233,329	207,591	230,000	230,000		0 %
311003	TAX PROPERTY COMPENSATING		22,401	6,935	10,000	10,000		0 %
311004	TAX PROPERTY UNCOLLECTIBLE				(925,000)	(522,000)	403,000	(43) %
313100	TAX SALES AND USE TAX	4,131,414	4,106,249	2,407,819	3,973,000	4,355,000	382,000	9 %
313710	TAX SALES CRIMINAL JUSTICE	531,647	525,290	307,913	516,000	557,000	41,000	7 %
313712	TAX SALES JUVENILE							0 %
316560	TAX CABLE	606,200	563,227	528,055	495,000	530,000	35,000	7 %
317200	TAX EXCISE LEASEHOLD	10,479	11,914	5,486	10,000	10,000		0 %
317300	TAX EXCISE REAL ESTATE	13,882	2,279	112	5,000	1,000	(4,000)	(80) %
317301	TAX EXCISE REET TREAS COLL FEE	77,813	87,748	59,898	70,000	80,000	10,000	14 %
317401	TAX EXCISE E 911 SWITCH LINES							0 %
317402	TAX EXCISE E 911 WIRELESS							0 %
319110	PENALTY INTEREST PROPERTY TAX	488,553	419,824	322,048	435,000	435,000		0 %
319160	INTEREST PROPERTY TAXES	635,107	667,252	501,116	500,000	600,000	100,000	20 %
321150	PERMIT OCCUPATIONS		150					0 %
321301	PERMITS FIREWORKS	90	80	120		100	100	0 %
321302	PERMITS VENDING	290	150					0 %
322210	PERMIT BUILDINGS	731,738	594,497	439,544	630,000	700,000	70,000	11 %
322220	LICENSE MARRIAGE	16,218	16,116	10,336	25,000	25,000		0 %
322230	LICENSE ANIMALS	1,054	13,803	14,664	19,625	16,000	(3,625)	(18) %
322280	PERMIT FINES AND PENALTIES	73,013	36,477	22,667	17,000	27,800	10,800	63 %
322290	PERMIT OTHER	225,490	235,309	151,811	227,000	240,000	13,000	5 %
322291	PERMIT GUN	268						0 %
332101	FED ENT BLM IN LIEU OF TAX	1,838	1,876	1,831	2,000	2,000		0 %
335021	ST SH REV DNR TIMBER TR 2	820	8,925	2,574				0 %
335291	ST SH REV PUD PRIVILEGE TAX	122,939	128,330	130,419	130,000	132,000	2,000	1 %
336000	ST ENT VESSEL REG							0 %
336001	ST ENT REAL ESTATE EXCISE TAX		687	2,365				0 %
336009	ST ENT COUNTY ASSISTANCE	176,111	285,305	179,189	200,000	376,000	176,000	88 %
336018	ST ENT PUBLIC DEFFENSE SERVICE							0 %
336041	ST ENT I695 REPLACEMENT							0 %
336084	ST ENT BOATING SAFETY	27,987	35,817	37,674	27,000	27,000		0 %
336120	ST ENT LFO COLLECTIONS	4,081	5,290		4,000	5,000	1,000	25 %
336129	ST ENT JUDICIAL SALARY	6,891	4,921	2,753		4,000	4,000	0 %
336429	ST ENT VICTIM WITNESS							0 %
336610	ST ENT CJ COUNTIES	405,772	428,494	324,349	400,000	438,000	38,000	9 %
336631	ST ENT CJ ADULT COURT	3,835	3,366		4,000	4,000		0 %
336651	ST ENT CJ DUI	16,342	14,800	10,585	16,000	15,000	(1,000)	(6) %
336692	ST ENT AUTOPSY	17,510		12,220	20,000	20,000		0 %
336694	ST ENT LIQUOR EXCISE TAX	100,926	55,958		50,000	25,000	(25,000)	(50) %
336695	ST ENT LIQUOR BOARD PROFITS	172,392	241,787	107,392	196,000	215,000	19,000	9 %
338120	INTGVT SVC COURT COSTS	274,238	327,302	71,813	312,582	326,000	13,418	4 %
338150	INTGVT SVC LEGAL SERVICES	8,028	5,427	2,678	4,500	4,500		0 %
338190	INTGVT SVC GENERAL	34,492	33,165	36,830	20,000	120,000	100,000	500 %
338230	INTGVT SVC DETENTION	52,401	97,538	41,293	97,000	75,000	(22,000)	(22) %
338310	INTGVT SVC ENVIRON CONSRV		10,588					0 %
341210	FEE AUD RECORDING SVC	180,251	214,906	138,390	190,000	197,500	7,500	3 %
341220	FEE DIST CRT FILING SVC	41,899	67,135	41,747	56,000	65,000	9,000	16 %
341230	FEE SUP CRT FILING SVC	82,664	102,283	57,513	70,000	90,000	20,000	28 %
341240	FEE DISPUTE RESOLUTION	12,032	11,530	6,510	12,000	12,000		0 %
341250	FEE TORRENS ACT FILINGS							0 %
341260	FEE AFFORDABLE HOUSING	7,684	8,806	5,570	6,000	7,800	1,800	30 %
341280	FEE DIST CRT OTHER FILING	1,804	1,639	823	2,000	2,000		0 %
341290	FEE SUP CRT OTHER FILINGS	13,570	14,812	7,840	10,000	15,000	5,000	50 %
341320	FEE DIST CRT RECORDS SVC	20,797	21,013	12,955	18,000	20,000	2,000	11 %
341330	FEE DIST CRT ADMIN	26,098	27,738	16,025	30,500	25,500	(5,000)	(16) %
341340	FEE SUP CRT RECORDS SVC	60,370	63,504	32,713	60,000	60,000		0 %
341341	FEE CLERK COLLECTIONS	33,641	61,634	34,263	50,000		(50,000)	(100) %
341350	FEE CERTIFY COPY	8,955	8,298	6,223	7,500	7,800	300	4 %
341370	FEE SUP CRT ADMIN FEES	241	97	49				0 %
341380	FEE AUD REC SEARCH	224						0 %

Current Date: 08/18/20
Current Time: 17:05:18

Fund Name: CURRENT EXPENSE
Fund: 001

07/31/2013

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
341410	FEE ASSESSOR FEES	5,239	18,630	10,179	7,000	15,000	8,000	114 %
341420	FEE TREASURER FEES	13,405	30,978	24,375	37,000	36,000	(1,000)	(2) %
341430	FEE BUDGET ACCTG SVC							0 %
341450	FEE ELECTION SERVICES	18,885	24,356	23,925	22,000	24,000	2,000	9 %
341470	FEE RISK MANAGEMENT		5					0 %
341480	FEE VEHICLE LICENSE FEES	358,915	348,733	227,168	350,000	350,000		0 %
341620	FEE DIST CRT PRINT DUP	522	532	319	500	500		0 %
341650	FEE SUP CRT PRINT DUP	17,996	15,697	11,134	20,000	20,000		0 %
341690	FEE OTHER PRINT DUP	8,534	9,348	4,738	12,225	9,230	(2,995)	(24) %
341710	FEE TAXABLE MERCH SALES		7	1,679				0 %
341750	FEE NONTAX MERCH SALES				2,000	2,000		0 %
341800	FEE DATA PROCESSING SVC		27					0 %
341910	FEE CANDIDATE FILING FEE							0 %
341980	FEE VICTIM WITNESS PRG	28,287	29,428	20,212	25,000	25,000		0 %
342100	FEE LAW ENFORCEMENT	35,141	32,917	17,968	27,000	27,500	500	1 %
342300	FEE DETENTION		22					0 %
342330	FEE ADULT PROBATION	76,250	73,777	48,067	90,000	75,000	(15,000)	(16) %
342360	FEE HSG MONTR PRISONERS	3,212	1,968	2,503	3,000	3,000		0 %
342370	FEE BOOKING FEES	120	120	120				0 %
342400	FEE INSPECTION FEES	200	856	450	250	300	50	20 %
342500	FEE EMERGENCY SVC FEES							0 %
342600	FEE AMBULANCE/AID FEES	935						0 %
342700	FEE JUVENILE SERVICES	2,865	2,589	1,075				0 %
342800	FEE COMMUNICATION SVC	12,076	7,484	3,942	15,000	15,000		0 %
342900	FEE OTHER	11,299	10,121	7,221	10,000	10,000		0 %
343600	FEE CEMETERY SERVICE	12	100					0 %
343930	FEE ANIMAL CNTRL SHELTER	29,053	17,866	8,368	18,875	18,500	(375)	(1) %
345100	FEE FAMILY COURT SVC	21,268	22,193	10,298	20,000	20,000		0 %
345830	FEE PLAN CHECKING	323,826	344,302	217,447	324,000	340,000	16,000	4 %
345890	FEE OTHR PLANNING DEVELOP	31,649	39,095	16,800	35,000	32,000	(3,000)	(8) %
345891	FEE HEARING EXAMINER FEES	14,960	7,540	13,372	10,000	15,000	5,000	50 %
345893	FEE 3% TECH FEE	43,001	37,867	25,358	35,800	40,200	4,400	12 %
346500	FEE ENVIRONMENTAL HEALTH SVC	199						0 %
347300	FEE ACTIVITY FEES	22,828	18,508	15,018	19,900	12,000	(7,900)	(39) %
348500	ISF FUEL SALES							0 %
349110	IR LEGISLATIVE SERVICES							0 %
349140	IR FINANCIAL SERVICES		675					0 %
349180	IR CENTRAL SERVICES	73,227	69,734	44,176	44,000	75,720	31,720	72 %
349190	IR GENERAL GOVT SVC	15,698	25,773	11,797	22,826	24,426	1,600	7 %
349480	IR VEHICLES PW EQUIP	147						0 %
349580	IR PLANNING SERVICES		37,691					0 %
349690	IR OTHER HEALTH SVC				100,000	70,000	(30,000)	(30) %
351300	FINE SUP CRT CRM FEES	6,382	7,934	5,759	7,000	7,000		0 %
351500	FINE SUP CRT INVESTIGATIVE		162	199				0 %
351800	FINE SUP CRT CRIME VICTIM	13,409	14,957	10,914	15,000	15,000		0 %
351900	FINE SUP CRT OTHER FEES	11,428	13,188	7,558	12,000	12,000		0 %
352300	FINE CVL PROOF MV INSURANCE	4,523	4,136	1,776	4,000	4,000		0 %
352400	FINE CVL BOATING SAFETY	4,107	2,287	655	1,500	2,000	500	33 %
352900	FINE CVL OTHER PENALTIES			83				0 %
353100	FINE CVL TRAFFIC INFRACTION	290,488	309,097	177,024	250,000	309,000	59,000	23 %
353700	FINE CVL NONTRAFFIC INFRACTN	6,726	8,052	5,230	5,000	8,000	3,000	60 %
354000	FINE CVL PARKING INFRACTION	4,650	19,930	842	4,000	4,000		0 %
355200	FINE CRM DUI FINES	61,568	58,674	35,526	60,000	60,000		0 %
355800	FINE CRM OTHER TRAFFIC FINES	47,077	46,306	33,135	45,000	45,000		0 %
356900	FINE CRM OTHER NON TRAFFIC	32,164	17,427	7,857	20,400	12,400	(8,000)	(39) %
357200	FINE CRM SUP CRT COST RECOUP	5,059	3,093	2,898	4,000	4,000		0 %
357210	FINE CRM SUP CRT JURY DEMAND	123	(1,214)	16	100	100		0 %
357220	FINE CRM SUP CRT WITNESS COST	353	644	131	300	300		0 %
357230	FINE CRM SUP CRT PUB DEFENSE	25,896	25,987	17,188	24,000	21,000	(3,000)	(12) %
357240	FINE CRM SUP CRT LAW ENFORCE	1,166	2,540	1,521	1,000	1,200	200	20 %
357250	FINE CRM SUP CRT INTERPRETER		5	94				0 %
357260	FINE CRM SUP CRT MANDATE COST							0 %
357300	FINE CRM DIST CRT COST RECOUP	188	34	23				0 %
357310	FINE CRM DIST CRT JURY DEMAND				100	100		0 %

Island County
BUDGET REPORT

Fund Name: CURRENT EXPENSE
Fund: 001

07/31/2013

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
357320	FINE CRL DIST CRT WITNESS COST				100	100		0 %
357330	FINE CRM DIST CRT PUB DEFENSE	34,702	37,523	20,463	34,000	35,000	1,000	2 %
357340	FINE CRM DIST CRT LAW ENFORCE	27	112	12	200	200		0 %
357350	FINE CRM DIST CRT INTERPRETER							0 %
359100	NONCRT FINES FRFEIT BONDS DEP							0 %
361110	MISC INVESTMENT INTEREST	199,068	316,719	335,827	300,000	550,000	250,000	83 %
361190	MISC INVESTMENT SERVICE FEES	2,347	2,302	1,267	2,000	2,000		0 %
361310	MISC GAIN/LOSS INVESTMENTS	(11,247)	56,820	(785)				0 %
361400	MISC INTEREST ACCOUNTS REC	25,889	29,553	21,663	22,000	25,000	3,000	13 %
361900	MISC OTHER INTEREST	119						0 %
362400	MISC RENT (ST)	3,660	6,419	2,615	3,500	3,900	400	11 %
362410	MISC CAMPING (ST)	4,984	3,984	2,226	6,000	5,600	(400)	(6) %
362500	MISC LEASE (LT)		1,200					0 %
366900	MISC IR OTHER	101	580	47				0 %
367110	MISC PRIVATE GIFTS PLEDGES	8,272	8,734	50,290				0 %
369200	MISC UNCLAIM PROP	682	67,015	1,561	60,000	30,000	(30,000)	(50) %
369400	MISC JUDGMENTS SETTLEMENTS							0 %
369810	MISC CASH OVER/SHORT	(796)	(2,830)	2,376				0 %
369900	MISC OTHER	41,007	17,939	22,681	14,300	15,300	1,000	6 %
386000	AGENCY TYPE DEPOSITS		(739)	787				0 %
386558	STREM PSEA (SUPERIOR COURT)							0 %
386830	STREM CRT EMERGENCY SVC							0 %
386880	STREM CRT EQ JUST PSEA 3		355					0 %
386970	STREM CRT JUDICIAL INFO (JI							0 %
388800	OTHER PRIOR YEAR CORRECTIONS							0 %
389000	OTHER NONREVENUES							0 %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
395200	OTH FIN LOSS/IMP CAPITAL INS	9,064						0 %
397000	OTH FIN TRANSFERS IN							0 %
397701	TRANSFERS IN BUDGET ALLOCATEI	1,192,000	1,212,500	1,355,800	1,355,800	1,656,200	300,400	22 %
397702	TRANSFERS IN OPERATING	832,201	1,206,160	1,001,400	1,015,400	991,600	(23,800)	(2) %
398000	OTH FIN INSURANCE RECOVERIES							0 %
431160	DF US DEPT JUSTICE	7,758	8,706					0 %
451160	IF US DEPT JUSTICE	13,443	42,761	10,188	7,600	7,600		0 %
451190	IF US DEPT HOMELAND SECURITY	127,254	216,738	8,854	252,585	126,446	(126,139)	(49) %
451310	IF US DEPT ECOLOGY					80,000	80,000	0 %
451320	IF US DEPT OF COMMERCE							0 %
451330	IF US ENV PROTECTION		1,940					0 %
451360	IF US DEPT OF TRANSPORTATION	10,555	3,815	1,584				0 %
451410	IF US ELECTION ASSISTANCE							0 %
451930	IF US DEPT HEALTH HUMAN SVC	108,258	94,279	44,785	102,900	97,900	(5,000)	(4) %
471000	SG WA							0 %
471010	SG WA ST LEGISLATURE	74,416	74,416	43,409	74,416	74,416		0 %
471110	SG WA CRM JUSTICE TRAIN COMM	88,875	54,375	36,750		73,500	73,500	0 %
471120	SG WA ADMINISTRATOR CRTS	144,199	138,011	59,980	109,493	155,318	45,825	41 %
471180	SG WA MILITARY DEPT							0 %
471240	SG WA PARKS/RECREATION							0 %
471250	SG WA DEPT FISH WILDLIFE							0 %
471310	SG WA DEPT ECOLOGY	174,458	180,015	45,770	32,188	13,000	(19,188)	(59) %
471321	SG NORTHWEST CLEAN AIR AGENC	25,000						0 %
471350	SG WA TRAFFIC COMM	449						0 %
471360	SG WA DEPT TRANSPORTATION							0 %
471420	SG WA DEPT COMM TRADE ECO DE'	37,305	39,846	16,252	40,000	40,000		0 %
471490	SG WA DEPT HEALTH							0 %
471930	SG WA DEPT SOCIAL HEALTH SVC	277,621	308,874	143,594	229,520	204,468	(25,052)	(10) %
	Total Revenues	21,827,773	22,647,422	14,498,710	21,815,221	23,303,024	1,487,803	6 %
508000	ACCUM OF ENDING FUND BALANCE							0 %
511100	SALARIES	9,816,952	10,167,370	5,870,550	10,298,759	10,511,659	212,900	2 %
511200	OVERTIME	255,417	269,432	271,064	338,407	350,020	11,613	3 %
511300	TERMINATION/PAYOUT	132,051	80,753	70,269	46,300	57,000	10,700	23 %
511400	OTHER SALARY	149,512	25,971	8,583	150,743	135,046	(15,697)	(10) %
512100	PAYROLL TAXES	753,200	760,322	452,428	806,285	813,103	6,818	0 %

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Island County
BUDGET REPORT

Fund Name: CURRENT EXPENSE
Fund: 001

07/31/2013

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
512200	RETIREMENT	582,862	669,964	396,651	703,700	871,506	167,806	23 %
512300	MEDICAL/DENTAL/LIFE/FBP	1,802,573	1,912,811	1,157,368	1,943,593	2,238,471	294,878	15 %
512400	LI/UNEMP/OTHER BENEFITS	258,491	342,885	203,624	361,219	394,671	33,452	9 %
523110	SUPPLIES OFFICE	106,866	88,246	48,760	142,980	116,130	(26,850)	(18) %
523120	SUPPLIES OPERATING	132,249	185,857	89,534	231,500	152,800	(78,700)	(33) %
523190	SUPPLIES OTHER	19,696	21,337	10,916	20,000	15,800	(4,200)	(21) %
523210	FUEL VEHICLES	180,053	225,674	108,891	205,975	223,725	17,750	8 %
523220	FUEL BLDGS	31,817	41,302	23,003	39,000	44,000	5,000	12 %
523230	FUEL EQUIP	26,501	3,352	1,197	2,800	2,800		0 %
523510	SMALL EQUIP OFFICE	9,408	26,516	13,873	43,650	42,646	(1,004)	(2) %
523520	SMALL EQUIP TOOLS	44,761	55,829	17,961	40,400	26,400	(14,000)	(34) %
523530	SMALL EQUIP COMP HW	65,097	84,341	65,646	99,390	125,550	26,160	26 %
523540	SMALL EQUIP COMP SW	51,552	1,898	45,360	20,510	28,720	8,210	40 %
523550	SMALL EQUIP FURNITURE	3,539	3,434	1,121				0 %
523560	SMALL EQUIP COMMUNICATION DE\	1,414	4,078	9,884	76,685	500	(76,185)	(99) %
523570	SMALL EQUIP VEHICLES	3,289	5,122	3,320		3,500	3,500	0 %
524110	SERVICES PROFESSIONAL	1,735,856	1,573,883	708,704	1,560,784	1,492,173	(68,611)	(4) %
524120	SERVICES OPERATING	259,689	307,755	193,290	275,457	269,257	(6,200)	(2) %
524130	SERVICES CONSULTANTS		5,000					0 %
524140	SERVICES CONTRACT LABOR			9,531	3,100	95,100	92,000	2,967 %
524210	COMMUNICATION POSTAGE	89,356	115,680	66,193	115,825	116,690	865	0 %
524220	COMMUNICATION TELEPHONE	140,509	121,333	63,933	166,870	146,995	(19,875)	(11) %
524230	COMMUNICATION INTERNET	9,325	9,791	5,202	11,710	13,110	1,400	11 %
524310	TRAVEL TRANSPORTATION	10,442	14,391	10,380	28,970	32,126	3,156	10 %
524320	TRAVEL MEALS	4,227	7,579	4,086	7,180	7,646	466	6 %
524330	TRAVEL LODGING	15,254	22,595	9,364	14,426	16,944	2,518	17 %
524410	ADVERTISING RECRUIT	10,586	1,995	5,832	2,970	2,470	(500)	(16) %
524420	ADVERTISING LEGAL NOTICES	19,953	13,743	9,332	21,250	20,500	(750)	(3) %
524490	ADVERTISING OTHER	190		190	1,600	600	(1,000)	(62) %
524520	RENT FACILITIES	35,625	46,310	28,532	50,300	52,500	2,200	4 %
524540	RENT OPERATING	15,784	16,918	6,934	17,367	17,327	(40)	(0) %
524590	RENT OTHER	268	675		3,100	1,150	(1,950)	(62) %
524610	INSURANCE BONDS		60					0 %
524620	INSURANCE LIABILITY	15	15	15				0 %
524690	INS OTHER	15,348	13,677	13,126	17,000	24,000	7,000	41 %
524710	UTILITIES ELECTRICITY	211,472	220,041	134,008	217,135	221,310	4,175	1 %
524720	UTILITIES NATURAL GAS	2,176	1,686	959	2,500	2,500		0 %
524740	UTILITIES WATER & SEWER	49,867	50,637	24,469	51,320	57,820	6,500	12 %
524750	UTILTIES WASTE DISPOSAL	6,358	5,745	3,089	7,100	7,100		0 %
524790	UTILITIES OTHER	(855)						0 %
524810	REPAIR EQUIPMENT	75,120	100,058	69,463	65,100	72,900	7,800	11 %
524811	MAINTENANCE ANNUAL EQUIP	350,866	250,998	197,203	363,902	383,292	19,390	5 %
524820	REPAIR/MAINT FACILTIES	1,347	5,173	711	10,400	10,400		0 %
524890	REPAIR/MAINT OTHER	23,765	69,787	1,044	12,230	13,480	1,250	10 %
524910	DUES & MEMBERSHIPS	44,619	46,086	29,572	39,808	42,008	2,200	5 %
524920	SUBSCRIPTIONS	23,486	25,157	13,548	9,720	26,646	16,926	174 %
524930	FILING FEES AND PERMITS	410	4,292	2,222	470		(470)	(100) %
524940	PRINTING	1,179	4,154	582	4,200	3,300	(900)	(21) %
524950	COURT COSTS	24,660	33,561		12,000	12,000		0 %
524951	JURY COSTS		27,449	18,943	40,000	40,000		0 %
524960	TRAINING REGISTRATIONS	22,000	24,847	21,638	23,183	37,128	13,945	60 %
524990	OTHER	42,996	43,589	46,967	89,850	75,880	(13,970)	(15) %
524999	CONTINGENCY				455,316	243,205	(212,111)	(46) %
525200	INTERGOVT INTERLOCAL CONTRIB	626,580	657,419	491,409	663,431	680,646	17,215	2 %
525300	INTERGOVT PYMT TAXES & ASMT	1,142	1,640	922	999	949	(50)	(5) %
529100	INTERFUND PROFESSIONAL	43,045	63,980	13,750	56,000	56,000		0 %
529300	INTERFUND SUPPLIES							0 %
529500	INTERRFUND RENTS	1,990						0 %
529600	INTERFUND INSURANCE	451,781	463,424	367,451	500,000	490,000	(10,000)	(2) %
529800	INTERFUND OTHER							0 %
537800	DEBT SERVICE PRINCIPAL INTER G					49,500	49,500	0 %
538200	DEBT SERVICE INTEREST INTERFUN							0 %
538300	DEBT SERVICE INTEREST LONG TEF					9,650	9,650	0 %
538900	DEBT SERVICE OTHER COST	4,224	14,430	3,139	6,000	6,000		0 %

Island County
BUDGET REPORT
07/31/2013

Fund Name: CURRENT EXPENSE
Fund: 001

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
546120	CAPITAL LAND SITE IMPROVEMENTS	15,109						0 %
546210	CAPITAL BUILDINGS							0 %
546410	CAPITAL MACHINERY AND EQUIPME		38,343	8,833	19,000	27,000	8,000	42 %
546420	CAPITAL OFFICE EQUIPMENT	236,974	81,925	149,633	161,411	103,985	(57,426)	(35) %
546430	CAPITAL VEHICLES		1,000		1,000		(1,000)	(100) %
546610	CAPITAL LEASES							0 %
579701	TRANSFERS OUT BUDGET ALLOCAT							0 %
579702	TRANSFERS OUT OPERATING	1,205,107	1,276,954	953,341	953,341	1,148,841	195,500	20 %
579703	TRANSFERS OUT REIMB CAP/INFRA	9,270	133,222	176,583	180,000	315,000	135,000	75 %
586000	AGENCY DISBURSEMENTS							0 %
592000	DEBT SERVICE INTEREST							0 %
	Total Expenditures	20,264,415	20,893,491	12,734,126	21,815,221	22,599,175	783,954	3 %
Revenues Over(Under) Expenditures		1,563,358	1,753,931	1,764,584		703,848	703,848	
Grand Total All Funds		1,563,358	1,753,931	1,764,584		703,848	703,848	

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ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
DEPARTMENT REVENUES BY ACTIVITY

	2011	2012	2013 YTD @ 7/31/2013	2013 Final Adopted Budget	2014 Workshop Budget	Difference	Percent Chg
Assessor	**20,934**	**23,869**	**12,744**	**12,800**	**20,400**	**7,600**	**59%**
Tax Assessment	20,934	23,869	12,744	12,800	20,400	7,600	37%
Auditor	**581,550**	**610,624**	**404,562**	**580,500**	**592,100**	**11,600**	**2%**
Accounting	1,655	-681	101				
Co Auditor	435	378	278				
Recording	201,660	237,838	153,090	208,500	218,100	9,600	4%
Vehicle Licensing	357,170	348,733	227,168	350,000	350,000		0%
Voter Reg	20,630	24,356	23,925	22,000	24,000	2,000	8%
Budget	**363**		**67**				
Budget	363		67				
Clerk Of Bocc							
Central Services							
Computer Services It							
E 911 Lines							
Clerk	**379,667**	**435,806**	**262,707**	**360,400**	**436,600**	**76,200**	**21%**
Superior Court Clerk	379,667	435,806	262,707	360,400	436,600	46,200	11%
Commissioners	**7,507**	**8,190**	**518**	**500**	**500**		**0%**
Bocc Admin	312	262	518	500	500		0%
Bocc Comm Costs	7,195	7,928					
Coroner	**17,510**	**200**	**12,220**	**20,000**	**20,000**		
Coroner Services	17,510	200	12,220	20,000	20,000		0%
Death Investigations							
District Court	**940,378**	**985,720**	**502,266**	**919,400**	**982,900**	**63,500**	**7%**
Dist Ct Probation	60,371	53,205	33,836	70,000	55,000	-15,000	-27%
Distrct Court	880,007	932,515	468,430	849,400	927,900	78,500	8%
Emergency Management	**104,744**	**185,158**	**4,253**	**257,585**	**126,446**	**-131,139**	**-51%**
Emergency Management Adm		10,588					
Emergency Preparedness	104,744	174,570	4,253	257,585	126,446	-131,139	-104%
Facilities & Maintenance	**73,227**	**74,464**	**44,176**	**44,000**	**75,720**	**31,720**	**72%**
Facilities Admin	73,227	74,464	44,176	44,000	75,720	31,720	42%
General Services Admin	**141,643**	**220,443**	**34,253**	**112,582**	**111,000**	**-1,582**	**-1%**
Animal Control	30,107	31,669	23,032	38,500	34,500	-4,000	-12%
Board Of Equalization		5					
Gsa Administration	83	2	112				
Misc. Properties	4,861	16,324	10,214	17,500	19,500	2,000	10%
Public Def Conflict Attys		82,237					
Public Defense	106,592	90,206	895	56,582	57,000	418	1%
Human Resources	**6,603**	**190**	**53**		**17,500**	**17,500**	**100%**
Hr Personnel	6	190	53		17,500	17,500	100%
Hr Wellness	6,597						
Miscellaneous	**25,123**		**1,675**				
Air Pollution Control	25,000						
Civil Service Commission			1,675				
General Fiscal							
Leoff Claims Paid	123						
Other Gen Govt Svc							
Senior Services Is Co.							
Planning	**1,641,514**	**1,523,424**	**950,571**	**1,443,913**	**1,568,900**	**124,987**	**9%**
Pcd Admin	226,972	233,516	96,001	85,163	144,000	58,837	41%
Pcd Enforcement	48,949	37,552					
Pcd Gma			5,000	100,000	70,000	-30,000	-43%
Pcd Hearing Examiner	14,960	7,540	13,372	10,000	15,000	5,000	33%
Pcd Land Use	247,115	257,116	141,736	257,500	254,600	-11,900	-5%
Pcd Permits	1,103,518	987,700	694,462	991,250	1,085,300	44,050	4%
Prosecuting Attorney	**268,876**	**246,188**	**141,731**	**242,416**	**242,416**		**0%**
Pa Admin	122,206	160,435	92,165	152,416	152,416		0%
Pa Child Support	95,199	72,753	36,566	77,000	77,000		0%
Pa Criminal	14,259	13,000	13,000	13,000	13,000		0%
Pa Superior Ct Costs	37,212						
Public Works	**46,066**	**201,617**	**244,842**	**222,126**	**204,526**	**-17,600**	**-8%**
Parks Operations	46,066	201,617	244,842	222,126	204,526	-17,600	-9%

ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
DEPARTMENT REVENUES BY ACTIVITY

	2011	2012	2013 YTD @ 7/31/2013	2013 Final Adopted Budget	2014 Workshop Budget	Difference	Percent Chg
Sheriff	**925,291**	**1,124,636**	**954,589**	**952,500**	**999,100**	**46,600**	**5%**
Jail Care & Custody	68,385	108,187	56,663	116,000	94,000	-22,000	-23%
Sheriff Admin	2,779	-1,311	907		100	100	100%
Sheriff Civil	65,589	77,336	51,166	49,500	69,000	19,500	28%
Sheriff Criminal	788,538	940,424	845,853	787,000	836,000	49,000	6%
Superior Court	**354,913**	**366,346**	**219,110**	**353,913**	**371,686**	**17,773**	**5%**
Adult Drug Court							
Jury Management	4,646	950		950		-950	
Juv Ct Case Supervision	298,392	314,883	190,467	292,974	309,697	16,723	5%
Juv Det Care & Custody	190						
Juv Services Admin	120	54	4				
Juv Svcs Investig/diagnosis			2,749				
Superior Ct	51,565	50,459	25,890	59,989	61,989	2,000	3%
Treasurer	**435,111**	**687,363**	**402,225**	**384,050**	**639,030**	**254,980**	**66%**
Treasurer Services	435,111	687,363	402,225	384,050	639,030	254,980	40%
X Fund Non-departmental	**15,856,753**	**15,953,184**	**10,306,148**	**15,908,536**	**16,894,200**	**1,030,664**	**6%**
General Fiscal	15,856,753	15,953,184	10,306,148	15,908,536	16,894,200	1,030,664	6%
Grand Total	**21,827,773**	**22,647,422**	**14,498,710**	**21,815,221**	**23,303,024**	**1,487,803**	**6%**

ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
DEPARTMENT EXPENDITURES BY ACTIVITY

	2011	2012	2013 YTD @ 7/31/2013	2013 Final Adopted Budget	2014 Workshop Budget	Difference	Percent Chg
Assessor	**989,457**	**1,012,914**	**561,526**	**1,043,232**	**1,081,526**	**38,294**	**4%**
Tax Assessment	989,457	1,012,914	561,526	1,043,232	1,081,526	38,294	4%
Auditor	**702,967**	**722,074**	**417,013**	**794,605**	**801,985**	**7,380**	**1%**
Accounting	407,406	371,654	243,863	445,188	443,872	-1,316	0%
Co Auditor	89,461	89,039	52,458	90,288	92,395	2,107	2%
Recording	73,501	66,743	39,271	71,725	73,162	1,437	2%
Vehicle Licensing	70,558	113,348	53,432	102,028	106,228	4,200	4%
Voter Reg	62,041	81,290	27,989	85,376	86,328	952	1%
Budget	**134,204**	**125,789**	**63,730**	**115,219**	**64,977**	**-50,242**	**-44%**
Budget	126,445	106,384	61,019	108,119	58,877	-49,242	-46%
Clerk Of Bocc	7,759	19,405	2,711	7,100	6,100	-1,000	-14%
Central Services	**940,715**	**860,580**	**553,162**	**1,018,793**	**1,008,044**	**-10,749**	**-1%**
Computer Services It	550,857	421,079	414,272	696,167	728,144	31,977	5%
Cs Administration	136,077	197,610					
Cs Reimbursable							
E 911 Lines	3,949	4,670	2,463	5,000	5,000		0%
Equip Budget	168,212	163,031	100,135	218,426	181,000	-37,426	-17%
Mailroom	10,113	9,411	6,120	9,200	8,900	-300	-3%
Telecom	71,507	64,779	30,172	90,000	85,000	-5,000	-6%
Clerk	**393,536**	**414,490**	**238,081**	**445,567**	**452,399**	**6,832**	**2%**
Superior Court Clerk	393,536	414,490	238,081	445,567	452,399	6,832	2%
Commissioners	**613,642**	**608,384**	**333,005**	**603,594**	**601,644**	**-1,950**	**0%**
Bocc Admin	274,325	254,874	148,840	272,655	264,984	-7,671	-3%
Bocc Comm Costs	339,317	353,510	184,165	330,939	336,660	5,721	2%
Coroner	**246,582**	**236,764**	**137,028**	**240,924**	**244,567**	**3,643**	**2%**
Coroner Indigent Burial		250					
Coroner Services	159,598	169,803	99,149	170,824	174,567	3,743	2%
Death Investigations	86,984	66,711	37,879	70,100	70,000	-100	0%
District Court	**925,946**	**943,448**	**593,462**	**999,939**	**1,082,375**	**82,436**	**8%**
Dist Ct Probation	139,988	154,870	104,676	178,149	185,963	7,814	4%
Distrct Court	785,303	779,681	480,826	821,790	896,412	74,622	9%
Jury Management	655	8,897	7,960				
Emergency Management	**154,229**	**245,014**	**174,652**	**318,550**	**194,348**	**-124,202**	**-39%**
Emergency Management Adm	42,976	66,936	33,349	60,965	67,902	6,937	11%
Emergency Preparedness	111,253	178,078	141,303	257,585	126,446	-131,139	-51%
Facilities & Maintenance	**934,066**	**1,006,959**	**569,429**	**1,050,245**	**1,054,928**	**4,683**	**0%**
Facilities Admin	218,559	148,300	65,958	169,814	176,308	6,494	4%
Facilities Capital							
Facilities Custodial	257,905	309,927	181,203	305,384	286,885	-18,499	-6%
Facilities Maintenance	457,602	548,732	322,268	575,047	591,735	16,688	3%

ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
DEPARTMENT EXPENDITURES BY ACTIVITY

	2011	2012	2013 YTD @ 7/31/2013	2013 Final Adopted Budget	2014 Workshop Budget	Difference	Percent Chg
General Services Admin	**1,215,547**	**1,218,821**	**613,202**	**1,209,643**	**1,150,081**	**-59,562**	**-5%**
Animal Control	177,656	174,229	83,182	168,734	181,733	12,999	8%
Board Of Equalization	36,992	43,041	21,436	43,165	38,278	-4,887	-11%
Gsa Administration	21,207	33,779	35,242	34,010	46,517	12,507	37%
Gsa Superior Ct Security	48,028	47,778	23,575	50,000	52,000	2,000	4%
Misc. Properties	56,386	70,016	47,087	69,569	79,500	9,931	14%
Public Def Admin	40,371	40,772	23,601	37,215	45,103	7,888	21%
Public Def Conflict Attys	293,226	199,284	48,255	230,000	130,000	-100,000	-43%
Public Def Contract Attys	509,850	514,018	304,641	526,950	526,950		0%
Public Def Other Costs	31,828	95,904	26,183	50,000	50,000		0%
Public Defense	3						
Human Resources	**136,195**	**210,033**	**175,430**	**272,522**	**294,089**	**21,567**	**8%**
Hr Personnel	134,275	207,086	174,761	271,822	294,089	-28,433	-10%
Hr Wellness	1,920	2,947	669	700	700		0%
Human Services	**152,435**	**158,445**	**82,094**	**158,445**	**158,445**		**0%**
Senior Agencies		6,010	5,955	6,010	6,010		0%
Senior Services Is Co.	152,435	152,435	76,139	152,435	152,435		0%
Miscellaneous	**261,833**	**246,760**	**118,210**	**250,632**	**241,954**	**-8,678**	**-3%**
Air Pollution Control	42,376	19,376	18,795	18,795	18,975	180	1%
Camano Senior Services							
Civil Service Commission	11,784	120,811,188	16,128	22,935	12,808	-10,127	-44%
Contribute Oth Govt							
General Fiscal							
Historical Programs							
Leoff Claims Paid	76,412	80,877	36,936	72,000	74,000	2,000	3%
Leoff Insurance	736	100	25				
Nw Learn	52,909	51,979	25,896	51,792	51,871	79	0%
Oak Harbor Seniors							
Other Gen Govt Svc	27,808	29,244	17,041	28,110	28,300	190	1%
Senior Agencies							
Senior Services Is Co.							
State Auditor	49,808	52,788	2,389	55,000	55,000		0%
State Contract			1,000	2,000	1,000	-1,000	-50%
Planning	**1,603,954**	**1,518,234**	**822,401**	**1,592,207**	**1,681,982**	**89,775**	**6%**
Pcd Admin	551,025	462,240	205,309	413,830	483,211	69,381	17%
Pcd Enforcement	42,506	30,777	37,461	67,029	72,939	5,910	9%
Pcd Gma	201,266	236,988	145,336	270,527	276,413	5,886	2%
Pcd Hearing Examiner	29,867	10,255	6,223	30,750	20,300	-10,450	-34%
Pcd Land Use	164,225	164,849	80,956	189,504	198,655	9,151	5%
Pcd Permits	615,065	613,125	347,116	620,567	630,464	9,897	2%
Prosecuting Attorney	**1,218,070**	**1,310,526**	**807,669**	**1,407,889**	**1,426,778**	**18,889**	**1%**
Law Library	18,154	16,958	7,381	16,500	16,500		0%
Pa Admin	103,765	150,549	89,320	165,380	172,088	6,708	4%
Pa Child Support	74,788	81,612	47,235	78,329	78,876	547	1%
Pa Civil	256,422	289,080	169,544	275,509	284,665	9,156	3%
Pa Criminal	763,637	760,277	456,978	850,621	853,099	2,478	0%
Pa Icc Publish	1,018	591	266	1,000	1,000		0%
Pa Superior Ct Costs	286	11,459	36,945	20,550	20,550		0%
Public Works	**218,241**	**200,107**	**120,037**	**201,358**	**204,538**	**3,180**	**2%**
Parks Operations	218,241	200,107	120,037	201,358	204,538	3,180	2%

ISLAND COUNTY
2014 BUDGET
CURRENT EXPENSE FUND
DEPARTMENT EXPENDITURES BY ACTIVITY

	2011	2012	2013 YTD @ 7/31/2013	2013 Final Adopted Budget	2014 Workshop Budget	Difference	Percent Chg
Sheriff	**6,306,945**	**6,598,217**	**3,961,488**	**6,491,733**	**6,833,958**	**342,225**	**5%**
Jail Care & Custody	1,546,258	1,562,676	924,743	1,641,174	1,800,862	159,688	10%
Jail Food	157,775	186,721	103,192	180,000	175,000	-5,000	-3%
Sheriff Admin	474,820	324,331	193,276	329,938	338,943	9,005	3%
Sheriff Civil	76,174	255,087	156,842	244,198	275,708	31,510	13%
Sheriff Criminal	4,051,918	4,269,402	2,583,435	4,096,423	4,243,445	147,022	4%
Superior Court	**1,394,622**	**1,246,276**	**932,705**	**1,423,379**	**1,449,751**	**26,372**	**2%**
Adult Drug Court							
Jury Management	27,356	27,252	41,111	67,000	68,600	1,600	2%
Juv Ct Case Supervision	374,452	266,583	199,210	379,900	372,262	-7,638	-2%
Juv Det Care & Custody	403,500	350,634	350,000	350,000	371,000	21,000	6%
Juv Fam Ct Impv	20,759	40,918	1,465	41,479	42,189	710	2%
Juv Services Admin	14,716	14,510	9,525	18,800	18,800		0%
Juv Svcs Investig/diagnosis	1,810	1,238	297				
Juvenile Drug Court							
Pa Superior Ct Costs							
Superior Ct	552,029	545,141	331,097	566,200	576,900	10,700	2%
Treasurer	**458,071**	**491,066**	**318,437**	**520,528**	**585,825**	**65,297**	**13%**
Treasurer Services	458,071	491,066	318,437	520,528	585,825	65,297	13%
X Fund Non-departmental	**1,263,158**	**1,518,590**	**1,141,365**	**1,656,217**	**1,984,981**	**328,764**	**20%**
General Fiscal	1,263,158	1,518,590	1,141,365	1,656,217	1,984,981	308,764	19%
Grand Total	**20,264,415**	**20,893,491**	**12,734,126**	**21,815,221**	**22,599,175**	**783,954**	**4%**

Budget Worksheet
07/31/2013

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept: Assessor (20)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	8,061	23,838	11,978	12,800	20,400	7,600	59 %
MISCELLANEOUS & INTEREST	12,873	31	766				0 %
Total Revenues	20,934	23,869	12,744	12,800	20,400	7,600	59 %
SALARIES	683,816	674,230	369,885	674,341	686,590	12,249	1 %
BENEFITS	232,972	258,137	148,256	274,101	307,981	33,880	12 %
MAINTENANCE & OPERATIONS	61,130	65,601	43,385	94,790	86,955	(7,835)	(8) %
CAPITAL	11,539	14,946					0 %
Total Expenditures	989,457	1,012,914	561,526	1,043,232	1,081,526	38,294	3 %
Revenues Over(Under) Expenditures	(968,523)	(989,045)	(548,782)	(1,030,432)	(1,061,126)	(30,694)	
Net Total Assessor	(968,523)	(989,045)	(548,782)	(1,030,432)	(1,061,126)	(30,694)	
Dept: Auditor (21)							
Fund: Current Expense (001)							
LICENSES & PERMITS	5,431	5,788	2,907	5,000	5,000		0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	575,611	605,875	401,415	575,500	587,100	11,600	2 %
MISCELLANEOUS & INTEREST	508	(1,039)	240				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	581,550	610,624	404,562	580,500	592,100	11,600	1 %
SALARIES	489,221	486,009	297,172	504,250	527,269	23,019	4 %
BENEFITS	141,530	153,262	94,584	163,755	173,591	9,836	6 %
MAINTENANCE & OPERATIONS	72,216	82,803	25,257	126,600	101,125	(25,475)	(20) %
CAPITAL							0 %
Total Expenditures	702,967	722,074	417,013	794,605	801,985	7,380	0 %
Revenues Over(Under) Expenditures	(121,417)	(111,450)	(12,451)	(214,105)	(209,885)	4,220	
Net Total Auditor	(121,417)	(111,450)	(12,451)	(214,105)	(209,885)	4,220	
Dept: Budget (47)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES			67				0 %
MISCELLANEOUS & INTEREST	363						0 %
Total Revenues	363		67				0 %
SALARIES	100,805	92,809	48,106	82,466	41,233	(41,233)	(50) %
BENEFITS	24,653	24,099	12,159	21,153	11,644	(9,509)	(44) %
MAINTENANCE & OPERATIONS	8,746	8,881	3,465	11,600	12,100	500	4 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	134,204	125,789	63,730	115,219	64,977	(50,242)	(43) %
Revenues Over(Under) Expenditures	(133,841)	(125,789)	(63,663)	(115,219)	(64,977)	50,242	
Net Total Budget	(133,841)	(125,789)	(63,663)	(115,219)	(64,977)	50,242	
Dept: Central Services (26)							
Fund: Current Expense (001)							
SALES & OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %

Budget Worksheet
07/31/2013

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	305,807	344,886	200,319	346,867	341,573	(5,294)	(1) %
BENEFITS	102,442	132,432	75,520	131,900	150,421	18,521	14 %
MAINTENANCE & OPERATIONS	365,605	327,811	182,054	396,600	430,050	33,450	8 %
INTERGOVERNMENT							0 %
CAPITAL	166,861	55,451	95,269	143,426	86,000	(57,426)	(40) %
DEBT SERVICE							0 %
Total Expenditures	940,715	860,580	553,162	1,018,793	1,008,044	(10,749)	(1) %
Revenues Over(Under) Expenditures	(940,715)	(860,580)	(553,162)	(1,018,793)	(1,008,044)	10,749	
Net Total Central Services	(940,715)	(860,580)	(553,162)	(1,018,793)	(1,008,044)	10,749	
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 %
Revenues Over(Under) Expenditures	(368)	(1,208)					
Net Total Civil Service	(368)	(1,208)					
Dept: Clerk (24)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	88,922	90,947	57,936	75,000	176,000	101,000	134 %
CHARGES FOR SERVICES	211,271	260,784	144,679	212,000	187,000	(25,000)	(11) %
FINES & PENALTIES	59,566	66,474	44,823	59,400	59,600	200	0 %
MISCELLANEOUS & INTEREST	10,908	8,601	6,269	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	262,707	360,400	436,600	76,200	21 %
SALARIES	286,266	298,284	180,491	320,930	321,790	860	0 %
BENEFITS	63,944	67,534	42,801	93,137	95,609	2,472	2 %
MAINTENANCE & OPERATIONS	43,326	48,672	14,789	31,500	35,000	3,500	11 %
Total Expenditures	393,536	414,490	238,081	445,567	452,399	6,832	1 %
Revenues Over(Under) Expenditures	(13,869)	21,316	24,626	(85,167)	(15,799)	69,368	
Net Total Clerk	(13,869)	21,316	24,626	(85,167)	(15,799)	69,368	
Dept: Commissioners (25)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	312	262	518	500	500		0 %
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,507	8,190	518	500	500		0 %
SALARIES	433,906	427,287	247,610	425,809	418,010	(7,799)	(1) %
BENEFITS	132,810	132,635	63,213	120,335	126,184	5,849	4 %

Budget Worksheet
07/31/2013

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	46,926	48,462	22,182	57,450	57,450		0 %
Total Expenditures	613,642	608,384	333,005	603,594	601,644	(1,950)	(0) %
Revenues Over(Under) Expenditures	(606,135)	(600,194)	(332,487)	(603,094)	(601,144)	1,950	
Net Total Commissioners	(606,135)	(600,194)	(332,487)	(603,094)	(601,144)	1,950	
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	69,140	114,100	114,037	(63)	(0) %
BENEFITS	32,519	40,705	24,679	44,724	48,530	3,806	8 %
MAINTENANCE & OPERATIONS	100,198	78,242	43,209	82,100	82,000	(100)	(0) %
Total Expenditures	246,582	236,764	137,028	240,924	244,567	3,643	1 %
Revenues Over(Under) Expenditures	(229,072)	(236,564)	(124,808)	(220,924)	(224,567)	(3,643)	
Net Total Coroner	(229,072)	(236,564)	(124,808)	(220,924)	(224,567)	(3,643)	
Dept: District Court (29)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	245,161	245,065	71,813	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	189,104	213,729	131,609	219,500	210,500	(9,000)	(4) %
FINES & PENALTIES	485,232	502,551	281,512	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	17,332	16,000	23,000	7,000	43 %
Total Revenues	940,378	985,720	502,266	919,400	982,900	63,500	6 %
SALARIES	625,712	630,139	402,576	671,191	707,002	35,811	5 %
BENEFITS	213,872	224,174	143,383	237,738	284,363	46,625	19 %
MAINTENANCE & OPERATIONS	86,362	89,135	47,503	91,010	91,010		0 %
CAPITAL							0 %
Total Expenditures	925,946	943,448	593,462	999,939	1,082,375	82,436	8 %
Revenues Over(Under) Expenditures	14,432	42,272	(91,196)	(80,539)	(99,475)	(18,936)	
Net Total District Court	14,432	42,272	(91,196)	(80,539)	(99,475)	(18,936)	
Dept: Emergency Management (48)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	104,744	185,143	4,253	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	4,253	257,585	126,446	(131,139)	(50) %
SALARIES	31,797	50,156	25,319	43,200	44,220	1,020	2 %
BENEFITS	14,101	10,103	5,476	9,415	10,552	1,137	12 %
MAINTENANCE & OPERATIONS	100,654	165,148	101,399	265,935	131,576	(134,359)	(50) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	154,229	245,014	174,652	318,550	194,348	(124,202)	(38) %

Budget Worksheet
07/31/2013

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Revenues Over(Under) Expenditures	(49,485)	(59,856)	(170,399)	(60,965)	(67,902)	(6,937)	
Net Total Emergency Management	(49,485)	(59,856)	(170,399)	(60,965)	(67,902)	(6,937)	
Dept: Facilities & Maintenance (28)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	73,227	74,397	44,176	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	73,227	74,464	44,176	44,000	75,720	31,720	72 %
SALARIES	396,946	409,355	220,801	419,750	406,157	(13,593)	(3) %
BENEFITS	160,713	192,427	115,150	211,345	220,621	9,276	4 %
MAINTENANCE & OPERATIONS	376,407	405,177	233,478	419,150	428,150	9,000	2 %
CAPITAL							0 %
Total Expenditures	934,066	1,006,959	569,429	1,050,245	1,054,928	4,683	0 %
Revenues Over(Under) Expenditures	(860,839)	(932,495)	(525,253)	(1,006,245)	(979,208)	27,037	
Net Total Facilities & Maintenance	(860,839)	(932,495)	(525,253)	(1,006,245)	(979,208)	27,037	
Dept: General Services Admin (54)							
Fund: Current Expense (001)							
SALES & OTHER TAXES		154					0 %
LICENSES & PERMITS	1,054	13,803	14,664	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	16,079	32,875	34,100	1,225	3 %
FINES & PENALTIES	3,995	500	895	4,000	1,000	(3,000)	(75) %
MISCELLANEOUS & INTEREST	3,743	5,052	2,615	3,500	3,900	400	11 %
Total Revenues	141,643	220,443	34,253	112,582	111,000	(1,582)	(1) %
SALARIES	73,921	90,669	62,770	79,683	90,870	11,187	14 %
BENEFITS	20,466	23,657	15,161	27,607	29,978	2,371	8 %
MAINTENANCE & OPERATIONS	1,110,990	1,094,648	525,401	1,092,259	1,019,233	(73,026)	(6) %
INTERGOVERNMENT	10,170	9,847	9,870	10,094	10,000	(94)	(0) %
CAPITAL							0 %
DEBT SERVICE							0 %
Total Expenditures	1,215,547	1,218,821	613,202	1,209,643	1,150,081	(59,562)	(4) %
Revenues Over(Under) Expenditures	(1,073,904)	(998,378)	(578,949)	(1,097,061)	(1,039,081)	57,980	
Net Total General Services Admin	(1,073,904)	(998,378)	(578,949)	(1,097,061)	(1,039,081)	57,980	
Dept: Human Resources (59)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	5,677	190	53				0 %
MISCELLANEOUS & INTEREST	926						0 %
TRANSFERS & OTHER SOURCES					17,500	17,500	0 %
Total Revenues	6,603	190	53		17,500	17,500	0 %
SALARIES	95,355	146,553	96,386	165,900	165,463	(437)	(0) %
BENEFITS	24,316	47,078	33,099	57,722	63,226	5,504	9 %
MAINTENANCE & OPERATIONS	16,524	16,402	45,945	48,900	65,400	16,500	33 %
Total Expenditures	136,195	210,033	175,430	272,522	294,089	21,567	7 %

Budget Worksheet
07/31/2013

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Revenues Over(Under) Expenditures	(129,592)	(209,843)	(175,377)	(272,522)	(276,589)	(4,067)	
Net Total Human Resources	(129,592)	(209,843)	(175,377)	(272,522)	(276,589)	(4,067)	
Dept: Human Services (13)							
Fund: Current Expense (001)							
MAINTENANCE & OPERATIONS	152,435	152,435	76,084	152,435	152,435		0 %
INTERDEPT & TRANSFERS		6,010	6,010	6,010	6,010		0 %
Total Expenditures	152,435	158,445	82,094	158,445	158,445		0 %
Revenues Over(Under) Expenditures	(152,435)	(158,445)	(82,094)	(158,445)	(158,445)		
Net Total Human Services	(152,435)	(158,445)	(82,094)	(158,445)	(158,445)		
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	5,140	10,400	9,295	(1,105)	(10) %
BENEFITS	61,805	51,078	24,922	40,975	40,953	(22)	(0) %
MAINTENANCE & OPERATIONS	119,895	113,266	43,457	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	118,210	250,632	241,954	(8,677)	(3) %
Revenues Over(Under) Expenditures	(236,342)	(245,552)	(116,535)	(250,632)	(241,954)	8,677	
Net Total Miscellaneous	(236,342)	(245,552)	(116,535)	(250,632)	(241,954)	8,677	
Dept: Planning (53)							
Fund: Current Expense (001)							
LICENSES & PERMITS	1,000,936	823,537	581,280	854,000	927,800	73,800	8 %
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	93,000	60,812	188 %
CHARGES FOR SERVICES	416,471	468,229	274,345	508,425	498,800	(9,625)	(1) %
MISCELLANEOUS & INTEREST	649	703	176	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	950,571	1,443,913	1,568,900	124,987	8 %
SALARIES	964,617	961,890	537,700	1,029,149	1,035,301	6,152	0 %
BENEFITS	332,162	361,130	215,254	419,803	447,520	27,717	6 %
MAINTENANCE & OPERATIONS	274,607	195,214	69,447	143,255	199,161	55,906	39 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,603,954	1,518,234	822,401	1,592,207	1,681,982	89,775	5 %
Revenues Over(Under) Expenditures	37,560	5,190	128,170	(148,294)	(113,082)	35,212	
Net Total Planning	37,560	5,190	128,170	(148,294)	(113,082)	35,212	
Dept: Prosecuting Attorney (39)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	224,781	201,545	105,135	203,516	203,516		0 %
CHARGES FOR SERVICES	30,050	30,530	20,516	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,120	400	400		0 %

Budget Worksheet
07/31/2013

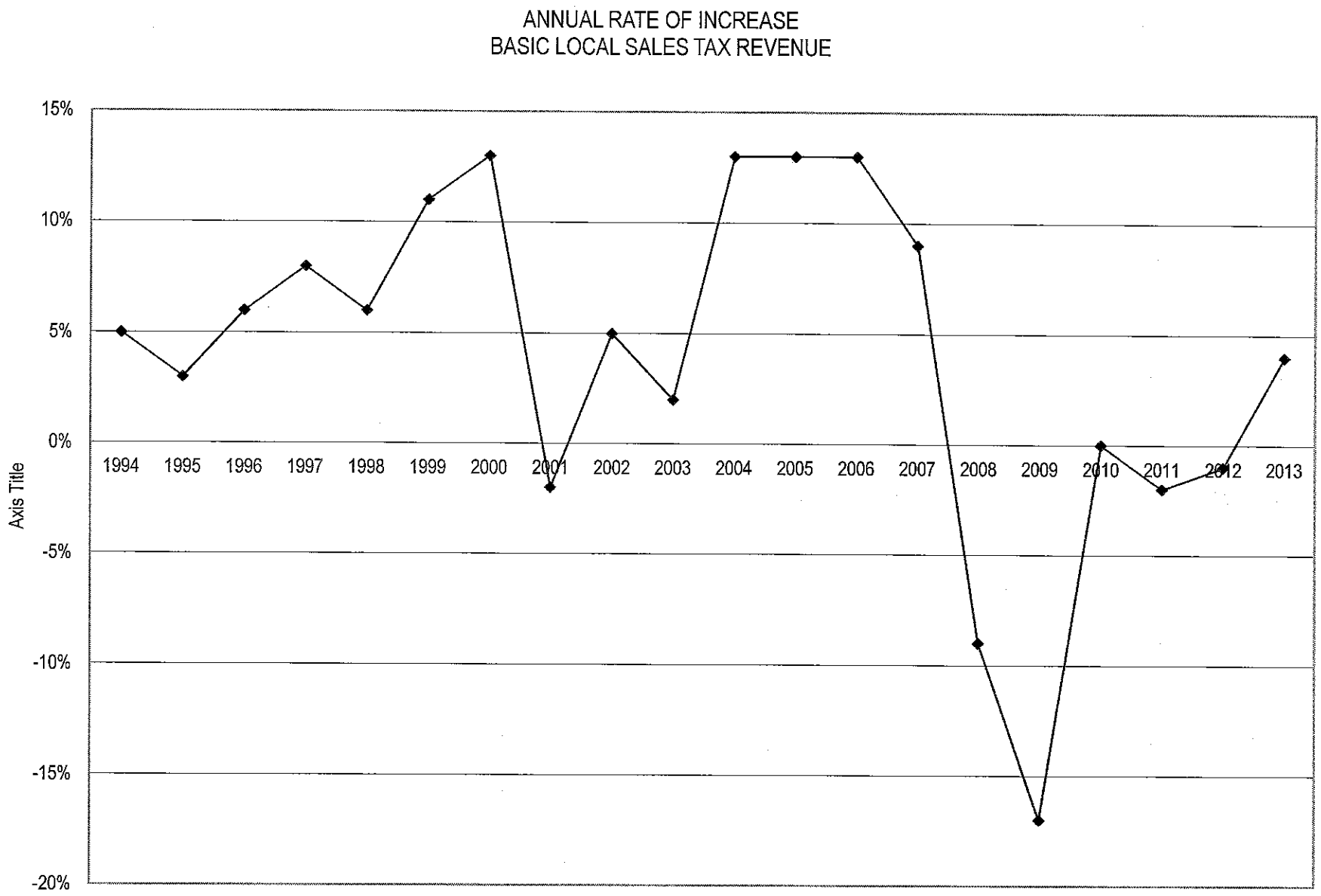
Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MISCELLANEOUS & INTEREST	57	68	1,960				0 %
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000		0 %
Total Revenues	268,876	246,188	141,731	242,416	242,416		0 %
SALARIES	871,066	919,212	532,392	942,451	922,588	(19,863)	(2) %
BENEFITS	279,683	300,852	189,033	344,085	382,837	38,752	11 %
MAINTENANCE & OPERATIONS	67,321	78,934	79,836	103,368	103,368		0 %
CAPITAL		11,528	6,408	17,985	17,985		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,218,070	1,310,526	807,669	1,407,889	1,426,778	18,889	1 %
Revenues Over(Under) Expenditures	(949,194)	(1,064,338)	(665,938)	(1,165,473)	(1,184,362)	(18,889)	
Net Total Prosecuting Attorney	(949,194)	(1,064,338)	(665,938)	(1,165,473)	(1,184,362)	(18,889)	
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 %
Revenues Over(Under) Expenditures							
Net Total Public Health							
Dept: Public Works (11) PARKS							
Fund: Current Expense (001)							
PROPERTY TAXES							0 %
CHARGES FOR SERVICES	31,813	27,830	19,216	28,726	20,826	(7,900)	(27) %
MISCELLANEOUS & INTEREST	5,189	6,727	52,226	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	244,842	222,126	204,526	(17,600)	(7) %
SALARIES	85,517	98,258	55,563	97,509	97,688	179	0 %
BENEFITS	38,019	44,598	26,449	46,764	49,765	3,001	6 %
MAINTENANCE & OPERATIONS	74,995	48,567	28,452	56,336	56,336		0 %
INTERGOVERNMENT	816	1,481	740	749	749		0 %
CAPITAL	15,109		8,833				0 %
INTERDEPT & TRANSFERS	3,785	7,203					0 %
Total Expenditures	218,241	200,107	120,037	201,358	204,538	3,180	1 %
Revenues Over(Under) Expenditures	(172,175)	1,510	124,805	20,768	(12)	(20,780)	
Net Total Public Works	(172,175)	1,510	124,805	20,768	(12)	(20,780)	
Dept: Sheriff (40)							
Fund: Current Expense (001)							
LICENSES & PERMITS	29,907	42,851	32,862	20,000	40,100	20,100	100 %
INTERGOVERNMENT REVENUES	212,757	276,092	125,860	124,000	175,500	51,500	41 %
CHARGES FOR SERVICES	52,078	43,782	26,707	48,500	48,500		0 %

Budget Worksheet
07/31/2013

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FINES & PENALTIES	45	304	554				0 %
MISCELLANEOUS & INTEREST	14,504	11,607	18,606	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	954,589	952,500	999,100	46,600	4 %
SALARIES	3,769,130	3,787,827	2,249,549	3,827,904	3,855,988	28,084	0 %
BENEFITS	1,303,952	1,391,148	825,093	1,289,029	1,550,340	261,311	20 %
MAINTENANCE & OPERATIONS	645,294	766,113	430,568	715,800	752,630	36,830	5 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	600,000	17,000	2 %
CAPITAL		19,736	5,498	20,000	19,000	(1,000)	(5) %
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	3,961,488	6,491,733	6,833,958	342,225	5 %
Revenues Over(Under) Expenditures	(5,381,654)	(5,473,581)	(3,006,899)	(5,539,233)	(5,834,858)	(295,625)	
Net Total Sheriff	(5,381,654)	(5,473,581)	(3,006,899)	(5,539,233)	(5,834,858)	(295,625)	
Dept: Superior Court (41)							
Fund: Current Expense (001)							
LICENSES & PERMITS	10,833	10,603	7,429	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	319,289	331,134	193,440	308,913	333,686	24,773	8 %
CHARGES FOR SERVICES	22,629	22,662	10,900	18,000	18,000		0 %
FINES & PENALTIES	210						0 %
MISCELLANEOUS & INTEREST	1,952	1,947	341				0 %
TRANSFERS & OTHER SOURCES			7,000	7,000		(7,000)	(100) %
Total Revenues	354,913	366,346	219,110	353,913	371,686	17,773	5 %
SALARIES	706,269	667,962	406,221	735,600	737,975	2,375	0 %
BENEFITS	141,949	139,699	93,074	174,090	188,137	14,047	8 %
MAINTENANCE & OPERATIONS	143,404	88,615	83,410	163,689	152,639	(11,050)	(6) %
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	932,705	1,423,379	1,449,751	26,372	1 %
Revenues Over(Under) Expenditures	(1,039,709)	(879,930)	(713,595)	(1,069,466)	(1,078,065)	(8,599)	
Net Total Superior Court	(1,039,709)	(879,930)	(713,595)	(1,069,466)	(1,078,065)	(8,599)	
Dept: Treasurer (42)							
Fund: Current Expense (001)							
SALES & OTHER TAXES	91,659	90,027	60,010	75,000	81,000	6,000	8 %
CHARGES FOR SERVICES	8,281	5,079	3,185	7,050	6,030	(1,020)	(14) %
MISCELLANEOUS & INTEREST	335,171	592,257	339,030	302,000	552,000	250,000	82 %
Total Revenues	435,111	687,363	402,225	384,050	639,030	254,980	66 %
SALARIES	309,568	330,090	213,326	342,709	381,676	38,967	11 %
BENEFITS	75,215	91,234	62,765	107,119	135,499	28,380	26 %
MAINTENANCE & OPERATIONS	50,735	55,312	39,207	64,700	62,650	(2,050)	(3) %
CAPITAL	18,329						0 %
DEBT SERVICE	4,224	14,430	3,139	6,000	6,000		0 %
Total Expenditures	458,071	491,066	318,437	520,528	585,825	65,297	12 %
Revenues Over(Under) Expenditures	(22,960)	196,297	83,788	(136,478)	53,205	189,683	

Budget Worksheet
07/31/2013

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Net Total Treasurer	(22,960)	196,297	83,788	(136,478)	53,205	189,683	
Dept: X Fund Non-departmental (90)							
Fund: Current Expense (001)							
FUND BALANCE & RESERVES				239,736		(239,736)	(100) %
PROPERTY TAXES	7,250,957	7,183,786	4,097,001	7,291,000	7,482,000	191,000	2 %
SALES & OTHER TAXES	6,403,436	6,293,602	4,072,437	5,929,000	6,487,000	558,000	9 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	758,704	998,000	1,207,000	209,000	20 %
CHARGES FOR SERVICES	5,140	26,156	21,212	30,000	30,000		0 %
MISCELLANEOUS & INTEREST	(140,956)	(150,488)	994	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	10,306,148	15,908,536	16,894,200	985,664	6 %
SALARIES					149,000	149,000	0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		1,000		378,886	200,000	(178,886)	(47) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,263,158	1,517,590	1,141,365	1,277,331	1,576,831	299,500	23 %
DEBT SERVICE					59,150	59,150	0 %
OTHER							0 %
Total Expenditures	1,263,158	1,518,590	1,141,365	1,656,217	1,984,981	328,764	19 %
Revenues Over(Under) Expenditures	14,593,595	14,434,594	9,164,783	14,252,319	14,909,219	656,900	
Net Total X Fund Non-departmental	14,593,595	14,434,594	9,164,783	14,252,319	14,909,219	656,900	
Grand Total All Funds	1,563,358	1,753,931	1,764,584		703,848	703,848	


ANNUAL RATE OF INCREASE
BASIC LOCAL SALES TAX REVENUE
15%
10%
5%
0%
-5%
-10%
-15%
-20%
Axis Title
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013

	A	B	C	D	E	F	G	H	I	J	K	L	M
48	**2014 BUDGET**												
49	**SALES TAX REVENUE**												
50													
51													
52													
53													
54												**PROJECTED**	**WORKSHOP**
55												**COMPARED**	**COMPARED**
56		**ACTUAL**										**TO PREVIOUS**	**TO CURRENT**
57	**SALES TAXES**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013 Budget**	**2013 Projected**	**2014 Workshop**	**YEAR ACTUAL**	**YEAR PROJECTED**
58	LODGING/TOURISM	$ 197	$ 215	$ 214	$ 231	$ 245	$ 297	$ 305	$ 307	$ 345	$ 352	13.0%	2.0%
59	CRIMINAL JUSTICE	$ 623	$ 671	$ 618	$ 560	$ 535	$ 533	$ 525	$ 516	$ 546	$ 557	4.0%	2.0%
60	RURAL COUNTY	$ 707	$ 783	$ 791	$ 720	$ 684	$ 666	$ 666	$ 640	$ 693	$ 707	4.0%	2.0%
61	MENTAL HEALTH	$ -	$ -	$ 696	$ 800	$ 757	$ 739	$ 734	$ 717	$ 764	$ 779	4.0%	2.0%
62	JUVENILE DETENTION	$ 877	$ 948	$ 873	$ 792	$ 758	$ 743	$ 735	$ 719	$ 764	$ 779	4.0%	2.0%
63	BASIC LOCAL	$ 5,109	$ 5,578	$ 5,089	$ 4,208	$ 4,208	$ 4,131	$ 4,106	$ 3,973	$ 4,270	$ 4,355	4.0%	2.0%
64	TOTAL	$ 7,513	$ 8,195	$ 8,281	$ 7,311	$ 7,187	$ 7,109	$ 7,071	$ 6,872	$ 7,382	$ 7,529	4.4%	2.0%
65													
66			**REVENUE @ JULY 31**										
67			BASIC LOCAL										
68			@ JULY 31	$ 2,831	$ 2,485	$ 2,383	$ 2,291	$ 2,273	$ 2,408				
69													
70													
71													
72													

	A	B	C	D	E	F	G
1	SALES TAX ESTIMATES						
2							
3							
4		LOCAL SALES & USE TAX					
5			1993	2,025,221			
6			1994	2,124,877	99,656	5%	
7			1995	2,186,646	61,769	3%	
8			1996	2,323,004	136,358	6%	
9			1997	2,519,320	196,316	8%	
10			1998	2,670,159	150,839	6%	
11			1999	2,964,539	294,380	11%	
12			2000	3,356,813	392,274	13%	
13			2001	3,282,001	-74,812	-2%	
14			2002	3,459,566	177,565	5%	
15			2003	3,538,317	78,751	2%	
16			2004	4,004,126	465,809	13%	
17			2005	4,516,737	512,611	13%	
18			2006	5,108,512	591,775	13%	
19			2007	5,577,629	469,117	9%	
20			2008	5,089,001	-488,628	-9%	
21			2009	4,207,592	-881,409	-17%	
22			2010	4,207,523	-69	0%	
23			2011	4,138,567	-68,956	-2%	
24			2012	4,094,020	-44,547	-1%	
25		Projected	2013	4,270,000	175,980	4%	
26		Esimate	2014	4,355,000	85,000	2%	
27							
28							
29			All years avg	4.0%			
30			10 yr avg	2.3%			
31			5 yr avg	-3.2%			
32			3 yr avg	0.3%			
33							

2014 BUDGET				
SCHEDULE OF TRANSFERS				
	TRANSFER IN	**TRANSFER OUT**	**LAST YEAR**	**DIFFERENCE**
INDIRECT OVERHEAD COST				
TRANSFERS FROM OTHER FUNDS				
Rate = Federal Indirect Rate	**5.35%**			
CURRENT EXPENSE FUND				
Indirect Overhead Costs	1,656,200			
Cornet Bay Dock Cumulative Reserve		900	900	0
Enhanced 911		1,500	1,500	0
Four Springs Lake Preserve		1,400	1,100	300
Juvenile Detention Center		59,000	46,600	12,400
Public Facilities - Hotel/Motel Tax		9,100	6,700	2,400
Capital Drainage		36,400	30,800	5,600
Public Health Pooling		141,200	114,200	27,000
Mental Health Therapeutic Courts		55,900	45,200	10,700
County Road		882,900	726,300	156,600
Equipment Rental & Revolving		179,600	143,300	36,300
Solid Waste		288,300	239,200	49,100
TOTAL OVERHEAD TRANSFERS	*1,656,200*	*1,656,200*	*1,355,800*	300,400
		0		
	TRANSFER IN	**TRANSFER OUT**	**LAST YEAR**	**DIFFERENCE**
SUPPORT TRANSFERS				
CURRENT EXPENSE FUND				
Support Transfers to Other Funds				
			0	
CASA Fund		50,591	50,591	0
Election Reserve		200,000	100,000	100,000
Extension Services CE Support		98,003	98,003	0
Human Services (Program Admin)		50,000	0	50,000
Motor Pool		60,000	43,500	16,500
Public Health Pooling		293,237	293,237	0
Public Works		20,000	12,000	8,000
Subtotal		*771,831*	*597,331*	*174,500*
Juvenile Detention Center		371,000	350,000	21,000
Human Services (Senior Program Admin)		6,010	6,010	0
Total		*1,148,841*	*953,341*	*195,500*
Support Transfers				
Parks (REET 2)	178,100		173,400	4,700
Planning & Community Devel (Road BMPs)	37,000		37,000	0
Planning & Community Devel (HRC)	12,000		12,000	0
Mental Health Therapeutic Courts (Pros. Atty.)	13,000		13,000	0
Mental Health Therapeutic Courts (Clerk)	9,000		9,000	0
Mental Health Therapeutic Courts (Truancy)	0		0	0
Human Resources Safety Program	17,500		0	17,500
Sheriff Traffic Safety	725,000		750,000	-25,000

2014 BUDGET				
SCHEDULE OF TRANSFERS				
	TRANSFER IN	TRANSFER OUT	LAST YEAR	DIFFERENCE
Total Current Expense Fund	*991,600*		*994,400*	*-2,800*
MISCELLANEOUS FUNDS				
Auditor's O & M (Health Records Mgt.)	2,500		2,500	0
Auditor's O&M (Road Records Mgt.)	15,000		15,000	0
Auditor's O&M (Solid Waste Records Mgt.)	6,900		6,900	0
Auditor's O&M (ER&R Records Mgt.)	1,000		1,000	0
	25,400		25,400	0
CASA Fund	50,591		50,591	0
Election Reserve	200,000		100,000	100,000
Extension Services Weed Control	23,452		23,452	0
Extension Services Adminstration	76,468		76,468	0
Extension Services Agriculture	3,600		3,600	0
	103,520		*103,520*	*0*
Historical Preservation (PCD HRC)		12,000	12,000	0
Juvenile Detention Center	371,000		350,000	21,000
Insurance Reserve (Safety Prog in HR)		17,500	0	17,500
Motor Pool Vehicle Maint. (exclude Sheriff & PW)	60,000		43,500	16,500
CAPITAL FUNDS				
REET1 Capital Improvements (Public Works)		104,000	98,000	6,000
REET2 Capital Facilities (SSWU)		25,055	26,355	-1,300
REET2 Capital Facilities (Public Works)		43,000	37,000	6,000
REET2 Capital Facilities (CE Parks)		178,100	173,400	4,700
		246,155	*236,755*	*9,400*
HEALTH FUNDS				
Public Health Pooling	293,237		293,237	0
Public Health Pooling (Extension Weather Data)		667	667	0
Public Health Pooling (Records Mgt.)		2,500	2,500	0
		3,167	*3,167*	*0*
Natural Resources Fund				
Clean Water Utility	230,000		230,000	0
HUMAN SERVICES FUNDS				
Human Services	296,802		206,851	89,951
Affordable Housing		5,071	4,421	650
Developmental Disabilities		85,629	75,107	10,522
Homeless Housing		26,936	24,600	2,336
Mental Health		25,604	21,780	3,824
Alcohol/substance Abuse		9,000		9,000

2014 BUDGET				
SCHEDULE OF TRANSFERS				
	TRANSFER IN	TRANSFER OUT	LAST YEAR	DIFFERENCE
Mental Health Therapeutic Courts (HS Admin.)		79,988	66,536	13,452
Mental Health Therapeutic Courts (Pros. Atty.)		13,000	13,000	0
Mental Health Therapeutic Courts (Truancy)		0	0	0
Mental Health Therapeutic Courts (Clerk)		9,000	9,000	0
		22,000	*22,000*	*0*
Veterans Assistance		8,564	8,397	167
PUBLIC WORKS FUNDS				
County Road				
County Road (PCD BMPs)		37,000	37,000	0
County Road (Extension Weather Data)		667	667	0
County Road (Records Mgt.)		15,000	15,000	0
County Road (Sheriff Traffic Safety)		725,000	750,000	-25,000
County Road (Public Works)		176,210	165,000	11,210
		953,877	*967,667*	*-13,790*
Equipment Rental & Revolving				
Equipment Rental & Revolving (Records Mgt.)		1,000	1,000	0
Equipment Rental & Revolving (Public Works)		27,000	27,000	0
		28,000	*28,000*	*0*
Public Works	435,210		404,000	31,210
Solid Waste				
Solid Waste (Records Mgt.)		6,900	6,900	0
Solid Waste (Extension Svc)		4,183	4,183	0
Solid Waste (Public Works)		65,000	65,000	0
		76,083	*76,083*	*0*
Storm & Surface Water Utility (REET 2)	25,055		26,355	-1,300
Diking District #4				
Clean Water Utility				
CWU Natural Resources		230,000	230,000	0
TOTAL SUPPORT TRANSFERS	3,082,415	3,082,415	2,848,854	233,561
		0		
CAPITAL TRANSFERS				
Motor Pool Sheriff vehicles	315,000		180,000	-135,000
Current Expense Sheriff vehicles		315,000	180,000	135,000
Paths & Trails Construction (Road)	73,700		314,300	
County Road (Paths & Trails)		73,700	314,300	-240,600
County Road (Capital Drainage)		556,040	495,400	60,640

2014 BUDGET					
SCHEDULE OF TRANSFERS					
	TRANSFER IN	TRANSFER OUT		LAST YEAR	DIFFERENCE
		629,740		*809,700*	*-179,960*
REET2 Capital Facilities (Capital Drainage)		160,000		220,400	-60,400
Capital Drainage (REET 2)	160,000			220,400	60,400
Capital Drainage (Road)	556,040			495,400	-60,640
Total Capital Drainage	*716,040*			*715,800*	*-240*
TOTAL CAPITAL TRANSFERS	1,104,740	1,104,740		1,210,100	105,360
TOTAL TRANSFERS	**5,843,355**	**5,843,355**		**5,414,754**	**639,321**

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: ASSESSOR (20)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	8,061	23,838	11,978	12,800	20,400	7,600	59 %
MISCELLANEOUS & INTEREST	12,873	31	766				0 %
Total Revenues	20,934	23,869	12,744	12,800	20,400	7,600	59 %
SALARIES	683,816	674,230	369,885	674,341	686,590	12,249	1 %
BENEFITS	232,972	258,137	148,256	274,101	307,981	33,880	12 %
MAINTENANCE & OPERATIONS	61,130	65,601	43,385	94,790	86,955	(7,835)	(8) %
CAPITAL	11,539	14,946					0 %
Total Expenditures	989,457	1,012,914	561,526	1,043,232	1,081,526	38,294	3 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: ASSESSOR
Dept: 20

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
336001	ST ENT REAL ESTATE EXCISE TAX							0 %
341410	FEE ASSESSOR FEES	5,239	18,630	10,179	7,000	15,000	8,000	114 %
341690	FEE OTHER PRINT DUP	2,792	4,803	1,649	5,500	5,000	(500)	(9) %
345893	FEE 3% TECH FEE	30	405	150	300	400	100	33 %
367110	MISC PRIVATE GIFTS PLEDGES							0 %
369810	MISC CASH OVER/SHORT	185	1	1				0 %
369900	MISC OTHER	12,688	30	765				0 %
451320	IF US DEPT OF COMMERCE							0 %
	Total Revenues	20,934	23,869	12,744	12,800	20,400	7,600	59 %
511100	SALARIES	635,909	669,435	368,328	674,341	686,590	12,249	1 %
511200	OVERTIME	1,454	1,491	1,437				0 %
511300	TERMINATION/PAYOUT	43,886	2,204					0 %
511400	OTHER SALARY	2,567	1,100	120				0 %
512100	PAYROLL TAXES	48,597	48,194	26,801	51,812	52,523	711	1 %
512200	RETIREMENT	38,687	47,508	27,025	48,620	63,235	14,615	30 %
512300	MEDICAL/DENTAL/LIFE/FBP	133,628	138,589	78,614	139,824	154,715	14,891	10 %
512400	LI/UNEMP/OTHER BENEFITS	12,060	23,846	15,816	33,845	37,508	3,663	10 %
523110	SUPPLIES OFFICE	5,829	3,430	1,488	7,000	2,500	(4,500)	(64) %
523120	SUPPLIES OPERATING	953	62					0 %
523210	FUEL VEHICLES	3,349	3,180	1,458	4,500	4,500		0 %
523230	FUEL EQUIP							0 %
523510	SMALL EQUIP OFFICE	1,378	237	58	1,500	1,500		0 %
523520	SMALL EQUIP TOOLS		35	155				0 %
523530	SMALL EQUIP COMP HW	5,517	2,316	2,636	1,680	2,200	520	30 %
523540	SMALL EQUIP COMP SW	82		352		500	500	0 %
523550	SMALL EQUIP FURNITURE	121	622					0 %
523560	SMALL EQUIP COMMUNICATION DE\	172						0 %
524110	SERVICES PROFESSIONAL		3,286		1,010		(1,010)	(100) %
524120	SERVICES OPERATING	8,839	8,051	8,306	12,000	12,000		0 %
524210	COMMUNICATION POSTAGE	17,844	21,337	17,929	25,850	27,000	1,150	4 %
524220	COMMUNICATION TELEPHONE	2,149	1,611	508	2,200	2,200		0 %
524310	TRAVEL TRANSPORTATION	748	739	160	4,000	4,000		0 %
524320	TRAVEL MEALS	956	1,448	367	1,500	2,000	500	33 %
524330	TRAVEL LODGING	2,272	3,807	987	1,500	1,500		0 %
524410	ADVERTISING RECRUIT	642	380					0 %
524420	ADVERTISING LEGAL NOTICES	189	134					0 %
524490	ADVERTISING OTHER				1,500	500	(1,000)	(66) %
524520	RENT FACILITIES							0 %
524540	RENT OPERATING	389						0 %
524590	RENT OTHER							0 %
524810	REPAIR EQUIPMENT							0 %
524811	MAINTENANCE ANNUAL EQUIP	6,351	7,568	5,001	7,800	7,800		0 %
524820	REPAIR/MAINT FACILTIES		446					0 %
524910	DUES & MEMBERSHIPS	369	500	500	350	750	400	114 %
524920	SUBSCRIPTIONS	860	894	332	800	400	(400)	(50) %
524930	FILING FEES AND PERMITS	65	3,513	363	370		(370)	(100) %
524940	PRINTING	59						0 %
524960	TRAINING REGISTRATIONS	1,840	2,005	2,785	900	1,000	100	11 %
524990	OTHER	157						0 %
524999	CONTINGENCY				20,330	16,605	(3,725)	(18) %
546420	CAPITAL OFFICE EQUIPMENT	11,539	14,946					0 %
	Total Expenditures	989,457	1,012,914	561,526	1,043,232	1,081,526	38,294	3 %

2014 PAYROLL ESTIMATES

	C	D	E	F	S	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**ASSESSOR**						
3	Assessor	1.00	ELECT	ELEC	70,647	33,887	104,534
4	Chief Deputy Assessor	1.00	NR	15	57,512	23,868	81,380
5	CAMA Statist/Levy Anyst	1.00	1845	C-12	57,582	26,028	83,610
6	Commercial Appraiser	1.00	1845	C-11	48,290	14,152	62,442
7	Personal Ppty Deputy/Auditor-Appraiser (3)	1.00	1845	C-11	52,784	15,040	67,824
8	Appraiser	1.00	1845	C-10	45,523	23,394	68,917
9	Appraiser Trainee	1.00	1845	C-6	30,101	17,738	47,839
10	Appraiser	1.00	1845	C-10	44,998	19,347	64,345
11	Appraiser	1.00	1845	C-10	45,898	20,003	65,901
12	Appraiser	1.00	1845	C-8	35,845	31,825	67,670
13	Appraiser	1.00	1845	C-8	39,442	21,748	61,190
14	GIS Administrator	1.00	1845	C-11	46,189	16,778	62,967
15	Programs Administrator-Segregations	1.00	1845	C-8	41,987	17,052	59,039
16	Programs Administrator-Senior Citizens	1.00	1845	C-8	36,741	20,642	57,383
17	Receptionist	0.50	1845	C-8	18,830	3,660	22,490
18	Administrative Asst.	0.50	1845	C-5	14,221	2,819	17,040
19	**Total w/ Elected**	**15.00**			**686,590**	**307,981**	**994,571**
20	**Total w/o Elected**	**14.00**					
21							

Island County

Auditor

2014 Budget Executive Summary

The Auditor's Office is comprised of the following six separate divisions:

Accounting (General Ledger, Accounts Payable, / Payroll / Financial Reporting)
Elections
Licensing
Recording
Records Management and Archives
Voter Registration

Maintaining an adequate level of service, and performing mission critical, core mandated functions continues to be a daily challenge. The Auditor's staff is very dedicated and committed to keeping delays to a minimum, but continues to feel constant stress due to the yearly increase in the sheer volume of transactions, and the continually changing laws, regulations, reporting requirements, and deadlines. In addition, due to the total staff reductions over the last five years of 4.25 full time employees (FTE), we have not been able to install and implement other critical financial modules that have been purchased (i.e. fixed assets, encumbrances, grants); we have not installed and update the financial system to the most recent version; we are unable to reduce the ever increasing backlog of archival records and required document preservation and scanning; we are unable to provide any type of assistance or training to departments; and we are unable to cross train for back-up within the office. We continue to be reactive versus proactive.

Staffing Request:

1 Full Time Accountant

Accounting and payroll are essential tasks, and in order to provide the required services, ensure compliance and adequate internal controls, one additional full time (1.0 FTE) staff accountant is required. The accounting staff continues to work many excess hours reconciling the increasing number of funds and accounts; balancing payroll due to the numerous and complicated pay codes; ensuring compliance with the Fair Labor Standards Act (FLSA) due to the variance of hours each payroll cycle; and implementing the continually changing financial statement requirements. The addition of one full time (1.0 FTE) staff accountant would provide the resource to start the implementation of the other critical financial modules; provide general ledger, fund account, and financial system training and assistance to all departments; provide the ability to cross train staff in the Auditor's office; and hopefully provide the ability to be proactive versus reactive

1 Full Time Indexing / License Deputy

The required reviewing, recording and indexing of documents are a daily requirement, and in order to accomplish all the mandatory tasks in a timely manner, one additional full time (1.0 FTE) Indexing / License Deputy is required. At the current staffing level maintaining an adequate level of customer service is difficult, and cross training staff in both licensing and recording has been challenging, as we continue to have long customer service lines during the day. The addition of one full time (1.0 FTE) Indexing / License Deputy would provide the

resource to assist the customer service lines; answer the approximate forty (40) phone calls each and every day; cross train; ensure staff breaks and lunches; and relieve the constant stress current staff is under on a daily basis.

2014 Proposed Budget Summary:

Shown below is the 2014 Proposed Budget Summary for the Auditor's Office:

CURRENT EXPENSE FUND – FUND NUMBER: 001						
Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Accounting			409,277	5.0		001-21-1421-0
Elections			200,000	1.0		001-21-1992-0
Licensing	350,000		106,229	1.5		001-21-1481-0
Recording	213,100		81,062	1.0		001-21-1431-0
Records / Archives				1.5		
Voter Registration	24,000		86,328	1.0		001-21-1181-0
Total Fund 001	587,100		882,896	11.0		

ELECTION RESERVE FUND – FUND NUMBER: 111					
Service/ Program	Revenues $	Grants $	Expenditures $	Source of Other Funding	GL Key(s)
Elections	108,000		284,019		111-21-1711-0
From Current Expense				200,000	001-21-1992-0
Total Fund 111	108,000		284,019	200,000	

AUDITOR'S OPERATION AND MAINTENANCE FUND – FUND NUMBER: 118					
Service/ Program	Revenues $	Grants $	Expenditures $	Source of Other Funding	GL Key(s)
Records / Archives	156,400		166,400		118-21-1432-0
Use of Beg Fund Balance				10,000	118-21-1992-0
Total Fund 118	156,400		166,400	10,000	

2014 Budget Notes:

1. Request One Full Time (1.0 FTE) Staff Accountant: $80,000 approximate yearly employer cost. Amount has not been included in the 2014 Budget.
2. Request One Full Time (1.0 FTE) Indexing / License Deputy: $53,000 approximate yearly employer cost. Amount has not been included in the 2014 Budget.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Auditor
SERVICE/PROGRAM: Accounting
DESCRIPTION: Perform all accounting functions and processes to manage and maintain Island County's high standard of financial excellence by providing the Citizens, County Commissioners, Departments and Agencies with quality and sound financial management, and professional, effective, responsive and courteous customer service. We prudently manage Island County assets; provide comprehensive financial system management and support; and prepare and issue reports in compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), Washington State statures, Board Resolutions, and reporting requirements that are set forth in the Washington State Budgeting, Accounting and Reporting System (BARS). The accounting division includes General Ledger maintenance, reconciliation, and reporting; Accounts Payable and disbursements; Payroll processing and disbursement; and processing, disbursement, and reconciliation of all accounting transactions for various Junior Taxing Districts. We coordinate compliance, internal controls, internal auditing, grant accounting, and other accounting procedures with Departments, other County taxing districts, and outside Agencies. We accomplish our tasks, through the implementation of industry best practices that have been proven successful. We approach our work with confidence, competence, dedication and commitment.

2013 Accomplishments:

- Developed, and issued the 2012 County Financial Statements in compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), Washington State statures, Board Resolutions, and reporting requirements that are set forth in the Washington State Budgeting, Accounting and Reporting System (BARS).
- Manage, reconcile and balance approximately 264 Funds.
- Manage and maintain approximately 8,208 vendors in the Financial System.
- Issued: 18,883 vendor checks in 2012.
- Issued: 9,835 vendor checks from January 2013, through June 2013.
- Issued: 514 W2's for 2012.
- Issued: 9,956 payroll direct deposits / checks in 2012.
- Issued: 4,978 payroll direct deposits / checks from January 2013, through June 2013.

Challenges in providing this Service/Program:

- The accounting and payroll functions are mission critical, and in order to provide the required services, ensure compliance and adequate internal controls, one additional full time (1.0 FTE) staff accountant is required. At the current staffing level we are unable to install and implement other critical financial modules that have been purchased (i.e. fixed assets, encumbrances, grants); we are unable to install, and update the financial system to the most recent version; we are unable to provide any type of assistance or training to departments; and we are unable to cross train for back-up. The current

accounting staff continues to work many excess hours reconciling funds and accounts; balancing payroll due to the numerous and complicated pay codes; ensuring compliance with the Fair Labor Standards Act (FLSA) due to the variance of hours each payroll cycle; and implementing the continually changing financial statement requirements. We continue to be reactive versus proactive.

2014 Proposed Service/Program Level:

- Continue to maintain timely vendor payments and employee payroll.
- Continue to implement and refine the payroll processing tasks.

2014 Goals:

- The addition of one full time (1.0 FTE) staff accountant would provide the resource to start the implementation of the other critical financial modules; provide general ledger, fund account, and financial system training and assistance to all departments; provide the ability to cross train staff in the Auditor's office; and hopefully provide the ability to be proactive versus reactive.
- Implement a bi-weekly payroll cycle. The current process requires additional staff review and reconciliation due to the continuing changing amount of hours paid each payroll cycle.
- Cross train all employees in the Auditor's Office to provide relief and/or assistance in elections, voter registration, recording, licensing, and public records.

Is the activity a core function of government? If so, is it essential or mandated?

Accounting and all the related activities are mandated, core functions of the Auditor (RCW 36.22)

If it is a core function, what would be advantages and disadvantages of outsourcing?

The Auditor's responsibility cannot be outsourced, but various activities could be outsourced. For example: Payroll processing and disbursement could be outsourced. Island County would still have to provide all the actual personnel and time information, but the actual payroll processing, disbursement, and payroll tax reporting could be outsourced.

Does it provide a broad public benefit or only serve a narrow segment?

The Accounting activities provide a broad public benefit, ensuring prudently managed fiscal practices, and accurate timely financial information and reporting.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

There may be activities that are duplicated in other entities, however it is the responsibility of the Auditor to conduct accounting activities in compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), Washington State statures, Board Resolutions, and reporting requirements that are set forth in the Washington State Budgeting, Accounting and Reporting System (BARS), and issue the County Financial Statements. For example: the County processes and pays vendor invoices for some Junior Taxing Districts; while those districts do not issue vendor checks, they do maintain their own financial records and reporting.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Prudently managed fiscal practices and accurate and timely financial information are essential to all entities, including departments, agencies, non-profits, or other private initiatives.

How does this activity demonstrate quantifiable performance?

Performance can be quantifiable by the timeliness of processing both vendor payments, and employee payroll; issuance of accurate financial reports, including the County Financial Statements, which are audited annually by the State Auditor's office and reviewed regularly by other Federal and State agencies. Quantifiable performance also includes Grant audits, Department of Revenue audits, retirement and other tax reporting requirements and audits.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Accounting			409,277	5.0		001-21-1421-0
Total Fund 001			409,277			

2014 Budget

1. Request One Full Time (1.0 FTE) Staff Accountant: $80,000 approximate yearly employer cost. Amount has not been included in the 2014 Budget.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Auditor
SERVICE/PROGRAM: Elections
DESCRIPTION: Perform the required duties as the ex-officio supervisor of all primaries and elections, general or special within Island County per Federal and State laws, for three (3) cities, and sixty (60) taxing districts. This includes but is not limited to the following: Provide places for holding such primaries and elections; provide the supplies and materials necessary to conduct an election; publish and post notices of calling such primaries and elections in the manner provided by law; apportion to each city, town, or district, and to the State of Washington (in the odd-numbered year), their share of the expense of such primaries and elections; ensure all elections are held and conducted at the time, in the manner and by the officials (with such notice, requirements for filing for office, and certifications by local officers) as provided and required by the laws governing such elections; protect the integrity of the electoral process by providing equal access to the process while guarding against discrimination and fraud; ensure the voting laws of the State of Washington are administered without discrimination based upon race, creed, color, national origin, sex, or political affiliation.

2013 Accomplishments:

- Completed the redistricting/remapping of the entire County
- Number of Elections held in 2012: 5
- Approximate number of all ballots sent in the mail in 2012: 110,700
- Number of Elections projected to be held in 2013: 3

Challenges in providing this Service/Program:

- Number of Elections projected to be held in 2014: 5
- One full time employee (1.0 FTE) handles Election responsibilities. When the employee is out on sick leave or vacation, the Election tasks and responsibilities are severely impacted.

2014 Proposed Service/Program Level:

- Continue to meet daily deadlines and complete tasks.

2014 Goals:

- Conduct elections in compliance with all Federal, State and local laws and procedures to ensure accuracy, dependability and trust.
- Cross train all employees in the Auditor's Office to provide relief and/or assistance in elections, voter registration, recording, licensing, and public records.

Is the activity a core function of government? If so, is it essential or mandated?

