

**ISLAND COUNTY
2015 BUDGET
ALL FUNDS & DEPARTMENTS**

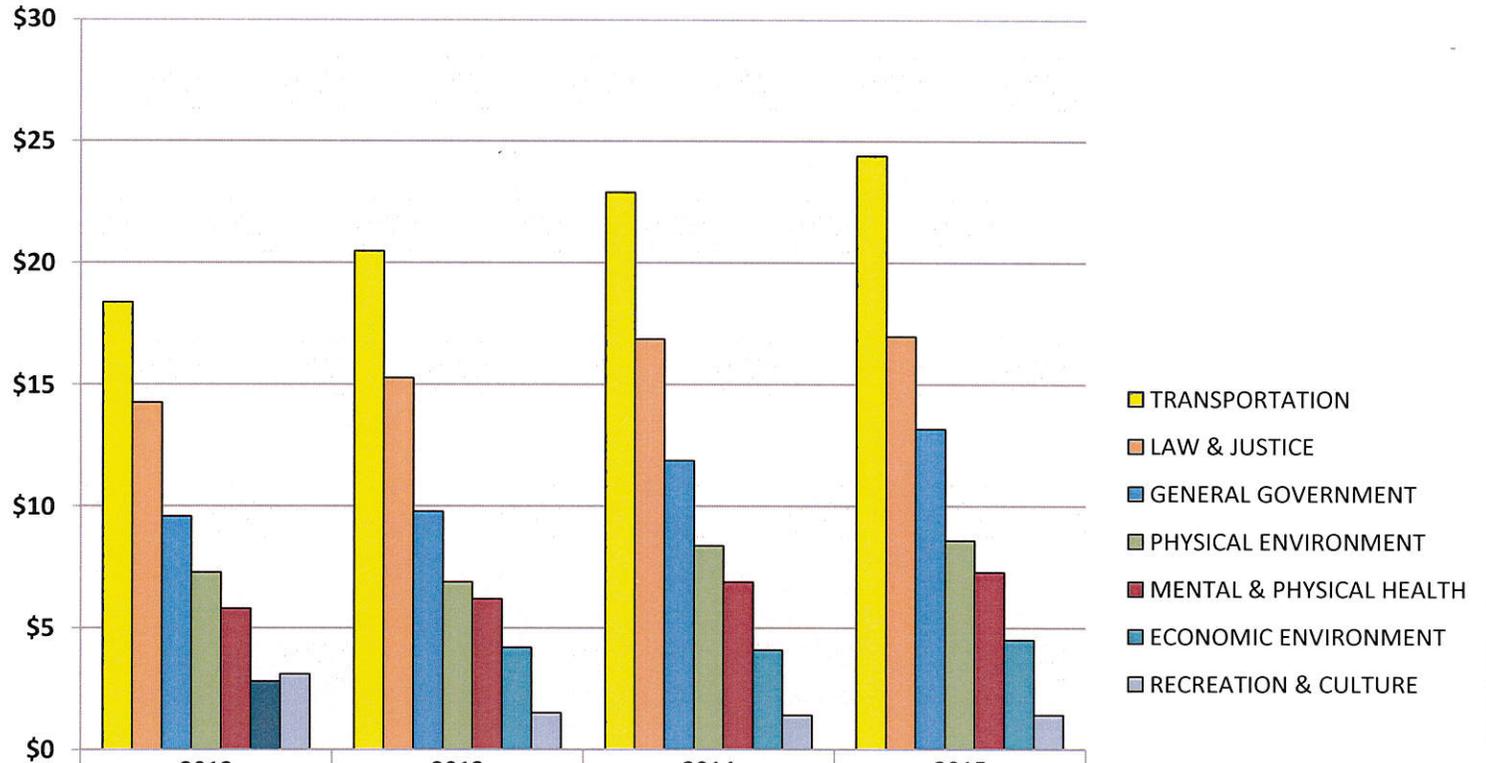
Description	Prior Years Actuals		Year to	2014	2015	\$	%
	2012	2013	Date @ 09/30/2014	Final Budget	ADOPTED Budget		
REVENUES							
PROPERTY TAXES	\$16,346,366	\$16,811,565	\$9,525,728	\$16,854,000	\$17,230,420	\$376,420	2%
SALES & OTHER TAXES	11,027,086	12,366,229	8,466,923	11,689,194	13,220,326	\$1,531,132	13%
LICENSES & PERMITS	1,457,789	1,636,369	1,370,448	1,673,600	1,917,340	243,740	15%
INTERGOVERNMENT REVENUES	15,329,091	15,556,435	11,147,458	15,512,837	16,255,468	742,631	5%
CHARGES FOR SERVICES	12,083,765	13,037,144	9,141,082	11,912,270	13,162,595	1,250,325	10%
FINES & PENALTIES	574,989	540,563	453,501	557,090	584,440	27,350	5%
MISCELLANEOUS & INTEREST	4,312,541	3,015,922	3,397,072	4,439,257	5,046,439	607,182	14%
TRANSFERS & OTHER SOURCES	5,384,467	5,116,779	6,244,323	6,372,298	6,636,663	264,365	4%
TOTAL REVENUES	66,516,094	68,081,006	49,746,535	69,010,546	74,053,691	5,043,145	7%
USES OF FUND BALANCE/RESERVICES				3,571,297	2,462,919	-1,108,378	-31%
TOTAL	\$66,516,094	\$68,081,006	\$49,746,535	\$72,581,843	\$76,516,610	\$3,934,767	5%
EXPENDITURES							
SALARIES	\$19,528,904	\$20,625,149	\$15,066,645	\$21,846,222	\$23,180,434	\$1,334,212	6%
BENEFITS	7,078,756	7,524,203	5,702,152	8,637,288	9,548,371	\$911,083	11%
MAINTENANCE & OPERATIONS	20,630,326	21,310,164	15,068,838	22,699,817	23,887,323	1,187,506	5%
INTERGOVERNMENT	1,795,644	3,441,284	1,658,957	2,020,675	1,775,967	-244,708	-12%
CAPITAL	2,398,100	763,404	1,299,625	4,196,520	4,198,046	1,526	0%
INTERDEPT & TRANSFERS	8,496,561	9,257,713	9,525,490	10,668,065	11,705,231	1,037,166	10%
DEBT SERVICE & OTHER	1,302,106	1,324,445	295,030	1,921,895	1,272,433	-649,462	-34%
TOTAL EXPENDITURES	61,230,397	64,246,362	48,616,737	71,990,482	75,567,805	3,577,323	5%
ACCUMULATION OF FUND BALANCE				591,361	948,805	357,444	60%
TOTAL	\$61,230,397	\$64,246,362	\$48,616,737	\$72,581,843	\$76,516,610	\$3,934,767	5%
Revenues Over(Under) Expenditures	\$5,285,697	\$3,834,644	\$1,129,798	\$0	\$0	\$0	

EXPENDITURES BY ACTIVITY

Description	Prior Years Actuals		Year to	2014	2015	\$	%
	2012	2013	Date @ 09/30/2014	Final Budget	ADOPTED Budget		
GENERAL GOVERNMENT	\$ 9,572,769	\$ 9,771,235	\$ 6,704,582	\$11,932,832	\$13,205,050	\$ 1,272,218	11%
LAW & JUSTICE	14,308,554	15,273,611	12,429,652	16,932,641	17,011,706	79,065	0%
PHYSICAL ENVIRONMENT	7,264,064	6,856,852	5,632,550	8,367,094	8,615,212	248,118	3%
TRANSPORTATION	18,435,432	20,462,799	16,425,546	22,928,517	24,391,640	1,463,123	6%
ECONOMIC ENVIRONMENT	2,766,401	4,150,052	2,482,321	4,111,539	4,546,006	434,467	11%
MENTAL & PHYSICAL HEALTH	5,780,411	6,244,187	4,549,698	6,893,392	7,305,846	412,454	6%
RECREATION & CULTURE	3,102,766	1,487,626	392,388	1,415,828	1,441,150	25,322	2%
TOTAL	\$61,230,397	\$64,246,362	\$48,616,737	\$72,581,843	\$76,516,610	\$ 3,934,767	5%