Elections and all the related activities are mandated, core functions of the Auditor (RCW 29A.04.216)

If it is a core function, what would be advantages and disadvantages of outsourcing?

The Election's responsibility cannot be outsourced, but various activities could be outsourced. For example: The printing, assembling and mailing of ballots.

Does it provide a broad public benefit or only serve a narrow segment?

Conducting Elections provides a broad public service and is a benefit to all citizens; voter confidence and trust in the election process is paramount; enabling qualified voters to exercise the right to vote is crucial in the election process.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No. The County Auditor is the ex-officio supervisor of all primaries and elections.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Conducting elections is essential to all Federal, State, County, Local and District governments / entities.

How does this activity demonstrate quantifiable performance?

Election audits are performed by the Secretary of State.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Elections	108,000		284,019	1.0		111-21-1711-0
From Current Expense					200,000	001-21-1992-0
Total Fund 111	108,000		284,019		200,000	

2014 Budget

1. Revenues have been be reduced by $95,000 because 2014 is an even numbered year and the State of Washington will not pay any portion of the cost for elections that are held during an even numbered year.
2. Maintain the $200,000 annual transfer from the Current Expense Fund. In an even number year the $200,000 transfer will cover the expenditures but will not provide an accumulation of Fund Balance for equipment replacement.
3. The 2013 legislature introduced a bill requiring the entire State to utilize the same voting equipment by 2022. This bill did not pass but is expected to continue to be discussed. We continue to increase fund balance in odd years in order to accumulate fund to replace the election equipment.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Auditor
SERVICE/PROGRAM: Voter Registration
DESCRIPTION: Perform the required duties as Chief Registrar of Voters for the forty eight (48) precincts within Island County per Federal and State Laws. This includes but is not limited to the following: Process new registrations; issue verification, acknowledgment, identification and confirmation notices; maintain data base and interface with the statewide data base, mapping, petitions, precincts; candidates and updates. Provide information to the State, public, and candidates as requested; make available for public inspection and copying all records concerning the implementation of programs and activities conducted for the purpose of insuring the accuracy of official lists of eligible voters. We approach our work with confidence, competence, dedication and commitment; we provide professional, effective, responsive and courteous customer service.

2013 Accomplishments:

- Completed the redistricting/remapping of the entire County
- Number of Registrations processed in 2012:
  - 5,972 - New
  - 2,404 - Transferred
  - 1,270 - Cancellations
- Number of Registrations processed in 2013 from January 2013, through June 2013:
  - 1,473 - New
  - 576 - Transferred
  - 383 - Cancellations

  Note: Registrations will increase as the year progresses, and go up significantly in the months prior to the November election.

Challenges in providing this Service/Program:

- One full time employee (1.0 FTE) handles voter registration responsibilities and also devotes time to elections. When the employee is out on sick leave or vacation, the registration process is severely impacted.
- Approximate number of registered voters: 50,750
- Average number of emails received and responded to each day: 10
- Average number of emails received each day during election cycle: 150
- Average number of phone calls received each day: 20
- Average number of phone calls received each day during election cycle: 200

2014 Proposed Service/Program Level:

- Continue to meet daily deadlines and complete tasks.

2014 Goals:

- Cross train all employees in the Auditor's Office to provide relief and/or assistance in voter registration, elections, recording, licensing, and public records.

Is the activity a core function of government? If so, is it essential or mandated?

Voter Registration and all the related activities are mandated, core functions of the Auditor (RCW 29A.08.105)

If it is a core function, what would be advantages and disadvantages of outsourcing?

The Voter Registration function and activities cannot be outsourced. The County Auditor is Chief Registrar of Voters, and is responsible to ensure that only voters who appear on the official statewide voter registration list are eligible to participate in elections and must ensure that voter registration data used for the production, issuance, and processing of ballots in the administration of each election are the same as the official statewide voter registration list.

Does it provide a broad public benefit or only serve a narrow segment?

Voter Registration provides a broad public benefit to all citizens, and to all Federal, State, Local and District governments / entities. Enabling qualified citizens the right to vote is crucial in the election process.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No, the County Auditor is the Chief Registrar of Voters, and maintains the voter registration records and integrates information with the statewide database.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Voter Registration is essential to all Federal, State, Local and District governments / entities. Enabling qualified citizens the right to vote is crucial in the election process

How does this activity demonstrate quantifiable performance?

Accuracy, dependability and trust in the entire election process are vital to the voter and candidate. Performance is evaluated through audits conducted by the Secretary of State.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Voter Registration	24,000		86,328	1.0		001-21-1181-0
Total Fund 001	24,000		86,328			

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Auditor
SERVICE/PROGRAM: Licensing
DESCRIPTION: Perform the required duties as Agent for the Department of Licensing (DOL), which includes the registration, renewal and/or transfer of both vehicles and vessels. Monitor the functions of three (3) Sub-Agencies located within Island County, which includes training, oversight, maintaining their inventory of supplies, inspection and cash handling records. We approach our work with confidence, competence, dedication and commitment; we provide professional, effective, responsive and courteous customer service.

2013 Accomplishments:

- Issued: 43,000 licenses in 2012
- Issued: 20,000 licenses from January 2013, through June 2013.

Challenges in providing this Service/Program:

- Providing the required service is a daily challenge, and in order to accomplish all the mandatory tasks in a timely manner, we are requesting one additional full time (1.0 FTE) Indexing / License Deputy (see the request on the "Recording" Service / Program Information document).
- At the current staffing level maintaining an adequate level of service is difficult, and cross training staff in both licensing and recording has been challenging, as we continue to have long customer services lines during the day.
- In addition, when an employee is out on sick leave or vacation, the licensing process is not kept current and then becomes a very difficult task to catch up. Staff is also unable to have adequate breaks.
- This is a very busy office, and staff performing licensing and recording are very dedicate and committed to keeping delays to a minimum, but continue to feel constant stress, due to the yearly increase in document workload, and deadlines.

2014 Proposed Service/Program Level:

- Continue to try and meet daily deadlines and complete tasks.

2014 Goals:

- In 2014, the Recording Manager (a 30 year employee) will be retiring and training a replacement will be a challenging task for this extremely busy office.
- The addition of one full time (1.0 FTE) Indexing / License Deputy would provide the resource to assist the customer service lines; answer the approximate forty (40) phone calls each and every day; cross train; ensure staff breaks and lunches; and relieve the constant stress current staff is under on a daily basis.
- Cross train all employees in the Auditor's Office to provide relief and/or assistance in licensing, recording, public records, voter registration and elections.

Is the activity a core function of government? If so, is it essential or mandated?

Registration and licensing of vehicles and vessels and all the related activities are mandated, and performed by the Auditor under contract with the State Department of Licensing (DOL) (RCW 46.01.130).

If it is a core function, what would be advantages and disadvantages of outsourcing?

Per the contract with DOL, the County Auditor is the Licensing Agent for Island County; therefore we cannot outsource our duties and responsibilities. We can and do utilize three (3) Sub-Agents to perform some of the functions.

Does it provide a broad public benefit or only serve a narrow segment?

Registration and licensing provides a broad public benefit. Failure to have current vehicle and vessel registration and license is a violation of State statue resulting in substantial fines and penalties.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No. Registration and licensing of vehicles and vessels is mandated by the State of Washington, and the County Auditor is the Licensing Agent for Island County.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

All vehicles and vessels in the State of Washington and within the Island County must be titled, registered and licensed, even those that are "Exempt"

How does this activity demonstrate quantifiable performance?

All vehicles and vessels must be licensed annually. DOL conducts an annual audit of all Agents and Sub-Agents. Periodic reviews of Sub-Agents are also conducted by the County Auditor as Agent for DOL.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Licensing	350,000		106,229	1.5		001-21-1481-0
Total Fund 001	350,000		106,229			

2014 Budget

1. Requested One Full Time (1.0 FTE) Indexing / Licensing Deputy: $53,000 approximate yearly employer cost. (see the request on the "Recording" Service / Program Information document). Amount has not been included in the 2014 Budget.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Auditor
SERVICE/PROGRAM: Recording
DESCRIPTION: Perform all Recording functions, in compliance with Federal and State laws and regulations, which includes but is not limited to deeds, grants and transfers of real property, mortgages, judgments, liens, easements, incumbrances, marriage licenses, other instruments of writing, indexes thereto, maps, charts, town plats, survey and other books and papers constituting records. Manage and maintain the index, all records and files, and provide free public access for inspection, examination and search. We approach our work with confidence, competence, dedication and commitment; we provide professional, effective, responsive and courteous customer service.

2013 Accomplishments:

- Recorded: 27,051 documents in 2012
- Recorded: 12,589 documents from January 2013, through June 2013
- Documents upload to our FTP site in 2012: 31,200
- Documents upload to our FTP site from January 2013, through June 2013: 17,000

Challenges in providing this Service/Program:

- The required reviewing, recording and indexing of documents, is a daily challenge, and in order to accomplish all the mandatory tasks in a timely manner, one additional full time (1.0 FTE) Indexing / License Deputy is required.
- At the current staffing level maintaining an adequate level of service is also difficult, and cross training staff in both licensing and recording has been challenging, as we continue to have long customer service lines during the day.
- In addition, when an employee is out on sick leave or vacation, the required review, recording, and indexing of records is not kept current and then becomes a very difficult task to catch up. Staff is also unable to have adequate breaks.
- This is a very busy office, and staff performing licensing and recording are very dedicate and committed to keeping delays to a minimum, but continue to feel constant stress, due to the yearly increase in document workload, and deadlines.

2014 Proposed Service/Program Level:

- Continue to meet daily deadlines and complete tasks.

2014 Goals:

- In 2014, the Recording Manager (a 30 year employee) will be retiring and training a replacement will be a challenging task for this extremely busy office.
- The addition of one full time (1.0 FTE) Indexing / License Deputy would provide the resource to assist the customer service lines; answer the approximate forty (40) phone calls each and every day; cross train; ensure staff breaks and lunches; and relieve the constant stress current staff is under on a daily basis.
- Cross train all employees in the Auditor's Office to provide relief and/or assistance in recording, licensing, public records, voter registration and elections.

Is the activity a core function of government? If so, is it essential or mandated?

Recording and all the related activities are mandated, core functions of the Auditor (RCW 36.22 & RCW 65.04)

If it is a core function, what would be advantages and disadvantages of outsourcing?

The responsibility for this function cannot be outsourced; this division maintains the official historical Island County records.

Does it provide a broad public benefit or only serve a narrow segment?

The Recording activities provide a broad public benefit. Historical records help to convey a society's culture from one generation to another. They also have a practical value for government and business because they hold information about past policies and decisions. When crises or changes in leadership or staff occur, historical records provide an important source of administrative continuity. Historical records are especially valuable because they document the rights of citizens and the obligations of government. Births, deaths, marriages, land ownership, tax liabilities and payments, citizenship status, court or related legal actions, and a myriad of other activities vital to government and citizens are all subject to recordkeeping. At this very moment, records are being created that will yield valuable information to Island County citizens and government officials fifty, one hundred, or two hundred years from now. In most cases, these records have significance beyond the immediate reason for their creation and use.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

There may be activities that are duplicated in other entities, but only the County Auditor records, maintains, indexes and is the custodian the actual records and files.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

The Recording activities are essential to all entities. The information contained in historical records is vitally important for research into public issues concerning the environment, health, and welfare, etc.... Such records also contain unique details relevant to the repair and replacement of buildings, bridges, streets, utilities, and other elements of our man-made environment. Valuable conclusions and actions result from the study of historical records, many of which will affect us today and for generations to come.

How does this activity demonstrate quantifiable performance?

Performance can be quantifiable by the accuracy, and timeliness of processing documents.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Recording	213,100		81,062	1.0		001-21-1431-0
Total Fund 001	213,100		81,062			

2014 Budget

1. Expenditures include $10,400 payout for retirement of Recording Manager.
2. Request One Full Time (1.0 FTE) Indexing / License Deputy: $53,000 approximate yearly employer cost. Amount has not been included in the 2014 Budget.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Auditor

SERVICE/PROGRAM: Records Management and Archives

DESCRIPTION: Perform Records Management and Archival functions, in compliance with Federal and State record retention laws, regulations, and statutes for public records which includes but is not limited to paper, correspondence, completed form, record book, photograph, map, or drawing, regardless of physical form or characteristics, and includes records stored on magnetic, electronic, or optical media, and includes all copies thereof, that have been made by any agency or received by it in connection with the transaction of public business. In addition, any writing containing information relating to the conduct of government or the performance of government or proprietary function prepared, owned, used, or retained by the local agency regardless of physical form or characteristics. Activities include managing retention schedules, which indicates the length of time each record must be retained before it is eligible for disposal or transfer; managing long term records which are records that have an enduring administrative, legal, or financial value and in consequence thereof, must be retained and preserved more than six years; managing archival records which are public records of Island County and are determined by the State Archivist as having continued historical value, and therefore must be permanently preserved and have been or may be transferred to the custody of the division of archives after their approved retention has been met; provide training and legislative updates to departmental records officers; coordinate public record requests with departments; retrieve and re-file records; and maintain two records storage facilities.

2013 Accomplishments:

- Record Retrieval and Re-files done in 2012: 1500
- Record Retrieval and Re-files done from January 2013, through June 2013: 600
- Department Training provided in 2012: 12
- Department Training provided from January 2013, through June 2013: 6

Challenges in providing this Service/Program:

- The body of stored permanent records is constantly growing, while the body of transitory records rotates along three trajectories: (1) short term retention - 6 years or under; (2) medium term retentions - up to 26 years; (3) long term retentions - over 25 years. There are approximately 1,000 cubes of hard files that require preservation, microfilming and imaging, and the files are growing each year, outpacing our ability to finance the process of preserving them.

2014 Proposed Service/Program Level:

- Preserve and archive current year records.

2014 Goals:

- Continue to try to reduce the backlog of prioritized documents that need to be imaged and filmed.
- Reduce the backlog of archival records that should be sent to the State.
- Cross train all employees in the Auditor's Office to provide relief and/or assistance in public records, recording, licensing, voter registration and elections.

Is the activity a core function of government? If so, is it essential or mandated?

Records Management and Archives and all the related activities are mandated, core functions of each County (WAC 434.615)

If it is a core function, what would be advantages and disadvantages of outsourcing?

We have not investigated outsourcing this function.

Does it provide a broad public benefit or only serve a narrow segment?

The Records Management and Archives provide a broad public benefit. Historical records help to convey a society's culture from one generation to another. They also have a practical value for government and business because they hold information about past policies and decisions. When crises or changes in leadership or staff occur, historical records provide an important source of administrative continuity. Historical records are especially valuable because they document the rights of citizens and the obligations of government. Births, deaths, marriages, land ownership, tax liabilities and payments, citizenship status, court or related legal actions, and a myriad of other activities vital to government and citizens are all subject to recordkeeping. At this very moment, records are being created that will yield valuable information to Island County citizens and government officials fifty, one hundred, or two hundred years from now. In most cases, these records have significance beyond the immediate reason for their creation and use.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

There may be activities that are duplicated in other entities, but only the County records, maintains, indexes and is the custodian the actual records and files.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

The Records Management and Archives activities are essential to all entities. The information contained in historical records is vitally important for research into public issues concerning the environment, health, and welfare, etc.... Such records also contain unique details relevant to the repair and replacement of buildings, bridges, streets, utilities, and other elements of our man-made environment. Valuable conclusions and actions result from the study of historical records, many of which will affect us today and for generations to come.

How does this activity demonstrate quantifiable performance?

A review of the destruction and accessions of records can be made to determine if the tasks are timely. Archival back-up and document preservation may also be monitored and quantified.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Records / Archives	156,400		166,400	1.5		118-21-1432-0
Use of Beg Fund Balance					10,000	118-21-1992-0
Total Fund 118	156,400		166,400		10,000	

1. Expenditures include $5,000 for a microfilm reader/printer. The current microfilm reader/printer has reached its end of life and we can no longer obtain parts or service.

DEPT: AUDITOR (21)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES				13,920	10,000	(3,920)	(28) %
LICENSES & PERMITS	5,431	5,788	2,907	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	516,437	843,500	768,100	(75,400)	(8) %
MISCELLANEOUS & INTEREST	508	(404)	240	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	718,530	1,048,020	1,069,500	21,480	2 %
SALARIES	651,604	688,720	374,966	643,821	672,209	28,388	4 %
BENEFITS	188,670	213,826	124,466	211,935	230,009	18,074	8 %
MAINTENANCE & OPERATIONS	249,409	273,280	153,654	370,643	335,186	(35,457)	(9) %
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	672,379	1,262,125	1,279,385	17,260	1 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: AUDITOR
Dept: 21

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE				13,920	10,000	(3,920)	(28) %
321150	PERMIT OCCUPATIONS		150					0 %
322220	LICENSE MARRIAGE	5,431	5,513	2,907	5,000	5,000		0 %
322290	PERMIT OTHER		125					0 %
336411	ST ENT CENTENNIAL DOC PRESERV	60,752	56,612	70,516	60,000	61,000	1,000	1 %
341210	FEE AUD RECORDING SVC	189,120	226,388	147,339	199,000	209,500	10,500	5 %
341260	FEE AFFORDABLE HOUSING	7,684	8,998	5,570	6,000	7,800	1,800	30 %
341340	FEE SUP CRT RECORDS SVC	57	326	139				0 %
341350	FEE CERTIFY COPY	8,955	8,306	6,223	7,500	7,800	300	4 %
341360	FEE AUD HIST PRESERVATN	40,138	46,868	30,148	42,000	46,000	4,000	9 %
341380	FEE AUD REC SEARCH	224						0 %
341430	FEE BUDGET ACCTG SVC							0 %
341450	FEE ELECTION SERVICES	241,345	123,018	91,218	222,000	124,000	(98,000)	(44) %
341480	FEE VEHICLE LICENSE FEES	358,915	348,733	227,168	350,000	350,000		0 %
341750	FEE NONTAX MERCH SALES	13,068	13,600	7,500	14,000	13,000	(1,000)	(7) %
341910	FEE CANDIDATE FILING FEE	2,813	10,368	1,132	3,000	10,000	7,000	233 %
342900	FEE OTHER	920						0 %
349140	IR FINANCIAL SERVICES		450					0 %
361400	MISC INTEREST ACCOUNTS REC	532						0 %
361900	MISC OTHER INTEREST	25						0 %
369810	MISC CASH OVER/SHORT	(300)	(1,192)	278				0 %
369900	MISC OTHER	251	788	(38)	200		(200)	(100) %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
397701	TRANSFERS IN BUDGET ALLOCATEI							0 %
397702	TRANSFERS IN OPERATING	225,400	270,400	125,400	125,400	225,400	100,000	79 %
451410	IF US ELECTION ASSISTANCE	642	11,341	3,030				0 %
451930	IF US DEPT HEALTH HUMAN SVC		42,695					0 %
	Total Revenues	1,155,972	1,173,487	718,530	1,048,020	1,069,500	21,480	2 %
508000	ACCUM OF ENDING FUND BALANCE				17,726	23,981	6,255	35 %
511100	SALARIES	611,032	668,023	374,560	594,821	611,209	16,388	2 %
511200	OVERTIME	4,219	604	376				0 %
511300	TERMINATION/PAYOUT	21,801	18,800		24,000	16,000	(8,000)	(33) %
511400	OTHER SALARY	14,552	1,293	30	25,000	45,000	20,000	80 %
512100	PAYROLL TAXES	47,342	50,047	27,043	45,502	46,526	1,024	2 %
512200	RETIREMENT	37,192	45,519	25,837	42,888	56,016	13,128	30 %
512300	MEDICAL/DENTAL/LIFE/FBP	94,856	104,164	64,954	112,092	115,909	3,817	3 %
512400	LI/UNEMP/OTHER BENEFITS	9,280	14,096	6,632	11,453	11,558	105	0 %
523110	SUPPLIES OFFICE	12,530	7,237	4,285	12,700	12,700		0 %
523120	SUPPLIES OPERATING	1,419	29,850	13,463	5,500	5,500		0 %
523210	FUEL VEHICLES	220	213	71	600	575	(25)	(4) %
523510	SMALL EQUIP OFFICE	3,193	2,449		27,100	27,100		0 %
523520	SMALL EQUIP TOOLS							0 %
523530	SMALL EQUIP COMP HW	511	2,026	11,812	27,020	32,370	5,350	19 %
523540	SMALL EQUIP COMP SW	457	632	364		2,250	2,250	0 %
523550	SMALL EQUIP FURNITURE	63	986	292				0 %
523560	SMALL EQUIP COMMUNICATION DE\	27						0 %
524110	SERVICES PROFESSIONAL	25,039	8,802	3,212	22,134	12,991	(9,143)	(41) %
524120	SERVICES OPERATING	3,476	4,732	1,740	2,600	2,600		0 %
524210	COMMUNICATION POSTAGE	43,120	65,009	25,063	50,000	54,400	4,400	8 %
524220	COMMUNICATION TELEPHONE	1,515	2,472	937	1,300	1,300		0 %
524230	COMMUNICATION INTERNET	1,905	1,581	908	2,400	2,400		0 %
524310	TRAVEL TRANSPORTATION	981	2,206	329	2,150	2,150		0 %
524320	TRAVEL MEALS	157	623	126	500	600	100	20 %
524330	TRAVEL LODGING	963	1,873	880	2,200	2,550	350	15 %
524410	ADVERTISING RECRUIT	1,625	1,905	119	1,000	500	(500)	(50) %
524420	ADVERTISING LEGAL NOTICES	1,599	1,855	943	2,900	3,400	500	17 %
524490	ADVERTISING OTHER	106						0 %
524590	RENT OTHER	50						0 %
524810	REPAIR EQUIPMENT	551	375		1,500	1,500		0 %
524811	MAINTENANCE ANNUAL EQUIP	97,031	100,150	69,042	97,839	98,000	161	0 %
524890	REPAIR/MAINT OTHER	2,285	1,402		5,000	5,000		0 %
524910	DUES & MEMBERSHIPS	338	348	298	900	1,400	500	55 %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: AUDITOR
Dept: 21

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524920	SUBSCRIPTIONS	20,805	407	814	1,100	1,200	100	9 %
524940	PRINTING	27,755	34,538	14,056	58,000	48,000	(10,000)	(17) %
524951	JURY COSTS			(70)				0 %
524960	TRAINING REGISTRATIONS	1,155	1,573	800	2,500	2,500		0 %
524990	OTHER	533	36	4,170	600	600		0 %
524999	CONTINGENCY				43,100	13,600	(29,500)	(68) %
529100	INTERFUND PROFESSIONAL		3,796					0 %
529600	INTERFUND INSURANCE	4,675	6,072	4,402	8,000	8,000		0 %
546210	CAPITAL BUILDINGS	11,341		14,521				0 %
546410	CAPITAL MACHINERY AND EQUIPME							0 %
546420	CAPITAL OFFICE EQUIPMENT		7,294	370	10,000	10,000		0 %
	Total Expenditures	1,105,699	1,192,988	672,379	1,262,125	1,279,385	17,260	1 %

DEPT: AUDITOR (21)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
LICENSES & PERMITS	5,431	5,788	2,907	5,000	5,000		0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	575,611	605,875	401,415	575,500	587,100	11,600	2 %
MISCELLANEOUS & INTEREST	508	(1,039)	240				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	581,550	610,624	404,562	580,500	592,100	11,600	1 %
SALARIES	489,221	486,009	297,172	504,250	527,269	23,019	4 %
BENEFITS	141,530	153,262	94,584	163,755	173,591	9,836	6 %
MAINTENANCE & OPERATIONS	72,216	82,803	25,257	126,600	101,125	(25,475)	(20) %
CAPITAL							0 %
Total Expenditures	702,967	722,074	417,013	794,605	801,985	7,380	0 %
Fund: Election Reserve (111)							
INTERGOVERNMENT REVENUES	642	54,036	3,030				0 %
CHARGES FOR SERVICES	225,273	109,030	68,425	203,000	110,000	(93,000)	(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	310,000	6,800	2 %
SALARIES	95,111	143,930	42,030	78,060	81,720	3,660	4 %
BENEFITS	19,869	36,000	16,677	25,094	30,979	5,885	23 %
MAINTENANCE & OPERATIONS	116,252	139,535	90,258	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	166,206	303,200	310,000	6,800	2 %
Fund: Auditor's O & M (118)							
FUND BALANCE & RESERVES				13,920	10,000	(3,920)	(28) %
INTERGOVERNMENT REVENUES	60,752	56,612	70,516	60,000	61,000	1,000	1 %
CHARGES FOR SERVICES	62,355	72,150	46,597	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	142,513	164,320	167,400	3,080	1 %
SALARIES	67,272	58,781	35,764	61,511	63,220	1,709	2 %
BENEFITS	27,271	24,564	13,205	23,086	25,439	2,353	10 %
MAINTENANCE & OPERATIONS	60,941	50,942	38,139	65,223	64,241	(982)	(1) %
CAPITAL		7,294		10,000	10,000		0 %
INTERDEPT & TRANSFERS	2,520	3,429	2,052	4,500	4,500		0 %
Total Expenditures	158,004	145,010	89,160	164,320	167,400	3,080	1 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: AUDITOR (21)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Accounting (1421)							
CHARGES FOR SERVICES	1,177	776	139				0 %
MISCELLANEOUS & INTEREST	478	(1,457)	(38)				0 %
Total Revenues	1,655	(681)	101				0 %
SALARIES	287,196	261,113	173,379	283,226	305,733	22,507	7 %
BENEFITS	90,066	83,489	50,356	85,062	87,314	2,252	2 %
MAINTENANCE & OPERATIONS	30,144	27,052	20,128	76,900	50,825	(26,075)	(33) %
Total Expenditures	407,406	371,654	243,863	445,188	443,872	(1,316)	(0) %
Activity: Co Auditor (1411)							
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	435	378	278				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	435	378	278				0 %
SALARIES	70,647	69,201	41,211	70,647	70,647		0 %
BENEFITS	16,783	17,296	10,507	18,441	20,348	1,907	10 %
MAINTENANCE & OPERATIONS	2,031	2,542	740	1,200	1,400	200	16 %
CAPITAL							0 %
Total Expenditures	89,461	89,039	52,458	90,288	92,395	2,107	2 %
Activity: Election Services (1171)							
INTERGOVERNMENT REVENUES	642	54,036	3,030				0 %
CHARGES FOR SERVICES	225,273	109,030	68,425	203,000	110,000	(93,000)	(45) %
MISCELLANEOUS & INTEREST		107		200		(200)	(100) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	225,915	163,173	71,455	203,200	110,000	(93,200)	(45) %
SALARIES	95,111	143,930	42,030	78,060	79,720	1,660	2 %
BENEFITS	19,739	36,000	16,677	25,094	30,979	5,885	23 %
MAINTENANCE & OPERATIONS	116,252	139,535	90,258	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 %
Total Expenditures	244,598	325,904	166,206	285,474	284,019	(1,455)	(0) %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES				13,920	10,000	(3,920)	(28) %
INTERGOVERNMENT REVENUES	60,752	56,612	70,516	60,000	61,000	1,000	1 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	200,000	245,000	100,000	100,000	200,000	100,000	100 %
Total Revenues	260,752	301,612	170,516	173,920	271,000	97,080	55 %
SALARIES					3,000	3,000	0 %
BENEFITS	287						0 %
OTHER				17,726	23,981	6,255	35 %

DEPT: AUDITOR (21)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	287			17,726	26,981	9,255	52 %
Activity: Recording (1431)							
LICENSES & PERMITS	5,431	5,788	2,907	5,000	5,000		0 %
CHARGES FOR SERVICES	196,634	232,010	150,183	203,500	213,100	9,600	4 %
MISCELLANEOUS & INTEREST	(405)	40					0 %
Total Revenues	201,660	237,838	153,090	208,500	218,100	9,600	4 %
SALARIES	50,169	47,990	28,630	49,185	49,185		0 %
BENEFITS	14,433	15,158	9,214	16,140	17,677	1,537	9 %
MAINTENANCE & OPERATIONS	8,899	3,595	1,427	6,400	6,300	(100)	(1) %
CAPITAL							0 %
Total Expenditures	73,501	66,743	39,271	71,725	73,162	1,437	2 %
Activity: Records Management Services (1432)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	62,355	72,150	46,597	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	87,755	98,078	71,997	90,400	96,400	6,000	6 %
SALARIES	67,272	58,781	35,764	61,511	62,220	709	1 %
BENEFITS	27,114	24,564	13,205	23,086	25,439	2,353	10 %
MAINTENANCE & OPERATIONS	60,941	50,942	38,139	65,223	64,241	(982)	(1) %
CAPITAL		7,294		10,000	10,000		0 %
INTERDEPT & TRANSFERS	2,520	3,429	2,052	4,500	4,500		0 %
Total Expenditures	157,847	145,010	89,160	164,320	166,400	2,080	1 %
Activity: Vehicle Licensing (1481)							
CHARGES FOR SERVICES	357,170	348,733	227,168	350,000	350,000		0 %
Total Revenues	357,170	348,733	227,168	350,000	350,000		0 %
SALARIES	52,788	78,346	33,087	60,307	60,819	512	0 %
BENEFITS	15,095	31,238	19,803	35,121	38,309	3,188	9 %
MAINTENANCE & OPERATIONS	2,675	3,764	542	6,600	7,100	500	7 %
Total Expenditures	70,558	113,348	53,432	102,028	106,228	4,200	4 %
Activity: Voter Reg (1181)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	20,630	24,356	23,925	22,000	24,000	2,000	9 %
Total Revenues	20,630	24,356	23,925	22,000	24,000	2,000	9 %
SALARIES	28,421	29,359	20,865	40,885	40,885		0 %
BENEFITS	5,153	6,081	4,704	8,991	9,943	952	10 %
MAINTENANCE & OPERATIONS	28,467	45,850	2,420	35,500	35,500		0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: AUDITOR (21)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	62,041	81,290	27,989	85,376	86,328	952	1 %

	C	D	E	F	S	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**AUDITOR**						
3							
4	**VOTERS REGISTRATION**						
5	Voter Registration Deputy	1.00	1845	C-9	40,885	9,943	50,828
6							
7	**RECORDING SECTION**						
8	Recording Manager	1.00	1845	C-10	49,185	17,677	66,862
9							
10	**VEHICLE LICENSING**						
11	Auto License Manager/Supervisor	1.00	1845	C-10	41,989	30,178	72,167
12	Indexing Deputy-Records	0.50	1845	C-8	18,830	8,131	26,961
13		1.50			60,819	38,309	99,128
14							
15	**ACCOUNTING**						
16	Deputy Auditor/Payroll Supervisor	1.00	NR	10	49,306	21,720	71,026
17	Chief Deputy/Accounting Supervisor	1.00	NR	17	68,212	27,095	95,307
18	Deputy Auditor-Auditing Manager	1.00	1845	C-9	38,917	8,287	47,204
19	Accountant-Deputy Auditor	1.00	NR	13	57,210	18,790	76,000
20	Accountant-Deputy Auditor	1.00	NR	13	56,088	11,422	67,510
21		5.00			269,733	87,314	357,047
22							
23	**AUDITOR**						
24	Auditor	1.00	ELECT	ELEC	70,647	20,348	90,995
25							
26		9.50			491,269	173,591	664,860
27							
28	**ELECTIONS**						
29	Elections Administrator	1.00	NR	13	54,720	30,979	85,699
30	ELECTION / EXTRA HELP				0	0	0
31					54,720	30,979	85,699
32							
33	**AUDITORS O&M**						
34	Information & Records Manager	1.00	1845	C-9	43,390	17,307	60,697
35	Indexing Deputy-Records	0.50	1845	C-8	18,830	8,131	26,961
36		1.50			62,220	25,438	87,658
37							
38		**12.00**			**608,209**	**230,008**	**838,217**
39		**11.00**					

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: BUDGET (47)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
CHARGES FOR SERVICES			67				0 %
MISCELLANEOUS & INTEREST	363						0 %
Total Revenues	363		67				0 %
SALARIES	100,805	92,809	48,106	82,466	41,233	(41,233)	(50) %
BENEFITS	24,653	24,099	12,159	21,153	11,644	(9,509)	(44) %
MAINTENANCE & OPERATIONS	8,746	8,881	3,465	11,600	12,100	500	4 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	134,204	125,789	63,730	115,219	64,977	(50,242)	(43) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: BUDGET
Dept: 47

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
341690	FEE OTHER PRINT DUP			67				0 %
367110	MISC PRIVATE GIFTS PLEDGES	363						0 %
	Total Revenues	363		67				0 %
511100	SALARIES	97,448	92,683	48,106	82,466	41,233	(41,233)	(50) %
511200	OVERTIME	4	1					0 %
511300	TERMINATION/PAYOUT	3,110						0 %
511400	OTHER SALARY	243	125					0 %
512100	PAYROLL TAXES	7,536	6,880	3,561	6,309	3,154	(3,155)	(50) %
512200	RETIREMENT	6,094	6,648	3,536	5,946	3,798	(2,148)	(36) %
512300	MEDICAL/DENTAL/LIFE/FBP	9,804	8,925	4,225	7,400	3,947	(3,453)	(46) %
512400	LI/UNEMP/OTHER BENEFITS	1,219	1,646	837	1,498	745	(753)	(50) %
523110	SUPPLIES OFFICE	567	340	158	1,000	1,000		0 %
523120	SUPPLIES OPERATING	260	48					0 %
523510	SMALL EQUIP OFFICE		39					0 %
523530	SMALL EQUIP COMP HW	1,536			500	500		0 %
523540	SMALL EQUIP COMP SW	141	2,336		2,600	2,600		0 %
523560	SMALL EQUIP COMMUNICATION DE\		847					0 %
524110	SERVICES PROFESSIONAL	1,845	2,093		2,400	2,000	(400)	(16) %
524120	SERVICES OPERATING							0 %
524220	COMMUNICATION TELEPHONE	263	240	155	300	300		0 %
524310	TRAVEL TRANSPORTATION				300	700	400	133 %
524410	ADVERTISING RECRUIT		23					0 %
524420	ADVERTISING LEGAL NOTICES	1,374	2,646	801	3,500	4,000	500	14 %
524620	INSURANCE LIABILITY	15	15	15				0 %
524811	MAINTENANCE ANNUAL EQUIP	18		2,336				0 %
524890	REPAIR/MAINT OTHER	2,336						0 %
524910	DUES & MEMBERSHIPS	277	150		600	600		0 %
524920	SUBSCRIPTIONS	114	39					0 %
524930	FILING FEES AND PERMITS		65					0 %
524960	TRAINING REGISTRATIONS				200	200		0 %
524990	OTHER				200	200		0 %
529800	INTERFUND OTHER							0 %
	Total Expenditures	134,204	125,789	63,730	115,219	64,977	(50,242)	(43) %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: BUDGET (47)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Budget (1426)							
CHARGES FOR SERVICES			67				0 %
MISCELLANEOUS & INTEREST	363						0 %
Total Revenues	363		67				0 %
SALARIES	98,112	82,717	48,106	82,466	41,233	(41,233)	(50) %
BENEFITS	23,763	20,412	12,159	21,153	11,644	(9,509)	(44) %
MAINTENANCE & OPERATIONS	4,570	3,255	754	4,500	6,000	1,500	33 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	126,445	106,384	61,019	108,119	58,877	(49,242)	(45) %
Activity: Clerk Of Bocc (1433)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES	2,693	10,092					0 %
BENEFITS	890	3,687					0 %
MAINTENANCE & OPERATIONS	4,176	5,626	2,711	7,100	6,100	(1,000)	(14) %
Total Expenditures	7,759	19,405	2,711	7,100	6,100	(1,000)	(14) %

2014 Payroll Estimates

	D	E	F	G	U	AD	AE
1	Position Title	FTE	Union	Pay Grade	Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**BUDGET**						
3	Budget Director	0.50	APPOIN	E 28	41,233	11,644	52,877
4							
5		**0.50**			**41,233**	**11,644**	**52,877**

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: CIVIL SERVICE (51)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: CIVIL SERVICE
Dept: 51

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
342900	FEE OTHER							0 %
	Total Revenues							0 %
511100	SALARIES							0 %
512100	PAYROLL TAXES							0 %
512200	RETIREMENT							0 %
512300	MEDICAL/DENTAL/LIFE/FBP							0 %
512400	LI/UNEMP/OTHER BENEFITS	3						0 %
523110	SUPPLIES OFFICE	229	192					0 %
523190	SUPPLIES OTHER	17	52					0 %
523510	SMALL EQUIP OFFICE							0 %
524110	SERVICES PROFESSIONAL							0 %
524220	COMMUNICATION TELEPHONE	55						0 %
524310	TRAVEL TRANSPORTATION	64	884					0 %
524320	TRAVEL MEALS		50					0 %
524520	RENT FACILITIES							0 %
524590	RENT OTHER		30					0 %
524920	SUBSCRIPTIONS							0 %
	Total Expenditures	368	1,208					0 %

2014 Civil Service Payroll Estimates

Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
CIVIL SERVICE						
Civil Service Secretary (based on 50 hrs. per month)	0.29	NR	7	9,295	953	10,248
	0.29			**9,295**	**953**	**10,248**

OFFICE OF ISLAND COUNTY CLERK
Debra Van Pelt
Clerk of Superior Court

PO Box 5000
Coupeville, WA 98239

360-679-7359

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS

FROM: DEBRA VAN PELT, CLERK

RE: 2014 BUDGET

DATE: JULY 9, 2013

Customer service is highly stressed and always a priority in my office. In 2013 we continue to make improvements for the public, other departments and state agencies to gain access to court files electronically. My goal is to promote easy and efficient access to court files while still maintaining a high level of customer service.

We continue to make progress with our back log of files that need to be imaged. New individual desktop scanners were purchased for each docket clerk for processing the paperwork in our current case files. Our two high speed scanners are primarily used for scanning the back log of court files. While we have a considerable amount of files yet to be imaged, we have made a substantial reduction in the back log. I commend my staff for the hard work that they have put into this process.

Even though we are working on scanning our old files and not out sourcing them to be imaged, we still have many files that are on microfiche. Converting these files to digital is not a task that we can do in house. We have had a number of the microfiche files converted, but this is a lengthy and costly process. We have saved dollars by scanning our paper files; we need resources to convert the microfiche to digital. This is an important process so that all of our court records are available electronically. With our current budget, we will not have the resources available to continue this project.

We are very close to being able to transmit our images electronically to the State Archives. This will provide the public with two sources to obtain copies of court documents while maintaining the revenue for those copies. Hand in hand with this, we will soon be able to electronically open

up our public court files to the attorneys and title companies. We are currently fashioning a contract, similar to other counties, that spells out the process and fees for this convenience. Once all of this is in place, we will cease to allow our court files to be taken out of the courthouse.

Our case load filing compared to a year ago continues to remain status quo. However, the number of court proceedings and document filings has increased. Being a small staff, everyone is required to have the ability to cover all areas of my office on a daily basis. This is coupled with our efforts to get all of our court files available electronically. The consequence is that my court clerks are spending more time in the courtroom and less time in the office. This puts a burden on the staff that is left in the office to cover the phones, front counter and paperwork that is filed. We are in serious need of an additional clerk in my office to maintain our mandated duties and to restore my office to the staffing level we were at in 2008.

My collections program continues to excel each year. The year 2012 we brought in $365,725.46 in legal financial payments. This far surpasses our projected expectations. I recently hired a new collections clerk who has been working very hard to learn the position, and she is doing a great job. In the interim, our ability to process the necessary documents to get the defendants into court for a hearing has suffered. We recently had a meeting with the Judges regarding our collections process and will be implementing a new procedure. We will be taking on more of the responsibilities of preparing and mailing the paperwork to the defendants. This will require more time and effort from the collections clerk and her assistant. This will also affect the amount of postage that we will be spending. In the past this postage was budged through the prosecuting attorneys office.

With the implementation of a new Jury program in Court Administration, our postage fees have increased. This coupled with our new procedure with the legal financial obligation show cause hearing, we will need an increase in our postage line item for next year. We cannot reduce other budget line items at this time without a considerable financial hardship to the office. I am requesting an increase of $2000 to my postage budget.

With the turn around of employees that we have had in my office, training is a crucial part of their position. Training is also important for my long term employees as procedures and laws change regularly. Training classes are offered through the Administration Office of the Courts on a regular basis. I have not always taken advantage of this opportunity in the past, but I feel that it is a necessary choice that we need to make. While there is no cost for the class, there are still the transportation and lodging costs. I would like to increase my transportation to $1500 and lodging to $2000.

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept: Clerk (24)							
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	88,922	90,947	57,936	75,000	176,000	101,000	134 %
CHARGES FOR SERVICES	211,271	260,784	144,679	212,000	187,000	(25,000)	(11) %
FINES & PENALTIES	59,566	66,474	44,823	59,400	59,600	200	0 %
MISCELLANEOUS & INTEREST	10,908	8,601	6,269	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	262,707	360,400	436,600	76,200	21 %
SALARIES	286,266	298,284	180,491	320,930	321,790	860	0 %
BENEFITS	63,944	67,534	42,801	93,137	95,609	2,472	2 %
MAINTENANCE & OPERATIONS	43,326	48,672	14,789	31,500	35,000	3,500	11 %
Total Expenditures	393,536	414,490	238,081	445,567	452,399	6,832	1 %

Budget Worksheet
07/31/2013

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept Name:	CLERK							
Dept:	24							
336120	ST ENT LFO COLLECTIONS	4,081	5,290		4,000	5,000	1,000	25 %
338190	INTGVT SVC GENERAL	34,492	33,165	36,830	20,000	120,000	100,000	500 %
341230	FEE SUP CRT FILING SVC	82,664	102,283	57,513	70,000	90,000	20,000	28 %
341240	FEE DISPUTE RESOLUTION	282						0 %
341250	FEE TORRENS ACT FILINGS							0 %
341260	FEE AFFORDABLE HOUSING							0 %
341290	FEE SUP CRT OTHER FILINGS	13,570	14,812	7,840	10,000	15,000	5,000	50 %
341340	FEE SUP CRT RECORDS SVC	60,313	63,178	32,574	60,000	60,000		0 %
341341	FEE CLERK COLLECTIONS	33,641	61,634	34,263	50,000		(50,000)	(100) %
341370	FEE SUP CRT ADMIN FEES	241	97	49				0 %
341430	FEE BUDGET ACCTG SVC							0 %
341650	FEE SUP CRT PRINT DUP	17,996	15,697	11,134	20,000	20,000		0 %
341800	FEE DATA PROCESSING SVC		27					0 %
341980	FEE VICTIM WITNESS PRG	158	688	151				0 %
342100	FEE LAW ENFORCEMENT	7	1					0 %
342300	FEE DETENTION		22					0 %
342330	FEE ADULT PROBATION			2				0 %
342700	FEE JUVENILE SERVICES	240	539	75				0 %
345100	FEE FAMILY COURT SVC	1,960	1,806	1,078	2,000	2,000		0 %
346500	FEE ENVIRONMENTAL HEALTH SVC	199						0 %
351300	FINE SUP CRT CRM FEES	6,382	7,934	5,759	7,000	7,000		0 %
351500	FINE SUP CRT INVESTIGATIVE		162	199				0 %
351800	FINE SUP CRT CRIME VICTIM	13,409	14,957	10,914	15,000	15,000		0 %
351900	FINE SUP CRT OTHER FEES	11,428	13,188	7,558	12,000	12,000		0 %
357200	FINE CRM SUP CRT COST RECOUP	5,059	3,050	2,893	4,000	4,000		0 %
357210	FINE CRM SUP CRT JURY DEMAND	123	(1,214)	16	100	100		0 %
357220	FINE CRM SUP CRT WITNESS COST	353	644	131	300	300		0 %
357230	FINE CRM SUP CRT PUB DEFENSE	21,691	25,512	16,293	20,000	20,000		0 %
357240	FINE CRM SUP CRT LAW ENFORCE	1,121	2,236	967	1,000	1,200	200	20 %
357250	FINE CRM SUP CRT INTERPRETER		5	93				0 %
359100	NONCRT FINES FRFEIT BONDS DEP							0 %
361190	MISC INVESTMENT SERVICE FEES		47					0 %
361400	MISC INTEREST ACCOUNTS REC	5,627	8,132	6,251	5,000	5,000		0 %
367110	MISC PRIVATE GIFTS PLEDGES	(1,820)						0 %
369810	MISC CASH OVER/SHORT	20						0 %
369900	MISC OTHER	7,081	67	18				0 %
386558	STREM PSEA (SUPERIOR COURT)							0 %
386880	STREM CRT EQ JUST PSEA 3		355					0 %
397702	TRANSFERS IN OPERATING	9,000	9,000	9,000	9,000	9,000		0 %
451930	IF US DEPT HEALTH HUMAN SVC	43,069	44,813	18,052	44,000	44,000		0 %
471120	SG WA ADMINISTRATOR CRTS							0 %
471930	SG WA DEPT SOCIAL HEALTH SVC	7,280	7,679	3,054	7,000	7,000		0 %
	Total Revenues	379,667	435,806	262,707	360,400	436,600	76,200	21 %
511100	SALARIES	286,129	297,106	179,322	320,930	321,790	860	0 %
511200	OVERTIME		400					0 %
511300	TERMINATION/PAYOUT		578	1,169				0 %
511400	OTHER SALARY	137	200					0 %
512100	PAYROLL TAXES	21,390	22,623	13,748	24,549	24,615	66	0 %
512200	RETIREMENT	13,503	16,208	10,158	23,139	29,638	6,499	28 %
512300	MEDICAL/DENTAL/LIFE/FBP	25,683	23,195	15,561	39,200	35,151	(4,049)	(10) %
512400	LI/UNEMP/OTHER BENEFITS	3,368	5,508	3,334	6,249	6,205	(44)	(0) %
523110	SUPPLIES OFFICE	9,050	9,412	3,196	10,000	10,000		0 %
523120	SUPPLIES OPERATING	666	1,627	505				0 %
523210	FUEL VEHICLES			32				0 %
523510	SMALL EQUIP OFFICE	2,071	198	41	2,000	2,000		0 %
523520	SMALL EQUIP TOOLS	224						0 %
523530	SMALL EQUIP COMP HW	4,444	14,812	599				0 %
523540	SMALL EQUIP COMP SW	159	380					0 %
523550	SMALL EQUIP FURNITURE	1,291	99					0 %
523560	SMALL EQUIP COMMUNICATION DE\	229	241					0 %

Budget Worksheet
07/31/2013

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524110	SERVICES PROFESSIONAL	10,893	10,859		4,000	4,000		0 %
524120	SERVICES OPERATING	251						0 %
524210	COMMUNICATION POSTAGE	8,318	7,108	5,189	8,000	10,000	2,000	25 %
524220	COMMUNICATION TELEPHONE	195	180	95	100	100		0 %
524310	TRAVEL TRANSPORTATION	313	64	166	1,000	1,500	500	50 %
524320	TRAVEL MEALS			222				0 %
524330	TRAVEL LODGING			924	1,000	2,000	1,000	100 %
524420	ADVERTISING LEGAL NOTICES	2,545	1,155	2,202	3,000	3,000		0 %
524590	RENT OTHER							0 %
524810	REPAIR EQUIPMENT							0 %
524811	MAINTENANCE ANNUAL EQUIP	1,285	1,914	718	1,100	1,100		0 %
524910	DUES & MEMBERSHIPS	300	300	300	300	300		0 %
524920	SUBSCRIPTIONS	253	323					0 %
524930	FILING FEES AND PERMITS							0 %
524950	COURT COSTS							0 %
524960	TRAINING REGISTRATIONS	250		600	500	500		0 %
524990	OTHER	589			500	500		0 %
	Total Expenditures	393,536	414,490	238,081	445,567	452,399	6,832	1 %

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**CLERK**						
3	County Clerk	1.00	ELECT	ELEC	70,647	14,388	85,035
4	Chief Deputy Clerk	1.00	NR	12	53,030	17,957	70,987
5	Deputy Clerk - Collections	1.00	1845	C-7	31,840	8,291	40,131
6	Deputy Clerk I	1.00	1845	C-7	35,120	8,890	44,010
7	Deputy Clerk I	1.00	1845	C-7	32,772	8,461	41,233
8	Deputy Clerk I	1.00	1845	C-6	29,475	13,972	43,447
9	Deputy Clerk II	1.00	1845	C-8	39,181	15,745	54,926
10	Vault/Microfilm Clerk	1.00	1845	C-6	29,725	7,905	37,630
11							
12		**8.00**			**321,790**	**95,609**	**417,399**

BUDGET NARRATIVE

TO: BOARD OF COUNTY COMMISSIONERS

FROM: DEBBIE THOMPSON
OFFICE ADMINISTRATOR

DATE: JULY 22, 2013

Despite cost increases, I do not anticipate any major change to our M & O Budget. A reallocation of funding between line item categories is suggested to more accurately reflect spending patterns, as shown on the draft Budget Reports. Also offered is the following:

- In 2014 we are in line for a new color copier/printer/scanner/fax machine. For nearly two years we have been using a hand-me-down older machine originally used in the Assessor's Office. While I mention this because it is a change to the equipment in the Board's office, the expense does not impact the Board's budget as funds for replacement are available through IT.

- To improve public service on Camano, consider increasing the Annex office hours to reflect those of Public Health and Planning, 8-4:30, Monday through Thursday. Currently the Board's office at the Camano Annex is open to the public Monday through Thursday, 9-3. There is one .6 FTE position currently. If office hours are increased, additional staffing would be necessary with two possible options: 1) Increase office hours 8-4:30, Monday through Thursday and increase existing position to 32 hours/week ($24,500 additional funding); or 2) add additional .6 FTE position ($26,000).

- Another option to improve public service at the Camano Annex would be to consider having the office open five days a week. To accomplish this, the current position would increase to a 1.0 FTE ($34,500 additional funding) and add an additional .6 FTE ($26,000).

- Commissioners' auto allowances for in-county travel - The current amount for 2013 is $3600 annually for each Commissioner. The annual resolution will be prepared in December reflecting the same amount for 2014.

- Commissioners' Costs – Travel – Travel costs have been allocated between categories to align with actual expenditures. Each Commissioner has been allocated $3,000 for travel. There is an amount remaining in "Other" of $7,551 which may be used for travel or other purposes with the pre-authorization of the Board.

Island County
2013 Budget
SERVICE/PROGRAM INFORMATION

DEPT: BOCC (Coupeville and Camano)
SERVICE/PROGRAM:
DESCRIPTION: Administrative Support to the Board of County Commissioners and Clerk of the Board. We also answer and manage inquiries from sister agencies, the public, county employees, Elected Officials and Appointed Department Heads; manage calendars; oversee the volunteer advisory committees; coordinate Commissioner participation on various boards and councils; orchestrate and staff meetings with preparation of agendas, minutes; prepare and provide notices of special sessions and notices of attendance when appropriate; respond to public disclosure requests; carry out the day-to-day functions of the office.

Office consists of three elected Commissioners; two full-time and three part-time support staff (4 in Coupeville/1 on Camano)

From Support Staff perspective:

2013 Accomplishments:

- Maintain day-to-day office functions with limited staffing in the first part of the year
- Successful training of new staff member
- Ongoing transition of Clerk of the Board to the Commissioners' office
- Response to 18 Public Disclosure Requests January to July

Challenges in providing this Service/Program:

- Often times burdensome Public Disclosure Requests
- Preparing for, staffing, and follow-through of weekly meetings and special sessions while maintaining the day-to-day functions of a busy office
- One part-time person to staff the Board's office at the Camano Annex is frequently a challenge in terms of public service

2014 Proposed Service/Program Level:

- Consider improving public service on Camano by increasing office hours

2014 Goals:

- Complete closing/archiving of old office records
- Develop an improved Commissioners' website
- Explore scanning and maintaining of electronic records
- Scan past and present Work Session documents into Tyler

Is the activity a core function of government? If so, is it essential or mandated?
Support staff is essential to the day-to-day function of the Commissioners' office.

If it is a core function, what would be advantages and disadvantages of outsourcing?
Outsourcing is not an option. Support staff maintain and manage the day-to-day function of the office, prepare for and organize meetings and hearings, orchestrate multiple calendars, ensure compliance with Open Public Meetings Act and Public Records Act.

Does it provide a broad public benefit or only serve a narrow segment?
We serve not only the Board, but also act as liaison with sister agencies, the public, county employees, Appointed Department Heads and Elected Officials.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?
Our service is specific to the function of the Commissioners' office.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
Staff is a point of contact for scheduling purposes or other needs of sister agencies, the public, county employees, Department Heads and Elected Officials.

How does this activity demonstrate quantifiable performance?
Strict adherence to the Open Public Meetings Act and Public Records Act

COMMENTS:
Please see narrative

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: COMMISSIONERS (25)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
CHARGES FOR SERVICES	312	262	518	500	500		0 %
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,507	8,190	518	500	500		0 %
SALARIES	433,906	427,287	247,610	425,809	418,010	(7,799)	(1) %
BENEFITS	132,810	132,635	63,213	120,335	126,184	5,849	4 %
MAINTENANCE & OPERATIONS	46,926	48,462	22,182	57,450	57,450		0 %
Total Expenditures	613,642	608,384	333,005	603,594	601,644	(1,950)	(0) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: COMMISSIONERS
Dept: 25

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
341690	FEE OTHER PRINT DUP	312	262	518	500	500		0 %
349110	IR LEGISLATIVE SERVICES							0 %
367110	MISC PRIVATE GIFTS PLEDGES	7,195	7,849					0 %
369810	MISC CASH OVER/SHORT							0 %
369900	MISC OTHER		79					0 %
	Total Revenues	7,507	8,190	518	500	500		0 %
511100	SALARIES	408,107	415,969	232,343	410,009	418,010	8,001	1 %
511200	OVERTIME		173	425				0 %
511300	TERMINATION/PAYOUT	15,374		8,542	5,000		(5,000)	(100) %
511400	OTHER SALARY	10,425	11,145	6,300	10,800		(10,800)	(100) %
512100	PAYROLL TAXES	32,071	31,370	18,359	32,153	31,978	(175)	(0) %
512200	RETIREMENT	34,810	24,177	10,560	23,763	30,183	6,420	27 %
512300	MEDICAL/DENTAL/LIFE/FBP	62,847	72,789	31,797	59,700	59,383	(317)	(0) %
512400	LI/UNEMP/OTHER BENEFITS	3,082	4,299	2,497	4,719	4,640	(79)	(1) %
523110	SUPPLIES OFFICE	1,965	2,788	814	3,500	2,700	(800)	(22) %
523120	SUPPLIES OPERATING	871	1,178	904		1,300	1,300	0 %
523190	SUPPLIES OTHER	43						0 %
523210	FUEL VEHICLES	921	697	325	700	800	100	14 %
523510	SMALL EQUIP OFFICE	262	152	293	2,200	2,200		0 %
523530	SMALL EQUIP COMP HW	65	158	229				0 %
523550	SMALL EQUIP FURNITURE		262					0 %
524110	SERVICES PROFESSIONAL	24,500	24,537	12,000	24,000	24,000		0 %
524120	SERVICES OPERATING	44						0 %
524210	COMMUNICATION POSTAGE	258	147	151	300	450	150	50 %
524220	COMMUNICATION TELEPHONE	5,221	5,497	2,256	5,400	4,100	(1,300)	(24) %
524230	COMMUNICATION INTERNET	226	228	8		900	900	0 %
524310	TRAVEL TRANSPORTATION	2,061	3,175	1,939	1,550	9,000	7,450	480 %
524320	TRAVEL MEALS	178	497	88				0 %
524330	TRAVEL LODGING	4,569	5,680	1,350				0 %
524410	ADVERTISING RECRUIT	1,475		805				0 %
524420	ADVERTISING LEGAL NOTICES							0 %
524490	ADVERTISING OTHER							0 %
524590	RENT OTHER		90					0 %
524810	REPAIR EQUIPMENT	179						0 %
524811	MAINTENANCE ANNUAL EQUIP	60	133	267	100	550	450	450 %
524890	REPAIR/MAINT OTHER				300	300		0 %
524910	DUES & MEMBERSHIPS							0 %
524920	SUBSCRIPTIONS	237	393	188	200	200		0 %
524960	TRAINING REGISTRATIONS	3,770	2,850	565	100	600	500	500 %
524990	OTHER	21			19,100	10,350	(8,750)	(45) %
	Total Expenditures	613,642	608,384	333,005	603,594	601,644	(1,950)	(0) %

DEPT: COMMISSIONERS (25)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
CHARGES FOR SERVICES	312	262	518	500	500		0 %
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,507	8,190	518	500	500		0 %
SALARIES	433,906	427,287	247,610	425,809	418,010	(7,799)	(1) %
BENEFITS	132,810	132,635	63,213	120,335	126,184	5,849	4 %
MAINTENANCE & OPERATIONS	46,926	48,462	22,182	57,450	57,450		0 %
Total Expenditures	613,642	608,384	333,005	603,594	601,644	(1,950)	(0) %

DEPT: COMMISSIONERS (25)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Bocc Admin (1111)							
CHARGES FOR SERVICES	312	262	518	500	500		0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	312	262	518	500	500		0 %
SALARIES	144,477	148,847	84,804	149,051	149,156	105	0 %
BENEFITS	56,997	46,347	25,603	51,704	51,883	179	0 %
MAINTENANCE & OPERATIONS	31,014	29,881	15,688	33,300	33,300		0 %
Total Expenditures	232,488	225,075	126,095	234,055	234,339	284	0 %
Activity: Bocc Admin (1111)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES	35,740	23,641	18,810	30,458	22,560	(7,898)	(25) %
BENEFITS	3,408	4,023	2,814	4,342	4,285	(57)	(1) %
MAINTENANCE & OPERATIONS	2,689	2,135	1,121	3,800	3,800		0 %
Total Expenditures	41,837	29,799	22,745	38,600	30,645	(7,955)	(20) %
Activity: Bocc Comm Costs (1161)							
MISCELLANEOUS & INTEREST	7,195	7,928					0 %
Total Revenues	7,195	7,928					0 %
SALARIES	253,689	254,799	143,996	246,300	246,294	(6)	(0) %
BENEFITS	72,405	82,265	34,796	64,289	70,016	5,727	8 %
MAINTENANCE & OPERATIONS	13,223	16,446	5,373	20,350	20,350		0 %
Total Expenditures	339,317	353,510	184,165	330,939	336,660	5,721	1 %

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**COMMISSIONERS**						
3	Commissioner District 3	1.00	ELECT	ELEC	78,498	13,953	92,451
4	Commissioner Car Allowance				3,600	275	3,875
5	Commissioner District 2	1.00	ELECT	ELEC	78,498	21,466	99,964
6	Commissioner Car Allowance				3,600	275	3,875
7	Commissioner District 1	1.00	ELECT	ELEC	78,498	33,772	112,270
8	Commissioner Car Allowance				3,600	275	3,875
9							
10	Executive Secretary to Commissioners	1.00	NR	11	51,372	17,328	68,700
11	Commissioners Admin. Asst.	1.00	NR	12	56,323	18,233	74,556
12	Administrative Secretary	0.80	NR	10	32,853	13,936	46,789
13	Public Defender Administrative Assistant/ Commissioners Admin	0.25	1845	C-7	8,608	2,386	10,994
14							
15	Camano Admin Position	0.60	NR	8	21,560	4,194	25,754
16	CAMANO EXTRA HELP = 201 ANNUAL HOURS				1,000	91	1,091
17		**6.65**			**418,010**	**126,184**	**544,194**

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: CORONER (27)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	69,140	114,100	114,037	(63)	(0) %
BENEFITS	32,519	40,705	24,679	44,724	48,530	3,806	8 %
MAINTENANCE & OPERATIONS	100,198	78,242	43,209	82,100	82,000	(100)	(0) %
Total Expenditures	246,582	236,764	137,028	240,924	244,567	3,643	1 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: CORONER
Dept: 27

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
336692	ST ENT AUTOPSY	17,510		12,220	20,000	20,000		0 %
369900	MISC OTHER		200					0 %
	Total Revenues	17,510	200	12,220	20,000	20,000		0 %
511100	SALARIES	111,143	116,488	68,451	114,100	114,037	(63)	(0) %
511200	OVERTIME	2,722	975	689				0 %
511400	OTHER SALARY		354					0 %
512100	PAYROLL TAXES	8,215	8,334	4,893	8,700	8,723	23	0 %
512200	RETIREMENT	2,705	3,373	2,060	3,100	3,996	896	28 %
512300	MEDICAL/DENTAL/LIFE/FBP	18,785	25,441	15,513	26,724	28,818	2,094	7 %
512400	LI/UNEMP/OTHER BENEFITS	2,814	3,557	2,213	6,200	6,993	793	12 %
523110	SUPPLIES OFFICE	2,114	1,687	882	2,000	2,000		0 %
523120	SUPPLIES OPERATING	3,901	2,585	554				0 %
523210	FUEL VEHICLES	4,453	4,212	2,455	5,000	5,000		0 %
523510	SMALL EQUIP OFFICE	361	8	47				0 %
523520	SMALL EQUIP TOOLS		1,306					0 %
523530	SMALL EQUIP COMP HW	516	1,244	229	3,000	3,000		0 %
523540	SMALL EQUIP COMP SW		318	115				0 %
523550	SMALL EQUIP FURNITURE		383					0 %
523560	SMALL EQUIP COMMUNICATION DE\		47					0 %
524110	SERVICES PROFESSIONAL	79,913	63,377	37,256	70,000	70,000		0 %
524120	SERVICES OPERATING	3,251	83	311				0 %
524210	COMMUNICATION POSTAGE	281	453	184				0 %
524220	COMMUNICATION TELEPHONE	1,523	1,338	653	1,000	1,000		0 %
524310	TRAVEL TRANSPORTATION	541	20	13	100		(100)	(100) %
524330	TRAVEL LODGING	556						0 %
524420	ADVERTISING LEGAL NOTICES							0 %
524590	RENT OTHER							0 %
524810	REPAIR EQUIPMENT	15	208					0 %
524811	MAINTENANCE ANNUAL EQUIP	908	213	10	1,000	1,000		0 %
524890	REPAIR/MAINT OTHER							0 %
524910	DUES & MEMBERSHIPS	125	250	500				0 %
524920	SUBSCRIPTIONS	965	510					0 %
524960	TRAINING REGISTRATIONS	775						0 %
524990	OTHER							0 %
	Total Expenditures	246,582	236,764	137,028	240,924	244,567	3,643	1 %

DEPT: CORONER (27)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	69,140	114,100	114,037	(63)	(0) %
BENEFITS	32,519	40,705	24,679	44,724	48,530	3,806	8 %
MAINTENANCE & OPERATIONS	100,198	78,242	43,209	82,100	82,000	(100)	(0) %
Total Expenditures	246,582	236,764	137,028	240,924	244,567	3,643	1 %

DEPT: CORONER (27)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Coroner Indigent Burial (5131)							
MAINTENANCE & OPERATIONS		250					0 %
Total Expenditures		250					0 %
Activity: Coroner Services (6321)							
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	69,140	114,100	114,037	(63)	(0) %
BENEFITS	32,519	40,705	24,679	44,724	48,530	3,806	8 %
MAINTENANCE & OPERATIONS	13,214	11,281	5,330	12,000	12,000		0 %
Total Expenditures	159,598	169,803	99,149	170,824	174,567	3,743	2 %
Activity: Death Investigations (6330)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS	86,984	66,711	37,879	70,100	70,000	(100)	(0) %
Total Expenditures	86,984	66,711	37,879	70,100	70,000	(100)	(0) %

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**CORONER**						
3	Coroner	1.00	ELECT	ELEC	70,647	28,589	99,236
4	Death Investigator	1.00	1845	C-9	43,390	19,941	63,331
5							
6		**2.00**			**114,037**	**48,530**	**162,567**

ISLAND COUNTY DISTRICT COURT
OAK HARBOR MUNICIPAL COURT
COUPEVILLE MUNICIPAL COURT
LANGLEY MUNICIPAL COURT
800 SE 8TH AVENUE
OAK HARBOR, WA 98277
360-675-5988

TO: Elaine Marlow

FROM: Maggie

DATE: July 18, 2013

RE: 2014 Budget

Our budget as submitted does not have any changes from the 2013 budget, except for the increase in estimated salary costs related to COLAs and as described below..

The Court is in the process of developing some proposals that, if approved, would have an impact on the budget. However, at this time, we do not have all of the cost figures available. We should have them available prior to budget hearings or a staff session with the Commissioners.

1. Increase the receptionist position in Probation from C-6 to C-7. This person is responsible for much more than usual reception/clerk duties and regularly handles probation officer duties such as monitoring the defendants for compliance with electronic home monitoring (EHM), Anytrax, work crew, portable breath testing (PBT) and records management.
2. Develop a position for a "Lead" Clerk in the court staff to assist with administrative and supervisory duties. This would mean a change for one person from C-7 to C-8. This would facilitate transition planning and provide coverage when the Court Administrator is unavailable.
3. Reestablish the satellite courts in Langley and Camano. We have been researching places to meet, technology needs, staffing issues w/in the Court, the Prosecutor & Public Defenders offices, and the impact on our current court schedule.
4. Develop a more efficient method of record management for closed cases i.e. scanning and storing electronically or use of a microfiche system (or something similar).
5. Purchase a camera for closed circuit video monitoring security system for the building and signs to post announcing that the premises are under surveillance video.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: District Court
SERVICE/PROGRAM:
DESCRIPTION: Courts serve as peaceful, safe places to resolve disputes both civil in nature (up to $75,000 exclusive of court costs, interest and attorney fees), and criminal misdemeanors and gross misdemeanors (up to 364 day is jail and/or a $5000 fine, and five years supervision).

2013 Accomplishments:
Continue to provide judicial services within the existing budget while transitioning to a new judge and planning to expand service in 2014.

Challenges in providing this Service/Program:
The Court Staff in particular handle a large volume of work under existing staffing levels.

2014 Proposed Service/Program Level:
Expand service to include satellite courts in Langley and Camano Island.
2014 Goals:
Hold court in Langley and Camano Island at least once each month.
Establish a position for a "lead clerk"
Create a new job description for the receptionist in Probation Department and increase from C-6 to C-7 in response to current duties.

Is the activity a core function of government? If so, is it essential or mandated? Yes, providing judicial services is a core function of government and is mandated.

If it is a core function, what would be advantages and disadvantages of outsourcing? N?A

Does it provide a broad public benefit or only serve a narrow segment? Broad, including civil disputes, traffic and non traffic infractions, criminal law violations, civil orders of protection, harassment, domestic violence and sexual assaults.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? N/A

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? Yes, it is an integral part of the criminal justice system.

How does this activity demonstrate quantifiable performance?
Measurement is more than complicated, but can be seen in crime rates, incarceration rates, fines collected etc.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)

DEPT: DISTRICT COURT (29)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT REVENUES	245,161	245,065	71,813	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	189,104	213,729	131,609	219,500	210,500	(9,000)	(4) %
FINES & PENALTIES	485,232	502,551	281,512	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	17,332	16,000	23,000	7,000	43 %
Total Revenues	940,378	985,720	502,266	919,400	982,900	63,500	6 %
SALARIES	625,712	630,139	402,576	671,191	707,002	35,811	5 %
BENEFITS	213,872	224,174	143,383	237,738	284,363	46,625	19 %
MAINTENANCE & OPERATIONS	86,362	89,135	47,503	91,010	91,010		0 %
CAPITAL							0 %
Total Expenditures	925,946	943,448	593,462	999,939	1,082,375	82,436	8 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: DISTRICT COURT
Dept: 29

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
338120	INTGVT SVC COURT COSTS	245,161	245,065	71,813	260,000	270,000	10,000	3 %
341210	FEE AUD RECORDING SVC	280						0 %
341220	FEE DIST CRT FILING SVC	41,749	67,135	41,747	56,000	65,000	9,000	16 %
341240	FEE DISPUTE RESOLUTION	11,750	11,530	6,510	12,000	12,000		0 %
341280	FEE DIST CRT OTHER FILING	1,801	1,639	823	2,000	2,000		0 %
341320	FEE DIST CRT RECORDS SVC	20,797	21,013	12,955	18,000	20,000	2,000	11 %
341330	FEE DIST CRT ADMIN	24,330	26,716	15,595	30,000	25,000	(5,000)	(16) %
341620	FEE DIST CRT PRINT DUP	522	532	319	500	500		0 %
341980	FEE VICTIM WITNESS PRG							0 %
342330	FEE ADULT PROBATION	75,761	73,757	47,489	90,000	75,000	(15,000)	(16) %
342360	FEE HSG MONTR PRISONERS	800	850	625	1,000	1,000		0 %
342400	FEE INSPECTION FEES		436					0 %
342500	FEE EMERGENCY SVC FEES							0 %
342600	FEE AMBULANCE/AID FEES	935						0 %
342900	FEE OTHER	10,379	10,121	5,546	10,000	10,000		0 %
352300	FINE CVL PROOF MV INSURANCE	4,523	4,136	1,776	4,000	4,000		0 %
352400	FINE CVL BOATING SAFETY	4,105	2,287	655	1,500	2,000	500	33 %
352900	FINE CVL OTHER PENALTIES			83				0 %
353100	FINE CVL TRAFFIC INFRACTION	290,488	309,097	177,024	250,000	309,000	59,000	23 %
353700	FINE CVL NONTRAFFIC INFRACTN	6,726	8,052	5,230	5,000	8,000	3,000	60 %
354000	FINE CVL PARKING INFRACTION	4,650	19,930	842	4,000	4,000		0 %
355200	FINE CRM DUI FINES	61,568	58,674	35,526	60,000	60,000		0 %
355800	FINE CRM OTHER TRAFFIC FINES	47,077	46,306	33,135	45,000	45,000		0 %
356900	FINE CRM OTHER NON TRAFFIC	31,178	16,400	6,743	20,000	12,000	(8,000)	(40) %
357300	FINE CRM DIST CRT COST RECOUP	188	34	23				0 %
357310	FINE CRM DIST CRT JURY DEMAND				100	100		0 %
357320	FINE CRL DIST CRT WITNESS COST				100	100		0 %
357330	FINE CRM DIST CRT PUB DEFENSE	34,702	37,523	20,463	34,000	35,000	1,000	2 %
357340	FINE CRM DIST CRT LAW ENFORCE	27	112	12	200	200		0 %
357350	FINE CRM DIST CRT INTERPRETER							0 %
361110	MISC INVESTMENT INTEREST							0 %
361190	MISC INVESTMENT SERVICE FEES							0 %
361400	MISC INTEREST ACCOUNTS REC	15,539	19,290	14,498	12,000	18,000	6,000	50 %
369810	MISC CASH OVER/SHORT	10						0 %
369900	MISC OTHER	5,332	5,085	2,834	4,000	5,000	1,000	25 %
386830	STREM CRT EMERGENCY SVC							0 %
386970	STREM CRT JUDICIAL INFO (JI							0 %
	Total Revenues	940,378	985,720	502,266	919,400	982,900	63,500	6 %
511100	SALARIES	619,920	627,499	392,668	644,191	655,002	10,811	1 %
511200	OVERTIME		1,162	1,946				0 %
511300	TERMINATION/PAYOUT	4,796	378	7,962		25,000	25,000	0 %
511400	OTHER SALARY	996	1,100		27,000	27,000		0 %
512100	PAYROLL TAXES	44,350	44,643	29,854	49,282	50,107	825	1 %
512200	RETIREMENT	37,825	43,755	27,836	46,447	60,326	13,879	29 %
512300	MEDICAL/DENTAL/LIFE/FBP	125,182	125,796	79,255	130,600	162,434	31,834	24 %
512400	LI/UNEMP/OTHER BENEFITS	6,515	9,980	6,438	11,409	11,496	87	0 %
523110	SUPPLIES OFFICE	23,015	21,760	7,997	17,835	17,835		0 %
523120	SUPPLIES OPERATING		1,947		3,000	3,000		0 %
523190	SUPPLIES OTHER	46		5				0 %
523510	SMALL EQUIP OFFICE	586	981	195	500	500		0 %
523530	SMALL EQUIP COMP HW	339	43					0 %
523550	SMALL EQUIP FURNITURE	96	57	102				0 %
524110	SERVICES PROFESSIONAL	26,025	24,407	12,137	12,000	12,000		0 %
524120	SERVICES OPERATING		55	198				0 %
524140	SERVICES CONTRACT LABOR				3,100	3,100		0 %
524210	COMMUNICATION POSTAGE	11,842	10,527	7,429	13,000	13,000		0 %
524220	COMMUNICATION TELEPHONE	5,172	5,824	2,031	5,675	5,675		0 %
524230	COMMUNICATION INTERNET		1,149	689	1,500	1,500		0 %
524310	TRAVEL TRANSPORTATION	435	683	527	700	700		0 %
524320	TRAVEL MEALS	118	310	242	200	200		0 %
524330	TRAVEL LODGING	321	323	332	350	350		0 %
524420	ADVERTISING LEGAL NOTICES							0 %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: DISTRICT COURT
Dept: 29

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524710	UTILITIES ELECTRICITY	6,202	6,053	3,618	6,000	6,000		0 %
524720	UTILITIES NATURAL GAS	2,105	1,757	959	2,500	2,500		0 %
524740	UTILITIES WATER & SEWER	5,337	5,595	2,720	6,500	6,500		0 %
524750	UTILTIES WASTE DISPOSAL		18					0 %
524790	UTILITIES OTHER							0 %
524810	REPAIR EQUIPMENT	1,842	1,309	619	1,000	1,000		0 %
524811	MAINTENANCE ANNUAL EQUIP							0 %
524890	REPAIR/MAINT OTHER							0 %
524910	DUES & MEMBERSHIPS	1,780	1,780	1,550	1,550	1,550		0 %
524920	SUBSCRIPTIONS	143	153					0 %
524930	FILING FEES AND PERMITS		154					0 %
524950	COURT COSTS	405	(1,429)		12,000	12,000		0 %
524951	JURY COSTS		4,682	5,497				0 %
524960	TRAINING REGISTRATIONS	675	820	550	1,000	1,000		0 %
524990	OTHER	(122)	177	106	2,600	2,600		0 %
546420	CAPITAL OFFICE EQUIPMENT							0 %
	Total Expenditures	925,946	943,448	593,462	999,939	1,082,375	82,436	8 %

DEPT: DISTRICT COURT (29)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	245,161	245,065	71,813	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	189,104	213,729	131,609	219,500	210,500	(9,000)	(4) %
FINES & PENALTIES	485,232	502,551	281,512	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	17,332	16,000	23,000	7,000	43 %
Total Revenues	940,378	985,720	502,266	919,400	982,900	63,500	6 %
SALARIES	625,712	630,139	402,576	671,191	707,002	35,811	5 %
BENEFITS	213,872	224,174	143,383	237,738	284,363	46,625	19 %
MAINTENANCE & OPERATIONS	86,362	89,135	47,503	91,010	91,010		0 %
CAPITAL							0 %
Total Expenditures	925,946	943,448	593,462	999,939	1,082,375	82,436	8 %

DEPT: DISTRICT COURT (29)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Dist Ct Probation (2332)							
CHARGES FOR SERVICES	60,371	53,205	33,836	70,000	55,000	(15,000)	(21) %
Total Revenues	60,371	53,205	33,836	70,000	55,000	(15,000)	(21) %
SALARIES	98,516	100,633	69,056	117,567	119,735	2,168	1 %
BENEFITS	36,188	50,900	32,768	57,047	62,693	5,646	9 %
MAINTENANCE & OPERATIONS	5,284	3,337	2,852	3,535	3,535		0 %
Total Expenditures	139,988	154,870	104,676	178,149	185,963	7,814	4 %
Activity: Distrct Court (1240)							
INTERGOVERNMENT REVENUES	245,161	245,065	71,813	260,000	270,000	10,000	3 %
CHARGES FOR SERVICES	128,733	160,524	97,773	149,500	155,500	6,000	4 %
FINES & PENALTIES	485,232	502,551	281,512	423,900	479,400	55,500	13 %
MISCELLANEOUS & INTEREST	20,881	24,375	17,332	16,000	23,000	7,000	43 %
Total Revenues	880,007	932,515	468,430	849,400	927,900	78,500	9 %
SALARIES	527,196	529,506	333,520	553,624	587,267	33,643	6 %
BENEFITS	177,684	173,274	110,615	180,691	221,670	40,979	22 %
MAINTENANCE & OPERATIONS	80,423	76,901	36,691	87,475	87,475		0 %
CAPITAL							0 %
Total Expenditures	785,303	779,681	480,826	821,790	896,412	74,622	9 %
Activity: Jury Management (1222)							
MAINTENANCE & OPERATIONS	655	8,897	7,960				0 %
Total Expenditures	655	8,897	7,960				0 %

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**DISTRICT COURT**						
3	Court Clerk-District & Mun Court	1.000	1845	C-7	33,589	15,364	48,953
4	Court Clerk-District & Municipal	1.000	1845	C-7	32,772	14,574	47,346
5	Court Clerk-District Court	1.000	1845	C-7	36,539	29,095	65,634
6	District Court Commissioner	1.000	NR	18	84,303	31,425	115,728
7	Court Administrator	1.000	NR	15	65,383	20,817	86,200
8	Court Clerk-District & Mun Court	1.000	1845	C-7	36,539	23,436	59,975
9	Court Clerk-District & Mun Court	1.000	1845	C-7	36,539	23,436	59,975
10	Court Clerk District & Mun Court	1.000	1845	C-7	30,907	22,408	53,315
11	District Court Judge	1.000	ELECT	ELEC	145,990	32,666	178,656
12	Court Clerk-District & Mun Court	1.000	1845	C-7	32,706	8,449	41,155
13	Probation Officer II	1.000	1845	C-10	47,752	17,668	65,420
14	DCP Secretary	1.000	1845	C-6	32,214	15,339	47,553
15	Probation Officer I	1.000	1845	C-8	39,769	29,686	69,455
16	Estimate for Judge Pro Tems				22,824	4,168	26,992
17							
18		**13.00**			**677,826**	**288,531**	**966,357**

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Public Works
SERVICE/PROGRAM: Emergency Management
DESCRIPTION: Prepare and plan for and where possible mitigate the potential damage from emergencies. Provide coordination, support, and infrastructure for all aspects of the emergency response community during an emergency response and recovery, including law enforcement, fire, EMS, public health, public works, volunteers, and the public.

2013 Accomplishments:
- Driftwood Way Slide
- Earthquake Symposium
- Wind & King Tide Response
- Increased HMPG from $72,000 to $149,000

Challenges in providing this Service/Program:
- It is difficult to effectively do all the elements of the emergency management cycle (prepare, mitigate, respond, and recover) with extremely limited staff

2014 Proposed Service/Program Level:
- Possibly increase staffing with grant funds available

2014 Goals:
- Work with our customers to identify how we can better serve them
- Coordinate drills with local and regional partners
- Complete multi-jurisdictional hazard mitigation plan
- MOUs with key businesses, organizations and stakeholders

Is the activity a core function of government? If so, is it essential or mandated? *Yes, it is a core function and mandated by state law.*

If it is a core function, what would be advantages and disadvantages of outsourcing? *Outsourcing basic emergency management would be very difficult and likely not meet the needs of the community in an emergency. Other larger clients would likely get the services of a consultant before Island County*

Does it provide a broad public benefit or only serve a narrow segment? *Very broad, emergency management is here to serve all the citizens of the county.*

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? *No, we work hard to complement those other serves and not duplicate work.*

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? *Yes, our charter is to provide coordination, support, and infrastructure for other services in the event of an emergency.*

How does this activity demonstrate quantifiable performance? *We document our public preparedness education and other training. Our grant administration is audited.*

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Emergency Mgt			$78,802	1		0014825110
Emergency Preparedness		$126,446				0014825610
Emergency Preparedness			$126,446			0014825610

DEPT: EMERGENCY MANAGEMENT (48)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT REVENUES	104,744	185,143	4,253	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	4,253	257,585	126,446	(131,139)	(50) %
SALARIES	31,797	50,156	25,319	43,200	44,220	1,020	2 %
BENEFITS	14,101	10,103	5,476	9,415	10,552	1,137	12 %
MAINTENANCE & OPERATIONS	100,654	165,148	101,399	265,935	131,576	(134,359)	(50) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	154,229	245,014	174,652	318,550	194,348	(124,202)	(38) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: EMERGENCY MANAGEMENT
Dept: 48

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
338310	INTGVT SVC ENVIRON CONSRV		10,588					0 %
348500	ISF FUEL SALES							0 %
369900	MISC OTHER		15					0 %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
451190	IF US DEPT HOMELAND SECURITY	104,744	174,555	4,253	252,585	126,446	(126,139)	(49) %
451360	IF US DEPT OF TRANSPORTATION							0 %
451930	IF US DEPT HEALTH HUMAN SVC				5,000		(5,000)	(100) %
471180	SG WA MILITARY DEPT							0 %
	Total Revenues	104,744	185,158	4,253	257,585	126,446	(131,139)	(50) %
511100	SALARIES	31,554	49,332	25,319	43,200	44,220	1,020	2 %
511300	TERMINATION/PAYOUT	243	824					0 %
511400	OTHER SALARY							0 %
512100	PAYROLL TAXES	2,428	3,814	1,937	3,305	3,383	78	2 %
512200	RETIREMENT	1,627	3,523	1,862	3,110	4,073	963	30 %
512300	MEDICAL/DENTAL/LIFE/FBP	9,588	1,692	1,156	2,000	2,141	141	7 %
512400	LI/UNEMP/OTHER BENEFITS	458	1,074	521	1,000	955	(45)	(4) %
523110	SUPPLIES OFFICE	1,949	993	32	800	1,600	800	100 %
523120	SUPPLIES OPERATING	2,553	54,847	10,787	77,200	500	(76,700)	(99) %
523210	FUEL VEHICLES	614	1,661	888	1,500	1,500		0 %
523510	SMALL EQUIP OFFICE		107	10,328		26,446	26,446	0 %
523520	SMALL EQUIP TOOLS	43	35,839	4,043	26,000	2,500	(23,500)	(90) %
523530	SMALL EQUIP COMP HW		3,111	37,799				0 %
523540	SMALL EQUIP COMP SW			3,364				0 %
523560	SMALL EQUIP COMMUNICATION DE\			9,444	74,185		(74,185)	(100) %
523570	SMALL EQUIP VEHICLES	3,127	5,013					0 %
524110	SERVICES PROFESSIONAL	56,989	34,608	5,768	80,200		(80,200)	(100) %
524120	SERVICES OPERATING		13,190	629				0 %
524130	SERVICES CONSULTANTS		5,000					0 %
524140	SERVICES CONTRACT LABOR			9,531		92,000	92,000	0 %
524210	COMMUNICATION POSTAGE	75			50	50		0 %
524220	COMMUNICATION TELEPHONE	4,004	3,318	1,201	3,000	3,000		0 %
524230	COMMUNICATION INTERNET							0 %
524310	TRAVEL TRANSPORTATION		113	49	1,000	250	(750)	(75) %
524320	TRAVEL MEALS	37	231	169		250	250	0 %
524330	TRAVEL LODGING	311	570	362		500	500	0 %
524410	ADVERTISING RECRUIT	2,761						0 %
524420	ADVERTISING LEGAL NOTICES				100	100		0 %
524590	RENT OTHER	200	40		200	200		0 %
524810	REPAIR EQUIPMENT				200	200		0 %
524811	MAINTENANCE ANNUAL EQUIP	856	1,041	6,705	200	600	400	200 %
524890	REPAIR/MAINT OTHER				100		(100)	(100) %
524940	PRINTING		756		1,200		(1,200)	(100) %
524960	TRAINING REGISTRATIONS	200	575	300				0 %
524990	OTHER	26,935	4,135			1,880	1,880	0 %
525200	INTERGOVT INTERLOCAL CONTRIB							0 %
546410	CAPITAL MACHINERY AND EQUIPME		19,607			8,000	8,000	0 %
546420	CAPITAL OFFICE EQUIPMENT	7,677		42,458				0 %
	Total Expenditures	154,229	245,014	174,652	318,550	194,348	(124,202)	(38) %

DEPT: EMERGENCY MANAGEMENT (48)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	104,744	185,143	4,253	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	4,253	257,585	126,446	(131,139)	(50) %
SALARIES	31,797	50,156	25,319	43,200	44,220	1,020	2 %
BENEFITS	14,101	10,103	5,476	9,415	10,552	1,137	12 %
MAINTENANCE & OPERATIONS	100,654	165,148	101,399	265,935	131,576	(134,359)	(50) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	154,229	245,014	174,652	318,550	194,348	(124,202)	(38) %

DEPT: EMERGENCY MANAGEMENT (48)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Emergency Management Adm (2511)							
INTERGOVERNMENT REVENUES		10,588					0 %
CHARGES FOR SERVICES							0 %
Total Revenues		10,588					0 %
SALARIES	26,984	43,476	25,319	43,200	44,220	1,020	2 %
BENEFITS	13,279	9,001	5,476	9,415	10,552	1,137	12 %
MAINTENANCE & OPERATIONS	2,713	14,459	2,554	8,350	13,130	4,780	57 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
Total Expenditures	42,976	66,936	33,349	60,965	67,902	6,937	11 %
Activity: Emergency Preparedness (2561)							
INTERGOVERNMENT REVENUES	104,744	174,555	4,253	257,585	126,446	(131,139)	(50) %
MISCELLANEOUS & INTEREST		15					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	104,744	174,570	4,253	257,585	126,446	(131,139)	(50) %
SALARIES	4,813	6,680					0 %
BENEFITS	822	1,102					0 %
MAINTENANCE & OPERATIONS	97,941	150,689	98,845	257,585	118,446	(139,139)	(54) %
INTERGOVERNMENT							0 %
CAPITAL	7,677	19,607	42,458		8,000	8,000	0 %
Total Expenditures	111,253	178,078	141,303	257,585	126,446	(131,139)	(50) %

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2							
3	**EMERGENCY MANAGEMENT**						
4							
5	DES Deputy Director	1.00	NR	10	44,220	10,552	54,772
6						0	0
7							
8		1.00			44,220	10,552	54,772

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Facilities
SERVICE/PROGRAM: Administration

DESCRIPTION:

- Provide leadership and guidance to Custodial and Maintenance staff.
- Responsible for managing the daily repairs, maintenance and cleaning of 29 County buildings and their respective equipment.
- Manage mandated inspections, maintenance contracts, reports and preventative work on facility equipment (elevators, fire alarm systems, backflow preventers, HVAC equipment, commercial kitchen equipment, generators, boilers and many other types of County owned facility equipment). Regularly scheduled inspections (to meet State & Local requirements) and regularly scheduled maintenance reduces liabilities.
- Take emergency calls for help related to the County buildings, such as: overflowing toilets, emergency alarms, lock/key problems, etc. Provide "around the clock" emergency coverage for alarm companies, the Jail and the Juvenile Detention Center.
- Receive all facility related help desk requests, prioritize and assign to staff.
- Purchase materials and supplies related to building maintenance. Communicate daily with vendors. Manage bidding requirements per RCWs related to the department. Prepare vouchers for payment, project management and constant review of the departmental budget.
- Manage County meeting room reservations
- Issue building keys per Island County code, to all County staff.
- Work with Property Management on building leases, repairs and inspections.
- Manage the Motor Pool fleet, including inventory, tracking maintenance & mileage of vehicles, purchase & disposal of vehicles.
- Answer incoming switchboard phone calls (half time)

2013 Accomplishments:

- Managed several major projects to completion.
- Worked to improve open communications and workflow efficiency
- Completed a motor pool comparison survey.
- Met all obligations to operate County buildings.
- Operated within the annual budget

Challenges in providing this Service/Program:
Most of our challenges are caused by money shortages or time.

Our service should be and is based on square footage maintained. When our square footage increases, so does our workload. Staff absences further increase our workload.

2014 Proposed Service/Program Level:
We can deliver the same level of service next year if our funding remains adequate. We will have the same issues next year as we had this year. If all County staff understand this and work with us, then there should be no major issues unless we have an unforeseen major failure or event that causes damage.

2014 Goals:

- Maintain our taxpayer's facilities while remaining within our operating budget
- Further upgrades to HVAC equipment with REET funding as time allows.
- Continue to look for and act on ways to reduce our energy consumption

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Is the activity a core function of government? If so, is it essential or mandated?
The services which this department provides are a necessary function so that other employees are provided an environmentally safe and sanitary work place. There are a great deal of OSHA core rules that an employer must provide for its employees. The Facilities Department ensures that the OSHA core rules are met or exceeded.

Some would say this is a mandatory function to protect the taxpayer's investment in their buildings, and reduce liability and risk. Based on surrounding counties and comparing their facility budgets by square footage, you have the lowest maintenance cost per square foot in the area.

If it is a core function, what would be advantages and disadvantages of outsourcing?
Advantages: None
Disadvantages: Prevailing wage rates must be paid to contractors. Outsourcing means higher cost to maintain buildings and equipment, less accountability in performance and increased liabilities. Outsourcing increases response times to building repairs. Contracts for 24 hour availability and specialized skills are expensive.

Does it provide a broad public benefit or only serve a narrow segment? The Facilities Department provides a broad range of health and safety benefit to County staff as well the public who visit our facilities through regular life-safety inspections and preventative maintenance on the buildings and building equipment. An even broader public benefit is the overall taxpayer investment to maintain our County buildings in a safe operating condition.

The service we provide is a benefit to all staff and the public who visit or use county property to conduct business, have meetings or visit other departments. The Facilities Department most likely provides services to the highest number of people other than Public Works (because of roads).

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? No

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? Yes, it allows them to do their job or conduct business in County buildings. The Facilities Department keeps

the County buildings in mandatory compliance with all State, Federal and Local codes necessary to operate a Public Building.

How does this activity demonstrate quantifiable performance?
Broad public benefit is realized by our continued efforts of energy reduction, reduced help desk requests, lower accidents & liability, reduced complaints about workplace sanitation, work place safety and work place environmental issues. We meet and exceed all local, state and federal inspection requirements of equipment on regulated systems.

We satisfy all manufacturer requirements for preventive maintenance on their equipment. The manufacturers are forced to honor their warranties. This has saved the County taxpayers many dollars to date because the manufacturers have had to send us replacement items free of charge based on our service logs.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Fac Admin				2		0012818300

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: **Facilities**
SERVICE/PROGRAM: **Custodial**

DESCRIPTION: Custodians provide the care, cleaning and overall general maintenance to our County buildings. Some typical job duties include floor care, removing trash & recyclables from office areas, cleaning restrooms, making minor repairs, changing light bulbs and securing doors and windows.

2013 Accomplishments:

- In-depth cleaning scheduled when all custodial staff at work, as time allowed.
- Continued recycle program, reducing trash to the landfill from County buildings
- Maintained County buildings in a clean, safe and secure condition

Challenges in providing this Service/Program:

- Not enough staff for the square footage cleaned on a daily basis

2014 Proposed Service/Program Level:

- Custodial coverage is an ongoing concern. There is not enough time or enough staff to keep up. This is discouraging, as we want to do a better job, but limited custodial staff prevents us from doing so.
- If additional funds are available, another .5 custodial position or an on-call custodial position should be considered to bring us closer to previous staffing levels, prior to budget cuts. The payroll cost to hire a .5 custodial position would be $20,000/year.

2014 Goals:

- Find ways to increase effectiveness and provide additional coverage with increased staffing.

Is the activity a core function of government? If so, is it essential or mandated?
This service is a core function of Government for owned and operated buildings. Some custodial duties fall under essential and others fall under mandated.

If it is a core function, what would be advantages and disadvantages of outsourcing?
Disadvantage: Overall, the cost would be higher than in-house. Many offices or departments will not allow contractors to work unattended in their areas, due to legal matters, HIPPA rules and privacy issues.

Does it provide a broad public benefit or only serve a narrow segment?
This service provides a broad health and safety benefit to both staff and visitors to Island County buildings.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? No other department offers this service to County buildings.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
This service is essential to all other departments and users of Island County buildings.

How does this activity demonstrate quantifiable performance?
When there are minimal or no complaints regarding building cleanliness.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Custodial				5.63		0012818310 0012818312 0012818313

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: **Facilities**
SERVICE/PROGRAM: **Maintenance Techs**

DESCRIPTION:
Maintenance of County facilities involves all maintenance & repair related to a building structure and its components. Typical maintenance and repair items include: plumbing, electrical, mechanical, pneumatics, carpentry, life-safety and preventative maintenance.

Maintenance Techs provide maintenance for:

- Twenty-nine County buildings which include:
  - Two 24 hour facilities (Jail and Juvenile Detention Center)
  - Two animal shelters
  - Seven buildings managed by GSA/Property Management

- Approximately 200,000 square foot of facilities

Maintenance techs provide all types of maintenance to:

- ✓ Numerous heat pumps, boilers, circ pumps, exhaust fans and air handling units
- ✓ A 50 ton chiller and commercial water softeners
- ✓ Several emergency back-up generators, over 100kw in size
- ✓ Commercial kitchen and laundry equipment
- ✓ Security & fire systems
- ✓ Numerous other mechanical equipment related to the facilities

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2013 Accomplishments:

- Installed new furnace in District Court attic
- Installed new AC compressor at District Court
- Repaired leaking roof and replaced ceiling insulation at Camano Multi-Purpose Center
- Swapped faulty circuit breaker for main power supply to the Jail
- Fairgrounds repair to water piping under asphalt
- Repaired electricity transfer switch to Jail/Annex generator
- Upgraded Jail chiller controls to extend equipment life and conserve energy
- Re-worked other out-dated pieces of infrastructure in the Jail to meet current code
- Worked with State inspectors for systems they cover, such as: elevators, fresh air, fire alarm systems, extinguishers and back flow preventers.

Challenges in providing this Service/Program:

- Several major systems are in need of modernizing or replacement, with limited funds.
- Called off jobs to work on something else
- Motor Pool items that we do not have the time, facilities or funding to complete.

2014 Proposed Service/Program Level:

- We are seeing more and more Help Desk requests for office moves and help in moving boxes which causes us to get behind on our daily preventative and predictive maintenance tasks. We are getting by with our current dedicated staff ... but at a cost of burn out. Our work load is based largely on square footage. According to national square footage standards we are below staffing levels in both the custodial and maintenance tech divisions. Facing these facts, we will continue to review how we can do things better and more efficiently.
- Heating fuel costs momentarily stabilized over the last month, but on the rise again. The cost of diesel fuel has at a minimum remained at least 50 cents more per gallon for the past 12 months than in prior years. As such, we are requesting an additional $5,000 for "building fuel" to better reflect our current heating fuel needs.
- Electricity rates increased in 2012 and Puget Sound Energy is once again raising the rates in 2013 by 1.9%. An additional $4,000 is necessary to cover the rate increase.

2014 Goals:

- Further reductions in energy consumption.
- Continue with our preventive maintenance program to best of our ability regardless of the limitations in the Spiceworks Help Desk program
- Further upgrades to out-dated systems to improve efficiencies and safety, while reducing liabilities to the County.

Is the activity a core function of government? If so, is it essential or mandated?
This is a core function of government. As a building owner, it is both essential and mandated.

If it is a core function, what would be advantages and disadvantages of outsourcing?
This would be difficult to outsource, as complete control and availability of the staff is necessary at a moment's notice, to get things done in time. Paying a contractor prevailing wages would increase maintenance costs.

Does it provide a broad public benefit or only serve a narrow segment?
A broad public benefit is provided by protecting all taxpayer's investments in County buildings.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? This service does not duplicate any other department's services.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
This is a vital service to all departments and all visitors to Island County buildings to conduct business in a safe environment.

How does this activity demonstrate quantifiable performance? Reduced call outs after hours, reduced mechanical failures, reduced energy consumption, reduced help desk requests and reduced risk/liabilities, immediate response to building emergencies.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Maintenance				3		0012818320 0012818322 0012818323

IslandCounty Facilities

6 Year Improvement Plan

6/10/2013

REET 1 Funds	Location	Cat	Code	Estimated Cost (K)	Carry Over & Funded	Proposed Fund	2014	2015	2016	2017	2018	2019	FUTURE	Comments
DEFERRED MAINTENANCE														
Condenser replacement	L & J Center	DM		60		REET							x	Install new & replace old
Carpet	L & J Center	DM		100		REET				40	30	30	x	
Water Softener	L & J Center	DM		20		REET			20					Install new water softener
Cameras	Jail / L&J	S		40		REET		10		10		20	x	Install new & replace old
Cooling Tower	Jail	DM		30		REET							x	
Emergency Generator Upgrade	Jail	DM		150		REET	150							Upgrade runs & replace gen set
Elevator	Jail	DM		150		REET		150						Upgrade to digital - hookup to DDC
Interior Rehabilitation	Jail	DM		55		REET	10	10		10		10	x	Repaint
HVAC - Heating & Cooling	Jail	DM		100		REET							x	Upgrade to heating/Cooling System
HVAC - Exhaust Fans	Jail	DM		10		REET	10							Replace misc exhaust fans (dryer, etc.)
HVAC - Flat Plate install	Jail	DM		50		REET							x	Flat plate install on HVAC system
Doors	Jail	S		30		REET		10	20					Replace certain doors
Inline Sewer Grinder	Jail	DM		40		REET					40			
Cell Tables & Seats	Jail	DM		20		REET			20					
Water Meter Separation	Jail/Annex/JDC	DM		100		REET							x	Install propietary water meters for Annex/Jail/JDC
Generator Upgrades	Admin/L&J/Annex	MS		100		REET							x	
Keyless Entry - Card System	Admin/Annex/JDC	DM		60		REET	20	20	20				x	install new doors in bldgs & runs to Simplex server
Blower Wheel Replacement	Admin Bldg	DM		10		REET		10						
Stucco	Admin Bldg	DM		15		REET						15	x	
Interior Rehabilitation	Dist. Court	DM		30		REET			30					Repaint Courtrooms
Carpet	Dist. Court	DM		30		REET			30					Replace Carpet
V w Replacement	Dist. Court	DM		15		REET					15			
M oor - ADA upgrade	Dist. Court	DM		20		REET			20					Main door - ADA upgrade
Replace Flooring	Precincts	DM		40		REET				40			x	
New Roof	Precincts	DM		60		REET							x	
Walkway Upgrades	Coupeville Campus	DM		60		REET							x	Exterior walkway improvements
Misc upgrades	CASA	DM		40		REET							x	
Heating/Cooling upgrades	Four Springs	DM		50		REET							x	
HVAC - Heating & Cooling	Evidence Bldg	DM		40		REET							x	Install HVAC system
LED lighting upgrades	Misc lighting	DM		10		REET	10							
Miscellaneous	Misc	DM				REET	40	20	80					
TOTAL				1480			240	230	240	100	85	75		

REET 2 Funds PARKING LOTS	Location	Code	Estimated Cost (K)	Proposed Fund	2014	2015	2016	2017	2018	2019	FUTURE	Comments
Law & Justice Center	Coupeville			REET 2				3,000				
Annex / Jail	Coupeville			REET 2			3,000					
Administration Building	Coupeville			REET 2						3,000		
Juvenile Detention Center	Coupeville			REET 2				3,000				
Nursing Services	Coupeville			REET 2						3,000		
Out Buildings (Haller Street)	Coupeville			REET 2			3,000					
Compass Metal Health	Coupeville			REET 2		4,000						
Rake Station	Coupeville			REET 2				2,000				
WAIF Animal Shelter	Coupeville			REET 2				2,000				
Sheriff Storage / Old Jail	Coupeville			REET 2					2,000			
South Whidbey Family Resource Center	South Whidbey			REET 2		3,000						
South Precinct (ICSO)	South Whidbey			REET 2			2,000					
District Court	Oak Harbor			REET 2		2,000						
North Whidbey Familiy Resource Center	Oak Harbor			REET 2				3,000				
North Precinct (ICSO)	Oak Harbor			REET 2			2,000					
Camano Annex	Camano			REET 2	4,000							
Camano Multi Purpose Center	Camano			REET 2	1,000							
Camano Health Care Center (FRC)	Camano			REET 2	3,000		3,000					
East Precinct (ICSO)	Camano			REET 2	2,000	2,000						
CASA Animal Shelter	Camano			REET 2	3,000	2,000						
Four Springs	Camano			REET 2					5,000			
Other	Misc			REET 2	2,000	2,000	2,000					
TOTAL					15,000	15,000	15,000	13,000	7,000			

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: FACILITIES & MAINTENANCE (28)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
CHARGES FOR SERVICES	73,227	74,397	44,176	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	73,227	74,464	44,176	44,000	75,720	31,720	72 %
SALARIES	396,946	409,355	220,801	419,750	406,157	(13,593)	(3) %
BENEFITS	160,713	192,427	115,150	211,345	220,621	9,276	4 %
MAINTENANCE & OPERATIONS	395,341	453,960	258,998	419,150	428,150	9,000	2 %
CAPITAL	19,083			195,000	240,000	45,000	23 %
Total Expenditures	972,083	1,055,742	594,949	1,245,245	1,294,928	49,683	3 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: FACILITIES & MAINTENANCE
Dept: 28

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
349180	IR CENTRAL SERVICES	73,227	68,197	44,176	44,000	75,720	31,720	72 %
349190	IR GENERAL GOVT SVC		6,200					0 %
369900	MISC OTHER		67					0 %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
	Total Revenues	73,227	74,464	44,176	44,000	75,720	31,720	72 %
511100	SALARIES	395,891	408,179	220,459	419,750	406,157	(13,593)	(3) %
511200	OVERTIME	807	376	342				0 %
511300	TERMINATION/PAYOUT							0 %
511400	OTHER SALARY	248	800					0 %
512100	PAYROLL TAXES	29,615	30,126	16,548	32,132	31,071	(1,061)	(3) %
512200	RETIREMENT	24,983	29,191	16,496	30,281	37,407	7,126	23 %
512300	MEDICAL/DENTAL/LIFE/FBP	84,911	106,494	66,450	116,100	116,970	870	0 %
512400	LI/UNEMP/OTHER BENEFITS	21,204	26,616	15,656	32,832	35,173	2,341	7 %
523110	SUPPLIES OFFICE	1,933	1,786	1,257	3,000	3,000		0 %
523120	SUPPLIES OPERATING	55,504	60,392	42,966	59,000	59,000		0 %
523210	FUEL VEHICLES	4,244	4,070	1,355	2,000	2,000		0 %
523220	FUEL BLDGS	31,291	42,411	22,396	38,000	43,000	5,000	13 %
523230	FUEL EQUIP	246						0 %
523510	SMALL EQUIP OFFICE	8,472	152		600	600		0 %
523520	SMALL EQUIP TOOLS	4,205	1,183	5,593	6,000	6,000		0 %
523530	SMALL EQUIP COMP HW	1,842	1,162	51				0 %
523540	SMALL EQUIP COMP SW	159	104	352				0 %
523550	SMALL EQUIP FURNITURE	458	1,047	437				0 %
523560	SMALL EQUIP COMMUNICATION DE\		14					0 %
524110	SERVICES PROFESSIONAL	683	105					0 %
524120	SERVICES OPERATING	3,517	17,507	5,471	6,000	6,000		0 %
524140	SERVICES CONTRACT LABOR	2,490						0 %
524210	COMMUNICATION POSTAGE	109	35		100	100		0 %
524220	COMMUNICATION TELEPHONE	7,744	7,671	4,416	7,900	7,900		0 %
524320	TRAVEL MEALS		188					0 %
524330	TRAVEL LODGING		1,268		750	750		0 %
524410	ADVERTISING RECRUIT				500	500		0 %
524540	RENT OPERATING	71	941	168				0 %
524590	RENT OTHER				600	600		0 %
524710	UTILITIES ELECTRICITY	200,698	208,834	128,275	206,700	210,700	4,000	1 %
524740	UTILITIES WATER & SEWER	28,460	30,166	13,734	35,000	35,000		0 %
524750	UTILTIES WASTE DISPOSAL	5,924	5,705	2,972	6,600	6,600		0 %
524810	REPAIR EQUIPMENT	6,194	21,191	14,400	5,500	5,500		0 %
524811	MAINTENANCE ANNUAL EQUIP	21,789	24,697	14,050	30,000	30,000		0 %
524820	REPAIR/MAINT FACILTIES	8,212	19,540	434	10,400	10,400		0 %
524890	REPAIR/MAINT OTHER	352			500	500		0 %
524930	FILING FEES AND PERMITS			671				0 %
524960	TRAINING REGISTRATIONS		3,791					0 %
524990	OTHER	744						0 %
546120	CAPITAL LAND SITE IMPROVEMENT\							0 %
546210	CAPITAL BUILDINGS				195,000	240,000	45,000	23 %
546420	CAPITAL OFFICE EQUIPMENT	19,083						0 %
	Total Expenditures	972,083	1,055,742	594,949	1,245,245	1,294,928	49,683	3 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept: Facilities & Maintenance (28)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	73,227	74,397	44,176	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	73,227	74,464	44,176	44,000	75,720	31,720	72 %
SALARIES	396,946	409,355	220,801	419,750	406,157	(13,593)	(3) %
BENEFITS	160,713	192,427	115,150	211,345	220,621	9,276	4 %
MAINTENANCE & OPERATIONS	376,407	405,177	233,478	419,150	428,150	9,000	2 %
CAPITAL							0 %
Total Expenditures	934,066	1,006,959	569,429	1,050,245	1,054,928	4,683	0 %
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 %

Island County
DEPARTMENT ACTIVITY SUMMARY
07/31/2013

DEPT: FACILITIES & MAINTENANCE (28)
FUND: CURRENT EXPENSE (001)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Facilities Admin (1830)							
CHARGES FOR SERVICES	73,227	74,397	44,176	44,000	75,720	31,720	72 %
MISCELLANEOUS & INTEREST		67					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	73,227	74,464	44,176	44,000	75,720	31,720	72 %
SALARIES	148,567	102,816	41,700	113,034	114,569	1,535	1 %
BENEFITS	63,535	41,701	22,553	47,630	52,589	4,959	10 %
MAINTENANCE & OPERATIONS	6,457	3,783	1,705	9,150	9,150		0 %
Total Expenditures	218,559	148,300	65,958	169,814	176,308	6,494	3 %
Activity: Facilities Custodial (1831)							
SALARIES	164,337	185,392	107,857	184,784	169,656	(15,128)	(8) %
BENEFITS	57,299	81,273	48,008	86,000	82,629	(3,371)	(3) %
MAINTENANCE & OPERATIONS	36,269	43,262	25,338	34,600	34,600		0 %
Total Expenditures	257,905	309,927	181,203	305,384	286,885	(18,499)	(6) %
Activity: Facilities Maintenance (1832)							
SALARIES	84,042	121,147	71,244	121,932	121,932		0 %
BENEFITS	39,879	69,453	44,589	77,715	85,403	7,688	9 %
MAINTENANCE & OPERATIONS	350,125	406,826	231,955	375,400	384,400	9,000	2 %
CAPITAL							0 %
Total Expenditures	474,046	597,426	347,788	575,047	591,735	16,688	2 %
Activity: Facilities Capital (1833)							
MAINTENANCE & OPERATIONS	2,490	89					0 %
CAPITAL	19,083			195,000	240,000	45,000	23 %
Total Expenditures	21,573	89		195,000	240,000	45,000	23 %

2014 Payroll Estimates

	D	E	F	G	T	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**FACILITIES & MAINTENANCE**						
3	**Administration**						
4	Facilities Dept Head	1.00	APPOIN	E-24	70,313	36,233	106,546
5	Office Manager	1.00	1845	C-9	44,256	16,356	60,612
6							
7	**Custodial**						
8	Custodian - Working Supervisor	1.00	1845	C-8	36,219	26,308	62,527
9	Night Custodian	0.50	1845	C-6	15,360	4,455	19,815
10	Night Custodian	0.50	1845	C-6	15,744	4,524	20,268
11	Night Custodian	1.00	1845	C-6	32,496	11,268	43,764
12	Night Custodian	1.00	1845	C-6	34,260	17,703	51,963
13	Night Custodian	1.00	1845	C-6	32,442	25,544	57,986
14	Custodian-Camano	0.63	1845	C-6	19,356	5,600	24,956
15							
16	**Maintenance**						
17	Maintenance Tech	1.00	1845	C-10	43,044	26,789	69,833
18	Maintenance Tech	1.00	1845	C-10	43,044	26,789	69,833
19	Maintenance Tech	1.00	1845	C-8	35,844	31,825	67,669
20							
21							
22		**10.63**			**422,378**	**233,394**	**655,772**

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: GSA
SERVICE/PROGRAM: Animal Control
DESCRIPTION: Oversees dog licensing and control throughout unincorporated Island County, whose purpose is to prevent injury to persons, animals and property, provide revenue for dog control enforcement and to provide for the humane treatment of dogs.

2013 Accomplishments:

- **Set up an effective filing system**

Challenges in providing this Service/Program:

- **No responses for Camano Animal Control Requests for Proposals**

2014 Proposed Service/Program Level:

- **Maintain 2013 levels of service**

2014 Goals:

- **Increase revenue stream**

Is the activity a core function of government? If so, is it essential or mandated? **Mandated**

If it is a core function, what would be advantages and disadvantages of outsourcing?

Does it provide a broad public benefit or only serve a narrow segment? **Broad public benefit**

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **No. The county currently contracts with non-profit organizations for shelter care.**

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? **Yes**

How does this activity demonstrate quantifiable performance? **Increased animal control resulting in a greater level of public safety and the humane treatment of animals.**

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	GSA
SERVICE/PROGRAM:	Board of Equalization (BOE)
DESCRIPTION:	Administration/Management of Appeal Board Function for Taxpayer Appeals of Property Assessed Value

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2013 Accomplishments:

- Transition to PACS (Assessor's database program) allowing total electronic file sharing
- BOE Audit by Washington State Department of Revenue
- Develop BOE new member training
- Scheduled to complete majority of hearings by December resulting in fewer supplements

Challenges in providing this Service/Program:

- Retaining BOE members

2014 Proposed Service/Program Level:

- Same

2014 Goals:

- Continue to ensure BOE appeal hearings are completed prior to Assessor setting the Tax Rolls

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Is the activity a core function of government? **Yes** If so, is it essential or **mandated**?
If it is a core function, what would be advantages and disadvantages of outsourcing?
Outsourcing this function is not allowed by RCW.
Does it provide a broad public benefit or only serve a narrow segment? **The right to appeal a determination of assessed value is a "due process right" that is at the core of our taxation system.**
Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **No.**
Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
Yes. The Treasurer depends on completing outstanding appeals as expeditiously as possible to set the Tax Rolls and collect revenues without exposing the county to interest penalties allowed by law.
How does this activity demonstrate quantifiable performance? **Yes. We track appeal volume.**

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: GSA
SERVICE/PROGRAM: Conservation Futures Fund (CFF)
DESCRIPTION: Management of the Award Selection Process and Administration of Past Awards from the fund. Staff assistance to the TAG, CAB, and Applicants and Award Recipients, as designated by ICC.

2013 Accomplishments:

- Completed 2012 Application Cycle
- Completed RCO grant for 2010 Henry Hollow acquisition
- Revised CFF grant contract to include Deed of Right to additionally protect CFF acquisitions

Challenges in providing this Service/Program:

- Decreasing other grant programs result in an increase in applicants for these funds

2014 Proposed Service/Program Level:

- Same

2014 Goals:

- Review ICC Chapter 3.22 for possible program revisions

Is the activity a core function of government? **No.** If so, is it essential or mandated?
If it is a core function, what would be advantages and disadvantages of outsourcing?
Does it provide a broad public benefit or only serve a narrow segment? **The protection of open space benefits the entire community.**
Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **All of the above are the applicants for this granting source fund.**
Is this activity essential to other agencies, programs, non-profits, or other private initiatives? **With funding for conservation projects hard to find, many more agencies and programs are looking to the CFF for funding. Our own Parks Program is an applicant for M&O funds.**
How does this activity demonstrate quantifiable performance? **Total dollars levied versus total dollars granted.**

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
				0.10		

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	GSA
SERVICE/PROGRAM:	Public Defense (PD)
DESCRIPTION:	Administration of the County's Public Defense funding and responsibility

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2013 Accomplishments:

- Request for Proposals for Primary Public Defender Contract
- Major case Lambert pro se

Challenges in providing this Service/Program:

- Ongoing major cases

2014 Proposed Service/Program Level:

- Same

2014 Goals:

- Maintain eligibility for state funding.

Is the activity a core function of government? **Yes.** If so, is it essential or **mandated**?
If it is a core function, what would be advantages and disadvantages of outsourcing? **Not allowed by court rule to outsource administration.**
Does it provide a **broad public benefit** or only serve a narrow segment?
Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **No.**
Is this activity essential to other agencies, programs, non-profits, or other private initiatives? **Yes.**
How does this activity demonstrate quantifiable performance? **Caseload statistics and total dollars spent.**

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: GSA
SERVICE/PROGRAM: Property Management
DESCRIPTION: Property Acquisitions and Sales other than for Right of Way or Tax Title Properties. Central Processing Point for Leased Property.

2013 Accomplishments:
- 7 Leased properties managed

Challenges in providing this Service/Program:
- We establish rents for our properties by using costs. This draws down the reserve funds and defers savings for aging buildings.

2014 Proposed Service/Program Level:
- Same

2014 Goals:
- Get Board and Tenant approval to increase rents to rebuild reserves.

Is the activity a core function of government? **Yes.** If so, is it **essential** or mandated?
If it is a core function, what would be advantages and disadvantages of outsourcing? **The standard outsourcing of this function would be to contract with a Real Estate Licensee. Based on commissions and property management fees, the cost would be significantly greater.**
Does it provide a **broad public benefit** or only serve a narrow segment? **The role of County Government to be the holders and managers of real property for the overall citizens benefits the broad public.**
Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **The above listed entities do the same function but do not represent the County's interest.**
Is this activity essential to other agencies, programs, non-profits, or other private initiatives? **Yes. When those entities are involved in land transfers or leases with us.**
How does this activity demonstrate quantifiable performance? **Whether a property is leased, purchased or sold does not afford an opportunity to have a quantifiable performance measure**.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES				9,574	11,515	1,941	20 %
PROPERTY, SALES & OTHER TAXES	663,723	672,591	379,216	675,000	682,000	7,000	1 %
LICENSES & PERMITS	20,694	29,823	27,104	37,625	16,000	(21,625)	(57) %
INTERGOVERNMENT REVENUES	548,962	1,430,767	584,228	64,782	56,850	(7,932)	(12) %
CHARGES FOR SERVICES	117,380	37,604	16,079	32,875	34,100	1,225	3 %
FINES & PENALTIES	3,995	500	895	4,000	1,000	(3,000)	(75) %
MISCELLANEOUS & INTEREST	1,109,186	1,073,227	783,177	1,056,899	1,066,774	9,875	0 %
TRANSFERS & OTHER SOURCES	67,070	179,979	221,816	223,500	375,000	151,500	67 %
Total Revenues	2,531,010	3,424,491	2,012,515	2,104,255	2,243,239	138,984	6 %
SALARIES	241,217	136,824	86,540	162,585	159,303	(3,282)	(2) %
BENEFITS	59,493	40,775	18,234	62,999	48,799	(14,200)	(22) %
MAINTENANCE & OPERATIONS	2,059,422	2,316,047	706,615	1,895,286	1,854,998	(40,288)	(2) %
INTERGOVERNMENT	63,049	10,940	410,432	38,894	11,175	(27,719)	(71) %
CAPITAL	394,486	2,194,287	228,076	689,486	886,083	196,597	28 %
INTERDEPT & TRANSFERS	112,042	83,618	48,374	89,316	112,545	23,229	26 %
DEBT SERVICE	254,529	256,454	43,059	262,750	254,416	(8,333)	(3) %
OTHER							0 %
Total Expenditures	3,184,238	5,038,945	1,541,330	3,201,316	3,327,319	126,003	3 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: GENERAL SERVICES ADMIN
Dept: 54

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE				9,574	11,515	1,941	20 %
311001	TAX PROPERTY CURRENT	643,344	647,103	360,132	725,000	732,000	7,000	0 %
311002	TAX PROPERTY DELINQUENT	20,379	23,250	18,446				0 %
311003	TAX PROPERTY COMPENSATING		2,084	638				0 %
311004	TAX PROPERTY UNCOLLECTIBLE				(50,000)	(50,000)		0 %
317200	TAX EXCISE LEASEHOLD		154					0 %
322230	LICENSE ANIMALS	1,054	13,803	14,664	19,625	16,000	(3,625)	(18) %
322290	PERMIT OTHER	19,640	16,020	12,440	18,000		(18,000)	(100) %
335021	ST SH REV DNR TIMBER TR 2	75	831	226		850	850	0 %
336018	ST ENT PUBLIC DEFFENSE SERVICE							0 %
336211	ST ENT FAIR FUND	37,522	32,901					0 %
338120	INTGVT SVC COURT COSTS	29,077	82,237		52,582	56,000	3,418	6 %
338220	INTGVT SVC FIRE CONTROL	15,374	9,153	23,089	12,200		(12,200)	(100) %
341470	FEE RISK MANAGEMENT		5					0 %
341690	FEE OTHER PRINT DUP			112				0 %
343700	FEE GARBAGE/SOLID WASTE	197	140					0 %
343930	FEE ANIMAL CNTRL SHELTER	29,053	17,866	8,368	18,875	18,500	(375)	(1) %
347400	FEE EVENT ADMISSIONS	83,492	2,113					0 %
347500	FEE EXHIBIT ADMISSIONS	207						0 %
347600	FEE PROGRAM FEES	335						0 %
347900	FEE OTHER FEES	2,895	2,360					0 %
349190	IR GENERAL GOVT SVC	1,201	11,120	7,599	14,000	15,600	1,600	11 %
349690	IR OTHER HEALTH SVC		4,000					0 %
357200	FINE CRM SUP CRT COST RECOUP		25					0 %
357230	FINE CRM SUP CRT PUB DEFENSE	3,995	475	895	4,000	1,000	(3,000)	(75) %
361190	MISC INVESTMENT SERVICE FEES							0 %
361400	MISC INTEREST ACCOUNTS REC	25,017	22,080	9,394	18,800	15,336	(3,464)	(18) %
362100	MISC EQP VEH RENT (SHORT TERM'	600	335					0 %
362400	MISC RENT (ST)	16,266	14,296	2,615	3,500	3,900	400	11 %
362410	MISC CAMPING (ST)	8,959	3,145					0 %
362500	MISC LEASE (LT)	73,429	73,205	36,453	62,250	70,785	8,535	13 %
362800	MISC CONCESSION PROCEEDS	60,319	20,236					0 %
362900	MISC OTHER CHARGES	2,525	375					0 %
365500	MISC ISF INTER SPACE (LT)	40,296	39,874	22,647	42,449	34,185	(8,264)	(19) %
365800	MISC ISF INTER INSURANCE	859,879	896,831	708,109	843,600	852,268	8,668	1 %
366200	MISC IR RENTS							0 %
367110	MISC PRIVATE GIFTS PLEDGES	20,114						0 %
369810	MISC CASH OVER/SHORT							0 %
369900	MISC OTHER	1,782	2,444	3,959				0 %
386000	AGENCY TYPE DEPOSITS		406					0 %
389000	OTHER NONREVENUES				86,300	90,300	4,000	4 %
391700	OTH FIN SRC GVT FND OTH NOTES							0 %
395100	OTH FIN PROCEEDS CAP ASSETS	400	2,924					0 %
395200	OTH FIN LOSS/IMP CAPITAL INS	1,181	6,333					0 %
395700	OTH FIN COSTS DISPOSAL CAP							0 %
395900	OTH FIN NBV ASSETS PROP	(2,000)						0 %
397000	OTH FIN TRANSFERS IN							0 %
397701	TRANSFERS IN BUDGET ALLOCATE[							0 %
397702	TRANSFERS IN OPERATING	37,500	37,500	43,500	43,500	60,000	16,500	37 %
397703	TRANSFERS IN REIMBURSE CAP/INF	29,989	133,222	176,583	180,000	315,000	135,000	75 %
398000	OTH FIN INSURANCE RECOVERIES			1,733				0 %
451190	IF US DEPT HOMELAND SECURITY							0 %
451210	IF US DEPT AGRICULTURE		736,000	49,990				0 %
471000	SG WA							0 %
471180	SG WA MILITARY DEPT							0 %
471210	SG WA DEPT AGRICULTURE							0 %
471270	SG WA REC CONSERV OFFICE	393,394	458,314	510,923				0 %
471321	SG NORTHWEST CLEAN AIR AGENC		21,625					0 %
471420	SG WA DEPT COMM TRADE ECO DE'							0 %
471490	SG WA DEPT HEALTH							0 %
471930	SG WA DEPT SOCIAL HEALTH SVC	73,520	89,706					0 %
	Total Revenues	2,531,010	3,424,491	2,012,515	2,104,255	2,243,239	138,984	6 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: GENERAL SERVICES ADMIN
Dept: 54

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
508000	ACCUM OF ENDING FUND BALANCE							0 %
511100	SALARIES	239,419	136,368	65,017	162,585	159,303	(3,282)	(2) %
511200	OVERTIME		356	463				0 %
511300	TERMINATION/PAYOUT			21,045				0 %
511400	OTHER SALARY	1,798	100	15				0 %
512100	PAYROLL TAXES	11,846	9,167	6,427	12,413	12,113	(300)	(2) %
512200	RETIREMENT	9,927	8,498	4,588	11,072	13,660	2,588	23 %
512300	MEDICAL/DENTAL/LIFE/FBP	26,300	16,447	5,639	35,763	19,462	(16,301)	(45) %
512400	LI/UNEMP/OTHER BENEFITS	11,420	6,663	1,580	3,751	3,564	(187)	(4) %
523110	SUPPLIES OFFICE	4,798	3,703	1,102	3,450	2,900	(550)	(15) %
523120	SUPPLIES OPERATING	14,991	1,290		1,000	1,000		0 %
523190	SUPPLIES OTHER	3,378	167					0 %
523210	FUEL VEHICLES	848	762	(167)		500	500	0 %
523220	FUEL BLDGS	7,157	5,806	4,540	6,800	5,575	(1,225)	(18) %
523230	FUEL EQUIP	5,079	89					0 %
523510	SMALL EQUIP OFFICE	364	746	5,913	2,300	6,000	3,700	160 %
523520	SMALL EQUIP TOOLS	80						0 %
523530	SMALL EQUIP COMP HW	650	264	45	100	100		0 %
523540	SMALL EQUIP COMP SW	550	608					0 %
523550	SMALL EQUIP FURNITURE							0 %
523560	SMALL EQUIP COMMUNICATION DE\		43					0 %
523570	SMALL EQUIP VEHICLES	203	4,018	812				0 %
524110	SERVICES PROFESSIONAL	823,607	1,261,637	536,856	1,051,977	1,016,976	(35,001)	(3) %
524120	SERVICES OPERATING	74,196	74,373	51,335	73,707	74,007	300	0 %
524130	SERVICES CONSULTANTS							0 %
524140	SERVICES CONTRACT LABOR	500						0 %
524210	COMMUNICATION POSTAGE	1,145	937	150	450	850	400	88 %
524220	COMMUNICATION TELEPHONE	1,888	1,109	134	2,000	250	(1,750)	(87) %
524230	COMMUNICATION INTERNET	774	266					0 %
524310	TRAVEL TRANSPORTATION	538	462	264	1,400	1,400		0 %
524320	TRAVEL MEALS	398	67	140		100	100	0 %
524330	TRAVEL LODGING	3,573	535	364		200	200	0 %
524410	ADVERTISING RECRUIT			1,909				0 %
524420	ADVERTISING LEGAL NOTICES	977	910	1,435	950	1,550	600	63 %
524490	ADVERTISING OTHER	3,087	65					0 %
524520	RENT FACILITIES	35,805	46,310	28,472	50,300	52,500	2,200	4 %
524540	RENT OPERATING	8,839	141					0 %
524590	RENT OTHER	40			100		(100)	(100) %
524610	INSURANCE BONDS	8,200	5,476	2,586	7,000	7,000		0 %
524620	INSURANCE LIABILITY	450,350	448,462		493,620	460,000	(33,620)	(6) %
524630	INSURANCE PROPERTY	89,950	92,877		104,000	95,000	(9,000)	(8) %
524690	INS OTHER	5,639	3,335	4,399	6,000	6,000		0 %
524710	UTILITIES ELECTRICITY	18,570	12,050	3,038	3,525	7,825	4,300	121 %
524720	UTILITIES NATURAL GAS	3,926	2,445	1,093	1,500	2,760	1,260	84 %
524740	UTILITIES WATER & SEWER	22,411	12,915	8,152	7,500	16,820	9,320	124 %
524750	UTILTIES WASTE DISPOSAL	7,402	5,176	1,590	1,000	4,035	3,035	303 %
524790	UTILITIES OTHER	(855)			14,957		(14,957)	(100) %
524810	REPAIR EQUIPMENT	27,653	28,498	30,067	43,500	60,000	16,500	37 %
524811	MAINTENANCE ANNUAL EQUIP	1,979	1,610					0 %
524820	REPAIR/MAINT FACILTIES	7,821	2,529					0 %
524890	REPAIR/MAINT OTHER	9,645	1,386	1,277	10,950	12,550	1,600	14 %
524910	DUES & MEMBERSHIPS	850	635					0 %
524920	SUBSCRIPTIONS	75		8,065		10,000	10,000	0 %
524930	FILING FEES AND PERMITS	455	992	932	200		(200)	(100) %
524940	PRINTING	4,449	45	196				0 %
524950	COURT COSTS		(68)					0 %
524960	TRAINING REGISTRATIONS	2,638	80	1,916	1,000	2,600	1,600	160 %
524990	OTHER	16,904	40,239	10,000	6,000	6,500	500	8 %
525200	INTERGOVT INTERLOCAL CONTRIB	61,686	9,688	409,688	38,644	9,800	(28,844)	(74) %
525300	INTERGOVT PYMT TAXES & ASMT	1,363	1,252	744	250	1,375	1,125	450 %
527010	DEPRECIATION AND AMORTIZATION	387,895	253,057					0 %
529100	INTERFUND PROFESSIONAL	82,053	83,618	48,374	89,316	95,045	5,729	6 %
537110	DEBT SERVICE PRINCIPAL GO BONI	162,000	170,000		178,000	181,900	3,900	2 %
537800	DEBT SERVICE PRINCIPAL INTER G	34,572	35,093	17,744	40,600	36,158	(4,442)	(10) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: GENERAL SERVICES ADMIN
Dept: 54

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
538200	DEBT SERVICE INTEREST INTERFUN			3,212				0 %
538300	DEBT SERVICE INTEREST LONG TEF	57,918	51,322	22,064	44,100	36,308	(7,791)	(17) %
538900	DEBT SERVICE OTHER COST	39	39	39	50	50		0 %
546110	CAPITAL LAND	2,500			509,486	526,083	16,597	3 %
546120	CAPITAL LAND SITE IMPROVEMENTS	20,934						0 %
546130	CAPITAL LAND EASEMENTS/RIGHT (	354,151	2,194,287	252				0 %
546210	CAPITAL BUILDINGS	7,694		962				0 %
546211	CAPITAL FACILITIES	9,207		49,990				0 %
546410	CAPITAL MACHINERY AND EQUIPME							0 %
546420	CAPITAL OFFICE EQUIPMENT							0 %
546430	CAPITAL VEHICLES			176,872	180,000	360,000	180,000	100 %
546610	CAPITAL LEASES							0 %
579701	TRANSFERS OUT BUDGET ALLOCAT							0 %
579702	TRANSFERS OUT OPERATING					17,500	17,500	0 %
579703	TRANSFERS OUT REIMB CAP/INFRA	29,989						0 %
591000	DEBT SERVICE PRINCIPAL							0 %
	Total Expenditures	3,184,238	5,038,945	1,541,330	3,201,316	3,327,319	126,003	3 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
PROPERTY, SALES & OTHER TAXES		154					0 %
LICENSES & PERMITS	1,054	13,803	14,664	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	16,079	32,875	34,100	1,225	3 %
FINES & PENALTIES	3,995	500	895	4,000	1,000	(3,000)	(75) %
MISCELLANEOUS & INTEREST	3,743	5,052	2,615	3,500	3,900	400	11 %
Total Revenues	141,643	220,443	34,253	112,582	111,000	(1,582)	(1) %
SALARIES	73,921	90,669	62,770	79,683	90,870	11,187	14 %
BENEFITS	20,466	23,657	15,161	27,607	29,978	2,371	8 %
MAINTENANCE & OPERATIONS	1,110,990	1,094,648	525,401	1,092,259	1,019,233	(73,026)	(6) %
INTERGOVERNMENT	10,170	9,847	9,870	10,094	10,000	(94)	(0) %
CAPITAL							0 %
DEBT SERVICE							0 %
Total Expenditures	1,215,547	1,218,821	613,202	1,209,643	1,150,081	(59,562)	(4) %
Fund: County Fair (110)							
PROPERTY, 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							0 %
PROPERTY, SALES & OTHER TAXES	663,723	672,437	379,216	675,000	682,000	7,000	1 %
INTERGOVERNMENT REVENUES	393,469	1,195,145	511,149		850	850	0 %
MISCELLANEOUS & INTEREST	25,017	23,377	9,394	105,100	105,636	536	0 %
Total Revenues	1,082,209	1,890,959	899,759	780,100	788,486	8,386	1 %
SALARIES	4,490	4,640	2,725	4,681	4,681		0 %
BENEFITS	1,363	1,517	773	2,033	2,005	(28)	(1) %
MAINTENANCE & OPERATIONS	15,743	111,655	45,084	1,150	1,300	150	13 %
INTERGOVERNMENT			400,000				0 %
CAPITAL	356,651	2,194,287	252	509,486	526,083	16,597	3 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
DEBT SERVICE	254,529	256,454	43,059	262,750	254,416	(8,333)	(3) %
Total Expenditures	632,776	2,568,553	491,893	780,100	788,485	8,385	1 %
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	30,609	55,937	46,125	(9,812)	(17) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,446	53,024	30,609	55,937	47,110	(8,827)	(15) %
MAINTENANCE & OPERATIONS	11,028	9,726	4,554	14,957	10,110	(4,847)	(32) %
INTERGOVERNMENT	367	367	215		325	325	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,281	39,996	23,171	40,980	36,675	(4,305)	(10) %
Total Expenditures	50,676	50,089	27,940	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	20,633	40,572	47,055	6,483	15 %
Total Revenues	38,976	42,115	20,633	50,146	57,585	7,439	14 %
MAINTENANCE & OPERATIONS	10,002	9,002	6,214	10,000	9,830	(170)	(1) %
INTERGOVERNMENT	571	627	278		740	740	0 %
INTERDEPT & TRANSFERS	37,857	38,537	22,809	40,146	47,015	6,869	17 %
OTHER							0 %
Total Expenditures	48,430	48,166	29,301	50,146	57,585	7,439	14 %
Fund: Comm Mental Health Facility (148)							
MISCELLANEOUS & INTEREST	5,787	5,305	3,858	5,790	5,790		0 %
Total Revenues	5,787	5,305	3,858	5,790	5,790		0 %
MAINTENANCE & OPERATIONS	1,073						0 %
INTERDEPT & TRANSFERS	4,915	5,085	2,394	5,790	5,790		0 %
Total Expenditures	5,988	5,085	2,394	5,790	5,790		0 %

Fund: Insurance Reserve (505)

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	861,578	897,976	712,068	843,600	852,268	8,668	1 %
TRANSFERS & OTHER SOURCES			1,733				0 %
Total Revenues	861,578	897,976	713,801	843,600	852,268	8,668	1 %
SALARIES	85,159	25,844	21,045	78,221	63,752	(14,469)	(18) %
BENEFITS	27,687	11,770	2,300	33,359	16,816	(16,543)	(49) %
MAINTENANCE & OPERATIONS	347,617	696,262	77,844	732,020	754,200	22,180	3 %
CAPITAL							0 %
INTERDEPT & TRANSFERS					17,500	17,500	0 %
OTHER							0 %
Total Expenditures	460,463	733,876	101,189	843,600	852,268	8,668	1 %
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	375,000	151,500	67 %
Total Revenues	37,081	183,979	220,083	223,500	375,000	151,500	67 %
MAINTENANCE & OPERATIONS	412,644	284,741	30,623	43,500	60,000	16,500	37 %
CAPITAL			176,872	180,000	360,000	180,000	100 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	412,644	284,741	207,495	223,500	420,000	196,500	87 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Animal Control (3931)							
LICENSES & PERMITS	31						0 %
CHARGES FOR SERVICES	883						0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	914						0 %
MAINTENANCE & OPERATIONS		28					0 %
CAPITAL							0 %
Total Expenditures		28					0 %
Activity: Animal Control (3931)							
LICENSES & PERMITS	283	4,844	5,614	7,025	6,000	(1,025)	(14) %
CHARGES FOR SERVICES	9,895	6,236	3,238	6,300	6,500	200	3 %
Total Revenues	10,178	11,080	8,852	13,325	12,500	(825)	(6) %
MAINTENANCE & OPERATIONS	66,470	59,330	16,880	54,432	67,431	12,999	23 %
Total Expenditures	66,470	59,330	16,880	54,432	67,431	12,999	23 %
Activity: Animal Control (3931)							
LICENSES & PERMITS	740	8,959	9,050	12,600	10,000	(2,600)	(20) %
CHARGES FOR SERVICES	18,275	11,630	5,130	12,575	12,000	(575)	(4) %
Total Revenues	19,015	20,589	14,180	25,175	22,000	(3,175)	(12) %
MAINTENANCE & OPERATIONS	111,186	114,871	66,302	114,302	114,302		0 %
Total Expenditures	111,186	114,871	66,302	114,302	114,302		0 %
Activity: Board Of Equalization (1425)							
CHARGES FOR SERVICES		5					0 %
Total Revenues		5					0 %
SALARIES	27,093	33,207	16,568	30,689	27,245	(3,444)	(11) %
BENEFITS	6,723	8,175	4,054	9,776	8,533	(1,243)	(12) %
MAINTENANCE & OPERATIONS	3,176	1,659	814	2,700	2,500	(200)	(7) %
Total Expenditures	36,992	43,041	21,436	43,165	38,278	(4,887)	(11) %
Activity: Cf Acquisitions (7614)							
INTERGOVERNMENT REVENUES	30,000		474,908				0 %
Total Revenues	30,000		474,908				0 %
MAINTENANCE & OPERATIONS							0 %
CAPITAL	2,500						0 %
Total Expenditures	2,500						0 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Cf Acquisitions (7614)							
INTERGOVERNMENT REVENUES	363,394	1,194,314	36,015				0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	363,394	1,194,314	36,015				0 %
MAINTENANCE & OPERATIONS	263	29,917	36,015				0 %
INTERGOVERNMENT			400,000				0 %
CAPITAL	317,000	2,194,287	252				0 %
Total Expenditures	317,263	2,224,204	436,267				0 %
Activity: Cf M&o Awards (7616)							
MAINTENANCE & OPERATIONS	660						0 %
Total Expenditures	660						0 %
Activity: Cf M&o Awards (7616)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST		1,297					0 %
Total Revenues		1,297					0 %
MAINTENANCE & OPERATIONS		8,989					0 %
CAPITAL							0 %
Total Expenditures		8,989					0 %
Activity: Cf Program Admin (7612)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES	4,490	4,640	2,725	4,681	4,681		0 %
BENEFITS	1,353	1,517	773	2,033	2,005	(28)	(1) %
MAINTENANCE & OPERATIONS	14,820	72,749	9,069	1,150	1,300	150	13 %
CAPITAL	37,151						0 %
Total Expenditures	57,814	78,906	12,567	7,864	7,986	122	1 %
Activity: Camano Frc (1821)							
MISCELLANEOUS & INTEREST	5,787	5,305	3,858	5,790	5,790		0 %
Total Revenues	5,787	5,305	3,858	5,790	5,790		0 %
MAINTENANCE & OPERATIONS	1,073						0 %
INTERDEPT & TRANSFERS	4,915	5,085	2,394	5,790	5,790		0 %
Total Expenditures	5,988	5,085	2,394	5,790	5,790		0 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	663,723	672,437	379,216	675,000	682,000	7,000	1 %
INTERGOVERNMENT REVENUES	75	831	226		850	850	0 %
MISCELLANEOUS & INTEREST	25,017	22,080	9,394	105,100	105,636	536	0 %
Total Revenues	688,815	695,348	388,836	780,100	788,486	8,386	1 %
BENEFITS	10						0 %
CAPITAL				509,486	526,083	16,597	3 %
DEBT SERVICE	254,529	256,454	43,059	262,750	254,416	(8,333)	(3) %
Total Expenditures	254,539	256,454	43,059	772,236	780,499	8,263	1 %
Activity: General Fiscal (1992)							
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Activity: Fair Operations (7371)							
INTERGOVERNMENT REVENUES	37,522	32,901					0 %
CHARGES FOR SERVICES	84,034	2,113					0 %
MISCELLANEOUS & INTEREST	86,908	20,761					0 %
TRANSFERS & OTHER SOURCES	29,989						0 %
Total Revenues	238,453	55,775					0 %
SALARIES							0 %
BENEFITS	651						0 %
MAINTENANCE & OPERATIONS	96,837	968					0 %
DEBT SERVICE							0 %
Total Expenditures	97,488	968					0 %
Activity: Fairground Cap Project (7374)							
INTERGOVERNMENT REVENUES			49,990				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues			49,990				0 %
MAINTENANCE & OPERATIONS			40				0 %
CAPITAL	36,766		49,990				0 %
Total Expenditures	36,766		50,030				0 %
Activity: Fairgrounds Operations (7373)							
MAINTENANCE & OPERATIONS		944	932				0 %
CAPITAL			962				0 %
INTERDEPT & TRANSFERS	29,989						0 %
Total Expenditures	29,989	944	1,894				0 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Fairgrounds Operations (7373)							
PROPERTY, SALES & OTHER TAXES							0 %
CHARGES FOR SERVICES	3,092	2,500					0 %
MISCELLANEOUS & INTEREST	28,031	19,617					0 %
Total Revenues	31,123	22,117					0 %
SALARIES	77,647	15,671					0 %
BENEFITS	9,326	3,831					0 %
MAINTENANCE & OPERATIONS	52,021	63,755					0 %
CAPITAL	1,069						0 %
Total Expenditures	140,063	83,257					0 %
Activity: Fire Permit Program (3171)							
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) %
Activity: Camano Frc (1821)							
FUND BALANCE & RESERVES				9,574	10,530	956	9 %
MISCELLANEOUS & INTEREST	38,976	42,115	20,633	40,572	47,055	6,483	15 %
Total Revenues	38,976	42,115	20,633	50,146	57,585	7,439	14 %
MAINTENANCE & OPERATIONS	10,002	9,002	6,214	10,000	9,830	(170)	(1) %
INTERGOVERNMENT	571	627	278		740	740	0 %
INTERDEPT & TRANSFERS	37,857	38,537	22,809	40,146	47,015	6,869	17 %
OTHER							0 %
Total Expenditures	48,430	48,166	29,301	50,146	57,585	7,439	14 %
Activity: Camano Frc (1821)							
FUND BALANCE & RESERVES					985	985	0 %
MISCELLANEOUS & INTEREST	53,446	53,024	30,609	55,937	46,125	(9,812)	(17) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,446	53,024	30,609	55,937	47,110	(8,827)	(15) %
MAINTENANCE & OPERATIONS	11,028	9,726	4,554	14,957	10,110	(4,847)	(32) %
INTERGOVERNMENT	367	367	215		325	325	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,281	39,996	23,171	40,980	36,675	(4,305)	(10) %
Total Expenditures	50,676	50,089	27,940	55,937	47,110	(8,827)	(15) %

Activity: Camano Frc (1821)

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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 %

Activity: General Fiscal (1992)

FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES					1,000	1,000	0 %
BENEFITS	297						0 %
OTHER							0 %
Total Expenditures	297				1,000	1,000	0 %

Activity: Gsa Administration (1471)

CHARGES FOR SERVICES			112				0 %
MISCELLANEOUS & INTEREST	83	2					0 %
Total Revenues	83	2	112				0 %
SALARIES	14,554	25,825	27,792	24,000	31,609	7,609	31 %
BENEFITS	5,734	6,386	6,180	7,560	8,658	1,098	14 %
MAINTENANCE & OPERATIONS	919	1,568	1,270	2,450	6,250	3,800	155 %
CAPITAL							0 %
DEBT SERVICE							0 %
Total Expenditures	21,207	33,779	35,242	34,010	46,517	12,507	36 %

Activity: Misc. Properties (1829)

PROPERTY, SALES & OTHER TAXES		154					0 %
CHARGES FOR SERVICES	1,201	11,120	7,599	14,000	15,600	1,600	11 %
MISCELLANEOUS & INTEREST	3,660	5,050	2,615	3,500	3,900	400	11 %
Total Revenues	4,861	16,324	10,214	17,500	19,500	2,000	11 %
MAINTENANCE & OPERATIONS	46,216	60,169	37,217	59,475	69,500	10,025	16 %
INTERGOVERNMENT	10,170	9,847	9,870	10,094	10,000	(94)	(0) %
CAPITAL							0 %
Total Expenditures	56,386	70,016	47,087	69,569	79,500	9,931	14 %

Activity: Gsa Superior Ct Security (1229)

SALARIES							0 %
MAINTENANCE & OPERATIONS	48,028	47,778	23,575	50,000	52,000	2,000	4 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	48,028	47,778	23,575	50,000	52,000	2,000	4 %
Activity: Ins Reserve Depreciation (1473)							
MAINTENANCE & OPERATIONS	3,026	1,401					0 %
Total Expenditures	3,026	1,401					0 %
Activity: Claims (1478)							
TRANSFERS & OTHER SOURCES			1,733				0 %
Total Revenues			1,733				0 %
SALARIES			21,045				0 %
BENEFITS			2,300				0 %
MAINTENANCE & OPERATIONS	(205,794)	151,028	52,822	111,000	161,000	50,000	45 %
Total Expenditures	(205,794)	151,028	76,167	111,000	161,000	50,000	45 %
Activity: Liability Insurance (1474)							
MISCELLANEOUS & INTEREST	859,879	896,831	708,109	843,600	852,268	8,668	1 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	859,879	896,831	708,109	843,600	852,268	8,668	1 %
MAINTENANCE & OPERATIONS	65						0 %
Total Expenditures	65						0 %
Activity: Risk Transfer Payments (1476)							
MAINTENANCE & OPERATIONS	543,815	540,763	6,985	610,820	568,000	(42,820)	(7) %
Total Expenditures	543,815	540,763	6,985	610,820	568,000	(42,820)	(7) %
Activity: Processing Claims (1477)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Gsa Administration (1471)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	1,699	1,145	3,959				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,699	1,145	3,959				0 %
SALARIES	85,159	25,844		78,221	62,752	(15,469)	(19) %
BENEFITS	27,390	11,770		33,359	16,816	(16,543)	(49) %
MAINTENANCE & OPERATIONS	6,505	3,070	18,037	10,200	25,200	15,000	147 %
CAPITAL							0 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERDEPT & TRANSFERS					17,500	17,500	0 %
Total Expenditures	119,054	40,684	18,037	121,780	122,268	488	0 %
Activity: General Fiscal (1992)							
TRANSFERS & OTHER SOURCES	37,500						0 %
Total Revenues	37,500						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Activity: Vehicle Maintenance (4878)							
MAINTENANCE & OPERATIONS	3,928	5,394	6,147				0 %
Total Expenditures	3,928	5,394	6,147				0 %
Activity: Hlth Vehicles (4880)							
CHARGES FOR SERVICES		4,000					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		4,000					0 %
MAINTENANCE & OPERATIONS		4,000					0 %
CAPITAL							0 %
Total Expenditures		4,000					0 %
Activity: Shf Vehicles (4879)							
INTERGOVERNMENT REVENUES							0 %
TRANSFERS & OTHER SOURCES	(1,000)	581	176,583	180,000	315,000	135,000	75 %
Total Revenues	(1,000)	581	176,583	180,000	315,000	135,000	75 %
MAINTENANCE & OPERATIONS		451	812				0 %
CAPITAL			176,854	180,000	360,000	180,000	100 %
Total Expenditures		451	177,666	180,000	360,000	180,000	100 %
Activity: Vehicle Maintenance (4878)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	581	177,055	43,500	43,500	60,000	16,500	37 %
Total Revenues	581	177,055	43,500	43,500	60,000	16,500	37 %
MAINTENANCE & OPERATIONS	385,145	251,730	(296)	43,500	60,000	16,500	37 %
CAPITAL							0 %
Total Expenditures	385,145	251,730	(296)	43,500	60,000	16,500	37 %

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Vehicle Maintenance (4878)							
TRANSFERS & OTHER SOURCES		2,343					0 %
Total Revenues		2,343					0 %
MAINTENANCE & OPERATIONS	23,571	23,166	23,960				0 %
CAPITAL			18				0 %
Total Expenditures	23,571	23,166	23,978				0 %
Activity: Public Def Admin (1281)							
SALARIES	32,274	31,637	18,410	24,994	32,016	7,022	28 %
BENEFITS	8,009	9,096	4,927	10,271	12,787	2,516	24 %
MAINTENANCE & OPERATIONS	88	39	264	1,950	300	(1,650)	(84) %
Total Expenditures	40,371	40,772	23,601	37,215	45,103	7,888	21 %
Activity: Public Def Conflict Attys (1283)							
INTERGOVERNMENT REVENUES		82,237					0 %
Total Revenues		82,237					0 %
MAINTENANCE & OPERATIONS	293,226	199,284	48,255	230,000	130,000	(100,000)	(43) %
Total Expenditures	293,226	199,284	48,255	230,000	130,000	(100,000)	(43) %
Activity: Public Def Contract Attys (1282)							
MAINTENANCE & OPERATIONS	509,850	514,018	304,641	526,950	526,950		0 %
Total Expenditures	509,850	514,018	304,641	526,950	526,950		0 %
Activity: Public Def Other Costs (1284)							
MAINTENANCE & OPERATIONS	31,828	95,904	26,183	50,000	50,000		0 %
Total Expenditures	31,828	95,904	26,183	50,000	50,000		0 %
Activity: Public Defense (1280)							
INTERGOVERNMENT REVENUES	102,597	89,706		52,582	56,000	3,418	6 %
FINES & PENALTIES	3,995	500	895	4,000	1,000	(3,000)	(75) %
Total Revenues	106,592	90,206	895	56,582	57,000	418	0 %
MAINTENANCE & OPERATIONS	3						0 %
Total Expenditures	3						0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change

2014 Payroll Estimates

	D	E	F	G	H	U	AC	AD
1	Position Title	FTE	Union	Pay Grade	EE Number	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**G S A**							
3	Budget Director	0.50	APPOIN	E 28	1190	41,233	11,644	52,877
4	GSA Program Coordinator	1.00	1845	C-10	1265	46,812	20,046	66,858
5	GSA/BUDGET Accounting Supv	1.00	1845	C-10	1678	43,038	10,336	53,374
6	Public Defender Administrative Assistant/ Commissioners Admin	0.50	1845	C-7	1817	17,220	5,522	22,742
7	Board of Equalization Members					10,000	1,241	11,241
8								
9								
10		**3.00**				**158,303**	**48,789**	**207,092**

ISLAND COUNTY PUBLIC HEALTH

P.O. Box 5000
Coupeville, WA 98239
www.islandcountyhealth.org

MEMORANDUM

DATE: August 15, 2013

TO: Board of Island County Commissioners
Elaine Marlow, Budget Director

FROM: Keith Higman, MPH
Health Services Director

SUBJECT: Narrative/Executive Summary – 2014 Public Health Pooling Budget, 2014 Department of Natural Resources Budget

Introduction

Please find attached proposed 2014 budgets for Public Health Pooling and the Department of Natural Resources. The budgets presume estimated revenue for 2014 and include the costs of conducting our book of business at existing levels of staffing and maintenance and operations. The proposed budget for Natural Resources is balanced. The proposed 2014 Public Health Pooling Budget is in deficit by $33,910.

The proposed budgets do not represent recommended levels of service, but rather, respond to a continuing financial challenge to match limited resources to programs and services provided by these departments and expected by our community. The budget process this year is further complicated by a number of unresolved issues related to federal funding of certain programs, budgeting during the implementation of a new state biennium, and discussions of possible service consolidation with community partners. The deficit identified in Public Health Pooling exists today but may change based upon decisions made between now and the end of 2013. Because the proposed 2014 budget is based upon conservative estimates of revenue, we would expect any changes in federal funding to be in favor of reducing the deficit.

One of our most important sources of federal public health funding comes to us in the form of Medicaid Administrative Match (MAM). In June of this year the Center for Medicaid Services determined that the MAM claiming plan utilized in Washington State was not compliant with federal statutes, rules and regulations and we as a state were directed to reduce our claims to the Health Care Authority by 50% of actual costs or 50% of current costs, whichever was lower. Until a new Washington State cost allocation plan is adopted, we are limited to claims not exceeding $50,000 annually.

Other federal sources of funding that are not included in the 2014 budget proposal include the Supplemental Nutrition Assistance Education Program (SNAP-Ed) and the Community Transformation Grant. We have previously received funds from both of these sources but are unclear how changes in federal guidelines and accountability requirements will affect our ability to participate in these program areas in 2014. Changes in the SNAP-Ed program requirements will affect Island County children in both the Early Childhood Education and Assistance Program at Skagit Valley College and Headstart.

The current year's permit activity is not representative of a significant improvement in local economic conditions as evidenced by flat fee revenue. In the current year we saw reductions in revenue for SNAP-Ed, Public Health Emergency Preparedness and Response support, and tobacco. Offsetting those losses we did see increased financial support for our Pollution Identification and Correction grant, continued support from the Puget Sound Partnership and reinvigoration of Maternity Support Services. Public Health also accepted responsibility to process, issue and enforce Burn Permits in 2013 and is exploring the possibility of expanding our WIC services to benefit eligible dependents of personnel stationed at NAS, Whidbey Island.

We continue to be prudent with our limited financial resources by limiting travel, training and consumption of goods and services. For the six straight year we will not be contributing to our automobile or computer replacement reserve funds. Replacement of capital assets will become very difficult in the future without budgeted reserves for those purchases. We continue to utilize our Quality Improvement Initiative to evaluate operations and outcomes to ensure our best return on investment.

The following narrative provides detailed descriptions of the assumptions that we used to develop the budget and facts as we know them that affect programs, services, the Public Health Pooling budget or the Natural Resource budget. These assumptions are consistent with what we know about grant funding for the first half of 2014. We started a new state biennium on July 1,

2013 providing us less certainty about revenue in the first half of the biennium. We will be learning more about 2014 resources in the last half of this year.

As noted previously, there are sources of historic revenue that have not been included in the 2014 budget proposal. These conservative estimates account for the majority of the budget deficit in Public Health Pooling. We anticipate knowing more about the availability of these funds next year before the end of 2013. The 2014 budget proposal also presumes compensation of employees at current rates absent a 2014 Cost of Living Adjustment (COLA). Any increases in salary and wages would require an increase in Current Expense contribution to offset the added expenditures. For budgeting purposes, a 2% COLA would require approximately $42,000 of additional revenue.

As attachments to this proposed budget I am also including service and program information for the major program areas in Public Health and Natural Resources. Since there are nearly 40 different program areas within Public Health and 5 program areas in Natural Resources I have organized those efforts into six major program areas for discussion. These are the same program areas discussed in our last budget exercise. These major program areas are: Family Health, Environmental Health, Assessment, Resource Management, Control of Communicable Diseases, and Community Health.

Facts and Assumptions

A number of assumptions were made as the budgets were being prepared. The assumptions and facts are as follows:

General Assumptions

- We assume that the 2014 total Current Expense contribution to Public Health Pooling will be $293,237.

- We have budgeted for Full-Time Equivalent hours at 40/week.

Administration

- We have included changes to the Island County Service Charge, insurance costs and Public Employee Retirement System contributions consistent with the direction from the Budget Director.

Environmental Health

- Fee revenue, associated with new construction, continues to be flat. Fee revenue for 2014 is conservatively estimated. No Environmental Health fee increases are proposed for the 2014 budget.

- The Island County Solid Waste contribution to the Solid Waste Program is proposed to remain consistent with past levels of contribution - $88,439.

- We assume that the 2014 On-site Operations and Maintenance Program and HOST will be funded through the Clean Water Utility – $222,000.

- We assume the 2014 Hydrogeology Program will be funded through the Clean Water Utility - $150,000. Approximately 81% of that program is managed through Public Health with 19% managed through Natural Resources.

- The 2014 proposed budget does not include the Watershed Planning position created by the Clean Water Utility. Phase II of the Clean Water Utility does include this position.

- Environmental Health accepted the responsibility to process, issue and enforce Burn Permits in 2103 without additional staff resources. 2014 projected revenue is also uncertain due to a lack of experience in this program area. Should there be a need to add additional human resource to manage the program and financial resources are available, we will discuss staffing options with the Board.

- We assume all sources of grant funds will remain consistent with past values and will make adjustments as new information comes to light.

Community and Family Health

- In 2013 we received additional case load from state WIC to support local services. We anticipate maintaining or expanding that case load in 2014.

- There are no proposed changes to the Nursing Services contracts with the jail or juvenile detention facility even though those programs are now running at a deficit.

Administration
PO Box 5000, Coupeville, WA 98239-5000 (1 NE 6th Street)
From N. Whidbey 360.679.7350 From S. Whidbey 360.321.5111 x 7350
From Camano Island 360.629.4522 x 7350 FAX 360.679.7390

- As part of the proposed 2014 budget, we have included a modest fee increase in our Immunization Fee Schedule.

Assessment and Healthy Communities

- Supplemental Nutrition Assistance Program – Education (SNAP-Ed), Community Transformation Grant and tobacco funding are not included in the 2014 budget proposal.

- The Island County Children's Commission was unfunded in 2011. We strongly advocate for future financial support for their efforts when resources become available.

- We assume all sources of grant funds will remain consistent with past values and will make adjustments as new information comes to light.

Natural Resources

- We assume the 2014 Water Quality Monitoring Program in the Department of Natural Resources will be funded through the Clean Water Utility - $202,000.

- The 2014 proposed budget assumes continued support for the Local Implementing Organization from EPA support through the Puget Sound Partnership.

We understand that these assumptions and facts affect the department's budget and any errors associated with these assumptions must be addressed prior to finalizing the budget.

2014 Proposed Budget

At existing levels of services and programs Public Health Pooling will be in deficit entering 2014 by $33,910. The deficit is based upon our assumptions presented above and is represented by programs in Community and Family Health and Assessment and Healthy Communities.

As stated previously, we expect the financial uncertainty that affects this budget proposal to be much clearer as we approach 2014. We also anticipate that if Washington can negotiate an MAM claiming plan be the end of the year with the Center for Medicaid Services, we will have access to additional MAM funds for 2014. If we are incorrect in our assumptions that additional revenue will be identified prior to 2014, there are a number of options the Board may choose to address the deficit in the proposed 2014 Public Health Pooling budget. Those options include the following:

1) Increase Current Expense support.
2) Consolidating services from a regional approach to a centralized approach. Consolidate some or all family resource center activities.
3) Consider a reduction in force to offset the deficit.

Attachments: A-G

2014 budget narrative.doc

Administration
PO Box 5000, Coupeville, WA 98239-5000 (1 NE 6th Street)
From N. Whidbey 360.679.7350 From S. Whidbey 360.321.5111 x 7350
From Camano Island 360.629.4522 x 7350 FAX 360.679.7390

ATTACHMENT "A"

PROGRAM	STATUTORY REQUIREMENT	CODE CITATION
General		
Maintain health and sanitation, control and prevent the spread of dangerous, contagious, or infectious diseases, prevent, control and abate nuisances, and inform the public	RCW 70.05	
Assessment		
Meet minimal standards for local public health assessment	RCW 43.70.550	
Provide basic public health functions of community assessment, policy development and assurance of service delivery	RCW 43.70.520	
LHJ required to perform assessment, policy development and health planning	RCW 43.70.545	
Measure improved outcomes	RCW 43.70.580	
Communicable Disease		
Isolation and quarantine	RCW 43.20 RCW 70.05	WAC 246-100
Sexually transmitted diseases	RCW 70.24	WAC 246-100
Tuberculosis	RCW 43.20 RCW 70.28	WAC 246-100 WAC 246-170
HIV/AIDS	RCW 43.20 RCW 70.24	WAC 246-100
Notifiable conditions	RCW 43.20	WAC 246-101
Control of communicable disease	RCW 43.20	WAC 246-110
Drinking Water		
Plan Review	RCW 43.20/RCW 70.119	WAC 246-291/ICC 8.09
Group B Water Systems	RCW 43.20/RCW 70.05	WAC 246-291
Building Permit Review (WAVF)	RCW 36.70A	ICC 8.09
Food Safety		
Facility Inspections	RCW 43.20	WAC 246-215/ICC 8.10C
Plan Review	RCW 43.20	WAC 246-215/ICC 8.10C
Schools & Institutions	RCW 43.20	WAC 246-366/ICC 8.10C
Food Handler Cards	RCW 43.20	WAC 246-217/ICC 8.10C
Liquid Waste		
Site Evaluations	RCW 70.118	WAC 246-272A/ICC 8.07D
Design Review	RCW 70.118	WAC 246-272A/ICC 8.07D
Development Proposal Review	RCW 70.118	WAC 246-272A/ICC 8.07D
Implement an Operations and Maintenance Plan	RCW 70.05, 70.118	WAC 246-272A-0015/ICC 8.07D
Living Environment		
General Sanitation (Disposal of Dead Animals, Public Nuisances, etc.)	RCW 43.20	WAC 246-203
Mobile Home Parks	RCW 70.05	WAC 246-272;246-290;173-351/ICC 8.03A

ATTACHMENT "A"

Camps	RCW 43.20	WAC 246-376
Pool Inspections	RCW 70.90	WAC 246-260
Pool Plan Review	RCW 70.90	WAC 246-260
Recreational Water	RCW 43.20 RCW 70.90	WAC 246-260 WAC 246-262
Shellfish	RCW 43.20	WAC 246-282;246-280
Notifiable Conditions	RCW 43.20	WAC 246-101
Diseases of animals, birds and pets	RCW 43.20	WAC 246-100
Outdoor Music Festivals	RCW 43.20	WAC 246-374
Solid Waste		
Facility Inspections	RCW 70.95	WAC 173-351/ICC 8.08B
Plan Review	RCW 70.95	WAC 173-351/ICC 8.08B
Enforcement	RCW 70.95	WAC 173-351/ICC 8.08B
Solid Waste Handling	RCW 70.95	WAC 173-304/ICC 8.08B
Biosolids	RCW 70.95	WAC 173-308
Site Hazard Assessment	RCW 70.105D	WAC 173-340
Drug Labs	RCW 64.44	WAC 246-205
Hazardous Waste Management	RCW 70.105	WAC 173-307/ICC 8.08B
Tobacco		
Youth tobacco prevention	RCW 70.155	
Smoking in public places	RCW 70.160	
Vital Statistics		
Vital statistics, registration, birth and death certificates	RCW 70.58	WAC 246-490 WAC 246-491

Attachment B

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Public Health
SERVICE/PROGRAM:	Environmental Health
DESCRIPTION:	Environmental Health Services including the following programs: food, solid waste, drinking water, liquid waste, land-use, school health and safety, mobile home parks and camps, water recreation facilities, BEACH monitoring, vector and zoonotic disease investigation, shellfish protection, and Site Hazard Assessment.

2013 Accomplishments:

- Continue to meet the permitting demands of our customers with limited interruption to services
- Institutionalization of a Quality Improvement effort including a QI project aimed at reducing the payment timeframe for loan recipients
- Procurement of funds (Pollution Identification and Correction) to conduct septic inspection compliance monitoring in the Triangle Cove watershed
- Continued implementation of Palladin permit tracking system linking Planning, Public Works and Environmental health and the planned transition to SmartGov by November 2013.
- Improved on-line Food Worker card training
- Online Septic 101 and 201 training

Challenges in providing this Service/Program:

- Available human resources can not meet service, program and customer expectations.
- Staffing reduction over the last six years, as a measure to balance the budget, has resulted in having less capacity to serve the public with no commensurate reduction in regulatory burden or public expectation.
- Funding for Environmental Health programs is ear-marked for specific activity (fees and grant deliverables) limiting the capacity to be creative with how expenditures can match public expectations.

2014 Proposed Service/Program Level:

- Consistent with 2013 levels of service.

2014 Goals:

- Improve the use of information technology to deliver services and distribute information (on-line Burn Permits)
- Increase cross-training opportunities to improve capacity to respond to losses in workforce and share program implementation

- Implement small but important Quality Improvement projects to increase efficiency and assure targeted outcomes.
- Maintain and improve existing staffing, training and support services to ensure the future delivery of services.

Is the activity a core function of government? **Yes.** If so, is it essential or **mandated? See Attachment A.**

If it is a core function, what would be advantages and disadvantages of outsourcing?
Under RCW 70.05, regulatory programs implemented under the authority of the State or Local Board of Health must be implemented by the Health Officer.

Does it provide a **broad public benefit** or only serve a narrow segment?
Environmental Public Health programs are designed and implemented to protect the public's health.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **No.**

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
Yes.

How does this activity demonstrate quantifiable performance? Environmental Public Health programs are based upon the premise of prevention which makes quantifying the outcomes of the programs difficult. Most of the measures identified at the state and federal level to evaluate the performance of Environmental Public Health programs are based upon process evaluation rather than outcomes evaluation. This information is collected annually and reported to DOH. The 2011 report, including numbers for Island County, can be found at https://fortress.wa.gov/doh/phip/PHIP/Section.mvc/MeasuresForCounty?placeId=1&sectionId=100&cycleId=4 . We are currently working on the 2012 report.

Service/ Program	Fee Revenue	Grants	Expenditures	FTEs	Source of Other Funding
Environmental Health	$702,239	$455,281	$1,219,914	14.2	CWU - $344,000

Attachment C

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Public Health
SERVICE/PROGRAM:	Control of Communicable Diseases
DESCRIPTION:	Tuberculosis, Communicable Disease Surveillance and Response, HIV/AIDS, Immunization Program, Influenza, and sexually transmitted infections

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2013 Accomplishments:

- Continued improvement to increased response time to reports of communicable disease
- Active TB response

Challenges in providing this Service/Program:

- Continued reductions in financial support of basic public health services
- Communicable disease response requires the maintenance of capacity that is not continuously deployed
- HIV/AIDS resources only available in Snohomish County

2014 Proposed Service/Program Level:

- Continue to provide commensurate levels of service consistent with 2013 levels of service

2014 Goals:

- Maintain capacity to respond to outbreaks of disease
- Work with providers and retail partners to promote influenza and tDAP uptake
- Institutionalize electronic TB response system

Is the activity a core function of government? **Yes.** If so, is it essential or **mandated**? **See Attachment A.**

If it is a core function, what would be advantages and disadvantages of outsourcing? **Under RCW 70.05, programs implemented under the authority of the State or Local Board of Health must be implemented by the Health Officer who has sole discretion within the jurisdiction.**

Does it provide a **broad public benefit** or only serve a narrow segment? **The control of the rate and spread of communicable diseases provides a broad public health benefit.**

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **No. Public Health is the only agency/organization providing this service.**

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? **Yes. The healthcare community relies upon public health to track and respond to cases of communicable disease to reduce morbidity and mortality.**

How does this activity demonstrate quantifiable performance? **Communicable disease prevention programs are based upon the premise of prevention which makes quantifying the outcomes of the programs difficult. Most of the measures identified at the state and federal level to evaluate the performance of Public Health programs are based upon process evaluation rather than outcomes evaluation. This information is collected annually and reported to DOH. The 2011 report, including numbers for Island County, can be found at https://fortress.wa.gov/doh/phip/PHIP/Section.mvc/MeasuresForCounty?placeId=1&sectionId=100&cycleId=4 . We are currently working on the 2012 report. Disease prevalence is also tracked to quantify where the public health system should target intervention strategies to reduce morbidity and mortality.**

Service/ Program	Total Revenue	Fees	Grants	Expenditures	FTEs	Source of Other Funding
Control of Communicable Disease	$288,263	$47,800	$83,106	$303,545	2.8	CE - $131,504 MVET Backfill - $26,233

Attachment D

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Public Health
SERVICE/PROGRAM:	Assessment
DESCRIPTION:	Community health assessment including data management, Community Health Advisory Board, Behavioral Risk Factor Surveillance Survey, Healthy Youth Survey, Key Health Indicators, Public Health Standards

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2013 Accomplishments:

- Implementation of a Community Health Assessment based upon the key health indicator work
- Continued work on a Community Health Improvement Plan
- Full staffing of section
- Successful Health Hero Award event
- Implementation of a Quality Improvement across the department
- Strategic Plan development including the surveying of community partners and staff

Challenges in providing this Service/Program:

- Limited resources for such a broad, county-wide effort

2013 Proposed Service/Program Level:

- Consistent with 2013 levels of Service

2014 Goals:

- Revive the Healthy Youth Scholarship program
- Analyze and distribute BRFSS data to key community partners
- Develop community-based strategies to address important chronic disease impacts on the public's health
- Continue to implement of our Quality Improvement Plan
- Under direction of the Health Services Director, finalize an agency Strategic Plan
- Revitalize the Children's Commission

Is the activity a core function of government? **Yes**. If so, is it essential or **mandated**? **See Attachment A.**

If it is a core function, what would be advantages and disadvantages of outsourcing?
These activities are core functions of the public health system. There is no opportunity for outsourcing.

Does it provide a broad public benefit or only serve a narrow segment?

These activities are implemented to support the health of the entire community.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **No.**

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? **The information generated through our assessment efforts is used by a multitude of other agencies in program planning, priority-setting and investment.**

How does this activity demonstrate quantifiable performance? **Performance indicators for our assessment work include the continued evaluation of health data for Island County, development and use of key health indicators, analysis of Healthy Youth Survey data and presentation to school district staff and continued support for CHAB.**

Service/ Program	Total Revenue	Grants	Expenditures	FTEs	Source of Other Funding
Assessment	$122,464	$122,464	$134,162	0.8	

Attachment E

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Public Health
SERVICE/PROGRAM:	Family Health
DESCRIPTION:	Women, Infant and Children (WIC), Maternal and Child Health (MCH), Oral Health, Early Family Support Services, Early Intervention, New Baby New Family, Supplemental Nutrition Assistance Program – Education (SNAP-ED)

2013 Accomplishments:

- Continued support of Island County families in light of decreasing resources
- Increased and maintained caseload in WIC to address budgetary shortfall
- Improved breastfeeding success rates for women served by the WIC Peer Counseling Program

Challenges in providing this Service/Program:

- As the global economy has challenged families in Island County, the demand for family services has increased due to the financial strain or emotional strain, reduced employment, housing loss or homelessness
- Non-mandated social programs that serve community members at the individual level are typically the focus of early budget pressures even though these programs may have a significant impact on the public's health
- Loss of SNAP-Ed funding

2014 Proposed Service/Program Level:

- New Baby New Family – consistent with 2013 levels of service
- WIC – caseload drives revenue
- EFSS/EIP – consistent with 2013 levels of service

2014 Goals:

- Increase number of home visits in NBNF program to increasing high risk families
- Increase awareness of the benefits of breastfeeding and increase the number of women who breastfeed at birth and beyond six months
- Decrease number of smoking, expectant and new mothers
- Improve access to a dental home for income eligible children
- Increase access to fresh and healthy food
- Procure SNAP-Ed funding

Is the activity a core function of government? If so, is it essential or mandated?

These activities are not necessarily core functions of government but have been attached to the Public Health system since their inception. These services support families in a number of different ways but are not mandated programs.

If it is a core function, what would be advantages and disadvantages of outsourcing?
In other communities these services individually may be delivered to the consumer by community action agencies, faith-based agencies or other non-profit agencies. Dissolution of services from other core public health services could reduce the collective service delivery model or reduce quality assurance potential.

Does it provide a broad public benefit or only serve a narrow segment?
The benefits of Family Health programs are to improve community health by improving individual health. Services are delivered to a narrow segment of the population.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **These programs are complimentary to the efforts of other agencies, non-profits and private initiatives.**

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
Yes.

How does this activity demonstrate quantifiable performance? **These programs are primarily based upon the public health prevention model; therefore, process evaluation is used to measure performance. This information is collected annually and reported to DOH. The 2011 report, including numbers for Island County, can be found at https://fortress.wa.gov/doh/phip/PHIP/Section.mvc/MeasuresForCounty?placeId=1&sectionId=100&cycleId=4. We are currently working on the 2012 report.**

Service/ Program	Total Revenue	Grants	Expenditures	FTEs	Source of Other Funding
Family Health	$393,135	$336,026	$412,900	5.1	CE - $57,109 MVET Backfill - $37,065

Attachment F

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Public Health
SERVICE/PROGRAM:	Community Health
DESCRIPTION:	Vital Statistics, Chronic Disease, Emergency Response

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2013 Accomplishments:

- Successfully respond to request for birth and death certificate requirements and public requests
- Participated in the Planning effort to establish County-Wide Planning Policies that promote health
- Updated our Emergency Response Planning effort with our regional partners

Challenges in providing this Service/Program:

- Assessment data indicates that morbidity and mortality are being driven by chronic diseases, yet resources are not invested in chronic disease prevention
- Investments in Emergency Preparedness are waning as we move away from 9/11 or other tragedies

2014 Proposed Service/Program Level:

- Vital Statistics services consistent with 2013 levels of service while reductions in service delivery are expected in chronic disease and emergency preparedness in response to reductions in state and federal funding

2014 Goals:

- Maintain capacity to respond to public health emergencies
- Implement the Electronic Death Registry System (EDRS) in Island County
- Decrease morbidity and mortality associated with chronic disease by improving rates of physical activity and healthy eating especially among our youth
- Increase health promotion activities

Is the activity a core function of government? **Yes**. If so, is it essential or **mandated**? **See Attachment A.**

If it is a core function, what would be advantages and disadvantages of outsourcing?
Under RCW 70.05, programs implemented under the authority of the State or Local Board of Health must be implemented by the Health Officer.

Does it provide a **broad public benefit** or only serve a narrow segment?

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? **No.**

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? **Yes. We are the sole record-keepers for vital records.**

How does this activity demonstrate quantifiable performance? **Public Health programs are based upon the premise of prevention which makes quantifying the outcomes of the programs difficult. Most of the measures identified at the state and federal level to evaluate the performance of Public Health programs are based upon process evaluation rather than outcomes evaluation. This information is collected annually and reported to DOH. The 2011 report, including numbers for Island County, can be found at https://fortress.wa.gov/doh/phip/PHIP/Section.mvc/MeasuresForCounty?placeId=1&sectionId=100&cycleId=4 and https://fortress.wa.gov/doh/phip/PHIP/Section.mvc/MeasuresForCounty?placeId=1&sectionId=100&cycleId=4 . We are currently working on the 2012 report.**

Service/ Program	Total Revenues	Grants	Fees	Expenditures	FTEs	Source of Other Funding
Community Health	$129,358	$51,007	$22,000	$130,313	1.7	CE - $7,657 Medicaid Match - $23,568 MVET Backfill - $26,026

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	339,967	514,000	530,900	16,900	3 %
INTERGOVERNMENT REVENUES	1,496,983	1,296,064	747,051	1,212,207	1,292,245	80,038	6 %
CHARGES FOR SERVICES	690,334	710,608	201,980	666,339	660,825	(5,514)	(0) %
MISCELLANEOUS & INTEREST	128,397	176,775	21,232	138,652	139,286	634	0 %
TRANSFERS & OTHER SOURCES	511,412	647,871	335,122	441,737	441,737		0 %
Total Revenues	3,335,080	3,299,782	1,645,352	2,972,935	3,064,993	92,058	3 %
SALARIES	1,610,373	1,471,497	868,274	1,508,262	1,587,259	78,996	5 %
BENEFITS	556,740	532,972	326,827	600,794	641,831	41,036	6 %
MAINTENANCE & OPERATIONS	837,974	579,363	301,440	492,433	580,390	87,956	17 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	183,741	527,376	193,465	218,259	627,548	409,289	187 %
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	1,763,599	2,972,935	3,589,214	616,278	20 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PUBLIC HEALTH
Dept: 14

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308010	USE OF BEG FUND BAL EQUIP							0 %
321201	PERMIT FOOD HANDLERS	19,200	19,342	10,536	19,000	18,000	(1,000)	(5) %
321202	PERMIT INSTALLERS	8,142	4,646		5,000	5,000		0 %
321203	PERMIT MOBILE HOME	4,937	6,995	7,231	11,500	9,000	(2,500)	(21) %
321204	PERMIT SCHOOL INSPECTIONS	8,100	145	9,218	9,200	9,200		0 %
321205	PERMITS FOOD ESTABLISHMENTS	231,151	216,675	145,551	231,000	230,000	(1,000)	(0) %
321206	PERMIT POOL AND SPA	9,743	9,753	9,033	9,800	9,700	(100)	(1) %
321207	PERMIT PUMPERS LICENSE	4,424	3,894	1,239	3,000	3,000		0 %
321208	PERMIT REFUSE HAULER							0 %
321209	PERMIT ONSITE MAINT SVC PROVID	6,219	4,116		8,500		(8,500)	(100) %
322210	PERMIT BUILDINGS	216,038	202,898	154,073	217,000	217,000		0 %
322292	PERMIT FIRE			3,086		30,000	30,000	0 %
336041	ST ENT I695 REPLACEMENT	85,394	91,892	91,892	91,892	90,406	(1,486)	(1) %
336042	ST ENT LOCAL CAPACITY DEV			43,709				0 %
336043	ST ENT 5930 BLUE RIBBON COMM			37,957				0 %
336089	ST ENT MVET							0 %
337040	INTLCL TOWN OF COUPEVILL							0 %
338620	INTGVT SVC PUBLIC HEALTH	1,700	14,524	525	1,500	1,500		0 %
338978	INTGVT SVC OTHER HLTH SVC	3,716	3,036	1,072	2,800	2,800		0 %
345893	FEE 3% TECH FEE	17,614	16,402	11,355		1,486	1,486	0 %
346200	FEE PUBLIC HEALTH CLINIC	47,665	48,212	22,658	43,800	45,000	1,200	2 %
346500	FEE ENVIRONMENTAL HEALTH SVC	2,229	(692)		1,400		(1,400)	(100) %
346501	FEE INDIV WELL SITE INSP	558			500		(500)	(100) %
346502	FEE INDIV WATER SYST INSP	13,294	7,520	6,159	13,000	11,000	(2,000)	(15) %
346503	FEE LAND USE	14,990	12,978	8,786	12,500	14,000	1,500	12 %
346504	FEE LOAN PROCESSING	624	78		500		(500)	(100) %
346505	FEE O&M MONITORING	7,336	24					0 %
346506	FEE PUB WATER SYST	18,001	18,366	14,801	18,000	22,000	4,000	22 %
346507	FEE SANITARY SURVEY	11,450	21,556	8,547	11,500	14,000	2,500	21 %
346508	FEE WAIVER WATER	478	125		200		(200)	(100) %
346509	FEE WAIVER LIQUID WASTE	4,961	4,373	3,792	5,500	5,500		0 %
346510	FEE WELL SITE INSPECTION	5,623	3,270	1,752	7,200	4,000	(3,200)	(44) %
346511	FEE WATER SYST REVIEW	5,779	3,461	1,289	5,000	3,000	(2,000)	(40) %
346512	FEE EH MISCELLANEOUS							0 %
346700	FEE OTHER PUBLIC HEALTH FEES	18,718	10,177	3,435	13,200	9,000	(4,200)	(31) %
346701	FEE VITAL STATISTICS	24,037	22,617	12,817	24,000	22,000	(2,000)	(8) %
346702	FEE ORAL HEALTH							0 %
346900	FEE MISCELLANEOUS SERVICES	5,106			600	400	(200)	(33) %
348500	ISF FUEL SALES	(135)						0 %
349140	IR FINANCIAL SERVICES		1,440					0 %
349690	IR OTHER HEALTH SVC	492,006	540,701	106,589	509,439	509,439		0 %
361110	MISC INVESTMENT INTEREST	8,435	9,706	6,316	8,500	9,000	500	5 %
361190	MISC INVESTMENT SERVICE FEES	120	40	80				0 %
362500	MISC LEASE (LT)							0 %
367110	MISC PRIVATE GIFTS PLEDGES	10,670	500	10,103	1,400		(1,400)	(100) %
369200	MISC UNCLAIM PROP							0 %
369810	MISC CASH OVER/SHORT	(5)	1					0 %
369900	MISC OTHER	3,462	2,843	3,327	2,000	2,000		0 %
385000	NONREV COLL OF RECEIVABLES	105,715	163,685	1,406	126,752	128,286	1,534	1 %
391800	OTH FIN GOVT FND INTERGOVT LOA	86,138	170,634	41,885	148,500	148,500		0 %
395100	OTH FIN PROCEEDS CAP ASSETS		4,000					0 %
397000	OTH FIN TRANSFERS IN							0 %
397701	TRANSFERS IN BUDGET ALLOCATEI							0 %
397702	TRANSFERS IN OPERATING	409,400	473,237	293,237	293,237	293,237		0 %
397703	TRANSFERS IN REIMBURSE CAP/INF	15,874						0 %
398000	OTH FIN INSURANCE RECOVERIES							0 %
451210	IF US DEPT AGRICULTURE	250,508	216,246	82,133	195,080	213,578	18,498	9 %
451310	IF US DEPT ECOLOGY							0 %
451320	IF US DEPT OF COMMERCE	101,593	192,313					0 %
451330	IF US ENV PROTECTION	40,907	59,309	40,141	85,174	266,000	180,826	212 %
451930	IF US DEPT HEALTH HUMAN SVC	296,238	221,922	155,157	311,846	201,934	(109,912)	(35) %
471020	SG OFFICE OF GOVERNOR	4,250	9,500	4,500	10,000	9,800	(200)	(2) %
471250	SG WA DEPT FISH WILDLIFE							0 %
471270	SG WA REC CONSERV OFFICE	17,512	5,192					0 %

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Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PUBLIC HEALTH
Dept: 14

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
471310	SG WA DEPT ECOLOGY	276,744	301,915	115,875	207,056	230,066	23,010	11 %
471320	SG PUGET SOUND PARTNERSHIP	26,457	3,587					0 %
471420	SG WA DEPT COMM TRADE ECO DE'							0 %
471490	SG WA DEPT HEALTH	351,885	158,356	167,117	286,945	256,247	(30,698)	(10) %
471560	SG DEPT EARLY LEARNING							0 %
471930	SG WA DEPT SOCIAL HEALTH SVC	19,271	14,134	6,973	19,914	19,914		0 %
491490	ARRA DEPT OF HEALTH	20,808	4,138					0 %
	Total Revenues	3,335,080	3,299,782	1,645,352	2,972,935	3,064,993	92,058	3 %
508000	ACCUM OF ENDING FUND BALANCE							0 %
511100	SALARIES	1,581,381	1,424,030	857,975	1,508,262	1,587,259	78,996	5 %
511200	OVERTIME	85	3,873	1,412				0 %
511300	TERMINATION/PAYOUT	23,698	38,988	7,275				0 %
511400	OTHER SALARY	5,209	4,606	1,612				0 %
512100	PAYROLL TAXES	115,947	106,504	62,970	115,381	126,730	11,348	9 %
512200	RETIREMENT	98,453	102,251	63,604	109,349	139,990	30,640	28 %
512300	MEDICAL/DENTAL/LIFE/FBP	321,359	293,968	182,270	344,153	353,818	9,664	2 %
512400	LI/UNEMP/OTHER BENEFITS	20,981	30,249	17,983	31,911	21,293	(10,618)	(33) %
523110	SUPPLIES OFFICE	27,270	14,968	10,714	26,065	23,700	(2,365)	(9) %
523120	SUPPLIES OPERATING	41,049	35,597	11,569	27,000		(27,000)	(100) %
523190	SUPPLIES OTHER	931	3,098	3,209				0 %
523210	FUEL VEHICLES	13,170	12,928	5,494	12,812	13,657	844	6 %
523510	SMALL EQUIP OFFICE	3,558	230	1,946	600	269	(331)	(55) %
523520	SMALL EQUIP TOOLS	15,393	14,795	552	7,613	7,486	(127)	(1) %
523530	SMALL EQUIP COMP HW	10,958	11,278	9,345		1,800	1,800	0 %
523540	SMALL EQUIP COMP SW	1,196	19,007	3,234				0 %
523550	SMALL EQUIP FURNITURE	240	449	416				0 %
523560	SMALL EQUIP COMMUNICATION DE\	316	554	17				0 %
523570	SMALL EQUIP VEHICLES							0 %
524110	SERVICES PROFESSIONAL	516,976	343,691	183,138	329,849	448,391	118,542	35 %
524120	SERVICES OPERATING	68,250	33,719	22,725				0 %
524130	SERVICES CONSULTANTS		3,629					0 %
524140	SERVICES CONTRACT LABOR							0 %
524210	COMMUNICATION POSTAGE	13,666	5,320	3,402	4,180	1,320	(2,860)	(68) %
524220	COMMUNICATION TELEPHONE	39,190	38,973	17,715	34,024	37,654	3,630	10 %
524230	COMMUNICATION INTERNET	1,413	1,638	1,001	650	300	(350)	(53) %
524310	TRAVEL TRANSPORTATION	2,315	1,669	1,181	9,200	14,292	5,092	55 %
524320	TRAVEL MEALS	1,858	1,317	852	500	2,060	1,560	312 %
524330	TRAVEL LODGING	5,392	3,085	1,861	500		(500)	(100) %
524410	ADVERTISING RECRUIT	4,554	2,737	1,775				0 %
524420	ADVERTISING LEGAL NOTICES	255		28				0 %
524490	ADVERTISING OTHER	3,550		3,121	4,500	2,745	(1,755)	(39) %
524520	RENT FACILITIES	45,653	6,866	3,688	14,519	9,976	(4,543)	(31) %
524540	RENT OPERATING							0 %
524590	RENT OTHER	863	827	260	1,800	2,464	664	36 %
524810	REPAIR EQUIPMENT		135	680				0 %
524811	MAINTENANCE ANNUAL EQUIP	319	5,056	5,303				0 %
524820	REPAIR/MAINT FACILTIES			359				0 %
524890	REPAIR/MAINT OTHER	786	22					0 %
524910	DUES & MEMBERSHIPS	7,306	6,524	3,843	6,833	5,076	(1,757)	(25) %
524920	SUBSCRIPTIONS	310	880	92				0 %
524930	FILING FEES AND PERMITS	1,338	1,771	498	1,899		(1,899)	(100) %
524940	PRINTING	95						0 %
524960	TRAINING REGISTRATIONS	8,746	7,600	3,290				0 %
524990	OTHER	1,058	1,000	132	9,889	9,200	(689)	(6) %
524999	CONTINGENCY							0 %
525200	INTERGOVT INTERLOCAL CONTRIB							0 %
527100	BAD DEBT EXPENSE							0 %
529100	INTERFUND PROFESSIONAL	1,175	318,699		6,676	383,425	376,749	5,643 %
529500	INTERRFUND RENTS		38,607	22,646	31,380	31,456	76	0 %
529600	INTERFUND INSURANCE	68,299	66,743	53,452	62,836	68,300	5,464	8 %
529800	INTERFUND OTHER		2,115					0 %
529900	INTERFUND REPAIR AND MAINTENA		145					0 %

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Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PUBLIC HEALTH
Dept: 14

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
537800	DEBT SERVICE PRINCIPAL INTER G	172,690	125,544	73,593	147,186	147,186		0 %
538300	DEBT SERVICE INTEREST LONG TEF	5,190	4,254		6,000	5,000	(1,000)	(16) %
538900	DEBT SERVICE OTHER COST	618	18					0 %
546120	CAPITAL LAND SITE IMPROVEMENTS							0 %
546410	CAPITAL MACHINERY AND EQUIPME							0 %
546420	CAPITAL OFFICE EQUIPMENT							0 %
579701	TRANSFERS OUT BUDGET ALLOCAT	111,100	97,900	114,200	114,200	141,200	27,000	23 %
579702	TRANSFERS OUT OPERATING	3,167	3,167	3,167	3,167	3,167		0 %
579703	TRANSFERS OUT REIMB CAP/INFRA							0 %
588800	PRIOR PERIOD ADJUSTMENTS							0 %
	Total Expenditures	3,367,326	3,241,024	1,763,599	2,972,935	3,589,214	616,278	20 %

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Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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)							
FUND BALANCE & RESERVES							0 %
LICENSES & PERMITS	507,954	468,464	336,881	514,000	500,900	(13,100)	(2) %
INTERGOVERNMENT REVENUES	1,414,147	1,174,183	665,741	1,125,551	1,173,590	48,039	4 %
CHARGES FOR SERVICES	690,334	710,608	201,980	666,339	660,825	(5,514)	(0) %
MISCELLANEOUS & INTEREST	12,627	1,039	12,364	1,400		(1,400)	(100) %
TRANSFERS & OTHER SOURCES	425,274	477,237	293,237	293,237	293,237		0 %
Total Revenues	3,050,336	2,831,531	1,510,203	2,600,527	2,628,552	28,025	1 %
SALARIES	1,610,373	1,464,251	861,259	1,496,817	1,563,020	66,202	4 %
BENEFITS	556,739	530,216	324,578	596,078	628,753	32,674	5 %
MAINTENANCE & OPERATIONS	674,100	334,706	189,568	296,048	344,877	48,828	16 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	182,566	206,562	193,465	211,583	244,123	32,540	15 %
OTHER							0 %
Total Expenditures	3,023,778	2,535,735	1,568,870	2,600,527	2,780,773	180,245	6 %
Fund: Fire Permit Program (115)							
LICENSES & PERMITS			3,086		30,000	30,000	0 %
Total Revenues			3,086		30,000	30,000	0 %
SALARIES					10,137	10,137	0 %
BENEFITS					7,215	7,215	0 %
MAINTENANCE & OPERATIONS					6,909	6,909	0 %
INTERDEPT & TRANSFERS					5,739	5,739	0 %
Total Expenditures					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	8,868	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	132,063	372,408	406,441	34,033	9 %
SALARIES		7,246	7,015	11,445	14,102	2,657	23 %
BENEFITS	1	2,756	2,249	4,716	5,863	1,147	24 %
MAINTENANCE & OPERATIONS	163,874	244,657	111,872	196,385	228,604	32,219	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	194,729	372,408	406,441	34,033	9 %
Fund: Clean Water Utility (154)							
INTERDEPT & TRANSFERS		318,699			372,000	372,000	0 %