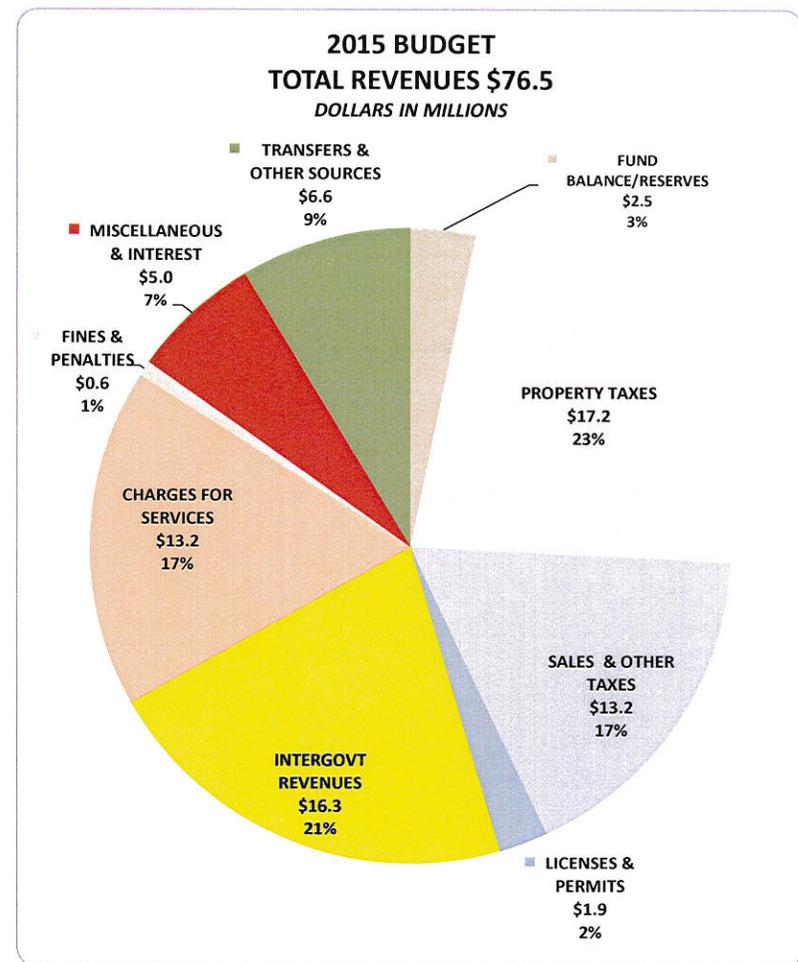
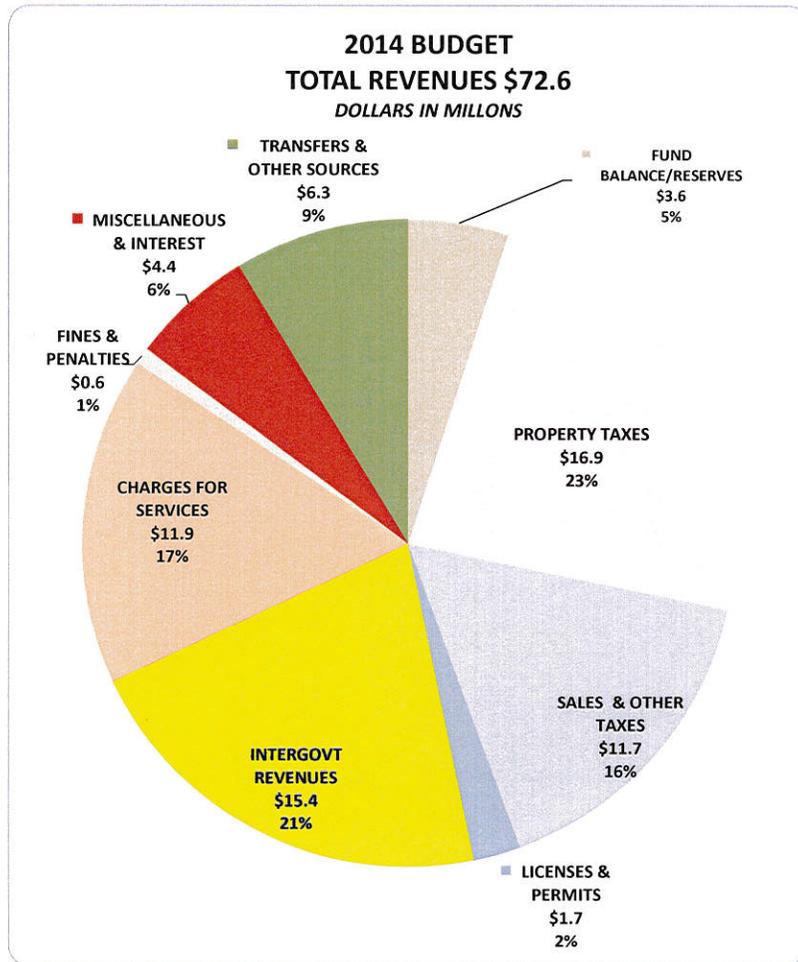
**2015 BUDGET
ALL FUNDS & DEPARTMENTS
EXPENDITURES BY ACTIVITY**

(ROUNDED \$\$ MILLIONS)



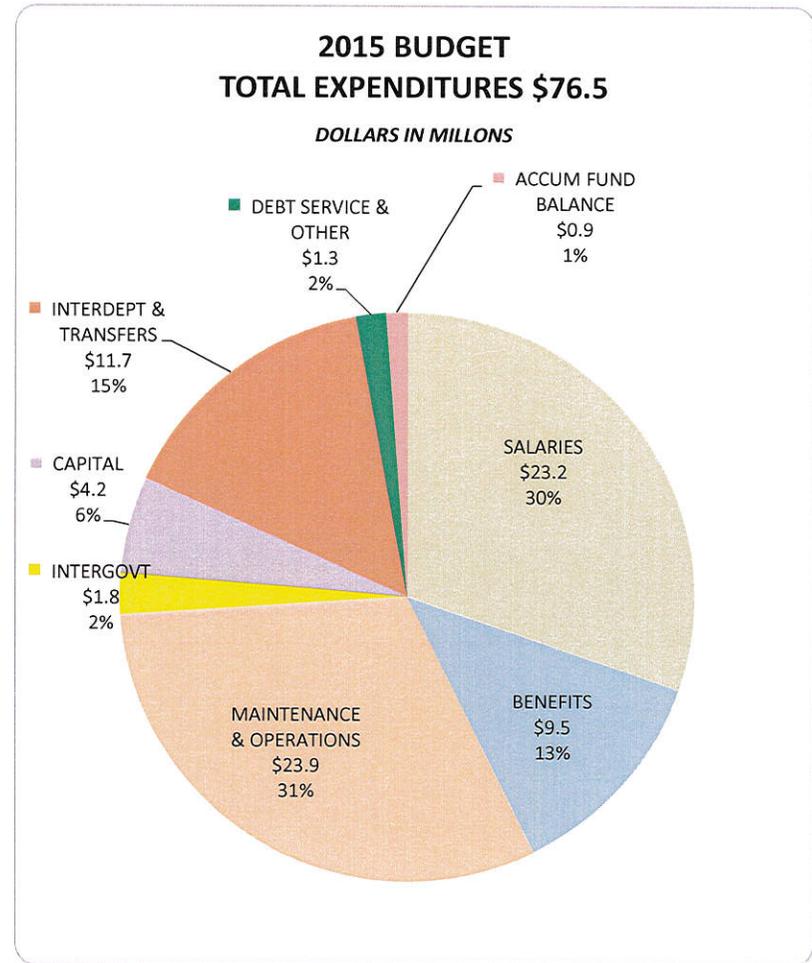
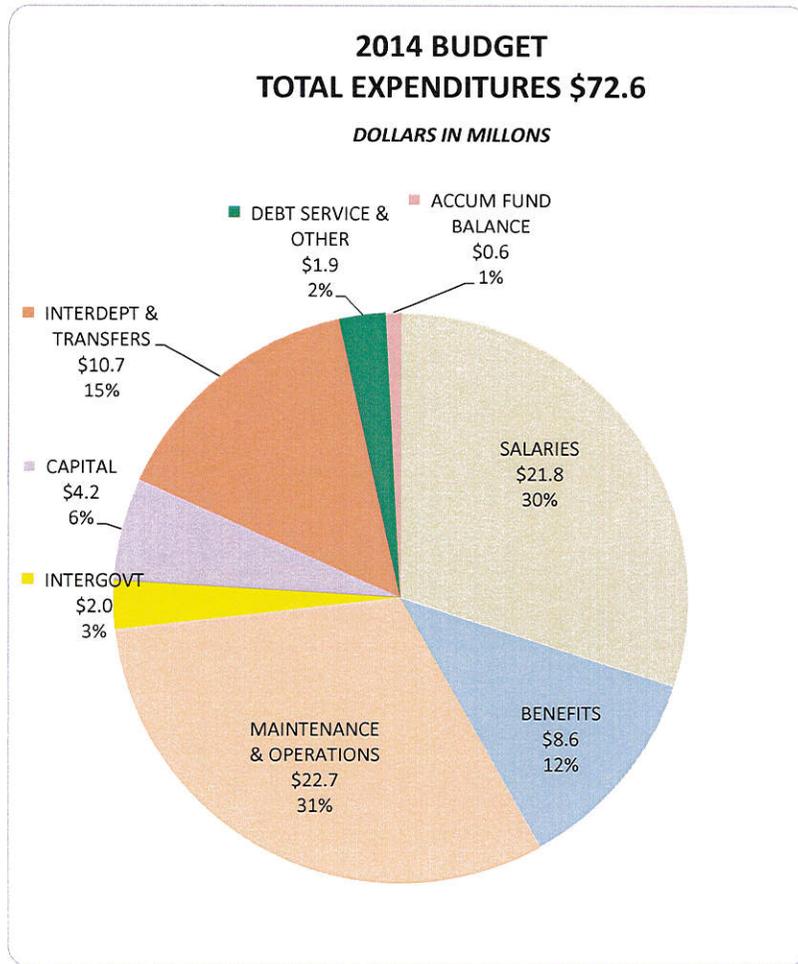
	2012	2013	2014	2015
TRANSPORTATION	\$18.4	\$20.5	\$22.9	\$24.4
LAW & JUSTICE	\$14.3	\$15.3	\$16.9	\$17.0
GENERAL GOVERNMENT	\$9.6	\$9.8	\$11.9	\$13.2
PHYSICAL ENVIRONMENT	\$7.3	\$6.9	\$8.4	\$8.6
MENTAL & PHYSICAL HEALTH	\$5.8	\$6.2	\$6.9	\$7.3
ECONOMIC ENVIRONMENT	\$2.8	\$4.2	\$4.1	\$4.5
RECREATION & CULTURE	\$3.1	\$1.5	\$1.4	\$1.4