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Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures		318,699			372,000	372,000	0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Administration Support (6211)							
INTERGOVERNMENT REVENUES	125,833						0 %
MISCELLANEOUS & INTEREST	(5)	1	(46)				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	125,828	1	(46)				0 %
SALARIES	1,005						0 %
BENEFITS	315						0 %
MAINTENANCE & OPERATIONS	20,240		10				0 %
Total Expenditures	21,560		10				0 %
Activity: Aids (6331)							
INTERGOVERNMENT REVENUES	21,723						0 %
CHARGES FOR SERVICES							0 %
Total Revenues	21,723						0 %
SALARIES	13,438						0 %
BENEFITS	3,389						0 %
MAINTENANCE & OPERATIONS	1,084						0 %
Total Expenditures	17,911						0 %
Activity: Alternative Response (6352)							
SALARIES	47,073						0 %
BENEFITS	17,162						0 %
MAINTENANCE & OPERATIONS	108						0 %
Total Expenditures	64,343						0 %
Activity: Assessment Admin/support (6401)							
INTERGOVERNMENT REVENUES		9,986	1,332				0 %
Total Revenues		9,986	1,332				0 %
SALARIES	35,462	5,694	3,005				0 %
BENEFITS	14,821	1,762	746				0 %
MAINTENANCE & OPERATIONS		6	4				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	50,283	7,462	3,755				0 %
Activity: Assessment In Action (6413)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
Activity: Brfss (6412)							
INTERGOVERNMENT REVENUES		14,500					0 %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues		14,500					0 %
MAINTENANCE & OPERATIONS		14,500					0 %
Total Expenditures		14,500					0 %
Activity: Chidrens Commission (6415)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Child & Family (1-22) (6353)							
INTERGOVERNMENT REVENUES	41,205	46,259	22,464	54,438	44,590	(9,848)	(18) %
Total Revenues	41,205	46,259	22,464	54,438	44,590	(9,848)	(18) %
SALARIES	19,779	23,854	16,945	29,867	23,973	(5,894)	(19) %
BENEFITS	6,668	7,757	5,744	10,512	8,716	(1,796)	(17) %
MAINTENANCE & OPERATIONS	887	1,605	678	3,606	3,371	(235)	(6) %
INTERDEPT & TRANSFERS			155				0 %
Total Expenditures	27,334	33,216	23,522	43,986	36,060	(7,926)	(18) %
Activity: Child & Family (pregnant) (6354)							
INTERGOVERNMENT REVENUES	575				34,500	34,500	0 %
Total Revenues	575				34,500	34,500	0 %
SALARIES	23,179				12,805	12,805	0 %
BENEFITS	12,025				6,707	6,707	0 %
MAINTENANCE & OPERATIONS	14				10,302	10,302	0 %
Total Expenditures	35,218				29,814	29,814	0 %
Activity: Child Abuse (6355)							
SALARIES	14,331	7,060	2,116				0 %
BENEFITS	2,311	808	1,295				0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	16,642	7,868	3,411				0 %
Activity: Child Death Review (6368)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures							0 %
Activity: Chronic Disease (6381)							
INTERGOVERNMENT REVENUES	11,065		22,015	51,585	36,133	(15,452)	(29) %
MISCELLANEOUS & INTEREST	1,500			1,400		(1,400)	(100) %
Total Revenues	12,565		22,015	52,985	36,133	(16,852)	(31) %
SALARIES	12,869	12,307	4,162	32,580	20,845	(11,735)	(36) %
BENEFITS	4,233	2,146	1,524	9,945	8,166	(1,779)	(17) %
MAINTENANCE & OPERATIONS	4,993	99	9	287	255	(32)	(11) %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	22,095	14,552	5,695	42,812	29,266	(13,546)	(31) %
Activity: Communicable Disease (6332)							
INTERGOVERNMENT REVENUES			106,542	63,393	60,556	(2,837)	(4) %
CHARGES FOR SERVICES	4,328						0 %
MISCELLANEOUS & INTEREST	1,250						0 %
Total Revenues	5,578		106,542	63,393	60,556	(2,837)	(4) %
SALARIES	48,945	49,722	27,641	68,569	61,579	(6,990)	(10) %
BENEFITS	16,296	15,599	11,890	20,960	28,493	7,532	35 %
MAINTENANCE & OPERATIONS	555	853	580	4,316	2,794	(1,522)	(35) %
INTERDEPT & TRANSFERS			193				0 %
Total Expenditures	65,796	66,174	40,304	93,846	92,866	(980)	(1) %
Activity: Cover All Kids (6356)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Cpg (6253)							
INTERGOVERNMENT REVENUES	61,224	102,819	14,975	69,400	66,411	(2,989)	(4) %
Total Revenues	61,224	102,819	14,975	69,400	66,411	(2,989)	(4) %
SALARIES	61,027	35,483	20,548	40,202	39,859	(343)	(0) %
BENEFITS	19,969	10,903	5,960	13,635	12,279	(1,356)	(9) %
MAINTENANCE & OPERATIONS	5,282	2,367	190	2,103	1,240	(863)	(41) %
Total Expenditures	86,278	48,753	26,698	55,940	53,378	(2,562)	(4) %

Activity: Doh Block Grant (6414)

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	5,000						0 %
Total Revenues	5,000						0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	5,033						0 %
INTERGOVERNMENT							0 %
Total Expenditures	5,033						0 %
Activity: Early Family Support (6357)							
INTERGOVERNMENT REVENUES	6,663	8,701	5,311	9,498	9,498		0 %
Total Revenues	6,663	8,701	5,311	9,498	9,498		0 %
SALARIES	548	6,215	3,354	6,904	4,153	(2,751)	(39) %
BENEFITS	109	1,233	2,043	1,184	2,505	1,320	111 %
MAINTENANCE & OPERATIONS	164	147	52	570	1,826	1,256	220 %
Total Expenditures	821	7,595	5,449	8,659	8,484	(175)	(2) %
Activity: Early Intervention (6358)							
INTERGOVERNMENT REVENUES	16,180	10,393	4,689	15,260	15,260		0 %
Total Revenues	16,180	10,393	4,689	15,260	15,260		0 %
SALARIES	4,712	7,374	3,046	11,265	6,725	(4,540)	(40) %
BENEFITS	787	1,715	1,863	1,932	3,914	1,981	102 %
MAINTENANCE & OPERATIONS	202	342	121	695	2,990	2,295	330 %
Total Expenditures	5,701	9,431	5,030	13,893	13,629	(264)	(1) %
Activity: Eh Admin/support (6201)							
INTERGOVERNMENT REVENUES			1,046	1,083	1,082	(1)	(0) %
CHARGES FOR SERVICES	16,523	15,162	10,788				0 %
MISCELLANEOUS & INTEREST			46				0 %
Total Revenues	16,523	15,162	11,880	1,083	1,082	(1)	(0) %
SALARIES	27,217	98,179	52,264				0 %
BENEFITS	7,352	31,882	17,554				0 %
MAINTENANCE & OPERATIONS	2,029	23,237	4,261	875	875		0 %
Total Expenditures	36,598	153,298	74,079	875	875		0 %
Activity: Emergency Response (6341)							
SALARIES	16,905						0 %
BENEFITS	5,732						0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	22,637						0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Family Health (6359)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	19						0 %
Total Expenditures	19						0 %
Activity: Family Planning (6360)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES	69						0 %
BENEFITS	10						0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	79						0 %
Activity: Fire Permit Program (3171)							
LICENSES & PERMITS			3,086		30,000	30,000	0 %
Total Revenues			3,086		30,000	30,000	0 %
SALARIES					10,137	10,137	0 %
BENEFITS					7,215	7,215	0 %
MAINTENANCE & OPERATIONS					6,909	6,909	0 %
INTERDEPT & TRANSFERS					5,739	5,739	0 %
Total Expenditures					30,000	30,000	0 %
Activity: Food (6245)							
LICENSES & PERMITS	250,351	236,017	156,087	250,000	248,000	(2,000)	(0) %
INTERGOVERNMENT REVENUES		24					0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	40	40	807				0 %
Total Revenues	250,391	236,081	156,894	250,000	248,000	(2,000)	(0) %
SALARIES	101,074	111,204	65,210	138,474	138,900	425	0 %
BENEFITS	36,126	42,366	25,717	56,160	54,800	(1,360)	(2) %
MAINTENANCE & OPERATIONS	8,625	8,541	4,582	7,370	6,846	(524)	(7) %
Total Expenditures	145,825	162,111	95,509	202,004	200,546	(1,458)	(0) %
Activity: General Fiscal (1992)							
INTERGOVERNMENT REVENUES				21,428		(21,428)	(100) %
CHARGES FOR SERVICES			4				0 %
MISCELLANEOUS & INTEREST	418	67	49				0 %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
TRANSFERS & OTHER SOURCES	409,400	473,237	293,237	293,237	293,237		0 %
Total Revenues	409,818	473,304	293,290	314,665	293,237	(21,428)	(6) %
SALARIES					36,000	36,000	0 %
BENEFITS	193						0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS	114,267	101,067	117,367	117,367	144,367	27,000	23 %
DEBT SERVICE	27	18					0 %
OTHER							0 %
Total Expenditures	114,487	101,085	117,367	117,367	180,367	63,000	53 %
Activity: Genl Health Education (6382)							
INTERGOVERNMENT REVENUES	55,910	12,479	1,660	18,136		(18,136)	(100) %
MISCELLANEOUS & INTEREST	150		727				0 %
Total Revenues	56,060	12,479	2,387	18,136		(18,136)	(100) %
SALARIES	45,640	5,274		10,198		(10,198)	(100) %
BENEFITS	14,271	892		1,756		(1,756)	(100) %
MAINTENANCE & OPERATIONS	9,415	1,122		2,700		(2,700)	(100) %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	69,326	7,288		14,654		(14,654)	(100) %
Activity: Groundwater (6274)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
Activity: Health Administration (6210)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	190,622	249,248	67,946	13,598		(13,598)	(100) %
CHARGES FOR SERVICES		59,803					0 %
MISCELLANEOUS & INTEREST	36	121					0 %
TRANSFERS & OTHER SOURCES	15,874	4,000					0 %
Total Revenues	206,532	313,172	67,946	13,598		(13,598)	(100) %
SALARIES	211,149	199,477	123,851	159,435	198,046	38,610	24 %
BENEFITS	53,994	75,151	44,198	62,721	82,902	20,180	32 %
MAINTENANCE & OPERATIONS	113,421	89,195	50,612	81,025	86,058	5,033	6 %
CAPITAL							0 %
INTERDEPT & TRANSFERS		38,607	22,033	94,216	99,756	5,540	5 %
Total Expenditures	378,564	402,430	240,694	397,397	466,762	69,364	17 %
Activity: Hospital Preparedness (6342)							
INTERGOVERNMENT REVENUES	3,420						0 %
Total Revenues	3,420						0 %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	1,365						0 %
Total Expenditures	1,365						0 %
Activity: Hydrogeology (6273)							
CHARGES FOR SERVICES	1,635	103,475		122,000	122,000		0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,635	103,475		122,000	122,000		0 %
SALARIES	527	47,927	35,256	55,507	66,504	10,996	19 %
BENEFITS	102	9,427	7,204	11,740	15,945	4,204	35 %
MAINTENANCE & OPERATIONS	739	29,603	34,682	31,331	16,305	(15,026)	(47) %
CAPITAL							0 %
Total Expenditures	1,368	86,957	77,142	98,578	98,754	175	0 %
Activity: Immunization (6333)							
INTERGOVERNMENT REVENUES	24,012	9,175	8,492	41,700	35,900	(5,800)	(13) %
CHARGES FOR SERVICES	37,686	42,280	19,995	37,800	39,000	1,200	3 %
MISCELLANEOUS & INTEREST			10,000				0 %
Total Revenues	61,698	51,455	38,487	79,500	74,900	(4,600)	(5) %
SALARIES	58,506	45,834	27,318	54,634	52,284	(2,350)	(4) %
BENEFITS	15,120	13,361	7,624	16,070	16,449	378	2 %
MAINTENANCE & OPERATIONS	29,377	28,014	10,964	32,193	28,726	(3,467)	(10) %
INTERDEPT & TRANSFERS			127				0 %
Total Expenditures	103,003	87,209	46,033	102,898	97,459	(5,439)	(5) %
Activity: Infant/toddler Initiative (6361)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES	48						0 %
BENEFITS	16						0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	64						0 %
Activity: Jail (6362)							
CHARGES FOR SERVICES	55,000	55,000	13,750	55,000	55,000		0 %
Total Revenues	55,000	55,000	13,750	55,000	55,000		0 %
SALARIES	8,620	26,424	14,833	29,411	29,412		0 %
BENEFITS	3,325	13,965	8,062	16,028	17,213	1,184	7 %
MAINTENANCE & OPERATIONS	50	279			200	200	0 %
INTERDEPT & TRANSFERS							0 %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	11,995	40,668	22,895	45,439	46,825	1,385	3 %
Activity: Juvenile Detention (6363)							
CHARGES FOR SERVICES	20,304	19,580	4,400	22,000	22,000		0 %
Total Revenues	20,304	19,580	4,400	22,000	22,000		0 %
SALARIES	2,940	8,368	4,709	11,780	11,781		0 %
BENEFITS	1,124	4,443	2,598	6,384	6,857	472	7 %
MAINTENANCE & OPERATIONS	50	50			200	200	0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	4,114	12,861	7,307	18,164	18,838	673	3 %
Activity: Kiphs (6212)							
SALARIES		72					0 %
BENEFITS		27					0 %
Total Expenditures		99					0 %
Activity: Land Use (6242)							
CHARGES FOR SERVICES	12,248	12,978	8,840	11,500	14,000	2,500	21 %
Total Revenues	12,248	12,978	8,840	11,500	14,000	2,500	21 %
SALARIES	239,037	12,150	4,305	7,530	8,716	1,185	15 %
BENEFITS	102,568	2,383	876	1,621	2,484	862	53 %
MAINTENANCE & OPERATIONS	68	9		140	123	(17)	(12) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	341,673	14,542	5,181	9,292	11,323	2,030	21 %
Activity: Liquid Waste (6241)							
LICENSES & PERMITS	227,394	205,256	153,162	223,000	223,000		0 %
INTERGOVERNMENT REVENUES		17,106	3,172	45,050	54,870	9,820	21 %
CHARGES FOR SERVICES	6,609	6,792	6,052	7,100	9,500	2,400	33 %
Total Revenues	234,003	229,154	162,386	275,150	287,370	12,220	4 %
SALARIES	41,673	110,970	60,370	141,406	125,672	(15,734)	(11) %
BENEFITS	15,071	47,416	25,733	71,813	61,113	(10,700)	(14) %
MAINTENANCE & OPERATIONS	15,976	13,310	16,620	9,105	45,599	36,494	400 %
Total Expenditures	72,720	171,696	102,723	222,325	232,384	10,058	4 %
Activity: Living Environment (6246)							
LICENSES & PERMITS	22,780	16,893	25,482	30,500	27,900	(2,600)	(8) %
CHARGES FOR SERVICES	413	620		600	400	(200)	(33) %
MISCELLANEOUS & INTEREST			103				0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	23,193	17,513	25,585	31,100	28,300	(2,800)	(9) %
SALARIES	10,208	13,142	11,751	14,769	15,904	1,134	7 %
BENEFITS	3,761	5,594	5,069	6,248	6,726	477	7 %
MAINTENANCE & OPERATIONS	3,268	5,859	1,812	3,941	3,744	(197)	(4) %
Total Expenditures	17,237	24,595	18,632	24,959	26,374	1,414	5 %
Activity: Local Capacity Chab (6411)							
INTERGOVERNMENT REVENUES	113,879	43,732	148,584	87,464	122,464	35,000	40 %
Total Revenues	113,879	43,732	148,584	87,464	122,464	35,000	40 %
SALARIES	8,010	7,338	24,800	48,352	75,935	27,582	57 %
BENEFITS	2,679	2,747	8,193	20,913	29,697	8,783	41 %
MAINTENANCE & OPERATIONS	2,273	8,302	4,610	1,407	2,860	1,453	103 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	12,962	18,387	37,603	70,673	108,492	37,818	53 %
Activity: M/i/c Conversion (6350)							
SALARIES	46,807						0 %
BENEFITS	19,945						0 %
MAINTENANCE & OPERATIONS	922						0 %
INTERDEPT & TRANSFERS	68,299	66,743	53,452				0 %
Total Expenditures	135,973	66,743	53,452				0 %
Activity: Nursing Admin/support (6301)							
INTERGOVERNMENT REVENUES			1,500	2,085		(2,085)	(100) %
CHARGES FOR SERVICES					1,486	1,486	0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues			1,500	2,085	1,486	(599)	(28) %
SALARIES	31,804	124,506	40,724	55,782	55,940	157	0 %
BENEFITS	8,002	39,001	16,688	16,505	17,829	1,323	8 %
MAINTENANCE & OPERATIONS		304	353	1,866	1,858	(8)	(0) %
Total Expenditures	39,806	163,811	57,765	74,154	75,627	1,472	1 %
Activity: Nursing Program Support (6213)							
INTERGOVERNMENT REVENUES		27,201	88,799	135,000	50,000	(85,000)	(62) %
CHARGES FOR SERVICES	1,091	1,240	563				0 %
MISCELLANEOUS & INTEREST			727				0 %
Total Revenues	1,091	28,441	90,089	135,000	50,000	(85,000)	(62) %
SALARIES	1,593	50,513	31,983	11,553	11,181	(372)	(3) %
BENEFITS	482	14,898	9,582	4,685	4,813	127	2 %
MAINTENANCE & OPERATIONS	3,954	8,070	8,574	5,410	5,383	(27)	(0) %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	6,029	73,481	50,139	21,648	21,377	(271)	(1) %
Activity: Oral Health (6364)							
INTERGOVERNMENT REVENUES	8,500	19,000	9,000	20,000	19,600	(400)	(2) %
MISCELLANEOUS & INTEREST	4,000	500					0 %
Total Revenues	12,500	19,500	9,000	20,000	19,600	(400)	(2) %
SALARIES	4,333	3,402	3,432	10,092	9,562	(530)	(5) %
BENEFITS	1,873	1,945	1,971	5,929	6,001	71	1 %
MAINTENANCE & OPERATIONS	279	1,365	77	138	289	151	109 %
Total Expenditures	6,485	6,712	5,480	16,159	15,852	(307)	(1) %
Activity: Oss O&m (6243)							
LICENSES & PERMITS	6,219	4,116		8,500		(8,500)	(100) %
INTERGOVERNMENT REVENUES	102,253	35,211	905	54,870		(54,870)	(100) %
CHARGES FOR SERVICES	219,603	222,209	1,175	232,000	227,000	(5,000)	(2) %
MISCELLANEOUS & INTEREST	40						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	328,115	261,536	2,080	295,370	227,000	(68,370)	(23) %
SALARIES	35,332	104,606	54,044	124,837	120,600	(4,237)	(3) %
BENEFITS	13,509	52,109	23,398	68,384	55,126	(13,258)	(19) %
MAINTENANCE & OPERATIONS	50,372	15,014	8,681	45,443	8,020	(37,423)	(82) %
Total Expenditures	99,213	171,729	86,123	238,664	183,746	(54,918)	(23) %
Activity: Other Environmental Health (6279)							
INTERGOVERNMENT REVENUES	59,099	32,853			60,000	60,000	0 %
Total Revenues	59,099	32,853			60,000	60,000	0 %
SALARIES	14,618	11,804	1,728		31,460	31,460	0 %
BENEFITS	3,211	2,196	564				0 %
MAINTENANCE & OPERATIONS	31,626	543	9,793				0 %
Total Expenditures	49,455	14,543	12,085		31,460	31,460	0 %
Activity: Health Conversion (6351)							
INTERGOVERNMENT REVENUES	1,700		525	1,500	1,500		0 %
Total Revenues	1,700		525	1,500	1,500		0 %
SALARIES	37,520	266	168	965	966		0 %
BENEFITS	19,962	54	34	202	222	19	9 %
MAINTENANCE & OPERATIONS	10	6	15	44	27	(17)	(38) %
Total Expenditures	57,492	326	217	1,211	1,215	3	0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Pandemic Flu (6343)							
INTERGOVERNMENT REVENUES	25,140						0 %
Total Revenues	25,140						0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	7,826						0 %
Total Expenditures	7,826						0 %
Activity: Passport (6365)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
Activity: Hydrogeology (6273)							
INTERDEPT & TRANSFERS		103,475			150,000	150,000	0 %
Total Expenditures		103,475			150,000	150,000	0 %
Activity: Oss O&m (6243)							
INTERDEPT & TRANSFERS		215,224			222,000	222,000	0 %
Total Expenditures		215,224			222,000	222,000	0 %
Activity: Pherr (6344)							
INTERGOVERNMENT REVENUES	44,089	27,819	7,282	44,000	40,000	(4,000)	(9) %
Total Revenues	44,089	27,819	7,282	44,000	40,000	(4,000)	(9) %
SALARIES	4,364	5,151	5,418	15,463	17,271	1,807	11 %
BENEFITS	1,251	1,583	3,187	4,645	9,037	4,391	94 %
MAINTENANCE & OPERATIONS	11,784	9,704	3,621	16,357	6,926	(9,431)	(57) %
INTERDEPT & TRANSFERS			44				0 %
Total Expenditures	17,399	16,438	12,270	36,465	33,234	(3,231)	(8) %
Activity: Recreational Beach (6276)							
INTERGOVERNMENT REVENUES	11,333	13,418	5,516	9,066	10,000	934	10 %
Total Revenues	11,333	13,418	5,516	9,066	10,000	934	10 %
SALARIES	2,513	4,185	1,954	2,106		(2,106)	(100) %
BENEFITS	844	1,580	646	788		(788)	(100) %
MAINTENANCE & OPERATIONS	4,252	5,407	5,940	4,600	4,600		0 %
Total Expenditures	7,609	11,172	8,540	7,495	4,600	(2,895)	(38) %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Salmon Recovery (3192)							
INTERGOVERNMENT REVENUES	87,682	50,093					0 %
Total Revenues	87,682	50,093					0 %
SALARIES	94,860	14,486	3,490				0 %
BENEFITS	25,390	2,088	727				0 %
MAINTENANCE & OPERATIONS	235,907	15,006					0 %
Total Expenditures	356,157	31,580	4,217				0 %
Activity: Resource Enhancement (3191)							
INTERGOVERNMENT REVENUES	110,850	170,468	28,382	60,118		(60,118)	(100) %
CHARGES FOR SERVICES	119,441						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	230,291	170,468	28,382	60,118		(60,118)	(100) %
SALARIES	17,783	9,520	11,047	35,158		(35,158)	(100) %
BENEFITS	5,364	2,809	3,408	11,424		(11,424)	(100) %
MAINTENANCE & OPERATIONS	59,573	16,043	6,015	1,994		(1,994)	(100) %
Total Expenditures	82,720	28,372	20,470	48,576		(48,576)	(100) %
Activity: Resource Enhancement (3191)							
INTERGOVERNMENT REVENUES							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
Total Expenditures							0 %
Activity: Salmon Recovery (3192)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
Activity: Sanitary Surveys (6272)							
INTERGOVERNMENT REVENUES	15,990	14,500	3,062	15,990	16,000	10	0 %
CHARGES FOR SERVICES	11,450	21,556	8,547	11,500	14,000	2,500	21 %
Total Revenues	27,440	36,056	11,609	27,490	30,000	2,510	9 %
SALARIES	7,211	16,674	9,881	17,140	18,926	1,785	10 %
BENEFITS	1,820	3,781	2,292	4,101	4,976	874	21 %
MAINTENANCE & OPERATIONS	2,918	486	611	970	360	(610)	(62) %
Total Expenditures	11,949	20,941	12,784	22,212	24,262	2,049	9 %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Septic Loans (6244)							
INTERGOVERNMENT REVENUES	82,836	121,881	81,310	86,656	118,655	31,999	36 %
MISCELLANEOUS & INTEREST	115,352	175,669	8,819	137,252	139,286	2,034	1 %
TRANSFERS & OTHER SOURCES	86,138	170,634	41,885	148,500	148,500		0 %
Total Revenues	284,326	468,184	132,014	372,408	406,441	34,033	9 %
SALARIES		7,246	7,015	11,445	14,102	2,657	23 %
BENEFITS		2,756	2,249	4,716	5,863	1,147	24 %
MAINTENANCE & OPERATIONS	163,874	244,657	111,872	196,385	228,604	32,219	16 %
INTERDEPT & TRANSFERS	1,175	2,115		6,676	5,686	(990)	(14) %
DEBT SERVICE	178,471	129,798	73,593	153,186	152,186	(1,000)	(0) %
Total Expenditures	343,520	386,572	194,729	372,408	406,441	34,033	9 %
Activity: Shellfish (6277)							
INTERGOVERNMENT REVENUES	1,778	3,891	453	2,533	3,000	467	18 %
Total Revenues	1,778	3,891	453	2,533	3,000	467	18 %
SALARIES	838	1,577	493	1,419	1,756	336	23 %
BENEFITS	269	605	160	594	628	33	5 %
MAINTENANCE & OPERATIONS	9	178	36	32	38	6	18 %
Total Expenditures	1,116	2,360	689	2,046	2,422	375	18 %
Activity: Site Hazard Assessment (6252)							
INTERGOVERNMENT REVENUES	11,831	34,915	19,590	51,000	45,000	(6,000)	(11) %
Total Revenues	11,831	34,915	19,590	51,000	45,000	(6,000)	(11) %
SALARIES	1,216	19,700	9,764	27,040	25,276	(1,764)	(6) %
BENEFITS	596	6,067	2,855	8,556	8,628	71	0 %
MAINTENANCE & OPERATIONS	5,911	2,525	182	6,503	2,623	(3,880)	(59) %
Total Expenditures	7,723	28,292	12,801	42,100	36,527	(5,573)	(13) %
Activity: Solid Waste (6251)							
LICENSES & PERMITS	1,210	1,284	2,150	2,000	2,000		0 %
CHARGES FOR SERVICES	105,906	88,439	88,439	88,439	88,439		0 %
MISCELLANEOUS & INTEREST		27					0 %
Total Revenues	107,116	89,750	90,589	90,439	90,439		0 %
SALARIES	6,076	40,664	24,848	52,669	52,429	(240)	(0) %
BENEFITS	1,809	14,313	7,936	19,210	20,034	823	4 %
MAINTENANCE & OPERATIONS	780	769	2,117	1,197	673	(524)	(43) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	8,665	55,746	34,901	73,076	73,136	59	0 %

Activity: Stds (6334)

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT REVENUES			5,314	6,387	15,183	8,796	137 %
Total Revenues			5,314	6,387	15,183	8,796	137 %
SALARIES	5,927	6,893	5,281	9,886	11,285	1,398	14 %
BENEFITS	1,772	2,356	1,849	3,440	4,389	948	27 %
MAINTENANCE & OPERATIONS	2		310	1,452	593	(859)	(59) %
Total Expenditures	7,701	9,249	7,440	14,779	16,267	1,487	10 %
Activity: Tb (6335)							
INTERGOVERNMENT REVENUES	321	275	750	500	500		0 %
CHARGES FOR SERVICES	5,651	5,932	2,663	6,000	6,000		0 %
Total Revenues	5,972	6,207	3,413	6,500	6,500		0 %
SALARIES	36,318	19,795	13,801	20,513	20,261	(252)	(1) %
BENEFITS	7,478	4,969	3,461	4,850	5,355	504	10 %
MAINTENANCE & OPERATIONS	17,341	17,096	4,836	16,118	13,278	(2,840)	(17) %
INTERDEPT & TRANSFERS			33				0 %
Total Expenditures	61,137	41,860	22,131	41,482	38,894	(2,588)	(6) %
Activity: Tobacco Prevention & Contro (6247)							
INTERGOVERNMENT REVENUES	10,762	3,871		5,789		(5,789)	(100) %
Total Revenues	10,762	3,871		5,789		(5,789)	(100) %
SALARIES	5,771	1,848	457	3,907		(3,907)	(100) %
BENEFITS	2,172	312	78	672		(672)	(100) %
MAINTENANCE & OPERATIONS	2,660	28		97		(97)	(100) %
Total Expenditures	10,603	2,188	535	4,677		(4,677)	(100) %
Activity: Trails (6383)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES	25,275						0 %
BENEFITS	10,839						0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	36,114						0 %
Activity: Vital Records (6391)							
INTERGOVERNMENT REVENUES			1,889	900	900		0 %
CHARGES FOR SERVICES	24,037	22,617	12,817	24,000	22,000	(2,000)	(8) %
MISCELLANEOUS & INTEREST	40						0 %
Total Revenues	24,077	22,617	14,706	24,900	22,900	(2,000)	(8) %
SALARIES	18,749	30,500	17,720	47,705	27,168	(20,537)	(43) %
BENEFITS	9,264	16,311	9,750	26,041	15,100	(10,941)	(42) %

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	1,142	506	646	1,100	616	(484)	(44) %
Total Expenditures	29,155	47,317	28,116	74,847	42,884	(31,963)	(42) %
Activity: Water (6271)							
LICENSES & PERMITS		4,898					0 %
CHARGES FOR SERVICES	48,409	32,925	23,947	48,400	40,000	(8,400)	(17) %
Total Revenues	48,409	37,823	23,947	48,400	40,000	(8,400)	(17) %
SALARIES	9,352	30,429	18,481	30,951	25,564	(5,387)	(17) %
BENEFITS	2,851	6,858	4,079	6,861	6,215	(646)	(9) %
MAINTENANCE & OPERATIONS	1,256	490	371	1,295	569	(726)	(56) %
INTERDEPT & TRANSFERS		145					0 %
Total Expenditures	13,459	37,922	22,931	39,108	32,348	(6,760)	(17) %
Activity: Water Pollution And Correction (6278)							
INTERGOVERNMENT REVENUES			2,413		180,000	180,000	0 %
Total Revenues			2,413		180,000	180,000	0 %
SALARIES			13,882		48,260	48,260	0 %
BENEFITS			6,585		24,887	24,887	0 %
MAINTENANCE & OPERATIONS			1,213		72,413	72,413	0 %
Total Expenditures			21,680		145,560	145,560	0 %
Activity: Watershed Planning (6275)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES	5,375						0 %
BENEFITS	3,163						0 %
MAINTENANCE & OPERATIONS	75						0 %
Total Expenditures	8,613						0 %
Activity: Welcome Baby (6366)							
SALARIES		19,566	18,658	30,712	27,140	(3,572)	(11) %
BENEFITS		12,529	10,684	18,042	17,029	(1,013)	(5) %
MAINTENANCE & OPERATIONS	2,116	3,146	1,366	1,250	2,014	764	61 %
Total Expenditures	2,116	35,241	30,708	50,005	46,183	(3,822)	(7) %
Activity: Wic (6367)							
INTERGOVERNMENT REVENUES	250,508	216,246	82,133	223,780	250,643	26,863	12 %
MISCELLANEOUS & INTEREST	576	350					0 %
Total Revenues	251,084	216,596	82,133	223,780	250,643	26,863	12 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	142,747	114,098	68,521	138,016	128,882	(9,134)	(6) %
BENEFITS	55,345	52,275	30,751	61,508	63,518	2,009	3 %
MAINTENANCE & OPERATIONS	8,148	10,580	5,024	8,518	10,283	1,765	20 %
INTERDEPT & TRANSFERS			61				0 %
Total Expenditures	206,240	176,953	104,357	208,043	202,683	(5,360)	(2) %

2014 HEALTH PAYROLL ESTIMATES

	C	D	E	F	S	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	HEALTH (ALL FUNDS)						
3	Accounting Supervisor	1.00	1845	C-11	44,329	23,783	68,112
4	Environmental Health Spec II	1.00	1845	C-11	51,246	18,303	69,549
5	Environmental Health Spec II	1.00	1845	C-11	44,146	16,404	60,550
6	Environmental Health Spec II	1.00	1845	C-11	46,189	10,980	57,169
7	Environmental Health Spec II	1.00	1845	C-11	43,597	16,234	59,831
8	Public Health Coordinator .75 FTE	0.75	1845	C-11	37,681	28,276	65,957
9	Public Health Nurse II	0.80	1845	C-11	36,951	22,716	59,667
10	Public Health Nurse III	1.00	1845	C-11	48,290	30,298	78,588
11	Environment Health Spec.-Camano	1.00	1845	C-12	52,680	12,097	64,777
12	Environmental Health Spec III	0.90	1845	C-12	50,314	30,641	80,955
13	Environmental Health Spec III	1.00	1845	C-12	55,905	19,155	75,060
14	Environmental Health Spec III	1.00	1845	C-12	48,359	11,307	59,666
15	Environmental Health Spec III	1.00	1845	C-12	53,734	12,289	66,023
16	Public Health Coordinator	1.00	1845	C-11	44,696	16,505	61,201
17	Public Health Nurse III	1.00	1845	C-12	53,646	12,273	65,919
18	Public Health Nurse III	0.75	1845	C-12	40,300	15,671	55,971
19	Public Health Nurse III	1.00	1845	C-12	50,387	18,079	68,466
20	Public Health Nurse II	1.00	1845	C-11	44,329	29,643	73,972
21	Department Assitant, .63 FTE	0.63	1845	C-5	19,751	3,873	23,624
22	WIC Clerk/Certifier	0.73	1845	C-6	20,787	4,094	24,881
23	Accounting Technician	1.00	1845	C-7	34,432	28,710	63,142
24	Department Assistant	0.50	1845	C-7	15,587	3,068	18,655
25	Environmental Health Assistant	1.00	1845	C-7	33,592	28,625	62,217
26	Nursing Coordinator Assistant	1.00	1845	C-7	37,270	16,036	53,306
27	Personal Health Technician	1.00	1845	C-7	37,270	20,799	58,069
28	Vital Statistics	1.00	1845	C-7	38,388	23,847	62,235
29	Administrative Supervisor	1.00	1845	C-8	37,659	29,367	67,026
30	Administrative Services Director	1.00	NR	12	52,812	17,986	70,798
31	Community Assessment/Planning Supervisor	1.00	NR	13	52,083	21,354	73,437
32	On-site Sewage Program Mgr	1.00	NR	13	60,712	24,636	85,348
33	Assistant Director - Environmental Health	1.00	NR	17	70,968	15,436	86,404
34	Hydrogeologist - Health	1.00	NR	17	63,522	14,075	77,597
35	Nursing Director/Asst. Health Director	1.00	NR	17	65,243	20,791	86,034
36	Director-Health	1.00	NR	E-29	86,356	28,567	114,923
37	Department Assistant - Data Entry - 6 Months Grant Funded	1.00	1845	C-6	14,613	3,032	17,645
38	Environmental Health Specialist III	1.00	1845	C-12	48,250	24,885	73,144
39					2,600	474	3,074
40							
41	TOTALS	34.06			1,638,683	674,309	2,312,992

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept: Human Resources (59)							
Fund: Current Expense (001)							
CHARGES FOR SERVICES	5,677	190	53				0 %
MISCELLANEOUS & INTEREST	926						0 %
TRANSFERS & OTHER SOURCES					17,500	17,500	0 %
Total Revenues	6,603	190	53		17,500	17,500	0 %
SALARIES	95,355	146,553	96,386	165,900	165,463	(437)	(0) %
BENEFITS	24,316	47,078	33,099	57,722	63,226	5,504	9 %
MAINTENANCE & OPERATIONS	16,524	16,402	45,945	48,900	65,400	16,500	33 %
Total Expenditures	136,195	210,033	175,430	272,522	294,089	21,567	7 %

DEPT: HUMAN RESOURCES (59)
FUND: CURRENT EXPENSE (001)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Hr Personnel (1621)							
CHARGES FOR SERVICES	6	190	53				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES					17,500	17,500	0 %
Total Revenues	6	190	53		17,500	17,500	0 %
SALARIES	95,355	146,553	96,386	165,900	165,463	(437)	(0) %
BENEFITS	24,316	47,078	33,099	57,722	63,226	5,504	9 %
MAINTENANCE & OPERATIONS	14,604	13,455	45,276	48,200	64,700	16,500	34 %
Total Expenditures	134,275	207,086	174,761	271,822	293,389	21,567	7 %
Activity: Hr Wellness (1791)							
CHARGES FOR SERVICES	5,671						0 %
MISCELLANEOUS & INTEREST	926						0 %
Total Revenues	6,597						0 %
SALARIES							0 %
MAINTENANCE & OPERATIONS	1,920	2,947	669	700	700		0 %
Total Expenditures	1,920	2,947	669	700	700		0 %

Budget Worksheet
07/31/2013

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept Name:	HUMAN RESOURCES							
Dept:	59							
341690	FEE OTHER PRINT DUP	6	190	53				0 %
349180	IR CENTRAL SERVICES							0 %
349190	IR GENERAL GOVT SVC	5,671						0 %
367110	MISC PRIVATE GIFTS PLEDGES	926						0 %
369900	MISC OTHER							0 %
397702	TRANSFERS IN OPERATING					17,500	17,500	0 %
	Total Revenues	6,603	190	53		17,500	17,500	0 %
511100	SALARIES	95,101	146,274	95,847	165,900	165,463	(437)	(0) %
511200	OVERTIME	11	4	490				0 %
511300	TERMINATION/PAYOUT							0 %
511400	OTHER SALARY	243	275	49				0 %
512100	PAYROLL TAXES	6,883	10,668	7,034	12,700	12,657	(43)	(0) %
512200	RETIREMENT	5,976	10,490	7,084	11,970	15,239	3,269	27 %
512300	MEDICAL/DENTAL/LIFE/FBP	10,305	23,147	17,169	29,700	32,006	2,306	7 %
512400	LI/UNEMP/OTHER BENEFITS	1,152	2,773	1,812	3,352	3,324	(28)	(0) %
523110	SUPPLIES OFFICE	2,048	1,045	900	2,300	2,300		0 %
523120	SUPPLIES OPERATING	318			200	200		0 %
523190	SUPPLIES OTHER	1,493		217				0 %
523210	FUEL VEHICLES	176	303	178	200	200		0 %
523510	SMALL EQUIP OFFICE	13	282		300	300		0 %
523520	SMALL EQUIP TOOLS	185						0 %
523530	SMALL EQUIP COMP HW		33					0 %
523540	SMALL EQUIP COMP SW	141			150	150		0 %
523560	SMALL EQUIP COMMUNICATION DE\							0 %
524110	SERVICES PROFESSIONAL	4,110	7,443	40,143	38,000	52,000	14,000	36 %
524120	SERVICES OPERATING	90	428	851	150	150		0 %
524210	COMMUNICATION POSTAGE	320	225	304	200	200		0 %
524220	COMMUNICATION TELEPHONE	1,041	1,119	352	1,000	1,000		0 %
524310	TRAVEL TRANSPORTATION	6	168	64	600	600		0 %
524320	TRAVEL MEALS		76					0 %
524330	TRAVEL LODGING	156	351	218	400	400		0 %
524420	ADVERTISING LEGAL NOTICES				1,000	1,000		0 %
524590	RENT OTHER							0 %
524811	MAINTENANCE ANNUAL EQUIP	3,634	44		500	500		0 %
524890	REPAIR/MAINT OTHER							0 %
524910	DUES & MEMBERSHIPS	900	552	700	700	700		0 %
524920	SUBSCRIPTIONS	1,284	1,440	1,392	1,500	1,500		0 %
524960	TRAINING REGISTRATIONS	534	260	418	800	800		0 %
524990	OTHER	75	2,633	208	900	3,400	2,500	277 %
	Total Expenditures	136,195	210,033	175,430	272,522	294,089	21,567	7 %

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**HUMAN RESOURCES**						
3	Human Resources Director	1.00	APPOIN	E-28	73,964	21,453	95,417
4	Human Resources Program Coordinator	1.00	NR	12	50,511	24,843	75,354
5	H.R. Admin. Asst.	1.00	NR	9	40,988	16,930	57,918
6							
7		**3.00**			**165,463**	**63,226**	**228,689**

ISLAND COUNTY HUMAN SERVICES

P.O. Box 5000
Coupeville, WA 98239

(360) 678-7880
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www.islandcounty.net

DATE: July 16, 2013

TO: Commissioner Jill Johnson
Commissioner Kelly Emerson
Commissioner Helen Price Johnson

CC: Elaine Marlow, Budget Director

FROM: Jackie Henderson, Director
Island County Human Services

Jackie by Jaime

RE: Narrative for 2014 Human Services Department Budget

Please find attached the 2014 Human Services Budget. It is a balanced budget in the amount of $3,531,781.00.

- Our state funded Developmental Disabilities and Mental Health funding remains relatively stable. Funding for Chemical Dependency Treatment and Prevention is unknown at this time, but we are anticipating decreases partially due to Medicaid expansion. Reimbursement rates for Medicaid are lower than our current State rates. There is at least a 5% reduction because of sequestration. We will adjust the budget accordingly once we have the final figures.
- Housing funds from the Department of Commerce have decreased due to the ending of the CDBG (Community Development Block Grant). The money from this grant had been passed through to the Opportunity Council. There are also cuts to the Housing and Essential Needs grant (HEN) and the Consolidated Housing Grant (CHG).
- Due to the cuts from DBHR (Division of Behavioral Health and Recovery) and DOC (Department of Commerce), our administrative reimbursement will be reduced significantly. Medicaid expansion will further reduce our administration reimbursement, as we cannot take administration from federal dollars.
- Funding for Senior Services should remain stable.
- All programs funded with the 1/10 of 1% sales tax funds should remain stable.

2014 PROPOSED HUMAN SERVICES BUDGET										
	Sr Svc - 011	Low Income Housing - 105	Homeless Housing - 106	Vets - 107	MH - 113	DD - 114	AI/SA - 123	MH Tax - 126	Admin - 129	TOTALS
Revenue										
General Fund	158,445								56,010	214,455
Grant Revenue			100,000		319,524	524,470	457,189		164,398	1,565,581
Millage					154,000	154,000			111,233	419,233
Property Tax				139,000					8,564	147,564
Homeless Housing Surcharge			488,936						26,936	515,872
Low-Income Surcharge		101,071							5,071	106,142
Liquor Profit							9,000		9,000	18,000
1/10th of 1% Sales Tax								762,748	79,988	842,736
Operating Txfrs IN										
Misc & Interest					2,000				6,000	
TOTAL REVENUE	**158,445**	**101,071**	**588,936**	**139,000**	**475,524**	**678,470**	**466,189**	**762,748**	**467,200**	**3,837,583**
Expenditures										
SALARY W/BENEFITS										
Barre								13,444		
Beagle								58,350		
Etzell									79,798	79,798
Henderson									99,403	99,403
Janis								17,919		
Jirikovic								47,940		47,940
Mati								37,540		37,540
Montoya									71,885	71,885
Mulcahy					56,458					
Pelant			19,278		43,668					
Pfannenstiel				45,842						45,842
Plush								63,080		63,080
Ray					59,705				14,926	74,631
Reding								60,807		
Richards									60,954	60,954
Vacant - Crisis MH Coord.								64,058		64,058
Vacant - Prevention Coord.							30,681			
Vacant - SA/AI Coord.									37,677	
Vacant - School Counselor								54,470		
Weinsheimer								44,632		44,632
New Position									50,000	50,000
SWB Adjustment				1,000	2,000				6,000	9,000
	0	0	19,278	46,842	161,831	0	30,681	462,240	420,643	1,141,515
O & M										
Office Supplies				200	250		200	500	1,350	2,500
Operating Supplies							800		100	900
Fuel				100			100	650	1,300	2,150
Fuel Buildings				50	50			200	200	500
Small Tools				100				250	200	550
Professional Services	152,435	96,000	541,222		278,569	547,470	417,763	200,000		2,233,459
Operating Services				200						200
Postage				25					70	95
Communications				800				2,140	700	3,840
Travel			500				430	500	2,250	3,680
Advertising							200		400	600
Operating Leases										0
Rent				2,060	1,520			6,080	6,080	15,740
Electricity				125	125			500	500	1,250
Gas				75	75			300	300	750
Repair/Maintenance					400					
Annual Maintenance									400	400
Miscellaneous				79,859	367		6,515	850	2,465	90,056
Training			1,000		500		500	3,300	2,842	8,142
Dues & Memberships									1,500	1,500
Interfund Insurance								5,250	25,900	31,150
O & M Reserve					6,233	45,371				51,604
	152,435	**96,000**	**542,722**	**83,594**	**288,089**	**592,841**	**426,508**	**220,520**	**46,557**	**2,449,266**
CAPITAL										
Capital Equipment										0
Auto Reserve										0
Computer Reserve										0
										0
TXFRS TO OTHER FUNDS										0
Operating Txfr to Admin	6,010	5,071	26,936	8,564	25,604	85,629	9,000	79,988		246,802
TOTAL EXPENDITURES	**158,445**	**101,071**	**588,936**	**139,000**	**475,524**	**678,470**	**466,189**	**762,748**	**467,200**	**3,837,583**
Short fund revenue/expenditures	0	0	0	0	0	0	0	0	0	0

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	321,057	463,944	234,151	415,150	447,000	31,850	7 %
INTERGOVERNMENT REVENUES	1,251,974	1,121,322	631,830	1,776,300	1,574,581	(201,719)	(11) %
CHARGES FOR SERVICES	487,292	634,186	448,329	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	1,521,673	2,999,322	2,916,390	(82,932)	(2) %
SALARIES	793,823	907,064	562,508	1,029,848	808,768	(221,080)	(21) %
BENEFITS	264,919	348,723	217,883	459,316	332,747	(126,569)	(27) %
MAINTENANCE & OPERATIONS	1,322,904	1,408,929	810,505	2,118,087	2,366,512	248,425	11 %
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	1,830,307	3,925,277	3,837,583	(87,694)	(2) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: HUMAN SERVICES
Dept: 13

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE							0 %
311001	TAX PROPERTY CURRENT	308,956	450,472	221,823	515,150	447,000	(68,150)	(13) %
311002	TAX PROPERTY DELINQUENT	11,641	11,602	11,758				0 %
311003	TAX PROPERTY COMPENSATING		1,352	328				0 %
311004	TAX PROPERTY UNCOLLECTIBLE				(100,000)		100,000	(100) %
313104	TAX CHEM DEPEND SALES TAX							0 %
317200	TAX EXCISE LEASEHOLD	460	518	242				0 %
335021	ST SH REV DNR TIMBER TR 2	36	396					0 %
336423	ST ENT PH ASSISTANCE							0 %
336694	ST ENT LIQUOR EXCISE TAX	2,060	1,142					0 %
336695	ST ENT LIQUOR BOARD PROFITS	8,276	11,986	4,458		9,000	9,000	0 %
338640	INTGVT SVC MENTAL HEALTH				125,490		(125,490)	(100) %
341210	FEE AUD RECORDING SVC							0 %
341260	FEE AFFORDABLE HOUSING	88,587	101,320	66,535	100,421	101,071	650	0 %
341270	FEE HOMELESS HOUSING	378,779	462,179	326,134	434,600	488,936	54,336	12 %
346300	FEE RECOVERY SVC COPAY	3,210	17,568	13,711	12,000		(12,000)	(100) %
346301	FEE RECOVERY SVC INSURANCE	16,716	53,119	41,949	54,000		(54,000)	(100) %
347400	FEE EVENT ADMISSIONS							0 %
348500	ISF FUEL SALES							0 %
349190	IR GENERAL GOVT SVC							0 %
361110	MISC INVESTMENT INTEREST							0 %
369810	MISC CASH OVER/SHORT							0 %
369900	MISC OTHER			512		8,000	8,000	0 %
391800	OTH FIN GOVT FND INTERGOVT LOA							0 %
395100	OTH FIN PROCEEDS CAP ASSETS	498						0 %
397701	TRANSFERS IN BUDGET ALLOCATEI							0 %
397702	TRANSFERS IN OPERATING		217,625	206,851	206,851	296,802	89,951	43 %
451930	IF US DEPT HEALTH HUMAN SVC	187,029	158,268	81,118	181,260	117,433	(63,827)	(35) %
471000	SG WA				182,484		(182,484)	(100) %
471420	SG WA DEPT COMM TRADE ECO DE'	157,734	72,155	149,455	433,876	103,500	(330,376)	(76) %
471490	SG WA DEPT HEALTH	71,231	75,312	72,319	107,395	272,202	164,807	153 %
471930	SG WA DEPT SOCIAL HEALTH SVC	825,608	802,063	324,480	745,795	1,072,446	326,651	43 %
	Total Revenues	2,060,821	2,437,077	1,521,673	2,999,322	2,916,390	(82,932)	(2) %
508000	ACCUM OF ENDING FUND BALANCE				80,304	51,604	(28,700)	(35) %
511100	SALARIES	781,339	895,667	558,744	1,029,848	808,768	(221,080)	(21) %
511200	OVERTIME	11						0 %
511300	TERMINATION/PAYOUT	12,473	9,565	3,521				0 %
511400	OTHER SALARY		1,832	243				0 %
512100	PAYROLL TAXES	58,076	66,512	41,614	79,526	57,354	(22,172)	(27) %
512200	RETIREMENT	49,331	63,421	39,482	75,367	69,053	(6,314)	(8) %
512300	MEDICAL/DENTAL/LIFE/FBP	146,496	200,732	125,410	285,975	190,360	(95,615)	(33) %
512400	LI/UNEMP/OTHER BENEFITS	11,016	18,058	11,377	18,448	15,980	(2,468)	(13) %
523110	SUPPLIES OFFICE	11,036	8,972	2,284	7,900	2,500	(5,400)	(68) %
523120	SUPPLIES OPERATING	1,709	6,577	1,670	10,000	900	(9,100)	(91) %
523190	SUPPLIES OTHER	3,703	462	695				0 %
523210	FUEL VEHICLES	3,305	2,313	1,435	2,700	2,150	(550)	(20) %
523220	FUEL BLDGS	562	449	262		500	500	0 %
523510	SMALL EQUIP OFFICE	1,635	586	256	350	550	200	57 %
523520	SMALL EQUIP TOOLS	37						0 %
523530	SMALL EQUIP COMP HW	6,298	2,484	9,408				0 %
523540	SMALL EQUIP COMP SW	3,252		3,211				0 %
523550	SMALL EQUIP FURNITURE	3,614		180				0 %
523560	SMALL EQUIP COMMUNICATION DE\	500		56				0 %
524110	SERVICES PROFESSIONAL	1,185,708	1,239,938	691,339	1,901,681	2,233,459	331,778	17 %
524120	SERVICES OPERATING	858	2,490	1,079	400	200	(200)	(50) %
524210	COMMUNICATION POSTAGE	559	938	228	1,095	95	(1,000)	(91) %
524220	COMMUNICATION TELEPHONE	5,445	6,584	5,036	8,440	3,640	(4,800)	(56) %
524230	COMMUNICATION INTERNET	1,000	899	524	1,000		(1,000)	(100) %
524310	TRAVEL TRANSPORTATION	3,199	2,910	1,232	4,850	430	(4,420)	(91) %
524320	TRAVEL MEALS	962	1,237	857	750	1,150	400	53 %
524330	TRAVEL LODGING	1,909	3,197	3,124	1,800	2,100	300	16 %
524410	ADVERTISING RECRUIT	1,843	618	141	1,200	450	(750)	(62) %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: HUMAN SERVICES
Dept: 13

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524420	ADVERTISING LEGAL NOTICES	130	111		100	150	50	50 %
524490	ADVERTISING OTHER	538	502					0 %
524520	RENT FACILITIES	37,755	57,242	31,305	58,325	15,740	(42,585)	(73) %
524590	RENT OTHER	140	215					0 %
524710	UTILITIES ELECTRICITY	2,789	3,463	1,957	5,350	1,250	(4,100)	(76) %
524720	UTILITIES NATURAL GAS	138	414	470	500	300	(200)	(40) %
524740	UTILITIES WATER & SEWER	187	321	280	690	450	(240)	(34) %
524790	UTILITIES OTHER				335		(335)	(100) %
524811	MAINTENANCE ANNUAL EQUIP	750	1,334	606	2,600	400	(2,200)	(84) %
524890	REPAIR/MAINT OTHER				1,500	400	(1,100)	(73) %
524910	DUES & MEMBERSHIPS	1,047	1,779	1,697	1,000	1,500	500	50 %
524920	SUBSCRIPTIONS	66	525	68		500	500	0 %
524930	FILING FEES AND PERMITS	2,156	651	167		100	100	0 %
524940	PRINTING			208				0 %
524960	TRAINING REGISTRATIONS	5,285	6,633	4,627	13,700	8,142	(5,558)	(40) %
524990	OTHER	34,789	55,085	46,103	91,821	89,456	(2,365)	(2) %
525200	INTERGOVT INTERLOCAL CONTRIB	49,442						0 %
529500	INTERRFUND RENTS		1,267					0 %
529600	INTERFUND INSURANCE	28,445	33,222	32,560	30,871	31,150	279	0 %
546210	CAPITAL BUILDINGS							0 %
546420	CAPITAL OFFICE EQUIPMENT	6,450						0 %
546430	CAPITAL VEHICLES							0 %
579701	TRANSFERS OUT BUDGET ALLOCAT							0 %
579702	TRANSFERS OUT OPERATING		211,625	206,851	206,851	246,802	39,951	19 %
579703	TRANSFERS OUT REIMB CAP/INFRA	15,872						0 %
	Total Expenditures	2,481,855	2,910,830	1,830,307	3,925,277	3,837,583	(87,694)	(2) %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
MAINTENANCE & OPERATIONS	152,435	152,435	76,084	152,435	152,435		0 %
INTERDEPT & TRANSFERS		6,010	6,010	6,010	6,010		0 %
Total Expenditures	152,435	158,445	82,094	158,445	158,445		0 %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES	88,587	101,320	66,535	100,421	101,071	650	0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	88,587	101,320	66,535	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	142,994	433,876	100,000	(333,876)	(76) %
CHARGES FOR SERVICES	378,779	462,179	326,134	434,600	488,936	54,336	12 %
TRANSFERS & OTHER SOURCES	498						0 %
Total Revenues	537,011	529,006	469,128	868,476	588,936	(279,540)	(32) %
SALARIES	75,959	5,165	372		10,882	10,882	0 %
BENEFITS	27,881	3,702	264		8,396	8,396	0 %
MAINTENANCE & OPERATIONS	229,257	337,787	285,901	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	311,137	868,476	588,936	(279,540)	(32) %
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	581	144,340	71,639	115,150	139,000	23,850	20 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	581	144,340	71,639	115,150	139,000	23,850	20 %
SALARIES	28,332	22,760	13,093	22,530	37,726	15,196	67 %
BENEFITS	5,905	4,642	2,801	4,755	9,116	4,361	91 %
MAINTENANCE & OPERATIONS	37,218	40,654	41,390	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	65,681	115,150	139,000	23,850	20 %
Fund: Mental Health (113)							
PROPERTY, SALES & OTHER TAXES	160,238	159,802	81,256	150,000	154,000	4,000	2 %
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	109,896	275,490	475,524	200,034	72 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	171,659	131,541	59,777	142,232	100,472	(41,760)	(29) %
BENEFITS	64,800	57,694	34,737	80,280	61,359	(18,921)	(23) %
MAINTENANCE & OPERATIONS	19,197	11,540	4,428	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	121,112	275,490	475,524	200,034	72 %
Fund: Developmental Disabilities (114)							
PROPERTY, SALES & OTHER TAXES	160,238	159,802	81,256	150,000	154,000	4,000	2 %
INTERGOVERNMENT REVENUES	469,867	429,453	169,187	524,470	524,470		0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	630,105	589,255	250,443	674,470	678,470	4,000	0 %
SALARIES	64,846		3,164				0 %
BENEFITS	33,227		1,760				0 %
MAINTENANCE & OPERATIONS	445,079	428,599	205,464	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	285,769	674,470	678,470	4,000	0 %
Fund: Alcohol/substance Abuse (123)							
INTERGOVERNMENT REVENUES	473,111	397,632	222,129	509,980	466,189	(43,791)	(8) %
CHARGES FOR SERVICES	19,926	70,687	55,660	66,000		(66,000)	(100) %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES		6,000					0 %
Total Revenues	493,037	474,319	277,789	575,980	466,189	(109,791)	(19) %
SALARIES	178,249	265,934	160,018	316,242	25,059	(291,183)	(92) %
BENEFITS	72,310	126,152	70,405	145,937	5,622	(140,315)	(96) %
MAINTENANCE & OPERATIONS	292,402	84,067	71,665	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	311,380	575,980	466,189	(109,791)	(19) %
Fund: Mh Therapeutic Court Sales Tax (126)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES							0 %
INTERGOVERNMENT REVENUES	21,666						0 %
CHARGES FOR SERVICES							0 %
Total Revenues	21,666						0 %
SALARIES	274,778	264,566	195,040	316,505	343,847	27,342	8 %
BENEFITS	60,796	60,369	47,392	117,969	118,393	424	0 %
MAINTENANCE & OPERATIONS	147,316	195,604	112,856	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	426,361	767,510	762,748	(4,762)	(0) %
Fund: Human Services Fund (129)							
INTERGOVERNMENT REVENUES		156,968	68,880	182,484	164,398	(18,086)	(9) %

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	276,243	389,335	467,200	77,865	19 %
SALARIES		217,098	131,044	232,339	290,782	58,443	25 %
BENEFITS		96,164	60,524	110,375	129,861	19,486	17 %
MAINTENANCE & OPERATIONS		26,855	12,717	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	222,352	389,335	467,200	77,865	19 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Adatsa Assessment (6671)							
MAINTENANCE & OPERATIONS	9,185				10,000	10,000	0 %
Total Expenditures	9,185				10,000	10,000	0 %
Activity: Adatsa Assessment&monitorin (6651)							
MAINTENANCE & OPERATIONS	36,212				25,000	25,000	0 %
Total Expenditures	36,212				25,000	25,000	0 %
Activity: Adatsa Living Stipends (6663)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Adatsa Outpatient Treatment (6655)							
MAINTENANCE & OPERATIONS	468				500	500	0 %
Total Expenditures	468				500	500	0 %
Activity: Adult Assessment (6672)							
MAINTENANCE & OPERATIONS	7,389				25,000	25,000	0 %
Total Expenditures	7,389				25,000	25,000	0 %
Activity: Adult Group Therapy (6653)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	83,673				175,000	175,000	0 %
Total Expenditures	83,673				175,000	175,000	0 %
Activity: Adult Individual Therapy (6654)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	44,847				84,000	84,000	0 %
Total Expenditures	44,847				84,000	84,000	0 %
Activity: Case Management - General (6664)							
MAINTENANCE & OPERATIONS	746				1,000	1,000	0 %
Total Expenditures	746				1,000	1,000	0 %
Activity: Child Development Services (6861)							

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT REVENUES	86,720	93,599	28,010	83,680	83,680		0 %
Total Revenues	86,720	93,599	28,010	83,680	83,680		0 %
MAINTENANCE & OPERATIONS	86,720	93,599	28,010	83,680	83,680		0 %
Total Expenditures	86,720	93,599	28,010	83,680	83,680		0 %
Activity: Cnty Dept Program Admin (6611)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES	41,729						0 %
BENEFITS	11,965						0 %
MAINTENANCE & OPERATIONS	6,339						0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	4,419	1,478	9,292				0 %
Total Expenditures	65,527	1,478	9,292				0 %
Activity: Commmunity Prevention Train (6623)							
INTERGOVERNMENT REVENUES		1,764		2,500		(2,500)	(100) %
Total Revenues		1,764		2,500		(2,500)	(100) %
MAINTENANCE & OPERATIONS				2,500		(2,500)	(100) %
Total Expenditures				2,500		(2,500)	(100) %
Activity: Community Access (6867)							
INTERGOVERNMENT REVENUES	12,291	15,505	3,168	16,524	11,000	(5,524)	(33) %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	12,291	15,505	3,168	16,524	11,000	(5,524)	(33) %
MAINTENANCE & OPERATIONS	12,291	15,505	3,960	16,524	11,000	(5,524)	(33) %
Total Expenditures	12,291	15,505	3,960	16,524	11,000	(5,524)	(33) %
Activity: Community Outreach/interven (6631)							
MAINTENANCE & OPERATIONS					5,000	5,000	0 %
Total Expenditures					5,000	5,000	0 %
Activity: Crisis Services (6641)							
MAINTENANCE & OPERATIONS	219				20,000	20,000	0 %
Total Expenditures	219				20,000	20,000	0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Community Info & Education (6841)							
INTERGOVERNMENT REVENUES		2,383	4,687		17,196	17,196	0 %
Total Revenues		2,383	4,687		17,196	17,196	0 %
SALARIES			3,164				0 %
BENEFITS			1,760				0 %
MAINTENANCE & OPERATIONS		1,727	745		17,196	17,196	0 %
Total Expenditures		1,727	5,669		17,196	17,196	0 %
Activity: D.d.county Administration (6810)							
INTERGOVERNMENT REVENUES	32,784						0 %
Total Revenues	32,784						0 %
SALARIES	64,846						0 %
BENEFITS	32,859						0 %
MAINTENANCE & OPERATIONS	8,014		1,399	20,000	23,000	3,000	15 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	6,450	58,561	75,381				0 %
OTHER							0 %
Total Expenditures	113,244	58,561	76,780	20,000	23,000	3,000	15 %
Activity: Partnership Projects (6894)							
INTERGOVERNMENT REVENUES			8,305		5,000	5,000	0 %
Total Revenues			8,305		5,000	5,000	0 %
MAINTENANCE & OPERATIONS			12,045		5,000	5,000	0 %
Total Expenditures			12,045		5,000	5,000	0 %
Activity: Start-up Projects (6893)							
INTERGOVERNMENT REVENUES			5,016				0 %
Total Revenues			5,016				0 %
MAINTENANCE & OPERATIONS			6,289				0 %
Total Expenditures			6,289				0 %
Activity: Detoxification Services (6642)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: General Fiscal (1992)							
PROPERTY, SALES & OTHER TAXES	160,238	159,802	81,256	150,000	154,000	4,000	2 %
INTERGOVERNMENT REVENUES	18	198					0 %
MISCELLANEOUS & INTEREST							0 %

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DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	160,256	160,000	81,256	150,000	154,000	4,000	2 %
BENEFITS	368						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				75,107	85,629	10,522	14 %
OTHER				54,893	45,371	(9,522)	(17) %
Total Expenditures	368			130,000	131,000	1,000	0 %
Activity: Direct Service Residential (6422)							
SALARIES							0 %
BENEFITS							0 %
Total Expenditures							0 %
Activity: Dui Assessments (6675)							
MAINTENANCE & OPERATIONS					2,000	2,000	0 %
Total Expenditures					2,000	2,000	0 %
Activity: Expanded Assessments (6678)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	581	144,340	71,639	115,150	139,000	23,850	20 %
INTERGOVERNMENT REVENUES	422,035	347,797	199,360	449,295	425,163	(24,132)	(5) %
MISCELLANEOUS & INTEREST					6,000	6,000	0 %
TRANSFERS & OTHER SOURCES		6,000					0 %
Total Revenues	422,616	498,137	270,999	564,445	570,163	5,718	1 %
SALARIES					7,000	7,000	0 %
BENEFITS	299						0 %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS		12,952	8,397	8,397	8,564	167	1 %
OTHER				10,128		(10,128)	(100) %
Total Expenditures	299	12,952	8,397	18,525	15,564	(2,961)	(15) %
Activity: Housing (5121)							
INTERGOVERNMENT REVENUES	28,630						0 %
TRANSFERS & OTHER SOURCES	498						0 %
Total Revenues	29,128						0 %
MAINTENANCE & OPERATIONS	18,232						0 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	18,232						0 %
Activity: Prevention Prog (5122)							
SALARIES	51,400						0 %
BENEFITS	16,863						0 %
MAINTENANCE & OPERATIONS	70,627						0 %
INTERGOVERNMENT	6,442						0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	146,407						0 %
Activity: Housing (5121)							
CHARGES FOR SERVICES	165			100,421	101,071	650	0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	165			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 %
Activity: Housing Support (6673)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Housing (5121)							
INTERGOVERNMENT REVENUES	129,104	66,827	142,994	433,876	100,000	(333,876)	(76) %
CHARGES FOR SERVICES	464,916	563,499	392,669	434,600	488,936	54,336	12 %
Total Revenues	594,020	630,326	535,663	868,476	588,936	(279,540)	(32) %
SALARIES		5,165	372		10,882	10,882	0 %
BENEFITS		3,702	264		8,396	8,396	0 %
MAINTENANCE & OPERATIONS		336,650	285,901	843,876	542,722	(301,154)	(35) %
INTERDEPT & TRANSFERS				24,600	26,936	2,336	9 %
OTHER							0 %
Total Expenditures		345,517	286,537	868,476	588,936	(279,540)	(32) %
Activity: Ind Technical Asst Services (6865)							
INTERGOVERNMENT REVENUES			3,651		15,000	15,000	0 %
Total Revenues			3,651		15,000	15,000	0 %
MAINTENANCE & OPERATIONS			4,916		15,000	15,000	0 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures			4,916		15,000	15,000	0 %
Activity: Ind/famly Assistance (6868)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Individual Supported Employ (6864)							
INTERGOVERNMENT REVENUES	266,364	316,658	116,350	424,266	392,594	(31,672)	(7) %
Total Revenues	266,364	316,658	116,350	424,266	392,594	(31,672)	(7) %
MAINTENANCE & OPERATIONS	266,364	316,658	148,100	424,266	392,594	(31,672)	(7) %
Total Expenditures	266,364	316,658	148,100	424,266	392,594	(31,672)	(7) %
Activity: Interim Services (6636)							
MAINTENANCE & OPERATIONS	280				5,000	5,000	0 %
Total Expenditures	280				5,000	5,000	0 %
Activity: Jail Services Mh (6451)							
INTERGOVERNMENT REVENUES	81,146	55,078	120	70,762	83,244	12,482	17 %
Total Revenues	81,146	55,078	120	70,762	83,244	12,482	17 %
SALARIES	45,078	36,973		45,718		(45,718)	(100) %
BENEFITS	13,850	12,162		15,463		(15,463)	(100) %
MAINTENANCE & OPERATIONS	7,486	7,447	120	9,269	83,244	73,975	798 %
Total Expenditures	66,414	56,582	120	70,450	83,244	12,794	18 %
Activity: General Fiscal (1992)							
PROPERTY, SALES & OTHER TAXES	160,238	159,802	81,256	150,000	154,000	4,000	2 %
INTERGOVERNMENT REVENUES	18	198					0 %
MISCELLANEOUS & INTEREST					2,000	2,000	0 %
Total Revenues	160,256	160,000	81,256	150,000	156,000	6,000	4 %
SALARIES					2,000	2,000	0 %
BENEFITS	516						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				21,780	25,604	3,824	17 %
OTHER				12,289	6,233	(6,056)	(49) %
Total Expenditures	516			34,069	33,837	(232)	(0) %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Mental Health Services (6440)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES	238,853	264,566	195,040	316,505	343,847	27,342	8 %
BENEFITS	47,316	60,369	47,392	117,969	118,393	424	0 %
MAINTENANCE & OPERATIONS	141,807	195,604	112,856	266,500	215,270	(51,230)	(19) %
INTERDEPT & TRANSFERS		390					0 %
Total Expenditures	427,976	520,929	355,288	700,974	677,510	(23,464)	(3) %
Activity: Mental Health Services (6444)							
INTERGOVERNMENT REVENUES		15,166	28,520	54,728	136,280	81,552	149 %
CHARGES FOR SERVICES							0 %
Total Revenues		15,166	28,520	54,728	136,280	81,552	149 %
SALARIES		8,269	17,341	96,514	98,472	1,958	2 %
BENEFITS		6,151	14,054	64,817	61,359	(3,458)	(5) %
MAINTENANCE & OPERATIONS			482	3,640	92,612	88,972	2,444 %
Total Expenditures		14,420	31,877	164,971	252,443	87,472	53 %
Activity: Outpatient Treatment, Gener (6656)							
MAINTENANCE & OPERATIONS	125				363	363	0 %
Total Expenditures	125				363	363	0 %
Activity: Outpatient Treatment,pregna (6657)							
MAINTENANCE & OPERATIONS	254				300	300	0 %
Total Expenditures	254				300	300	0 %
Activity: Outpatient Services (6421)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Outpatient Treatment, Youth (6658)							
MAINTENANCE & OPERATIONS	375				500	500	0 %
Total Expenditures	375				500	500	0 %
Activity: Person To Person (6866)							
INTERGOVERNMENT REVENUES	71,690	1,110					0 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	71,690	1,110					0 %
MAINTENANCE & OPERATIONS	71,690	1,110					0 %
Total Expenditures	71,690	1,110					0 %
Activity: Housing (5121)							
CHARGES FOR SERVICES	2,285						0 %
Total Revenues	2,285						0 %
SALARIES	24,559						0 %
BENEFITS	11,018						0 %
MAINTENANCE & OPERATIONS	140,398	1,137					0 %
INTERGOVERNMENT	18,000						0 %
INTERDEPT & TRANSFERS	1,587	32,230	24,600				0 %
OTHER							0 %
Total Expenditures	195,562	33,367	24,600				0 %
Activity: Preven Comty Based Coordina (6621)							
INTERGOVERNMENT REVENUES	51,076	48,071	22,722	58,185	41,026	(17,159)	(29) %
CHARGES FOR SERVICES							0 %
Total Revenues	51,076	48,071	22,722	58,185	41,026	(17,159)	(29) %
SALARIES	20,400	32,253	17,184	33,385	25,059	(8,326)	(24) %
BENEFITS	8,522	19,241	12,346	20,015	5,622	(14,393)	(71) %
MAINTENANCE & OPERATIONS	24,251	3,672	9,850	4,223	10,345	6,122	144 %
Total Expenditures	53,173	55,166	39,380	57,623	41,026	(16,597)	(28) %
Activity: Provider Administration (6410)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES							0 %
INTERGOVERNMENT REVENUES	21,666						0 %
Total Revenues	21,666						0 %
SALARIES	35,925						0 %
BENEFITS	13,480						0 %
MAINTENANCE & OPERATIONS	5,509						0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	16,565	63,029	71,073	66,536	85,238	18,702	28 %
OTHER							0 %
Total Expenditures	72,554	63,029	71,073	66,536	85,238	18,702	28 %
Activity: Provider Administration (6410)							
INTERGOVERNMENT REVENUES		156,968	68,880	182,484	164,398	(18,086)	(9) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST			512				0 %
TRANSFERS & OTHER SOURCES		211,625	206,851	206,851	296,802	89,951	43 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues		368,593	276,243	389,335	461,200	71,865	18 %
SALARIES		217,098	131,044	232,339	284,782	52,443	22 %
BENEFITS		96,164	60,524	110,375	129,861	19,486	17 %
MAINTENANCE & OPERATIONS		26,855	12,717	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	222,352	389,335	461,200	71,865	18 %
Activity: Provider Administration (6410)							
INTERGOVERNMENT REVENUES	48,432				100,000	100,000	0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	48,432				100,000	100,000	0 %
SALARIES	126,581	86,299	42,436				0 %
BENEFITS	50,434	39,381	20,683				0 %
MAINTENANCE & OPERATIONS	6,887	623	3,276		100,000	100,000	0 %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	13,709	26,172	22,170		9,000	9,000	0 %
OTHER							0 %
Total Expenditures	198,686	152,475	88,565		109,000	109,000	0 %
Activity: Public Education (6433)							
MAINTENANCE & OPERATIONS	4,824	3,470	550	6,000	6,000		0 %
Total Expenditures	4,824	3,470	550	6,000	6,000		0 %
Activity: Direct Services Provider (6613)							
INTERGOVERNMENT REVENUES			47				0 %
CHARGES FOR SERVICES	19,926	70,687	55,660	66,000		(66,000)	(100) %
Total Revenues	19,926	70,687	55,707	66,000		(66,000)	(100) %
SALARIES	114,802	233,681	142,834	282,857		(282,857)	(100) %
BENEFITS	51,410	106,911	58,059	125,922		(125,922)	(100) %
MAINTENANCE & OPERATIONS	53,329	80,395	61,815	89,450		(89,450)	(100) %
INTERDEPT & TRANSFERS				7,500		(7,500)	(100) %
Total Expenditures	219,541	420,987	262,708	505,729		(505,729)	(100) %
Activity: Screening Tests (6677)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Screening Tests (6695)							
MAINTENANCE & OPERATIONS							0 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures							0 %
Activity: Senior Agencies (5550)							
MAINTENANCE & OPERATIONS			(55)				0 %
INTERDEPT & TRANSFERS		6,010	6,010	6,010	6,010		0 %
Total Expenditures		6,010	5,955	6,010	6,010		0 %
Activity: Senior Services Is Co. (5551)							
MAINTENANCE & OPERATIONS	152,435	152,435	76,139	152,435	152,435		0 %
Total Expenditures	152,435	152,435	76,139	152,435	152,435		0 %
Activity: Substance Abuse (6652)							
MAINTENANCE & OPERATIONS	21,906				50,000	50,000	0 %
Total Expenditures	21,906				50,000	50,000	0 %
Activity: Tnf Referral Services (6692)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Tobacco Prevention & Contro (6247)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES	1,318						0 %
BENEFITS	138						0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	1,456						0 %
Activity: Transportation (6662)							
MAINTENANCE & OPERATIONS	2,472				2,500	2,500	0 %
Total Expenditures	2,472				2,500	2,500	0 %
Activity: Veterans Assist Admin (5311)							
CHARGES FOR SERVICES							0 %

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues							0 %
SALARIES	28,332	22,760	13,093	22,530	36,726	14,196	63 %
BENEFITS	5,881	4,642	2,801	4,755	9,116	4,361	91 %
MAINTENANCE & OPERATIONS	7,176	2,145	1,726	4,400	3,735	(665)	(15) %
CAPITAL	1,075						0 %
INTERDEPT & TRANSFERS	1,587	877					0 %
OTHER							0 %
Total Expenditures	44,051	30,424	17,620	31,685	49,577	17,892	56 %
Activity: Veterans Relief (5361)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	30,042	38,509	39,664	75,068	79,859	4,791	6 %
Total Expenditures	30,042	38,509	39,664	75,068	79,859	4,791	6 %
Activity: Mh Vulnerable Adults (6446)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Youth Assessment (6674)							
MAINTENANCE & OPERATIONS	332				5,000	5,000	0 %
Total Expenditures	332				5,000	5,000	0 %
Activity: Youth Outreach (6635)							
MAINTENANCE & OPERATIONS					5,000	5,000	0 %
Total Expenditures					5,000	5,000	0 %

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**HUMAN SERVICES (ALL FUNDS)**						
3	Human Services Director	1.00	APPOIN	E-24	76,977	22,426	99,403
4	Accounting Coordinator	1.00	1845	C-10	43,039	28,846	71,885
5	Case Manager Veterans	0.80	1845	C-11	36,726	9,116	45,842
6	Counseling Connections Coordinator	1.00	1845	C-11	51,246	11,834	63,080
7	Human Services Coord Mental Hlth	1.00	NR	13	54,720	19,911	74,631
8	Human Services Coord.	1.00	1845	C-11	44,421	16,385	60,806
9	Human Services Coord. (Early Childhood)	1.00	1845	C-11	44,146	14,204	58,350
10	Human Services Coord. (Crisis MH)	1.00	1845	C-11	42,864	21,194	64,058
11	Human Services Specialist (10 mos. annually) - .30 FTE	0.83	1845	C-11	11,266	2,357	13,623
12	Human Services Specialist (10 mos. annually)	0.83	1845	C-11	34,804	19,664	54,468
13	Human Services Specialist (10 mos. annually)	0.83	1845	C-11	38,491	9,448	47,939
14	Human Services Specialist (10 mos. annually) - .40 FTE	0.83	1845	C-11	15,021	3,042	18,063
15	Human Services Specialist (10 mos. annually)	0.83	1845	C-11	37,552	27,788	65,340
16	Human Services Specialist (10 mos. annually)	0.83	1845	C-11	38,491	8,152	46,643
17	Human Services Specialist .5 (10 mos. annually)	0.83	1845	C-11	19,245	11,730	30,975
18	Human Srvc Coord.	1.00	1845	C-11	49,256	30,542	79,798
19	Human Services Coord. (Housing Spec.)	0.75	1845	C-11	45,156	29,149	74,305
20	Human Svrcs Coord.	0.75	1845	C-11	33,384	24,788	58,172
21	Substance Abuse Treatment Manager	1.00	NR	13	53,385	18,022	71,407
22	SUBSTANCE ABUSE TRMT ADMIN ASST	0.80	1845	C-7	25,898	27,086	52,984
23	SUBSTANCE ABUSE TRMT COUNSELOR	1.00	1845	C-11	43,780	16,690	60,470
24	Chemical Dependency Professional	1.00	1845	C-11	45,062	16,502	61,564
25	SUBSTANCE ABUSE TRMT COUNSELOR	1.00	1845	C-11	44,513	21,494	66,007
26	SUBSTANCE ABUSE TRMT COUNSELOR	1.00	1845	C-11	43,414	16,202	59,616
27	SUBSTANCE ABUSE TRMT RECEPTIONIST	1.00	1845	C-6	29,225	18,703	47,928
28	HOUSING RESOURCE COORDINATOR	0.80	1845	C-10	41,392	28,477	69,869
29	NIGHT CUSTODIAN	0.25	1845	C-6	7,431	1,466	8,897
30					0	-	-
31	**TOTALS**	23.96			1,050,905	475,218	1,526,123

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Information Technology

DESCRIPTION: Implementation, maintenance and operation of the County's computer infrastructure and business systems.

2013 Accomplishments:

- Added wireless access points for public use
- Updated core functionality (backup plan, server patch management, anti-virus, file servers, and network hardware) to improve speed and reliability
- Implemented virtual servers which save energy, increase uptime and allows for faster server deployment
- Assisted Health and HR with intranet solution
- Worked with Superior Court and Human Resources on new system implementations

Challenges in providing this Service/Program:

- Department lacks sufficient resources to meet the County's IT needs
- Mailroom continues to take time away from IT work
- Lack of stable funding prevents necessary upgrades of software and hardware

2014 Proposed Service/Program Level:

- No change

2014 Goals:

- Offsite data storage and application recovery planning to include yearly testing to ensure reliability
- Develop software and hardware replacement strategy
- Update county website with more public friendly functionality
- Participate in countywide IT projects (GIS, Document Imaging)
- Replace aging mail machine with more efficient solution
- Replace phone switches to add more features and ensure reliability
- Training for IT staff
- Customer service survey

Is the activity a core function of government? Yes. If so, is it essential or mandated?

- Essential

If it is a core function, what would be advantages and disadvantages of outsourcing?

- More expensive and service priorities during emergencies

Does it provide a broad public benefit or only serve a narrow segment?

- Broad public benefit by supporting other county departments who serve the public.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

- No

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

- Yes. This department support activities of other county departments whose activities are essential.

How does this activity demonstrate quantifiable performance?

- Users served per IT staff
- A future goal is to develop a cost per user/service model. Unfortunately, at the present time, there are insufficient resources to do so.

DEPT: CENTRAL SERVICES (26)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
PROPERTY, SALES & OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	305,807	344,886	200,319	346,867	341,573	(5,294)	(1) %
BENEFITS	102,442	132,432	75,520	131,900	150,421	18,521	14 %
MAINTENANCE & OPERATIONS	365,605	327,811	182,054	396,600	430,050	33,450	8 %
INTERGOVERNMENT							0 %
CAPITAL	166,861	55,451	95,269	143,426	86,000	(57,426)	(40) %
DEBT SERVICE							0 %
Total Expenditures	940,715	860,580	553,162	1,018,793	1,008,044	(10,749)	(1) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: CENTRAL SERVICES
Dept: 26

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
317401	TAX EXCISE E 911 SWITCH LINES							0 %
317402	TAX EXCISE E 911 WIRELESS							0 %
369900	MISC OTHER							0 %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
	Total Revenues							0 %
511100	SALARIES	299,261	343,911	194,617	346,867	341,573	(5,294)	(1) %
511200	OVERTIME	2,144	375	743				0 %
511300	TERMINATION/PAYOUT	1,546		4,929				0 %
511400	OTHER SALARY	2,856	600	30				0 %
512100	PAYROLL TAXES	22,460	25,238	14,786	26,534	26,130	(404)	(1) %
512200	RETIREMENT	19,189	24,703	14,367	25,009	31,459	6,450	25 %
512300	MEDICAL/DENTAL/LIFE/FBP	56,805	75,817	42,545	73,100	85,699	12,599	17 %
512400	LI/UNEMP/OTHER BENEFITS	3,988	6,674	3,822	7,257	7,133	(124)	(1) %
523110	SUPPLIES OFFICE	1,204	1,557	1,761	3,000	2,500	(500)	(16) %
523120	SUPPLIES OPERATING	1,682	2,289	1,395	1,000	2,000	1,000	100 %
523190	SUPPLIES OTHER		800	19				0 %
523210	FUEL VEHICLES	121	255	74	400	250	(150)	(37) %
523510	SMALL EQUIP OFFICE	(276)	19,065	254	26,000	1,000	(25,000)	(96) %
523520	SMALL EQUIP TOOLS	315						0 %
523530	SMALL EQUIP COMP HW	34,737	47,987	3,389	81,000	95,000	14,000	17 %
523540	SMALL EQUIP COMP SW	25,616	(12,343)	7,016	5,000	10,000	5,000	100 %
523550	SMALL EQUIP FURNITURE	217						0 %
523560	SMALL EQUIP COMMUNICATION DE\	602	20					0 %
524110	SERVICES PROFESSIONAL	652	28,205			20,000	20,000	0 %
524210	COMMUNICATION POSTAGE	214	12	(64)	500		(500)	(100) %
524220	COMMUNICATION TELEPHONE	37,006	18,184	13,962	50,000	45,000	(5,000)	(10) %
524230	COMMUNICATION INTERNET	8,900	7,705	4,107	10,000	10,000		0 %
524310	TRAVEL TRANSPORTATION		635	95				0 %
524320	TRAVEL MEALS		81					0 %
524330	TRAVEL LODGING		697					0 %
524410	ADVERTISING RECRUIT	800	101	658				0 %
524420	ADVERTISING LEGAL NOTICES							0 %
524540	RENT OPERATING	3,864	5,152	2,576	5,400	5,400		0 %
524590	RENT OTHER							0 %
524750	UTILTIES WASTE DISPOSAL			32				0 %
524811	MAINTENANCE ANNUAL EQUIP	226,277	136,792	146,104	202,700	227,000	24,300	11 %
524890	REPAIR/MAINT OTHER	19,949	69,432					0 %
524910	DUES & MEMBERSHIPS	276	530	270	100	500	400	400 %
524930	FILING FEES AND PERMITS	370			100		(100)	(100) %
524960	TRAINING REGISTRATIONS	873	630	250	3,000	3,000		0 %
524990	OTHER	2,206	25	156	8,400	8,400		0 %
525300	INTERGOVT PYMT TAXES & ASMT							0 %
538300	DEBT SERVICE INTEREST LONG TEF							0 %
546420	CAPITAL OFFICE EQUIPMENT	166,861	55,451	95,269	143,426	86,000	(57,426)	(40) %
546610	CAPITAL LEASES							0 %
	Total Expenditures	940,715	860,580	553,162	1,018,793	1,008,044	(10,749)	(1) %

DEPT: CENTRAL SERVICES (26)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
PROPERTY, SALES & OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	305,807	344,886	200,319	346,867	341,573	(5,294)	(1) %
BENEFITS	102,442	132,432	75,520	131,900	150,421	18,521	14 %
MAINTENANCE & OPERATIONS	365,605	327,811	182,054	396,600	430,050	33,450	8 %
INTERGOVERNMENT							0 %
CAPITAL	166,861	55,451	95,269	143,426	86,000	(57,426)	(40) %
DEBT SERVICE							0 %
Total Expenditures	940,715	860,580	553,162	1,018,793	1,008,044	(10,749)	(1) %

DEPT: CENTRAL SERVICES (26)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Computer Services It (1881)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	206,091	201,892	200,319	346,867	341,573	(5,294)	(1) %
BENEFITS	71,275	77,816	75,520	131,900	150,421	18,521	14 %
MAINTENANCE & OPERATIONS	268,059	141,371	138,433	217,400	236,150	18,750	8 %
CAPITAL	5,432						0 %
DEBT SERVICE							0 %
Total Expenditures	550,857	421,079	414,272	696,167	728,144	31,977	4 %
Activity: Cs Administration (1888)							
SALARIES	99,716	142,994					0 %
BENEFITS	31,167	54,616					0 %
MAINTENANCE & OPERATIONS	5,194						0 %
CAPITAL							0 %
Total Expenditures	136,077	197,610					0 %
Activity: Cs Reimbursable (1845)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: E 911 Lines (2851)							
PROPERTY, SALES & OTHER TAXES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS	3,949	4,670	2,463	5,000	5,000		0 %
Total Expenditures	3,949	4,670	2,463	5,000	5,000		0 %
Activity: Equip Budget (1844)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	6,783	107,580	4,866	85,000	105,000	20,000	23 %
INTERGOVERNMENT							0 %
CAPITAL	161,429	55,451	95,269	133,426	76,000	(57,426)	(43) %
Total Expenditures	168,212	163,031	100,135	218,426	181,000	(37,426)	(17) %
Activity: Mailroom (1891)							
MAINTENANCE & OPERATIONS	10,113	9,411	6,120	9,200	8,900	(300)	(3) %
Total Expenditures	10,113	9,411	6,120	9,200	8,900	(300)	(3) %

DEPT: CENTRAL SERVICES (26)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Telecom (2881)							
MAINTENANCE & OPERATIONS	71,757	64,859	30,172	80,000	75,000	(5,000)	(6) %
CAPITAL				10,000	10,000		0 %
Total Expenditures	71,757	64,859	30,172	90,000	85,000	(5,000)	(5) %
Activity: Telecom (2881)							
MAINTENANCE & OPERATIONS	(250)	(80)					0 %
Total Expenditures	(250)	(80)					0 %
Activity: Telecom (2881)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**CENTRAL SERVICES**						
3	IT Technical Lead	1.00	NR	17	68,212	14,932	83,144
4	Assistant Director, Central Services	1.00	NR	12	57,724	26,644	84,368
5	MicroComputer Support Tech	1.00	1845	C-9	35,120	22,561	57,681
6	Network Administrator	1.00	1845	C-11	49,585	17,328	66,913
7	Programmer/Analyst	1.00	1845	C-12	49,158	30,456	79,614
8	Administrative Assistant	1.00	1845	C-9	40,887	15,414	56,301
9	MicroComputer Support Tech.	1.00	1845	C-9	40,887	23,086	63,973
10	**TOTALS**	**7.00**			**341,573**	**150,421**	**491,994**

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES				1,230,000		(1,230,000)	(100) %
PROPERTY, SALES & OTHER TAXES	1,800,720	1,741,818	972,500	1,713,700	1,816,000	102,300	5 %
INTERGOVERNMENT REVENUES	159,159	88,532	49,558	70,000	75,000	5,000	7 %
CHARGES FOR SERVICES	20,206	23,590	17,247	20,000	24,000	4,000	20 %
MISCELLANEOUS & INTEREST	357	533,901	117				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	1,980,442	2,387,841	1,043,922	3,033,700	1,915,000	(1,118,700)	(36) %
SALARIES	10,348	10,093	5,140	10,400	9,295	(1,105)	(10) %
BENEFITS	61,903	51,078	24,922	40,975	40,953	(22)	(0) %
MAINTENANCE & OPERATIONS	372,515	365,139	174,840	448,670	439,860	(8,810)	(1) %
INTERGOVERNMENT	2,842,636	1,076,581	790,759	2,191,087	1,004,246	(1,186,840)	(54) %
INTERDEPT & TRANSFERS	20,700	18,600	20,200	20,200	22,600	2,400	11 %
OTHER				573,000	640,000	67,000	11 %
Total Expenditures	3,308,102	1,521,491	1,015,861	3,284,332	2,156,954	(1,127,377)	(34) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: MISCELLANEOUS
Dept: 36

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE				1,230,000		(1,230,000)	(100) %
313108	TAX RURAL CNTY SALES USE	665,813	666,103	390,252	640,000	707,000	67,000	10 %
313300	TAX HOTEL/MOTEL TAX	296,852	305,185	137,309	306,700	346,000	39,300	12 %
317401	TAX EXCISE E 911 SWITCH LINES	283,874	207,931	112,370	217,000	193,000	(24,000)	(11) %
317402	TAX EXCISE E 911 WIRELESS	506,561	471,831	276,586	466,000	474,000	8,000	1 %
317405	TAX EXCISE E911 VOIP	47,620	90,768	55,983	84,000	96,000	12,000	14 %
338570	INTGVT SVC COMMUNITY SVC	86,116	55,682	49,558	70,000	75,000	5,000	7 %
341260	FEE AFFORDABLE HOUSING		51	17				0 %
341360	FEE AUD HIST PRESERVATN	20,206	23,539	15,555	20,000	24,000	4,000	20 %
341690	FEE OTHER PRINT DUP							0 %
342900	FEE OTHER			1,675				0 %
361110	MISC INVESTMENT INTEREST							0 %
361190	MISC INVESTMENT SERVICE FEES							0 %
361400	MISC INTEREST ACCOUNTS REC	234	222	117				0 %
367110	MISC PRIVATE GIFTS PLEDGES							0 %
369900	MISC OTHER	123						0 %
388800	OTHER PRIOR YEAR CORRECTIONS		533,679					0 %
391800	OTH FIN GOVT FND INTERGOVT LOA							0 %
397000	OTH FIN TRANSFERS IN							0 %
397702	TRANSFERS IN OPERATING			4,500				0 %
451190	IF US DEPT HOMELAND SECURITY							0 %
451320	IF US DEPT OF COMMERCE							0 %
471180	SG WA MILITARY DEPT	48,043	32,850					0 %
471321	SG NORTHWEST CLEAN AIR AGENC	25,000						0 %
	Total Revenues	1,980,442	2,387,841	1,043,922	3,033,700	1,915,000	(1,118,700)	(36) %
508000	ACCUM OF ENDING FUND BALANCE				573,000	640,000	67,000	11 %
511100	SALARIES	10,348	10,093	5,140	10,400	9,295	(1,105)	(10) %
512100	PAYROLL TAXES	792	772	393	800	711	(89)	(11) %
512200	RETIREMENT			(47)				0 %
512300	MEDICAL/DENTAL/LIFE/FBP	60,960	50,080	24,432	40,025	40,014	(11)	(0) %
512400	LI/UNEMP/OTHER BENEFITS	151	226	144	150	228	78	52 %
523110	SUPPLIES OFFICE			181	300	300		0 %
523120	SUPPLIES OPERATING			32				0 %
523190	SUPPLIES OTHER		1,479					0 %
523530	SMALL EQUIP COMP HW		1,944					0 %
523550	SMALL EQUIP FURNITURE							0 %
524110	SERVICES PROFESSIONAL	72,108	53,028	11,698	133,500	124,500	(9,000)	(6) %
524120	SERVICES OPERATING							0 %
524130	SERVICES CONSULTANTS							0 %
524210	COMMUNICATION POSTAGE	25		25				0 %
524220	COMMUNICATION TELEPHONE				560	560		0 %
524310	TRAVEL TRANSPORTATION	125		914	500	500		0 %
524320	TRAVEL MEALS			250				0 %
524330	TRAVEL LODGING			454				0 %
524410	ADVERTISING RECRUIT			250	500	500		0 %
524420	ADVERTISING LEGAL NOTICES			40				0 %
524490	ADVERTISING OTHER	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
524520	RENT FACILITIES			60				0 %
524690	INS OTHER	8,577	10,908	9,248	7,000	14,000	7,000	100 %
524820	REPAIR/MAINT FACILTIES	1,984						0 %
524910	DUES & MEMBERSHIPS	29,008	29,544	16,041	26,110	26,300	190	0 %
524920	SUBSCRIPTIONS		75					0 %
524930	FILING FEES AND PERMITS		131					0 %
524990	OTHER	29,135	20,011	4,264	27,200	21,200	(6,000)	(22) %
524999	CONTINGENCY				3,000	7,000	4,000	133 %
525200	INTERGOVT INTERLOCAL CONTRIB	1,957,804	274,479	345,703	1,425,587	242,746	(1,182,840)	(82) %
525300	INTERGOVT PYMT TAXES & ASMT	884,832	802,102	445,056	765,500	761,500	(4,000)	(0) %
579701	TRANSFERS OUT BUDGET ALLOCAT	8,700	6,600	8,200	8,200	10,600	2,400	29 %
579702	TRANSFERS OUT OPERATING	12,000	12,000	12,000	12,000	12,000		0 %
	Total Expenditures	3,308,102	1,521,491	1,015,861	3,284,332	2,156,954	(1,127,377)	(34) %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: MISCELLANEOUS
Dept: 36

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	5,140	10,400	9,295	(1,105)	(10) %
BENEFITS	61,805	51,078	24,922	40,975	40,953	(22)	(0) %
MAINTENANCE & OPERATIONS	119,895	113,266	43,457	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	118,210	250,632	241,954	(8,677)	(3) %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES		51	17				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		51	17				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) %
PROPERTY, SALES & OTHER TAXES	665,813	666,103	390,252	640,000	707,000	67,000	10 %
MISCELLANEOUS & INTEREST		533,679					0 %
Total Revenues	665,813	1,199,782	390,252	1,840,000	707,000	(1,133,000)	(61) %
MAINTENANCE & OPERATIONS		131		67,000	67,000		0 %
INTERGOVERNMENT	1,780,677	62,000	230,630	1,200,000		(1,200,000)	(100) %
INTERDEPT & TRANSFERS	2,700						0 %
OTHER				573,000	640,000	67,000	11 %
Total Expenditures	1,783,377	62,131	230,630	1,840,000	707,000	(1,133,000)	(61) %
Fund: 2% Hotel/motel Public Faciliti (124)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	148,154	152,975	68,707	156,700	176,000	19,300	12 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	148,154	152,975	68,707	156,700	176,000	19,300	12 %
MAINTENANCE & OPERATIONS	1,583	300					0 %
INTERGOVERNMENT	100,210	129,364	70,382	150,000	166,900	16,900	11 %
INTERDEPT & TRANSFERS	4,500	5,100	6,700	6,700	9,100	2,400	35 %

Current Date: 08/16/20
Current Time: 08:49:10

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	106,293	134,764	77,082	156,700	176,000	19,300	12 %
Fund: Enhanced 911 (140)							
PROPERTY, SALES & OTHER TAXES	838,055	770,530	444,939	767,000	763,000	(4,000)	(0) %
INTERGOVERNMENT REVENUES	48,043	32,850					0 %
MISCELLANEOUS & INTEREST	234	222	117				0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	886,332	803,602	449,556	767,000	763,000	(4,000)	(0) %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	884,832	802,102	445,056	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	446,556	767,000	763,000	(4,000)	(0) %
Fund: Joint Tourism Promotion (146)							
FUND BALANCE & RESERVES				30,000		(30,000)	(100) %
PROPERTY, SALES & OTHER TAXES	148,698	152,210	68,602	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	118,160	250,000	245,000	(5,000)	(2) %
MAINTENANCE & OPERATIONS	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
INTERGOVERNMENT							0 %
Total Expenditures	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
Fund: Historical Preservation Fund (180)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	20,206	23,539	15,555	20,000	24,000	4,000	20 %
Total Revenues	20,206	23,539	15,555	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: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Air Pollution Control (3173)							
INTERGOVERNMENT REVENUES	25,000						0 %
Total Revenues	25,000						0 %
MAINTENANCE & OPERATIONS	23,500	240					0 %
INTERGOVERNMENT	18,876	19,136	18,795	18,795	18,975	180	0 %
Total Expenditures	42,376	19,376	18,795	18,795	18,975	180	0 %
Activity: Project Awards (5721)							
MISCELLANEOUS & INTEREST		533,679					0 %
Total Revenues		533,679					0 %
MAINTENANCE & OPERATIONS		131					0 %
INTERGOVERNMENT	1,000,000		197,130	1,200,000		(1,200,000)	(100) %
Total Expenditures	1,000,000	131	197,130	1,200,000		(1,200,000)	(100) %
Activity: Camano Senior Services (5553)							
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Activity: Civil Service Commission (1671)							
CHARGES FOR SERVICES			1,675				0 %
Total Revenues			1,675				0 %
SALARIES	10,348	10,093	5,140	10,400	9,295	(1,105)	(10) %
BENEFITS	943	1,020	498	975	953	(22)	(2) %
MAINTENANCE & OPERATIONS	125	75	10,490	11,560	2,560	(9,000)	(77) %
Total Expenditures	11,416	11,188	16,128	22,935	12,808	(10,127)	(44) %
Activity: General Fiscal (1992)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Activity: Contribute Oth Govt (1980)							
INTERGOVERNMENT							0 %

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures							0 %
Activity: Economic Development (5720)							
FUND BALANCE & RESERVES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS				67,000	67,000		0 %
INTERGOVERNMENT	780,677	62,000	33,500				0 %
Total Expenditures	780,677	62,000	33,500	67,000	67,000		0 %
Activity: Enhanced 911 (2871)							
PROPERTY, SALES & OTHER TAXES	838,055	770,530	444,939	767,000	763,000	(4,000)	(0) %
INTERGOVERNMENT REVENUES	48,043	32,850					0 %
MISCELLANEOUS & INTEREST	234	222	117				0 %
Total Revenues	886,332	803,602	445,056	767,000	763,000	(4,000)	(0) %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	884,832	802,102	445,056	765,500	761,500	(4,000)	(0) %
Total Expenditures	884,832	802,102	445,056	765,500	761,500	(4,000)	(0) %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES				1,230,000		(1,230,000)	(100) %
PROPERTY, SALES & OTHER TAXES	962,665	971,288	527,561	946,700	1,053,000	106,300	11 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES			4,500				0 %
Total Revenues	962,665	971,288	532,061	2,176,700	1,053,000	(1,123,700)	(51) %
BENEFITS	98						0 %
MAINTENANCE & OPERATIONS				3,000	7,000	4,000	133 %
INTERDEPT & TRANSFERS	20,700	18,600	20,200	20,200	22,600	2,400	11 %
OTHER				573,000	640,000	67,000	11 %
Total Expenditures	20,798	18,600	20,200	596,200	669,600	73,400	12 %
Activity: Historical Programs (7691)							
CHARGES FOR SERVICES	20,206	23,539	15,555	20,000	24,000	4,000	20 %
Total Revenues	20,206	23,539	15,555	20,000	24,000	4,000	20 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Historical Programs (7691)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES							0 %

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues							0 %
MAINTENANCE & OPERATIONS	19,484	3,423					0 %
INTERGOVERNMENT	7,500	12,000		5,000	5,000		0 %
Total Expenditures	26,984	15,423		5,000	5,000		0 %
Activity: Historical Programs (7691)							
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Activity: Historical Programs (7691)							
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Activity: Hotel/motel (7391)							
FUND BALANCE & RESERVES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS		300					0 %
INTERGOVERNMENT				150,000	166,900	16,900	11 %
Total Expenditures		300		150,000	166,900	16,900	11 %
Activity: Hotel/motel (7391)							
INTERGOVERNMENT	13,612	30,663	17,857				0 %
Total Expenditures	13,612	30,663	17,857				0 %
Activity: Hotel/motel (7391)							
FUND BALANCE & RESERVES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS	1,583						0 %
INTERGOVERNMENT	86,598	98,701	52,525				0 %
Total Expenditures	88,181	98,701	52,525				0 %
Activity: Housing (5121)							
CHARGES FOR SERVICES							0 %

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Activity: Housing (5121)							
CHARGES FOR SERVICES		51	17				0 %
Total Revenues		51	17				0 %
Activity: Tourism Promotion (7392)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES							0 %
INTERGOVERNMENT REVENUES	86,116	55,682	49,558	70,000	75,000	5,000	7 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	86,116	55,682	49,558	70,000	75,000	5,000	7 %
MAINTENANCE & OPERATIONS	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
INTERGOVERNMENT							0 %
Total Expenditures	231,553	248,019	131,383	250,000	245,000	(5,000)	(2) %
Activity: Leoff Claims Paid (2119)							
MISCELLANEOUS & INTEREST	123						0 %
Total Revenues	123						0 %
BENEFITS	58,444	50,058	24,424	40,000	40,000		0 %
MAINTENANCE & OPERATIONS	17,968	30,819	12,512	32,000	34,000	2,000	6 %
Total Expenditures	76,412	80,877	36,936	72,000	74,000	2,000	2 %
Activity: Leoff Insurance (2118)							
MAINTENANCE & OPERATIONS	736	100	25				0 %
Total Expenditures	736	100	25				0 %
Activity: Nw Learn (2199)							
BENEFITS	2,418						0 %
MAINTENANCE & OPERATIONS	(50)						0 %
INTERGOVERNMENT	50,541	51,979	25,896	51,792	51,871	79	0 %
Total Expenditures	52,909	51,979	25,896	51,792	51,871	79	0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Oak Harbor Seniors (5552)							
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Activity: Other Gen Govt Svc (2885)							
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS	27,808	29,244	17,041	28,110	28,300	190	0 %
INTERGOVERNMENT							0 %
Total Expenditures	27,808	29,244	17,041	28,110	28,300	190	0 %
Activity: Senior Agencies (5550)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Senior Services Is Co. (5551)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Activity: State Auditor (1427)							
MAINTENANCE & OPERATIONS	49,808	52,788	2,389	55,000	55,000		0 %
Total Expenditures	49,808	52,788	2,389	55,000	55,000		0 %
Activity: State Contract (1843)							
MAINTENANCE & OPERATIONS			1,000	2,000	1,000	(1,000)	(50) %
Total Expenditures			1,000	2,000	1,000	(1,000)	(50) %

IDIPIC

A Heart-To-Heart Community Service Organization

& UNDERAGE DRINKING

MISSION
to deter driving under the influence and underage drinking in our communities through education and awareness

EIN ##91-2051351
A 501c3 non-profit serving Island County communities since 2000

Board of Directors
Francis Bagarella
Mike Diamanti
Mary Durkee
CMDCM Gino Wolfe
ADI Maryann Cowan
Briess Potter
Cecilia Welch

Executive Director
JoAnn Hellmann

Address / Phone
PO Box 358
360-672-8219
Oak Harbor WA 98277

Member of
OH Chamber of Commerce
S.A.R.P. / NASWI
Und. Drinking ActionCom
WA State Coalition of Victim Impact Panels

Community Services
DUI/UD PreventionPanels
Class/School Presentations
Public Safety Events
Youth Event Displays
Fatal Vision™ Demos

Partners in Prevention
50+ local businesses/orgs

Impaired Driving Impact Panel of Island County

www.idipic.org / idipic@idipic.org "NOT against alcohol, FOR saving lives."