ISLAND COUNTY
2015 BUDGET
REVENUES - ALL FUNDS & DEPARTMENTS



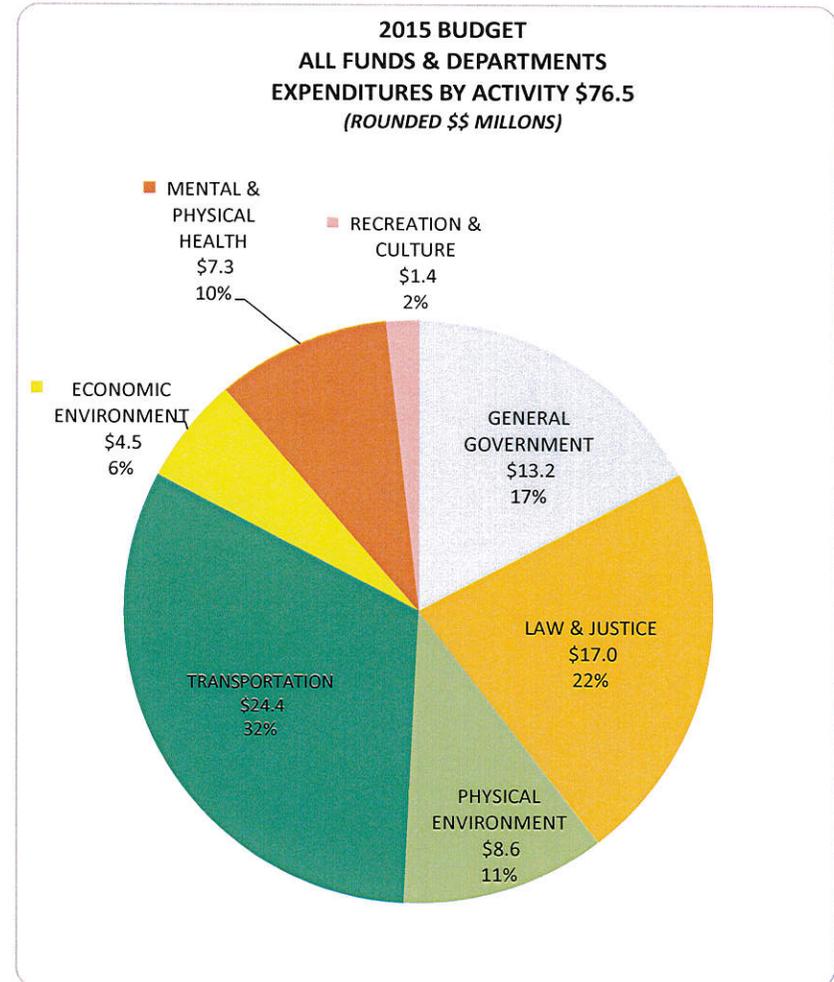
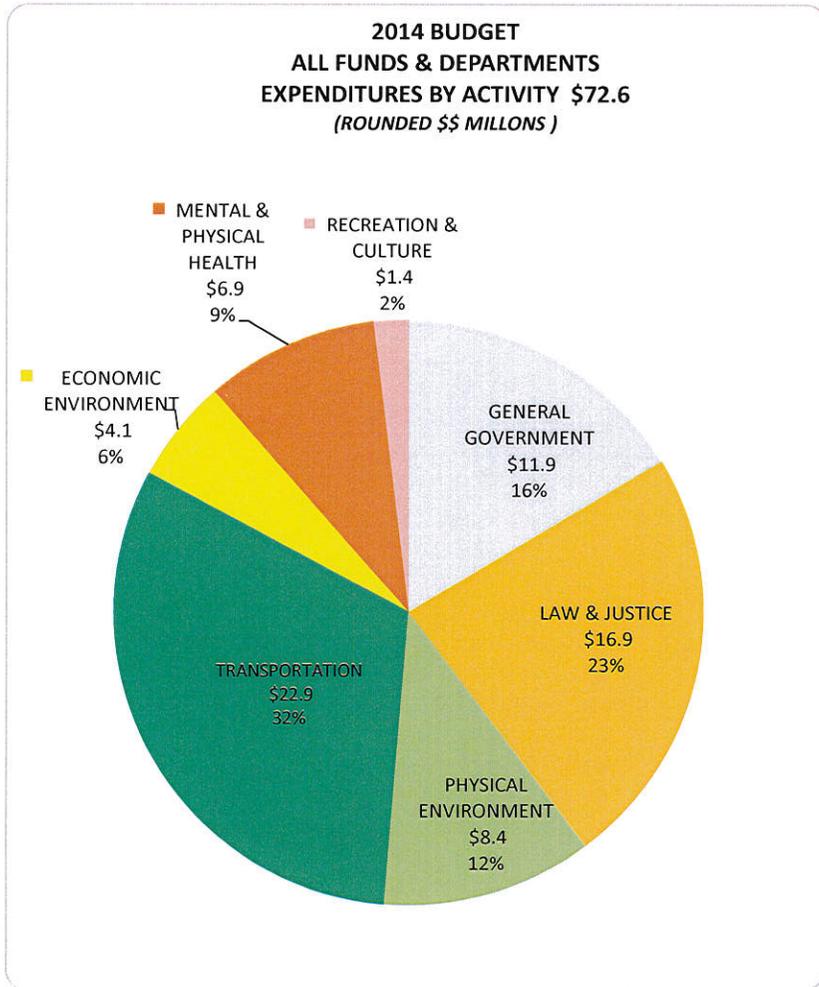
ISLAND COUNTY
2015 BUDGET

EXPENDITURES BY CATEGORY - ALL FUNDS & DEPARTMENTS



ISLAND COUNTY
2015 BUDGET

EXPENDITURES BY ACTIVITY - ALL FUNDS & DEPARTMENTS



**ISLAND COUNTY
2015 BUDGET
REVENUES
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to Date @ 09/30/2014	2014 Final Budget	2015 ADOPTED Budget	\$ Change	% Change
	2012	2013					
ASSESSOR	\$23,869	\$23,983	\$14,075	\$20,400	\$21,375	\$975	5%
AUDITOR	1,173,487	1,176,828	839,662	1,094,766	1,110,490	\$15,724	1%
BUDGET		72					
CENTRAL SERVICES		24,696					
CLERK	435,806	444,539	324,171	436,600	424,000	-\$12,600	-3%
COMMISSIONERS	8,190	874	209	500		-\$500	-100%
CORONER	200	24,554	23,088	20,000	20,000	\$0	0%
DISTRICT COURT	985,720	857,219	711,563	982,900	1,070,900	\$88,000	9%
EMERGENCY MANAGEMENT	185,158	155,426	79,685	126,446	122,500	-\$3,946	-3%
EXTENSION SERVICES	322,864	373,568	269,171	363,619	373,922	\$10,303	3%
FACILITIES MANAGEMENT	74,464	75,730	60,472	75,720	124,220	\$48,500	64%
GENERAL SERVICES ADMIN	3,424,491	2,631,927	1,837,937	2,333,480	2,406,654	\$73,174	3%
HUMAN RESOURCES	190	975	17,552	17,500	18,500	\$1,000	6%
HUMAN SERVICES	2,437,077	2,841,762	1,673,894	2,916,390	3,244,623	\$328,233	11%
MISCELLANEOUS	2,387,841	2,020,982	1,187,798	2,004,715	2,123,616	\$118,901	6%
NATURAL RESOURCES	156,963	496,411	493,549	387,000	489,891	\$102,891	27%
PLANNING	1,523,424	1,627,881	1,506,746	1,645,900	2,055,165	\$409,265	25%
PROSECUTING ATTORNEY	246,188	263,459	177,071	266,633	266,633	\$0	0%
PUBLIC HEALTH	3,299,782	3,138,681	2,133,140	3,294,889	3,441,495	\$146,606	4%
PUBLIC WORKS	26,141,401	28,127,201	20,827,676	28,910,880	30,920,657	\$2,009,777	7%
SHERIFF	1,132,360	1,204,598	1,230,778	1,356,362	1,481,228	\$124,866	9%
SUPERIOR COURT	1,651,576	1,680,879	1,175,061	1,726,767	1,693,818	-\$32,949	-2%
TREASURER	888,857	(292,313)	660,740	867,402	827,267	-\$40,135	-5%
NON-DEPARTMENTAL	20,016,186	21,181,074	14,502,497	23,732,974	24,279,656	\$546,682	2%
TOTAL	\$66,516,094	\$68,081,006	\$49,746,535	\$72,581,843	\$76,516,610	\$3,934,767	5%

**ISLAND COUNTY
2015 BUDGET
EXPENDITURES
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to Date @ 09/30/2014	2014 Final Budget	2015 ADOPTED Budget	\$ Change	% Change
	2012	2013					
ASSESSOR	\$1,012,914	\$967,294	\$746,865	\$1,145,016	\$1,170,958	\$25,942	2%
AUDITOR	1,192,988	1,240,790	887,128	1,395,542	1,442,571	47,029	3%
BUDGET	125,789	112,566	51,111	67,238	68,686	1,448	2%
CENTRAL SERVICES	860,580	1,328,302	821,728	1,460,925	1,864,690	403,765	28%
CLERK	414,490	416,075	310,315	505,290	517,236	11,946	2%
COMMISSIONERS	608,384	587,267	417,474	627,522	641,991	14,469	2%
CORONER	236,764	272,595	191,420	247,920	274,116	26,196	11%
DISTRICT COURT	943,448	1,040,843	790,963	1,137,717	1,187,084	49,367	4%
EMERGENCY MANAGEMENT	245,014	217,662	206,608	211,342	208,565	-2,777	-1%
EXTENSION SERVICES	351,176	389,768	254,504	363,619	373,922	10,303	3%
FACILITIES MANAGEMENT	1,055,742	1,066,332	781,107	1,339,612	1,608,977	269,365	20%
GENERAL SERVICES ADMIN	5,038,945	2,804,781	1,847,030	3,386,010	3,522,840	136,830	4%
HUMAN RESOURCES	210,033	335,916	186,722	346,841	447,057	100,216	29%
HUMAN SERVICES	2,910,830	3,359,677	2,427,507	3,869,583	4,319,426	449,843	12%
MISCELLANEOUS	1,522,699	2,744,310	1,355,648	2,287,857	2,369,395	81,538	4%
NATURAL RESOURCES	371,168	1,052,936	827,393	989,000	719,891	-269,109	-27%
PLANNING	1,555,786	1,602,835	1,325,668	1,870,667	2,034,665	163,998	9%
PROSECUTING ATTORNEY	1,310,526	1,483,670	1,037,823	1,522,774	1,551,536	28,762	2%
PUBLIC HEALTH	3,241,024	3,083,409	2,153,958	3,294,889	3,785,495	490,606	15%
PUBLIC WORKS	23,702,489	26,809,275	21,100,203	30,659,294	31,941,167	1,281,873	4%
SHERIFF	6,598,217	7,347,349	5,494,218	7,747,030	7,938,435	191,405	2%
SUPERIOR COURT	2,750,379	2,852,611	2,308,484	3,192,583	3,108,064	-84,519	-3%
TREASURER	626,756	707,022	537,310	832,346	817,185	-15,161	-2%
NON-DEPARTMENTAL	4,344,256	2,423,077	2,555,550	4,081,226	4,602,658	521,432	13%
TOTAL	\$61,230,397	\$64,246,362	\$48,616,737	\$72,581,843	\$76,516,610	\$3,934,767	5%

**ISLAND COUNTY
2015 BUDGET
REVENUES
FUND SUMMARY**

Island County finances are organized into over 50 separate funds. Each fund acts as a separate unit for accounting and budgetary purposes. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances. Funds allow the County to separately budget and account for revenues that are restricted by law or policy to a specific use or purpose.

Fund	Prior Years Actuals		Year to Date @ 09/30/2014	2014 Final Budget	2015 ADOPTED Budget	\$ Change	% Change
	2012	2013					
2% HOTEL/MOTEL PUBLIC	\$153,893	\$174,894	\$89,089	\$186,000	\$198,126	\$12,126	7%
ALCOHOL/SUBSTANCE	474,319	513,554	114,531	466,189	400,618	-65,571	-14%
ANTI-PROFITEERING	21	18	10	0	0	0	0%
AUDITOR'S M & O	156,700	170,808	125,683	157,400	171,000	13,600	9%
BOATING SAFETY PROGRAM	0	0	0	0	35,000	35,000	100%
CAPITAL DRAINAGE	295,588	493,389	718,579	716,040	730,000	13,960	2%
CASA FUND	112,765	110,760	79,523	104,427	109,384	4,957	5%
CLEAN WATER UTILITY	1,468,544	1,479,446	882,060	1,467,000	1,460,000	-7,000	0%
COMMUNITY MENTAL HEALTH FACILITY	5,305	6,269	4,340	5,790	5,790	0	0%
CONSERVATION FUTURES	1,905,977	1,310,068	457,652	788,486	831,370	42,884	5%
CORNET BAY DOCK	15,060	14,508	13,367	18,578	18,110	-468	-3%
COURTHOUSE EXPANSION	16	13	7	0	0	0	0%
COUNTY FAIR	77,892	0	0	0	0	0	0%
COUNTY LAW LIBRARY	25,630	24,314	23,431	26,500	25,300	-1,200	-5%
COUNTY ROAD	16,556,442	16,944,125	12,135,660	16,829,324	17,694,511	865,187	5%
CURRENT EXPENSE	22,647,422	22,504,341	17,199,692	24,026,252	25,794,027	1,767,775	7%
DEVELOPMENTAL DISABILITIES	592,614	659,333	353,803	678,470	780,758	102,288	15%
DRUG SEIZURE	7,788	3,063	8,900	10,000	10,000	0	0%
ELECTION RESERVE	411,635	386,222	285,239	311,292	277,000	-34,292	-11%
ENHANCED 911	803,602	842,889	533,355	763,000	793,000	30,000	4%
EQUIPMENT RENTAL & REVOLVING (ER&R)	2,840,961	3,169,936	2,394,030	3,537,201	4,150,614	613,413	17%
EXTENSION SERVICES	323,463	373,568	269,171	363,619	373,922	10,303	3%
FAMILY RES CTR CAMANO	42,115	34,593	41,436	47,055	55,168	8,113	17%
FAMILY RES CTR OAK HARBOR	53,024	52,474	35,835	46,125	49,671	3,546	8%
FAMILY RES CTR SOUTH WHIDBEY	6,000	6,500	4,500	6,000	6,000	0	0%
FEDERAL ASSET FORFEITURE	0	0	0	5,000	0	-5,000	-100%
FIRE PERMIT PROGRAM	46,798	64,814	15,782	30,000	31,190	1,190	4%
FOUR SPRINGS LAKE	19,449	42,913	34,094	40,027	41,475	1,448	4%
HISTORICAL PRESERVATION SURCHARGE	23,539	23,682	12,914	24,000	17,490	-6,510	-27%
HOMELESS HOUSING SURCHARGE	530,481	750,368	378,125	588,936	564,037	-24,899	-4%
HUMAN SERVICES FUND	368,700	371,103	445,399	467,200	708,309	241,109	52%
INSURANCE RESERVE	907,396	853,171	712,514	852,509	885,253	32,744	4%
JOINT TOURISM	208,237	261,652	130,370	245,000	270,000	25,000	10%
JUVENILE DETENTION	1,098,703	1,149,730	844,019	1,192,654	1,200,690	8,036	1%
LOW-INCOME HOUSING SURCHARGE	106,691	107,173	63,042	106,071	80,000	-26,071	-25%
MENTAL HEALTH	232,275	305,816	257,901	475,524	265,635	-209,889	-44%
MENTAL HEALTH SALES TAXES	769,499	792,180	467,849	829,020	910,000	80,980	10%
MOTOR POOL	183,979	266,645	480,360	465,000	463,741	-1,259	0%
NATURAL RESOURCES	358,963	496,411	493,549	387,000	471,891	84,891	22%
PATHS & TRAILS	11,639	418,332	73,700	707,648	761,600	53,952	8%
PUBLIC HEALTH POOLING	2,831,531	2,733,063	2,056,445	2,858,448	3,019,548	161,100	6%
PUBLIC WORKS FUND	414,955	404,000	435,210	485,210	637,741	152,531	31%
REET 1 CAPITAL IMPROVEMENTS	730,271	1,104,502	810,437	715,000	1,165,000	450,000	63%
REET 2 CAPITAL FACILITIES	735,522	967,724	810,437	766,700	965,000	198,300	26%
REET ELECTRONIC FEE	240	0	14,809	5,500	3,200	-2,300	-42%
RURAL COUNTY SALES TAXES	1,222,040	715,296	422,130	727,000	845,000	118,000	16%
SOLID WASTE	5,871,560	6,215,766	4,736,221	5,677,483	6,176,559	499,076	9%
STORM & SURFACE WATER	27,252	26,593	25,081	25,055	22,800	-2,255	-9%
TREASURER'S M & O	201,742	179,032	110,175	222,872	175,037	-47,835	-21%
TRIAL COURT IMPROVEMENT	24,001	24,168	18,013	11,500	12,369	869	8%
VETERANS ASSISTANCE	144,479	141,338	67,153	139,000	0	-139,000	-100%
WATER QUALITY	469,376	390,449	60,913	406,441	390,757	-15,684	-4%
TOTAL ALL FUNDS	\$66,516,094	\$68,081,006	\$49,746,535	\$69,010,546	\$74,053,691	\$5,043,145	7%