July 23, 2013

Island County Commissioners
P.O. Box 5000
Coupeville, WA 98239

Dear Commissioners,

Attached is IDIPIC's request for the next budget cycle. **This continued funding will allow IDIPIC to better meet the needs of our youth, particularly the increase in driver's ed. students and the cost of safety training of NASWI personnel; to influence them about making the right choices about alcohol/other drug use and ultimately DUI, with the potential of saving lives.**

DUI panels -- while not mandated by the State -- ARE seen as a necessary public service as evidenced by the fact that many Washington counties provide panels run by a government agency. **Skagit, Jefferson, and Whatcom county panels are run respectively by a traffic safety task force, DOC and county health department.** Island County is one of the few in our state not providing county-supported panels.

IDIPIC formed in 2000 to fill this gap in Island County services. Since then, **IDIPIC has saved the County over $400,000 in panel costs alone** based on a comparative study of Skagit County panel costs. Over 25,000 have attended IDIPIC panels: offenders, driver's ed. and their parents, and the general public. Very possibly one or more DUI crashes were prevented, thus saving the County considerable police, emergency and court costs.

After shouldering costs for eight years IDIPIC asked the County pay for half the operational costs of panels (18 of 36). The County paid $3,600 in 2009, the same in 2010 and this year $2,000 (before the increase to 12 more panels per year.) **Of note:** IDIPIC keeps the cost of the panels relatively low thanks to speakers, helpers and security who are not compensated. Offenders are required by the Washington State Victim Impact Panel Coalition to pay a fee; IDIPIC charges $50. While this fee nearly covers IDIPIC's operational and material panel costs, it falls short for covering its youth drug prevention programs. (PG 4). One of these programs, "Th!ink, Don't Drink, Drug & Drive" gives Island County the distinction of being the only county in Washington State where all driver's ed. students AND one of their parents must attend panel as part of the driver's ed. curriculum. The program is lauded by students, parents, instructors.

For nearly thirteen years IDIPIC has been there to help prevent injury and deaths to Island County residents on our roads and financial costs to the County as noted above as well as costs related to underage drinking/other drug use and crimes related to alcohol/other drug use. That's why the *City of Oak Harbor* is a **Partner in Prevention.** We ask that the County continue as a **Partner in Prevention.** IDIPIC is pleased to provide an award-winning prevention service at a substantial savings to the County that helps us to provide our youth programs in our "ounce of prevention is worth a pound of cure" efforts. But the biggest savings of all: lives. And you can't put a price on that.

Please contact IDIPIC director JoAnn Hellmann with any questions you may have. Thank you for your consideration of our request to help safeguard our residents.

Sincerely,

Mike Diamanti
Vice-President / Funding Chair

Washington Traffic Safety Commission SuperStars Award for Community Activism
Island Community Health Advisory Board Linda Lee Martens Memorial Health Hero Award

Washington (§ 46.61.5152): A person convicted of a DUI offense may be required to attend an educational program that focuses on the emotional, physical and financial suffering of DUI victims. / Our judges **routinely** require DUI and MIP offenders to attend IDIPIC panels as part of their sentencing. JCS, Juvenile and Adult Drug Court clients also required to attend.

Panel operation includes:

- Ongoing recruitment of speakers and their training
- Panel preps (gather/ready materials, PR via local media, calls & emails relating to, etc.)
- Arrange for speakers and helpers (volunteers)
- Set up room: check in table, chairs, laptop, projector, brochures, posters, handouts, etc.
- Run panel (at least two hours)
- Take down / Gather material
- Disburse attendance forms to clients
- Discussion afterwards (prospective speakers, share stories, general comments, etc.)
- Input stats on speakers, panel, relay names/charges to NASWI Court Magistrate, turn in offender attendance forms to probation, email comments to speakers, email driver's ed. attendee names to driving instructors.

Panel format provides impact with knowledge for both head and heart:

First half (head) includes:
* powerful four-minute video
* interactive up-to-date power point presentation
* images where audience members become DUI victim
* video that places audience members in a DUI crash
* volunteer demonstration of a Mock Field Sobriety Test
* award-winning seat belt videos

BRIEF BREAK

Second half (heart) includes:
* Three local volunteer speakers
* Five Minute More story
* Everybody Hurts compilation video
* Q & A
* A Pledge
* A Favor (Feedback)

IDIPIC panel attendance by

Clients*	Driver's Ed	DE Parents	Guests	TOTAL
2012: **185**	444	413	78	**1,120**
2011: **213**	346	338	59	**956**
2010: **293**	464	437	96	**1,290**
2009: **239**	321	298	66	**924**
2008: **344**	420	358	140	**1,262**

*ordered by court, adult drug court, juvenile court services, attorney, recovery center, DOC, etc. JCS pays no fee.

- -

NOTE: *All panelists are local speakers for the "proximity effect" (better emotional connect). Many speakers share personal accounts; professionals personal and/or work-related such as: Sheriff Mark Brown, WSP Trooper Dave Martin, former NAS Whidbey Command Chief (and now OHSD Director of Transportation) Francis "Bags" Bagarella, Whidbey General Hospital ER nurse Tara Law, physical therapist Steve Harada, and Island County Coroner Dr. Robert Bishop. Most have been panelists for years and yet as extremely busy as they all are, they share the professional, as well as at times the very personal, impact of DUI.*

24	two panels per month in Oak Harbor (increased to 2 per month to better accommodate more students/parents)
12	one panel per month in Freeland
12	one panel per month at NAS Whidbey (no longer funded by NASWI due to fiscal crisis)
48	**Total Panels in Island County**

- -

Projected IDIPIC panel costs for 2014 (includes panels at NASWI)

Total cost for operation of 48 panels:	$9,600	
Total cost of materials (varies):	$2,400	(Fatal Vision™ replacement goggles, brochures,
	$12,000	designated driver key fobs, updated DVDs, other materials)

Projected IDIPIC panel projected reimbursement for 2014

City of Oak Harbor	$2,000
Other projected funding	$6,000
TOTAL	**$8,000**
Balance	**$4,000**
Request:	**$2,000 to $4,000**

- -

NOTES:

1. **PANEL COST:** The operational cost per IDIPIC panel averages about **$200.** This is based on the director's hourly wage of $30 per hour, who works on discount for the organization. Other panel helpers are volunteers. Most panels have a patrol officer speaker who also provides security at no cost. This compares to well over **$1,000** per panel for Mount Vernon with 5-6 paid workers plus two security officers.

2. **REIMBUSEMENT/RENT/UTILITIES:** Some impact panels reimburse their speakers anywhere from mileage costs up to $200, plus many have rent and/or utility costs). IDIPIC has donated office and utilities plus **Partners in Prevention:** agencies, businesses, churches and organizations that donate money, materials, services and/or time.

3. **INCOME:** Panel user fees (offenders only) of $50 each (only two counties charge more, $75) local grants, donations and fundraisers. We can provide a copy of IDIPIC's latest 990.

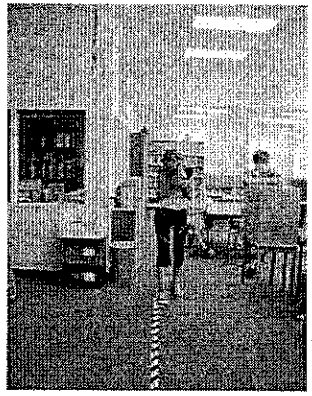
4. **WHERE THIS MONEY WILL GO**: Projected panel income for 2014 is expected to be about $10,000 based on attendance trend the past few years. While that is almost enough to cover panel costs IDIPIC provides a number of youth drug prevention programs throughout Whidbey at an annual cost of nearly $15,000. (PG 4) Panel user fees help fund those costs along with donations, grants and support noted above

Children are our future, and our future drivers. Studies show that those who drink underage (or do other drugs) are more likely to drive under the influence. And down the road we become potential victims.

Impaired Driving Impact Panel of Island County / YOUTH PROGRAMS

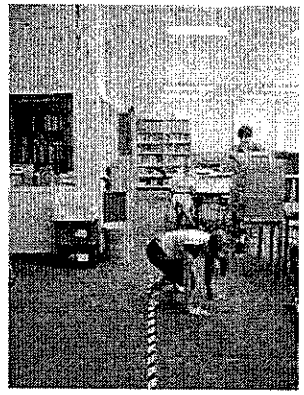
High School Students walk-the-line with Fatal Vision™ goggles during Th!nk, Don't Drink, Drug & Drive.
More info about the goggles can be found at: www.fatalvision.com

YOUR SUPPORT CAN REACH YOUTH THESE WAYS:



Going.....

Going.....



Gone!

▶ ▶ ▶ HOW DOES IDIPIC REACH OUR YOUTH? Let us count the ways! ◀ ◀ ◀

HIGH SCHOOLS: ***Prevention classes / Th!nk, Don't Drink, Drug & Drive:*** Interactive classroom presentations with driver's ed. students that include video, Q & A, and a chance to "walk-the-line" while visually "under the influence" wearing the Fatal Vision™ goggles. Reaches 400+ driver's ed. students each year.

Pre-Prom / Choose To Be Buzz Free: Display Table with safety message freebies and handouts and Fatal Vision™ tryouts by students during event.

Panel: All Whidbey driver's ed. students are required by their Traffic Safety School or Instructor to attend an IDIPIC panel and to bring one of their parents. (IDIPIC is the only DUI impact panel (of about 30) in our state where **both** are required to attend for course completion.)

MIDDLE SCHOOLS: ***Th!nk, Don't Drink or Drug*** Interactive class includes power point presentation, use of Fatal Vision ™ goggles, handouts and safety goodies. Offered quarterly by request of health or science instructors.

ELEMENTARY SCHOOLS: ***PICKLES: Positive Influences Changing Kids' Lives in Elementary Schools/3rd Gr*** Interactive classroom presentation by request.

MILITARY COMMANDS: ***12 panels annually by Command Request / Safety Fairs*** at NAS Whidbey Island. (Most commands have under-21 personnel.)

COMMUNITY YOUTH, SAFETY & HEALTH EVENTS and CLASSES: ***Display Booth*** at National Night Out, Children's Day, Be Safe Be Seen on Halloween, and more.

~ IDIPIC is a 501 (c)(3) non-profit. It is not a prohibitionist organization. It does promote alcohol/other drug abstinence for youth. ~
THESE FREE SAFETY COMMUNITY SERVICE PROGRAMS ARE MADE POSSIBLE BY our Partners in Prevention (individual or agency, business, church, organization or other group support), panel user fees, fundraisers, and grants.
TOGETHER STRIVING FOR SAFER ROADS, SAFER KIDS... AND THAT BENEFITS US ALL! www.idipic.org

northwest Clean Air agency

1600 South Second Street
Mount Vernon, WA 98273-5202
ph 360.428.1617
tel 800.622.4627
fax 360.428.1620
www.nwcleanair.org

July 1, 2013

Island County
Budget Director
PO Box 5000
Coupeville, WA 98239

Dear Sir or Madam:

In accordance with the Washington State Clean Air Act (RCW 70.94) please be advised that as a City, Town or County within the jurisdiction of the Northwest Clean Air Agency (NWCAA) an assessment is payable by you to the NWCAA for the next calendar year.

The Board of Directors of the NWCAA has again established the assessment for calendar year **2014** at $.35 per capita, to be paid by each component city, town and county within the jurisdiction of the NWCAA. To establish the total amount of your assessment, we used population data as published by the Washington State Office of Financial Management in "Population Trends for Washington State".

In accordance with RCW 70.94, I hereby certify to you that the assessment for Island County shall be **$18,975.25**. This amount is payable in equal semi-annual installments during **2014**. The first semi-annual payment will be **due January 15, 2014.** An invoice will be mailed in December.

Please feel free to call if you have any questions about this assessment.

Sincerely,

Mark Asmundson
Director

RECEIVED
JUL 02 2013
GEN SVCS ADMIN

MA:lcs

Certified Mail/Return Receipt

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NORTHWEST REGIONAL COUNCIL

RECEIVED
JUL 18 2013
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July 12, 2013

Island County Commissioners
Island County
P. O. Box 5000
Coupeville, WA 98239

SUBJECT: Northwest Regional Council 2014 Budget Request

Dear Commissioners,

Enclosed please find the 2014 Northwest Regional Council (NWRC) budget request to Island County as adopted by the NWRC at their June 27, 2013 meeting.

The budget request is a "steady state" budget designed to hold the line on costs while maintaining critical services. The budget request reflects a continuation of programs funded in the previous fiscal year, with no overall increase from the 2013 request for the general match portion. The request from each County has been adjusted, however, to reflect 2010 census information. All of the funds in the budget request will be used as local match to maintain the approximately ten million dollars in State, Federal, and private grants obtained by the NWRC as part of its responsibilities.

Funding for the Northwest LEARN portion reflects the most current cost information available in order to maintain repeater sites and radio equipment for the Island County Sheriff. For 2014, this request is an increase of $79 from 2013. This was included in the NWLEARN budget approved by the NWRC at their June meeting.

The Northwest Regional Council and staff continue to adhere to the goal of providing improved public services within prudent budget constraints. The budget request for 2014 is consistent with this goal and will continue to be the policy of this office during the coming fiscal year.

If you have any questions, please don't hesitate to contact me.

Very truly yours,

Victoria Doerper
Executive Director

Enclosures

cc: Elaine Marlow, Budget Director

An Association of County Governments
Serving the People of Island, San Juan, Skagit and Whatcom Counties
600 Lakeway Drive, Suite 100 • Bellingham, WA 98225 • (360) 676-6749 • FAX: (360) 738-2451

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ISLAND COUNTY

BUDGET NARRATIVE – 2014

I. NW LEARN PROGRAM MAINTENANCE AND OPERATIONS - $31,946

The maintenance and operation for the Law Enforcement System is shared by all jurisdictions in the four Northwest Counties. The LEARN Program Maintenance and Operations budget is structured to allocate costs for mountain top repeater sites to actual users and to incorporate the cost of maintaining all radio equipment operated by the department. Radio maintenance costs will be invoiced to each department based upon actual time and materials charges, as well as projections received from the Island County sheriff. This request reflects a slight increase from 2013 due to adjustments in costs for repeater site maintenance.

II. AGENCY MATCH - $19,925

The Northwest Regional Council is designated as the Northwest Washington Area Agency on Aging, and while we receive more than ten million dollars in funds for many types of senior programs in our area, Federal laws require us to match parts of those funds with locally generated cash. These dollars, from your county, are pooled with funds from the other member counties and constitute part of the necessary local cash match for senior service grants. These funds become part of the revenues for operations of the Northwest Regional Council's Area Agency on Aging.

Your contribution is based on guidelines in the Interlocal Agreement which state that "All members of the NWRC shall pay contributions .....based proportionally on a formula to include population of the member counties."

The Northwest Regional Council operates like a business in that we provide services or perform work activities on a time and material basis. Our budget and accounting system allows us to charge expenses to various accounts, based on pre-determined objectives, work programs and program budgets. The work programs, objectives, and budget are developed by staff and various advisory committees/boards and reviewed and approved by the Northwest Regional Council. Northwest Regional Council members from Island County are Commissioners Helen Price Johnson and Jill Johnson.

NORTHWEST REGIONAL COUNCIL
REQUEST FOR LOCAL MATCH & NORTHWEST LEARN FUNDS FOR 2014

	AGENCY MATCH*		NW LEARN		TOTALS	
COUNTY	2013	2014	2013	2014	2013	2014
ISLAND	19,925	19,925	31,867	31,946	51,792	51,871
SAN JUAN	3,965	3,965	9,945	10,024	13,910	13,989
SKAGIT	28,746	28,746	34,760	35,018	63,506	63,764
WHATCOM	46,492	46,492	45,269	46,102	91,761	92,594
TOTALS:	99,128	99,128	121,841	123,090	220,969	222,218

*Includes 0% match increase from 2012 to 2013. Distribution based on % of total population in Region Island - 20.1%; San Juan - 4.0%; Skagit - 29.0%; Whatcom - 46.9%.

**NWLEARN covers repair and maintenance for law enforcement radio equipment. Changes due to increases/decreases in costs for repeater site rental and maintenance.

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: NATURAL RESOURCES (15)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT REVENUES		156,963	72,853	228,000	152,000	(76,000)	(33) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES				230,000	230,000		0 %
Total Revenues		156,963	72,856	458,000	387,000	(71,000)	(15) %
SALARIES		162,341	90,933	191,657	214,220	22,563	11 %
BENEFITS		49,020	24,501	54,366	62,683	8,317	15 %
MAINTENANCE & OPERATIONS		101,323	114,689	139,151	42,622	(96,529)	(69) %
INTERDEPT & TRANSFERS	310,383	58,484	567	72,826	297,475	224,649	308 %
Total Expenditures	310,383	371,168	230,690	458,000	617,000	159,000	34 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: NATURAL RESOURCES
Dept: 15

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
337040	INTLCL TOWN OF COUPEVILL		2,471	2,033				0 %
338620	INTGVT SVC PUBLIC HEALTH			2,269				0 %
343190	FEE OTHER ENV SVC							0 %
346900	FEE MISCELLANEOUS SERVICES							0 %
369900	MISC OTHER			3		5,000	5,000	0 %
397702	TRANSFERS IN OPERATING				230,000	230,000		0 %
451320	IF US DEPT OF COMMERCE		29,170	14,846	34,245	34,245		0 %
451330	IF US ENV PROTECTION		68,458	22,470	75,000	75,000		0 %
471270	SG WA REC CONSERV OFFICE		13,421	6,831	15,755	15,755		0 %
471310	SG WA DEPT ECOLOGY		39,819	11,832	88,000		(88,000)	(100) %
471320	SG PUGET SOUND PARTNERSHIP		3,624	12,572	15,000	27,000	12,000	80 %
	Total Revenues		156,963	72,856	458,000	387,000	(71,000)	(15) %
511100	SALARIES		162,070	90,933	191,657	214,220	22,563	11 %
511200	OVERTIME		46					0 %
511400	OTHER SALARY		225					0 %
512100	PAYROLL TAXES		12,275	6,893	14,662	17,462	2,800	19 %
512200	RETIREMENT		11,585	6,701	13,895	19,264	5,369	38 %
512300	MEDICAL/DENTAL/LIFE/FBP		21,827	9,087	21,775	23,027	1,252	5 %
512400	LI/UNEMP/OTHER BENEFITS		3,333	1,820	4,034	2,930	(1,104)	(27) %
523110	SUPPLIES OFFICE		535	1,000	1,047	950	(97)	(9) %
523120	SUPPLIES OPERATING		2,947	228	3,000		(3,000)	(100) %
523190	SUPPLIES OTHER		624	743				0 %
523210	FUEL VEHICLES		1,557	997	1,719	1,692	(27)	(1) %
523510	SMALL EQUIP OFFICE		54					0 %
523520	SMALL EQUIP TOOLS			4,835				0 %
523530	SMALL EQUIP COMP HW		2,381	5,206	500	1,500	1,000	200 %
523540	SMALL EQUIP COMP SW		1,786					0 %
523550	SMALL EQUIP FURNITURE			752				0 %
523560	SMALL EQUIP COMMUNICATION DE\							0 %
524110	SERVICES PROFESSIONAL		41,979	61,511	16,597	37,000	20,403	122 %
524120	SERVICES OPERATING		44,423	36,616	113,147		(113,147)	(100) %
524130	SERVICES CONSULTANTS							0 %
524210	COMMUNICATION POSTAGE		917	820	100	100		0 %
524220	COMMUNICATION TELEPHONE		273	151	300	300		0 %
524310	TRAVEL TRANSPORTATION		117	180	600	734	134	22 %
524320	TRAVEL MEALS		37	22				0 %
524330	TRAVEL LODGING		80	254				0 %
524410	ADVERTISING RECRUIT		612	181				0 %
524420	ADVERTISING LEGAL NOTICES			106				0 %
524490	ADVERTISING OTHER			101				0 %
524590	RENT OTHER		68	60				0 %
524810	REPAIR EQUIPMENT			170				0 %
524811	MAINTENANCE ANNUAL EQUIP			435				0 %
524890	REPAIR/MAINT OTHER							0 %
524910	DUES & MEMBERSHIPS		2,833	25	2,141	190	(1,951)	(91) %
524930	FILING FEES AND PERMITS			41				0 %
524960	TRAINING REGISTRATIONS		100	255				0 %
524990	OTHER					156	156	0 %
529100	INTERFUND PROFESSIONAL	310,383	58,363		72,826	67,475	(5,351)	(7) %
529600	INTERFUND INSURANCE		121	567				0 %
579702	TRANSFERS OUT OPERATING					230,000	230,000	0 %
	Total Expenditures	310,383	371,168	230,690	458,000	617,000	159,000	34 %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: NATURAL RESOURCES (15)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	72,853	228,000	152,000	(76,000)	(33) %
MISCELLANEOUS & INTEREST			3		5,000	5,000	0 %
TRANSFERS & OTHER SOURCES				230,000	230,000		0 %
Total Revenues		156,963	72,856	458,000	387,000	(71,000)	(15) %
SALARIES		162,341	90,933	191,657	214,220	22,563	11 %
BENEFITS		49,020	24,501	54,366	62,683	8,317	15 %
MAINTENANCE & OPERATIONS		101,323	114,689	139,151	42,622	(96,529)	(69) %
INTERDEPT & TRANSFERS		58,484	567	72,826	67,475	(5,351)	(7) %
Total Expenditures		371,168	230,690	458,000	387,000	(71,000)	(15) %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: NATURAL RESOURCES (15)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Hydrogeology (6273)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS	1,635						0 %
Total Expenditures	1,635						0 %
Activity: Oss O&m (6243)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS	111,936						0 %
Total Expenditures	111,936						0 %
Activity: Salmon Recovery (3192)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Watershed Planning (6275)							
INTERDEPT & TRANSFERS	196,812						0 %
Total Expenditures	196,812						0 %
Activity: General Fiscal (1992)							
MISCELLANEOUS & INTEREST					5,000	5,000	0 %
Total Revenues					5,000	5,000	0 %
SALARIES					5,000	5,000	0 %
Total Expenditures					5,000	5,000	0 %
Activity: Salmon Recovery (3192)							
INTERGOVERNMENT REVENUES		114,673	56,719	140,000	152,000	12,000	8 %
MISCELLANEOUS & INTEREST			3				0 %
TRANSFERS & OTHER SOURCES							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: NATURAL RESOURCES (15)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues		114,673	56,722	140,000	152,000	12,000	8 %
SALARIES		64,845	39,298	75,820	100,460	24,640	32 %
BENEFITS		15,894	8,354	20,468	24,989	4,521	22 %
MAINTENANCE & OPERATIONS		29,622	1,576	17,866	2,906	(14,960)	(83) %
INTERDEPT & TRANSFERS		20,704		25,845	23,645	(2,200)	(8) %
Total Expenditures		131,065	49,228	139,999	152,000	12,001	8 %
Activity: Resource Enhancement (3191)							
INTERGOVERNMENT REVENUES		42,290	16,134	88,000		(88,000)	(100) %
TRANSFERS & OTHER SOURCES				230,000	230,000		0 %
Total Revenues		42,290	16,134	318,000	230,000	(88,000)	(27) %
SALARIES		97,496	51,635	115,837	108,760	(7,077)	(6) %
BENEFITS		33,126	16,147	33,898	37,694	3,796	11 %
MAINTENANCE & OPERATIONS		71,701	113,113	121,285	39,716	(81,569)	(67) %
INTERDEPT & TRANSFERS		37,780	567	46,981	43,830	(3,151)	(6) %
Total Expenditures		240,103	181,462	318,001	230,000	(88,001)	(27) %
Activity: Resource Enhancement (3191)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS					230,000	230,000	0 %
Total Expenditures					230,000	230,000	0 %

2014 PAYROLL ESTIMATES

Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
WATER QUALITY MANAGEMENT PROGRAM						
Environmental Health Specialist III Lead Entity Coordinator	1.00	1845	C-12	48,464	11,327	59,791
Assistant Planner Critical Areas (WQMP)	1.00	1845	C-11	43,048	16,135	59,183
Assistant Planner Critical Areas (WQMP)	1.00	1845	C-10	41,988	15,941	57,929
	3.00			133,500	43,403	176,903

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES				1,383,448	1,515,722	132,274	9 %
PROPERTY, SALES & OTHER TAXES	15,651,611	15,640,406	9,631,002	15,137,000	16,178,000	1,041,000	6 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	758,704	998,000	1,232,000	234,000	23 %
CHARGES FOR SERVICES	5,140	1,493,148	858,230	1,565,000	1,497,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST	11,457	75,504	8,543	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	12,617,279	20,509,248	22,115,922	1,606,674	7 %
SALARIES	24,309	5,711	7,164		161,000	161,000	0 %
BENEFITS	686	1	2,054				0 %
MAINTENANCE & OPERATIONS	736,413	738,672		507,886	333,000	(174,886)	(34) %
INTERGOVERNMENT		19,036	9,980		29,000	29,000	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,693,991	2,704,598	1,770,720	3,455,686	2,144,886	(1,310,800)	(37) %
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	1,947,796	4,839,572	3,627,541	(1,212,031)	(25) %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: x FUND NON-DEPARTMENTAL
Dept: 90

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE				1,280,022	1,495,722	215,700	16 %
308010	USE OF BEG FUND BAL EQUIP				103,426	20,000	(83,426)	(80) %
311001	TAX PROPERTY CURRENT	7,024,535	6,928,057	3,882,475	7,976,000	7,764,000	(212,000)	(2) %
311002	TAX PROPERTY DELINQUENT	226,422	233,329	207,591	230,000	230,000		0 %
311003	TAX PROPERTY COMPENSATING		22,401	6,935	10,000	10,000		0 %
311004	TAX PROPERTY UNCOLLECTIBLE				(925,000)	(522,000)	403,000	(43) %
313100	TAX SALES AND USE TAX	4,131,414	4,106,249	2,407,819	3,973,000	4,355,000	382,000	9 %
313104	TAX CHEM DEPEND SALES TAX	739,010	734,267	430,480	717,000	779,000	62,000	8 %
313710	TAX SALES CRIMINAL JUSTICE	531,647	525,290	307,913	516,000	557,000	41,000	7 %
313712	TAX SALES JUVENILE							0 %
316560	TAX CABLE	606,200	563,227	528,055	495,000	530,000	35,000	7 %
317200	TAX EXCISE LEASEHOLD	10,479	11,760	5,486	10,000	10,000		0 %
317304	TAX EXCISE REET 1	629,063	714,313	515,530	600,000	715,000	115,000	19 %
317305	TAX EXCISE REET 2	629,063	714,313	515,530	600,000	715,000	115,000	19 %
319110	PENALTY INTEREST PROPERTY TAX	488,553	419,824	322,048	435,000	435,000		0 %
319160	INTEREST PROPERTY TAXES	635,143	667,252	501,116	500,000	600,000	100,000	20 %
319180	PENALTY INTEREST OTHER TAX	82	124	24				0 %
332101	FED ENT BLM IN LIEU OF TAX	1,838	1,876	1,831	2,000	2,000		0 %
335021	ST SH REV DNR TIMBER TR 2	820	8,925	2,574				0 %
335291	ST SH REV PUD PRIVILEGE TAX	122,939	128,330	130,419	130,000	132,000	2,000	1 %
336001	ST ENT REAL ESTATE EXCISE TAX		687	2,365				0 %
336009	ST ENT COUNTY ASSISTANCE	176,111	285,305	179,189	200,000	376,000	176,000	88 %
336041	ST ENT I695 REPLACEMENT							0 %
336610	ST ENT CJ COUNTIES	405,772	428,494	324,349	400,000	438,000	38,000	9 %
336631	ST ENT CJ ADULT COURT	3,835	3,366		4,000	4,000		0 %
336651	ST ENT CJ DUI	16,342	14,800	10,585	16,000	15,000	(1,000)	(6) %
336694	ST ENT LIQUOR EXCISE TAX	100,926	55,958		50,000	50,000		0 %
336695	ST ENT LIQUOR BOARD PROFITS	172,392	241,787	107,392	196,000	215,000	19,000	9 %
341420	FEE TREASURER FEES	5,140	26,156	21,212	30,000	30,000		0 %
343190	FEE OTHER ENV SVC		1,466,992	837,018	1,535,000	1,467,000	(68,000)	(4) %
361110	MISC INVESTMENT INTEREST	7,196	7,876	4,329				0 %
361190	MISC INVESTMENT SERVICE FEES	16	16	8				0 %
361400	MISC INTEREST ACCOUNTS REC	4,191	2,131	914	5,000	2,000	(3,000)	(60) %
361900	MISC OTHER INTEREST	54						0 %
366100	MISC IR INTEREST			3,212				0 %
369200	MISC UNCLAIM PROP		65,481	80	60,000	30,000	(30,000)	(50) %
369900	MISC OTHER							0 %
381100	NONREV INTERFND LOAN PROCEED							0 %
388800	OTHER PRIOR YEAR CORRECTIONS							0 %
390000	OTHER FINANCING SOURCES							0 %
391500	OTH FIN GOVT FUNDS CAP LSE INS							0 %
391800	OTH FIN GOVT FND INTERGOVT LOA	5,000	5,000	5,000	5,000	5,000		0 %
392000	OTH FIN BOND PREMIUM							0 %
393000	OTH FIN REFUNDING L T DEBT							0 %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
395900	OTH FIN NBV ASSETS PROP	(6,903)						0 %
397000	OTH FIN TRANSFERS IN							0 %
397701	TRANSFERS IN BUDGET ALLOCATED	1,192,000	1,212,500	1,355,800	1,355,800	1,656,200	300,400	22 %
397702	TRANSFERS IN OPERATING	145,201	420,100					0 %
397703	TRANSFERS IN REIMBURSE CAP/INF	9,270						0 %
	Total Revenues	18,013,751	20,016,186	12,617,279	20,509,248	22,115,922	1,606,674	7 %
508000	ACCUM OF ENDING FUND BALANCE							0 %
511100	SALARIES			7,130		161,000	161,000	0 %
511400	OTHER SALARY	24,309	5,711	34				0 %
512100	PAYROLL TAXES			543				0 %
512200	RETIREMENT		1	514				0 %
512300	MEDICAL/DENTAL/LIFE/FBP	686		853				0 %
512400	LI/UNEMP/OTHER BENEFITS			144				0 %
524110	SERVICES PROFESSIONAL							0 %
524811	MAINTENANCE ANNUAL EQUIP	446						0 %
524990	OTHER		1,000		5,000	5,000		0 %
524999	CONTINGENCY				502,886	328,000	(174,886)	(34) %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: x FUND NON-DEPARTMENTAL
Dept: 90

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
525200	INTERGOVT INTERLOCAL CONTRIB							0 %
525300	INTERGOVT PYMT TAXES & ASMT		19,036	9,980		29,000	29,000	0 %
527010	DEPRECIATION AND AMORTIZATION	735,967	737,672					0 %
529100	INTERFUND PROFESSIONAL				1,535,000		(1,535,000)	(100) %
529500	INTERRFUND RENTS							0 %
529600	INTERFUND INSURANCE	451,781	463,424	367,451	500,000	470,000	(30,000)	(6) %
529800	INTERFUND OTHER							0 %
537110	DEBT SERVICE PRINCIPAL GO BOND	507,900	539,900		539,900	608,000	68,100	12 %
537190	DEBT SERVICE PRINCIPAL OTHER							0 %
537800	DEBT SERVICE PRINCIPAL INTER G					49,500	49,500	0 %
538300	DEBT SERVICE INTEREST LONG TEF	354,565	335,818	157,361	336,100	302,155	(33,945)	(10) %
538900	DEBT SERVICE OTHER COST	821	520	517				0 %
546110	CAPITAL LAND							0 %
546210	CAPITAL BUILDINGS							0 %
546420	CAPITAL OFFICE EQUIPMENT							0 %
579701	TRANSFERS OUT BUDGET ALLOCAT	28,100	31,100	45,200	45,200	55,900	10,700	23 %
579702	TRANSFERS OUT OPERATING	1,204,840	1,647,264	961,086	975,086	1,143,986	168,900	17 %
579703	TRANSFERS OUT REIMB CAP/INFRA	9,270	562,810	396,983	400,400	475,000	74,600	18 %
580000	NONEXPENDITURES							0 %
588800	PRIOR PERIOD ADJUSTMENTS							0 %
591000	DEBT SERVICE PRINCIPAL							0 %
592000	DEBT SERVICE INTEREST							0 %
599000	DEBT SERVICE REFUNDING							0 %
	Total Expenditures	3,318,685	4,344,256	1,947,796	4,839,572	3,627,541	(1,212,031)	(25) %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
FUND BALANCE & RESERVES				239,736	20,000	(219,736)	(91) %
PROPERTY, SALES & OTHER TAXES	13,654,393	13,477,388	8,169,438	13,220,000	13,969,000	749,000	5 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	758,704	998,000	1,232,000	234,000	23 %
CHARGES FOR SERVICES	5,140	26,156	21,212	30,000	30,000		0 %
MISCELLANEOUS & INTEREST	(140,956)	(150,488)	994	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	10,306,148	15,908,536	16,939,200	1,030,664	6 %
SALARIES					149,000	149,000	0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		1,000		378,886	200,000	(178,886)	(47) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,263,158	1,517,590	1,141,365	1,277,331	1,556,831	279,500	21 %
DEBT SERVICE					59,150	59,150	0 %
OTHER							0 %
Total Expenditures	1,263,158	1,518,590	1,141,365	1,656,217	1,964,981	308,764	18 %
Fund: County Road (101)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER 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 %
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	175				0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000	5,000	5,000		0 %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	5,283	5,320	5,175	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	899				0 %
Total Revenues	1,154	1,475	899				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Veterans Assistance (107)							
FUND BALANCE & RESERVES							0 %
MISCELLANEOUS & INTEREST	158	139	83				0 %
Total Revenues	158	139	83				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 %
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 %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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 %
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 %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	288,062	(36,995)	(11) %
PROPERTY, SALES & OTHER TAXES	739,010	734,267	430,480	717,000	779,000	62,000	8 %
MISCELLANEOUS & INTEREST	6,988	10,069					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	745,998	744,336	430,480	1,042,057	1,067,062	25,005	2 %
SALARIES					12,000	12,000	0 %
BENEFITS	686						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	57,088	63,169	74,200	74,200	77,900	3,700	4 %
OTHER							0 %
Total Expenditures	57,774	63,169	74,200	74,200	89,900	15,700	21 %
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 %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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	39				0 %
Total Revenues	56	64	39				0 %
Fund: Reet 1 Capital Improvements (134)							
FUND BALANCE & RESERVES				318,500	510,130	191,630	60 %
PROPERTY, SALES & OTHER TAXES	629,104	714,375	515,542	600,000	715,000	115,000	19 %
MISCELLANEOUS & INTEREST	14,877	15,896					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	643,981	730,271	515,542	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) %
PROPERTY, SALES & OTHER TAXES	629,104	714,375	515,542	600,000	715,000	115,000	19 %
MISCELLANEOUS & INTEREST	17,613	21,147	3,212				0 %
TRANSFERS & OTHER SOURCES	9,270						0 %
Total Revenues	655,987	735,522	518,754	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	11				0 %
Total Revenues	21	21	11				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Paths & Trails (137)							
MISCELLANEOUS & INTEREST		44					0 %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
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)							
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	35				0 %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	32	62	35				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	183				0 %
Total Revenues	367	345	183				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 %
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 %

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	209	240					0 %
Fund: Clean Water Utility (154)							
FUND BALANCE & RESERVES					351,000	351,000	0 %
PROPERTY, SALES & OTHER TAXES							0 %
CHARGES FOR SERVICES		1,466,992	837,018	1,535,000	1,467,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST		1,552					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		1,468,544	837,018	1,535,000	1,818,000	283,000	18 %
INTERGOVERNMENT		19,036	9,980		29,000	29,000	0 %
INTERDEPT & TRANSFERS		203,552		1,535,000		(1,535,000)	(100) %
OTHER							0 %
Total Expenditures		222,588	9,980	1,535,000	29,000	(1,506,000)	(98) %
Fund: Trial Court Improvement (157)							
FUND BALANCE & RESERVES				6,500		(6,500)	(100) %
MISCELLANEOUS & INTEREST	137	177	106				0 %
Total Revenues	137	177	106	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 %
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)							

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MISCELLANEOUS & INTEREST	16	16	8				0 %
Total Revenues	16	16	8				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Solid Waste (401)							
MISCELLANEOUS & INTEREST	4,148	4,587	2,421				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	4,148	4,587	2,421				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 %
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 %

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: General Fiscal (1992)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
DEBT SERVICE							0 %
Total Expenditures							0 %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES				239,736	20,000	(219,736)	(91) %
PROPERTY, SALES & OTHER TAXES	13,654,393	13,477,388	8,169,438	13,220,000	13,969,000	749,000	5 %
INTERGOVERNMENT REVENUES	1,000,975	1,169,528	758,704	998,000	1,232,000	234,000	23 %
CHARGES FOR SERVICES	5,140	26,156	21,212	30,000	30,000		0 %
MISCELLANEOUS & INTEREST	4,245	67,612	994	65,000	32,000	(33,000)	(50) %
TRANSFERS & OTHER SOURCES	1,192,000	1,212,500	1,355,800	1,355,800	1,656,200	300,400	22 %
Total Revenues	15,856,753	15,953,184	10,306,148	15,908,536	16,939,200	1,030,664	6 %
SALARIES					149,000	149,000	0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		1,000		378,886	200,000	(178,886)	(47) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,263,158	1,517,590	1,141,365	1,277,331	1,556,831	279,500	21 %
DEBT SERVICE					59,150	59,150	0 %
OTHER							0 %
Total Expenditures	1,263,158	1,518,590	1,141,365	1,656,217	1,964,981	308,764	18 %
Activity: Fin Stmt/gasb (1993)							
FUND BALANCE & RESERVES				6,500		(6,500)	(100) %
PROPERTY, SALES & OTHER TAXES		1					0 %
MISCELLANEOUS & INTEREST	7,212	7,892	4,337				0 %
TRANSFERS & OTHER SOURCES	138,298	218,100					0 %
Total Revenues	145,510	225,993	4,337	6,500		(6,500)	(100) %
SALARIES	24,309	5,711					0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	735,967	737,672					0 %
INTERDEPT & TRANSFERS	145,203	218,100					0 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	905,479	961,483					0 %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES				1,137,212	1,495,722	358,510	31 %
PROPERTY, SALES & OTHER TAXES	1,997,218	2,163,017	1,461,564	1,917,000	2,209,000	292,000	15 %
CHARGES FOR SERVICES		1,466,992	837,018	1,535,000	1,467,000	(68,000)	(4) %
MISCELLANEOUS & INTEREST			3,212				0 %
TRANSFERS & OTHER SOURCES	14,270	207,000	5,000	5,000	5,000		0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	2,011,488	3,837,009	2,306,794	4,594,212	5,176,722	582,510	12 %
SALARIES			7,164		12,000	12,000	0 %
BENEFITS	686	1	2,054				0 %
MAINTENANCE & OPERATIONS	446			129,000	133,000	4,000	3 %
INTERGOVERNMENT		19,036	9,980		29,000	29,000	0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	285,630	968,908	629,355	2,178,355	588,055	(1,590,300)	(73) %
DEBT SERVICE	863,286	876,238	157,878	876,000	900,505	24,505	2 %
OTHER							0 %
Total Expenditures	1,150,048	1,864,183	806,431	3,183,355	1,662,560	(1,520,795)	(47) %

Fund 001-50 – Parks

The Parks Department is staffed with two full time employees and one eight month seasonal employee. They maintain and operate 47 Parks on two islands along with the County Campus, Camano Annex grounds, Oak Harbor District Court, two Family Resource Centers and three fees for launch boat ramps. In addition, the Department operates a Boat Dock with rental slips and a rental facility that are independently operated and financed through the revenues they generate in rental fees. For 2014, funding is still limited and the focus will

We are requesting an increase in staffing to make our Whidbey temp a seasonal employee and provide a 3 month temp help for Camano.

Fund 119 – Cornet Bay Dock Fund

The dock has successfully maintained a 95 percent occupancy rate throughout the year, therefore providing a consistent source of revenue. Yearly contractual renters provide the bulk of income, coupled with daily usage fees. No major repairs were required this year, yet planning and preparation for possible future pylon replacement is underway. Revenue for this fund comes from moorage fees.

Fund 410 - Four Springs Fund

The fund is used to pay operation and maintenance of the four spring's reserve. Volunteer groups such as the Friends of Camano Island Parks (FOCIP) contribute numerous hours of labor in the upkeep of the grounds. Revenue for this fund comes from rental fees.

Fund 001-48 – Emergency Management

The fund is made up of current expense and grants. The division consists of one full time employee paid by current expense. The majority of the grant funds are distributed to our Emergency Management partners, Fire, Law Enforcement, EMS, and the City of Oak Harbor. The division works extensively with volunteers to complete work.

We are requesting the $19,000 repaid by the Coast Guard for the FV Deep Sea be sued by the department for M&O in 2014.

Fund 154 – Clean Water Utility

Fund revenues are generated from utility fees charged to parcel owners. The Health Department and Planning Department are responsible for some utility programs. Public Works is responsible for the watershed planning/LID programs and the drainage project six year plans. Public Works is also responsible for the overall administration of the fund.

Because of cash flow issues, funding for the public works programs became available starting in the second quarter of 2013. Permitting issues have delayed the construction project for 2013 so our budget for 2014 reflects the planned project for 2014 and the carry over project from 2013.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Public Works (PW)
SERVICE/PROGRAM: Parks Department
DESCRIPTION: Maintains and operates Recreational Parks in Island County

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2013 Accomplishments:

- *Ledgewood Beach sea wall rebuilt.*
- *New chlorinator installed at Dave Mackie Pump house.*
- *Started permitting process for Maple Grove Boat ramp replacement.*
- *Barnum Point acquired.*
- *Robinson Beach property acquired.*
- *Application and receipt of 2 % sales Tax Tourism funds.*
- *Parks Code revised.*
- *Utsalady view – trees trimmed.*
- *WWI Memorial re-highlighted.*
- *Freeland Interactive exhibited installed.*
- *Four Springs sidewalk repaired and deck railing replaced.*
- *Henry Hollow barn demolition.*

Challenges in providing this Service/Program:

- *Budget cuts prohibit the Department from maintaining expected level of service with two full time employees and one seasonal employee for 47 Parks. Volunteer labor and materials have helped to maintain some services.*

2014 Proposed Service/Program Level:

- *Continue to maintain and manage a clean and safe Park system. Increase services with creative funding sources and volunteers when available.*

2014 Goals:

- *Continue to maintain and operate Park assets.*
- *Seek additional funding sources and volunteers to increase Parks level of service.*
- *Continue Capital necessary Improvements through the Parks Plan and seek additional capital funding.*

Is the activity a core function of government? If so, is it essential or mandated?
No, it is not a core function of government nor is it mandated.

If it is a core function, what would be advantages and disadvantages of outsourcing?

Does it provide a broad public benefit or only serve a narrow segment?

There is a broad public benefit provided via the Parks and Recreation Department, serving all Island County citizens and tourists. Provides recreation and supports the local economy via attractive tourism and organized recreational activities.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?
Yes. State Parks, City Parks and Parks and Recreation Districts provide similar activities.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Yes. Whidbey Camano Land Trust counts on the County to accept parcels into the Parks Department for stewardship and preservation. Multiple environmental non-profit organizations and sports leagues use the facilities and donate countless hours of work to maintain and support the Parks system within the County.

How does this activity demonstrate quantifiable performance?
Through revenues generated via Park reservations, campsite fees and boat ramp fees collected.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Parks Admin	8,826					0011176810
Parks Admin	178,112					0011176810
Parks Beginning Fund Balance (from grant for Barnum Point)	9,000					
Parks Admin Barnum Pt			9,000			
Parks Admin Camano	12,000		81,635	1.0		0011176812
Parks Admin Whidbey	5,600		122,903	1.6		0011176813
Four Springs Operations	27,450		27,450			4101176812
Cornett Bay Operations	21,000		21,000			11911119923

Change Parks temporary to 9-month seasonal
and
add 3 month temporary on Camano

The Parks maintenance workload far exceeds the staffing on Whidbey and Camano Islands to maintain a total of 47 parks. The spring and summer demands of mowing, maintain equipment and service runs of trash pickup are in high demand every year.

Switching our Whidbey temp to a 9-month seasonal would increase the budget by $16,700. To add the 3 month temporary parks technician on Camano Island, it would increase the budget by $8,500. The approximate total increase for these 2 positions to the Parks budget would be $25,200.

2014 Payroll Estimates

	D	E	F	G	T	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2							
3	Parks Tech	1.00	1845	C-8	39,960	19,315	59,275
4	Seasonal Parks Tech - Whidbey	0.67	NR	8	20,984	4,063	25,047
5	Parks Tech - Camano	1.00	1845	C-8	36,744	26,398	63,142
7	Cornet Bay Dock Manager	0.30	NR	4	8,208	2,482	10,690
8	Four Springs Events Planner	0.25	1845	C-8	9,420	1,830	11,250
9	TOTAL PARKS	3.22			115,316	54,088	169,404

Island County
2014 Budget
Executive Summary

DEPT: **Planning and Community Development**

2013 Accomplishments:

- Staff using capabilities and potential of the Paladin Permit Tracking Software System, reliance on paper tracking decreased.
- Maintained permit processing timeframes for building permits in accordance with code requirements.
- Continued our program of "plan review" at the counter 2 days each week.
- Continued updating application forms and Development Information Bulletins (DIBs), resulting in changes to our website content, to continue as we work our way through all forms.
- Initiated a policy and procedural change for "Limited Review" Shoreline Exemptions, with reduced fees and an expedited review process.
- Conducted training for Historic Preservation Commission (HPC) members and staff on the unified development code and design review manual for Ebey's Landing National Historical Reserve.
- The update to the County Shoreline Master Program is proceeding on schedule; staff costs for this effort exceeded the DOE grant funds awarded in 2010.

Challenges in overall Planning and Community Development Administration:

- Adequate resources for staffing long range planning. Several major long-range planning programs and updates are required by the State to be updated over the next 2-4 years and our current staff (2 FTEs) will require additional resources to complete the work.
- GIS capabilities and our ability to produce maps related to both development review and long range planning functions.
- Normal permit processing timeframes increase whenever a site requires review for compliance with Critical Areas code requirements.
- The backlog of unfinished work program and Annual Review Docket items from prior years continues to hinder our ability to take on new assignments and to work on the next Comprehensive Plan periodic update.
- Numerous and voluminous public records requests have consumed substantial staff time that would have otherwise been devoted to their regularly assigned duties.
- Staff-level reductions and turnover in recent years impair our ability to keep up with all administrative tasks. Many tasks are not completed in a timely fashion or are set aside for when time or personnel will allow.

- Fee revenues do not achieve full cost recovery, particularly for long range planning functions, critical areas review, and certain current planning tasks, such as pre-applications. In addition, the fee schedule for Ebey's review has covered only 40% of our personnel costs to administer this program thru June 30th (excluding the Director's time and training costs).
- The County records manager has requested that P&CD budget $11,000/year to digitize one year of records, to send to the state archives and allow destruction of the paper record, making room for current records. There is no room for additional off-site storage.

2014 Proposed Service/Program Level:

- Positions vacated by staff resignations are being filled in 2013. An additional position of Development Permit Manager is not being filled, but additional administrative assistance is requested in 2013/14.
- Minor adjustments to the budget for training and certifications, and adjustments for replacement of computer hardware are proposed (in keeping with replacement schedule already established).
- Based on the current fee schedule, 2014 revenues are projected to be at or slightly above 2013 levels in Building, but may remain below the 2013 level in Planning.
- We have requested in this budget a small amount for overtime to account for evening public meetings and possible BICC evening public hearings.

- The overall budgeted revenue for Planning / Community Development is $1,539,900 for FY 2014 – expenditures are forecast to be $1,644,606. The programs covered by this budget proposal include: Administration; Growth Management/Critical Areas; Current Planning; Building; Code Enforcement and the Land Use Hearing Examiner.

2014 Goals:

- Transition to Smart.Gov (negotiated in Paladin contract as a no-charge upgrade).
- Add the ability for credit card payments for fees.
- Continued to focus on getting "smaller" permits out the door first whenever possible.
- Maintain adequate staffing for all essential functions, and provide timely customer service.
- In conjunction with Public Works, enhance GIS capabilities and our ability to produce maps for all planning related items.
- Implement County Wide Planning Policies in conjunction with Coupeville, Langley, and Oak Harbor during update to the Comprehensive Plan.
- Continue initial work on a buildable lands analysis for the next periodic Comprehensive Plan update, in conjunction with Coupeville, Langley, and Oak Harbor.
- Work with OFM and all jurisdictions in Island County on the next round of 20 year GMA population projections. Discuss with OFM a possible pilot study for the Freeland NMUGA.

- Complete the Fish and Wildlife Habitat Conservation Element of the Critical Areas Regulations.
- Continue Clean Water Utility responsibilities assigned to P&CD.
- Evaluate the fee schedule with the Board for 2014 so that fee revenues may come closer to full cost recovery for providing services.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Planning and Community Development
SERVICE/PROGRAM:	PCD Admin 001-53-5811-0
DESCRIPTION:	Overall Department Administration
Staff:	Director Office Manager Senior Administrative Assistant (proposed)

2013 Accomplishments:

- Increased awareness and adherence to completeness review deadlines; now identify potential permit issues earlier in the process.
- Prevailed on the appeal of CPA 155/04 to the Growth Management Hearings Board, the Comprehensive Plan update for population projections and urban growth areas.
- Staffing the unified development code and design review guidelines for Ebey's Landing National Historical Reserve, including support for the Historic Preservation Commission and staff.
- The update to the County Shoreline Master Program (SMP) is proceeding on schedule.
- Update to Fish/Wildlife Habitat Conservation Element is proceeding on schedule.
- Filling vacant (funded) staff positions to better respond to citizen inquiries and applications.

Challenges in providing this Service/Program:

- Adequate resources for staffing long range planning. Several major long-range planning programs and updates are required by the State to be updated over the next 2-3 years. These include:
    - The Fish and Wildlife Habitat Conservation Element of the Critical Areas Regulations.
    - Implementation of County Wide Planning Policies (as part of the periodic update to the Comprehensive Plan).
    - Buildable Lands Analysis Policies (as part of the periodic update to the Comprehensive Plan).
    - 20 year GMA Population Projections Policies (as part of the periodic update to the Comprehensive Plan).
    - Review of all UGA's in the County (as part of the periodic update to the Comprehensive Plan).

- Review and update, as necessary, all other elements of the Comprehensive Plan as part of the GMA required periodic update.

The intersection of several long range planning projects in a short timeframe with no increase in staff to accommodate this more intensive effort may diminish our ability in the short term to produce maps for all planning-related items, and require that some projects be postponed.

- The backlog of unfinished work program and Annual Review Docket items from prior years is ongoing, and adds more work to the Comprehensive Plan periodic update.
- Public records requests continue to consume substantial staff time that could otherwise be devoted to their regularly assigned duties.
- Staff reductions in administrative-support functions impair our ability to keep up with all administrative tasks.
- Maintaining an adequate budget for updating needed resources, particularly GIS and technical support (computers and software upgrades).
- Fee revenues do not achieve full cost recovery, particularly for planning and critical area review functions and Ebey's Reserve review.
- Although the transition to the Paladin permit tracking system has been successful, additional resources will be needed in future to update legacy permit information, and aid transition and reporting in the next generation Paladin program: Smart.Gov, due to launch in fall 2013.
- Recent staff turnover in current planning diminishes our ability in the short-term to process development permit requests in a timely manner.
- Costs associated with the local adoption phase of the SMP update are not funded by the Ecology grant. Now that grant funding has run out, all costs must be assumed by the County. This will require additional General Fund support or additional fee revenue from shoreline permits for necessary staff resources.
- The GMA records database and search functions do not operate to our expectations. This will require resource IT commitments from Central Services, or a separate consultant contract to achieve a workable search program.

Challenges in providing this Service/Program:

- The requirements for records and information management exceed our current staff level.
- This program is responsible for assuring appropriate staffing levels in other programs in the Department. Turnover in current and long range planning, administration and code enforcement has placed an additional burden on administrators to meet expected service levels.

2014 Proposed Service/Program Level:

- Department is requesting Senior Administrative Assistant position be filled in 2013, and remain funded in 2014. This position request is to replace a previously approved position (unfilled) of Development Permit Manager, requested by the Director to be eliminated in 2013.
- Past budgets have placed the Building Official in the Administration budget. Since this position's responsibilities are focused on building permit administration, plan review and inspections, the proposed FY 2014 budget includes the Building Official in the Building program budget.

2014 Goals:

- Establish better records management and prompt response to public information requests for documents.
- Establish better 'posting' procedures and explore new venues for posting public notices of land use actions.
- Greater efficiency information management, including required upgrades to computer hardware and software throughout the Department.
- Improve the effectiveness of communications throughout the Department, with outside agencies and internal County programs.
- Implement planned upgrades to the Department website.
- Complete staff evaluations for all personnel in a timely manner.

Is the activity a core function of government? If so, is it essential or mandated?

The Administration of the Planning and Community Development Department is essential to managing a Department with a broad array of mandated services, as shown below. The Director position fulfills obligations under SEPA, the Shoreline Act and County Zoning and Subdivision codes. The administration team maintains required records, tracks statutory and agency requirements, supervises personnel, and develops the Department's annual budget.

Program	Statutory or Code Mandate
Building Permits & Inspections	RCW 70.92
Intl Building Code	RCW 36.43
Intl Residential Code	RCW 19.27
Intl Mechanical Code	RCW 19.27A
Intl Fire Code	Title 51 WAC
	ICC 14.01A

Uniform Plumbing Code State Energy Code ADA State Ventilation & Indoor Air Quality	ICC 14.03 ICC 14.03A ICC 14.03E
Flood Damage Prevention & Public inquires re: flood zone information & compliance	ICC 14.02A
Noise Level Reduction & APZ	ICC 14.01B ICC 17.03.180 Z
Street Addressing & Road Names	ICC 14.04A
Ebey's Landing Design Review	ICC 17.04 Interlocal Agreement
Shoreline Master Program Approval and Amendments	RCW 90.58 WAC 173-26
Shoreline Master Program Development Regulations	RCW 90.58 WAC 173-27 ICC 16.21 & 17.05
SEPA Responsible Official	RCW 43.21C WAC 197-11 ICC 16.14C
Long Range (Comprehensive Planning) GMA compliance	RCW 36.70 RCW 36.70A ICC 16.10 & 16.19
Critical Areas Ordinances	RCW 36.70 RCW 36.70A ICC 16.10 & 16.19 ICC 17.02 & 17.02A
PBRS Tax Programs	RCW 84.34 ICC 3.40
Archaeological Resources	Various federal laws RCW 27.53 MOU with DAHP
Current Planning & Permits Zoning Land Use Subdivisions	RCW 36.70 RCW 36.70A ICC Title 16 ICC Title 17 Interlocal Agreements w/ Coupeville, Langley, & Oak Harbor
Hearing Examiner Type III Permits Appeals	ICC Title 16 ICC Title 17 ICC Titles 11,14, & 15
Enforcement	RCW 36.70 RCW 36.43
GIS Mapping	Not mandated but an essential service

Review of water systems	RCW 70.116 WAC 248-56 Ord. PD 85-07
Review of Liquor Licenses	RCW 66.24.010 WAC 314-07-020

If it is a core function, what would be advantages and disadvantages of outsourcing?

This program serves a uniquely 'public' function, not subject to private-market forces or priorities. Under the Planning Enabling Act (RCW 36.70), local government cannot delegate their planning authority and responsibility. This would particularly be the case for overall department administration.

Does it provide a broad public benefit or only serve a narrow segment?

Administration provides a broad public benefit, in supporting the services of the Department, administering County-wide ordinances, aiding economic development, planning and regulating the built environment of the County.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Administration of Planning and Community Development supports and serves other County programs, such as the Commissioners, Public Works, Building, the Prosecuting Attorney's Office and Health Services. State agencies we work with include Departments of Ecology, Transportation, Historic Preservation and Fish/Wildlife.

How does this activity demonstrate quantifiable performance?

In the broadest sense, achieving compliance with County code requirements, statutory obligations, and responding to requests by citizens and other Departments, agencies or programs. This is not easily quantified, but timely responses, gains in efficiency and effectiveness are typically manifest in positive comments from the general public to elected officials.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
PC Admin	50,000	93,000	144,000	3	Transfer in operating	0015358110

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Planning and Community Development
SERVICE/PROGRAM:	PCD Long range (Comprehensive)Planning & Critical Areas 001-53-5821-0
DESCRIPTION:	Comprehensive Planning, Critical Areas review/Compliance, and GMA Compliance
Staff:	Senior Planner (2) Associate Planner Assistant Planner

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2013 Accomplishments:

- Long range staff drafted scope of work to begin update of Fish and Wildlife Conservation Element of the Critical Areas Ordinance. Grant approved by Department of Commerce, and contract for consultant services ready to complete this project.
- Completed and submitted update of the Shoreline Master Program to Department of Ecology for public comment.
- Full Implementation of the Clean Water Utility for those aspects of the CWU assigned to P&CD.
- Finished the legislative review and adoption process for the Shoreline Master Program update. Submitted public comments to Begin work with the Department of Ecology on their required review and comment process.
- Continued work with planning-partner jurisdictions on the County Wide Planning Policies and Buildable Lands Analyses for the 2016 Comp Plan update.
- Developed a public participation plan for the Comp Plan update.
- Developed a 20-year population projection to begin inter-jurisdictional planning efforts.

Challenges in providing this Service/Program:

- Two staff members comprise the Long Range Planning section. With limited administrative support, conducting public meetings, hearings, and other efforts designed to obtain public input required in long range planning, this team is stretched thin.
- Critical Area planning and regulation is a science-based discipline, which requires expertise and intensive field work to properly administer. Site-specific regulation requires inordinate amounts of staff time.

2014 Proposed Service/Program Level:

- Two FTEs will provide long range planning.
- Two FTEs will provide critical areas planning and assistance to current planning staff.

- Administer contract for update to Fish and Wildlife Habitat Conservation Element.
- With continued Clean Water Utility funding that supports one position this group will remain at current staff levels in 2014.

2014 Goals:

- Continue work program on the Shoreline Master Program update.
- Continue work program on the Comprehensive Plan update.
- Compile a work program on updates to the zoning code regulations ('code clean-up' items).
- Complete wetland surveys, implement a monitoring program.

Is the activity a core function of government? If so, is it essential or mandated?

Most functions of the Long Range Planning team are driven by requirements of state statute or administrative rule, as long range planning and critical areas protection are core functions of local government mandated by the RCW, WAC, and Island County Code.

If it is a core function, what would be advantages and disadvantages of outsourcing?

This function demands intimate knowledge of the County geography, demography, and existing plan policies (as well as representation of the County as agency). Outsourcing of long range planning projects to consultant firms is much more expensive than using in-house staff.

Does it provide a broad public benefit or only serve a narrow segment?

Long range planning by definition requires the development of broad public policies and interagency coordination with other affected jurisdictions (i.e. cities and towns) within the County.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Long range planning requires interagency coordination with other affected agencies (i.e. cities, towns, water districts, school and other special service districts) within the County.

How does this activity demonstrate quantifiable performance?

Long Range Planning tasks are guided by the establishment of a work program at the beginning of each year, which in turn is driven by mandates of the Growth Management Act, Shoreline Act, other statutory and administrative rule requirements, and priorities set by the Island County Board of Commissioners through adoption of local ordinances. Completing tasks listed on the work program demonstrates quantifiable performance.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Long range / Critical areas			276,798	4	100,000	0015358210

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Planning and Community Development
SERVICE/PROGRAM:	PCD Land Use (Current Planning) 001-53-5861-0
DESCRIPTION:	Land Use Permitting and Review (zoning, land use, shoreline permits, SEPA, etc.)
Staff:	Associate Planner (2) Assistant Planner Planning Tech (.5)

2013 Accomplishments:

- Increased awareness and adherence to completeness review deadlines, coordination to identify potential permit issues earlier in the process.
- Where possible, reduced the permit processing timeframes for land use reviews associated with building permits.
- Continued to focus to getting "smaller" permits out the door first.
- SEPA review completed early as possible in the review process.

Challenges in providing this Service/Program:

- Completing the review of all permits in a timely fashion. Permits that have associated critical areas requiring review are often slowed while that review is completed.
- Staff turnover in the current planning program has hindered timely reviews, efficiency and collaboration on projects, and diluted historical knowledge of past practices.

2014 Proposed Service/Program Level:

- No changes from 2013 service (personnel) levels are proposed based on the anticipated 2014 revenue outlook. One FTE is shared with Building; the result is .5 FTE in each program.

2014 Goals:

- Full implementation and tracking of land use permits in the new SmartGov system.
- Working with intra-agency partners to assure their comments during application review will be entered into the permit tracking system, rather than waiting for paper memos.
- Complete revisions and updates to all application forms and DIBs.
- Invest in training opportunities for staff.
- Continue to focus on shorter permit review timeframes and timely SEPA reviews.

Is the activity a core function of government? If so, is it essential or mandated?

Current planning functions (zoning and land use permit review) are a core function of local government and mandated by the RCW, WAC, and Island County Code.

If it is a core function, what would be advantages and disadvantages of outsourcing?

Under the Planning Enabling Act, the County cannot delegate its planning and zoning authority.

Does it provide a broad public benefit or only serve a narrow segment?

This program provides a broad public benefit.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Yes.

How does this activity demonstrate quantifiable performance?

Typically, performance is measured in terms of permit processing, such as the number of cases processed, timeframes for processing, and permit revenues generated.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Land Use, Current Planning	245,600		227,844	3.5		0015358610

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Planning and Community Development
SERVICE/PROGRAM:	PCD Building Permits 001-53-5961-0 (County wide), 001-53-5961-2 (Camano), and 001-53-5961-3 (Whidbey)
DESCRIPTION:	Building Permits, Inspections, and Plan Review
Staff:	Building Official Permit Process Manager (2) Building Inspector/Plans Examiner (4) Permit Technician II Permit Technician I Planning Technician (1.5)

2013 Accomplishments:

- Staff fully trained on new code (2012 IBC) and design guidelines for Ebey's Reserve.
- Continued focus on permit processing timeframes (turnaround). The average processing time for building permits during the first 6 months of 2013 is:

Permit Type	# Submitted	# Issued	Average Time
Commercial	44	44	52 days
Flood Development	32	32	17 days
MTE	9	9	10 days
Residential	463	463	39 days

Permit review time dropped for Commercial and Flood Plain review, rose for mobile home transfers and rose slightly for residential permits in 2013. Overall, we are close to maintaining 2012 timeframes for the same period despite being down 2 staff technicians since mid-May.

- We continued "pre-review" of plans at the counter at in-take, look for complete submittal packages and issue 'over-the-counter' permits whenever possible.
- The permit tracking system has enhanced our ability to verify accurate addresses for existing parcels, a substantial improvement over how this was done in the past.

Challenges in providing this Service/Program:

- Ensuring that permit revenues pay for the full cost of providing this program. Total permit applications during 2013 are on par with 2012 (515 vs. 521 through June); permit revenue is *up* by 29% compared to 2012. The dramatic difference in revenue is due to the valuation of buildings received in application this year: $24m for 2013, versus $16.3m last year.

- The Ebey's design review process has required a larger investment of staff resources than we anticipated; this issue was raised in the 2013 budget proposal. Island County carries the primary responsibility of staff time for this program. Previous estimates (for 2013) were that application fees resulted in 40% cost recovery from fees for this program. The fee structure should be re-evaluated as part of an annual review of covering cost for services.
- The single biggest time constraint in processing building permits is review under the critical areas ordinance or shoreline permit review. Nearly ½ of all property in Island County is impacted by the presence of one or more critical areas.

2014 Proposed Service/Program Level:

- No changes in existing service (personnel) levels are proposed based on current revenue projections, overall economic indicators, and the numbers of new permits being submitted. We need a minimum core staffing level to maintain our current permit processing timeframes and have adequate staffing for any increase in permitting activity.
- A slight change (increase) in expenditures is proposed for 2013 (the actual amount to be determined by personnel costs).

2014 Goals:

- Continue with certification training for plans examiners/building inspectors.
- Fully implement the SmartGov permit tracking software (and enhancement of current Paladin system).
- If possible, implement the use of credit cards for paying fees.
- Continue to reduce the review time for permits whenever possible.
- Continue to schedule and make staff available for permit review at the counter.
- Continue to prioritize permits for small construction projects.

Is the activity a core function of government? If so, is it essential or mandated?

Regulation of building activities is a core function of state and local government. This program is mandated by the State of Washington and Island County Code.

If it is a core function, what would be advantages and disadvantages of outsourcing?

Yes, this is a core function of local government, ensuring protection of public health, safety, and welfare. This function is not suited to outsourcing due to higher cost and liability concerns.

Does it provide a broad public benefit or only serve a narrow segment?

This program provides a benefit to individual property owners in ensuring that their homes, places of employment, and businesses are safe, designed in accordance with code (life safety) requirements, and constructed in accordance with the approved building plans. A broader public benefit is provided for the same reasons, particularly with respect to places of public assembly. All of these benefits support and enhance property values.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Yes.

How does this activity demonstrate quantifiable performance?

Quantifiable performance measures include permit statistics and revenue information.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Building Permits	1,035,300		684,553	10.5		0015359610 0015359612 0015359613

* Note: other expenditures related to Building Permit services are carried under PCD Admin, Enforcement, Long Range Planning (critical areas review), and Current Planning.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Planning and Community Development
SERVICE/PROGRAM:	PCD Enforcement 001-53-5965-0
DESCRIPTION:	Code Enforcement Program
Staff:	Assistant Planner (Code Enforcement)

2013 Accomplishments:

- Code enforcement has been responsive to complaints in accordance with available resources.
- Many sites have become code compliant as a result of code enforcement activities.
- Code enforcement officer completed extensive training in wetlands delineation and critical areas identification, to enhance skills and aid other County programs.

Challenges in providing this Service/Program:

- Only one FTE is assigned to code enforcement. This level of service requires the code enforcement officer to prioritize violations and complaints based on the severity of the violation, the possibility of unsafe structures, or irreversible harm to the environment. Many violations and complaints take considerable time to resolve.
- Many members of the public are under the perception that code enforcement should enforce private covenants or become involved in civil disputes. Such inquiries are time consuming.
- The code enforcement program does not generate a consistent revenue stream to support this function.

2014 Proposed Service/Program Level:

- No change from current 2013 program service levels.

2014 Goals:

- Maintain a system of fair and equitable code enforcement.
- Continue to seek to gain voluntary compliance whenever possible.
- Establish a programmatic approach to investigation notices and assessment of penalties for violations.
- Continued use of permit tracking software to track code enforcement cases and to monitor adherence to compliance deadlines.

Is the activity a core function of government? If so, is it essential or mandated?

Code enforcement is a core function of local government and mandated by the RCW, WAC, and Island County Code.

If it is a core function, what would be advantages and disadvantages of outsourcing?

Code enforcement should not be outsourced or delegated; much like the Sheriff's office, it serves as a public safety and enforcement arm of County government. This program serves a uniquely 'public' function, not subject to private-market forces or priorities.

Does it provide a broad public benefit or only serve a narrow segment?

Code enforcement provides a broad public benefit, as services of code enforcement apply to County-wide ordinances.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Yes, by responding to requests by Dept. of Ecology, and contributing to investigations with USFWS and Washington DAHP.

How does this activity demonstrate quantifiable performance?

In the broadest sense, achieving compliance with code requirements is the objective of code enforcement activities. This is often not easily quantified as certain aspects of compliance do not always require a permit. The permit tracking software provides statistics on code enforcement cases.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Code Enforcement	0		72,939	1		0015359650

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT:	Planning and Community Development
SERVICE/PROGRAM:	PCD Hearing Examiner 001-53-5991-0
DESCRIPTION:	Hearing Examiner Services
Staff:	Hearing Examiner (Contracted service)

2013 Accomplishments:

- 2013 was the third budget year under the revised contract structure developed in 2010. The annual cost of this program in 2011 was $14,907 over revenue, $2,715 over revenue in 2012, and costs are exceeding revenue thus far in 2013.

Challenges in providing this Service/Program:

- The cost of the Hearing Examiner program is currently less than revenue generated by the current fee structure. The case load for the Hearing Examiner has gone up in 2013.
- A challenge with the Examiner system under the current fee structure is that certain cases may require extensive work exceeding the fee, while others do not. Therefore, the cost/revenue balance for this type of program is difficult to predict.

2014 Proposed Service/Program Level:

- No changes are proposed – this program is based on contracts with the Hearing Examiner and a Pro-Tem Hearing Examiner. The case load is determined by the number of appeals and Type III permits filed that require a hearing.

2014 Goals:

- Review the fee structure for this program with the Board, and gain cost recovery.

Is the activity a core function of government? If so, is it essential or mandated?

Yes, an appeal mechanism for ministerial and administrative decisions issued by the County is required by the Planning Enabling Act and Island County Code.

If it is a core function, what would be advantages and disadvantages of outsourcing?

Quasi-judicial review of Type III permits and conducting appeals is a core function. This program has been outsourced for over 20 years. Hearing Examiner(s) are under contract with Island County.

Does it provide a broad public benefit or only serve a narrow segment?

Access to judicial relief without first going to superior court serves a broad public benefit. The Hearing Examiner system is part of the system of checks and balances for the regulatory functions of local government.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

No.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Yes.

How does this activity demonstrate quantifiable performance?

All Hearing Examiner decisions are based on application of the RCW, the WAC, the Island County Comprehensive Plan, and Island County Development Regulations (Code). The number and type of all matters considered by the Hearing Examiner are tracked, as is the revenue generated by appeal filing fees. The Hearing Examiner provides an annual report to the Board and Planning Commission during their joint annual meeting.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Hearing Examiner	$15,000		$20,300	(contract)		0015359910

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: PLANNING (53)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
LICENSES & PERMITS	1,000,936	823,537	581,280	854,000	927,800	73,800	8 %
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	93,000	60,812	188 %
CHARGES FOR SERVICES	416,471	468,229	274,345	508,425	498,800	(9,625)	(1) %
MISCELLANEOUS & INTEREST	649	703	176	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	950,571	1,443,913	1,568,900	124,987	8 %
SALARIES	964,617	961,890	537,700	1,029,149	1,035,301	6,152	0 %
BENEFITS	332,162	361,130	215,254	419,803	447,520	27,717	6 %
MAINTENANCE & OPERATIONS	274,607	195,214	69,447	143,255	199,161	55,906	39 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS		37,552			70,000	70,000	0 %
Total Expenditures	1,603,954	1,555,786	822,401	1,592,207	1,751,982	159,775	10 %

Budget Worksheet
07/31/2013
DEPARTMENT BY FUND

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept: Planning (53)							
Fund: Current Expense (001)							
LICENSES & PERMITS	1,000,936	823,537	581,280	854,000	927,800	73,800	8 %
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	93,000	60,812	188 %
CHARGES FOR SERVICES	416,471	468,229	274,345	508,425	498,800	(9,625)	(1) %
MISCELLANEOUS & INTEREST	649	703	176	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	950,571	1,443,913	1,568,900	124,987	8 %
SALARIES	964,617	961,890	537,700	1,029,149	1,035,301	6,152	0 %
BENEFITS	332,162	361,130	215,254	419,803	447,520	27,717	6 %
MAINTENANCE & OPERATIONS	274,607	195,214	69,447	143,255	199,161	55,906	39 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,603,954	1,518,234	822,401	1,592,207	1,681,982	89,775	5 %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS		37,552			70,000	70,000	0 %
Total Expenditures		37,552			70,000	70,000	0 %

Budget Worksheet
07/31/2013

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Dept Name:	PLANNING							
Dept:	53							
322210	PERMIT BUILDINGS	731,692	594,497	439,544	630,000	700,000	70,000	11 %
322280	PERMIT FINES AND PENALTIES	73,013	36,477	22,667	17,000	27,800	10,800	63 %
322290	PERMIT OTHER	196,231	192,563	119,069	207,000	200,000	(7,000)	(3) %
338310	INTGVT SVC ENVIRON CONSRV							0 %
341690	FEE OTHER PRINT DUP	2,865	1,712	1,068	3,675	1,700	(1,975)	(53) %
341710	FEE TAXABLE MERCH SALES		7					0 %
342400	FEE INSPECTION FEES	200	420	450	250	300	50	20 %
343190	FEE OTHER ENV SVC							0 %
345830	FEE PLAN CHECKING	323,826	344,302	217,447	324,000	340,000	16,000	4 %
345890	FEE OTHR PLANNING DEVELOP	31,649	39,095	16,800	35,000	32,000	(3,000)	(8) %
345891	FEE HEARING EXAMINER FEES	14,960	7,540	13,372	10,000	15,000	5,000	50 %
345893	FEE 3% TECH FEE	42,971	37,462	25,208	35,500	39,800	4,300	12 %
349580	IR PLANNING SERVICES		37,691					0 %
349690	IR OTHER HEALTH SVC				100,000	70,000	(30,000)	(30) %
361400	MISC INTEREST ACCOUNTS REC							0 %
369400	MISC JUDGMENTS SETTLEMENTS							0 %
369810	MISC CASH OVER/SHORT	(348)						0 %
369900	MISC OTHER	997	703	176	300	300		0 %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
397702	TRANSFERS IN OPERATING	49,000	49,000	49,000	49,000	49,000		0 %
451310	IF US DEPT ECOLOGY					80,000	80,000	0 %
451330	IF US ENV PROTECTION		1,940					0 %
471000	SG WA							0 %
471310	SG WA DEPT ECOLOGY	174,458	180,015	45,770	32,188	13,000	(19,188)	(59) %
	Total Revenues	1,641,514	1,523,424	950,571	1,443,913	1,568,900	124,987	8 %
511100	SALARIES	951,282	934,173	519,594	1,026,149	1,032,301	6,152	0 %
511200	OVERTIME	10	2,569	2,415	3,000	3,000		0 %
511300	TERMINATION/PAYOUT	12,813	23,548	15,691				0 %
511400	OTHER SALARY	512	1,600					0 %
512100	PAYROLL TAXES	70,323	70,001	39,425	78,501	78,973	472	0 %
512200	RETIREMENT	58,621	66,875	38,251	73,985	95,073	21,088	28 %
512300	MEDICAL/DENTAL/LIFE/FBP	190,133	205,204	126,932	245,061	251,462	6,401	2 %
512400	LI/UNEMP/OTHER BENEFITS	13,085	19,050	10,646	22,256	22,012	(244)	(1) %
523110	SUPPLIES OFFICE	5,444	3,831	2,914	6,500	5,550	(950)	(14) %
523120	SUPPLIES OPERATING	1,307	600	9,952	12,600	4,000	(8,600)	(68) %
523190	SUPPLIES OTHER		420					0 %
523210	FUEL VEHICLES	13,027	13,276	6,349	13,375	11,700	(1,675)	(12) %
523510	SMALL EQUIP OFFICE	130	62	323	850	500	(350)	(41) %
523520	SMALL EQUIP TOOLS		22					0 %
523530	SMALL EQUIP COMP HW	3,521	6,883	300	5,910	2,200	(3,710)	(62) %
523540	SMALL EQUIP COMP SW	732	1,135		1,760	620	(1,140)	(64) %
523550	SMALL EQUIP FURNITURE	11						0 %
523560	SMALL EQUIP COMMUNICATION DE\							0 %
524110	SERVICES PROFESSIONAL	187,547	109,234	6,796	30,000	111,000	81,000	270 %
524120	SERVICES OPERATING		1,739	23,205				0 %
524130	SERVICES CONSULTANTS							0 %
524210	COMMUNICATION POSTAGE	3,290	2,433	1,294	8,375	4,450	(3,925)	(46) %
524220	COMMUNICATION TELEPHONE	8,449	6,584	3,392	8,725	6,500	(2,225)	(25) %
524310	TRAVEL TRANSPORTATION	1,188	1,475	131	1,210	1,100	(110)	(9) %
524320	TRAVEL MEALS	42	268	245	100	200	100	100 %
524330	TRAVEL LODGING	480	766	79	500	500		0 %
524410	ADVERTISING RECRUIT	775	184	1,649	350	350		0 %
524420	ADVERTISING LEGAL NOTICES	15,180	9,287	5,735	13,000	11,250	(1,750)	(13) %
524490	ADVERTISING OTHER			190				0 %
524590	RENT OTHER	68	515		300	350	50	16 %
524690	INS OTHER							0 %
524811	MAINTENANCE ANNUAL EQUIP	28,345	29,690	303	30,810	31,500	690	2 %
524890	REPAIR/MAINT OTHER							0 %
524910	DUES & MEMBERSHIPS	1,176	1,145	630	1,200	1,060	(140)	(11) %
524920	SUBSCRIPTIONS	1,255	1,213	1,205	1,140	1,366	226	19 %

Budget Worksheet
07/31/2013

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524930	FILING FEES AND PERMITS		129					0 %
524940	PRINTING		347			300	300	0 %
524950	COURT COSTS		1,630					0 %
524960	TRAINING REGISTRATIONS	2,640	2,335	4,750	6,550	4,665	(1,885)	(28) %
524990	OTHER		11	5				0 %
529100	INTERFUND PROFESSIONAL		37,552			70,000	70,000	0 %
529500	INTERRFUND RENTS							0 %
546410	CAPITAL MACHINERY AND EQUIPME							0 %
546420	CAPITAL OFFICE EQUIPMENT	32,568						0 %
579702	TRANSFERS OUT OPERATING							0 %
	Total Expenditures	1,603,954	1,555,786	822,401	1,592,207	1,751,982	159,775	10 %

Island County
DEPARTMENT ACTIVITY SUMMARY
07/31/2013

DEPT: PLANNING (53)
FUND: CURRENT EXPENSE (001)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Pcd Admin (5811)							
INTERGOVERNMENT REVENUES	174,458	181,955	45,770	32,188	93,000	60,812	188 %
CHARGES FOR SERVICES	2,865	1,858	1,068	3,675	1,700	(1,975)	(53) %
MISCELLANEOUS & INTEREST	649	703	163	300	300		0 %
TRANSFERS & OTHER SOURCES	49,000	49,000	49,000	49,000	49,000		0 %
Total Revenues	226,972	233,516	96,001	85,163	144,000	58,837	69 %
SALARIES	238,100	237,872	127,079	256,050	248,893	(7,157)	(2) %
BENEFITS	70,695	78,766	41,065	101,340	93,983	(7,357)	(7) %
MAINTENANCE & OPERATIONS	209,662	145,602	37,165	56,440	140,335	83,895	148 %
CAPITAL	32,568						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	551,025	462,240	205,309	413,830	483,211	69,381	16 %
Activity: Pcd Gma (5821)							
LICENSES & PERMITS			5,000				0 %
CHARGES FOR SERVICES				100,000	70,000	(30,000)	(30) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues			5,000	100,000	70,000	(30,000)	(30) %
SALARIES	150,838	163,346	102,556	185,378	187,036	1,658	0 %
BENEFITS	39,586	60,016	40,969	72,289	79,427	7,138	9 %
MAINTENANCE & OPERATIONS	10,842	13,626	1,811	12,860	9,950	(2,910)	(22) %
Total Expenditures	201,266	236,988	145,336	270,527	276,413	5,886	2 %
Activity: Pcd Land Use (5861)							
LICENSES & PERMITS	206,869	208,184	119,569	214,000	212,800	(1,200)	(0) %
CHARGES FOR SERVICES	40,246	48,932	22,167	43,500	41,800	(1,700)	(3) %
Total Revenues	247,115	257,116	141,736	257,500	254,600	(2,900)	(1) %
SALARIES	114,113	114,593	55,397	129,513	137,423	7,910	6 %
BENEFITS	48,740	47,911	24,865	51,223	57,532	6,309	12 %
MAINTENANCE & OPERATIONS	1,372	2,345	694	8,768	3,700	(5,068)	(57) %
Total Expenditures	164,225	164,849	80,956	189,504	198,655	9,151	4 %
Activity: Pcd Permits (5961)							
LICENSES & PERMITS	745,118	615,353	456,711	640,000	715,000	75,000	11 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	358,400	372,347	237,738	351,250	370,300	19,050	5 %
MISCELLANEOUS & INTEREST			13				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,103,518	987,700	694,462	991,250	1,085,300	94,050	9 %
SALARIES	428,379	423,902	231,394	418,266	420,896	2,630	0 %
BENEFITS	164,365	166,880	94,186	169,314	187,602	18,288	10 %
MAINTENANCE & OPERATIONS	22,321	22,343	21,536	32,987	21,966	(11,021)	(33) %
CAPITAL							0 %

DEPT: PLANNING (53)
FUND: CURRENT EXPENSE (001)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	615,065	613,125	347,116	620,567	630,464	9,897	1 %
Activity: Pcd Enforcement (5965)							
LICENSES & PERMITS	48,949						0 %
CHARGES FOR SERVICES		37,552					0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	48,949	37,552					0 %
SALARIES	33,187	22,177	21,274	39,942	41,053	1,111	2 %
BENEFITS	8,776	7,557	14,169	25,637	28,976	3,339	13 %
MAINTENANCE & OPERATIONS	543	1,043	2,018	1,450	2,910	1,460	100 %
INTERDEPT & TRANSFERS		37,552			70,000	70,000	0 %
Total Expenditures	42,506	68,329	37,461	67,029	142,939	75,910	113 %
Activity: Pcd Hearing Examiner (5991)							
CHARGES FOR SERVICES	14,960	7,540	13,372	10,000	15,000	5,000	50 %
Total Revenues	14,960	7,540	13,372	10,000	15,000	5,000	50 %
MAINTENANCE & OPERATIONS	29,867	10,255	6,223	30,750	20,300	(10,450)	(33) %
CAPITAL							0 %
Total Expenditures	29,867	10,255	6,223	30,750	20,300	(10,450)	(33) %

2014 Payroll Estimate

	D	E	F	G	T	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2							
3	**ADMINISTRATION**						
4	PLANNING DIRECTOR	1.00	APPOINT	NR-29	81,600	21,042	102,642
5	BUILDING OFFICIAL	1.00	NR	15	66,529	33,135	99,664
6	EXECUTIVE SECRETARY/OFFICE MANAGER	1.00	NR	10	45,108	17,001	62,109
7	PLANNING PERMIT MANAGER	1.00	NR	14	55,656	22,805	78,461
8							
9	**SUBTOTAL ADMINISTRATION**	4.00			248,893	93,983	342,876
10							
11	**GMA PLANNING**						
12	SENIOR PLANNER	1.00	1845	C-12	49,164	17,251	66,415
13	ASSISTANT PLANNER CLEAN WATER UTILITY	1.00	1845	C-10	41,478	23,646	65,124
14	SUPERVISOR PLANNER	1.00	1845	C-13	53,256	23,069	76,325
15	ASSISTANT PLANNER	1.00	1845	C-10	41,138	15,461	56,599
16	**SUBTOTAL GMA PLANNING**	4.00			185,036	79,427	264,463
17							
18	**ENFORCEMENT**						
19	ASSISTANT PLANNER	1.00	1845	C-10	41,053	28,976	70,029
20	**SUBTOTAL ENFORCEMENT**	1.00			41,053	28,976	70,029
21							
22	**CURRENT USE**						
23	ASST CURRENT USE PLANNER/SR CURRENT USE PLANNER/SR CURRENT USE PLANNER DOQ	1.00	1845	C-10/C-11/C-12	45,964	16,666	62,630
24	ASSOCIATE PLANNER	1.00	1845	C-11	45,060	16,502	61,562
25	ASSISTANT PLANNER	1.00	1845	C-10	41,138	23,585	64,723
26	**SUBTOTAL CURRENT USE**	3.00			132,162	56,753	188,915
27							
28	**PERMIT SERVICES WHIDBEY**						
29	PLANNING TECHNICIAN 1	0.50	1845	C-8	17,046	3,335	20,381
30	PLANS EXAMINER/BLDG. INSPECTOR I	1.00	1845	C-10	45,225	21,160	66,385
31	ADMIN. ASSISTANT	1.00	1845	C-7	33,588	15,362	48,950
32	ADMIN. ASSISTANT	1.00	1845	C-7	32,772	20,045	52,817
33	PLANS EXAMINER/BLDG. INSP.TRAINEE	1.00	1845	C-9	40,884	28,452	69,336
34	PLANS EXAMINER/BLDG. INSPECTOR I	1.00	1845	C-10	43,667	15,921	59,588
35	PLANNING TECHNICIAN 2	1.00	1845	C-8	39,180	9,631	48,811
36	BLDG PERMIT PROCESS MGR	1.00	NR	10	49,308	17,277	66,585
37	**SUBTOTAL PERMIT SERV WHIDBEY**	7.50			301,670	131,183	432,853
38							
39	**PERMIT SERVICES CAMANO**						
40	BLDG PERMIT PROCESS MGR	1.00	NR	10	45,108	24,269	69,377
41	PLANNING TECHNICIAN I	1.00	1845	C-7	31,170	15,611	46,781
42	PLANS EXAMINER/BLDG. INSPECTOR I	1.00	1845	C-10	45,000	16,914	61,914
43	**SUBTOTAL PERMIT SERV CAMANO**	3.00			121,278	56,794	178,072
44							
45	**TOTAL PCD**	22.50			1,030,092	447,116	1,477,208
46							

ISLAND COUNTY PROSECUTING ATTORNEY

GREGORY M. BANKS

David L. Jamieson, Jr., *Chief Civil Deputy*

Deputy Prosecutors
Eric M. Ohme
Daniel B. Mitchell
David E. Carman
Erin M. Lewis
Robert S. McKay
Christopher A. Anderson

Jennifer Wallace, *Office Administrator*

PROSECUTOR'S 2014 PROPOSED OPERATING BUDGET - AMENDED

TO: BOARD OF COUNTY COMMISSIONERS

CC: ELAINE MARLOW, BUDGET DIRECTOR

FROM: GREG BANKS, PROSECUTING ATTORNEY

DATE: August 19, 2013

Pursuant to RCW 36.40.010, et. seq., I hereby submit the itemized estimates of probable revenues from sources other than taxation, and of all expenditures required of my office for the fiscal year 2014. The estimates are provided in the attached spreadsheets. This memo serves to explain and justify my estimates.