**ISLAND COUNTY
2015 BUDGET
EXPENDITURES
FUND SUMMARY**

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Fund	Prior Years Actuals		Year to	2014	2015	\$	%
	2012	2013	Date @ 09/30/2014	Final Budget	ADOPTED Budget		
2% HOTEL/MOTEL PUBLIC	\$135,682	\$157,456	\$143,769	\$186,000	\$198,126	\$12,126	7%
ALCOHOL/SUBSTANCE	482,631	510,368	117,031	466,189	400,618	-65,571	-14%
ANTI-PROFITEERING	0	0	0	0	0	0	0%
AUDITOR'S M & O	147,020	157,264	125,455	168,874	275,029	106,155	63%
BOATING SAFETY PROGRAM	0	0	4,888	0	35,000	35,000	0%
CAPITAL DRAINAGE	467,915	294,392	161,487	716,040	745,200	29,160	4%
CASA FUND	105,679	97,258	69,658	104,427	109,384	4,957	5%
CLEAN WATER UTILITY	588,516	880,792	731,895	1,818,000	1,363,510	-454,490	-25%
COMMUNITY MENTAL HEALTH FACILITY	5,085	4,104	3,248	5,790	5,790	0	0%
CONSERVATION FUTURES	2,583,571	775,979	47,780	788,486	831,370	42,884	5%
CORNET BAY DOCK	8,261	11,071	10,051	15,312	16,634	1,322	9%
COUNTY FAIR	84,225	0	0	0	0	0	0%
COUNTY LAW LIBRARY	32,535	28,486	17,161	26,500	25,300	-1,200	-5%
COUNTY ROAD	13,979,959	16,210,546	13,307,839	17,437,863	18,011,511	573,648	3%
CURRENT EXPENSE	20,893,491	22,501,675	17,673,322	25,234,832	26,413,226	1,178,394	5%
DEVELOPMENTAL DISABILITIES	490,519	582,462	402,655	633,099	765,742	132,643	21%
DRUG SEIZURE	0	0	26	10,000	10,000	0	0%
ELECTION RESERVE	329,366	268,741	134,538	287,311	229,249	-58,062	-20%
ENHANCED 911	803,602	835,918	664,839	763,000	793,000	30,000	4%
EQUIPMENT RENTAL & REVOLVING (ER&R)	3,462,975	3,424,264	2,472,164	3,537,201	4,150,614	613,413	17%
EXTENSION SERVICES	351,775	389,768	254,504	363,619	373,922	10,303	3%
FAMILY RES CTR CAMANO	48,166	51,621	46,157	57,585	55,168	-2,417	-4%
FAMILY RES CTR OAK HARBOR	50,089	50,190	33,749	47,110	49,671	2,561	5%
FAMILY RES CTR SOUTH WHIDBEY	99	410	68	6,000	6,000	0	0%
FEDERAL ASSET FORFEITURE	0	0	191	5,000	0	-5,000	-100%
FIRE PERMIT PROGRAM	44,346	25,260	14,663	30,000	31,190	1,190	4%
FOUR SPRINGS LAKE	47,950	55,630	26,629	40,027	41,475	1,448	4%
HISTORICAL PRESERVATION SURCHARGE	27,423	20,000	12,000	24,000	17,490	-6,510	-27%
HOMELESS HOUSING SURCHARGE	378,884	606,186	406,130	588,936	778,637	189,701	32%
HUMAN SERVICES FUND	371,040	401,162	427,605	467,200	708,309	241,109	52%
INSURANCE RESERVE	743,296	574,261	528,542	852,509	835,253	-17,256	-2%
JOINT TOURISM	248,019	234,838	209,575	270,000	270,000	0	0%
JUVENILE DETENTION	1,130,335	1,102,240	812,814	1,192,654	1,165,202	-27,452	-2%
LOW-INCOME HOUSING SURCHARGE	144,987	4,421	130,531	106,071	158,767	52,696	50%
MENTAL HEALTH	228,978	283,718	278,290	470,731	356,344	-114,387	-24%
MENTAL HEALTH SALES TAXES	882,850	991,778	695,979	1,103,364	1,165,839	62,475	6%
MOTOR POOL	284,741	205,800	351,269	465,000	463,741	-1,259	0%
NATURAL RESOURCES	371,169	507,913	312,974	387,000	489,891	102,891	27%
PATHS & TRAILS	56,426	61,439	128,803	707,648	761,600	53,952	8%
PUBLIC HEALTH POOLING	2,535,735	2,709,352	1,987,931	2,858,448	3,019,548	161,100	6%
PUBLIC WORKS FUND	442,882	447,794	353,519	485,210	679,915	194,705	40%
REET 1 CAPITAL IMPROVEMENTS	689,036	920,013	254,861	1,323,600	1,234,945	-88,655	-7%
REET 2 CAPITAL FACILITIES	1,054,087	969,946	537,126	1,113,230	1,455,000	341,770	31%
REET ELECTRONIC FEE	6,691	3,736	5,045	5,500	3,200	-2,300	-42%
RURAL COUNTY SALES TAXES	84,389	1,232,285	34,715	301,715	142,416	-159,299	-53%
SOLID WASTE	5,786,500	4,990,639	4,258,989	5,677,483	6,176,559	499,076	9%
SOUTH HOLMES HARBOR SHELLFISH	0	0	0	0	0	0	0%
STORM & SURFACE WATER	25,385	29,447	5,453	25,055	25,300	245	1%
TREASURER'S M & O	129,487	141,361	84,388	168,922	175,037	6,115	4%
TRIAL COURT IMPROVEMENT	0	14,192	108,946	102,500	12,369	-90,131	-88%
VETERANS ASSISTANCE	76,885	106,971	76,121	139,000	144,957	5,957	4%
WATER QUALITY	387,715	373,215	151,364	406,441	390,757	-15,684	-4%
TOTAL ALL FUNDS	\$61,230,397	\$64,246,362	\$48,616,737	\$71,990,482	\$75,567,805	\$3,577,323	5%

ISLAND COUNTY
2015 BUDGET
ESTIMATED FUND BALANCE AT DECEMBER 31
ESTIMATED BALANCE INCLUDES RESTRICTED, ASSIGNED, COMMITTED AND UNRESTRICTED DOLLARS

FUND BALANCE is similar to a savings account and includes both cash & non-cash items. It is normally used to fund costs with a limited duration. Fund balance provides operating cash when there is a disparity between when resources become available and making payments. The use of some revenue streams is restricted by law. Fund balance can be used to set aside funds for disasters, economic downturns, capital equipment needs, and future liabilities.

FUND NAME	ESTIMATED BALANCE JAN. 1	BUDGETED REVENUES	BUDGETED EXPENDITURES	BUDGETED USE OF FUND BALANCE	BUDGETED ACCUMULATION OF FUND BALANCE	ESTIMATED CHANGE IN FUND BALANCE	ESTIMATED BALANCE DEC. 31
2% HOTEL/MOTEL PUBLIC	\$254,948	\$198,126	\$198,126	\$0	\$0	\$0	\$254,948
ALCOHOL/SUBSTANCE	59,395	400,618	400,618	0	0	0	59,395
ANTI-PROFITEERING	12,719	0	0	0	0	0	12,719
AUDITOR'S M & O	333,310	171,000	275,029	104,029	0	-104,029	229,281
BOATING SAFETY PROGRAM	109,478	35,000	35,000	0	0	0	109,478
CAPITAL DRAINAGE	231,967	730,000	745,200	15,200	0	-15,200	216,767
CASA FUND	119,189	109,384	109,384	0	0	0	119,189
CLEAN WATER UTILITY	817,298	1,460,000	1,363,510	0	96,490	96,490	913,788
COMMUNITY MENTAL HEALTH FACILITY	11,095	5,790	5,790	0	0	0	11,095
CONSERVATION FUTURES	1,367,668	831,370	831,370	0	0	0	1,367,668
CORNET BAY DOCK	59,899	18,110	16,634	0	1,476	1,476	61,375
COUNTY FAIR	157	0	0	0	0	0	157
COUNTY LAW LIBRARY	90	25,300	25,300	0	0	0	90
COUNTY ROAD	13,316,784	17,694,511	18,011,511	317,000	0	-317,000	12,999,784
CURRENT EXPENSE	9,461,296	25,794,027	26,413,226	619,199	0	-619,199	8,842,097
DEVELOPMENTAL DISABILITIES	780,758	780,758	765,742	0	15,016	15,016	795,774
DRUG SEIZURE	51,184	10,000	10,000	0	0	0	51,184
ELECTION RESERVE	626,870	277,000	229,249	0	47,751	47,751	674,621
ENHANCED 911	6,971	793,000	793,000	0	0	0	6,971
EQUIPMENT RENTAL & REVOLVING (ER&R)	9,464,269	4,150,614	4,150,614	0	0	0	9,464,269
EXTENSION SERVICES	109,659	373,922	373,922	0	0	0	109,659
FAMILY RES CTR CAMANO	-14,322	55,168	55,168	0	0	0	-14,322
FAMILY RES CTR OAK HARBOR	27,613	49,671	49,671	0	0	0	27,613
FAMILY RES CTR SOUTH WHIDBEY	32,052	6,000	6,000	0	0	0	32,052
FEDERAL ASSET FORFEITURE	191	0	0	0	0	0	191
FIRE PERMIT PROGRAM	25,275	31,190	31,190	0	0	0	25,275
FOUR SPRINGS LAKE	1,134,652	41,475	41,475	0	0	0	1,134,652
HISTORICAL PRESERVATION SURCHARGE	50,347	17,490	17,490	0	0	0	50,347
HOMELESS HOUSING SURCHARGE	1,056,230	564,037	778,637	214,600	0	-214,600	841,630
HUMAN SERVICES FUND	-32,402	708,309	708,309	0	0	0	-32,402
INSURANCE RESERVE	1,254,529	885,253	835,253	0	50,000	50,000	1,304,529
JOINT TOURISM	221,451	270,000	270,000	0	0	0	221,451

ISLAND COUNTY
2015 BUDGET
ESTIMATED FUND BALANCE AT DECEMBER 31
ESTIMATED BALANCE INCLUDES RESTRICTED, ASSIGNED, COMMITTED AND UNRESTRICTED DOLLARS

FUND BALANCE is similar to a savings account and includes both cash & non-cash items. It is normally used to fund costs with a limited duration. Fund balance provides operating cash when there is a disparity between when resources become available and making payments. The use of some revenue streams is restricted by law. Fund balance can be used to set aside funds for disasters, economic downturns, capital equipment needs, and future liabilities.

FUND NAME	ESTIMATED BALANCE JAN. 1	BUDGETED REVENUES	BUDGETED EXPENDITURES	BUDGETED USE OF FUND BALANCE	BUDGETED ACCUMULATION OF FUND BALANCE	ESTIMATED CHANGE IN FUND BALANCE	ESTIMATED BALANCE DEC. 31
JUVENILE DETENTION	428,997	1,200,690	1,165,202	0	35,488	35,488	464,485
LOW-INCOME HOUSING SURCHARGE	271,299	80,000	158,767	78,767	0	-78,767	192,532
MENTAL HEALTH	383,760	265,635	356,344	90,709	0	-90,709	293,051
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	840,371	910,000	1,165,839	255,839	0	-255,839	584,532
MOTOR POOL	583,235	463,741	463,741	0	0	0	583,235
NATURAL RESOURCES	-23,705	471,891	489,891	18,000	0	-18,000	-41,705
PATHS & TRAILS	425,562	761,600	761,600	0	0	0	425,562
PUBLIC HEALTH POOLING	142,172	3,019,548	3,019,548	0	0	0	142,172
PUBLIC WORKS FUND	154,192	637,741	679,915	42,174	0	-42,174	112,018
REET 1 CAPITAL IMPROVEMENTS	2,634,481	1,165,000	1,234,945	69,945	0	-69,945	2,564,536
REET 2 CAPITAL FACILITIES	3,027,640	965,000	1,455,000	490,000	0	-490,000	2,537,640
REET ELECTRONIC FEE	119,088	3,200	3,200	0	0	0	119,088
RURAL COUNTY SALES TAXES	3,093,252	845,000	142,416	0	702,584	702,584	3,795,836
SOLID WASTE	6,810,974	6,176,559	6,176,559	0	0	0	6,810,974
SOUTH HOLMES HARBOR SHELLFISH PROTECTION DISTRICT	15,412	0	0	0	0	0	15,412
STORM & SURFACE WATER	15,358	22,800	25,300	2,500	0	-2,500	12,858
TREASURER'S M & O	269,697	175,037	175,037	0	0	0	269,697
TRIAL COURT IMPROVEMENT	35,494	12,369	12,369	0	0	0	35,494
VETERANS ASSISTANCE	157,694	0	144,957	144,957	0	-144,957	12,737
WATER QUALITY	352,736	390,757	390,757	0	0	0	352,736
TOTAL ALL FUNDS	\$60,688,329	\$74,053,691	\$75,567,805	\$2,462,919	\$948,805	-\$1,514,114	\$59,174,215

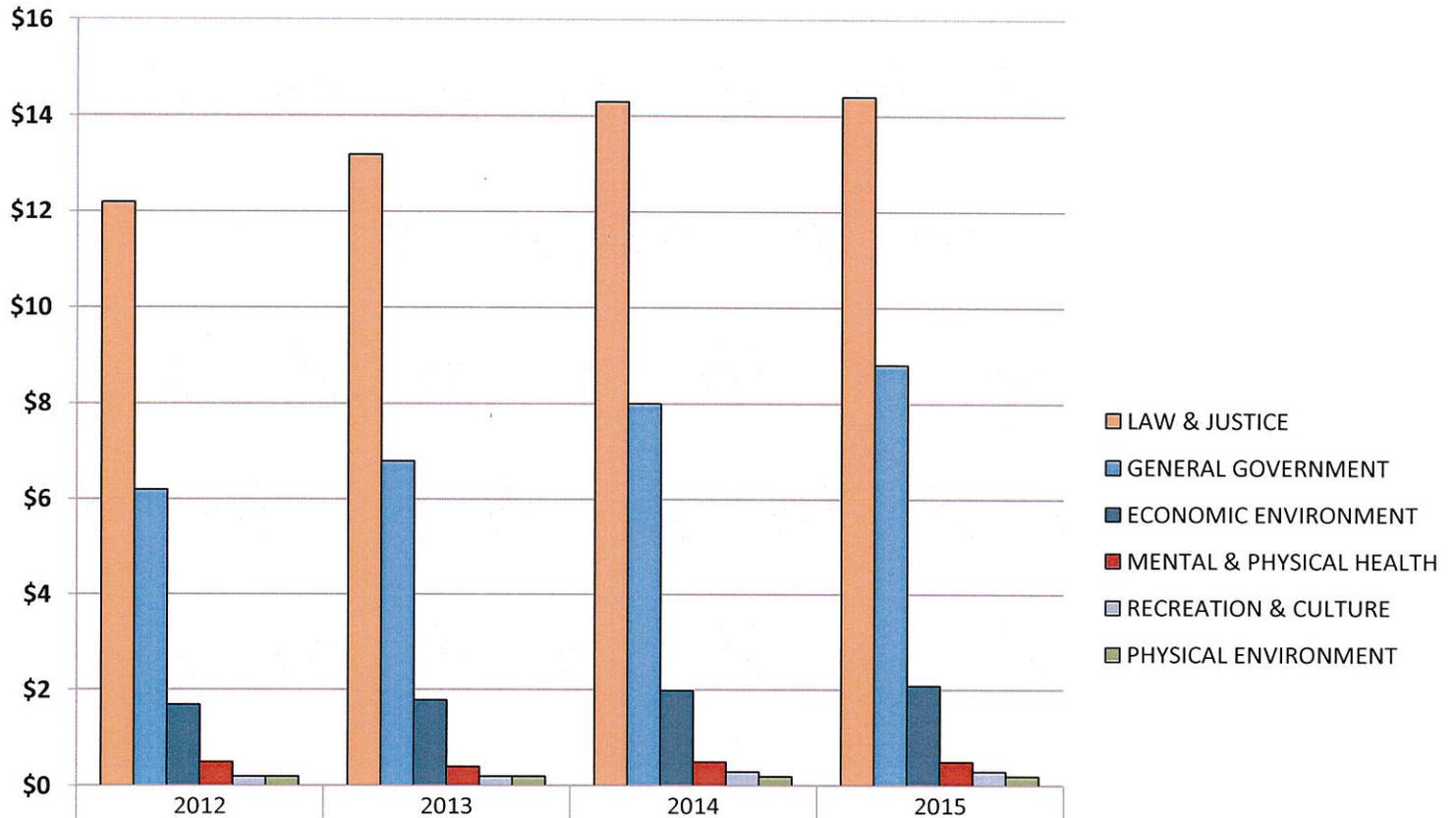
**ISLAND COUNTY
2015 BUDGET
CURRENT EXPENSE FUND**

Description	Prior Years Actuals		Year to	2014	2015	\$	%
	2012	2013	Date @ 09/30/2014	Final Budget	ADOPTED Budget		
REVENUES							
PROPERTY TAXES	\$7,183,786	\$7,420,727	\$4,249,559	\$7,482,000	\$7,786,000	\$304,000	4%
SALES & OTHER TAXES	6,383,783	7,033,207	4,776,413	6,764,000	7,477,000	713,000	11%
LICENSES & PERMITS	896,582	1,016,583	908,634	1,037,900	1,287,350	249,450	24%
INTERGOVT REVENUES	2,853,352	2,780,200	2,035,563	3,075,627	3,160,162	84,535	3%
CHARGES FOR SERVICES	1,832,334	1,797,864	1,504,501	1,785,476	1,888,195	102,719	6%
FINES & PENALTIES	570,874	536,792	450,099	540,400	572,750	32,350	6%
MISCELLANEOUS & INTEREST	508,051	-461,128	572,092	631,800	664,517	32,717	5%
TRANSFERS & OTHER SOURCES	2,418,660	2,380,096	2,702,831	2,709,049	2,958,053	249,004	9%
TOTAL REVENUES	22,647,422	22,504,341	17,199,692	24,026,252	25,794,027	1,767,775	7%
FUND BALANCE/RESERVES				1,208,580	619,199	-589,381	-49%
TOTAL	\$22,647,422	\$22,504,341	\$17,199,692	\$25,234,832	\$26,413,226	\$1,178,394	5%
EXPENDITURES							
SALARIES	\$10,543,526	\$11,426,982	\$8,463,940	\$12,284,285	\$12,928,684	\$644,399	5%
BENEFITS	3,685,982	4,024,822	3,114,524	4,734,420	5,236,559	502,139	11%
MAINTENANCE & OPERATIONS	3,931,646	4,370,821	3,033,172	4,780,347	4,941,003	160,656	3%
INTERGOVT	659,059	687,693	739,598	706,595	658,717	-47,878	-7%
CAPITAL	121,268	303,710	151,860	351,000	410,323	59,323	17%
INTERDEPT & TRANSFERS	1,937,580	1,682,758	2,167,608	2,313,035	2,173,790	-139,245	-6%
DEBT SERVICE & OTHER	14,430	4,889	2,620	65,150	64,150	-1,000	-2%
TOTAL EXPENDITURES	20,893,491	22,501,675	17,673,322	25,234,832	26,413,226	1,178,394	5%
ACCUMULATION OF FUND BALANCE						0	
TOTAL	\$20,893,491	\$22,501,675	\$17,673,322	\$25,234,832	\$26,413,226	\$1,178,394	5%
Revenues Over(Under) Expenditures	\$1,753,931	\$2,666	-\$473,630	\$0	\$0	\$0	