Caseload Trends

The trends in the Prosecutor's Office this year show a gradual increase in the number of felony crimes charged in Superior Court, and a continued gradual decline in our juvenile and misdemeanor caseloads. These trends defy simple explanations, which makes it difficult to predict caseloads from year-to-year, let alone over longer time periods.

Adult Felonies

As we have learned over the past three years, in an office the size of ours, the felony caseload can have a disproportionate impact on the entire office. The amount of resources that must be devoted to major crimes depends not only on the number of cases, but also on the nature of the cases. As can be seen in Fig. 1, the year-over-year caseload does not demonstrate strong and definitive trends. Even more difficult to predict, and potentially more disruptive, is the nature of the cases we must prosecute. For example, the introduction of a handful of murder cases, without attorneys and staff dedicated to those cases, results in developing a backlog of uncharged less serious cases.

In my experience, many factors influence the major crime rate: it is dependant on criminal justice and public safety policies and the resources devoted to detection and investigation, population demographics, socio-economic factors, and the prevalence of mental health and substance abuse problems in the community. Criminal justice and other public policies may alter

ISLAND COUNTY LAW & JUSTICE CENTER
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the crime rates for the better, but generally over the long term. The budget requests for this office's criminal division are primarily intended to respond to crimes that have already been committed. We help keep crime rates in check through competent and appropriate prosecution and sentencing, as well as through our few evidence-based programs, like drug courts, and the use special sentencing alternatives.

Although the time period from 2011 through the present would seem to indicate we are on another upswing, it is difficult to predict with any certainty what will happen next year. I cannot say whether we will have more or fewer felony cases, nor what will be the magnitude of that difference. We have seen years where case referrals jumped by 30% (2005 – 2006), years where they decreased by 27% (2008-2009), and years where they have remained flat. As stated above, one or two murder cases can have more impact on our overall effectiveness than a 30% jump in cases.

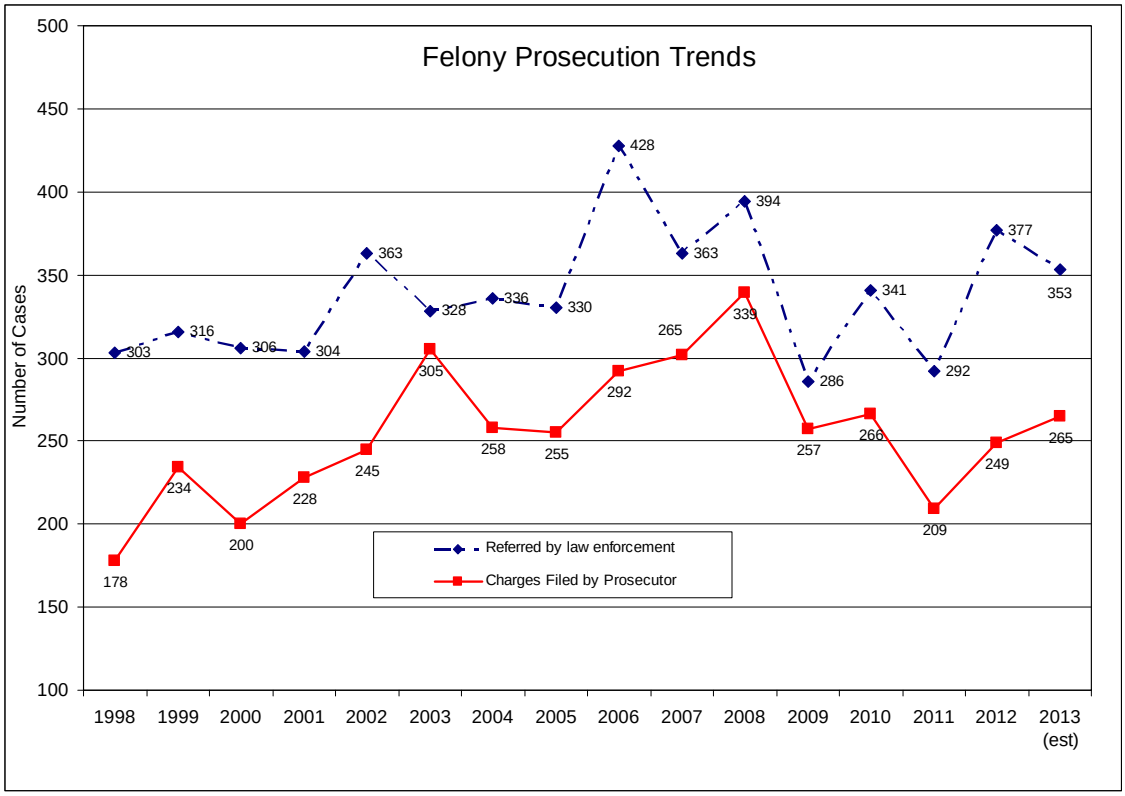

Fig. 1 – Felony Prosecution Trends
*2013 estimated referrals are based on 206 referrals as of July 31, 2013
**2012 estimated filed cases based on filing rate of 75%, which is below our average of 78%.

Misdemeanors and Traffic

The misdemeanor caseload in our office has shown a continued decline both in the total cases prosecuted, and in the most serious and most time-consuming of those cases – impaired driving

cases. As can be seen in Fig. 2, the total caseload appears to have leveled out over the past three years. Also, in Fig. 2, it is apparent that the "DUI" caseload has been on a downward trend. While it may be that the trend is owing to the improved compliance by citizens, the data we have also suggests understaffing of the Sheriff's Office may also be a contributing factor.

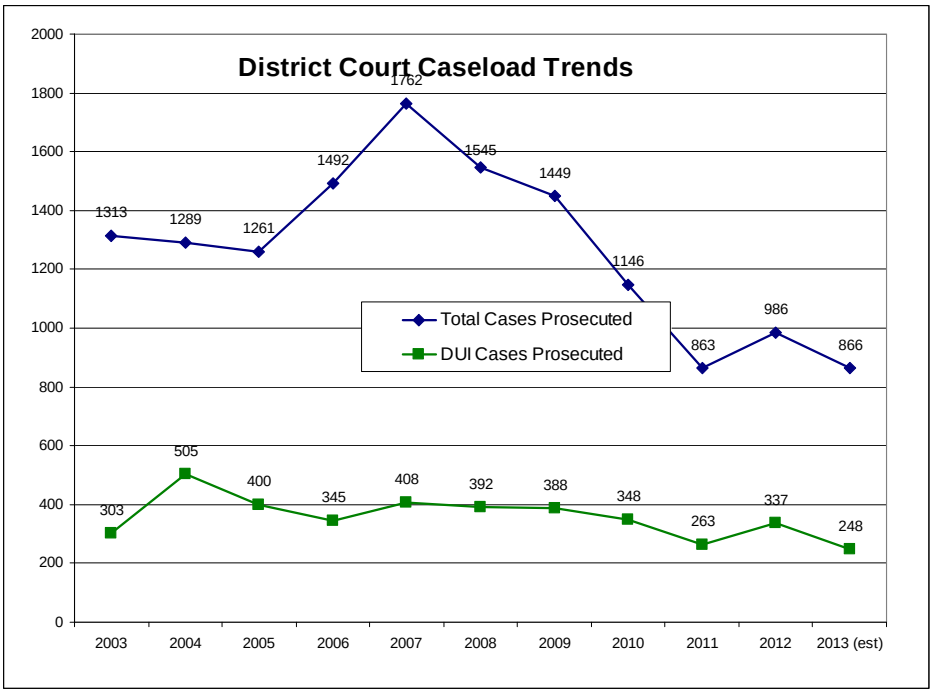

Fig. 2 – A general downward trend continues. It appears to be related to the reduced number of law enforcement patrols, as well as changes in the law pertaining to search and seizure. 2013 annual estimates are based upon year-to-date figures effective July 31, 2013.

As can be seen in Fig. 3, the steady drop in our total DUI arrests and prosecutions parallels a decline in the portion of those cases contributed by the Island County Sheriff's Office. Part of the explanation for that trend is that Sheriff's Deputies may stop a driver for DUI, but request the State Patrol to complete the investigation because a second or third-shift deputy cannot afford to be unable to respond to criminal calls for the 1 to 2 hours (or longer) it takes to process a DUI defendant.

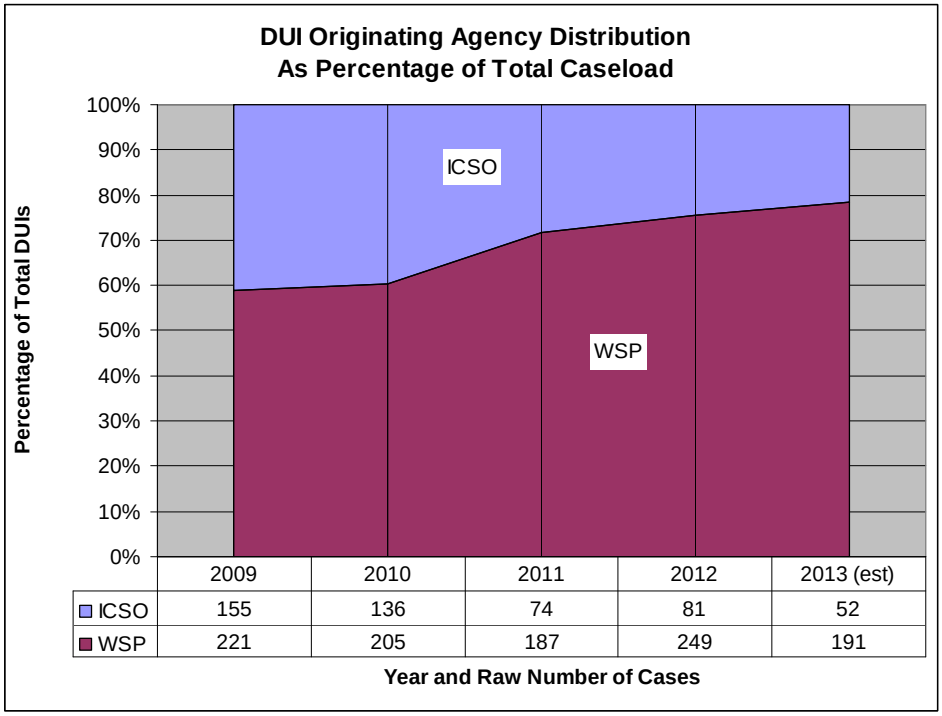

Fig. 3 – The portion of DUI arrests contributed by the ICSO has shrunk due to inadequate Sheriff's Office resources.

It should be noted that, contrary to our historical patterns, the majority of our major criminal cases (felonies) now come to us through Sheriff's Department investigations, where, historically, the majority of those cases came from the Oak Harbor Police Department. So far this year, 46% of our felony cases have come from the Sheriff, while 37% have come from the City of Oak Harbor Police Department. The remaining 17% come from the Washington State Patrol, NCIS, Langley Police Department, Coupeville Police Department, the Department of Corrections, and other statewide agencies.

Juvenile, Drug Courts, Paternity, Mental Health

Like most jurisdictions across the state, our juvenile caseload remains at very low levels. That has allowed us to use our juvenile DPA and paralegal to handle other caseloads, including our adult and juvenile drug courts, the child support enforcement work, and our new civil mental health commitment work that we have been required to take on since the North Sound Mental Health Administration closed the evaluation and treatment center at Sedro-Woolley in 2011.

County Civil Counsel

Our civil work appears to be keeping us as busy as ever. I was unable to compile and distill statistical caseload data from the Civil Division prior to submitting this report. However, in addition to our regular work providing contract reviews, and providing legal advice to the County's elected officials and department heads, and representing the County in regular

litigation, such as tax foreclosures, we have seen a rise in new types of litigation. For one, we are now responsible to represent county departments and elected officials in public records act lawsuits, which come in all shapes and sizes. Until recently, the County's insurer indemnified and provided legal representation to the County for such matters.

Additionally, the County, or county officials, have been subject to civil litigation over policy issues in which the plaintiffs are not seeking money damages. In those cases, our insurers do not provide legal counsel, and my office represents the County. Examples of this include lawsuits seeking injunctive relief against County elected officials, a recent lawsuit seeking to overturn a decision of the Board of County Commissioners regarding the conduct of Board activities, and civil lawsuits ancillary to criminal cases – such as convicts seeking to have their constitutional firearm rights restored, sex offenders seeking relief from registration requirements, and a quo warranto proceeding against a government official who refused to surrender his office after being convicted of a crime. Members of the public seem to be more quickly turning to the courts when they feel aggrieved by government decision-making.

Continuing representation of the County in GMA and other land-use matters, as well as our oversight of outside counsel in certain labor litigation requires both manpower and county financial resources to protect the County's ability to lawfully fulfill its duties to the citizens.

2014 Resource Needs

Over the past four years, in response to the County's financial crisis, we have accommodated staffing shortages and a slew of major cases by eliminating or deferring important administrative and policy-level tasks. For example, we no longer provide essential "search and seizure" training to law enforcement officers, which results in errors in investigations, and exposes our officers to civil liability. I have carried out the duties of the Chief Criminal Deputy for nearly three years, reviewing and assigning all felony cases, supervising day-to-day prosecutorial work, and attempting to do many of the other duties of the position. Many of those duties have simply been ignored.

This office had a Chief Criminal Deputy since at least the 1980s. It is a critical position to ensure the consistent and high quality work product. By taking on those duties myself, I have, for nearly three years, had to curtail my duties as the elected Prosecuting Attorney. For much of the past three years, I have had to reassign civil legal work I would ordinarily handle because I have had to devote myself to major criminal cases for which I have no available DPAs. Our in-house training and mentoring is now the "sink or swim" program. I have ceased conducting public records training for county records officers, leaving our employees to find training from other organizations on their own time. I have ceased or curtailed my participation on local committees, such as the drug court policy board, the domestic violence task force, and the county technology committee. I have severely limited my participation in state-level committees, which benefit my office and Island County, such as the Counsel on Public Defense, the WAPA Legislative Committee, and the WAPA Judicial Evaluation Committee. I have virtually been

unavailable to the public at large, via public meetings or a significant web presence, even though it is the public to whom I, like you, am answerable.

When I determined the way to meet my budget cutting goals was to eliminate the Chief position in my office, I surmised that the cut would be temporary and it was the least disruptive way to achieve the required expenditure reductions. Given the demands already being made on my underpaid deputies, I decided that it would not be fair to saddle them with those duties. So, for nearly three years, I have willingly shouldered most of the extra burden of not having a Chief Criminal Deputy. I am not complaining about the work (it is mostly enjoyable), but the public and other county officials ultimately pay the price. Neither I nor my office is able to accomplish our work in the manner that I believe we should. The public has elected me four times, because they apparently agreed that my way of running this office is the way they want to see the office run.

The impacts of the gaps in my office are now becoming apparent. We have less coordination and feedback between police and prosecutors, resulting in loss of the "teachable moments" where both agencies can improve their work. Across my office and the county, the level of legal knowledge is not keeping pace with changes in the law. We don't have the resources to devote the time and effort to study and then implement more efficient and effective procedures. Special projects, such as an RFP to move the county code to a private on-line host, and fully implement the automation features of our case management system have simply been put on hold, while we deal with our emergent and deadline-driven cases.

In addition, our ability to keep up with administrative, clerical and paralegal tasks is suffering. We still continuously have to re-balance assignments within the office in response to the heavy "demand of the month" (or even the "demand of the week"). The resulting loss in continuity means some part of the office is always being asked to create and sustain a backlog of time-sensitive work, while they are called upon to assist in more urgent cases. The partial re-instatement of the position last year, with a half-time paralegal/receptionist has been a tremendous help. But, we and the public would greatly benefit from having a full time employee at our front desk.

2014 Budget Expenditures Exceeding 2013 Budget

The following items are discussed in paragraph form, and summarized in a table at the end of this section. As well, they are reflected in the budget spreadsheets we submitted to the budget director.

I have concluded that continuing without a Chief Criminal Deputy beyond this year would cause costly damage to the office. **My budget proposal includes the reinstatement of a Chief Criminal Deputy at the pay grade equivalent to the Chief Civil Deputy – NR 19.** With benefits, this is estimated to cost about $111,589.

I am also including the augmentation of our half-time paralegal/receptionist position to full time. Including benefits (which she does not receive as a part time employee), this position would cost approximately $26,000 more, versus keeping it a 20 hour/week position.

In the context of recent Law and Justice Council discussions preparing for a law and justice levy, I indicated that our office would need an additional deputy prosecutor and an investigator. Based on my latest examination of our case loads, and my current understanding of the County's budget picture, determined that the need for those positions is not so urgent that it cannot be deferred for a year.

The addition of the two positions discussed above necessarily would require the addition of some funds in our maintenance and operations budget. An additional attorney would require payment of mandatory bar dues ($350), training and travel ($700), Westlaw subscription increase ($2,340), office supplies, etc. (under $500). The Westlaw legal research subscription is based upon the number of lawyers in an office. Our current rate is for offices with 5-7 attorneys. The addition of a Chief Criminal Deputy moves us into the next "band" of 8-10 attorneys, which is why the increase may seem disproportionate for a single new subscriber.

In addition, various dues and subscription fees have modest increases. Our office supply budget has a total increase of approximately $1,750, primarily due to quality problems we have had with remanufactured toner cartridges causing us to opt for new cartridges, which are most costly.

The Department of Commerce has cut our Fiscal Year 2013-2014 Victim/Witness grant from $40,000 to $37,000. We anticipate that the FY 14-15 amount will be at least $37,000. Thus we have budgeted $37,000 for our 2014 County calendar year budget. This money funds most of the SWB of our Victim/witness Coordinator, who is essential to our Criminal Division. As such, my budget includes continuing to cover her full salary/wages/benefits to make up for the $3,000 revenue shortfall.

The recent retirement of our Chief Civil Deputy, who as paid at the highest longevity increment, means that in 2014 we will save approximately $18,000 on SWB for that position. That $18,000 savings partially offsets the requests for additional general funding outlined above.

Summary of Our Significant Budget Changes

1. Reinstatement of Chief Criminal Deputy Prosecutor Position
2. Expansion of half-time paralegal to full time
3. Associated increase in M&O to accommodate these positions
4. Backfill loss of $3,000 from Victim/Witness grant due to state budget cuts
5. Reduction in Chief Civil SWB due to attrition

Other slight increases in the SWB line are due to mandatory longevity salary increases and increases in the County's share of benefits costs, such as medical insurance premiums and retirement system contributions.

2013 – 2014 Expenditures

	2013 Budget	2014 Proposed	Change
SWB Expenditures	**$1,286,536**	**$ 1,392,163**	**$ 105,627**
M&O Expenditures	**$ 103,368**	**$ 110,022**	**$ 6,654**
Total	**$1,389,904**	**$1,502,185**	**$112,281**

We anticipate our non-tax revenues will be flat, and are budgeted at $4,500. This revenue comes from per case charges to the City of Langley and Town of Coupeville for prosecuting their misdemeanor cases.

As mentioned above, the most significant impact to our revenue picture is the reduction of our victim/witness grant from $40,000 to $37,000. All counties in the State were required to take a reduction in this grant.

We do not provide budget estimates for certain funds that are controlled by this office and the Sheriff. These are civil forfeiture funds which require any dollars accrued be spent on criminal justice purposes. The revenue sources for these funds come from forfeited property from drug and racketeering cases. It is not a steady stream of revenue, and in some years it is zero.

I look forward to meeting with you to discuss my proposal.

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: PROSECUTING ATTORNEY (39)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT REVENUES	224,781	201,545	105,135	203,516	203,516		0 %
CHARGES FOR SERVICES	30,050	30,530	20,516	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,120	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	141,731	242,416	242,416		0 %
SALARIES	871,066	919,212	532,392	942,451	922,588	(19,863)	(2) %
BENEFITS	279,683	300,852	189,033	344,085	382,837	38,752	11 %
MAINTENANCE & OPERATIONS	67,321	78,934	79,836	103,368	103,368		0 %
CAPITAL		11,528	6,408	17,985	17,985		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,218,070	1,310,526	807,669	1,407,889	1,426,778	18,889	1 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PROSECUTING ATTORNEY
Dept: 39

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
336129	ST ENT JUDICIAL SALARY							0 %
336429	ST ENT VICTIM WITNESS							0 %
338150	INTGVT SVC LEGAL SERVICES	8,028	5,427	2,678	4,500	4,500		0 %
341220	FEE DIST CRT FILING SVC	150						0 %
341280	FEE DIST CRT OTHER FILING	3						0 %
341290	FEE SUP CRT OTHER FILINGS							0 %
341330	FEE DIST CRT ADMIN	1,768	1,022	430	500	500		0 %
341690	FEE OTHER PRINT DUP			25				0 %
341980	FEE VICTIM WITNESS PRG	28,129	29,508	20,061	25,000	25,000		0 %
351800	FINE SUP CRT CRIME VICTIM							0 %
351900	FINE SUP CRT OTHER FEES							0 %
352400	FINE CVL BOATING SAFETY	2						0 %
356900	FINE CRM OTHER NON TRAFFIC	986	1,027	1,114	400	400		0 %
357200	FINE CRM SUP CRT COST RECOUP		18	5				0 %
357250	FINE CRM SUP CRT INTERPRETER			1				0 %
357260	FINE CRM SUP CRT MANDATE COST							0 %
369900	MISC OTHER	57	68	1,960				0 %
397702	TRANSFERS IN OPERATING	13,000	13,000	13,000	13,000	13,000		0 %
431160	DF US DEPT JUSTICE	1,259						0 %
451160	IF US DEPT JUSTICE	8,574	9,103	6,230	7,600	7,600		0 %
451930	IF US DEPT HEALTH HUMAN SVC	64,899	49,466	26,733	53,900	53,900		0 %
471010	SG WA ST LEGISLATURE	74,416	74,416	43,409	74,416	74,416		0 %
471420	SG WA DEPT COMM TRADE ECO DE'	37,305	39,846	16,252	40,000	40,000		0 %
471930	SG WA DEPT SOCIAL HEALTH SVC	30,300	23,287	9,833	23,100	23,100		0 %
	Total Revenues	268,876	246,188	141,731	242,416	242,416		0 %
511100	SALARIES	867,537	909,690	526,384	942,451	922,588	(19,863)	(2) %
511200	OVERTIME	8	6	110				0 %
511300	TERMINATION/PAYOUT	2,759	5,652	3,908				0 %
511400	OTHER SALARY	762	3,864	1,990				0 %
512100	PAYROLL TAXES	63,032	67,090	39,553	72,100	70,580	(1,520)	(2) %
512200	RETIREMENT	54,280	65,484	38,881	67,950	84,971	17,021	25 %
512300	MEDICAL/DENTAL/LIFE/FBP	152,816	152,887	101,682	187,100	210,611	23,511	12 %
512400	LI/UNEMP/OTHER BENEFITS	9,555	15,391	8,917	16,935	16,675	(260)	(1) %
523110	SUPPLIES OFFICE	12,821	7,791	3,965	10,256	10,256		0 %
523120	SUPPLIES OPERATING	12,077	17,236	7,381	16,500	16,500		0 %
523210	FUEL VEHICLES	217	250	142	1,000	1,000		0 %
523510	SMALL EQUIP OFFICE		1,711	56	2,500	2,500		0 %
523530	SMALL EQUIP COMP HW	356	638	370	500	500		0 %
523540	SMALL EQUIP COMP SW							0 %
524110	SERVICES PROFESSIONAL	7,974	3,111	4,112	9,062	9,062		0 %
524120	SERVICES OPERATING		200	48				0 %
524210	COMMUNICATION POSTAGE	3,670	3,566	1,560	3,500	3,500		0 %
524220	COMMUNICATION TELEPHONE	1,302	1,488	670	1,910	1,910		0 %
524230	COMMUNICATION INTERNET	199	250	105	210	210		0 %
524310	TRAVEL TRANSPORTATION	350	1,171	365	1,210	1,210		0 %
524320	TRAVEL MEALS	926	1,352	933	1,780	1,780		0 %
524330	TRAVEL LODGING	1,503	2,244	710	4,376	4,376		0 %
524410	ADVERTISING RECRUIT		522	442	620	620		0 %
524420	ADVERTISING LEGAL NOTICES							0 %
524490	ADVERTISING OTHER				100	100		0 %
524540	RENT OPERATING	3,326	3,326	1,663	3,327	3,327		0 %
524590	RENT OTHER							0 %
524810	REPAIR EQUIPMENT	188						0 %
524811	MAINTENANCE ANNUAL EQUIP	16,460	17,410	16,864	17,942	17,942		0 %
524890	REPAIR/MAINT OTHER				3,480	3,480		0 %
524910	DUES & MEMBERSHIPS	4,424	4,857	3,505	3,665	3,665		0 %
524920	SUBSCRIPTIONS	440	148		180	180		0 %
524930	FILING FEES AND PERMITS	(25)						0 %
524950	COURT COSTS	25						0 %
524960	TRAINING REGISTRATIONS	703	205		600	600		0 %
524990	OTHER	385	11,458	36,945	20,650	20,650		0 %
529100	INTERFUND PROFESSIONAL							0 %

Current Date: 08/16/20
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Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PROSECUTING ATTORNEY
Dept: 39

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
546420	CAPITAL OFFICE EQUIPMENT		11,528	6,408	17,985	17,985		0 %
579702	TRANSFERS OUT OPERATING							0 %
	Total Expenditures	1,218,070	1,310,526	807,669	1,407,889	1,426,778	18,889	1 %

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: PROSECUTING ATTORNEY (39)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	224,781	201,545	105,135	203,516	203,516		0 %
CHARGES FOR SERVICES	30,050	30,530	20,516	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,120	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	141,731	242,416	242,416		0 %
SALARIES	871,066	919,212	532,392	942,451	922,588	(19,863)	(2) %
BENEFITS	279,683	300,852	189,033	344,085	382,837	38,752	11 %
MAINTENANCE & OPERATIONS	67,321	78,934	79,836	103,368	103,368		0 %
CAPITAL		11,528	6,408	17,985	17,985		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,218,070	1,310,526	807,669	1,407,889	1,426,778	18,889	1 %
Fund: Drug Seizure (133)							
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Federal Asset Forfeiture (147)							
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PROSECUTING ATTORNEY (39)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Pa Admin (1511)							
INTERGOVERNMENT REVENUES	91,115	128,792	68,569	126,516	126,516		0 %
CHARGES FOR SERVICES	30,046	30,530	20,516	25,500	25,500		0 %
FINES & PENALTIES	988	1,045	1,120	400	400		0 %
MISCELLANEOUS & INTEREST	57	68	1,960				0 %
Total Revenues	122,206	160,435	92,165	152,416	152,416		0 %
SALARIES	71,097	91,081	54,776	90,808	91,481	673	0 %
BENEFITS	18,562	26,864	17,298	27,936	33,971	6,035	21 %
MAINTENANCE & OPERATIONS	14,106	21,076	10,838	28,651	28,651		0 %
CAPITAL		11,528	6,408	17,985	17,985		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	103,765	150,549	89,320	165,380	172,088	6,708	4 %
Activity: Pa Child Support (1581)							
INTERGOVERNMENT REVENUES	95,199	72,753	36,566	77,000	77,000		0 %
Total Revenues	95,199	72,753	36,566	77,000	77,000		0 %
SALARIES	50,524	55,398	32,461	50,147	50,191	44	0 %
BENEFITS	16,987	20,565	12,190	20,765	21,268	503	2 %
MAINTENANCE & OPERATIONS	7,277	5,649	2,584	7,417	7,417		0 %
Total Expenditures	74,788	81,612	47,235	78,329	78,876	547	0 %
Activity: Pa Civil (1522)							
SALARIES	198,115	218,354	126,094	202,617	202,854	237	0 %
BENEFITS	56,055	69,026	42,025	71,081	80,000	8,919	12 %
MAINTENANCE & OPERATIONS	2,252	1,700	1,425	1,811	1,811		0 %
Total Expenditures	256,422	289,080	169,544	275,509	284,665	9,156	3 %
Activity: Pa Criminal (1521)							
INTERGOVERNMENT REVENUES	1,259						0 %
FINES & PENALTIES							0 %
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000		0 %
Total Revenues	14,259	13,000	13,000	13,000	13,000		0 %
SALARIES	551,330	554,379	319,061	598,879	578,062	(20,817)	(3) %
BENEFITS	188,079	184,396	117,520	224,303	247,598	23,295	10 %
MAINTENANCE & OPERATIONS	24,228	21,502	20,397	27,439	27,439		0 %
Total Expenditures	763,637	760,277	456,978	850,621	853,099	2,478	0 %
Activity: Shf Drug Investigations (2123)							
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PROSECUTING ATTORNEY (39)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Pa Icc Publish (1131)							
MAINTENANCE & OPERATIONS	1,018	591	266	1,000	1,000		0 %
Total Expenditures	1,018	591	266	1,000	1,000		0 %
Activity: Law Library (1271)							
MAINTENANCE & OPERATIONS	18,154	16,958	7,381	16,500	16,500		0 %
Total Expenditures	18,154	16,958	7,381	16,500	16,500		0 %
Activity: Pa Superior Ct Costs (1225)							
INTERGOVERNMENT REVENUES	37,208						0 %
CHARGES FOR SERVICES	4						0 %
Total Revenues	37,212						0 %
BENEFITS		1					0 %
MAINTENANCE & OPERATIONS	286	11,458	36,945	20,550	20,550		0 %
Total Expenditures	286	11,459	36,945	20,550	20,550		0 %

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AA	AB
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**PROSECUTING ATTORNEY**						
3	Prosecuting Attorney	1.00	ELECT	ELEC	127,404	42,467	169,871
4	Deputy Prosecuting Attorney I-Criminal	1.00	TMST	DP14	63,816	26,293	90,109
5	Paralegal/Legal Asst. II	1.00	1845	C-8	35,041	8,876	43,917
6	Legal Secretary/Office Administrator	1.00	NR	12	50,508	23,155	73,663
7	Chief Civil Deputy	1.00	NR	19	93,816	37,113	130,929
8	Deputy Prosecuting Attorney I Criminal	1.00	TMST	DP13	50,158	23,800	73,958
9	Paralegal/Legal Asst. I	1.00	1845	C-8	34,098	18,867	52,965
10	Deputy Prosecuting Attorney II-Criminal	1.00	TMST	DP14	63,712	26,275	89,987
11	Deputy Prosecuting Attorney/Civil-Land Use	1.00	TMST	DP15	67,236	26,986	94,222
12	Deputy Prosecuting Attorney-Criminal	1.00	TMST	DP16	72,672	27,979	100,651
13	Legal Secretary/Asst. Office Administrator	1.00	NR	9	39,984	15,892	55,876
14	Paralegal/Legal Asst. II	1.00	1845	C-8	35,844	15,135	50,979
15	Paralegal/Legal Asst. II	1.00	1845	C-8	40,764	16,605	57,369
16	Paralegal/Legal Asst. I - Misdemeanor	1.00	1845	C-7	34,008	28,632	62,640
17	Paralegal/Legal Asst. I	1.00	1845	C-8	36,744	15,871	52,615
18	DPA Grade 14	1.00	TMST	DP14	58,790	25,376	84,166
19	Paralegal/Legal Asst. I	0.50	1845	C-7	15,654	3,083	18,737
20	Pager pay				2,340	428	2,768
21		**16.50**			**922,589**	**382,833**	**1,305,422**

ISLAND COUNTY PUBLIC WORKS

P.O. Box 5000
Coupeville, Wa 98239

Bill Oakes, Director

INTERNAL MEMORANDUM

July 17, 2013

To: Elaine Marlow, Budget Director

From: Bill Oakes

Re: Narrative for Proposed 2014 Public Works Department Budgets

The Island County Public Works Department is proposing 13 budgets for 2014 that total over $31 million. Below is a short narrative on each of those funds, starting with the Island County Road Fund which is the largest of approximately $17 million.

Fund 101 – County Road Fund

RCW 36.82 establishes a special revenue fund called the "Road Fund" that is to be used solely for road purposes. The County Commissioners have the ultimate responsibility for county roads and insuring that the road fund is used for proper road purposes. RCW 36.75 clearly states that the County Engineer is the agent of the commissioners in accomplishing their responsibilities in road matters. The County Road Administration Board (CRAB) is a state agency established to insure that Counties properly expend their road funds.

The Roads Division of the Public Works Department is charged with the task of designing, constructing, and maintaining a safe and effective public road network for Island County. There are 582 miles in the roadway system that requires continual maintenance and improvement due to increasing traffic volumes, high public expectation, and changing safety and environmental standards. The Roads Division occasionally provides engineering services and support for other county departments and has become increasingly involved in the maintenance and management of surface water systems and the repair or reconstruction of public roadways impacted by coastal/steep slope failures.

In order to accomplish these goals, staff manages many tasks; transportation planning, grant funding, improvement programs, surveys, property acquisitions, maintenance of public rights-of-way, design and construction contract administration, utility franchises, and assisting the Planning and Community Development Department with developmental review and clearing/grading permits. District crews located at Coupeville, Bayview, Oak Harbor, and Camano Island perform road maintenance and some road and storm drain construction. As we have downsized, sharing staff and equipment between shops has become vital to our business. Overtime has generally been limited to emergency response only. Emergency response can happen at any time requiring response to traffic hazards or road closures caused

by winds, landslide, snow, and rain or to requests from the Sheriff, Fire, and Emergency Services offices.

By far the largest capital asset held by Island County is the county road system. The system has a replacement cost in the billions. To protect this public investment, we conduct annual maintenance programs to preserve the existing system. To improve the safety and operability of the system, we invest in an annual construction program. We must continue to make prudent investment in maintaining the system at levels that adequately protect the asset.

Revenues are projected to be relatively flat to perhaps slightly negative. That fact, coupled with ongoing cost increases limits both our maintenance and construction program. We have proposed very small additions to the six year plan because of the funding outlook.

We are requesting one additional summer temp per shop for the primary task of roadside mowing.

Fund 401 – Solid Waste Fund

The Solid Waste fund is an enterprise fund and is the second largest fund administered by Public Works. The programs are funded 90% by the fees we charge, with only about 10% coming from grants. Over 50% of the budget funds contractors for solid waste disposal and recycling. The major programs are solid waste (trash) disposal, recycling, and moderate level household hazardous waste. The costs of our septage treatment plant in Coupeville are completely covered by fees. The county operates four transfer station sites; Camano, Oak Harbor, Coupeville, and Bayview. Our contractor Island Recycling operates the recycling facilities in Coupeville and Freeland. The last operating landfill in Island County was closed in the 90's. The county is responsible for that closed landfill and must plan for twenty years of post closure costs. The Auditor must approve of the accounting of the twenty year cost, which is presently held in a reserved fund balance in the solid waste fund. Our largest contract is with our solid waste hauler/landfill operator Rabanco. Their landfill is located in Klickitat County. Over recent years cost cutting measures have included FTE reductions, reduced hours, and holiday closures.

Fund 501 – Equipment Rental & Revolving Fund

RCW 36.33A requires counties to establish an ER&R fund for the purchase, maintenance, and repair of county road department equipment and the purchase of materials, supplies, and services needed by the county road department. The Equipment Rental and Revolving Fund is an internal service fund established to account for the financing of equipment, materials (road materials and signs) and facilities provided to the Road Fund. Revenue comes from the road fund paying rental rates for the use of equipment and for items that ER&R keeps in stock, such as pipe, rock, roadway signs, etc.

Fund 139 – Public Works Fund

The Public Works Department, in operation since January 1994, consists of the divisions of Parks and Recreation, Emergency Management, Roads, Solid Waste, Engineering, Equipment Rental & Revolving, Fiscal/Personnel, Surface Water, Capital Projects, and Paths and Trails. They oversee budgets, planning and operations for the divisional activities. In addition,

the department prepares the Capital Facility Plan, updates the 6-year Capital Improvement Plan, manages capital construction and planning grants, drafts regulations pertinent to the department's operations and mission, and provides administrative budgetary and financial support for assigned land acquisition and planning projects for the county. Revenue for this fund comes from the funds of the divisions it supports and REET funds and some current expense.

Fund 137 – Paths & Trails Fund

The Paths & Trails Division of the Public Works Department designs, constructs, and maintains the growing network of non-motorized trails in Island County. In order to accomplish these tasks, the Public Works Project Manager plans, designs, and constructs these projects. Revenue for this fund comes from grants and the road fund to support non-motorized transportation.

Fund 321 – Capital Drainage Fund

Surface Water Management is protecting private and public property from the impacts of flooding. Surface water runoff and continues to be the focus of the Storm and Surface Water Division. The Division also prepares and submits the entire county's outfall and culvert permit requirements and monitors construction for compliance to drainage regulations.
The Board of Island County Commissioners approved a six year SWM drainage CIP plan with an annual capital budget of approximately $600K per year with a 50/50%+/- split of revenue from REET and Road funds. The county has a modest and limited surface water program. County drainage improvements are typically made to fix old failing infrastructure or to install systems that were needed, but they may not have been built in the past. Miscellaneous drainage improvements will be made as the need arises, typically as abutter's agreements with property owners affected by adverse or non-existent drainage infrastructure.

Fund 144 – Storm & Surface Water Utility

The Storm and Surface Water Utility was established in the Marshall Drainage Basin in 1995 for the purpose of relieving local flooding by planning and constructing a storm and surface water drainage system. The SSWU, through an engineering consultant, devised a system of capital charges as a way of apportioning the cost among the members of the utility in 1997. Each parcel owner had the option of paying the entire amount up front for his or her respective capital improvement charge, or making an annual payment for 20 years. Changes made in 1998 allowed parcels to pay off the principal early without penalty and end their 20 payment schedule. The remaining interest was assigned to REET. An annual maintenance payment of $20/year was ended by the BICC in 2005. The only function planned for the fund in 2014 is the REET payment of the loan and interest, and minimal staff time for maintenance.

Fund 001-50 – Parks

The Parks Department is staffed with two full time employees and one eight month seasonal employee. They maintain and operate 47 Parks on two islands along with the County Campus, Camano Annex grounds, Oak Harbor District Court, two Family Resource Centers and three fees for launch boat ramps. In addition, the Department operates a Boat Dock with rental slips and a rental facility that are independently operated and financed through the revenues they generate in rental fees. For 2014, funding is still limited and the focus will

remain on basic operations, emergency repairs, minor maintenance, and mowing. The Parks Division is funded by fees and REET. Current expense funding has been eliminated from the Parks budget. Parks is pursuing RCO funding for capital improvements to the Maple Grove Boat launch on Camano. Vandalism continues to plague parks with unplanned expenses.

We are requesting an increase in staffing to make our Whidbey temp a seasonal employee and provide a 3 month temp help for Camano.

Fund 119 – Cornet Bay Dock Fund

The dock has successfully maintained a 95 percent occupancy rate throughout the year, therefore providing a consistent source of revenue. Yearly contractual renters provide the bulk of income, coupled with daily usage fees. No major repairs were required this year, yet planning and preparation for possible future pylon replacement is underway. Revenue for this fund comes from moorage fees.

Fund 410 - Four Springs Fund

The fund is used to pay operation and maintenance of the four spring's reserve. Volunteer groups such as the Friends of Camano Island Parks (FOCIP) contribute numerous hours of labor in the upkeep of the grounds. Revenue for this fund comes from rental fees.

Fund 001-48 – Emergency Management

The fund is made up of current expense and grants. The division consists of one full time employee paid by current expense. The majority of the grant funds are distributed to our Emergency Management partners, Fire, Law Enforcement, EMS, and the City of Oak Harbor. The division works extensively with volunteers to complete work.
We are requesting the $19,000 repaid by the Coast Guard for the FV Deep Sea be sued by the department for M&O in 2014.

Fund 154 – Clean Water Utility

Fund revenues are generated from utility fees charged to parcel owners. The Health Department and Planning Department are responsible for some utility programs. Public Works is responsible for the watershed planning/LID programs and the drainage project six year plans. Public Works is also responsible for the overall administration of the fund.
Because of cash flow issues, funding for the public works programs became available starting in the second quarter of 2013. Permitting issues have delayed the construction project for 2013 so our budget for 2014 reflects the planned project for 2014 and the carry over project from 2013.

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Public Works
SERVICE/PROGRAM: Roads
DESCRIPTION: All associated tasks related to maintaining and improving the County Road Infrastructure.

2013 Accomplishments (expected):

- Continue maintenance of the road system through activities such as; vegetation management, street sweeping, snowplowing, sanding, and sign maintenance.
- Work towards preservation of the county road system through resurfacing of 45 miles.
- Achieve the indicated design level on the following design projects;
  - New County Road to 60% design level (federally funded)
  - Boon Road Phase 2 to 60% level
  - Hastie Lake Road / Zylstra Road Safety Improvements to 100% design level
  - Terry's Corner Phase 4 to 100% design level
  - East Camano Drive / Elger Bay Road / Monticello Drive Intersection Improvements to 100% design level (federally funded)
  - Right Turn Lane on Harbor Avenue at SR 525 to 100% design level
  - Simonson Place Retaining Wall / Roadway to 100% design level

- Complete the following construction projects;
  - Federally funded Low Cost Widespread Safety Improvements
    - Installation of blinking 'turn' warning signs at all sharp turns on arterials and collectors (78 locations)
    - Installation of Raised Profile Lines on approximately 24 miles of roads
    - Installation of Uninterrupted Power Service to three traffic signals
    - Conversion of left turn permitted to protected left turns only at the intersection of Ault Field Road with Langley Road.
    - Upgrade of all regulatory and warning signs on Arterial and Collector roads.
    - Upgrade of all delineators on Arterial and Collector Roads
  - Woodland Beach (lower) Slide Repair
  - Hastie Lake Road / Zylstra Road Safety Improvements (federally funded)
  - Terry's Corner Phase 4 (federally funded)
  - Paving Program - $1 million of the program is federally funded
  - Countywide Aerial Road Mapping

Challenges in providing this Service/Program:

- Ongoing maintenance of 582 miles of road including replacing aging equipment and reductions in workforce.

- Trying to meet public expectations on a limited budget.

2014 Proposed Service/Program Level:

- Maintain levels of maintenance of the road system through activities such as; vegetation management, street sweeping, snowplowing, sanding, and sign maintenance.
- Continue to work towards preservation of the county road system through resurfacing multiple segments of the road infrastructure.
- Initiate the following feasibility studies;
  - Wintergreen Drive / Campbell Road Intersection Improvements
  - Bon-Air Access
  - Cross Island Road / West Camano Drive Safety Improvement
  - Whidbey Air Park Access

- Design projects scheduled for completion in 2014 include;
  - Miscellaneous Guardrail Projects
  - Comprehensive Plan – Transportation Element (federally funded)
  - Swede Hill Road / Burley Road Intersection Improvements (partial)

- Proposed projects scheduled to be completed in 2014 include;
  - Boon Road Phase 1 (partially state funded)
  - Simonson Place Retaining Wall / Roadway
  - Harbor Avenue Right Turn Lane at SR 525
  - East Camano Drive / Elger Bay Road / Monticello Drive Intersection Improvements (federally funded)
  - WSDOT – Race to Jacobs Road Safety Improvements Phase 1

2014 Goals:

- Continued Public Safety through Public Works

Is the activity a core function of government? If so, is it essential or mandated? Yes, the ongoing maintenance of our road infrastructure is a core function of government that is mandated.

If it is a core function, what would be advantages and disadvantages of outsourcing? The Road Division currently operates with a mix of in-house work and outsourcing. Sometimes a road repair, like a slide, may require specialized engineering that we don't have in-house and larger construction projects such as Frostad Road are beyond our resources and are contracted out. On the other hand our road shops are responsive to routine maintenance such as vegetation management as well as emergency services such as snowplowing and sanding, both of which are difficult to outsource.

Does it provide a broad public benefit or only serve a narrow segment? Having a solid road network provides a broad public benefit both to residents of Island County as well as visitors to Whidbey and Camano Islands. It is a service that the average citizen uses every day.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives? No

Is this activity essential to other agencies, programs, non-profits, or other private initiatives? Yes

How does this activity demonstrate quantifiable performance? All county road projects are approved in an annual plan by the Board of Island County Commissioners (BOICC) and a completion report is provided to the BOICC yearly. The Road Division works hard to track spending, and in fact are mandated to meet certain accounting criteria. As a result, road maintenance activities are tracked by activity and road; and road projects are tracked by project number.

Service/ Program						
	Revenues	Grants	Expenditures	FTE's	other funding	GL #
Use of Beginning Fund Balance	418,412					1011119920-308000
Real & Personal Property Taxes	$8,550,000					1011119920-311001
Real & Personal Property Taxes Non Collectible	-$250,000					1011119920-311004
Leasehold Excise Tax	$2,200					1011119920-317200
Permit Public Utilities	$16,000					1011119920-321140
Permit Occupations	$35,000					1011119920-321150
Permit Franchise Fees	$5,000					1011119920-321191
Permit Bldg – Holmes Harbor Mitigation	$800					1011119920-322210

Permit Street Curb	$15,000					1011119920-322240
Permits – Other Road Establishment	$45,000					1011119920-322290
CAPRON	$4,222,500					1011119920-335000
Timber Trust	$10,000					1011119920-335021
State Ent MVET	$2,100,000					1011119920-336089
Public copies	$1,000					1011119920-341690
Sales of Maps and Publications	$500					1011119920-341710
Labor-outside	$15,000					1011119920-344100
Fee 3% Tech Fee	$1,500					1011119920-345893
IR Vehicle PW Equipment	$148,500					1011119920-349480
Misc Fines & Penalties	$1,000					1011119920-359900
Other Misc Rev	$10,000					1011119920-369900
Sale of Fixed Assets	$5,000					1011119920-395100
Indirect Federal Grants		$1,024,250				1011119920-451360
SG WA Dept of Transportion		$44,000				1011119920-471360
State RAP (arterial preservation)		$855,000				1011119920-471370
Transfer Out Budget Allocation			$877,312			1011119920-579701
Transfer Out Operation			$927,265			1011119920-579702
Transfer Out Reimb Capital/Infrastruct			$629,739			1011119920-579703
Road Reimbursables			$251,954			1011140000
Road Claims Process			$5,800			1011140100
Roadside Weed			$25,000			1011140150
Mosquito Control			$3,400			1011140200
Roadway			$2,925,241			1011141300

Preservation						
Roadway Maintenance			$1,210,871			1011142300
Roadway Drainage			$778,500			1011142400
Roadway Structures			$1,600			1011142500
Road Traffic Svs			$20,000			1011142600
Sidewalks			$150			1011142610
Path&Trail Maintenance			$5,000			1011142620
Street Lighting			$19,000			1011142630
Traffic Control Devices			$550,000			1011142640
Parking			$4,500			1011142650
Snow & Ice Control			$300,000			1011142660
Street Cleaning			$213,000			1011142670
Roadside Mow			$595,830			1011142700
Road Ancillary Operations			$1,000			1011142800
Maintenance Administration			$250,000			1011142900
Management			$860,900			1011143100
General Services			$1,106,850			1011143300
Admin Facilities			$100			1011143500
Road Training			$135,000			1011143600
Misc Overhead			$0			1011143700
Road Fund Other Items			$0			1011143900
Engineering Road & Street			$429,000			1011144200
Plan/Analysis of Road Info			$210,000			1011144400
Road Ops Miscellaneous			$1,500			1011144700
Road Construction Engineering			$413,590			1011149100
Road Const Prelim Engineering			$938,750			1011149110
Road Const Right of Way			$810,000			1011149200
Road Construct Roadway			$2,774,810			1011149300
Traffic Devices CRP			$0			1011149640

Grand Total Roads	$17,275,662		$17,275,662			

Service/ Program ER&R Fund 501	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
General Fiscal			175,600			5011119920
General Admin			125,985			5011148100
Pit Maintenance			43,768			5011148250
Pit Operations	210,475		227,595			5011148280
Pit Other Operating			8,000			5011148290
Shop Maintenance (Sign)			8,645			5011148350
Shop Other Op (Sign)	17,525		22,075			5011148380
ER&R Other Inv (Culvert)	16,859		12,743			5011148490
Fuel Systems	818,885		1,163,646			5011148580
ER&R Equipment Maintenance	2,467,902		1,243,206			5011148650
ER&R General Operations (Shop)			425,383			5011148680
ER&R Other Operating			75,000			5011148690
Grand Total ER&R Fund	$3,531,646		$3,531,646			

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Public Works, Solid Waste Division
SERVICE/PROGRAM: Solid Waste, Recycling, Moderate Risk Waste, Septage Treatment
DESCRIPTION: Receive, process, ship solid waste from all residents in incorporated/ unincorporated Island County. Receive, process, special processing, ship household and small quantity generator moderate risk waste (MRW). Receive, process, ship 10 categories of recycled material. Operate 5 transfer stations for above services. Maintain public outreach education. Operate septage treatment facility and produce high quality Biosolids for beneficial use on forest and agricultural non-food crops such as grass hay.

2013 Accomplishments:

- Maintained & operated all facilities and programs without major disruptions.
- Completed Swap-out of TP=150 Solid Waste Compactor at Coupeville Facility
- Executed 5 year post-closure environmental monitoring/systems Maintenance Contract;
- Coupe. Water System Upgrade, Septage VFD Electrical Drives, Extended primary Solid Waste Hauling/Disposal Contract with RABANCO for 3 years;
- Extended Camano's Recycling Contract with WMI; Extended Septage Application Contract with NW Liquid Transport;
- Took delivery of new CAT backhoe for Coupeville off State Contract; New stationary compactor for Bayview TS.
- Opened Re-Sale Center for Whidbey at Camano Facility;
- Execute new 7-year Solid Waste Agreements with incorporated town/cities.

Challenges in providing this Service/Program:

- Maintain past level of program services up to seven days/week with flat solid waste volumes/revenues necessitates new efficiencies and closely monitoring capital and equipment purchases, and extending equipment life by higher levels of maintenance.

2014 Proposed Service/Program Level:

- Adjust levels of service for solid and Moderate Risk Waste to reflect Budget Realities.
- Continue to develop efficiencies for better flow of materials in all programs.

2014 Goals:

- Introduce some level of curbside recycling on Whidbey Island.
- Continue current fee structure through 2014, implement rate study for 2015-2017.
- Explore State initiatives for producer product responsibility, develop re-sale center;
- Complete upgrades to water supply/fire flow systems at Coupeville.
- Purchase new backhoe Coupeville facility.
- Upgrade as necessary environmental control systems at Coupeville facility.

Is the activity a core function of government? If so, is it essential or mandated?

- Solid Waste, MRW, Recycling, and Septage (wastewater) programs are mandated and regulated by State/Local Law. They are normally considered core function government.
- All solid waste/MRW/Recycling/Septage programs are essential.

If it is a core function, what would be advantages and disadvantages of outsourcing?

- Many functions (over 60% of budget) are already outsourced such as solid waste shipping/disposal, many recycling operations, and biosolids application.

Does it provide a broad public benefit or only serve a narrow segment?

- Broad public benefit for virtually every resident and every business in the County.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

- Parallel activities such as waste collection, waste water plant operations that accept septage (Langley, future Oak Harbor), thrift institutions, some private recycling, are complimentary rather than duplicative.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

- Yes.

How does this activity demonstrate quantifiable performance?

- Detailed statistics/data track all aspects of the solid waste, recycling, MRW, and septage program. A 2008 operational assessment and bench marking study compared Island County programs favorably with a number of programs in similarly sized communities across the U.S.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
INTGVT SVC ENVIRON CONSRV (NASWI)	12,000					4011137800-338310
FEE WATER SALES (Fireflow)	800					4011137800-343400
FEE SEWER SERVICE	400,000					4011135813-343500
FEE GARBAGE/SOLID WASTE	5,027,677					4011137800-343700
FEE GARBAGE/SOLID WASTE	35,000					4011137920-343700
FEE GARBAGE/SOLID WASTE	2,000					4011137710-343700

MISC INVESTMENT INTEREST	4,000					4011119920-361110
MISC INTEREST ACCOUNTS REC	100					4011137800-361400
MISC CASH OVER/SHORT	300					4011137803-369810
MISC OTHER (Bad Debt / NSF)	2,500					4011137803-369900
MISC OTHER (Shredding/WWF)	1,500					4011137800-369900
OTH FIN SALE CAPITAL PROCEEDS	0					4011137800-395100
SG WA DEPT ECOLOGY (CPG Grant 12/13)		140,000				4011137920-471310
SG WA DEPT ECOLOGY (LEP Grant 7/11-6/13)		0				4011137610-471310
SEPTAGE			193,148			4011135813
LANDFILL CLOSURE & POSTCLOSURE			157,120			4011137343
TRAINING			10,190			4011137400
CONTRACTED PROGRAM – LEP GRANT			0			4011137610
HAZARDOUS WASTE – CPG GRANT			197492			4011137920
RECYCLING			602,425			4011137710
SOLID WASTE OPERATIONS			3,881,464			4011137800
SW CAPITAL CONSTRUCTION			248,261			4011184000
GENERAL FISCAL			330777			4011119920
GRAND TOTAL	5,480,877	140,000	5,620,877			

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Public Works (PW)
SERVICE/PROGRAM: Surface Water Management (SWM)
DESCRIPTION: Provides surface water engineering services for Public Works, primarily the engineering oversight for Road Division culverts. Other services include project management for new culvert, outfall, and pump station projects within and, outside of, the County road right-of-way. Purpose of these projects is for flood relief and bluff erosion mitigation. SWM also provides mapping, geographical information services (GIS), and permitting services for Public Works Department and responds to citizen drainage inquiries and complaints.

2012-13 Accomplishments:

- Project management for flood related work at Iverson Farm (Camano), Mackie Park (S. Whidbey), and Columbia Beach Drive at Berg Rd (S. Whidbey).
- Project scoping and preparation for potential flooding at Deer Lake (S. Whidbey), north end of Gerdes Road (Camano), Crosby – Heller Rd wetland (N. Whidbey).
- Capital projects started and ongoing for flood (pump stations and outfalls) and bluff erosion control (bluff outfalls) for Whidbey Island are at Double Bluff, South Maxwelton Rd, Columbia Beach at Berg, Mackie Park and Pine Street. Areas on Camano that received drainage design and construction work are the N. Camano at Nellie Street, Tillicum Way outfall and the N. Camano outfall. SWM also worked on new conveyances for reduction of flooding located at Patmore Road, Engle Road, Crosby Road, Mariners Drive, and Sunlight Beach Road.
- Completed outfall projects at South Camano and Sunnyshore Roads and Harborview and Mardell Roads.
- Repair of existing deep culvert and conveyance systems at the following roads: Honeymoon Lake, Walden Loop, Reservation, George, North Bluff, Cultus Bay, and Honeymoon Bay Road. At this time, 15 deep culverts have been identified as needing repair as soon as possible.
- Ongoing effort of creating maps and a database of County drainage assets, including maps, asset description, and video documentation of pipe condition.
- Ongoing support of other Public Works and County mapping requests.
- Provided support response to Clean Water Utility customers requesting some form of flooding or drainage relief.
- Installation of a weather station at Double Bluff with real-time, web-based, reporting of weather conditions.

Challenges in providing this Service/Program:

- Increased allocation of SWM resources to project permitting requirements resulting in decrease of overall productivity

- Age of existing pipes exceeding expected design life of 40 to 60 years – pipe replacement or rehabilitation work dominating work plans and projects in an effort to fix the pipes before major emergency pipe replacement effort has to be made.
- The Road Maintenance Division, which has been the primary source for equipment and labor, is less available to perform SWM project work due to budget cutbacks in its own programs.
- Weather, tides, and permitting combine to create a 3-month construction window of time for marine work, 4.5 month window for freshwater work and both occur at the same time the Road Maintenance Division is doing their summer road restoration work.
- Minimal funds and staffing for program with increasing drainage needs, also emergency repair, landslide and flooding work disrupt schedule for completing approved capital projects.

2013-14 Proposed Service/Program Level:

- Design and construction activity for extensions to three salt-water outfalls on South Whidbey
- Design and construction activity for three pump stations for flood relief in South and Central Whidbey
- Surface drainage improvements in the Ledgewood Beach slide area
- Approximately ten projects at less than $100k that provide for new conveyances or bluff outfalls.

2013-14 Goals:

- Work on drainage type of projects that will eliminate chronic maintenance responses from the Road Maintenance Division,
- Increased attention to SWM program management for higher quality results for all SWM activities including drainage capital projects, drainage maintenance projects, and Clean Water Utility projects, drainage complaint response, Roads Engineering Division support, Roads Maintenance support.
- Completion of the deep culvert video component of drainage asset data base.

Is the activity a core function of government? If so, is it essential or mandated?

The activity is a core function of government; one of which is the performance of costly and complex public works for the benefit of many.

If it is a core function, what would be advantages and disadvantages of outsourcing?

- SWM does outsource design work and some construction
    - It allows us to do specialized designs with consultant expertise
    - It costs more since pay labor and overhead and profit
    - Low bid contractors provide the construction for projects/sometimes there are unique construction techniques that we can't provide in-house.
- SWM also uses in-house resources
    - Smaller simpler designs can be done quicker in-house
    - Smaller construction jobs can be done and more simply with road crew construction.

Does it provide a broad public benefit or only serve a narrow segment?

The activity provides a broad public benefit by keeping roads open and reducing flooding

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

The activity performed by SWM/PW is unique in its service to Road Div. of Public Works and to the citizens of Island County – no other County agency or business performs all the functions of SWM.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Yes, this activity is essential for those groups listed above if they use county roads with culverts undercrossing. Also the activity is essential if the same groups desire flood protection or relief, etc.

How does this activity demonstrate quantifiable performance?

SWM produces an annual report that details the design and construction progress of a given project. Reduction of flooding is and bluff erosion is considered a quantifiable performance indicator. Most quantifiable performance comes from elimination of drainage complaints from affected residents and property owners.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Drainage Capital	556,040				Transfers in Operating	3211147500
Drainage Capital	160,000				Transfers in Reimburse Cap	3211147500
Drainage Capital			36,040		Transfers Out Budget	32111579701
Drainage Capital			650,000	.7	Drainage Capital	3211147500
Drainage Capital			30,000	.06	Drainage Capital ROW	3211149200
Clean Water Utility	765,992				Fee Other Env Svc	1549019920
Clean Water Utility	351,008				Use Beginning Fund Balance	1549030800
Clean Water Utility			1,117,000		Interfund Professional	15490529100

2014 ER&R Rental Rates

2014 Projected Revenue from Base-line Equip Rates			
Hourly Rates	$	1,722,256.43	
Monthly Rates	$	444,045.11	
Gen Equip Rates			General Equipment (ASPM, COMP, CRUS, CURB, FORK, GENR, MOWR, WELD)
Base-line Revenue subtotal	$	2,166,301.55	
Overhead			% of Base-line
Administrative (Office personnel, supplies, etc.)	$	70,000.00	
Road Shops (Salaries, M&O, supplies, etc.)			
Moving Equip (Salaries)			
Equipment Usage			
Transfer to General Gov't & PW	$	175,600.00	
	$	245,600.00	11%
Fund Reduction			
Reduction of Excess Cash Flow Balance	$	-	
Capital Projects			
Shop Maintenance Projects	$	50,000.00	
	$	50,000.00	2%
			14%
Add on to Base-Line Equipment Rates	$	295,600.00	
TOTAL	**$**	**2,461,901.55**	

Printed 7/9/2013

2014 ERR Monthly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Monthly Rental Rate	Proposed Monthly Rate	Current Rental Rates
9	AUTO	1997	Ford	Taurus	16.07	$ 407		$ 265
23	AUTO	2006	Ford	Taurus	8.03	$ 265		$ 265
24	AUTO	2006	Ford	Taurus	7.79	$ 333		$ 265
48	AUTO	2005	Ford	Taurus	9.08	$ 249		$ 265
					TOTAL	$ 1,255		$ 1,060
					AUTO Averages	$ 314	$ 315	$ 265
630	BLOW	1999	Finn	Straw Blower	14.03	$ 85		$ 75
					TOTAL	$ 85		$ 75
					BLOW Averages	$ 85	$ 85	$ 75
600	CAMS	2003	Pace/Aries	Inspection Camera	9.69	$ 536		$ 345
					TOTAL	$ 536		$ 345
					CAMS Averages	$ 536	$ 535	$ 345
288	COMP	1992	Sanborn/Goodall	Air Compressor	21.24	$ 22		$ 85
550	COMP	1959	Jaeger	Air Comp. Trailer Mounted	14.27	$ 163		$ 85
602	COMP	1986	Ingersoll Rand	Air Comp.Trailer Mounted	26.78	$ 115		$ 85
					TOTAL	$ 300		$ 255
					COMP Averages	$ 100	$ 100	$ 85
289	CRAN	1976	Pettibone	Mobile Crane	21.05	$ 275		$ 255
					TOTAL	$ 275		$ 255
					CRAN Averages	$ 275	$ 275	$ 255
517	HAMR	2001	Breaker Tech	Hydraulic Hammer	12.15	$ 205		$ 180
518	HAMR	2001	Breaker Tech	Hydraulic Hammer	12.15	$ 204		$ 180
					TOTAL	$ 409		$ 180
					HAMR Averages	$ 205	$ 205	$ 90
527	HOPC	2001	Breaker Tech	Compactor	12.15	$ 75		$ 60
528	HOPC	2001	Breaker Tech	Compactor	12.15	$ 74		$ 60
					TOTAL	$ 149		$ 120
					HOPC Averages	$ 74	$ 75	$ 60
304	LITE	2003	Allmand	Portable Light Tower	7.84	$ 47		$ 50
407	LITE	2003	Allmand	Portable Light Tower	8.59	$ 65		$ 50

2014 ERR Monthly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Monthly Rental Rate	Proposed Monthly Rate	Current Rental Rates
					TOTAL	$ 112		$ 100
					LITE Averages	$ 56	$ 55	$ 50
495	MESG	2005	Solar Tech	Message Board	6.68	$ 272		$ 170
496	MESG	2005	Solar Tech	Message Board	6.68	$ 263		$ 170
497	MESG	2005	Solar Tech	Message Board	6.68	$ 263		$ 170
498	MESG	2004	Solar Tech	Message Board	8.92	$ 76		$ 170
499	MESG	2004	Solar Tech	Message Board	8.92	$ 75		$ 170
500	MESG	1999	TRILUX	Message Board	10.04	$ 143		$ 170
501	MESG	2001	Solar Tech	Message Board	12.28	$ 254		$ 170
503	MESG	2001	Solar Tech	Message Board	12.28	$ 237		$ 170
					TOTAL	$ 1,583		$ 1,360
					MESG Averages	$ 198	$ 200	$ 170
107	PATC	1986	McConnaughay	Tailgate Patcher	27.33	$ 265		$ 165
135	PATC	1986	McConnaughay	Tailgate Patcher	27.33	$ 180		$ 165
209	PATC	1990	McConnaughay	Tailgate Patcher	22.85	$ 155		$ 165
305	PATC	1992	McConnaughay	Tailgate Patcher	21.24	$ 197		$ 165
					TOTAL	$ 797		$ 660
					PATC Averages	$ 199	$ 200	$ 165
505	PPMP	1981	Homelite	Diaphragm Pump	32.26	$ 29		$ 25
					TOTAL	$ 29		$ 25
					PPMP Averages	$ 29	$ 30	$ 25
534	PUMP	2005	Power Prime	Emergency Pump	7.14	$ 327		$ 275
535	PUMP	2005	Power Prime	Emergency Pump	7.14	$ 318		$ 275
					TOTAL	$ 645		$ 550
					PUMP Averages	$ 322	$ 320	$ 275
122	SAND	1995	Highway	Sander, 12'	17.96	$ 141		$ 110
166	SAND	1971	Hiway	Sander, 11'	41.73	$ 136		$ 110
174	SAND	2009	Salt Dogg	Sander, 6'	3.63	$ 97		$ 110
176	SAND	1971	Hiway	Sander, 11'	42.50	$ 208		$ 110
177	SAND	1990	Fontaine	Sander, 6'	22.82	$ 58		$ 110
178	SAND	1991	Hiway	Sander, 12'	22.18	$ 141		$ 110
187	SAND	1995	Highway	Sander, 12'	17.96	$ 126		$ 110
188	SAND	2009	Salt Dogg	Sander, 6'	3.63	$ 84		$ 110
189	SAND	1990	Fontaine	Sander, 6'	22.81	$ 65		$ 110

2014 ERR Monthly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Monthly Rental Rate	Proposed Monthly Rate	Current Rental Rates
199	SAND	1991	Hiway	Sander, 12'	22.18	$ 128		$ 110
205	SAND	1979	Hiway	Sander, 10'	33.60	$ 159		$ 110
218	SAND	1990	Fontaine	Sander, 6'	22.82	$ 67		$ 110
219	SAND	1991	Hiway	Sander, 12'	22.18	$ 119		$ 110
220	SAND	1995	Highway	Sander, 12'	17.96	$ 149		$ 110
225	SAND	2009	Salt Dogg	Sander, 6'	3.63	$ 106		$ 110
227	SAND	2012	Monroe	Sander, 12'	1.06	$ 339		$ 110
390	SAND	1991	Hiway	Sander, 12'	22.18	$ 154		$ 110
391	SAND	1984	Hiway	Sander, 7'	28.56	$ 153		$ 110
392	SAND	2009	Salt Dogg	Sander, 6'	3.63	$ 113		$ 110
393	SAND	1990	Fontaine	Sander, 6'	22.81	$ 70		$ 110
394	SAND	1995	Highway	Sander, 12'	17.96	$ 150		$ 110
					TOTAL	$ 2,764		$ 2,310
					SAND Averages	$ 132	$ 130	$ 110
628	SEED	1999	Finn	HydroSeeder	14.03	$ 181		$ 155
					TOTAL	$ 181		$ 155
					SEED Averages	$ 181	$ 180	$ 155
128	SNOW	1999	Henke	Snow Plow	13.86	$ 80		$ 60
159	SNOW	2003	BOSS	9' Reversible Steel Plow	9.85	$ 93		$ 60
160	SNOW	1997	BOSS	8'6" Snow Plow	16.28	$ 22		$ 60
161	SNOW	2003	BOSS	9' Reversible Steel Plow	9.85	$ 65		$ 60
162	SNOW	1955	Wausau	Snow Plow	58.53	$ 39		$ 60
163	SNOW	1972	Wausau	Snow Plow	41.44	$ 79		$ 60
164	SNOW	1999	Henke	Snow Plow	13.86	$ 143		$ 60
179	SNOW	1957	Wausau	Snow Plow	56.53	$ 109		$ 60
180	SNOW	1974	Gledhill	Snow Plow	39.48	$ 109		$ 60
181	SNOW	1997	Boss	Snow Plow	16.28	$ 45		$ 60
215	SNOW	1972	Wausau	Snow Plow	41.36	$ 73		$ 60
223	SNOW	1997	Boss	Snow Plow	16.28	$ 34		$ 60
224	SNOW	1982	Gledhill	Snow Plow	30.72	$ 36		$ 60
231	SNOW	2003	BOSS	9' Reversible Steel Plow	9.85	$ 52		$ 60
282	SNOW	1980	Henke	Snow Plow	32.63	$ 92		$ 60
292	SNOW	1999	Henke	Snow Plow	13.86	$ 63		$ 60
330	SNOW	2003	BOSS	9' Reversible Steel Plow	9.85	$ 61		$ 60
378	SNOW	1997	Boss	Snow Plow	16.28	$ 34		$ 60
380	SNOW	1966	Frink	Snow Plow	46.56	$ 74		$ 60
388	SNOW	1999	Henke	Snow Plow	13.86	$ 134		$ 60

2014 ERR Monthly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Monthly Rental Rate	Proposed Monthly Rate	Current Rental Rates
389	SNOW	1957	Wausau	Snow Plow	56.53	$ 57		$ 60
					TOTAL	$ 1,494		$ 1,260
					SNOW Averages	$ 71	$ 70	$ 60
405	TNKW	1987	Hmde	Gas-Powered Water Tank	25.61	$ 45		$ 30
406	TNKW	1990	WAJAX	Tank/Trailer	15.57	$ 23		$ 30
115a	TNKW	1991		Water Tank, 1625-gal.	22.03	$ 53		$ 30
117b	TNKW	1991		Water Tank, 1625-gal.	22.03	$ 38		$ 30
285a	TNKW	1991		Water Tank, 1625-gal.	22.03	$ 37		$ 30
325a	TNKW	1991		Water Tank, 1625-gal.	22.03	$ 38		$ 30
					TOTAL	$ 234		$ 180
					TNKW Averages	$ 39	$ 40	$ 30
14	TPCK	1994	Chevrolet	Sonoma S10	2.03	$ 505		$ 390
15	TPCK	2000	GMC	Sonoma S10	4.31	$ 946		$ 390
16	TPCK	2000	GMC	Sonoma, Ext. Cab	13.28	$ 486		$ 390
21	TPCK	1997	Chevrolet	S10 Pickup	16.07	$ 408		$ 390
22	TPCK	2000	Ford	Ranger XL Supercab	5.16	$ 657		$ 390
25	TPCK	2000	GMC	Sonoma, Ext. Cab	13.28	$ 340		$ 390
35	TPCK	1997	Chevrolet	S10 Pickup	16.07	$ 505		$ 390
41	TPCK	1991	Ford	Ranger Pickup (4x2)	22.46	$ 341		$ 390
42	TPCK	1991	Ford	Ranger Pickup (4x2)	22.46	$ 505		$ 390
43	TPCK	2004	Chevrolet	Chevrolet Colorado	9.10	$ 374		$ 390
44	TPCK	2004	Chevrolet	Chevrolet Colorado	9.07	$ 329		$ 390
45	TPCK	1991	GMC Sierra	Pickup (4x2)	22.34	$ 536		$ 390
46	TPCK	2008	Ford	Pickup	5.11	$ 287		$ 390
47	TPCK	2006	Ford	Ranger	6.97	$ 321		$ 390
54	TPCK	1995	Ford	3/4-ton Pickup, 4x2	17.97	$ 707		$ 390
					TOTAL	$ 7,247		$ 5,850
					TPCK Averages	$ 483	$ 485	$ 390
106	TRAC	2007	New Holland/US Mower	Tractor/Mower	6.01	$ 1,179		$ 1,020
129	TRAC	1988	Ford	Tractor/Mower	25.16	$ 869		$ 1,020
132	TRAC	1997	Ford	Tractor/Mower	15.64	$ 1,222		$ 1,020
171	TRAC	2008	New Holland/US Mower	Tractor/Mower	4.96	$ 1,193		$ 1,020
172	TRAC	2007	New Holland/US Mower	Tractor/Mower	5.92	$ 1,175		$ 1,020
173	TRAC	2002	New Holland/US Mower	Tractor/Mower	10.81	$ 898		$ 1,020
182	TRAC	2002	New Holland/US Mower	Tractor/Mower	10.81	$ 807		$ 1,020
183	TRAC	2008	New Holland/US Mower	Tractor/Mower	5.01	$ 1,317		$ 1,020

2014 ERR Monthly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Monthly Rental Rate	Proposed Monthly Rate	Current Rental Rates
198	TRAC	1999	Ford/Numac	Tractor/Mower	14.10	$ 1,447		$ 1,020
291	TRAC	1999	Ford	Tractor/Mower	14.09	$ 1,554		$ 1,020
293	TRAC	2002	New Holland/US Mower	Tractor/Mower	10.78	$ 751		$ 1,020
294	TRAC	2007	New Holland/US Mower	Tractor/Mower	5.94	$ 1,106		$ 1,020
295	TRAC	2008	New Holland/US Mower	Tractor/Mower	5.01	$ 1,393		$ 1,020
395	TRAC	2008	New Holland/US Mower	Tractor/Mower	4.66	$ 1,184		$ 1,020
396	TRAC	1999	Ford	Tractor/Mower	14.09	$ 1,538		$ 1,020
397	TRAC	2002	New Holland	Tractor/Mower	10.78	$ 749		$ 1,020
398	TRAC	2007	New Holland/US Mower	Tractor/Mower	5.96	$ 1,652		$ 1,020
631	TRAC	1984	Case/International	Tractor/Mower	10.84	$ 1,001		$ 1,020
					TOTAL	$ 21,036		$ 18,360
					TRAC Averages	$ 1,169	$ 1,170	$ 1,020
112	TRLH	1970	Homemade	Trailer	42.55	$ 40		$ 25
203	TRLH	1994	Nuway	4x8 Trailer	18.64	$ 14		$ 25
312	TRLH	1989	Homemade	Utility Trailer	24.24	$ 28		$ 25
408	TRLH	2006	Eagle	Utility Trailer	7.90	$ 43		$ 25
522	TRLH	1986	Homemade	Trailer	27.11	$ 37		$ 25
629	TRLH	1999	TNT	TNT-12 Utility Trailer	13.91	$ 43		$ 25
					TOTAL	$ 206		$ 150
					TRLH Averages	$ 34	$ 35	$ 25
3	VANS	2006	Dodge	Caravan 7-Passenger Van	7.19	$ 447		$ 375
					TOTAL	$ 447		$ 375
					VANS Averages	$ 447	$ 445	$ 375
633	ZIPP	2012	Asphalt Zipper	Asphalt Zipper	1.21	$ 2,017		$ 2,020
					TOTAL	$ 2,017		$ 2,020
					ZIPP Averages	$ 2,017	$ 2,020	$ 2,020

2014 ERR Hourly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Hourly Rental Rate	Proposed Hourly Rate	Current Rental Rates
523	ASPP	2011	Leeboy	Asphalt Paver	2.16	$ 88		$ 355
					TOTAL	$ 88		$ 355
					ASPP Averages	$ 88	$ 90	$ 355
536	ASPP	2006	Bomag	Asphalt Paver	6.78	$ 66		$ 45
601	ASPP	1984	Layton	Asphalt Paver	29.27	$ 45		$ 45
					TOTAL	$ 111		$ 90
					ASPP Averages	$ 56	$ 55	$ 45
612	BELT	2012	LeeBoy	Belt Loader	1.18	$ 52		$ 70
613	BELT	1983	Athey	Belt Loader	10.29	$ 32		$ 70
					TOTAL	$ 84		$ 140
					BELT Averages	$ 42	$ 40	$ 70
506	BSKT	1990	GMC/Telelect	Aerial Lift Truck	23.74	$ 240		$ 70
537	BSKT	2003	Freightliner/ Telelect	Aerial Lift Truck	9.79	$ 29		$ 70
					TOTAL	$ 269		$ 140
					BSKT Averages	$ 134	$ 135	$ 70
520	CHPR	2008	Vermeer	Brush Chipper	4.93	$ 20		$ 15
526	CHPR	2008	Vermeer	Brush Chipper	4.93	$ 21		$ 15
530	CHPR	2003	Woodsman	Brush Chipper	10.00	$ 18		$ 15
533	CHPR	2004	Woodsman	Brush Chipper	8.95	$ 26		$ 15
					TOTAL	$ 85		$ 60
					CHPR Averages	$ 21	$ 20	$ 15
119	CONV	1999	FINN	Side Disch Conveyor	14.04	$ 85		$ 145
185	CONV	2004	HTC	Side Disch Conveyor	8.92	$ 236		$ 145
283	CONV	2002	HTC	Side Disch Conveyor	11.18	$ 53		$ 145
340	CONV	2007	HTC	Side Disch Conveyor	5.82	$ 354		$ 145
					TOTAL	$ 728		$ 580
					CONV Averages	$ 182	$ 180	$ 145
382	DOZR	1968	Caterpillar	Dozer, D5	45.42	$ 196		$ 105
603	DOZR	1987	Caterpillar	D3B	26.16	$ 91		$ 105

2014 ERR Hourly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Hourly Rental Rate	Proposed Hourly Rate	Current Rental Rates
					GRVS Averages	$ 128	$ 130	$ 145
								$ 35
165	LDRB	2001	John Deere	Backhoe Loader	12.13	$ 22		$ 15
175	LDRB	2006	John Deere	Backhoe Loader	6.77	$ 20		$ 15
208	LDRB	2008	John Deere	Backhoe/ Loader	5.61	$ 21		$ 15
385	LDRB	2008	John Deere	Backhoe/ Loader	4.98	$ 17		$ 15
					TOTAL	$ 80		$ 60
					LDRB Averages	$ 20	$ 20	$ 15
118	LOAD	1998	John Deere	Wheel Loader	15.54	$ 30		$ 90
168	LOAD	2008	Caterpillar	Articulated Loader	5.51	$ 76		$ 90
204	LOAD	1989	Caterpillar	Loader	24.48	$ 273		$ 90
381	LOAD	1998	John Deere	Wheel Loader	15.54	$ 42		$ 90
					TOTAL	$ 421		$ 360
					LOAD Averages	$ 105	$ 105	$ 90
513	OILD	2006	Etnyre	Distributor	6.57	$ 129		$ 125
521	OILD	1984	Ford	Distributor	28.96	$ 228		$ 125
605	OILD	1989	Ford/Etnyre	Distributor	24.01	$ 58		$ 125
					TOTAL	$ 415		$ 375
					OILD Averages	$ 138	$ 140	$ 125
504	ROLL	1994	Volvo	Roller, vibratory	2.83	$ 30		$ 45
508	ROLL	2007	Volvo	Pneumatic Tired Roller	5.57	$ 49		$ 45
509	ROLL	1994	Galion Dresser	Vibratory Compactor	19.24	$ 56		$ 45
511	ROLL	2007	Hypac	Compactor/ Roller	5.57	$ 32		$ 45
512	ROLL	1994	Caterpillar	Roller, vibratory	18.26	$ 53		$ 45
515	ROLL	1996	Hypac	Compactor/ Roller	16.12	$ 52		$ 45
					TOTAL	$ 271		$ 270
					ROLL Averages	$ 45	$ 45	$ 45
529	SEWR	2003	Sterling/Vactor	Sewer Truck Vactor	10.44	$ 45		$ 40
					TOTAL	$ 45		$ 40
					SEWR Averages	$ 45	$ 45	$ 40

2014 ERR Hourly Rental Rates

Equip	Type	Year	Make	Description	Years in Service	Hourly Rental Rate	Proposed Hourly Rate	Current Rental Rates
153	TRLP	1994	Sturdy Weld	Pony Trailer	19.20	$ 47		$ 40
154	TRLP	1980	Lynn	Pony Trailer	33.08	$ 234		$ 40
155	TRLP	1980	Lynn	Pony Trailer	33.08	$ 27		$ 40
206	TRLP	1985	Peerless	Pony Trailer, 8x10	28.40	$ 40		$ 40
213	TRLP	1980	Lynn	Pony Trailer	33.08	$ 43		$ 40
214	TRLP	1979	Truckweld	Pony Trailer	34.21	$ 62		$ 40
324	TRLP	1990	Peerless	Pony Trailer	23.21	$ 27		$ 40
326	TRLP	1991	Peerless	Pony Trailer 9/11yd.	22.40	$ 23		$ 40
327	TRLP	1991	Peerless	Pony Trailer 9/11yd.	22.40	$ 17		$ 40
					TOTAL	$ 602		$ 480
					TRLP Averages	$ 50	$ 50	$ 40
124	TRLT	2012	Olympic	Tilt Trailer	1.30	$ 22		$ 10
184	TRLT	1990	Eager Beaver	Tilt Trailer	22.74	$ 12		$ 10
186	TRLT	2012	Olympic	Tilt Trailer	1.32	$ 21		$ 10
210	TRLT	1989	Trail King	Tilt Trailer	24.35	$ 11		$ 10
319	TRLT	1994	Interstate	Tilt Trailer	19.33	$ 9		$ 10
532	TRLT	1988	Norwest	12Ft Utility Trailer	9.99	$ 27		$ 10
					TOTAL	$ 102		$ 60
					TRLT Averages	$ 17	$ 15	$ 10
604	TTRL	1980	Fruehauf	Semi-Tank/Trailer	26.26	$ 39		$ 45
					TOTAL	$ 39		$ 45
					TTRL Averages	$ 39	$ 40	$ 45
1	TUTL	1996	Ford	4x2, 3/4-ton Pickup	17.33	$ 8		$ 15
8	TUTL	1992	Dodge	4x2, 3/4-ton Pickup	21.08	$ 15		$ 15
13	TUTL	1990	Chevrolet	3/4-tn., 4x4 Pickup	22.96	$ 6		$ 15
28	TUTL	1994	Chevrolet	3/4-tn., 4x2 Pickup	18.94	$ 150		$ 15
29	TUTL	1996	Ford	3/4-tn., 4x2 Pickup	17.33	$ 5		$ 15
30	TUTL	1994	Chevrolet	3/4-tn., 4x2 Pickup	18.94	$ 5		$ 15
31	TUTL	1996	Ford	3/4-tn., 4x2 Pickup	17.33	$ 8		$ 15
53	TUTL	2004	Ford	3/4-tn., 4x4 Pickup	9.11	$ 5		$ 15
55	TUTL	1999	Ford	3/4-tn., 4x2 Pickup	14.16	$ 10		$ 15
102	TUTL	1998	GMC	3/4-tn., 4x4 Pickup	15.09	$ 10		$ 15
103	TUTL	2010	Chevrolet	3/4-tn., 4x4 Pickup	3.09	$ 7		$ 15

2014 Proposed
Equipment Purchases

QTY	ITEM	TRADE IN/SURPLUS SALE EQUIP#/DESCRIPTION		ESTIMATED COST	EST. TRADE/SURPLUS	ESTIMATED NET	IFAS CODE
	EQUIPMENT PURCHASES:						
4	2-3 yd, 4x4, Diesel w/ dump bed	105	1994 Chevrolet Dump 4x4	$ 58,200.00	$ 1,000.00	$ 57,200.00	501-11-4865-0-546410
	State Contract	131	1987 Ford F350 Dump	$ 58,200.00	$ 1,000.00	$ 57,200.00	501-11-4865-0-546410
		138	1996 Ford F350 Dump 4x4	$ 58,200.00	$ 1,250.00	$ 56,950.00	501-11-4865-0-546410
		316	1989 Chevrolet Dump	$ 58,200.00	$ 1,000.00	$ 57,200.00	501-11-4865-0-546410
1	Snow Plow-State Contract	160	1997 Boss (on truck 138)	$ 6,750.00	$ -	$ 6,750.00	501-11-4865-0-546410
1	Vactor Truck	529	2003 Sterling/Vactor Sewer Truck	$ 400,000.00	$ 50,000.00	$ 350,000.00	501-11-4865-0-546410
4	Crew Cab Shop Pickups, 4x4-State Contract	1	1996 Ford	$ 28,200.00	$ 500.00	$ 27,700.00	501-11-4865-0-546430
		8	1992 Dodge	$ 28,200.00	$ 500.00	$ 27,700.00	501-11-4865-0-546430
		30	1994 Chevrolet	$ 28,200.00	$ 500.00	$ 27,700.00	501-11-4865-0-546430
		54	1995 Ford	$ 28,200.00	$ 500.00	$ 27,700.00	501-11-4865-0-546430
2	Super Cab Pickups (Admin)-State Contract	28	1994 Chevrolet 3/4 Ton	$ 28,000.00	$ 500.00	$ 27,500.00	501-11-4865-0-546430
		45	1991 GMC Sierra Ext Cab	$ 28,000.00	$ 500.00	$ 27,500.00	501-11-4865-0-546430
	SUBTOTAL EQUIPMENT PURCHASES:			**$ 808,350.00**	**$ 57,250.00**	**$ 751,100.00**	
	OTHER CAPITALIZED PURCHASES:						
	Unidentified Equipment:			$ 20,000.00	$ -	$ 20,000.00	501-11-4865-0-546410
	Identified Equipment:						
	SUBTOTAL OTHER EQUIPMENT PURCHASES:			**$ 20,000.00**	**$ -**	**$ 20,000.00**	
	CAPITALIZED REPAIRS:						
	Identified Repairs:						
	Unidentified Repairs:			$ 20,000.00	$ -	$ 20,000.00	501-11-4865-0-546410
	SUBTOTAL CAPITALIZED REPAIRS:			**$ 20,000.00**	**$ -**	**$ 20,000.00**	
			TOTAL EQUIPMENT	**$ 848,350.00**	**$ 57,250.00**	**$ 791,100.00**	

Personnel Requests 2014

Increase Temporary Employee budget in Road Fund

To meet the necessity of roadside vegetation management, we are proposing to increase our temporary employee budget in order to hire one additional temporary per road shop. Each would work for 4 months a year with the primary task of mowing. In the springtime each year, we need to keep up with the mowing as it can quickly become a safety hazard such as growing up and over the roads and around corner s, limiting sight distances for drivers and impeding the way for walkers and runners.

Four (4) new temporary positions would increase the Road Fund Salaries, Wages & Benefits by approximately $41,180. The temporary budget would change from $153,054 to $194,234.

Change Parks temporary to 9-month seasonal and add 3 month temporary on Camano

The Parks maintenance workload far exceeds the staffing on Whidbey and Camano Islands to maintain a total of 47 parks. The spring and summer demands of mowing, maintain equipment and service runs of trash pickup are in high demand every year.

Switching our Whidbey temp to a 9-month seasonal would increase the budget by $16,700. To add the 3 month temporary parks technician on Camano Island, it would increase the budget by $8,500. The approximate total increase for these 2 positions to the Parks budget would be $25,200.