EXPENDITURES BY ACTIVITY

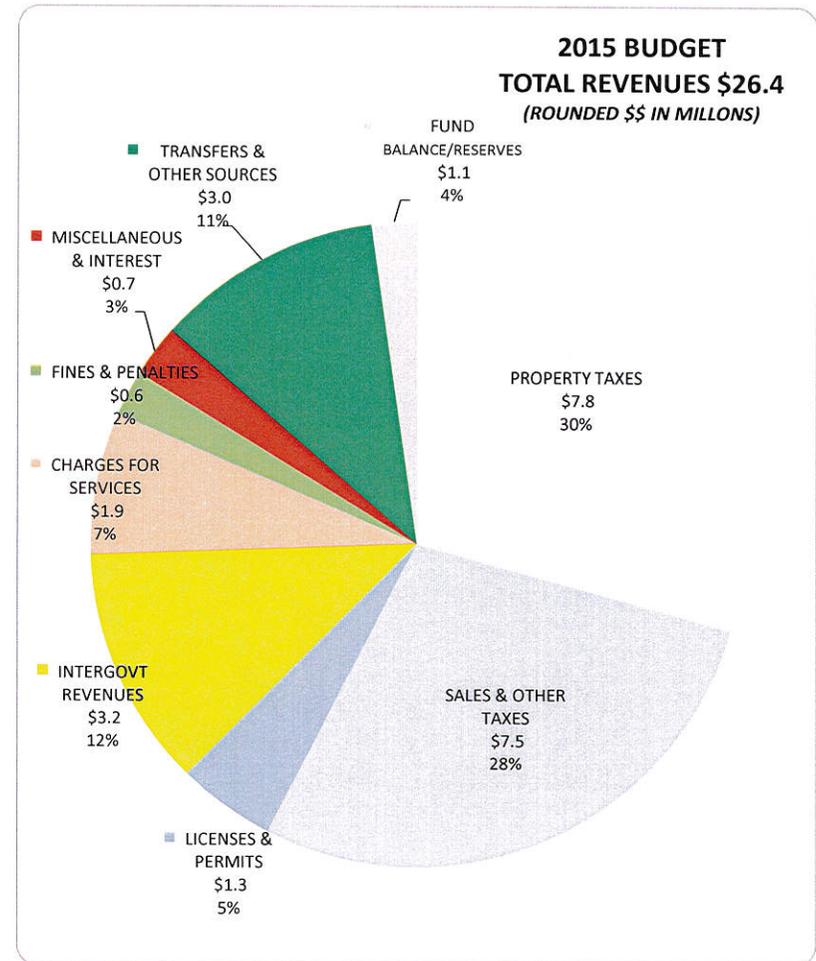
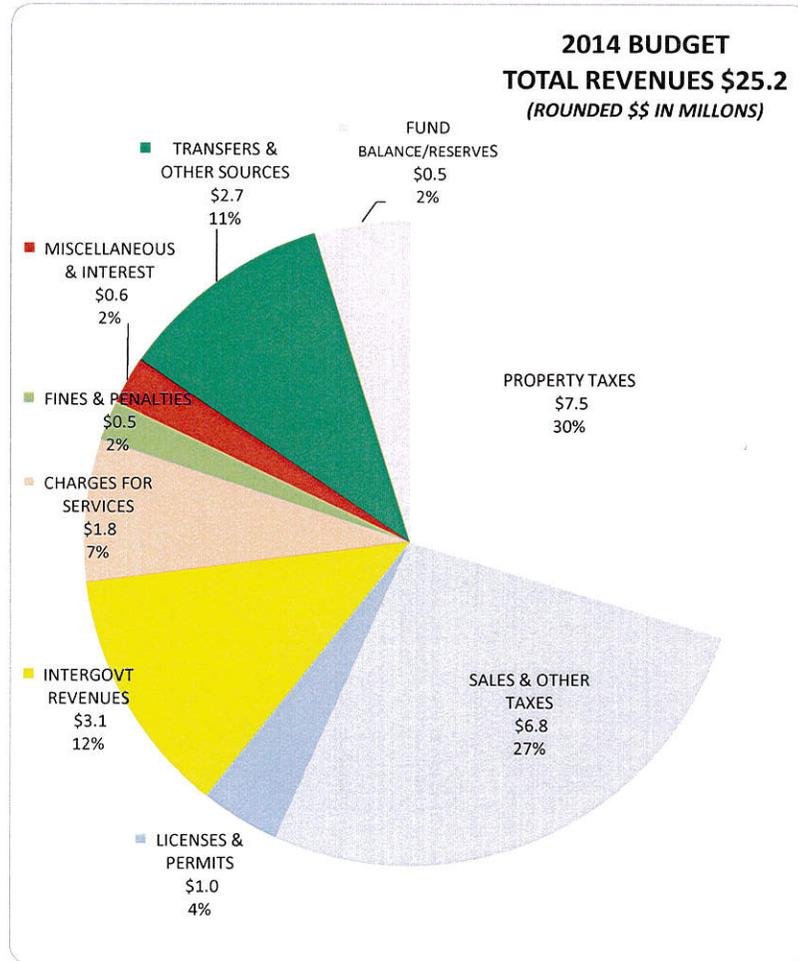
Description	Prior Years Actuals		Year to	2014	2015	\$	%
	2012	2013	Date @ 09/30/2014	Final Budget	ADOPTED Budget		
GENERAL GOVERNMENT	\$6,157,216	\$6,758,921	\$4,955,975	\$7,952,470	\$8,844,216	\$891,746	11%
LAW & JUSTICE	12,192,397	13,230,379	10,445,223	14,297,764	14,434,444	136,680	1%
PHYSICAL ENVIRONMENT	193,605	160,786	143,370	214,110	208,416	-5,694	-3%
TRANSPORTATION	-	-	-	-	-	-	0%
ECONOMIC ENVIRONMENT	1,676,929	1,785,313	1,474,296	2,024,112	2,123,110	98,998	5%
MENTAL & PHYSICAL HEALTH	473,237	351,497	455,657	455,657	492,667	37,010	8%
RECREATION & CULTURE	200,107	214,779	198,801	290,719	310,373	19,654	7%
TOTAL	\$20,893,491	\$22,501,675	\$17,673,322	\$25,234,832	\$26,413,226	\$1,178,394	5%