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES				171,275	587,613	416,338	243 %
PROPERTY, SALES & OTHER TAXES	7,955,004	8,029,724	4,542,976	8,057,500	8,245,200	187,700	2 %
LICENSES & PERMITS	82,750	76,723	49,525	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,818,736	8,213,454	4,387,992	9,085,017	9,041,698	(43,319)	(0) %
CHARGES FOR SERVICES	6,873,096	6,992,712	4,020,377	6,618,663	6,827,153	208,490	3 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	1,739,643	1,719,020	1,330,242	2,130,316	2,527,667	397,351	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	15,170,356	27,833,426	28,786,236	952,810	3 %
SALARIES	5,152,426	5,168,658	2,935,699	5,221,299	5,516,666	295,367	5 %
BENEFITS	1,924,906	2,080,564	1,192,842	2,309,465	2,464,254	154,789	6 %
MAINTENANCE & OPERATIONS	14,841,942	11,958,242	4,689,616	13,018,285	13,064,808	46,523	0 %
INTERGOVERNMENT	96,827	112,419	61,586	106,789	106,489	(300)	(0) %
CAPITAL	917,941	75,251	619,558	1,767,900	3,061,550	1,293,650	73 %
INTERDEPT & TRANSFERS	4,540,626	4,282,187	3,776,889	5,603,045	6,170,660	567,615	10 %
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	13,278,326	28,060,658	30,411,248	2,350,590	8 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PUBLIC WORKS
Dept: 11

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE				171,275	587,613	416,338	243 %
311001	TAX PROPERTY CURRENT	7,634,037	7,737,955	4,314,099	8,555,300	8,581,000	25,700	0 %
311002	TAX PROPERTY DELINQUENT	319,539	262,349	218,529		200,000	200,000	0 %
311003	TAX PROPERTY COMPENSATING		26,412	9,006		10,000	10,000	0 %
311004	TAX PROPERTY UNCOLLECTIBLE				(500,000)	(548,000)	(48,000)	9 %
317200	TAX EXCISE LEASEHOLD	1,428	3,008	1,342	2,200	2,200		0 %
321140	PERMIT PUBLIC UTILITIES				16,000	16,000		0 %
321150	PERMIT OCCUPATIONS	32,497	26,495	14,438	35,000	35,000		0 %
321191	PERMIT FRANCHISE FEE	4,523	3,184	1,395	5,000	5,000		0 %
322210	PERMIT BUILDINGS		(392)		800	800		0 %
322240	PERMIT STREET CURB	13,280	12,491	10,438	15,000	15,000		0 %
322280	PERMIT FINES AND PENALTIES	110	639	133				0 %
322290	PERMIT OTHER	32,340	34,306	23,121	45,000	45,000		0 %
335000	ST SH REV CAPRON FUNDS	4,427,852	4,308,578	2,355,742	4,222,500	4,222,500		0 %
335021	ST SH REV DNR TIMBER TR 2	1,773	11,916	3,257	2,000	10,000	8,000	400 %
336089	ST ENT MVET	2,159,724	2,122,361	1,216,183	1,800,000	2,100,000	300,000	16 %
338310	INTGVT SVC ENVIRON CONSRV	15,421	23,392		15,000	12,000	(3,000)	(20) %
338470	INTGVT SVC TRANSIT		25,000					0 %
338950	INTGVT SVC ROAD CONSTRUCT		86,044					0 %
341690	FEE OTHER PRINT DUP				1,000	1,000		0 %
341710	FEE TAXABLE MERCH SALES	1,546	1,470	734	1,721	1,700	(21)	(1) %
341980	FEE VICTIM WITNESS PRG		(768)					0 %
343190	FEE OTHER ENV SVC							0 %
343400	FEE WATER SALES	450	600	800	800	800		0 %
343500	FEE SEWER SERVICE	270,768	284,984	261,397	260,000	400,000	140,000	53 %
343600	FEE CEMETERY SERVICE	12	100					0 %
343700	FEE GARBAGE/SOLID WASTE	5,592,008	5,463,712	3,242,148	5,132,283	5,125,283	(7,000)	(0) %
343830	FEE STORM DRAINAGE	4,548	422	822				0 %
344100	CHGS ROAD/ST MAINT	15,599			15,000	15,000		0 %
344200	CHGS SALE ROAD MATERIALS	540,699	572,865	213,057	595,568	560,988	(34,580)	(5) %
344300	CHGS REPAIR CHARGES							0 %
345893	FEE 3% TECH FEE	1,543	1,117	885	1,500	1,500		0 %
346503	FEE LAND USE							0 %
347300	FEE ACTIVITY FEES	22,828	18,508	15,018	19,900	12,000	(7,900)	(39) %
348200	ISF ROAD MATERIALS	131,951	312,692	57,583	198,600	243,659	45,059	22 %
348500	ISF FUEL SALES	242,654	263,102	215,033	283,465	257,897	(25,568)	(9) %
348501	ISF OIL SALES							0 %
349180	IR CENTRAL SERVICES		1,537					0 %
349190	IR GENERAL GOVT SVC	8,826	12,249	4,198	8,826	8,826		0 %
349320	IR FACILITY ENG SVC							0 %
349480	IR VEHICLES PW EQUIP	17,418	60,122	8,702	50,000	148,500	98,500	197 %
349690	IR OTHER HEALTH SVC				50,000	50,000		0 %
349950	IR ROAD CONSTR ENG SVC	22,246						0 %
359900	NONCRT FINES MISCELLANEOUS				1,000	1,000		0 %
361110	MISC INVESTMENT INTEREST				5,000		(5,000)	(100) %
361190	MISC INVESTMENT SERVICE FEES							0 %
361400	MISC INTEREST ACCOUNTS REC	35	20	1	100	100		0 %
362400	MISC RENT (ST)	24,170	22,322	16,314	30,396	27,810	(2,586)	(8) %
362410	MISC CAMPING (ST)	4,984	3,984	2,226	6,000	5,600	(400)	(6) %
362500	MISC LEASE (LT)	19,025	13,550	8,400	17,400	17,400		0 %
365200	MISC ISF INTER EQP VEH (LT)	1,654,108	1,675,275	1,243,354	2,068,620	2,467,457	398,837	19 %
366900	MISC IR OTHER		3					0 %
367110	MISC PRIVATE GIFTS PLEDGES	63	19	50,558				0 %
367120	MISC PRIVATE PLANNING DEV							0 %
369810	MISC CASH OVER/SHORT	514	543	(65)	300	300		0 %
369900	MISC OTHER	36,744	3,304	9,454	2,500	9,000	6,500	260 %
395100	OTH FIN PROCEEDS CAP ASSETS	1,464	15,425	1,445	5,000	5,000		0 %
395200	OTH FIN LOSS/IMP CAPITAL INS	29,548						0 %
395400	OTH FIN GAIN/LOSS CAPITAL PROP		4,000			6,000	6,000	0 %
395700	OTH FIN COSTS DISPOSAL CAP							0 %
395900	OTH FIN NBV ASSETS PROP		(1,345)					0 %
397000	OTH FIN TRANSFERS IN							0 %
397701	TRANSFERS IN BUDGET ALLOCATEI							0 %
397702	TRANSFERS IN OPERATING	568,530	599,220	603,755	617,755	638,365	20,610	3 %

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Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PUBLIC WORKS
Dept: 11

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
397703	TRANSFERS IN REIMBURSE CAP/INF	385,000	430,784	220,400	1,030,100	789,740	(240,360)	(23) %
398000	OTH FIN INSURANCE RECOVERIES		61,684	13,644				0 %
451190	IF US DEPT HOMELAND SECURITY	100						0 %
451210	IF US DEPT AGRICULTURE							0 %
451360	IF US DEPT OF TRANSPORTATION	410,150	1,036,621	203,061	2,321,500	1,658,198	(663,302)	(28) %
471180	SG WA MILITARY DEPT							0 %
471210	SG WA DEPT AGRICULTURE			90,000				0 %
471230	SG WA DNR			196,160				0 %
471310	SG WA DEPT ECOLOGY	144,288	77,791	54,356	126,500	140,000	13,500	10 %
471360	SG WA DEPT TRANSPORTATION	15,464	44,384	44,296	44,000	44,000		0 %
471370	SG WA COUNTY RD ADMIN BOARD	2,643,964	477,367	224,937	553,517	855,000	301,483	54 %
	Total Revenues	27,453,771	26,141,401	15,170,356	27,833,426	28,786,236	952,810	3 %
508000	ACCUM OF ENDING FUND BALANCE				9,520	3,266	(6,254)	(65) %
511100	SALARIES	5,020,085	5,007,324	2,830,690	4,920,400	5,226,930	306,530	6 %
511200	OVERTIME	77,924	90,408	50,408	196,589	199,736	3,147	1 %
511300	TERMINATION/PAYOUT	26,519	43,260	51,921	104,310	90,000	(14,310)	(13) %
511400	OTHER SALARY	27,898	27,666	2,680				0 %
512100	PAYROLL TAXES	378,878	380,599	217,278	442,950	454,104	11,154	2 %
512200	RETIREMENT	330,346	378,780	210,433	418,569	541,967	123,398	29 %
512300	MEDICAL/DENTAL/LIFE/FBP	1,011,845	1,064,495	615,978	1,120,880	1,101,139	(19,741)	(1) %
512400	LI/UNEMP/OTHER BENEFITS	203,837	256,690	149,153	327,066	367,044	39,978	12 %
523110	SUPPLIES OFFICE	28,343	20,914	12,924	29,070	30,770	1,700	5 %
523120	SUPPLIES OPERATING	1,582,093	2,275,834	1,041,176	2,568,364	3,109,035	540,671	21 %
523190	SUPPLIES OTHER		524					0 %
523210	FUEL VEHICLES	10,117	14,719	8,502	19,900	15,550	(4,350)	(21) %
523220	FUEL BLDGS	25,728	22,884	6,091	28,040	16,255	(11,785)	(42) %
523230	FUEL EQUIP	23,074	27,289	14,397	20,800	20,800		0 %
523410	GASOLINE INVENTORY	446,497	465,530	226,251	495,560	470,840	(24,720)	(4) %
523411	DIESEL INVENTORY	667,126	668,665	319,427	678,600	676,181	(2,419)	(0) %
523414	CULVERT INVENTORY	13,635	25,641	7,771	12,400	12,743	343	2 %
523415	ROCK INVENTORY	184,832	229,937	180,383	178,991	179,179	188	0 %
523418	SIGN INVENTORY	11,070	22,172	3,306	13,000	9,210	(3,790)	(29) %
523419	OTHER INVENTORY	10,580	10,834	5,035	13,495	10,790	(2,705)	(20) %
523510	SMALL EQUIP OFFICE	9,122	5,970	651	22,100	10,050	(12,050)	(54) %
523520	SMALL EQUIP TOOLS	25,967	34,556	47,852	22,400	38,321	15,921	71 %
523530	SMALL EQUIP COMP HW	29,121	4,650	4,455	19,150	9,150	(10,000)	(52) %
523540	SMALL EQUIP COMP SW	20,240	29,096		16,000	32,000	16,000	100 %
523550	SMALL EQUIP FURNITURE	4,910	1,483	484	6,700	4,500	(2,200)	(32) %
523560	SMALL EQUIP COMMUNICATION DE\	2,672	5,185	1,437	300	1,050	750	250 %
523570	SMALL EQUIP VEHICLES	1,495	3,635		5,000	4,500	(500)	(10) %
524110	SERVICES PROFESSIONAL	3,196,268	2,574,832	1,395,046	2,526,133	2,872,676	346,543	13 %
524120	SERVICES OPERATING	7,613,616	4,565,157	1,094,023	5,790,047	4,831,108	(958,939)	(16) %
524130	SERVICES CONSULTANTS				79,000	89,228	10,228	12 %
524210	COMMUNICATION POSTAGE	5,057	3,505	1,747	3,150	4,040	890	28 %
524220	COMMUNICATION TELEPHONE	61,588	63,222	31,660	53,275	65,004	11,729	22 %
524230	COMMUNICATION INTERNET	3,878	4,760	3,674	4,100	6,750	2,650	64 %
524310	TRAVEL TRANSPORTATION	4,973	8,248	4,159	7,000	8,200	1,200	17 %
524320	TRAVEL MEALS	2,431	2,910	897	2,200	3,950	1,750	79 %
524330	TRAVEL LODGING	7,767	9,737	2,009	5,600	10,100	4,500	80 %
524410	ADVERTISING RECRUIT	3,096	1,507	6,980	3,000	2,050	(950)	(31) %
524420	ADVERTISING LEGAL NOTICES	18,175	23,968	13,883	15,050	17,900	2,850	18 %
524490	ADVERTISING OTHER	2,420	4,352	2,835	4,200	4,200		0 %
524520	RENT FACILITIES	112						0 %
524540	RENT OPERATING	55,840	41,780	28,007	25,500	34,649	9,149	35 %
524590	RENT OTHER	1,336	9,388	11	5,420	10,100	4,680	86 %
524610	INSURANCE BONDS		100					0 %
524710	UTILITIES ELECTRICITY	122,082	125,628	64,130	131,944	130,382	(1,562)	(1) %
524720	UTILITIES NATURAL GAS	7,478		9,512		17,825	17,825	0 %
524740	UTILITIES WATER & SEWER	11,128	7,819	3,579	8,150	6,300	(1,850)	(22) %
524750	UTILTIES WASTE DISPOSAL	7,077		132	1,500	2,000	500	33 %
524790	UTILITIES OTHER	119						0 %
524810	REPAIR EQUIPMENT	112,221	133,700	65,080	86,280	110,016	23,736	27 %

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Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: PUBLIC WORKS
Dept: 11

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524811	MAINTENANCE ANNUAL EQUIP	36,775	23,931	17,052	16,000	42,030	26,030	162 %
524820	REPAIR/MAINT FACILTIES	1,318	9,851	4,902	1,300	32,800	31,500	2,423 %
524890	REPAIR/MAINT OTHER	782			13,600	3,600	(10,000)	(73) %
524910	DUES & MEMBERSHIPS	9,764	10,048	9,987	7,833	11,433	3,600	45 %
524920	SUBSCRIPTIONS	2,367	2,477	1,184	2,000	2,650	650	32 %
524930	FILING FEES AND PERMITS	26,612	30,741	18,698	8,900	22,450	13,550	152 %
524940	PRINTING	1,365	894	1,589				0 %
524950	COURT COSTS							0 %
524960	TRAINING REGISTRATIONS	15,658	21,243	9,913	22,633	26,383	3,750	16 %
524990	OTHER	46,209	49,129	18,785	44,600	27,650	(16,950)	(38) %
524999	CONTINGENCY					18,410	18,410	0 %
525200	INTERGOVT INTERLOCAL CONTRIB	24	38	9	5,050	50	(5,000)	(99) %
525300	INTERGOVT PYMT TAXES & ASMT	96,803	112,381	61,577	101,739	106,439	4,700	4 %
527010	DEPRECIATION AND AMORTIZATION	364,160	359,797					0 %
527100	BAD DEBT EXPENSE	3,648						0 %
529100	INTERFUND PROFESSIONAL	230,077	187,155	113,033	170,500	251,400	80,900	47 %
529200	INTERFUND COMMUNICATIONS		25					0 %
529300	INTERFUND SUPPLIES	228	468		51,500		(51,500)	(100) %
529400	INTERFUND CAP	22,246						0 %
529500	INTERRFUND RENTS	1,655,644	1,675,250	1,243,354	2,077,260	2,563,907	486,647	23 %
529600	INTERFUND INSURANCE	249,164	267,943	207,152	280,735	278,153	(2,582)	(0) %
529900	INTERFUND REPAIR AND MAINTENA							0 %
537110	DEBT SERVICE PRINCIPAL GO BOND	110,100	20,100		20,100	20,100		0 %
538300	DEBT SERVICE INTEREST LONG TEF	10,357	5,059	2,127	4,255	3,455	(800)	(18) %
538900	DEBT SERVICE OTHER COST	313	9	9				0 %
546110	CAPITAL LAND	1,087			165,400	291,600	126,200	76 %
546120	CAPITAL LAND SITE IMPROVEMENTS	18,052	975	1,159	200,000	145,000	(55,000)	(27) %
546130	CAPITAL LAND EASEMENTS/RIGHT (	196,208	49,128	41,655	450,000	200,000	(250,000)	(55) %
546210	CAPITAL BUILDINGS	672,916	5,234	231,625	40,000	330,000	290,000	725 %
546211	CAPITAL FACILITIES	3,140						0 %
546310	INFRASTRUCTURE	1,222			20,000	20,000		0 %
546410	CAPITAL MACHINERY AND EQUIPME	15,244	19,914	345,119	807,500	840,300	32,800	4 %
546420	CAPITAL OFFICE EQUIPMENT	10,072			50,000	28,850	(21,150)	(42) %
546430	CAPITAL VEHICLES				35,000	165,800	130,800	373 %
546521	CIP CAPITAL ASSETS							0 %
546522	CIP INFRASTRUCTURE					1,040,000	1,040,000	0 %
579701	TRANSFERS OUT BUDGET ALLOCAT	998,700	1,034,400	1,141,600	1,141,600	1,389,500	247,900	21 %
579702	TRANSFERS OUT OPERATING	999,567	1,115,750	1,071,750	1,071,750	1,057,960	(13,790)	(1) %
579703	TRANSFERS OUT REIMB CAP/INFRA	385,000	1,196		809,700	629,740	(179,960)	(22) %
591000	DEBT SERVICE PRINCIPAL							0 %
	Total Expenditures	27,595,438	23,702,489	13,278,326	28,060,658	30,411,248	2,350,590	8 %

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
PROPERTY, SALES & OTHER TAXES							0 %
CHARGES FOR SERVICES	31,813	27,830	19,216	28,726	20,826	(7,900)	(27) %
MISCELLANEOUS & INTEREST	5,189	6,727	52,226	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	244,842	222,126	204,526	(17,600)	(7) %
SALARIES	85,517	98,258	55,563	97,509	97,688	179	0 %
BENEFITS	38,019	44,598	26,449	46,764	49,765	3,001	6 %
MAINTENANCE & OPERATIONS	74,995	48,567	28,452	56,336	56,336		0 %
INTERGOVERNMENT	816	1,481	740	749	749		0 %
CAPITAL	15,109		8,833				0 %
INTERDEPT & TRANSFERS	3,785	7,203					0 %
Total Expenditures	218,241	200,107	120,037	201,358	204,538	3,180	1 %
Fund: County Road (101)							
FUND BALANCE & RESERVES					587,613	587,613	0 %
PROPERTY, SALES & OTHER TAXES	7,955,004	8,029,724	4,542,976	8,057,500	8,245,200	187,700	2 %
LICENSES & PERMITS	82,750	76,723	49,525	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,509,560	8,077,783	4,192,034	8,603,517	8,255,750	(347,767)	(4) %
CHARGES FOR SERVICES	57,251	65,709	9,321	68,000	166,500	98,500	144 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	7,049	3,399	2,667	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	8,811,612	16,861,817	17,387,863	526,046	3 %
SALARIES	3,299,419	3,309,186	1,866,737	3,460,860	3,552,390	91,530	2 %
BENEFITS	1,214,803	1,311,884	737,105	1,433,940	1,585,004	151,064	10 %
MAINTENANCE & OPERATIONS	8,915,241	5,803,438	1,764,303	6,519,680	6,620,550	100,870	1 %
INTERGOVERNMENT	224	146	104	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	2,957,602	4,781,787	5,094,319	312,532	6 %
DEBT SERVICE	94,849						0 %
OTHER							0 %
Total Expenditures	17,301,594	13,887,310	7,368,574	16,861,817	17,387,863	526,046	3 %
Fund: Cornet Bay Dock (119)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	22,680	15,060	16,244	21,000	17,760	(3,240)	(15) %
Total Revenues	22,680	15,060	16,244	21,000	17,760	(3,240)	(15) %
SALARIES	5,252	5,295	3,938	5,472	8,208	2,736	50 %
BENEFITS	629	1,045	787	1,448	1,726	278	19 %
MAINTENANCE & OPERATIONS	1,530	1,221	484	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	6,109	21,000	17,760	(3,240)	(15) %
Fund: Reet 1 Capital Improvements (134)							
INTERGOVERNMENT REVENUES			90,000				0 %
Total Revenues			90,000				0 %
MAINTENANCE & OPERATIONS		92	176	78,000	68,000	(10,000)	(12) %
CAPITAL	676,056	5,234	234,300	40,000	310,000	270,000	675 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERDEPT & TRANSFERS							0 %
Total Expenditures	676,056	5,326	234,476	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 %
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	21,893	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	25,024	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	190,676	328,211	330,849	2,638	0 %
BENEFITS	78,774	90,195	53,956	96,729	106,651	9,922	10 %
MAINTENANCE & OPERATIONS	20,116	15,451	3,189	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	254,491	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) %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	141	153	70	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	2,206	26,355	25,055	(1,300)	(4) %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
CAPITAL					1,040,000	1,040,000	0 %
INTERDEPT & TRANSFERS		9,677	5,973		77,000	77,000	0 %
Total Expenditures		9,677	5,973		1,117,000	1,117,000	0 %
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	13,473	12,700	102,200	89,500	704 %
BENEFITS	19,475	33,272	5,295	5,300	26,874	21,574	407 %
MAINTENANCE & OPERATIONS	229,387	286,710	44,295	667,000	533,829	(133,171)	(19) %
CAPITAL	815	10,848	1,902				0 %
INTERDEPT & TRANSFERS	24,495	53,582	34,832	30,800	53,137	22,337	72 %
Total Expenditures	332,172	467,915	99,797	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	3,504,345	5,393,083	5,526,083	133,000	2 %
MISCELLANEOUS & INTEREST	(4,575)	306	(117)	(2,100)	(600)	1,500	(71) %
TRANSFERS & OTHER SOURCES		535					0 %
Total Revenues	6,013,360	5,866,973	3,558,584	5,532,483	5,677,483	145,000	2 %
SALARIES	992,612	985,787	574,283	915,898	1,011,651	95,753	10 %
BENEFITS	424,380	454,356	274,796	569,073	519,215	(49,858)	(8) %
MAINTENANCE & OPERATIONS	3,605,814	3,695,025	1,803,862	3,246,429	3,216,734	(29,695)	(0) %
INTERGOVERNMENT	95,482	110,485	60,603	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	3,362,695	5,532,483	5,677,483	145,000	2 %
Fund: Four Springs Lake Preserve (410)							
FUND BALANCE & RESERVES							0 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MISCELLANEOUS & INTEREST	20,538	18,253	15,868	26,796	27,450	654	2 %
TRANSFERS & OTHER SOURCES		1,196					0 %
Total Revenues	20,538	19,449	15,868	26,796	27,450	654	2 %
SALARIES	10,232	14,633	11,260	9,300	9,420	120	1 %
BENEFITS	926	1,461	1,120	1,590	1,824	234	14 %
MAINTENANCE & OPERATIONS	25,478	28,413	4,641	12,616	12,616		0 %
INTERGOVERNMENT	305	307	139	390	390		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	2,630	2,744	2,815	2,900	3,200	300	10 %
Total Expenditures	39,571	47,558	19,975	26,796	27,450	654	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	487,311	1,078,854	1,063,744	(15,110)	(1) %
MISCELLANEOUS & INTEREST	1,658,762	1,675,275	1,243,354	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	1,730,665	3,307,474	3,537,201	229,727	6 %
SALARIES	371,356	340,261	218,079	349,649	364,050	14,401	4 %
BENEFITS	142,120	142,166	92,611	144,871	162,523	17,652	12 %
MAINTENANCE & OPERATIONS	1,801,912	1,970,770	1,009,200	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	296,640	220,800	345,221	124,421	56 %
Total Expenditures	2,623,555	2,712,239	1,769,918	3,307,474	3,537,201	229,727	6 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Road Construction Row (4920)							
SALARIES				2,200	3,000	800	36 %
BENEFITS				1,800	900	(900)	(50) %
MAINTENANCE & OPERATIONS					15,300	15,300	0 %
Total Expenditures				4,000	19,200	15,200	380 %
Activity: General Fiscal (1992)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Activity: Contracted Programs (3761)							
INTERGOVERNMENT REVENUES	15,451						0 %
Total Revenues	15,451						0 %
MAINTENANCE & OPERATIONS	12,028						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	12,028						0 %
Activity: Contracted Programs (3761)							
MISCELLANEOUS & INTEREST	1,320						0 %
Total Revenues	1,320						0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Cornet Bay Dock Operations (7571)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	21,390	15,060	16,244	21,000	17,760	(3,240)	(15) %
Total Revenues	21,390	15,060	16,244	21,000	17,760	(3,240)	(15) %
SALARIES	5,252	5,295	3,938	5,472	8,208	2,736	50 %
BENEFITS	629	1,045	787	1,448	1,726	278	19 %
MAINTENANCE & OPERATIONS	1,470	1,221	484	3,460	3,460		0 %
INTERGOVERNMENT				200	200		0 %
INTERDEPT & TRANSFERS							0 %
OTHER				9,520	3,266	(6,254)	(65) %
Total Expenditures	7,351	7,561	5,209	20,100	16,860	(3,240)	(16) %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES					587,613	587,613	0 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
PROPERTY, SALES & OTHER TAXES	7,955,004	8,029,724	4,542,976	8,057,500	8,245,200	187,700	2 %
LICENSES & PERMITS	82,750	76,723	49,525	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	9,509,560	8,077,783	4,192,034	8,603,517	8,255,750	(347,767)	(4) %
CHARGES FOR SERVICES	57,251	65,709	9,321	68,000	166,500	98,500	144 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	7,035	3,244	2,667	10,000	10,000		0 %
TRANSFERS & OTHER SOURCES	21,948	210,454	15,089	5,000	5,000		0 %
Total Revenues	17,633,548	16,463,637	8,811,612	16,861,817	17,387,863	526,046	3 %
SALARIES					80,000	80,000	0 %
BENEFITS	198						0 %
MAINTENANCE & OPERATIONS	38						0 %
INTERDEPT & TRANSFERS	1,899,967	1,618,567	1,693,967	2,503,667	2,466,517	(37,150)	(1) %
DEBT SERVICE	94,849						0 %
OTHER							0 %
Total Expenditures	1,995,052	1,618,567	1,693,967	2,503,667	2,546,517	42,850	1 %

Activity: Drainage Capital (4750)

TRANSFERS & OTHER SOURCES	300,000	295,588		715,800		(715,800)	(100) %
Total Revenues	300,000	295,588		715,800		(715,800)	(100) %
SALARIES	58,000	83,503	13,473	10,500	99,200	88,700	844 %
BENEFITS	19,475	33,272	5,295	3,500	25,974	22,474	642 %
MAINTENANCE & OPERATIONS	207,035	286,072	44,295	667,000	518,529	(148,471)	(22) %
CAPITAL	815	10,848	1,902				0 %
INTERDEPT & TRANSFERS	7,695	22,082	4,032		16,737	16,737	0 %
Total Expenditures	293,020	435,777	68,997	681,000	660,440	(20,560)	(3) %

Activity: Drainage Capital (4750)

MAINTENANCE & OPERATIONS	7,240						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	7,240						0 %

Activity: Drainage Capital (4750)

SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	15,112	638					0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	15,112	638					0 %

Activity: Er&r Equipment Maintenance (4865)

MISCELLANEOUS & INTEREST	1,654,108	1,675,275	1,243,354	2,068,620	2,467,457	398,837	19 %
TRANSFERS & OTHER SOURCES		2,775			6,000	6,000	0 %
Total Revenues	1,654,108	1,678,050	1,243,354	2,068,620	2,473,457	404,837	19 %
SALARIES	137,448	138,346	76,479	130,804	127,020	(3,784)	(2) %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
BENEFITS	51,071	59,241	32,401	54,196	57,980	3,784	6 %
MAINTENANCE & OPERATIONS	238,547	315,843	146,021	232,195	253,650	21,455	9 %
CAPITAL			153,388	782,500	791,100	8,600	1 %
INTERDEPT & TRANSFERS	1,575		1,385		1,500	1,500	0 %
Total Expenditures	428,641	513,430	409,674	1,199,695	1,231,250	31,555	2 %
Activity: Er&r Facilities (4350)							
CAPITAL							0 %
Total Expenditures							0 %
Activity: Er&r General Admin (4810)							
CHARGES FOR SERVICES	12,942	4,926	8				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	12,942	4,926	8				0 %
SALARIES	48,302	47,709	28,550	45,958	48,062	2,104	4 %
BENEFITS	20,531	22,289	13,371	19,042	21,938	2,896	15 %
MAINTENANCE & OPERATIONS	4,528	4,799	217		5,000	5,000	0 %
INTERDEPT & TRANSFERS	58,296	63,342	49,860	49,500	52,353	2,853	5 %
Total Expenditures	131,657	138,139	91,998	114,500	127,353	12,853	11 %
Activity: General Operations (4868)							
MISCELLANEOUS & INTEREST	4,654						0 %
Total Revenues	4,654						0 %
SALARIES	124,411	107,951	81,192	122,864	126,384	3,520	2 %
BENEFITS	46,427	42,719	32,750	50,906	57,689	6,783	13 %
MAINTENANCE & OPERATIONS	174,795	190,521	107,663	170,798	204,344	33,546	19 %
CAPITAL					20,000	20,000	0 %
INTERDEPT & TRANSFERS	19,892		13,555		10,000	10,000	0 %
Total Expenditures	365,525	341,191	235,160	344,568	418,417	73,849	21 %
Activity: Er&r Other Inventory (4849)							
CHARGES FOR SERVICES	11,474	23,672	9,562	19,400	16,859	(2,541)	(13) %
Total Revenues	11,474	23,672	9,562	19,400	16,859	(2,541)	(13) %
MAINTENANCE & OPERATIONS	13,635	25,641	7,771	12,400	12,743	343	2 %
Total Expenditures	13,635	25,641	7,771	12,400	12,743	343	2 %
Activity: Er&r Other Operating (4869)							
SALARIES	27,624	23,992	17,116	28,282	27,464	(818)	(2) %
BENEFITS	10,290	9,041	7,616	11,718	12,536	818	6 %
MAINTENANCE & OPERATIONS							0 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERDEPT & TRANSFERS	38,612		29,260		35,000	35,000	0 %
Total Expenditures	76,526	33,033	53,992	40,000	75,000	35,000	87 %
Activity: Facilities Capital (1833)							
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Activity: Facilities Capital (1833)							
MAINTENANCE & OPERATIONS		92		78,000	68,000	(10,000)	(12) %
CAPITAL	676,056		2,675		247,000	247,000	0 %
Total Expenditures	676,056	92	2,675	78,000	315,000	237,000	303 %
Activity: Fairgrounds Operations (7373)							
INTERGOVERNMENT REVENUES			90,000				0 %
Total Revenues			90,000				0 %
MAINTENANCE & OPERATIONS			176				0 %
CAPITAL		5,234	231,625	40,000	63,000	23,000	57 %
Total Expenditures		5,234	231,801	40,000	63,000	23,000	57 %
Activity: Flood Control Capital (4751)							
CAPITAL				20,000	20,000		0 %
Total Expenditures				20,000	20,000		0 %
Activity: Parks Capital (7682)							
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
Total Expenditures							0 %
Activity: Parks Operations (7681)							
MISCELLANEOUS & INTEREST	20,538	18,253	15,868	26,796	27,450	654	2 %
TRANSFERS & OTHER SOURCES		1,196					0 %
Total Revenues	20,538	19,449	15,868	26,796	27,450	654	2 %
SALARIES	10,232	14,633	11,260	9,300	9,420	120	1 %
BENEFITS	926	1,461	1,120	1,590	1,824	234	14 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	25,478	28,413	4,641	12,616	12,616		0 %
INTERGOVERNMENT	305	307	139	390	390		0 %
INTERDEPT & TRANSFERS	1,530	1,744	1,715	2,900	1,800	(1,100)	(37) %
Total Expenditures	38,471	46,558	18,875	26,796	26,050	(746)	(2) %
Activity: Fuel Systems (4858)							
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES	783,029	833,893	428,090	879,033	818,885	(60,148)	(6) %
Total Revenues	783,029	833,893	428,090	879,033	818,885	(60,148)	(6) %
SALARIES	572	675	549	530	1,030	500	94 %
BENEFITS	215	278	234	220	470	250	113 %
MAINTENANCE & OPERATIONS	1,128,289	1,150,950	553,280	1,189,790	1,162,146	(27,644)	(2) %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,129,076	1,151,903	554,063	1,190,540	1,163,646	(26,894)	(2) %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES				171,275		(171,275)	(100) %
INTERGOVERNMENT REVENUES	10,799	10,612					0 %
CHARGES FOR SERVICES			1,001	50,000	50,000		0 %
MISCELLANEOUS & INTEREST	1,290			5,000		(5,000)	(100) %
TRANSFERS & OTHER SOURCES	542,600	405,000	624,400	404,000	1,151,250	747,250	184 %
Total Revenues	554,689	415,612	625,401	630,275	1,201,250	570,975	90 %
SALARIES					31,000	31,000	0 %
BENEFITS	4,999						0 %
MAINTENANCE & OPERATIONS	60						0 %
INTERDEPT & TRANSFERS	483,300	531,583	519,383	518,283	610,683	92,400	17 %
DEBT SERVICE	25,921	25,168	2,136	24,355	23,555	(800)	(3) %
OTHER							0 %
Total Expenditures	514,280	556,751	521,519	542,638	665,238	122,600	22 %
Activity: Gma Infrastructure (5820)							
CAPITAL				10,000	10,000		0 %
Total Expenditures				10,000	10,000		0 %
Activity: Gma Infrastructure (5820)							
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
Total Expenditures							0 %
Activity: Hazardous Waste (3792)							
INTERGOVERNMENT REVENUES	123,837	77,791	54,356	126,500	140,000	13,500	10 %
CHARGES FOR SERVICES	39,798	6,141	1,521	12,000	2,000	(10,000)	(83) %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues	163,635	83,932	55,877	138,500	142,000	3,500	2 %
SALARIES	82,615	80,654	45,547	84,353	85,515	1,162	1 %
BENEFITS	30,534	34,509	20,566	52,044	41,227	(10,817)	(20) %
MAINTENANCE & OPERATIONS	99,840	76,664	23,588	93,379	70,750	(22,629)	(24) %
INTERDEPT & TRANSFERS	734	379		1,200		(1,200)	(100) %
Total Expenditures	213,723	192,206	89,701	230,976	197,492	(33,484)	(14) %
Activity: Hazardous Waste (3792)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Hazardous Waste (3792)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Landfill Closure & Postclosure (3734)							
SALARIES	3,764	2,488	1,240	2,679	3,367	688	25 %
BENEFITS	1,541	797	348	1,651	1,053	(598)	(36) %
MAINTENANCE & OPERATIONS	119,400	135,942	119,766	162,900	146,500	(16,400)	(10) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	8,254	6,581	6,191	6,100	6,200	100	1 %
Total Expenditures	132,959	145,808	127,545	173,330	157,120	(16,210)	(9) %
Activity: Marshall Swu Maint (4718)							
CHARGES FOR SERVICES	4,548	30	184				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	70	150	150		0 %
INTERDEPT & TRANSFERS	46						0 %
Total Expenditures	256	217	70	2,000	1,500	(500)	(25) %
Activity: Mosquito Control (4020)							
SALARIES	1,203	115	704	283	961	678	239 %
BENEFITS	389	52	317	117	439	322	275 %
MAINTENANCE & OPERATIONS	433	453		500	500		0 %
INTERDEPT & TRANSFERS		25	1,005	100	1,500	1,400	1,400 %
Total Expenditures	2,025	645	2,026	1,000	3,400	2,400	240 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Parking Facilities (4265)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES	2,082	2,179		1,414	1,373	(41)	(2) %
BENEFITS	764	1,526		586	627	41	6 %
MAINTENANCE & OPERATIONS	607	784		500	500		0 %
INTERDEPT & TRANSFERS	1,350	1,080		2,000	2,000		0 %
Total Expenditures	4,803	5,569		4,500	4,500		0 %
Activity: Parks Operations (7681)							
PROPERTY, SALES & OTHER TAXES							0 %
CHARGES FOR SERVICES	8,973	9,222	4,198	8,826	8,826		0 %
MISCELLANEOUS & INTEREST	40	9	50,000				0 %
TRANSFERS & OTHER SOURCES		167,060	173,400	187,400	178,100	(9,300)	(4) %
Total Revenues	9,013	176,291	227,598	196,226	186,926	(9,300)	(4) %
SALARIES	60,968						0 %
BENEFITS	28,586						0 %
MAINTENANCE & OPERATIONS	2,184	19	(66)				0 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,990						0 %
Total Expenditures	93,728	19	(66)				0 %
Activity: Parks Operations (7681)							
CHARGES FOR SERVICES	20,616	17,583	14,018	19,900	12,000	(7,900)	(39) %
TRANSFERS & OTHER SOURCES	3,478						0 %
Total Revenues	24,094	17,583	14,018	19,900	12,000	(7,900)	(39) %
SALARIES	10,486	37,159	20,946	36,744	36,744		0 %
BENEFITS	4,938	22,741	13,589	23,905	26,398	2,493	10 %
MAINTENANCE & OPERATIONS	31,954	18,240	11,848	18,493	18,493		0 %
INTERGOVERNMENT			18				0 %
CAPITAL	15,109		2,929				0 %
INTERDEPT & TRANSFERS	468	6,130					0 %
Total Expenditures	62,955	84,270	49,330	79,142	81,635	2,493	3 %
Activity: Parks Operations (7681)							
CHARGES FOR SERVICES	2,224	1,025	1,000				0 %
MISCELLANEOUS & INTEREST	5,149	6,718	2,226	6,000	5,600	(400)	(6) %
TRANSFERS & OTHER SOURCES	5,586						0 %
Total Revenues	12,959	7,743	3,226	6,000	5,600	(400)	(6) %
SALARIES	14,063	61,099	34,617	60,765	60,944	179	0 %
BENEFITS	4,495	21,857	12,860	22,859	23,367	508	2 %
MAINTENANCE & OPERATIONS	40,857	30,308	16,670	37,843	37,843		0 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERGOVERNMENT	816	1,481	722	749	749		0 %
CAPITAL			5,904				0 %
INTERDEPT & TRANSFERS	1,327	1,073					0 %
Total Expenditures	61,558	115,818	70,773	122,216	122,903	687	0 %
Activity: Parks Capital (7682)							
MAINTENANCE & OPERATIONS		40					0 %
CAPITAL				100,000	100,000		0 %
Total Expenditures		40		100,000	100,000		0 %
Activity: Parks Capital (7682)							
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS	48,201	24,292	3,613				0 %
INTERGOVERNMENT							0 %
CAPITAL	2,285						0 %
INTERDEPT & TRANSFERS	22,246	1,196					0 %
Total Expenditures	72,732	25,488	3,613				0 %
Activity: Parks Capital (7682)							
MISCELLANEOUS & INTEREST	30,000						0 %
Total Revenues	30,000						0 %
SALARIES		725					0 %
MAINTENANCE & OPERATIONS	19,684	33,753	5,438				0 %
INTERGOVERNMENT							0 %
CAPITAL		975					0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	19,684	35,453	5,438				0 %
Activity: Parks Operations (7681)							
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
Total Expenditures							0 %
Activity: Parks Operations (7681)							
MAINTENANCE & OPERATIONS	9,947						0 %
CAPITAL	1,202						0 %
Total Expenditures	11,149						0 %

Activity: Paths & Trails (4262)

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	1,406	503	1,384	3,535	2,060	(1,475)	(41) %
BENEFITS	543	282	647	1,465	940	(525)	(35) %
MAINTENANCE & OPERATIONS	757	4,522	73	1,000	1,000		0 %
INTERDEPT & TRANSFERS	572	480	458	6,500	1,000	(5,500)	(84) %
Total Expenditures	3,278	5,787	2,562	12,500	5,000	(7,500)	(60) %
Activity: Road Construction Pths/trls (4962)							
INTERGOVERNMENT REVENUES	143,668	983	51,602	340,000	633,948	293,948	86 %
TRANSFERS & OTHER SOURCES	85,000			314,300	73,700	(240,600)	(76) %
Total Revenues	228,668	983	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	21,893	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	25,024	654,300	707,648	53,348	8 %
Activity: Paths & Trails (4262)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Pit Maintenance (4825)							
SALARIES	9,678	5,057	3,594	3,535	6,866	3,331	94 %
BENEFITS	3,309	2,108	1,605	1,465	3,134	1,669	113 %
MAINTENANCE & OPERATIONS	12	22,616	1,250	1,500	11,500	10,000	666 %
INTERDEPT & TRANSFERS	21,462		8,410		17,268	17,268	0 %
Total Expenditures	34,461	29,781	14,859	6,500	38,768	32,268	496 %
Activity: Pit Operations (4828)							
CHARGES FOR SERVICES	96,176	262,631	45,607	162,700	210,475	47,775	29 %
Total Revenues	96,176	262,631	45,607	162,700	210,475	47,775	29 %
SALARIES	14,498	9,182	8,144	5,656	8,582	2,926	51 %
BENEFITS	5,647	2,894	3,553	2,344	3,918	1,574	67 %
MAINTENANCE & OPERATIONS	219,366	232,475	183,049	181,741	188,204	6,463	3 %
INTERDEPT & TRANSFERS	20,500		20,550		20,000	20,000	0 %
Total Expenditures	260,011	244,551	215,296	189,741	220,704	30,963	16 %

Activity: Pit Other Operating (4829)

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	3,627	3,816	1,460	4,949	4,463	(486)	(9) %
BENEFITS	1,397	1,655	628	2,051	2,037	(14)	(0) %
MAINTENANCE & OPERATIONS	1,110	686		250		(250)	(100) %
INTERDEPT & TRANSFERS	8,030		2,020		1,500	1,500	0 %
Total Expenditures	14,164	6,157	4,108	7,250	8,000	750	10 %
Activity: Public Works Admin (3210)							
INTERGOVERNMENT REVENUES		7,240					0 %
Total Revenues		7,240					0 %
SALARIES	302,417	316,303	190,676	328,211	330,849	2,638	0 %
BENEFITS	74,342	86,346	53,956	96,729	106,651	9,922	10 %
MAINTENANCE & OPERATIONS	20,116	15,451	3,189	33,900	40,710	6,810	20 %
CAPITAL	272						0 %
INTERDEPT & TRANSFERS	7,112	7,483	6,670	6,435	7,000	565	8 %
Total Expenditures	404,259	425,583	254,491	465,275	485,210	19,935	4 %
Activity: Road Construction Admin (4990)							
SALARIES	11,198	10,735					0 %
BENEFITS	3,790	3,849					0 %
Total Expenditures	14,988	14,584					0 %
Activity: Public Works Admin (3210)							
CAPITAL					1,040,000	1,040,000	0 %
INTERDEPT & TRANSFERS		9,677	5,973		77,000	77,000	0 %
Total Expenditures		9,677	5,973		1,117,000	1,117,000	0 %
Activity: Recycling (3771)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	45,632	43,891	23,655	20,000	35,000	15,000	75 %
MISCELLANEOUS & INTEREST	68						0 %
Total Revenues	45,700	43,891	23,655	20,000	35,000	15,000	75 %
SALARIES	194,833	188,645	112,816	150,550	174,360	23,810	15 %
BENEFITS	82,607	92,481	60,828	96,886	108,865	11,979	12 %
MAINTENANCE & OPERATIONS	336,708	339,926	149,072	338,700	244,000	(94,700)	(27) %
INTERDEPT & TRANSFERS	111,669	51,379	18,621	75,200	75,200		0 %
Total Expenditures	725,817	672,431	341,337	661,336	602,425	(58,911)	(8) %
Activity: Recycling (3771)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Recycling (3771)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS	222						0 %
Total Expenditures	222						0 %
Activity: Er&r Facilities (4350)							
SALARIES							0 %
BENEFITS							0 %
INTERGOVERNMENT	200	107	95	100	100		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	200	107	95	100	100		0 %
Activity: Road Admin General (4330)							
MISCELLANEOUS & INTEREST	14	26					0 %
Total Revenues	14	26					0 %
SALARIES	585,220	656,321	367,468	379,706	591,867	212,161	55 %
BENEFITS	228,569	243,016	135,055	157,324	270,163	112,839	71 %
MAINTENANCE & OPERATIONS	116,419	100,838	51,051	102,920	205,920	103,000	100 %
INTERGOVERNMENT	24	39	9	50	50		0 %
CAPITAL	4,014	1,371			28,850	28,850	0 %
INTERDEPT & TRANSFERS	5,552	6,690	4,578	10,000	10,000		0 %
Total Expenditures	939,798	1,008,275	558,161	650,000	1,106,850	456,850	70 %
Activity: Road Admin Miscellaneous (4370)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		129					0 %
Total Revenues		129					0 %
SALARIES	659	103	25				0 %
BENEFITS	(706)	52	10				0 %
MAINTENANCE & OPERATIONS		408					0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	(47)	563	35				0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Road Ancillary Operations (4280)							
SALARIES	126	341		141	137	(4)	(2) %
BENEFITS	40	130		59	63	4	6 %
MAINTENANCE & OPERATIONS	650			700	700		0 %
INTERDEPT & TRANSFERS	45	102		100	100		0 %
Total Expenditures	861	573		1,000	1,000		0 %
Activity: Claims Processing (4010)							
SALARIES	254	264	30	495	481	(14)	(2) %
BENEFITS	85	120	11	205	219	14	6 %
MAINTENANCE & OPERATIONS	3,951	7,859	854	4,000	5,000	1,000	25 %
INTERDEPT & TRANSFERS	85	70	15	100	100		0 %
Total Expenditures	4,375	8,313	910	4,800	5,800	1,000	20 %
Activity: Road Construction Admin (4990)							
SALARIES	1,709						0 %
BENEFITS	574						0 %
INTERDEPT & TRANSFERS	185						0 %
Total Expenditures	2,468						0 %
Activity: Road Construction Drainage (4940)							
SALARIES	29,573	1,191	178				0 %
BENEFITS	11,345	545	83				0 %
MAINTENANCE & OPERATIONS	17,025		3,199				0 %
INTERDEPT & TRANSFERS	23,805		3,385				0 %
Total Expenditures	81,748	1,736	6,845				0 %
Activity: Road Construction Engineering (4910)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES	291,269	67,799	44,818	160,090	77,708	(82,382)	(51) %
BENEFITS	96,094	23,044	18,673	66,330	35,471	(30,859)	(46) %
MAINTENANCE & OPERATIONS	703,595	257,472	324,320	78,180	280,411	202,231	258 %
INTERGOVERNMENT							0 %
CAPITAL	272						0 %
INTERDEPT & TRANSFERS	17,932	2,170	15,870	5,000	20,000	15,000	300 %
Total Expenditures	1,109,162	350,485	403,681	309,600	413,590	103,990	33 %
Activity: Road Construction Parking (4965)							
TRANSFERS & OTHER SOURCES							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Activity: Road Construction Pths/trls (4962)							
SALARIES	559						0 %
BENEFITS	134						0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	693						0 %
Activity: Preliminary Engineering (4911)							
SALARIES	33,694	253,424	160,623	299,364	301,931	2,567	0 %
BENEFITS	10,345	95,514	60,412	124,036	137,819	13,783	11 %
MAINTENANCE & OPERATIONS	15,480	1,387,533	619,054	582,100	414,000	(168,100)	(28) %
CAPITAL		2,391	272				0 %
INTERDEPT & TRANSFERS	2,610	10,330	8,435	19,600	85,000	65,400	333 %
Total Expenditures	62,129	1,749,192	848,796	1,025,100	938,750	(86,350)	(8) %
Activity: Road Construction Roadway (4930)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES	20,535				85,825	85,825	0 %
BENEFITS	7,699				39,175	39,175	0 %
MAINTENANCE & OPERATIONS	5,096,038	1,981,072	68,999	2,741,400	2,524,810	(216,590)	(7) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	28,175				125,000	125,000	0 %
Total Expenditures	5,152,447	1,981,072	68,999	2,741,400	2,774,810	33,410	1 %
Activity: Road Construction Row (4920)							
SALARIES	43,997	38,121	33,287	93,295	72,299	(20,996)	(22) %
BENEFITS	14,754	14,187	12,513	38,655	33,001	(5,654)	(14) %
MAINTENANCE & OPERATIONS	5,006	41,359	26,052	267,650	213,100	(54,550)	(20) %
CAPITAL	192,328	30,686	30,979	615,400	491,600	(123,800)	(20) %
INTERDEPT & TRANSFERS		11					0 %
Total Expenditures	256,085	124,364	102,831	1,015,000	810,000	(205,000)	(20) %
Activity: Road Construction Structures (4950)							
SALARIES							0 %
BENEFITS							0 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Activity: Road Const Traffic Control (4964)							
SALARIES	1,803						0 %
BENEFITS	615						0 %
MAINTENANCE & OPERATIONS	532,538						0 %
INTERDEPT & TRANSFERS	570						0 %
Total Expenditures	535,526						0 %
Activity: Road Fund Other Items (4390)							
SALARIES			2,769				0 %
BENEFITS			888				0 %
MAINTENANCE & OPERATIONS			4,768				0 %
CAPITAL				50,000		(50,000)	(100) %
INTERDEPT & TRANSFERS			240				0 %
Total Expenditures			8,665	50,000		(50,000)	(100) %
Activity: Road General Engineering (4420)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES	176,568	166,846	117,526	123,733	171,649	47,916	38 %
BENEFITS	62,381	58,828	43,432	51,267	78,351	27,084	52 %
MAINTENANCE & OPERATIONS	74,275	63,921	18,916	50,000	89,000	39,000	78 %
CAPITAL	25,316	20,213	10,928		15,000	15,000	0 %
INTERDEPT & TRANSFERS	50,870	53,656	36,008	60,000	75,000	15,000	25 %
Total Expenditures	389,410	363,464	226,810	285,000	429,000	144,000	50 %
Activity: Road Maintenance Admin (4290)							
SALARIES	161,744	120,139	58,379	98,987	116,721	17,734	17 %
BENEFITS	49,409	63,369	22,361	41,013	53,279	12,266	29 %
INTERDEPT & TRANSFERS	38,692	35,325	23,372	60,000	80,000	20,000	33 %
Total Expenditures	249,845	218,833	104,112	200,000	250,000	50,000	25 %
Activity: Road Management (4310)							
SALARIES	441,198	507,621	298,032	274,948	394,793	119,845	43 %
BENEFITS	133,745	189,464	104,726	113,919	180,207	66,288	58 %
MAINTENANCE & OPERATIONS	37,447	48,510	5,762	33,133	50,000	16,867	50 %
INTERDEPT & TRANSFERS	183,921	196,070	159,336	218,000	235,900	17,900	8 %
Total Expenditures	796,311	941,665	567,856	640,000	860,900	220,900	34 %

Activity: Road Operations Misc (4470)

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	446			1,500	1,500		0 %
Total Expenditures	446			1,500	1,500		0 %
Activity: Road Plan/analysis (4440)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES	123,706	129,032	60,309	88,440	101,365	12,925	14 %
BENEFITS	47,595	55,253	26,793	36,643	46,270	9,627	26 %
MAINTENANCE & OPERATIONS	37,371	22,602	13,763	51,917	51,917		0 %
INTERDEPT & TRANSFERS	2,850	3,250	2,308	3,000	10,448	7,448	248 %
Total Expenditures	211,522	210,137	103,173	180,000	210,000	30,000	16 %
Activity: Reimbursables (4000)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES	17,587	25,393	7,153	10,606	44,285	33,679	317 %
BENEFITS	6,326	9,895	3,100	4,394	20,215	15,821	360 %
MAINTENANCE & OPERATIONS	16,061	6,507	11,046	10,000	16,500	6,500	65 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	15,430	15,148	3,915	20,000	170,954	150,954	754 %
Total Expenditures	55,404	56,943	25,214	45,000	251,954	206,954	459 %
Activity: Road Traffic Services (4260)							
SALARIES	6,992	5,843	2,654	3,535	6,866	3,331	94 %
BENEFITS	2,330	1,835	1,102	1,465	3,134	1,669	113 %
MAINTENANCE & OPERATIONS	11,943	35,985	2,406	500	500		0 %
INTERDEPT & TRANSFERS	7,388	1,267	1,525	5,000	9,500	4,500	90 %
Total Expenditures	28,653	44,930	7,687	10,500	20,000	9,500	90 %
Activity: Road Training (4360)							
SALARIES	70,038	61,843	30,505	42,423	65,227	22,804	53 %
BENEFITS	25,382	24,639	13,029	17,577	29,773	12,196	69 %
MAINTENANCE & OPERATIONS	24,592	25,949	12,117	28,000	28,000		0 %
INTERDEPT & TRANSFERS	8,982	4,465	5,315	12,000	12,000		0 %
Total Expenditures	128,994	116,896	60,966	100,000	135,000	35,000	35 %
Activity: Roadside (4270)							
SALARIES	208,327	181,587	108,576	106,057	104,328	(1,729)	(1) %
BENEFITS	83,087	80,087	46,891	43,943	47,622	3,679	8 %
MAINTENANCE & OPERATIONS	3,614	866	1,336	8,380	8,880	500	5 %
INTERDEPT & TRANSFERS	237,968	296,914	196,815	391,620	435,000	43,380	11 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	532,996	559,454	353,618	550,000	595,830	45,830	8 %
Activity: Roadside Development (4970)							
SALARIES	121		49				0 %
BENEFITS	51		20				0 %
INTERDEPT & TRANSFERS	70						0 %
Total Expenditures	242		69				0 %
Activity: Weed Control (4015)							
SALARIES	10,975	11,871	9,972	9,899	13,389	3,490	35 %
BENEFITS	4,126	2,458	4,356	4,101	6,111	2,010	49 %
MAINTENANCE & OPERATIONS	1,007	1,785	412	1,500	2,000	500	33 %
INTERDEPT & TRANSFERS	2,220	2,175	2,662	2,500	3,500	1,000	40 %
Total Expenditures	18,328	18,289	17,402	18,000	25,000	7,000	38 %
Activity: Roadway Drainage (4240)							
SALARIES	360,238	280,810	210,640	200,448	194,650	(5,798)	(2) %
BENEFITS	152,248	116,802	90,585	83,052	88,850	5,798	6 %
MAINTENANCE & OPERATIONS	119,438	105,846	103,130	195,000	195,000		0 %
INTERGOVERNMENT							0 %
CAPITAL	272	3,533	544				0 %
INTERDEPT & TRANSFERS	181,228	181,416	155,635	221,500	300,000	78,500	35 %
Total Expenditures	813,424	688,407	560,534	700,000	778,500	78,500	11 %
Activity: Roadway Maintenance (4230)							
SALARIES	112,288	172,254	77,387	106,057	41,794	(64,263)	(60) %
BENEFITS	44,378	73,860	34,695	43,943	19,077	(24,866)	(56) %
MAINTENANCE & OPERATIONS	141,004	191,608	76,818	1,536,250	1,000,000	(536,250)	(34) %
INTERDEPT & TRANSFERS	178,325	259,830	145,640	369,500	150,000	(219,500)	(59) %
Total Expenditures	475,995	697,552	334,540	2,055,750	1,210,871	(844,879)	(41) %
Activity: Roadway Preservation (4130)							
SALARIES	323,300	349,620	166,333	1,297,434	815,092	(482,342)	(37) %
BENEFITS	124,208	147,386	69,010	537,566	372,057	(165,509)	(30) %
MAINTENANCE & OPERATIONS	1,658,592	1,146,993	109,030	528,750	1,213,092	684,342	129 %
INTERDEPT & TRANSFERS	443,492	470,461	369,462	525,000	525,000		0 %
Total Expenditures	2,549,592	2,114,460	713,835	2,888,750	2,925,241	36,491	1 %
Activity: Roadway Structures (4250)							
SALARIES	459	295	176	601	584	(17)	(2) %
BENEFITS	166	127	78	249	266	17	6 %
MAINTENANCE & OPERATIONS	515		552	500	500		0 %
INTERDEPT & TRANSFERS	150	240	170	150	250	100	66 %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	1,290	662	976	1,500	1,600	100	6 %
Activity: Septage Wi (3581)							
CHARGES FOR SERVICES	270,768	284,984	261,397	260,000	400,000	140,000	53 %
Total Revenues	270,768	284,984	261,397	260,000	400,000	140,000	53 %
SALARIES	55,351	54,667	30,353	50,032	59,636	9,604	19 %
BENEFITS	25,037	22,311	12,994	30,867	26,112	(4,755)	(15) %
MAINTENANCE & OPERATIONS	68,721	82,590	34,413	83,250	84,300	1,050	1 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	25,471	25,250	22,528	33,000	23,100	(9,900)	(30) %
Total Expenditures	174,580	184,818	100,288	197,149	193,148	(4,001)	(2) %
Activity: Shop Maintenance (4835)							
CHARGES FOR SERVICES	166						0 %
Total Revenues	166						0 %
SALARIES	1,268	2,691	875	1,768	1,716	(52)	(2) %
BENEFITS	543	1,561	391	732	784	52	7 %
MAINTENANCE & OPERATIONS	9,203	4,458	2,716	6,615	6,145	(470)	(7) %
INTERDEPT & TRANSFERS			300				0 %
Total Expenditures	11,014	8,710	4,282	9,115	8,645	(470)	(5) %
Activity: Shop Other Operating (4838)							
CHARGES FOR SERVICES	12,471	24,725	3,043	17,721	17,525	(196)	(1) %
Total Revenues	12,471	24,725	3,043	17,721	17,525	(196)	(1) %
SALARIES	3,928	842	120	5,303	4,463	(840)	(15) %
BENEFITS	1,494	380	62	2,197	2,037	(160)	(7) %
MAINTENANCE & OPERATIONS	12,427	22,781	7,233	14,365	10,575	(3,790)	(26) %
Total Expenditures	17,849	24,003	7,415	21,865	17,075	(4,790)	(21) %
Activity: Sidewalks (4261)							
SALARIES				71	69	(2)	(2) %
BENEFITS				29	31	2	6 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS				50	50		0 %
Total Expenditures				150	150		0 %
Activity: Snow Ice Removal (4266)							
SALARIES	57,734	69,166	16,939	56,564	92,691	36,127	63 %
BENEFITS	22,080	22,860	7,352	23,436	42,309	18,873	80 %
MAINTENANCE & OPERATIONS	15,489	14,639		20,000	15,000	(5,000)	(25) %

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
INTERDEPT & TRANSFERS	64,632	85,475	38,812	125,000	150,000	25,000	20 %
Total Expenditures	159,935	192,140	63,103	225,000	300,000	75,000	33 %
Activity: Solid Waste Operations (3780)							
INTERGOVERNMENT REVENUES	15,421	39,045		15,000	12,000	(3,000)	(20) %
CHARGES FOR SERVICES	5,507,028	5,414,280	3,217,772	5,101,083	5,089,083	(12,000)	(0) %
MISCELLANEOUS & INTEREST	(4,943)	1,004	1,089	1,600	1,600		0 %
TRANSFERS & OTHER SOURCES		535					0 %
Total Revenues	5,517,506	5,454,864	3,218,861	5,117,683	5,102,683	(15,000)	(0) %
SALARIES	655,469	653,323	383,073	617,348	652,013	34,665	5 %
BENEFITS	281,347	301,513	179,675	380,878	337,667	(43,211)	(11) %
MAINTENANCE & OPERATIONS	2,965,455	3,055,030	1,476,227	2,559,800	2,665,784	105,984	4 %
INTERGOVERNMENT	95,482	110,485	60,603	100,300	105,000	4,700	4 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	140,466	149,232	108,116	120,000	121,000	1,000	0 %
DEBT SERVICE							0 %
Total Expenditures	4,138,219	4,269,583	2,207,694	3,778,326	3,881,464	103,138	2 %
Activity: Solid Waste Operations (3780)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Solid Waste Operations (3780)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	(1,020)	(698)	(1,206)	(8,700)	(2,200)	6,500	(74) %
Total Revenues	(1,020)	(698)	(1,206)	(8,700)	(2,200)	6,500	(74) %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	553						0 %
Total Expenditures	553						0 %
Activity: Street Cleaning (4267)							
SALARIES	80,487	83,658	41,930	60,099	58,361	(1,738)	(2) %
BENEFITS	31,919	36,922	18,211	24,901	26,639	1,738	6 %
MAINTENANCE & OPERATIONS	3,077	43	1,259	3,000	3,000		0 %
INTERDEPT & TRANSFERS	61,402	60,560	29,495	125,000	125,000		0 %
Total Expenditures	176,885	181,183	90,895	213,000	213,000		0 %

Activity: Street Lighting (4263)

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	195			212	206	(6)	(2) %
BENEFITS	51			88	94	6	6 %
MAINTENANCE & OPERATIONS	17,731	17,049	9,062	18,300	18,200	(100)	(0) %
INTERDEPT & TRANSFERS	150			400	500	100	25 %
Total Expenditures	18,127	17,049	9,062	19,000	19,000		0 %

Activity: Construction (8400)

INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES			793	8,036	10,102	2,066	25 %
BENEFITS			221	4,958	3,159	(1,799)	(36) %
MAINTENANCE & OPERATIONS							0 %
CAPITAL			178,412	150,000	235,000	85,000	56 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures			179,426	162,994	248,261	85,267	52 %

Activity: Traffic Control (4264)

SALARIES	133,373	122,847	48,891	42,423	115,678	73,255	172 %
BENEFITS	53,879	49,631	22,755	17,577	52,802	35,225	200 %
MAINTENANCE & OPERATIONS	260,102	338,835	300,324	254,000	281,520	27,520	10 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	96,238	98,685	59,179	96,000	100,000	4,000	4 %
Total Expenditures	543,592	609,998	431,149	410,000	550,000	140,000	34 %

Activity: Training (3740)

SALARIES	580	6,010	461	2,900	3,658	758	26 %
BENEFITS	153	2,745	164	1,789	1,132	(657)	(36) %
MAINTENANCE & OPERATIONS	3,662	4,873	796	8,400	5,400	(3,000)	(35) %
INTERDEPT & TRANSFERS		24					0 %
Total Expenditures	4,395	13,652	1,421	13,089	10,190	(2,899)	(22) %

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**PUBLIC WORKS FUND**						
3	Public Works Director	1.00	APPOIN	E-35	97,484	20,278	117,762
4	PW Asst/ Dir./Utilities Manager	1.00	NR	17	65,243	14,390	79,633
5	Engineer-Public Works	1.00	NR	14	58,930	23,917	82,847
6	Public Works Business/Financial Mgr	1.00	NR	12	54,130	23,228	77,358
7	Project Manager	1.00	1845-I	R-21	55,060	24,838	79,898
8		**5.00**			**330,847**	**106,651**	**437,498**

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**COUNTY ROAD and ER&R**						
3							
4	Planner IV Principal Planner	1.00	1845	C-13	51,090	17,603	68,693
5	Assistant County Engineer	1.00	NR	17	66,467	20,086	86,553
6	Maintenance, Operations & ER&R Mgr.	1.00	NR	16	59,473	24,624	84,097
7	Road Supervisor-Camano	1.00	NR	14	65,187	23,035	88,222
8	Road Supervisor-Bayview	1.00	NR	14	66,837	30,048	96,885
9	Road Supervisor-Coupeville	1.00	NR	14	66,837	31,098	97,935
10	Road Supervisor-Oak Harbor	1.00	NR	14	64,892	23,584	88,476
11	SR OFFICE SPECIALIST	1.00	NR	9	43,284	16,562	59,846
12	Civil Eng./Construction Engineer	1.00	NR	15	64,421	32,750	97,171
13	Civil Engineer/Surface Water Manager	1.00	NR	15	61,817	32,274	94,091
14	Accounting Supervisor	1.00	NR	11	49,619	17,334	66,953
15	ADMIN SERVICES MGR	1.00	NR	11	52,914	17,936	70,850
16	Administrative Assistant ER&R	1.00	NR	9	40,988	21,417	62,405
17	Administrative Assistant	1.00	NR	6	31,570	8,242	39,812
18	Administrative Assistant	1.00	NR	8	41,080	29,924	71,004
19	Accounting Assistant	1.00	NR	8	39,605	15,890	55,495
20	Accounting Technician .8 FTE (ER&R=33% SW=67%)	0.26	NR	8	10,166	4,855	15,021
21	Traffic Engineer I	1.00	1845-I	R-23	56,537	25,108	81,645
22	Civil Engineer II	1.00	1845-I	R-24	68,835	28,761	97,596
23	Civil Engineer II	1.00	1845-I	R-24	65,294	27,470	92,764
24	Civil Engineer II Drainage	1.00	1845-I	R-24	60,926	25,908	86,834
25	Civil Engineer I Drainage	1.00	1845-I	R-23	53,290	33,575	86,865
26	Engineering Tech III, II	1.00	1845-I	R-20	54,956	24,886	79,842
27	Jr. Civil Engineerl/Engineering Tech 3,2	0.80	1845-I	R-20	34,479	20,442	54,921
28	Engineering Tech III, II	1.00	1845-I	R-20	54,956	24,818	79,774

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**COUNTY ROAD and ER&R**						
29	Engineering Tech II,II	1.00	1845-I	R-16	42,670	22,576	65,246
30	Engineering Tech II,II	1.00	1845-I	R-17	51,155	24,125	75,280
31	Engineering Tech II, II	1.00	1845-I	R-17	49,818	27,989	77,807
32	Sign Tech II	1.00	1845-I	R-15	49,458	23,814	73,272
33	Seasonal II, Sign Shop	0.75	1845-I	R-7	25,741	18,685	44,426
34	Engineering Tech I, II	1.00	1845-I	R-13	41,976	22,450	64,426
35	Working Foreman, Camano	1.00	1845-I	R-22	63,697	26,415	90,112
36	Working Foreman II, Bayview	1.00	1845-I	R-22	62,049	26,540	88,589
37	Working Foreman, Oak Harbor	1.00	1845-I	R-19	54,727	24,777	79,504
38	Working Foreman, Coupeville	1.00	1845-I	R-22	60,842	26,657	87,499
39	Mechanic II, Coupeville	1.00	1845-I	R-19	56,911	23,046	79,957
40	Mechanic II, Coupeville	1.00	1845-I	R-19	52,584	24,385	76,969
41	Mechanic II, Oak Harbor	1.00	1845-I	R-19	51,565	24,200	75,765
42	Mechanic I, Bayview	1.00	1845-I	R-19	49,192	23,767	72,959
43	Operator II, Camano	1.00	1845-I	R-17	51,836	24,250	76,086
44	Operator II, Camano	1.00	1845-I	R-16	46,661	24,088	70,749
45	Operator II, Coupeville	1.00	1845-I	R-17	51,836	24,139	75,975
46	Equipment Operator I, Bayview	1.00	1845-I	R-17	51,836	25,017	76,853
47	Operator II, Coupeville	1.00	1845-I	R-17	50,816	23,962	74,778
48	Operator II, Oak Harbor	1.00	1845-I	R-17	51,836	25,013	76,849
49	Operator I, Oak Harbor	1.00	1845-I	R-16	44,701	22,946	67,647
50	Operator II, Bayview	1.00	1845-I	R-17	51,836	25,263	77,099
51	Truck Driver, Camano	1.00	1845-I	R-11	41,165	23,084	64,249
52	Truck Driver II, Coupeville	1.00	1845-I	R-13	45,450	23,083	68,533
53	Truck Driver II, Camano	1.00	1845-I	R-13	44,853	23,758	68,611
54	Truck Driver II, Oak Harbor	1.00	1845-I	R-13	44,555	22,920	67,475

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**COUNTY ROAD and ER&R**						
55	Truck Driver I, Camano	1.00	1845-I	R-11	40,978	22,267	63,245
56	Truck Driver I, Oak Harbor	1.00	1845-I	R-11	37,597	21,649	59,246
57	Truck Driver II	1.00	1845-I	R-13	42,829	22,605	65,434
58	Truck Driver II, Coupeville	1.00	1845-I	R-13	41,463	23,436	64,899
59	Truck Driver II, Bayview	1.00	1845-I	R-13	40,749	22,224	62,973
60	Truck Driver II, Bayview	1.00	1845-I	R-13	45,298	23,055	68,353
61	Truck Driver II, Oak Harbor	1.00	1845-I	R-13	43,754	22,774	66,528
62	Truck Driver II, Coupeville	1.00	1845-I	R-13	42,829	23,626	66,455
63	Laborer II, Bayview	1.00	1845-I	R-10	41,851	22,426	64,277
64	Laborer II, Camano	1.00	1845-I	R-10	41,040	22,278	63,318
65	Laborer I, Camano	1.00	1845-I	R-8	37,747	21,675	59,422
66	Laborer II, Camano	1.00	1845-I	R-10	39,451	21,987	61,438
67	Laborer II, Oak Harbor	1.00	1845-I	R-10	40,229	11,383	51,612
68	Laborer I Oak Harbor	1.00	1845-I	R-8	36,921	21,525	58,446
69	Laborer II, Bayview	1.00	1845-I	R-10	39,064	23,061	62,125
70	Laborer I, Oak Harbor	1.00	1845-I	R-8	33,925	20,978	54,903
71	Laborer II	1.00	1845-I	R-10	39,064	21,917	60,981
72	Laborer II, Bayview	1.00	1845-I	R-10	39,064	21,917	60,981
73	Laborer I, Oak Harbor	1.00	1845-I	R-8	36,200	21,394	57,594
74	Laborer II	1.00	1845-I	R-10	39,064	23,025	62,089
75	Seasonal II Engineering	0.75	1845-I	R-7	26,256	18,780	45,036
76	Maintenance Worker 1A II	1.00	1845-I	R-5	30,764	9,655	40,419
77	Jr. Civil I/Engineering Tech III	1.00	1845-I	R-20	54,413	25,741	80,154
78	Ecologist II	1.00	1845-I	R-21	60,778	23,093	83,871
79							

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**COUNTY ROAD and ER&R**						
80	Temporary Help				123,502	29,552	153,054
81	Overtime				133,380	30,355	163,735
82	Out-of-class Pay				18,468	5,373	23,841
83	Contingency - Leave payouts				90,000	16,434	106,434
84							
85							
86	TOTAL	73.56			3,951,964	1,799,364	5,751,328

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**SOLID WASTE**						
3	Solid Waste Manager	1.00	NR	15	67,345	21,061	88,406
4	S. W. Operations Supervisor	1.00	NR	13	62,534	32,905	95,439
5	Hazardous Waste/Recycle Coord.	1.00	NR	12	56,042	26,266	82,308
6	S W Accounting Coordinator	1.00	NR	9	39,988	16,755	56,743
7	Accounting Technician .8 FTE (ER&R=33% SW=67%)	0.54	NR	8	20,640	9,864	30,504
8	S W Attendant II	0.80	1845-I	R-7	28,572	19,361	47,933
9	S.W. Attendant II	0.60	1845-I	R-7	21,429	6,675	28,104
10	S W Attendant II	0.60	1845-I	R-7	20,593	17,268	37,861
11	S. W. Attendant II	0.60	1845-I	R-7	19,994	17,989	37,983
12	S.W. Attendant I	0.60	1845-I	R-7	19,994	17,158	37,152
13	S.W. Attendant I - Temp SUB	0.10	NR	R-6	2,910	863	3,773
14	S.W. Attendant I - Temp SUB	0.10	NR	R-6	2,910	863	3,773
15	S.W. Attendant I - Temp SUB	0.10	NR	R-6	3,155	909	4,064
16	S.W. Attendant II	0.60	1845-I	R-7	21,853	17,498	39,351
17	S W Attendant II	0.93	1845-I	R-7	33,488	20,675	54,163
18	S.W. Attendant II	0.80	1845-I	R-7	28,713	19,455	48,168
19	S.W. Attendant II	0.60	1845-I	R-7	21,429	17,489	38,918
20	SW Attendant II	0.60	1845-I	R-7	21,040	17,349	38,389
21	S.W. Attendant II	0.60	1845-I	R-7	20,593	17,260	37,853
22	S.W. Attendant II	0.40	1845-I	R-7	13,729	3,808	17,537
23	S.W. Attendant I - Temp SUB	0.20	NR	R-6	6,128	1,771	7,899
24	S.W. Attendant I - Temp SUB	0.20	NR	R-6	6,128	1,771	7,899

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
25	S.W. Tech. I, II	1.00	1845-I	R-12	39,958	22,079	62,037
26	S.W. Tech. I, II	1.00	1845-I	R-12	41,062	22,350	63,412
27	S.W. Tech. I, II	1.00	1845-I	R-12	40,761	22,227	62,988
28	S.W. Tech. I, II	1.00	1845-I	R-12	39,958	22,079	62,037
29	S.W. Tech. 4, II Plant Operator	1.00	1845-I	R-19	49,069	23,744	72,813
30	S.W. Attendant Supervisor	1.00	NR	10	45,485	21,672	67,157
31	Household Hazardous Waste Tech. 3, II	1.00	1845-I	R-17	48,042	23,558	71,600
32	S.W. Tech. 4, II Plant Operator	1.00	1845-I	R-19	53,915	24,630	78,545
33	S. W. Tech. 2, II	1.00	1845-I	R-15	46,994	23,790	70,784
34	HAZARDOUS DUTY PAY				7,200	1,314	8,514
35	OUT-OF-CLASSIFICATION PAY				1,000	183	1,183
36	OVERTIME/ADDL HOURS				36,000	6,574	42,574
37							
38	TOTAL	21.97			988,651	519,213	1,507,864

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Island County Sheriff's Office

2014 ISLAND COUNTY SHERIFF'S OFFICE CRIMINAL DIVISION PROPOSED BUDGET

TO: BOARD OF COUNTY COMMISSIONERS

CC: ELAINE MARLOW, BUDGET DIRECTOR

FROM: SHERIFF MARK C. BROWN

DATE: JULY 18th, 2013

Pursuant to the Budget Director's request, enclosed are my Office's Revenue and Expense Budget Worksheets for fiscal year 2014. This memorandum also includes any "unavoidable increases" as well as any my supplemental requests for staffing and equipment.

CRIMINAL DIVISION STAFFING:

As a part of my plan, as articulated in the Law and Justice Council recommendation, I am requesting six (6) additional patrol deputy positions in 2014 to progress towards our goal of minimum staffing levels (two deputies on in each Sheriff's Office Precinct during each shift), while providing employees with the ability to use their earned/contractual benefits and comply with FLSA.

It is our hope that a successful Law and Justice Levy will be approved to fund the above requested positions in 2014 however, absent a Levy we ask the BOCC to approve any number of positions it is able to approve with existing/anticipated 2014 current expense funds.

CRIMINAL DIVISION VEHICLES/FUEL:

In 2013 we had request 9 patrol vehicles, were authorized 4 and were able to purchase 5 through cost saving measures (re-using equipment etc.). In 2014 we will minimally need 7 new patrol vehicles at a cost of approximately $45,000 per vehicle (equipped). If new positions are approved we are requesting a minimum of 9 new patrol vehicles in 2014.

In addition we are requesting an increase of $18,000 in our fuel line item to cover fuel increases caused by increased staff, if approved.

CIVIL/RECORDS DIVISION STAFFING:

We are requesting the addition of one full-time Civil/Records Clerk to replace the position we had previously lost for reasons as indicated in our recent Law & Justice Council Resolution.

CORRECTIONS DIVISION STAFFING:

We are requesting 2 additional full-time corrections deputy positions for reasons articulated over the past several years and in our recent Law & Justice Council Resolution.

CHIEF JAIL ADMINSTRATOR SALARY:

The recent arbitration finding of the Corrections Division Contract resulted in a total of an 8.4% pay increase effective January 1, 2014. Prior to the arbitration decision the Chief Jail Administrator earned approximately 5% more annually than the highest paid Classified Lieutenant (Sgt). After the 8.4% pay increase given to the Corrections Division the Administrator position will now be earning less.

After evaluating the duties and responsibilities of this position we have determined that the Chief Jail Administrator pay grade needs to be adjusted and request that the position be changed from Pay Grade SNR 23 to SNR 26 effective January 2014.

JAIL EQUIPMENT:

We are requesting replacement of our CrossMatch L-SCAN Fingerprint Scanner and our AFIS (Automated Fingerprint Identification System). Both units are on their last leg and are no longer supported and therefore are in need of replacement.

To replace these units we are requesting an additional $18,000.00 in our Jail budget.

MISCELLANEOUS:

We are requesting $17,430 for Washington State Criminal Justice Training Center Academy Fee's in anticipation of hiring 6 new patrol deputies who will be required to attend the Academy. (Under Criminal Division Training and Registrations Line Item).

Miscellaneous adjustments have been made to several criminal/admin/jail line items to reflect actual spending in the previous year, some less and some more.

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: SHERIFF (40)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
LICENSES & PERMITS	29,907	42,851	32,862	20,000	40,100	20,100	100 %
INTERGOVERNMENT REVENUES	212,757	276,092	125,860	124,000	175,500	51,500	41 %
CHARGES FOR SERVICES	52,078	43,782	26,707	48,500	48,500		0 %
FINES & PENALTIES	2,991	4,169	2,189	15,000	15,000		0 %
MISCELLANEOUS & INTEREST	15,285	15,466	18,606	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	956,224	967,500	1,014,100	46,600	4 %
SALARIES	3,769,130	3,787,827	2,249,549	3,827,904	3,855,988	28,084	0 %
BENEFITS	1,303,952	1,391,148	825,093	1,289,029	1,550,340	261,311	20 %
MAINTENANCE & OPERATIONS	647,442	766,113	430,568	730,800	767,630	36,830	5 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	600,000	17,000	2 %
CAPITAL		19,736	5,498	20,000	19,000	(1,000)	(5) %
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	3,961,488	6,506,733	6,848,958	342,225	5 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: SHERIFF
Dept: 40

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
321301	PERMITS FIREWORKS	90	80	120		100	100	0 %
321302	PERMITS VENDING	290	150					0 %
322290	PERMIT OTHER	29,259	42,621	32,742	20,000	40,000	20,000	100 %
322291	PERMIT GUN	268						0 %
336000	ST ENT VESSEL REG							0 %
336084	ST ENT BOATING SAFETY	27,987	35,817	37,674	27,000	27,000		0 %
338230	INTGVT SVC DETENTION	52,401	97,538	41,293	97,000	75,000	(22,000)	(22) %
341420	FEE TREASURER FEES							0 %
341690	FEE OTHER PRINT DUP	2,336	2,124	1,120	2,500	2,000	(500)	(20) %
341710	FEE TAXABLE MERCH SALES			1,679				0 %
341750	FEE NONTAX MERCH SALES				2,000	2,000		0 %
342100	FEE LAW ENFORCEMENT	35,134	32,916	17,968	27,000	27,500	500	1 %
342300	FEE DETENTION							0 %
342330	FEE ADULT PROBATION		20					0 %
342360	FEE HSG MONTR PRISONERS	2,412	1,118	1,878	2,000	2,000		0 %
342370	FEE BOOKING FEES	120	120	120				0 %
342800	FEE COMMUNICATION SVC	12,076	7,484	3,942	15,000	15,000		0 %
351500	FINE SUP CRT INVESTIGATIVE	2,941	3,685	1,635	10,000	10,000		0 %
351800	FINE SUP CRT CRIME VICTIM	5						0 %
352900	FINE CVL OTHER PENALTIES		180					0 %
357240	FINE CRM SUP CRT LAW ENFORCE	45	304	554				0 %
357340	FINE CRM DIST CRT LAW ENFORCE							0 %
357500	FINE CRM PROFITEERING				5,000	5,000		0 %
366900	MISC IR OTHER	101	580	47				0 %
367110	MISC PRIVATE GIFTS PLEDGES	884	250	290				0 %
369200	MISC UNCLAIM PROP	682	1,534	1,481				0 %
369300	MISC FORFEITED PROPERTY	781	3,233					0 %
369810	MISC CASH OVER/SHORT							0 %
369900	MISC OTHER	12,837	10,608	16,001	10,000	10,000		0 %
386000	AGENCY TYPE DEPOSITS		(739)	787				0 %
395100	OTH FIN PROCEEDS CAP ASSETS							0 %
397701	TRANSFERS IN BUDGET ALLOCATEI							0 %
397702	TRANSFERS IN OPERATING	616,000	750,000	750,000	750,000	725,000	(25,000)	(3) %
431160	DF US DEPT JUSTICE	6,499	8,706					0 %
451160	IF US DEPT JUSTICE	3,481	33,658	3,958				0 %
451190	IF US DEPT HOMELAND SECURITY	22,510	42,183	4,601				0 %
451360	IF US DEPT OF TRANSPORTATION	10,555	3,815	1,584				0 %
471110	SG WA CRM JUSTICE TRAIN COMM	88,875	54,375	36,750		73,500	73,500	0 %
471240	SG WA PARKS/RECREATION							0 %
471350	SG WA TRAFFIC COMM	449						0 %
471360	SG WA DEPT TRANSPORTATION							0 %
	Total Revenues	929,018	1,132,360	956,224	967,500	1,014,100	46,600	4 %
511100	SALARIES	3,380,079	3,514,602	1,963,823	3,362,254	3,404,922	42,668	1 %
511200	OVERTIME	244,019	257,371	258,729	335,407	347,020	11,613	3 %
511300	TERMINATION/PAYOUT	34,375	13,365	26,967	17,300	16,000	(1,300)	(7) %
511400	OTHER SALARY	110,657	2,489	30	112,943	88,046	(24,897)	(22) %
512100	PAYROLL TAXES	284,871	279,665	166,264	286,062	292,565	6,503	2 %
512200	RETIREMENT	203,895	228,492	132,359	225,289	261,976	36,687	16 %
512300	MEDICAL/DENTAL/LIFE/FBP	661,832	694,569	416,224	603,333	794,590	191,257	31 %
512400	LI/UNEMP/OTHER BENEFITS	153,354	188,422	110,246	174,345	201,209	26,864	15 %
523110	SUPPLIES OFFICE	10,911	12,239	6,846	25,000	20,000	(5,000)	(20) %
523120	SUPPLIES OPERATING	31,028	33,978	22,542	39,500	43,000	3,500	8 %
523190	SUPPLIES OTHER	17,519	19,096	10,008	20,000	15,000	(5,000)	(25) %
523210	FUEL VEHICLES	143,708	186,964	90,568	165,000	184,000	19,000	11 %
523230	FUEL EQUIP	23,821						0 %
523510	SMALL EQUIP OFFICE	1,988	2,700	1,944	3,500	2,500	(1,000)	(28) %
523520	SMALL EQUIP TOOLS	17,371	15,230	7,184	3,000	12,500	9,500	316 %
523530	SMALL EQUIP COMP HW	7,272	3,515	15,048	3,000	18,000	15,000	500 %
523540	SMALL EQUIP COMP SW	309	6,311	12,000	11,000	12,500	1,500	13 %
523550	SMALL EQUIP FURNITURE		864					0 %
523560	SMALL EQUIP COMMUNICATION DE\	167	2,799	157	2,500	500	(2,000)	(80) %
523570	SMALL EQUIP VEHICLES	162	91	3,320		3,500	3,500	0 %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: SHERIFF
Dept: 40

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524110	SERVICES PROFESSIONAL	63,436	68,659	43,955	84,000	79,000	(5,000)	(5) %
524120	SERVICES OPERATING	165,449	184,889	100,240	180,000	176,500	(3,500)	(1) %
524210	COMMUNICATION POSTAGE	3,807	5,103	2,710	5,000	5,000		0 %
524220	COMMUNICATION TELEPHONE	59,489	59,563	30,513	67,000	62,000	(5,000)	(7) %
524230	COMMUNICATION INTERNET		459	293		500	500	0 %
524310	TRAVEL TRANSPORTATION	1,960	3,449	3,770	7,000	6,000	(1,000)	(14) %
524320	TRAVEL MEALS	1,191	2,197	936	1,000	1,250	250	25 %
524330	TRAVEL LODGING	1,706	5,077	1,764	2,250	2,750	500	22 %
524420	ADVERTISING LEGAL NOTICES	60						0 %
524490	ADVERTISING OTHER							0 %
524590	RENT OTHER							0 %
524610	INSURANCE BONDS		60					0 %
524690	INS OTHER	6,771	2,769	3,878	10,000	10,000		0 %
524710	UTILITIES ELECTRICITY							0 %
524740	UTILITIES WATER & SEWER	3,329	851					0 %
524750	UTILTIES WASTE DISPOSAL		22	85				0 %
524810	REPAIR EQUIPMENT	61,691	89,821	58,432	56,150	61,000	4,850	8 %
524811	MAINTENANCE ANNUAL EQUIP	14,918	7,524	4,077	16,000	10,000	(6,000)	(37) %
524820	REPAIR/MAINT FACILTIES			277				0 %
524890	REPAIR/MAINT OTHER				6,000	6,000		0 %
524910	DUES & MEMBERSHIPS	1,278	1,608	1,288	1,400	2,200	800	57 %
524920	SUBSCRIPTIONS	678	3,039	683	5,000	5,000		0 %
524930	FILING FEES AND PERMITS		100	100				0 %
524940	PRINTING		74					0 %
524950	COURT COSTS		33,392					0 %
524960	TRAINING REGISTRATIONS	7,749	12,696	7,950	6,500	18,930	12,430	191 %
524990	OTHER	(326)	974		11,000	10,000	(1,000)	(9) %
525200	INTERGOVT INTERLOCAL CONTRIB	547,319	576,616	437,030	583,000	600,000	17,000	2 %
529100	INTERFUND PROFESSIONAL	41,250	56,777	13,750	56,000	56,000		0 %
538300	DEBT SERVICE INTEREST LONG TEF							0 %
546410	CAPITAL MACHINERY AND EQUIPME		18,736		19,000	19,000		0 %
546420	CAPITAL OFFICE EQUIPMENT			5,498				0 %
546430	CAPITAL VEHICLES		1,000		1,000		(1,000)	(100) %
586000	AGENCY DISBURSEMENTS							0 %
	Total Expenditures	6,309,093	6,598,217	3,961,488	6,506,733	6,848,958	342,225	5 %

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: SHERIFF (40)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
LICENSES & PERMITS	29,907	42,851	32,862	20,000	40,100	20,100	100 %
INTERGOVERNMENT REVENUES	212,757	276,092	125,860	124,000	175,500	51,500	41 %
CHARGES FOR SERVICES	52,078	43,782	26,707	48,500	48,500		0 %
FINES & PENALTIES	45	304	554				0 %
MISCELLANEOUS & INTEREST	14,504	11,607	18,606	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	954,589	952,500	999,100	46,600	4 %
SALARIES	3,769,130	3,787,827	2,249,549	3,827,904	3,855,988	28,084	0 %
BENEFITS	1,303,952	1,391,148	825,093	1,289,029	1,550,340	261,311	20 %
MAINTENANCE & OPERATIONS	645,294	766,113	430,568	715,800	752,630	36,830	5 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	600,000	17,000	2 %
CAPITAL		19,736	5,498	20,000	19,000	(1,000)	(5) %
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	3,961,488	6,491,733	6,833,958	342,225	5 %
Fund: Drug Seizure (133)							
FINES & PENALTIES	2,946	3,865	1,635	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	781	3,859					0 %
Total Revenues	3,727	7,724	1,635	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 %
Total Expenditures	2,148			5,000	5,000		0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: SHERIFF (40)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Jail Care & Custody (2362)							
INTERGOVERNMENT REVENUES	52,401	98,402	41,293	97,000	75,000	(22,000)	(22) %
CHARGES FOR SERVICES	15,169	9,129	7,967	19,000	19,000		0 %
MISCELLANEOUS & INTEREST	815	656	7,403				0 %
Total Revenues	68,385	108,187	56,663	116,000	94,000	(22,000)	(18) %
SALARIES	1,040,335	1,032,750	608,879	1,050,139	1,146,306	96,167	9 %
BENEFITS	364,162	374,775	231,092	400,585	464,106	63,521	15 %
MAINTENANCE & OPERATIONS	100,511	100,151	65,524	134,450	134,450		0 %
CAPITAL			5,498				0 %
INTERDEPT & TRANSFERS	41,250	55,000	13,750	56,000	56,000		0 %
Total Expenditures	1,546,258	1,562,676	924,743	1,641,174	1,800,862	159,688	9 %
Activity: Jail Food (2391)							
MAINTENANCE & OPERATIONS	157,775	186,721	103,192	180,000	175,000	(5,000)	(2) %
Total Expenditures	157,775	186,721	103,192	180,000	175,000	(5,000)	(2) %
Activity: Sheriff Admin (2111)							
LICENSES & PERMITS	104	108	120		100	100	0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	110						0 %
MISCELLANEOUS & INTEREST	2,565	(1,419)	787				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	2,779	(1,311)	907		100	100	0 %
SALARIES	367,662	269,034	158,209	269,496	270,921	1,425	0 %
BENEFITS	106,320	53,109	32,141	59,442	64,522	5,080	8 %
MAINTENANCE & OPERATIONS	838	2,188	2,926	1,000	3,500	2,500	250 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	474,820	324,331	193,276	329,938	338,943	9,005	2 %
Activity: Sheriff Civil (2122)							
LICENSES & PERMITS	29,521	42,743	32,742	20,000	40,000	20,000	100 %
INTERGOVERNMENT REVENUES	1,499						0 %
CHARGES FOR SERVICES	34,515	33,661	18,324	29,500	29,000	(500)	(1) %
FINES & PENALTIES							0 %
MISCELLANEOUS & INTEREST	54	932	100				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	65,589	77,336	51,166	49,500	69,000	19,500	39 %
SALARIES	45,425	149,900	88,420	157,236	158,329	1,093	0 %
BENEFITS	19,149	89,466	54,402	72,812	103,379	30,567	41 %
MAINTENANCE & OPERATIONS	11,600	15,721	14,020	14,150	14,000	(150)	(1) %
Total Expenditures	76,174	255,087	156,842	244,198	275,708	31,510	12 %

Activity: Sheriff Criminal (2112)

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: SHERIFF (40)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
LICENSES & PERMITS	282						0 %
INTERGOVERNMENT REVENUES	158,857	177,690	84,567	27,000	100,500	73,500	272 %
CHARGES FOR SERVICES	2,284	992	416		500	500	0 %
FINES & PENALTIES	45	304	554				0 %
MISCELLANEOUS & INTEREST	11,070	11,438	10,316	10,000	10,000		0 %
TRANSFERS & OTHER SOURCES	616,000	750,000	750,000	750,000	725,000	(25,000)	(3) %
Total Revenues	788,538	940,424	845,853	787,000	836,000	49,000	6 %
SALARIES	2,315,708	2,336,143	1,394,041	2,351,033	2,280,432	(70,601)	(3) %
BENEFITS	814,321	873,798	507,458	756,190	918,333	162,143	21 %
MAINTENANCE & OPERATIONS	374,570	461,332	244,906	386,200	425,680	39,480	10 %
INTERGOVERNMENT	547,319	576,616	437,030	583,000	600,000	17,000	2 %
CAPITAL		19,736		20,000	19,000	(1,000)	(5) %
INTERDEPT & TRANSFERS		1,777					0 %
Total Expenditures	4,051,918	4,269,402	2,583,435	4,096,423	4,243,445	147,022	3 %

Activity: Shf Drug Investigations (2123)

FINES & PENALTIES				5,000	5,000		0 %
Total Revenues				5,000	5,000		0 %
MAINTENANCE & OPERATIONS	2,148			5,000	5,000		0 %
Total Expenditures	2,148			5,000	5,000		0 %

Activity: Shf Drug Investigations (2123)

FINES & PENALTIES	2,946	3,865	1,635	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	781	3,859					0 %
Total Revenues	3,727	7,724	1,635	10,000	10,000		0 %
MAINTENANCE & OPERATIONS				10,000	10,000		0 %
Total Expenditures				10,000	10,000		0 %

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL
2	**SHERIFF**						
3							
4	Sheriff	1.00	ELECT	ELEC	86,352	25,853	112,205
5	Undersheriff	1.00	SNR	SN29	82,032	16,219	98,251
6	Chief Civil Deputy	1.00	SNR	SN21	58,317	11,898	70,215
7	Administrative Assistant	1.00	NR	10	44,220	10,552	54,772
8	Subtotal Administration	4.00			270,921	64,522	335,443
9							
10	Records Clerk	1.00	STAFF	S-4	34,740	23,880	58,620
11	Records Clerk	1.00	STAFF	S-4	40,205	32,789	72,994
12	Civil Division Clerk	1.00	STAFF	S-4	39,026	24,662	63,688
13	Records Clerk	1.00	STAFF	S-4	39,026	20,906	59,932
14	Overtime				5,332	1,142	6,474
15	Subtotal Civil Records	4.00			158,329	103,379	261,708
16							
17	Deputized Officer	1.00	GUILD	GD10	63,468	21,494	84,962
18	Deputized Officer	1.00	GUILD	GD10	61,304	36,241	97,545
19	Deputized Officer	1.00	GUILD	GD10	63,468	12,363	75,831
20	Deputized Officer	1.00	GUILD	GD10	62,224	27,750	89,974
21	Deputized Officer	1.00	GUILD	GD10	60,398	36,113	96,511
22	Deputized Officer	1.00	GUILD	GD10	59,213	20,887	80,100
23	Deputized Officer	1.00	GUILD	GD10	59,952	20,991	80,943
24	Deputized Officer	1.00	GUILD	GD10	63,468	28,696	92,164
25	Deputized Officer	1.00	GUILD	GD10	61,304	36,309	97,613
26	Deputized Officer	1.00	GUILD	GD10	57,760	20,680	78,440
27	Deputized Officer	1.00	GUILD	GD10	63,468	36,550	100,018
28	Deputized Officer	1.00	GUILD	GD10	61,304	21,185	82,489
29	Deputized Officer	1.00	GUILD	GD10	59,213	27,321	86,534
30	Deputized Officer	1.00	GUILD	GD10	59,506	35,984	95,490
31	Deputized Officer	1.00	GUILD	GD10	59,506	35,984	95,490
32	Deputized Officer	1.00	GUILD	GD10	58,626	35,859	94,485
33	Deputized Officer	1.00	GUILD	GD10	61,304	27,619	88,923
34	Deputized Officer	1.00	GUILD	GD10	59,878	21,049	80,927

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL
2	**SHERIFF**						
3							
35	Deputized Officer	1.00	GUILD	GD10	50,078	10,451	60,529
36	Deputized Officer	1.00	GUILD	GD10	58,626	11,672	70,298
37	Deputized Officer	1.00	GUILD	GD10	61,304	36,241	97,545
38	Deputized Officer	1.00	GUILD	GD10	61,534	21,217	82,751
39	Deputized Officer	1.00	GUILD	GD10	49,698	34,584	84,282
40	Deputized Officer	1.00	GUILD	GD10	62,328	21,332	83,660
41	Deputized Officer	1.00	GUILD	GD10	62,224	36,372	98,596
42	Lieutenant	1.00	GUILD	GD12	76,162	30,451	106,613
43	Lieutenant	1.00	GUILD	GD12	76,543	36,417	112,960
44	Lieutenant	1.00	GUILD	GD13	77,685	38,580	116,265
45	Sergeant	1.00	GUILD	GD11	70,313	28,905	99,218
46	Sergeant	1.00	GUILD	GD11	72,257	29,184	101,441
47	Extra to account for Deputy to Sergeant		GUILD	GD11	8,251	1,180	9,431
48	Sergeant	1.00	GUILD	GD11	70,665	29,656	100,321
49							
50	OVERTIME - PATROL				180,200	25,732	205,932
51	OVERTIME FUNDED BY TRANSFER UNUSED BUDGET CAPACITY IN M&O				17,500	2,499	19,999
52	OVERTIME - TRAINING (2007 BUDGET INCREASE)				28,500	4,070	32,570
53	OVERTIME BOATING & GRANTS				25,000	3,571	28,571
55	OT - 3% + incl shift diff				5,400	771	6,171
56	SPECIALTY PAY				30,000	5,478	35,478
57	PREMIUM HOLIDAY				12,400	2,265	14,665
58	SHIFT DIFFERENTIAL				12,400	2,265	14,665
59	Subtotal Patrol	31.00			2,264,432	915,968	3,180,400
60							
61	Total Sheriff	39.00			2,693,682	1,083,869	3,777,551

2014 PAYROLL ESTIMATES

	D	E	F	G	S	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**JAIL**						
3							
4	Jail Superintendent	1.00	SNR	SN23	63,189	14,358	77,547
5	Corrections Lieutenant (Sgt.)	1.00	CORR	S-10	64,712	26,950	91,662
6	Corrections Lieutenant (Sgt.)	1.00	CORR	S-10	65,241	30,793	96,034
7	Corrections Officer	1.00	CORR	S-9	51,833	15,508	67,341
8	Corrections Officer	1.00	CORR	S-9	50,494	15,262	65,756
9	Corrections Officer	1.00	CORR	S-9	51,513	23,679	75,192
10	Corrections Officer	1.00	CORR	S-9	53,863	24,109	77,972
11	Corrections Officer	1.00	CORR	S-9	54,945	24,306	79,251
12	Corrections Officer	1.00	CORR	S-9	50,494	29,447	79,941
13	Corrections Officer	1.00	CORR	S-9	51,641	15,472	67,113
14	Corrections Officer	1.00	CORR	S-9	53,073	16,440	69,513
15	Corrections Officer	1.00	CORR	S-9	52,282	15,588	67,870
16	Corrections Officer	1.00	CORR	S-9	53,863	15,878	69,741
17	Corrections Officer	1.00	CORR	S-9	53,073	28,020	81,093
18	Corrections Officer	1.00	CORR	S-9	54,674	35,198	89,872
19	Corrections Officer	1.00	CORR	S-9	56,739	29,241	85,980
20	Corrections Officer	1.00	CORR	S-9	52,282	28,426	80,708
21	Corrections Officer	1.00	CORR	S-9	50,494	37,329	87,823
22	Corrections Officer	1.00	CORR	S-9	43,567	14,577	58,144
23	OVERTIME				46,982	10,175	57,157
24	OVERTIME FUNDED BY TRANSFER UNUSED BUDGET CAPACITY IN M&O				43,506	9,540	53,046
25	SHIFT ADJUST PAY				12,121	3,810	15,931
26	UNIFORM ALLOWANCES				15,725	-	15,725
27		**19.00**			**1,146,306**	**464,106**	**1,610,412**

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Superior Court
SERVICE/PROGRAM: Superior Court
DESCRIPTION: The Judicial branch of government responsible for Judges, court reporters, administrative staff

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2013 Accomplishments:

- Second annual Reunification Day celebrating families successfully reunited after a dependency action
- Celebrated National Adoption Day

Challenges in providing this Service/Program:

- Longevity turn-over of staff – maintaining staffing levels to be able to fully operate at expected levels
- Judicial responsibilities continues to increase with less time available

2014 Proposed Service/Program Level:

- Maintain service program level

2014 Goals:

- Continue successful execution of jury management project and initiate implementation of technological upgrades for both courtrooms and District Court.

Is the activity a core function of government? If so, is it essential or mandated?
Yes in both cases. Superior Court has a constitutional obligation to decide cases fairly and impartially, based solely on applicable facts and law. The Code of Judicial Conduct provides that the court's judicial duties take precedence over all other activities, and that the court must promptly dispose of the business of the court.

If it were a core function, what would be advantages and disadvantages of outsourcing?
Superior Court is a separate and independent branch of government and cannot be outsourced without violating the Constitution of the United States, the Constitution of Washington, and state and federal laws.

Does it provide a broad public benefit or only serve a narrow segment?
The court is an equal and separate branch of government and decisions made have significant impact on the citizens of Island County. Superior Court proactively implements programs designed to provide education and information to citizens to assist in making informed decisions and resolving cases short of a trial. Examples of such programs are mandatory

mediation and parenting seminars in family law cases, settlement conferences, and our courthouse facilitator.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?
No.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Yes. One example is that District Court relies on the Jury Management of Superior Court staff. The Jury Management upgrade project will reduce staff duplication of inputting juror information.

How does this activity demonstrate quantifiable performance?
Judicial caseload statistics are reported to the AOC to assess staff levels and caseload management. Superior Court has not substantially increased its Judicial Staff in twenty years and the caseloads have approximately doubled over that time. Superior Court still has two judges, the same number it had in 1977.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Superior Court				7.66	Marriage License Fee Family Court AOC – FJCIP/ Judge Pro tem/TCIA	001-41-1221-0 001-41-1222-0 001-41-1226-0 157-41-1221-0

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Superior Court
SERVICE/PROGRAM: Juvenile Court Services
DESCRIPTION: Juvenile Court Services is dedicated to serving youth and families of Island County by implementing programs that advocate for the protection of children (CASA), address youth at risk and education needs (BECCA), and support efforts to promote evidence based programs to reduce risk to reoffend (Probation services).

2013 Accomplishments:

- Partnered with Coupeville School district on a grant to develop and provide Skills Center Work Experience program for youth in Island County.

Challenges in providing this Service/Program:

- Consistent staff turn-over - maintaining staffing levels to be able to fully operate at expected levels

2014 Proposed Service/Program Level:

- Maintain service program level

2014 Goals:

- Increase participation numbers for evidence-based programs
- Identify funding opportunity to re-instate Alternative to Detention Work Crew program

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Is the activity a core function of government? If so, is it essential or mandated?
Operations provided by Juvenile Court Services are primarily mandated functions. Consolidated Juvenile Services, RCW 13.06.030, is the mechanism through which the Department of Social and Health Services supports local county comprehensive program plans in providing services to offender groups. Juvenile Court Services currently implements evidence based programs, Aggression Replacement Training and Function Family Therapy, as a way to reduce future criminal behavior, reduce cost to tax payers for future costs of prisons and build pro social skills with the populations we serve.

If it is a core function, what would be advantages and disadvantages of outsourcing?
All duties function within the legal authority of Superior Court. State grants currently support salaries of probation staff to facilitate evidence-based programs. Outsourcing facilitation of evidence-based programs would increase salary cost to county current expense.

Does it provide a broad public benefit or only serve a narrow segment?
Juvenile services provide a broad public benefit. They are directed at juvenile offenders and youth and families struggling with family conflict.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?
No. Juvenile Services promotes positive partnerships with local and state agencies each unique to the level of service.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
Juvenile Court services provide assistance for parents with youth at risk, partners with educators, parents and community agencies to help engage youth back in the education process, targets juvenile offenders to decrease risk to re-offend and increase protective and pro social support systems.

How does this activity demonstrate quantifiable performance?
Research has shown that the programs provided by juvenile services have been proven to reduce crime committed in the future, save money for state and local taxpayers, and contribute to lower crime rates. (WSIPP 2006 and 2011)

Probation counselors conduct risk assessments and case management plans for every juvenile entering the justice system. Aggression Replacement Training (A.R.T.) has been shown to contribute to the youth's ability to deal with anger provoking situations using positive, pro-social skills and reduce the risk to reoffend.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Juvenile Services				8.15	DSHS Block Grant/Expansion AOC – Becca	001-41-2711-0 001-41-2741-0

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Juvenile & Family Court Services
SERVICE/PROGRAM: Island County CASA
DESCRIPTION: Program recruits, trains and supports volunteer child advocates appointed to represent "best interest of child" in dependency actions filed in Island County Superior Court.

2013 Accomplishments:

- Recruited new volunteers through presentations to service organizations and other community groups with shared interest in the needs of children and families
- Provided two 30-hour pre-service core training series for new volunteers
- Provided monthly in-service training opportunities for active volunteers
- Provided access to other training resources to assist volunteers in meeting program's continuing education requirements.
- Maintained working relationships with Children's Administration, Public Defense attorneys, Washington State CASA Association, and the Office of the Family and Children's Ombudsman
- Received certification renewal for ongoing compliance with National CASA Association's quality assurance framework.

Challenges in providing this Service/Program:

- Due to ongoing budget reductions, the program was unable to support volunteers' participation in the annual Children's Justice Conference or the Washington State CASA Association's conference. Both events provide valuable, high quality learning opportunities for CASA volunteers. Budget reductions also caused continued limited funding to reimburse volunteers for mileage expenses.

2014 Proposed Service/Program Level:

- Same as 2013

2014 Goals:

- Same as 2013

Is the activity a core function of government? If so, is it essential or mandated?

RCW 13.34.100 (1) states: The court shall appoint a guardian ad litem for a child who is the subject of an action under this chapter, unless a court for good cause finds the appointment unnecessary. The requirement of a guardian ad litem may be deemed satisfied if the child is represented by independent counsel in the proceedings. The court shall attempt to match a child with special needs with a guardian ad litem who has specific training or education related to the child's individual needs.

If it is a core function, what would be advantages and disadvantages of outsourcing?

Island County CASA is a volunteer-based program. On average, 30 volunteers are supported every month by 1.8 FTEs whose knowledge of community resources, specialized understanding of the volunteers' strengths and needs, and working relationships with community stakeholders are critical to the volunteers' effectiveness and could not be duplicated in an outsourcing scenario. Outsourcing of the child advocacy mandate would translate into additional costs to the county, as it would involve substituting volunteers for attorneys. In 2012 volunteers who reported clock hours (some consider their work a donation to the community and choose not to report) contributed 3,321 hours. They

represented 91 children, 28 of which were new referrals that year. Based on the current Public Defense fee structure, the additional cost to the county for attorney representation of the children would be $341,900. This sum is a very conservative calculation because not all volunteers reported hours contributed. Lastly, the grant from the Administrative Office of the Courts (AOC) to support CASA volunteer programs, which in 2012 amounted to 54.4% of the program's total budget, would not be available if the program were outsourced to a non-CASA-volunteer entity.

Does it provide a broad public benefit or only serve a narrow segment?

Island County CASA volunteers advocate county-wide on behalf of every child, age birth to 18, who becomes the subject of a dependency action in Superior Court.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

The services of Island County CASA are unique and not provided by any other agencies.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

CASA volunteers prepare written court reports outlining the status and needs of each child for regularly scheduled court hearings. The judges depend on these reports to make informed decisions about the child's placement, educational and medical needs, parent and sibling visits, and any special circumstances that must be considered to determine a case plan that is in the child's best interest.

How does this activity demonstrate quantifiable performance?

In 2006, the US Department of Justice Office of the Inspector General (OIG) conducted an audit of the National CASA Association, as required by Congress.
Following are highlights of the findings.

1. Children with a CASA volunteer are substantially less likely to spend time in long-term foster care, defined as more than 3 years in care: 13.3% for CASA cases versus 27.0% of all children in foster care.
2. When a CASA volunteer was involved, both children and their parents were ordered by the courts to receive more services. The audit concluded that this was an indication that "CASA is effective in identifying the needs of children and parents."
3. Cases involving a CASA volunteer are more likely to be permanently closed than cases where a CASA volunteer is not involved. The statistics vary from only 1.4% of children with a CASA volunteer reentering the CWS (CASA Data Request) to 9% of CASA children reentering the CWS (Youngclarke Review). This is in contrast to 16% for children not served by a volunteer.
4. Children with a CASA volunteer are more likely to be adopted and less likely to be reunified with their parents than children not assigned a CASA volunteer. The audit explains this finding as the result of CASA volunteers serving on typically the most serious cases of maltreatment and therefore are cases where children are less likely to be reunified with their parents.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
CASA	50,591	60,284	110,875	1.8	AOC	131-41-1285-0

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Island County Juvenile and Family Court Services
SERVICE/PROGRAM: Adult & Juvenile Drug Court; Family Treatment Court
DESCRIPTION: The Adult & Juvenile Drug Courts service eligible offenders who suffer from substance abuse and would benefit from an alternative to the traditional criminal justice process. Family Treatment Court services eligible parents who are involved in an active dependency case and suffer from substance abuse.

2013 Accomplishments:

- Successful completion of the federal drug court enhancement grant for weekend urinalysis testing and employment counseling services for participants
- Continuation of the Saturday urinalysis testing program for adult drug court participants through existing funds
- Expansion of Saturday urinalysis testing to Family Treatment Court participants without any additional funds
- Introduction of J.U.M.P mentoring matches within Juvenile & Adult Drug Courts
- Drug court case manager sent to national drug court conference in Washington, D.C.
- Increased participant enrollment in all three therapeutic courts

Challenges in providing this Service/Program:

- Chemical dependency treatment performance
- Increasing participation in Family Treatment Court
- Current moratorium for entrance into drug courts

2014 Proposed Service/Program Level:

- Consistent with 2013

2014 Goals:

- Pursue grant opportunities for JDC and FTC
- Increase number of participants within Family Treatment Court
- Process evaluation for FTC
- Creation of annual reports for all three therapeutic courts
- Enhance mental health services for participants

Is the activity a core function of government? If so, is it essential or mandated?

The operation of therapeutic courts or drug courts within our County is mandated per RCW 82.14.460, RCW 26.12.250, and RCW 13.40.165. Please see the attached RCW with underlined references accordingly.

If it is a core function, what would be advantages and disadvantages of outsourcing?

The Island County drug courts or therapeutic courts function within the legal jurisdiction that Island County Superior and Juvenile Court provide over each case. Accordingly, all duties or obligations of the drug courts are performed through staff from the Superior Court or Prosecuting Attorney's office. The staff who performs the obligatory functions of the drug courts are the only individuals who have the legal authority to do so.

Does it provide a broad public benefit or only serve a narrow segment?

The Island County drug courts aim to rehabilitate members of our society by reducing recidivism and preventing further substance abuse. Although it could be argued that a limited amount of people who are arrested enter drug court, research has shown that drug-offending individuals are extremely costly to taxpayers. Research has also shown that adult drug courts, as well as juvenile and dependency drug courts, are the most cost-effective forms of criminal justice intervention that can be offered to this population.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?

Jurisdiction and legal implications would prevent any other agency from providing the same services that the Island County drug courts offer. The services are not duplicated by any other agency within Island County.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?

Drug courts have a direct relationship with substance abuse treatment retention and completion rates. Island County drug courts have consistently supported the treatment community by continuing to refer clients for substance abuse treatment. Island County drug courts have also been involved with the implementation of the Criminal Justice Treatment Account funds that support innovative methods of treating drug offenders. Without drug courts, the innovative methods would no longer be available or provided.

How does this activity demonstrate quantifiable performance?

Island County Juvenile Drug Court had a quasi-experimental study performed in 2010 that demonstrated the following statistics for graduates:

- *32% reduction in arrest rates at 2 years post-program*
- *29% reduction in conviction rates at 2 years post-program*
- *33% reduction in arrest rates at 3 years post-program*
- *29% reduction in conviction rates at 3 years post-program*

The Island County Juvenile Drug Court program was evaluated by the Administrative Office of the Courts (AOC), who released the draft in September, 2012, showing promising outcomes for youth who participated in the program.

The Island County Adult Drug Court program had a process evaluation study completed in February, 2011, that resulted in several commendations on the implementation of best practices and a well functioning drug court.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Drug Courts				2.1		

Island County
2014 Budget
SERVICE/PROGRAM INFORMATION

DEPT: Island County Juvenile Court Services
SERVICE/PROGRAM: Juvenile Detention
DESCRIPTION: Program maintains the safety and security of all detained youth.

2013 Accomplishments: Prison Rape Elimination Act (PREA) was implemented at the detainee, staff and management level. Informational posters were placed in each living unit and the booking area. Policy was established, written, and signed by all staff. The guidelines pertaining to PREA, as it pertains to the detainees, was placed in the Detainee Handbook and a letter of understanding PREA reporting standards and guidelines is now signed by each detainee, every time they are booked into the facility.

Staff conducted monthly trainings on a variety of topics that pertain to juveniles; mental health, suicide prevention, PREA, harassment/sexual harassment, violent teens, juvenile sex offenders, sexual abuse and prostitution and multiple webinars.

Challenges in providing this Service/Program:

- We have been unable to send staff members to important out-of-facility training due to lack of funding.

2014 Proposed Service/Program Level:

- Maintain service and staff levels as 2013
- Juvenile Detention must continue to maintain three staff on the floor at all times and filling the on-call vacancies reduces overtime costs.

2014 Goals:

- Provide each staff member with (1) out-of-facility training opportunity
- Maintain current PREA standards and updates via training through webinars, CJTC, state and national training and service providers.

Is the activity a core function of government? If so, is it essential or mandated?
Washington State RCW 13.04.135: "counties containing more than fifty thousand inhabitants shall, and counties containing a lesser number of inhabitants may, provide and maintain at public expense, a detention room or house of detention, separate or removed from any jail, police station, to be in charge of a matron, or other person of good character, where all children within the provisions of this chapter shall, where in necessary, be sheltered.

If it is a core function, what would be advantages and disadvantages of outsourcing?
This is a mandated program. According to the statute, it must be provided.

Does it provide a broad public benefit or only serve a narrow segment?
Program provides community safety for all offenders, detention staff, and Island County citizens. In addition, the detainees are provided evidence-based programs, Aggression Replacement Training (ART), living skills program provided by Coupeville Public School, OSPI (Office of Superintendent of Public Instruction) reimbursement for breakfast, lunch, and snack program and weekly volunteers from the community; smoking cessation, NA and AA.

Does it duplicate the activities of other agencies, programs, non-profits, or other private initiatives?
No; providing school service in detention allows juvenile(s) to attend school while detained.

Is this activity essential to other agencies, programs, non-profits, or other private initiatives?
Sales Tax funding is dedicated to the maintenance of the building facility and can only be used for detention. RCW 82.14.350

How does this activity demonstrate quantifiable performance?
Essential Programs: education, care and custody for all detainees.

Service/ Program	Revenues $	Grants $	Expenditures $	FTEs	Source of Other Funding	GL Key(s)
Juvenile Detention/Administration	Sales Tax reveune			13	OSPI – Fed. Grant Current Expense	145-41-2762-0

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	743,211	734,890	430,549	718,933	779,000	60,067	8 %
LICENSES & PERMITS	10,833	10,603	7,429	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	419,529	452,095	252,843	410,530	427,908	17,378	4 %
CHARGES FOR SERVICES	50,807	49,950	25,921	45,100	44,500	(600)	(1) %
FINES & PENALTIES	1,220	250	375	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST	2,152	3,197	700	1,000	690	(310)	(31) %
TRANSFERS & OTHER SOURCES	453,591	400,591	407,591	407,591	421,591	14,000	3 %
Total Revenues	1,681,343	1,651,576	1,125,408	1,604,154	1,694,379	90,225	5 %
SALARIES	1,547,596	1,595,083	918,860	1,627,257	1,645,584	18,327	1 %
BENEFITS	384,648	441,912	248,438	465,860	509,295	43,435	9 %
MAINTENANCE & OPERATIONS	328,084	252,917	160,801	347,215	337,979	(9,236)	(2) %
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	1,767,869	2,880,467	2,986,858	106,391	3 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: SUPERIOR COURT
Dept: 41

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE							0 %
313712	TAX SALES JUVENILE	743,211	734,890	430,549	718,933	779,000	60,067	8 %
322210	PERMIT BUILDINGS	46						0 %
322220	LICENSE MARRIAGE	10,787	10,603	7,429	20,000	20,000		0 %
336129	ST ENT JUDICIAL SALARY	30,539	28,745	20,750	5,000	15,500	10,500	210 %
338120	INTGVT SVC COURT COSTS							0 %
341220	FEE DIST CRT FILING SVC	6,840	6,742	4,060	6,000	6,000		0 %
341230	FEE SUP CRT FILING SVC	18,368	18,216	10,246	19,200	19,000	(200)	(1) %
341260	FEE AFFORDABLE HOUSING							0 %
341690	FEE OTHER PRINT DUP	1,586	887	388	1,900	1,500	(400)	(21) %
341980	FEE VICTIM WITNESS PRG	7						0 %
342330	FEE ADULT PROBATION	2,014	1,541	912				0 %
342700	FEE JUVENILE SERVICES	2,625	2,050	1,050				0 %
342800	FEE COMMUNICATION SVC	59	127	45				0 %
342900	FEE OTHER							0 %
345100	FEE FAMILY COURT SVC	19,308	20,387	9,220	18,000	18,000		0 %
348500	ISF FUEL SALES							0 %
357230	FINE CRM SUP CRT PUB DEFENSE	1,220	250	375	1,000	690	(310)	(31) %
361110	MISC INVESTMENT INTEREST			18	1,000		(1,000)	(100) %
367110	MISC PRIVATE GIFTS PLEDGES	684	626					0 %
367190	MISC PRIVATE OTHER	200	1,250	341				0 %
369400	MISC JUDGMENTS SETTLEMENTS							0 %
369900	MISC OTHER	1,268	1,321	341		690	690	0 %
397701	TRANSFERS IN BUDGET ALLOCATEI							0 %
397702	TRANSFERS IN OPERATING	453,591	400,591	407,591	407,591	421,591	14,000	3 %
431160	DF US DEPT JUSTICE	13,671	23,622	5,661	8,333		(8,333)	(100) %
451160	IF US DEPT JUSTICE	1,388						0 %
451210	IF US DEPT AGRICULTURE	6,008	12,760	5,415	8,000	10,000	2,000	25 %
451930	IF US DEPT HEALTH HUMAN SVC	290						0 %
471120	SG WA ADMINISTRATOR CRTS	201,112	198,766	90,310	169,777	208,040	38,263	22 %
471490	SG WA DEPT HEALTH							0 %
471930	SG WA DEPT SOCIAL HEALTH SVC	166,521	188,202	130,707	219,420	194,368	(25,052)	(11) %
	Total Revenues	1,681,343	1,651,576	1,125,408	1,604,154	1,694,379	90,225	5 %
508000	ACCUM OF ENDING FUND BALANCE							0 %
511100	SALARIES	1,508,859	1,554,684	905,611	1,617,257	1,635,315	18,058	1 %
511200	OVERTIME	8,735	9,221	10,738	10,000	10,269	269	2 %
511300	TERMINATION/PAYOUT	14,234	29,454	2,315				0 %
511400	OTHER SALARY	15,768	1,724	196				0 %
512100	PAYROLL TAXES	102,490	106,952	61,815	111,256	112,698	1,442	1 %
512200	RETIREMENT	67,824	102,826	58,939	112,660	140,169	27,509	24 %
512300	MEDICAL/DENTAL/LIFE/FBP	168,617	171,652	90,706	175,571	182,091	6,520	3 %
512400	LI/UNEMP/OTHER BENEFITS	45,717	60,482	36,978	66,373	74,337	7,964	11 %
523110	SUPPLIES OFFICE	11,951	11,255	8,091	35,489	17,889	(17,600)	(49) %
523120	SUPPLIES OPERATING	10,694	9,148	2,282	6,500	7,800	1,300	20 %
523190	SUPPLIES OTHER	728	1,543	774		800	800	0 %
523210	FUEL VEHICLES	2,471	2,696	1,624	3,900	4,400	500	12 %
523220	FUEL BLDGS	16,635	29,937	15,288	12,300	24,000	11,700	95 %
523510	SMALL EQUIP OFFICE	2,422	225	112	9,300	10,000	700	7 %
523520	SMALL EQUIP TOOLS	399		323	5,400	2,900	(2,500)	(46) %
523530	SMALL EQUIP COMP HW	447	1,318	5,960				0 %
523540	SMALL EQUIP COMP SW	23,756	3,830	23,106		2,500	2,500	0 %
523550	SMALL EQUIP FURNITURE	2,265	1,748	152				0 %
523560	SMALL EQUIP COMMUNICATION DE\		70					0 %
524110	SERVICES PROFESSIONAL	77,009	34,290	13,937	55,957	46,016	(9,941)	(17) %
524120	SERVICES OPERATING	52,284	41,701	24,752	49,150	46,150	(3,000)	(6) %
524210	COMMUNICATION POSTAGE	2,910	2,766	978	2,500	2,650	150	6 %
524220	COMMUNICATION TELEPHONE	8,557	8,409	4,461	11,000	5,400	(5,600)	(50) %
524230	COMMUNICATION INTERNET	582	635	371	500	500		0 %
524310	TRAVEL TRANSPORTATION	5,916	2,210	1,604	13,200	8,966	(4,234)	(32) %
524320	TRAVEL MEALS	892	831	437	2,100	1,766	(334)	(15) %
524330	TRAVEL LODGING	7,446	2,891	1,708	2,100	3,762	1,662	79 %
524410	ADVERTISING RECRUIT	706			250		(250)	(100) %

Current Date: 08/18/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: SUPERIOR COURT
Dept: 41

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524420	ADVERTISING LEGAL NOTICES	106						0 %
524490	ADVERTISING OTHER							0 %
524520	RENT FACILITIES	660						0 %
524540	RENT OPERATING	1,194		534				0 %
524590	RENT OTHER				4,915	1,000	(3,915)	(79) %
524690	INS OTHER							0 %
524710	UTILITIES ELECTRICITY	19,175	17,878	9,949	12,000	16,000	4,000	33 %
524740	UTILITIES WATER & SEWER	3,238	3,843	1,784	3,000	3,000		0 %
524750	UTILTIES WASTE DISPOSAL	27						0 %
524790	UTILITIES OTHER							0 %
524810	REPAIR EQUIPMENT	5,124	8,782	3,627		1,900	1,900	0 %
524811	MAINTENANCE ANNUAL EQUIP	5,636	3,668	1,709	28,000	27,500	(500)	(1) %
524820	REPAIR/MAINT FACILTIES	282		1,158				0 %
524890	REPAIR/MAINT OTHER	479	3,412		6,600	6,600		0 %
524910	DUES & MEMBERSHIPS	4,219	4,658	4,309	3,100	3,400	300	9 %
524920	SUBSCRIPTIONS	26,949	25,637	11,271	4,000	22,380	18,380	459 %
524930	FILING FEES AND PERMITS			114				0 %
524940	PRINTING	819						0 %
524950	COURT COSTS	24,230	(32)					0 %
524951	JURY COSTS		22,767	13,516	40,000	40,000		0 %
524960	TRAINING REGISTRATIONS	4,177	1,719	3,858	1,300	2,600	1,300	100 %
524990	OTHER	3,699	5,082	3,012	21,654	15,100	(6,554)	(30) %
524999	CONTINGENCY				13,000	13,000		0 %
529100	INTERFUND PROFESSIONAL	4,391	19,580	4,400		20,000	20,000	0 %
529600	INTERFUND INSURANCE	46,595	48,387	32,317	37,035	37,500	465	1 %
546420	CAPITAL OFFICE EQUIPMENT			6,453	6,500	6,500		0 %
579701	TRANSFERS OUT BUDGET ALLOCAT	45,400	42,500	46,600	46,600	59,000	12,400	26 %
579702	TRANSFERS OUT OPERATING	403,000	350,000	350,000	350,000	371,000	21,000	6 %
579703	TRANSFERS OUT REIMB CAP/INFRA							0 %
	Total Expenditures	2,759,714	2,750,379	1,767,869	2,880,467	2,986,858	106,391	3 %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
LICENSES & PERMITS	10,833	10,603	7,429	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	319,289	331,134	193,440	308,913	333,686	24,773	8 %
CHARGES FOR SERVICES	22,629	22,662	10,900	18,000	18,000		0 %
FINES & PENALTIES	210						0 %
MISCELLANEOUS & INTEREST	1,952	1,947	341				0 %
TRANSFERS & OTHER SOURCES			7,000	7,000		(7,000)	(100) %
Total Revenues	354,913	366,346	219,110	353,913	371,686	17,773	5 %
SALARIES	706,269	667,962	406,221	735,600	737,975	2,375	0 %
BENEFITS	141,949	139,699	93,074	174,090	188,137	14,047	8 %
MAINTENANCE & OPERATIONS	143,404	88,615	83,410	163,689	152,639	(11,050)	(6) %
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	932,705	1,423,379	1,449,751	26,372	1 %
Fund: County Law Library (103)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	26,594	25,620	14,590	27,100	26,500	(600)	(2) %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	26,594	25,620	14,590	27,100	26,500	(600)	(2) %
SALARIES	17,496	17,136	9,792	16,320	16,320		0 %
BENEFITS	1,653	1,725	985	1,320	1,400	80	6 %
MAINTENANCE & OPERATIONS	14,232	12,676	3,905	8,625	7,880	(745)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	957	998	904	835	900	65	7 %
Total Expenditures	34,338	32,535	15,586	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	336				0 %
Total Revenues	15,196	25,163	5,997	28,333	20,000	(8,333)	(29) %
SALARIES	91,732	162,705	80,503	139,237	142,799	3,562	2 %
BENEFITS	22,425	51,559	26,844	45,949	49,905	3,956	8 %
MAINTENANCE & OPERATIONS	45,272	21,459	9,397	43,494	41,710	(1,784)	(4) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	159,429	235,723	116,744	228,680	234,414	5,734	2 %
Fund: Casa Fund (131)							
FUND BALANCE & RESERVES							0 %
INTERGOVERNMENT REVENUES	56,913	60,755	30,330	60,284	52,722	(7,562)	(12) %
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	103,313	(7,562)	(6) %
SALARIES	67,104	69,116	37,881	68,000	69,870	1,870	2 %
BENEFITS	26,741	24,379	8,976	15,668	17,193	1,525	9 %
MAINTENANCE & OPERATIONS	5,885	5,897	2,990	21,407	10,050	(11,357)	(53) %
INTERDEPT & TRANSFERS	5,635	6,118	2,167	5,800	6,200	400	6 %
OTHER							0 %

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	105,365	105,510	52,014	110,875	103,313	(7,562)	(6) %
Fund: Juvenile Detention Center (145)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	743,211	734,890	430,549	718,933	779,000	60,067	8 %
INTERGOVERNMENT REVENUES	6,008	12,760	5,415	8,000	10,000	2,000	25 %
CHARGES FOR SERVICES	59	127	95				0 %
FINES & PENALTIES	1,010	250	375	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST			18	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	786,452	1,078,933	1,161,380	82,447	7 %
SALARIES	664,995	678,164	384,463	668,100	678,620	10,520	1 %
BENEFITS	191,880	224,550	118,559	228,833	252,660	23,827	10 %
MAINTENANCE & OPERATIONS	116,756	124,270	61,099	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	644,367	1,078,933	1,161,380	82,447	7 %
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 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Adult Drug Court (1223)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Pa Superior Ct Costs (1225)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Juvenile Drug Court (1224)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: General Fiscal (1992)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	743,211	734,890	430,549	718,933	779,000	60,067	8 %
MISCELLANEOUS & INTEREST			18				0 %
TRANSFERS & OTHER SOURCES	403,000	350,000	350,000	350,000	371,000	21,000	6 %
Total Revenues	1,146,211	1,084,890	780,567	1,068,933	1,150,000	81,067	7 %
SALARIES					18,000	18,000	0 %
BENEFITS	1,917						0 %
MAINTENANCE & OPERATIONS		218					0 %
INTERDEPT & TRANSFERS	45,400	42,500	46,600	46,600	59,000	12,400	26 %
OTHER							0 %
Total Expenditures	47,317	42,718	46,600	46,600	77,000	30,400	65 %
Activity: Juv Ct Case Supervision (2741)							
INTERGOVERNMENT REVENUES	294,254	311,347	182,308	285,974	309,697	23,723	8 %
CHARGES FOR SERVICES	2,625	2,050	1,000				0 %
FINES & PENALTIES	20						0 %
MISCELLANEOUS & INTEREST	1,493	1,486	159				0 %
TRANSFERS & OTHER SOURCES			7,000	7,000		(7,000)	(100) %
Total Revenues	298,392	314,883	190,467	292,974	309,697	16,723	5 %
SALARIES	291,990	199,284	149,048	264,900	263,730	(1,170)	(0) %
BENEFITS	71,303	58,815	45,141	86,400	94,082	7,682	8 %
MAINTENANCE & OPERATIONS	11,159	8,484	5,021	28,600	14,450	(14,150)	(49) %
CAPITAL							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	374,452	266,583	199,210	379,900	372,262	(7,638)	(2) %
Activity: Juv Det Administration (2761)							
FUND BALANCE & RESERVES							0 %
Total Revenues							0 %
SALARIES	5,171	18,966	11,673	21,000	20,344	(656)	(3) %
BENEFITS	1,484	5,933	3,792	6,586	7,185	599	9 %
MAINTENANCE & OPERATIONS	9,048	25,045	6,686				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	15,703	49,944	22,151	27,586	27,529	(57)	(0) %
Activity: Juv Det Care & Custody (2762)							
INTERGOVERNMENT REVENUES	6,008	12,760	5,415	8,000	10,000	2,000	25 %
CHARGES FOR SERVICES	59	127	95				0 %
FINES & PENALTIES	1,200	250	375	1,000	690	(310)	(31) %
MISCELLANEOUS & INTEREST				1,000	690	(310)	(31) %
Total Revenues	7,267	13,137	5,885	10,000	11,380	1,380	13 %
SALARIES	659,824	659,198	372,790	647,100	642,276	(4,824)	(0) %
BENEFITS	188,741	218,617	114,767	222,247	245,475	23,228	10 %
MAINTENANCE & OPERATIONS	108,208	99,641	54,413	105,000	120,700	15,700	14 %
INTERDEPT & TRANSFERS	447,394	410,851	383,646	380,400	421,400	41,000	10 %
OTHER							0 %
Total Expenditures	1,404,167	1,388,307	925,616	1,354,747	1,429,851	75,104	5 %
Activity: Juv Fam Ct Impv (1226)							
SALARIES	18,341	34,795		35,200	35,271	71	0 %
BENEFITS	2,418	5,872		6,090	6,729	639	10 %
MAINTENANCE & OPERATIONS		251	1,465	189	189		0 %
Total Expenditures	20,759	40,918	1,465	41,479	42,189	710	1 %
Activity: Juv Services Admin (2711)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	120	54	4				0 %
Total Revenues	120	54	4				0 %
SALARIES	1,364	667					0 %
BENEFITS	12	209					0 %
MAINTENANCE & OPERATIONS	13,340	13,634	9,525	18,800	18,800		0 %
Total Expenditures	14,716	14,510	9,525	18,800	18,800		0 %
Activity: Juv Svcs Investig/diagnosis (2731)							
INTERGOVERNMENT REVENUES			2,749				0 %

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Revenues			2,749				0 %
MAINTENANCE & OPERATIONS	1,810	1,238	297				0 %
Total Expenditures	1,810	1,238	297				0 %
Activity: Juvenile Drug Court (1224)							
INTERGOVERNMENT REVENUES				20,000	20,000		0 %
Total Revenues				20,000	20,000		0 %
SALARIES	35,105	98,280	34,932	55,827	57,446	1,619	2 %
BENEFITS	9,614	31,607	12,919	19,086	20,760	1,674	8 %
MAINTENANCE & OPERATIONS	9,440	1,453	2,772	8,994	8,994		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	54,159	131,340	50,623	83,907	87,200	3,293	3 %
Activity: Jv Dep & Term Parental Righ (1285)							
INTERGOVERNMENT REVENUES	56,913	60,755	30,330	60,284	52,722	(7,562)	(12) %
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	103,313	(7,562)	(6) %
SALARIES	67,104	69,116	37,881	68,000	67,870	(130)	(0) %
BENEFITS	26,479	24,379	8,976	15,668	17,193	1,525	9 %
MAINTENANCE & OPERATIONS	5,885	5,897	2,990	21,407	10,050	(11,357)	(53) %
INTERDEPT & TRANSFERS	5,635	6,118	2,167	5,800	6,200	400	6 %
Total Expenditures	105,103	105,510	52,014	110,875	101,313	(9,562)	(8) %
Activity: Law Library (1271)							
CHARGES FOR SERVICES	26,594	25,620	14,590	27,100	26,500	(600)	(2) %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	26,594	25,620	14,590	27,100	26,500	(600)	(2) %
SALARIES	17,496	17,136	9,792	16,320	16,320		0 %
BENEFITS	1,653	1,725	985	1,320	1,400	80	6 %
MAINTENANCE & OPERATIONS	14,232	12,676	3,905	8,625	7,880	(745)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	957	998	904	835	900	65	7 %
Total Expenditures	34,338	32,535	15,586	27,100	26,500	(600)	(2) %
Activity: Adult Drug Court (1223)							
INTERGOVERNMENT REVENUES	13,671	23,622	5,661	8,333		(8,333)	(100) %
CHARGES FOR SERVICES	1,525	1,541	336				0 %
Total Revenues	15,196	25,163	5,997	8,333		(8,333)	(100) %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
SALARIES	41,683	36,387	29,235	55,385	56,994	1,609	2 %
BENEFITS	11,115	12,142	9,196	18,882	20,538	1,656	8 %
MAINTENANCE & OPERATIONS	32,702	19,503	6,192	24,500	23,800	(700)	(2) %
Total Expenditures	85,500	68,032	44,623	98,767	101,332	2,565	2 %
Activity: Pa Superior Ct Costs (1225)							
SALARIES	14,944	28,038	16,336	28,025	28,359	334	1 %
BENEFITS	1,696	7,810	4,729	7,981	8,607	626	7 %
MAINTENANCE & OPERATIONS	3,130	503	433	10,000	8,916	(1,084)	(10) %
Total Expenditures	19,770	36,351	21,498	46,006	45,882	(124)	(0) %
Activity: Superior Ct (1221)							
LICENSES & PERMITS	10,833	10,603	7,429	20,000	20,000		0 %
INTERGOVERNMENT REVENUES	20,389	18,837	8,383	21,989	23,989	2,000	9 %
CHARGES FOR SERVICES	20,004	20,612	9,900	18,000	18,000		0 %
MISCELLANEOUS & INTEREST	339	407	178				0 %
Total Revenues	51,565	50,459	25,890	59,989	61,989	2,000	3 %
SALARIES	394,574	433,216	257,173	435,500	438,974	3,474	0 %
BENEFITS	68,216	74,803	47,933	81,600	87,326	5,726	7 %
MAINTENANCE & OPERATIONS	89,239	37,122	25,991	49,100	50,600	1,500	3 %
CAPITAL							0 %
Total Expenditures	552,029	545,141	331,097	566,200	576,900	10,700	1 %
Activity: Jury Management (1222)							
INTERGOVERNMENT REVENUES	4,646	950		950		(950)	(100) %
CHARGES FOR SERVICES							0 %
Total Revenues	4,646	950		950		(950)	(100) %
MAINTENANCE & OPERATIONS	27,356	27,252	41,111	67,000	68,600	1,600	2 %
Total Expenditures	27,356	27,252	41,111	67,000	68,600	1,600	2 %
Activity: Superior Ct (1221)							
INTERGOVERNMENT REVENUES	23,648	23,824	17,997	5,000	11,500	6,500	130 %
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 %

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**DRUG COURT**						
3	Juvenile Probation Officer/Drug Court	1.00	1845	C-10	41,647	10,636	52,283
4	Drug Court Coordinator	1.00	NR	11	45,173	22,215	67,388
5	Court Commissioner	0.10	NR		13,452	1,276	14,728
6	Drug Court Mentoring Coordinator	1.00	1845	C-9	38,205	14,925	53,130
8	On-call for UA testing				4,320	846	5,166
9		**3.10**			**142,797**	**49,898**	**192,695**

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**JUVENILE COURT SERVICES**						
3	Asst. Court Admin.	1.00	NR	13	54,720	18,266	72,986
4	Business/Office Manager	1.00	1845	C-9	44,700	16,752	61,452
5	Juvenile Probation Counselor	1.00	1845	C-10	40,965	16,300	57,265
6	Juvenile Probation Officer	1.00	1845	C-10	45,898	11,470	57,368
7	Probation Aide	1.00	1845	C-8	39,181	20,613	59,794
8	Secretary/Administrative Assistant	0.50	1845	C-8	17,922	3,495	21,417
9	Superior/Juvenile Court Admin	0.25	APPOIN	E-29	20,344	7,185	27,529
10	Functional Family Therapist	0.70	1845	C-12	35,271	6,729	42,000
11							
12	Volunteer Program Assistant-CASA	1.00	1845	C-9	41,705	10,093	51,798
13	CASA-Administrative Assistant	0.80	1845	C-7	25,685	7,100	32,785
14							
15							
16		**8.25**			**366,391**	**118,003**	**484,394**

2014 Payroll Estimates

	D	E	F	G	T	AC	AD
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**JUVENILE DETENTION CENTER**						
3	Superior/Juvenile Court Admin	0.25	APPOIN	E-29	20,344	7,185	27,529
4	Juvenile Detention Manager	1.00	NR	13	56,088	34,585	90,673
5	JUVENILE DETENTION OFFICER	1.00	1845	C-9	39,712	19,295	59,007
6	JUVENILE DETENTION OFFICER	1.00	1845	C-9	39,712	11,818	51,530
7	JUVENILE DETENTION OFFICER	1.00	1845	C-9	42,413	24,608	67,021
8	JUVENILE DETENTION OFFICER	1.00	1845	C-9	42,850	13,158	56,008
9	JUVENILE DETENTION OFFICER	1.00	1845	C-9	40,863	12,428	53,291
10	JUVENILE DETENTION OFFICER	1.00	1845	C-9	42,850	19,271	62,121
11	JUVENILE DETENTION OFFICER	1.00	1845	C-9	40,535	11,978	52,513
12	JUVENILE DETENTION OFFICER .5 FTE	0.50	1845	C-9	20,945	5,475	26,420
13	JUVENILE DETENTION OFFICER .5 FTE	1.00	1845	C-9	64,898	15,907	80,805
14	LEAD DETENTION OFFICER	1.00	1845	C-10	46,230	12,479	58,709
15	LEAD DETENTION OFFICER	1.00	1845	C-10	46,230	20,241	66,471
16	LEAD DETENTION OFFICER	1.00	1845	C-10	46,230	12,479	58,709
17	LEAD DETENTION OFFICER	1.00	1845	C-10	46,230	13,775	60,005
18	OVERTIME @ 2%				10,269	5,205	15,474
19						-	-
20		13.75			646,399	239,887	886,286

2014 PAYROLL ESTIMATES

	C	D	E	F	S	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**SUPERIOR COURT**						
3	Superior Court Judge	1.00	ELECT	ELECT	76,664	25	76,689
4	Superior Court Judge	1.00	ELECT	ELECT	76,664	25	76,689
5	Superior/Juvenile Court Admin	0.50	APPOIN	E-29	40,687	14,371	55,058
6	Assistant Court Administrator	1.00	NR	9	43,497	17,328	60,825
7	HOURS=444 (Reduced in 2003 from 605 hrs)	0.21	NR	5	6,451	655	7,106
8	Official Court Reporter	1.00	NR	13	58,356	18,179	76,535
9	Official Court Reporter	1.00	NR	13	55,062	18,932	73,994
10	Judical Assistant	1.00	NR	7	32,289	8,373	40,662
11	Superior Court Facilitator	0.50	NR	11	22,175	4,271	26,446
12	Case Coordinator (Grant Funded)	0.45	NR	9	17,129	3,306	20,435
13	Extra Hours for Judicial Assistant				1,000	217	1,217
14	Estimate for Judge Pro Tems				9,000	1,644	10,644
15							
16		**7.66**			**438,974**	**87,326**	**526,300**

	A	B	C	D	E	F	G
1	**Wellness Committee**						
2	**2014 Estimated Expenses**						
3							
4							
5	Event	Time Period	Description	Cost/person	# of Participants/ Occurrence		Total
6							
7	Chairperson		Salaried position to oversee the	$ 60.00	52		$ 3,120.00
8			program: 4 hours/week				
9							
10	Aerobic Mile Challenge	Monthly	Monthly prize	$ 10.00	12		$ 120.00
11							
12	Healthy Recipe Swap	Spring	Ingredient reimbursement	$ 20.00	10	$ 200.00	
13			"Judges Choice" prizes			90.00	
14			"People's Choice" prizes			90.00	380.00
15							
16	Amazing Race	July-September	Clue			$ 200.00	
17			"Most Hikes as a Team" prize			50.00	
18			"Solved the Riddle" prize			100.00	350.00
19							
20	Staff Appreciation Luncheon	November	Lunch & incidentals				1,900.00
21							
22			Total				$ 5,870.00

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: TREASURER (42)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES				5,100	5,500	400	7 %
PROPERTY, SALES & OTHER TAXES	91,659	90,027	60,010	75,000	81,000	6,000	8 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	76,630	182,441	27,794	133,025	218,985	85,960	64 %
MISCELLANEOUS & INTEREST	335,171	616,389	339,186	327,000	552,000	225,000	68 %
Total Revenues	503,460	888,857	426,990	540,125	857,485	317,360	58 %
SALARIES	336,157	364,345	239,586	383,126	425,228	42,102	10 %
BENEFITS	84,757	102,537	71,276	121,007	150,852	29,845	24 %
MAINTENANCE & OPERATIONS	97,691	144,215	51,545	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	3,139	6,000	6,000		0 %
OTHER					53,950	53,950	0 %
Total Expenditures	541,996	626,756	366,948	676,603	804,280	127,677	18 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: TREASURER
Dept: 42

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE				5,100	5,500	400	7 %
317300	TAX EXCISE REAL ESTATE	13,882	2,279	112	5,000	1,000	(4,000)	(80) %
317301	TAX EXCISE REET TREAS COLL FEE	77,813	87,748	59,898	70,000	80,000	10,000	14 %
319160	INTEREST PROPERTY TAXES	(36)						0 %
336001	ST ENT REAL ESTATE EXCISE TAX							0 %
341420	FEE TREASURER FEES	76,594	182,184	27,772	132,975	218,955	85,980	64 %
341690	FEE OTHER PRINT DUP	36	32	22	50	30	(20)	(40) %
349140	IR FINANCIAL SERVICES		225					0 %
361110	MISC INVESTMENT INTEREST	344,269	534,819	335,827	300,000	550,000	250,000	83 %
361190	MISC INVESTMENT SERVICE FEES	2,347	2,255	1,267	2,000	2,000		0 %
361310	MISC GAIN/LOSS INVESTMENTS	(11,247)	56,820	(785)				0 %
361900	MISC OTHER INTEREST	40						0 %
369400	MISC JUDGMENTS SETTLEMENTS							0 %
369810	MISC CASH OVER/SHORT	(363)	(1,639)	2,097				0 %
369900	MISC OTHER	125	24,134	780	25,000		(25,000)	(100) %
389000	OTHER NONREVENUES							0 %
471090	SG DEPARTMENT OF REVENUE							0 %
	Total Revenues	503,460	888,857	426,990	540,125	857,485	317,360	58 %
508000	ACCUM OF ENDING FUND BALANCE					53,950	53,950	0 %
511100	SALARIES	328,024	359,962	236,125	382,597	423,228	40,631	10 %
511200	OVERTIME	1,244	3,915	3,461	529	2,000	1,471	278 %
511300	TERMINATION/PAYOUT							0 %
511400	OTHER SALARY	6,889	468					0 %
512100	PAYROLL TAXES	24,533	26,385	17,297	29,041	32,301	3,260	11 %
512200	RETIREMENT	16,142	19,974	14,540	27,585	38,888	11,303	40 %
512300	MEDICAL/DENTAL/LIFE/FBP	40,182	49,982	35,347	57,336	71,884	14,548	25 %
512400	LI/UNEMP/OTHER BENEFITS	3,900	6,196	4,092	7,045	7,779	734	10 %
523110	SUPPLIES OFFICE	10,976	8,007	6,905	14,000	14,000		0 %
523190	SUPPLIES OTHER			28				0 %
523210	FUEL VEHICLES	13	64		100	200	100	100 %
523510	SMALL EQUIP OFFICE	2,127	975	298	1,500	1,500		0 %
523530	SMALL EQUIP COMP HW	3,106	1,916	150				0 %
523540	SMALL EQUIP COMP SW		799	140		100	100	0 %
523550	SMALL EQUIP FURNITURE	71		526				0 %
523560	SMALL EQUIP COMMUNICATION DE\	291		323				0 %
524110	SERVICES PROFESSIONAL	41,251	63,325	14,184	74,500	75,000	500	0 %
524210	COMMUNICATION POSTAGE	13,797	25,732	17,886	24,000	27,000	3,000	12 %
524220	COMMUNICATION TELEPHONE	(265)	1,025	326	1,300	900	(400)	(30) %
524310	TRAVEL TRANSPORTATION	1,473	1,701	1,282	1,450	1,650	200	13 %
524320	TRAVEL MEALS	274	1,113	436	900	900		0 %
524330	TRAVEL LODGING	1,600	2,560	1,274	1,250	2,450	1,200	96 %
524410	ADVERTISING RECRUIT	2,518						0 %
524420	ADVERTISING LEGAL NOTICES	10,653	25,413	149	20,000	28,000	8,000	40 %
524490	ADVERTISING OTHER							0 %
524610	INSURANCE BONDS	100						0 %
524810	REPAIR EQUIPMENT	912	1,011	519	750	800	50	6 %
524811	MAINTENANCE ANNUAL EQUIP	6,318	5,284	2,837	5,250	5,300	50	0 %
524890	REPAIR/MAINT OTHER	411	444		350	350		0 %
524910	DUES & MEMBERSHIPS	418	448	298	400	450	50	12 %
524920	SUBSCRIPTIONS	143	259	128	320	320		0 %
524930	FILING FEES AND PERMITS	441	2,653	1,286	14,000	1,280	(12,720)	(90) %
524940	PRINTING		382					0 %
524960	TRAINING REGISTRATIONS	1,063	1,048	2,500	2,200	3,550	1,350	61 %
524990	OTHER		56	70	3,000	3,000		0 %
529600	INTERFUND INSURANCE	838	1,229	1,402	1,200	1,500	300	25 %
538200	DEBT SERVICE INTEREST INTERFUN							0 %
538300	DEBT SERVICE INTEREST LONG TEF							0 %
538900	DEBT SERVICE OTHER COST	4,224	14,430	3,139	6,000	6,000		0 %
546420	CAPITAL OFFICE EQUIPMENT	18,329						0 %
546610	CAPITAL LEASES							0 %
579702	TRANSFERS OUT OPERATING							0 %

Current Date: 08/16/20
Current Time: 08:43:52

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: TREASURER
Dept: 42

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
	Total Expenditures	541,996	626,756	366,948	676,603	804,280	127,677	18 %

Current Date: 08/18/20
Current Time: 08:43:52

Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: TREASURER (42)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Current Expense (001)							
PROPERTY, SALES & OTHER TAXES	91,659	90,027	60,010	75,000	81,000	6,000	8 %
CHARGES FOR SERVICES	8,281	5,079	3,185	7,050	6,030	(1,020)	(14) %
MISCELLANEOUS & INTEREST	335,171	592,257	339,030	302,000	552,000	250,000	82 %
Total Revenues	435,111	687,363	402,225	384,050	639,030	254,980	66 %
SALARIES	309,568	330,090	213,326	342,709	381,676	38,967	11 %
BENEFITS	75,215	91,234	62,765	107,119	135,499	28,380	26 %
MAINTENANCE & OPERATIONS	50,735	55,312	39,207	64,700	62,650	(2,050)	(3) %
CAPITAL	18,329						0 %
DEBT SERVICE	4,224	14,430	3,139	6,000	6,000		0 %
Total Expenditures	458,071	491,066	318,437	520,528	585,825	65,297	12 %
Fund: Treasurer's M & O (116)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	68,349	177,362	24,609	125,975	212,955	86,980	69 %
MISCELLANEOUS & INTEREST		24,132	156	25,000		(25,000)	(100) %
Total Revenues	68,349	201,494	24,765	150,975	212,955	61,980	41 %
SALARIES	26,589	34,074	26,260	40,417	43,552	3,135	7 %
BENEFITS	9,542	11,229	8,511	13,888	15,353	1,465	10 %
MAINTENANCE & OPERATIONS	40,933	82,707	9,803	95,470	98,600	3,130	3 %
CAPITAL							0 %
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	45,976	150,975	212,955	61,980	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 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: TREASURER (42)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Treasurer Services (1422)							
FUND BALANCE & RESERVES							0 %
CHARGES FOR SERVICES	68,349	177,362	24,609	125,975	212,955	86,980	69 %
MISCELLANEOUS & INTEREST		24,132	156	25,000		(25,000)	(100) %
Total Revenues	68,349	201,494	24,765	150,975	212,955	61,980	41 %
SALARIES	26,589	34,074	26,260	40,417	42,552	2,135	5 %
BENEFITS	9,540	11,229	8,511	13,888	15,353	1,465	10 %
MAINTENANCE & OPERATIONS	40,933	82,707	9,803	95,470	98,600	3,130	3 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	838	1,229	1,402	1,200	1,500	300	25 %
DEBT SERVICE							0 %
OTHER					53,950	53,950	0 %
Total Expenditures	77,900	129,239	45,976	150,975	211,955	60,980	40 %
Activity: General Fiscal (1992)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES					1,000	1,000	0 %
BENEFITS	2						0 %
MAINTENANCE & OPERATIONS		816	48				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	2	816	48		1,000	1,000	0 %
Activity: Treasurer Services (1422)							
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	5,380	2,487	5,100	5,500	400	7 %
CAPITAL							0 %
OTHER							0 %
Total Expenditures	6,023	5,635	2,487	5,100	5,500	400	7 %
Activity: Treasurer Services (1422)							
PROPERTY, SALES & OTHER TAXES	91,659	90,027	60,010	75,000	81,000	6,000	8 %
CHARGES FOR SERVICES	8,281	5,079	3,185	7,050	6,030	(1,020)	(14) %
MISCELLANEOUS & INTEREST	335,171	592,257	339,030	302,000	552,000	250,000	82 %
Total Revenues	435,111	687,363	402,225	384,050	639,030	254,980	66 %
SALARIES	309,568	330,090	213,326	342,709	381,676	38,967	11 %
BENEFITS	75,215	91,234	62,765	107,119	135,499	28,380	26 %
MAINTENANCE & OPERATIONS	50,735	55,312	39,207	64,700	62,650	(2,050)	(3) %
CAPITAL	18,329						0 %
DEBT SERVICE	4,224	14,430	3,139	6,000	6,000		0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: TREASURER (42)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	458,071	491,066	318,437	520,528	585,825	65,297	12 %

2014 PAYROLL ESTIMATES

	D	E	F	G	T	AB	AC
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**TREASURER**						
3	Treasurer	1.00	ELECT	ELEC	70,644	14,387	85,031
4	Deputy Treasurer	1.00	1845	C-9	41,700	10,160	51,860
5	Tax Adjustments Deputy	1.00	1845	C-9	42,190	10,182	52,372
6	Accountant	1.00	NR	13	54,720	31,540	86,260
7	Tax Collections Deputy	1.00	1845	C-9	42,050	21,740	63,790
8	Chief Deputy/Accounting Manager	1.00	NR	15	57,492	18,447	75,939
9	ADMIN ASST TEMP	0.50	1845	C-6	15,298	3,015	18,313
10	Deputy Treasurer	1.00	1845	C-12	57,582	26,028	83,610
11	Tax Foreclosure Deputy	1.00	1845	C-9	40,552	15,353	55,905
12		**8.50**			**422,228**	**150,852**	**573,080**

Island County

2014 Budget

Washington State University Service/Program Information

DEPT: Washington State University Extension

SERVICE/PROGRAM: Administration

DESCRIPTION: Provide oversight and administrative function for all WSU Extension, Marine Resource Committee, and Noxious Weed Control programs in Island County

2013 Accomplishments:

- Continuing the collaborative funding effort with Island County, Whidbey Island Conservation District and WSU Extension on WSU Coach Planning Forestry program for Island County.
- Maintained the WSU Master Gardener and 4H Programs in Island County
- Trained 17 new Master Gardeners in Island County
- Trained more than 35 new Beach Watchers on Camano and Whidbey Island
- Continuation of our partnership with State Parks to keep the Admiralty Head Lighthouse open to the public
- Secured funding to conduct a cost/benefit analysis of County based Extension programming
- Developed a new MOU with the Lighthouse Environmental Program (LEPPto continue to support WSU Beach Watchers, Waste Wise, Admiralty Head Lighthouse, and Shore Stewards programs.

2014 Proposed Service/Program Level:

- With this budget as submitted, we anticipate that we will be able to maintain current level of service, with budget augmentation from grants, contracts, and donations.

2014 Goals:

- Continue to seek outside funding sources for all WSU Extension Island County programs.
- Continue to explore the opportunity for Greenbank Farm becoming a WSU Extension and Research facility.
- Conduct Master Gardener, Beach Watcher, Lighthouse Docent, 4H Leadership, Lighthouse Docent and Waste Wise training
- Continue to provide WSU Forestry programming on both Camano and Whidbey Islands and seek funding to continue this program in the future.
- Conduct cost/benefit analysis of County based Extension programming is Island County

WSU Extension serves all of the people of Island County without discrimination. WSU provides scientific based education in a number of areas and no other organization or agency can or does provide the level or breadth of programming WSU Extension provides. This year we are requesting the reinstatement of partial funding for two of our programs: 4H Youth Development; and Shore Stewards. In addition to providing education on shoreline protection and bluf 1 abilization funding of the Shore Stewards

program will allow WSU Extension to maintain an office and a presence on Camano Island for all of our programs.

WSU Island County Extension partners with and assists several county, state and federal programs and agencies, as well as numerous private organizations and individuals in education and research. This collaboration occurs through direct programing with staff or with the 300 plus active WSU trained volunteers. We document the number of hours WSU volunteers provide to this community, track the number of individuals attending our programs, and document the dollars generated through grants and contracts that serve the diverse needs of Island County. Washington State University contributes a total of $682,498 to WSU Extension in Island County including $92,479 in direct county support and $589,103 in other WSU Support (Island County per capita share of WSU Extension budget).

Service/Program	Current Expense	Grants	Expenditures	FTEs	Source of Other Funding	GL Key(s)
WSU Total Budget	$119,486	$925,930	$1,045,416	County 4.35 WSU 2.5	Washington State University (WSU), Lighthouse Environmental Program, WSU Beach Watchers, Washington Department of Agriculture, Master Gardener Foundation, Solid Waste, IC Department of Health, Russell Family Foundation, Whidbey Island and Snohomish Conservation Districts, Shell Oil, Town of Coupeville, WA DOE, the Lighthouse Keepers, and the Lighthouse gift shop	

Administration

Administration funding supports WSU faculty based on a formula agreed to by WSU and WSAC ($21,630); It also supports the 40 % of the Account Coordinator (Pam Bishop) at $12,995 and 70 % of the Administrative Assistant (Stinger Anderson) at $29,432. Administration costs also include $2,500 for the Forest Stewardship Educator that is matched by donations to WSU Extension-Island County at $2500 and an additional $2.500 from the Whidbey Island Conservation District. $3,600 also supports our share of the Skagit, Snohomish, and Island County Livestock advisor. Also included in the administration budget is $10,978 for General M&O, $1,500 for insurance. WSU Extension Island County assesses each program a proportionate share of the administrative costs, as outlined here:

Program	Support for Accounting	Support for Admin
Beach Watchers	$4,000	$2,000
Master Gardener	$500	$800
Waste Wise	$3,722	$3,148
Lighthouse Docents	$2,475	$1,275
Noxious Weed	$690	$460
Marine Resources Committee	$3,780	$1,620

Service/Program	Current Expense	Grants & Contracts	Expenditures	FTEs (County)	Source of Other Funding	GL Key(s)
WSU Extension Administration	$80,135	$673,958	$754,093	1.35	Lighthouse Environmental Program, Marine Resources Committee, Department of Ecology, and the Island County Master Gardener Foundation, Whidbey Island Conservation District, Island County Solid Waste, and the Washington Department of Agriculture	1601671010

4H Youth Development

DESCRIPTION: The 4H program provides leadership training and educational opportunities to the youth of Island County through a variety of programs

2013 Accomplishments:

- Hired a new 4H Coordinator – Sarah Bergquist following the retirement of Jackie Vannice
- Able to generate more than S70,000 to continue to fund the 4-H program since August of 2010. This was primarily accomplished with the help of donations from our 4-H membership in addition to individual private donations as well as funding from the community
- Continue to strengthen our partnership with the military youth center and their leadership
- Working relationships with the Whidbey Island Area Fair Board continues to improve

Challenges in providing this Service/Program:

- Enrollment in 4H programs is declining due to increased costs per child to cover costs of participating in the program. This is especially noticeable, anecdotally, with multi-child families

and lower income families. The request to reinstate County support for the 4H program, which was eliminated in 2011, is a priority for WSU Extension. The amount of outside support from the community is phenomenal and clearly demonstrates the support for 4H programming in Island County. By reinstating County support you will demonstrate to the 4Hers the value you place in youth development, and ensure them that this program is here to stay.

2014 Proposed Service/Program Level:

- The request for this year's budget will maintain current levels of service with a .6 fte 10 month appointment.

2014 Goals:

- Continue to seek outside funding for the 2013- 2014 4H Year (Oct. 1 – Sept. 30)
- Increased involvement with military family and youth
- Continue excellent relationships with Whidbey Island Area Fair
- Make improvements and usage of the North Whidbey Extension Facility
- Implement an improved leadership training series

Broad public support as has been demonstrated by the more than $70,000 raised through the efforts of the 4Hers, their families, community organizations, the tribes, and individual donors. The request for $10,000 for the 4H program from current expense funding will provide approximately 50 percent of the amount needed to support the program in Island County at our current level of service. This is less than 25 percent of the County support for this position in 2008 and will require a match from outside sources to fully support the program at current levels. $8,950 will cover salary for the 4H Coordinator and $1,050 to M&O. Donations through WSU will fund $7,650 in salary. Benefits for this position are assumed by WSU at $9,960 .

The 4H is a unique program that provides leadership skills to youth without discrimination or bias that does not duplicate efforts provided by other institutions or organizations. The WSU 4H program provides youth development in leadership and youth empowerment that has been documented in numerous peer-reviewed publications and available upon request.

Service/ Program	Current Expense	Grants, Contracts and Donation	Expenditures	FTEs WSU 10 Month	Source of Other Funding	GL Key(s)
4H	$10,000	$17,610	$27,610	.6	4H Foundation, Washington State University, Tulalip Tribes, Island Thrift, and numerous private donors	1601671030

Shore Stewards

DESCRIPTION: Shore Stewards is a self-paced voluntary program that for the last decade has helped the nearly 800 Island County residents understand the natural processes at work on their shoreline properties. This knowledge allows them to be better equipped to not only protect their properties from economic damaged caused by erosion and slides, but to also make decisions that benefit the marine ecosystem.

The Shore Stewards program has been funded through the Island County Marine Resources committee since 2008. In 2012, due to funding cuts from the Northwest Straits Commission, the budget for Shore Stewards was decreased from $27,175 to $2,450. In 2013 MRC was able to fund Shore Stewards at $6,719 through a Department of Ecology grant and the Lighthouse Environmental Program has allocated $3,500 for the last 6 months of 2013 for this program. For 2014 the MRC has allocated $5,000 for this program, in addition the Lighthouse Environmental Program will be asked to support the program for an additional $5000.

Post Ledgewood landslide – shore and bluff stabilization has become an increasingly important topic to many residents of Island County. In June of 2013 a workshop on Shore Bluff Stabilization, co-sponsored by WSU Extension and Whidbey Island Conservation district, had a capacity crowd of 65 individuals. Plans for a similar fall workshop are currently in development, and Scott Chase is currently looking for a new venue to accommodate the expected turnout. While this type of one-day workshops are very useful, an ongoing web based newsletter and educational feeds to residents living on or near the shoreline has much greater capacity for providing information residents need to make decisions related to bluff stability, oil spill response, storm water control and erosion, shoreline vegetative management, and related issues. An investment in this type of educational programming would be exteremely prudent for the county to consider, and could greatly decrease the need for a regulatory approach. Support for the Shore Stewards program has the additional advantage of maintaining a WSU Extension presence on Camano Island, with Scott Chase maintaining the office within the County complex. Total request for Shore Stewards is $8,500, $7,450 for salary and benefits and $1,050 for M&O.

Service/ Program	Current Expense	Grants, Contracts and Donation	Expenditures	FTEs WSU 10 Month	Source of Other Funding	GL Key(s)
Shore Stewards	$8,500	$10,000	$18,500	.5	Island County Marine Resources Committee, Lighthouse Environmental Program, US EPA through PSP	1601671090

Beach Watchers

DESCRIPTION: The Beach Watchers are dedicated to improve, maintain and protect a thriving Puget Sound ecosystem through education, community outreach, stewardship, and research.

2013 Accomplishments:

- For the first time Sound Waters was held in Oak Harbor with more than 560 participants in this one day educational event.
- Expansion of the Digging for Dinner program educating the public on the safe and sustainable harvesting of clams. Recent Digging for Dinner programs have attracted more than 60 individuals participating at each of these events.
- Expansion of the crabber education program increasing awareness of safe, sustainable and legal harvesting of Dungeness crabs.
- In the past 12 months 123 active Beach Watchers have donated 15,630 volunteer hours toward marine education, research and stewardship.
- Trained more than 35 new Beach Watchers on Camano and Whidbey Islands.
- Partnered with County Departments of Parks, and State Parks on Whidbey and Camano Islands to increase visitor awareness and safety on the shores and to reduce trash and misuse of these sites. The Beach Watchers are also working with Planning and Environmental Health on wetland monitoring.
- Continue collaborations with scientists researching shoreline restoration projects and with the Island County Marine Resources Committee to establish baseline data and monitor changes in eel grass, salmon and forage fish at sites of special interest in the County.

Challenges in providing this Service/Program:

- Old habits of communication and a scattered, independent network of projects present challenges. These challenges are far from road-blocks, though, because they incorporate energy and enthusiasm which lend themselves to modification while continuing quality and intensity of volunteer involvement.

2014 Proposed Service/Program Level:

- We expect to increase the number, diversity and technical intensity of projects supported by volunteer hours and to increase the total number of volunteers who are actively participating. This will be possible because of WSU efforts to increase existing skills and positive reputation of our volunteers, the strong and growing portfolio of technical projects in which we partner and the beneficial effects of word-of-mouth recruitment among the volunteer pool.

2014 Goals:

- To sustain and increase levels of excellence in training and service.
- To build systems of communication consistent with an informed, mobilized and competent volunteer/ educational organization.

- To increase the number and diversity of technical projects and intensify the skills of volunteers and the level of educational outreach.

Beach Watchers volunteer for numerous activities that provide protection of the environment to the benefit of all residents of Island County that are not duplicated by any other organization in Island County.

The Island County Beach Watchers program provides services to the departments of planning and health and in kind match for the MRC – without which the MRC would not be able to secure many of the grants they obtain. Beach Watchers actively monitor all hours of the volunteers and their service to the residents and local governments of Island County. In addition they monitor their match against various grants and contracts. The WSU Beach Watchers provide $4,000 for their share of the WSU Extension Island County administrative costs.

Service/ Program	Current Expense	Grants, contract & donations	Expenditures	FTEs (WSU)	Source of Other Funding	GL Key(s)
Beach Watchers	0	$61,464	$61,464	1.0	Town of Coupeville, Shell Oil, Russell Foundation, Department of Ecology, Department of Fish and Game, the Lighthouse Environmental Program, and donations to Washington State University	1601671070

Waste Wise

DESCRIPTION: Increasing awareness of waste reduction, reuse and recycling throughout Island County – provide basic training for On-site Waste Water Treatment Systems.

2014 Accomplishments:

- Assisted the Whidbey Green Seal Committee in implementing a Green Seal program for businesses, organizations, and schools to become more sustainable.
- Conducted 14 composting classes with 350 total participants
- Conducted 8 Septic 101 training classes with 215 total participants
- Coordinated 3 events for recycling and/or compostable collection with 100 total participants.
- Coordinated 1 Free Market on Camano. People could bring anything they wanted to give away to other people. No money was exchanged, 10 participants
- Coordinated 1 Plastic Nursery Pot Collections: 5 super sacks equaling 500 pounds (approximately 100 pounds each) were collected and all but a 7 super sacks were given away.

- Staffed 13 displays on recycling, composting and/or household hazardous waste at Events – 219 people.
- Working with the Sustainable Whidbey Coalition Whidbey Green Seal businesses to achieve their Whidbey Green Event certification.
- Continue to work with the Commercial Composting to investigate ideas for a commercial food and yard-waste facility to be located in Central Whidbey.
- Continued to assist the South Whidbey Elementary School in reducing their waste and pursuing the goals of the Washington Green School program.
- Trained 11 new Waste Wise Volunteers on Whidbey.

Challenges in providing this Service/Program:

- Biggest challenge in providing these services is recruiting more volunteers to help with the events and getting the events 'advertised' in a timely manner.

2014 Proposed Service/Program Level:

- The level of service for 2014 should be the same as 2013 since the budget will be the same.

2014 Goals:

- Provide technical advice and training for any business or organization wanting to decrease their solid waste through the Whidbey Green Seal program. This could include a waste audit.
- Recruit more organizations (at least 3) to recycle or reduce their waste during their events.
- Investigate opportunities to bring in a commercial compost system for businesses and organizations that are considering composting their organics.

The Waste Wise program does provide a broad based benefit by helping reduce the quantity of material sent to the solid waste facility – helping residents with on-site waste water treatment systems keep them operating properly. Waste Wise is supported by Island County Solid Waste and augments the work of both solid waste and the department of health.

The WSU Waste Wise program helps both solid waste and the departments of health meet educational and awareness requirements. The WSU Waste Wise Coordinator, Janet Hall, is able to document waste reduction and dollars saved though recycling, reuse, composting for individuals, agencies and departments. The Waste Wise program is assessed $3,722 in support of the Accounting Coordinator and $3,148 for the Administrative assistant.

Service/ Program	Current Expense	Grants	Expenditures	FTEs	Source of Other Funding	GL Key(s)
Waste Wise	0	$93,560	$93,560	1.0	Solid Waste, IC Dept. of Health, and WA DOE	1601671120

Lighthouse Docents

DESCRIPTION: The Lighthouse Docents make it possible for the pubic to have access to Admiralty Head Lighthouse at Fort Casey. In addition, they provide interpretive guidance to the more than 50,000 visitors to the lighthouse each year.

2013 Accomplishments:

- Awarded the Washington State Dept. of Archaeology and Historic Preservation for the Lighthouse Lantern Project
- Number of Visitors to AHL Jan.2013-June 2013: 30,000
- We anticipate approx. 45,000-50,000 visitors for the entire 2013 year
- Gift Shop Sales Jan.2013-June 2013: $22,000
- Primary Lighthouse Accomplishments
    - Keepers Kids activity book – 10,000 distributed to children under the age of 10
    - Received a grant to erect a commemorative plaque of honoring the high school
    - More than 560 students taken tours
    - Provide tours of the lighthouse for tour groups
    - National lighthouse day celebration honoring 100 years of WSP.

Challenges in providing this Service/Program:

- One of the biggest challenges will be finding the right balance of volunteers and ensuring they receive adequate training to provide an enhanced educational opportunity for our visitors.

2014 Proposed Service/Program Level:

- We expect to increase our level of service and increase our flow of traffic; bringing in more visitors and providing more educational interpretation through the interpretive panels and advanced docent trainings. We also expect to earn more revenue from the sales of special lighthouse license plates.

2014 Goals:

- Increasing the number of educational tours for student and adult groups
- Increasing Docent advanced education
- Refining New Docent trainings
- Developing in-classroom Admiralty Head Lighthouse curriculum
- LEP website leading to more increased traffic at the lighthouse, and the sales of more WA State Special Lighthouse License Plates to continue funding the LEP programs.

The WSU lighthouse docents serve more than 50,000 visitors to the lighthouse each year. Without the WSU lighthouse docent program the State Parks would not be able to keep the lighthouse open and tax revenues from the approximate $55,000 in sales at the gift shop would not be generated. Both the number of visitors and the revenue generated at the lighthouse gift shop demonstrate quantifiable value of the program. $29,389 is for coordinator salary and benefits. The lighthouse docent program is assessed administrative support of $2,475 for the account coordinator and $1,275 for administrative assistant support.

Service/ Program	Current Expense	Grants	Expenditures	FTEs	Source of Other Funding	GL Key(s)
Lighthouse Docents	0	$37,112	$37,112	.7	Lighthouse Gift shop, Lighthouse Keepers, Lighthouse Environmental Program,	1601671100

Noxious Weed Program

DESCRIPTION: Providing education and enforcement of Washington State listed noxious weeds in Island County

2013 Accomplishments:

- Good progress on efforts to completely control *Spartina anglica* in Island County
- Acquiring grants and contracts to increase the noxious weed program coordinator FTE.
- Finding a way to assist citizens that are living on a fixed income and are unable to perform or afford control on their property.
- Additional accomplishments:
    1. For the first time in many years – the Noxious Weed Control Board is now fully staffed.
    2. Collaboration with County Parks Department and County Roads Department to perform control work on infestations of noxious weeds within their jurisdictions – saving the County dollars while obtaining better weed control.
    3. Obtained a grant for the control of garlic mustard from Washington Department of Agriculture. This is a new and limited infestation – should be able to control before it becomes widespread
    4. Implementing plan for the control of noxious weeds on Iverson Spit.
    5. Contract with Island Transit to control knotweed at their Noble Creek Transit Station on South Whidbey.
    6. Recruited volunteers from the WSU Master Gardeners to assist with education and control of Noxious Weeds.
    7. Developed a Weed of the Week educational program.

Challenges in providing this Service/Program:

- There is currently insufficient M/O funding for the Island County Noxious Weed Control program, we have requested an augmentation of $ 965 to cover anticipated shortfall for insurance coverage.
- There will still be the continuing challenge of working with citizens that are anti-herbicide and getting them to realize that sometimes it is the best control method for certain plants.
- Finding individuals willing to serve on the Noxious Weed Board - currently only 3 members of the board - with only one application to fill the two open seats.

2014 Proposed Service/Program Level:

- The new noxious weed coordinator is doing a good job in obtaining grant and contract funding. The extent of the noxious weed problem is serious enough where additional seasonal FTE would be needed to control the infestations.

2014 Goals

- Continuing the ongoing Spartina control program, this is in line with WSDA's expectations of statewide eradication by 2015.
- Work with the Island County Master Gardeners, to develop a volunteer noxious weed force to help with education and control of noxious weeds on Island County.

The Noxious Weed Control Board is a mandated program (see RCW Chapter 17.10). Currently we are saving both roads and parks revenue by having the Coordinator do work at a substantially lower composite rate than either of those two county programs pay to their workers. The Noxious Weed Control Board serves and benefits all of the residents of Island County and augments the work of other County and State agencies and non-profit organizations. Noxious weed coordinator monitors infestations and maps and tracks noxious weed infestations over time to quantify the success of the program.

Service/ Program	Revenues	Grants	Expenditures	FTEs	Source of Other Funding	GL Key(s)
Noxious Weed Program	$23,452	$52,500	$76,284	0.5	Washington Dept. of AG, CFF Funds	1601631620

Marine Resources Committee

DESCRIPTION: Island County Marine Resources Committee (MRC) is an advisory body of volunteers from the local community, with diverse expertise. The Committee gathers scientific data, identify problems, recommend solutions and build partnerships to improve shoreline health and marine water quality.

2013 Accomplishments:

- Removal of the cresol bulkhead at Cornet Bay and restoration completed
- Continued collection of baseline data of salmon and forage fish in Cornet Bay
- Secured funding to continue operations through June of 2014
- Recruited new members to the MRC and elect 1 1 new leadership team

Challenges in providing this Service/Program:

- Northwest Straits received less than the traditional amount needed to support county MRC programs. Funding from grants or contracts will need to be obtained to continue the programmatic support.

2014 Proposed Service/Program Level:

- Will remain the same or slightly greater than 2013 – with support for programs increasing slightly.

2014 Goals:

- Continue all existing grants and contracts.

The Island County MRC benefits all residents and visitors of Island County who enjoy the beauty of the sound and the marine environment. Augments work of state and local agencies

How does this activity demonstrate quantifiable performance? Volunteer hours and quantification of improved habitat by forage fish eggs and returning salmonids.

Service/ Program	Revenues	Grants	Expenditures	FTEs	Source of Other Funding	GL Key(s)
Cornet Bay Project Restoration	0	$36,000	$36,000	.2	US EPA thru PSP	1601671090

Island County
BUDGET REPORT
DEPARTMENT SUMMARY BY CATEGORY

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES	175,002	108,971	77,480	131,906	106,650	(25,256)	(19) %
CHARGES FOR SERVICES	113,725	56,730	26,458	82,820	75,500	(7,320)	(8) %
MISCELLANEOUS & INTEREST	106,798	57,478	26,037	54,967	53,967	(1,000)	(1) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	103,520		0 %
Total Revenues	491,504	322,864	233,496	373,213	339,637	(33,576)	(8) %
SALARIES	158,018	158,123	104,363	164,329	245,654	81,325	49 %
BENEFITS	43,465	34,894	22,133	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	64,372	144,604	139,898	(4,706)	(3) %
INTERGOVERNMENT	3,498	52	21	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	199,696	373,213	394,180	20,967	5 %

Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: EXTENSION SERVICES
Dept: 16

Item #	Description	Prior Years Actuals 2011	Prior Years Actuals 2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
308000	USE OF BEGINNING FUND BALANCE							0 %
313100	TAX SALES AND USE TAX	29	52	1				0 %
337040	INTLCL TOWN OF COUPEVILL	6,000	3,000		3,000	3,000		0 %
338310	INTGVT SVC ENVIRON CONSRV	500						0 %
338470	INTGVT SVC TRANSIT	882						0 %
338710	INTGVT SVC ED PROGRAMS	4,427						0 %
338760	INTGVT SVC PARKS	3,785						0 %
338790	INTGVT SVC OTHER CULTURE							0 %
341690	FEE OTHER PRINT DUP							0 %
341710	FEE TAXABLE MERCH SALES	334	800	15				0 %
341750	FEE NONTAX MERCH SALES	3,312	2,159	1,422	2,500	2,500		0 %
343180	FEE ENERGY CONSERVATION SVC							0 %
343190	FEE OTHER ENV SVC							0 %
347100	FEE EXTENSION SERVICES		1,560	6,400				0 %
347400	FEE EVENT ADMISSIONS							0 %
347900	FEE OTHER FEES	10	161					0 %
349310	IR NATURAL RES SVC	108,069	50,050	18,621	71,000	71,000		0 %
349390	IR OTHER ENV SVC				7,320		(7,320)	(100) %
349710	IR EDUCATIONAL SVC	2,000	2,000		2,000	2,000		0 %
367110	MISC PRIVATE GIFTS PLEDGES	57,516	56,357	26,037	54,967	53,967	(1,000)	(1) %
369810	MISC CASH OVER/SHORT							0 %
369900	MISC OTHER	49,282	1,121					0 %
395100	OTH FIN PROCEEDS CAP ASSETS		(500)					0 %
397701	TRANSFERS IN BUDGET ALLOCATEI							0 %
397702	TRANSFERS IN OPERATING	95,950	100,133	103,520	103,520	103,520		0 %
451210	IF US DEPT AGRICULTURE		32,549	46,880				0 %
451250	IF US DEPT FISH WILDLIFE							0 %
451310	IF US DEPT ECOLOGY			15,155				0 %
451320	IF US DEPT OF COMMERCE	23,666						0 %
451330	IF US ENV PROTECTION		31,696	3,221	65,414		(65,414)	(100) %
471210	SG WA DEPT AGRICULTURE	67,343	11,278		40,842	45,000	4,158	10 %
471250	SG WA DEPT FISH WILDLIFE			761				0 %
471270	SG WA REC CONSERV OFFICE		12,244	5,669				0 %
471310	SG WA DEPT ECOLOGY	66,199	18,204	5,794	22,650	58,650	36,000	158 %
471320	SG PUGET SOUND PARTNERSHIP	2,200						0 %
	Total Revenues	491,504	322,864	233,496	373,213	339,637	(33,576)	(8) %
508000	ACCUM OF ENDING FUND BALANCE				10,790		(10,790)	(100) %
511100	SALARIES	155,104	155,380	102,405	164,329	245,654	81,325	49 %
511200	OVERTIME		2,490	1,958				0 %
511300	TERMINATION/PAYOUT	1,636						0 %
511400	OTHER SALARY	1,278	253					0 %
512100	PAYROLL TAXES	11,851	11,905	7,885	12,569		(12,569)	(100) %
512200	RETIREMENT	9,771	11,310	7,382	11,887		(11,887)	(100) %
512300	MEDICAL/DENTAL/LIFE/FBP	19,360	8,349	4,686	17,305		(17,305)	(100) %
512400	LI/UNEMP/OTHER BENEFITS	2,483	3,330	2,180	3,554		(3,554)	(100) %
523110	SUPPLIES OFFICE	7,586	5,900	2,046	8,768	8,875	107	1 %
523120	SUPPLIES OPERATING	3,424	3,046	3,687	6,671	4,300	(2,371)	(35) %
523190	SUPPLIES OTHER		305	220				0 %
523210	FUEL VEHICLES	4,891	3,146	1,527	4,177	4,250	73	1 %
523230	FUEL EQUIP	48						0 %
523510	SMALL EQUIP OFFICE	1,529	206	39	250	250		0 %
523520	SMALL EQUIP TOOLS	711	1,054		1,421	1,355	(66)	(4) %
523530	SMALL EQUIP COMP HW	437	5,058	1,639	500	1,500	1,000	200 %
523540	SMALL EQUIP COMP SW	242	973		625	625		0 %
523550	SMALL EQUIP FURNITURE	1,903	410	50				0 %
523560	SMALL EQUIP COMMUNICATION DE\	571				250	250	0 %
524110	SERVICES PROFESSIONAL	4,500		17,002				0 %
524120	SERVICES OPERATING	128,872	110,012	29,908	101,480	98,480	(3,000)	(2) %
524130	SERVICES CONSULTANTS							0 %
524210	COMMUNICATION POSTAGE	1,034	861	381	760	1,175	415	54 %
524220	COMMUNICATION TELEPHONE	3,158	2,514	1,619	3,775	3,700	(75)	(1) %
524230	COMMUNICATION INTERNET	3,156	2,702	1,547	2,300	2,300		0 %

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Island County
DEPARTMENT SUMMARY BY OBJECT
07/31/2013

Dept Name: EXTENSION SERVICES
Dept: 16

Item #	Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
524310	TRAVEL TRANSPORTATION	1,633	3,030	831	3,919	3,575	(344)	(8) %
524320	TRAVEL MEALS	205	49	61	550	575	25	4 %
524330	TRAVEL LODGING	1,150	232	171	1,425	1,050	(375)	(26) %
524410	ADVERTISING RECRUIT	113	88		125	125		0 %
524420	ADVERTISING LEGAL NOTICES	1,303	403	16	100	100		0 %
524490	ADVERTISING OTHER	4,812	1,704	1,088	1,930	1,700	(230)	(11) %
524520	RENT FACILITIES		25	542				0 %
524540	RENT OPERATING	1,200	1,805	640	1,000	960	(40)	(4) %
524590	RENT OTHER			95	900	500	(400)	(44) %
524750	UTILTIES WASTE DISPOSAL	863	1,454	395	1,000	1,000		0 %
524820	REPAIR/MAINT FACILTIES	565			500	500		0 %
524890	REPAIR/MAINT OTHER							0 %
524910	DUES & MEMBERSHIPS	158	125	25	125	125		0 %
524920	SUBSCRIPTIONS	98	110		100	100		0 %
524930	FILING FEES AND PERMITS	256	177	453	150	475	325	216 %
524940	PRINTING	320		35	250	250		0 %
524960	TRAINING REGISTRATIONS	815	621	60	560	560		0 %
524990	OTHER	9,689	2,406	295	1,243	1,243		0 %
525200	INTERGOVT INTERLOCAL CONTRIB	3,450						0 %
525300	INTERGOVT PYMT TAXES & ASMT	48	52	21	50	50		0 %
529600	INTERFUND INSURANCE	12,647	9,691	8,807	8,125	8,578	453	5 %
546420	CAPITAL OFFICE EQUIPMENT							0 %
	Total Expenditures	402,870	351,176	199,696	373,213	394,180	20,967	5 %

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Island County
DEPARTMENT BY FUND
07/31/2013

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Fund: Extension Services (160)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES	175,002	108,971	77,480	131,906	106,650	(25,256)	(19) %
CHARGES FOR SERVICES	113,725	56,730	26,458	82,820	75,500	(7,320)	(8) %
MISCELLANEOUS & INTEREST	106,798	57,478	26,037	54,967	53,967	(1,000)	(1) %
TRANSFERS & OTHER SOURCES	95,950	99,633	103,520	103,520	103,520		0 %
Total Revenues	491,504	322,864	233,496	373,213	339,637	(33,576)	(8) %
SALARIES	158,018	158,123	104,363	164,329	245,654	81,325	49 %
BENEFITS	43,465	34,894	22,133	45,315		(45,315)	(100) %
MAINTENANCE & OPERATIONS	185,242	148,416	64,372	144,604	139,898	(4,706)	(3) %
INTERGOVERNMENT	3,498	52	21	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	199,696	373,213	394,180	20,967	5 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Ext 4-h Programs (7103)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		9					0 %
Total Expenditures		9					0 %
Activity: Ext 4-h Programs (7103)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	835	522		1,000		(1,000)	(100) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	835	522		1,000		(1,000)	(100) %
SALARIES					8,950	8,950	0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	1,253	542	375	1,000	1,050	50	5 %
Total Expenditures	1,253	542	375	1,000	10,000	9,000	900 %
Activity: Wsu Administration (7101)							
MISCELLANEOUS & INTEREST	5	32					0 %
Total Revenues	5	32					0 %
SALARIES	1,123						0 %
BENEFITS	326						0 %
MAINTENANCE & OPERATIONS	272	22					0 %
Total Expenditures	1,721	22					0 %
Activity: Wsu Administration (7101)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Wsu Administration (7101)							
FUND BALANCE & RESERVES							0 %
PROPERTY, SALES & OTHER TAXES	29	52	1				0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	3,656	3,120	4,437	2,500	2,500		0 %
MISCELLANEOUS & INTEREST	66	4,126	1,000				0 %
TRANSFERS & OTHER SOURCES	73,498	74,081	76,468	76,468	76,468		0 %
Total Revenues	77,249	81,379	81,906	78,968	78,968		0 %
SALARIES	27,417	36,681	19,018	30,393	74,261	43,868	144 %
BENEFITS	5,060	7,104	3,543	12,527		(12,527)	(100) %

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DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
MAINTENANCE & OPERATIONS	27,831	27,584	13,770	34,923	35,058	135	0 %
INTERGOVERNMENT	48	52	21	50	50		0 %
INTERDEPT & TRANSFERS	12,647	9,691	8,807	1,075	1,500	425	39 %
Total Expenditures	73,003	81,112	45,159	78,968	110,869	31,901	40 %
Activity: Ext Agriculture (7102)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	152						0 %
TRANSFERS & OTHER SOURCES		3,600	3,600	3,600	3,600		0 %
Total Revenues	152	3,600	3,600	3,600	3,600		0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	8,826	3,600	2,008	3,600	3,600		0 %
Total Expenditures	8,826	3,600	2,008	3,600	3,600		0 %
Activity: Ext Agriculture (7102)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Ext Beach Watchers (7107)							
INTERGOVERNMENT REVENUES	12,627	3,000	3,221	7,164	3,000	(4,164)	(58) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	6,753	16,884	7,049	10,000	10,000		0 %
Total Revenues	19,380	19,884	10,270	17,164	13,000	(4,164)	(24) %
SALARIES	8,802	9,566	5,110	6,786	7,500	714	10 %
BENEFITS	3,167	1,706	887	1,690		(1,690)	(100) %
MAINTENANCE & OPERATIONS	15,129	9,793	2,467	6,598	5,650	(948)	(14) %
CAPITAL							0 %
INTERDEPT & TRANSFERS				598	700	102	17 %
OTHER				1,492		(1,492)	(100) %
Total Expenditures	27,098	21,065	8,464	17,164	13,850	(3,314)	(19) %
Activity: Ext Beach Watchers (7107)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	245						0 %
Total Expenditures	245						0 %
Activity: Ext Beach Watchers (7107)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures							0 %
Activity: Ext Lighthouse (7110)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	44,755	33,451	16,738	37,112	37,112		0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	44,755	33,451	16,738	37,112	37,112		0 %
SALARIES	20,012	22,675	13,828	27,507	33,139	5,632	20 %
BENEFITS	3,220	3,913	2,394	5,080		(5,080)	(100) %
MAINTENANCE & OPERATIONS	2,504	2,489	654	2,700	2,700		0 %
INTERDEPT & TRANSFERS				1,273	1,473	200	15 %
OTHER				552		(552)	(100) %
Total Expenditures	25,736	29,077	16,876	37,112	37,312	200	0 %
Activity: Ext Lighthouse (7110)							
SALARIES	1,482	3,056	1,043				0 %
BENEFITS	215	499	174				0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	1,697	3,555	1,217				0 %
Activity: Ext Marine Resources (7109)							
INTERGOVERNMENT REVENUES	84,790	43,940	21,251	61,250	36,000	(25,250)	(41) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	52,880	2,120					0 %
Total Revenues	137,670	46,060	21,251	61,250	36,000	(25,250)	(41) %
SALARIES	18,234	6,510	10,197	9,328	9,000	(328)	(3) %
BENEFITS	7,183	1,222	1,457	2,167		(2,167)	(100) %
MAINTENANCE & OPERATIONS	55,530	36,029	27,729	47,750	27,000	(20,750)	(43) %
INTERGOVERNMENT	3,450						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				490		(490)	(100) %
OTHER				1,515		(1,515)	(100) %
Total Expenditures	84,397	43,761	39,383	61,250	36,000	(25,250)	(41) %
Activity: Ext Master Gardeners (7104)							
CHARGES FOR SERVICES		1,560	3,400				0 %
MISCELLANEOUS & INTEREST	1,292	343		2,050	2,050		0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,292	1,903	3,400	2,050	2,050		0 %
SALARIES			301	555	1,300	745	134 %
BENEFITS			52	282		(282)	(100) %
MAINTENANCE & OPERATIONS	1,292	1,786	1,810	1,016	700	(316)	(31) %
INTERDEPT & TRANSFERS				34	50	16	47 %
OTHER				163		(163)	(100) %

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Total Expenditures	1,292	1,786	2,163	2,050	2,050		0 %
Activity: Ext Master Gardeners (7104)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Ext Marine Resources (7109)							
SALARIES		2,832	128				0 %
BENEFITS		493	22				0 %
MAINTENANCE & OPERATIONS	100	11,518					0 %
Total Expenditures	100	14,843	150				0 %
Activity: Ext Marine Resources (7109)							
INTERGOVERNMENT REVENUES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Ext Shore Stewards (7108)							
SALARIES		35			7,450	7,450	0 %
BENEFITS		7					0 %
MAINTENANCE & OPERATIONS	206				1,050	1,050	0 %
INTERGOVERNMENT							0 %
Total Expenditures	206	42			8,500	8,500	0 %
Activity: Ext Shore Stewards (7108)							
SALARIES	2,532	3,151	4,858				0 %
BENEFITS	301	500	809				0 %
MAINTENANCE & OPERATIONS	106		15				0 %
Total Expenditures	2,939	3,651	5,682				0 %
Activity: Ext Shore Stewards (7108)							
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Ext Waste Wise (7112)							
INTERGOVERNMENT REVENUES	5,575	13,130	5,794	22,650	22,650		0 %
CHARGES FOR SERVICES	110,069	52,050	18,621	73,000	73,000		0 %
MISCELLANEOUS & INTEREST			1,250	4,805	4,805		0 %
TRANSFERS & OTHER SOURCES		(500)					0 %
Total Revenues	115,644	64,680	25,665	100,455	100,455		0 %
SALARIES	50,829	55,941	33,938	61,545	80,120	18,575	30 %
BENEFITS	14,877	16,400	10,023	18,575		(18,575)	(100) %
MAINTENANCE & OPERATIONS	9,756	10,420	6,178	12,730	12,730		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				3,055	3,055		0 %
OTHER				4,550		(4,550)	(100) %
Total Expenditures	75,462	82,761	50,139	100,455	95,905	(4,550)	(4) %
Activity: Ext Waste Wise (7112)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	111						0 %
Total Expenditures	111						0 %
Activity: Ext Waste Wise (7112)							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures							0 %
Activity: Weed Control (3162)							
INTERGOVERNMENT REVENUES	72,010	48,901	47,214	40,842	45,000	4,158	10 %
CHARGES FOR SERVICES				7,320		(7,320)	(100) %
MISCELLANEOUS & INTEREST	60						0 %
TRANSFERS & OTHER SOURCES	22,452	22,452	23,452	23,452	23,452		0 %
Total Revenues	94,522	71,353	70,666	71,614	68,452	(3,162)	(4) %
SALARIES	2,986	7,140	7,217	28,215	17,934	(10,281)	(36) %
BENEFITS	474	1,226	1,259	4,994		(4,994)	(100) %
MAINTENANCE & OPERATIONS	62,055	43,810	9,070	34,287	50,360	16,073	46 %
INTERDEPT & TRANSFERS				1,600	1,800	200	12 %
OTHER				2,518		(2,518)	(100) %
Total Expenditures	65,515	52,176	17,546	71,614	70,094	(1,520)	(2) %
Activity: Weed Control (3162)							
SALARIES	10,613	2,120	1,661				0 %
BENEFITS	3,809	367	288				0 %
MAINTENANCE & OPERATIONS	26	420	265				0 %
Total Expenditures	14,448	2,907	2,214				0 %

Island County

PRELIMINARY BUDGET
DEPARTMENT ACTIVITY SUMMARY

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals 2011	2012	2013 Year to Date @ 07/31/2013	2013 Final Budget	2014 Proposed/ Workshop	Difference	Percent Change
Activity: Weed Control (3162)							
SALARIES	13,988	8,416	7,064				0 %
BENEFITS	4,486	1,457	1,225				0 %
MAINTENANCE & OPERATIONS		394	31				0 %
Total Expenditures	18,474	10,267	8,320				0 %
Activity: General Fiscal (1992)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES					6,000	6,000	0 %
BENEFITS	347						0 %
Total Expenditures	347				6,000	6,000	0 %

2014 Payroll Estimates

	D	E	F	G	U	AD	AE
1	Position Title	FTE	Union	Pay Grade	Estimated Annual salary	TOTAL ER BENEFITS	TOTAL PAYROLL COSTS
2	**WSU EXTENSION SERVICES**						
3	Waste Wise Coordinator	1.00	NR	9	43,710	16,745	60,455
4	Shore Stewards Program Coordinator-Camano	0.70	NR	8	26,426	5,114	31,540
5	Bookkeeper	0.50	NR	9	19,030	3,697	22,727
6	Lighthouse Program Coordinator	0.70	NR	8	25,153	4,878	30,031
7	Noxious Weed Control Coordinator	0.50	NR	8	17,893	3,489	21,382
8	Administrative Assistant	0.75	NR	7	24,489	12,526	37,015
9	Communications Manager MRC	0.17	NR	15	9,540	1,826	11,366
10		**4.32**			**166,241**	**48,275**	**214,516**