**2015 BUDGET
CURRENT EXPENSE FUND
EXPENDITURES BY ACTIVITY**
(ROUNDED \$\$ MILLIONS)



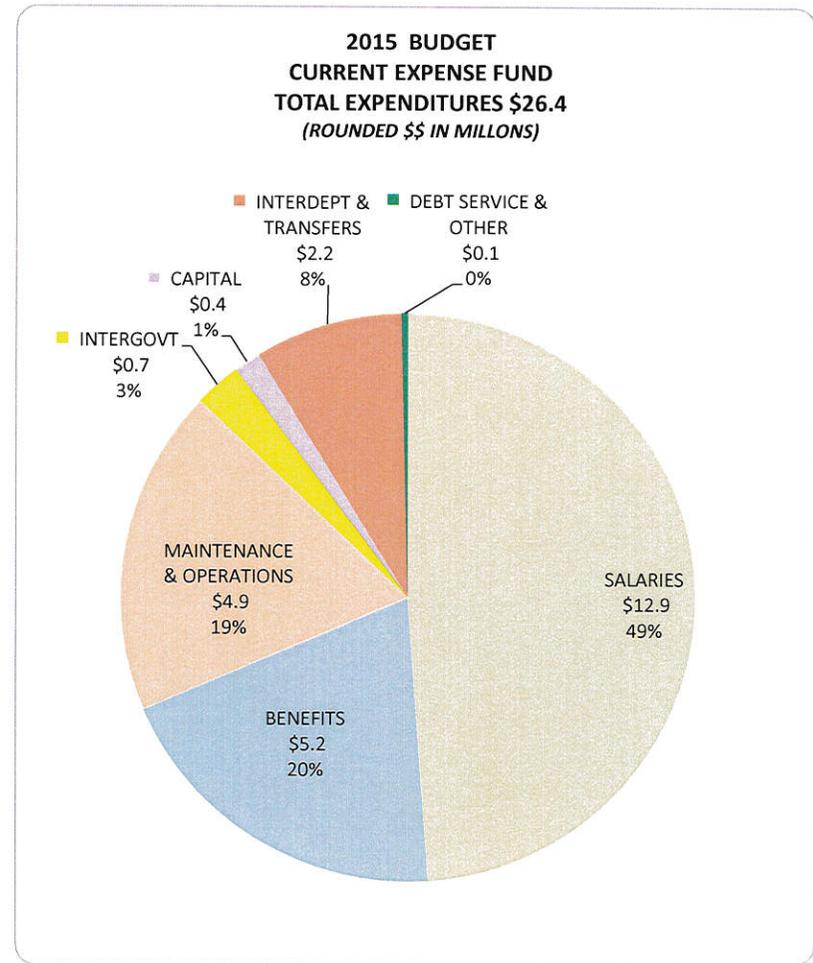
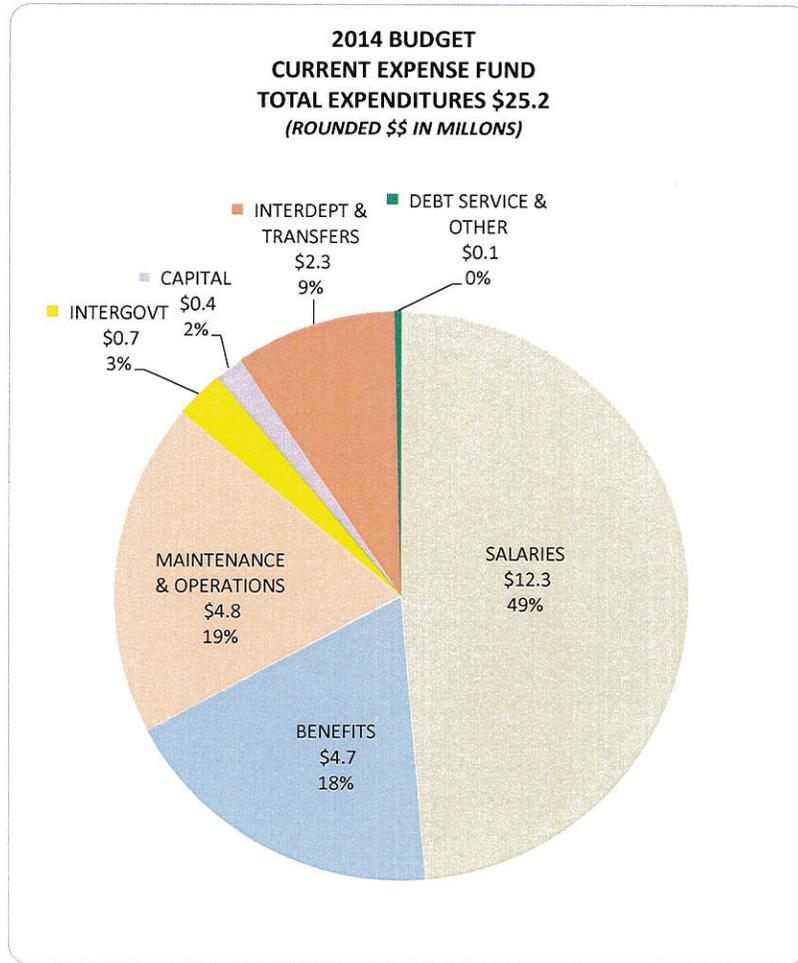
LAW & JUSTICE	\$12.2	\$13.2	\$14.3	\$14.4
GENERAL GOVERNMENT	\$6.2	\$6.8	\$8.0	\$8.8
ECONOMIC ENVIRONMENT	\$1.7	\$1.8	\$2.0	\$2.1
MENTAL & PHYSICAL HEALTH	\$0.5	\$0.4	\$0.5	\$0.5
RECREATION & CULTURE	\$0.2	\$0.2	\$0.3	\$0.3
PHYSICAL ENVIRONMENT	\$0.2	\$0.2	\$0.2	\$0.2

ISLAND COUNTY
2015 BUDGET
REVENUES - CURRENT EXPENSE FUND



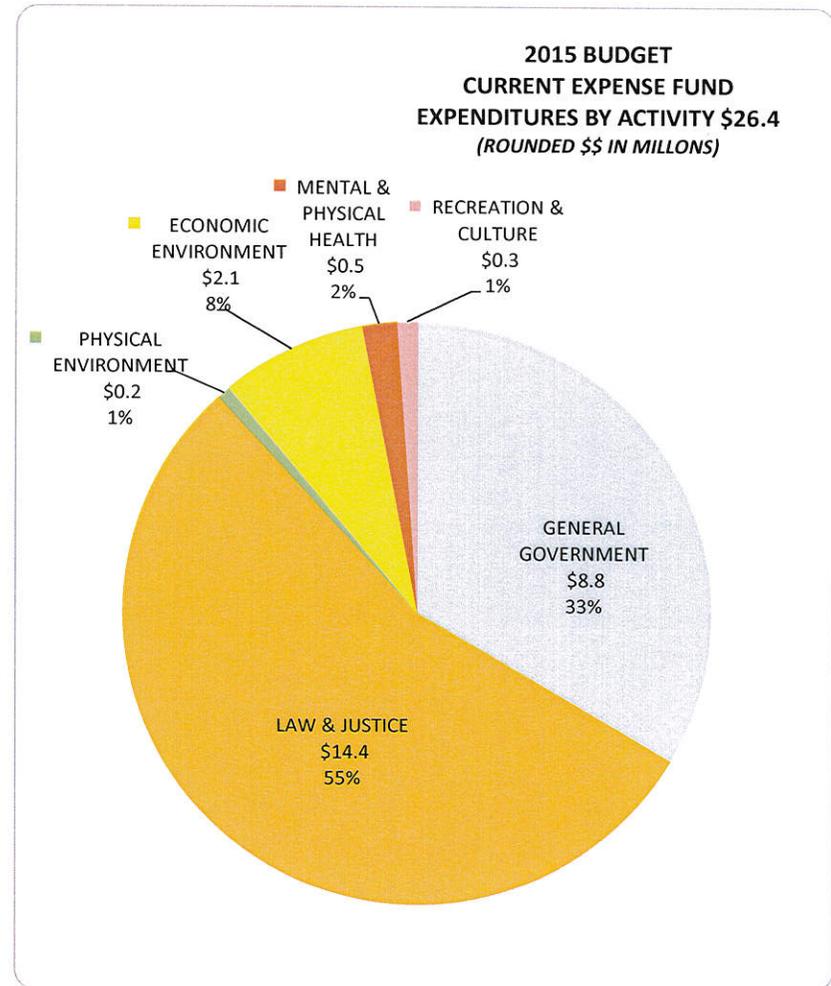
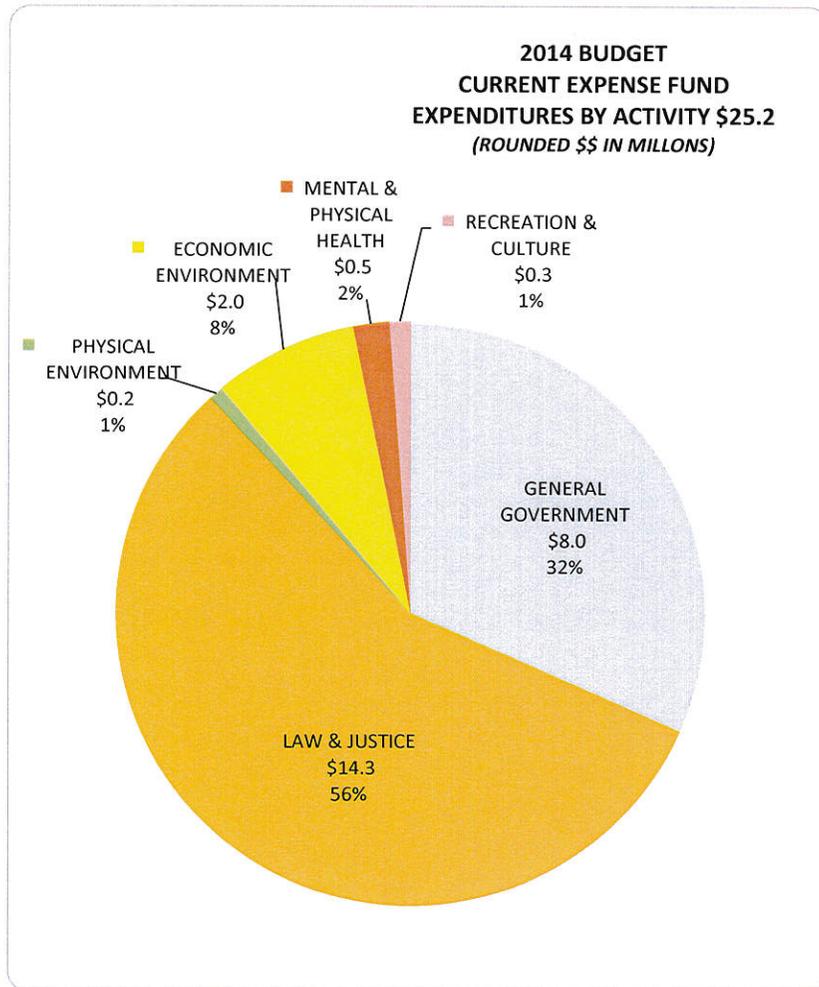
ISLAND COUNTY
2015 BUDGET

EXPENDITURES BY CATEGORY - CURRENT EXPENSE FUND



ISLAND COUNTY
2015 BUDGET

EXPENDITURES BY ACTIVITY - CURRENT EXPENSE FUND



**ISLAND COUNTY
2015 BUDGET
ALLOCATION OF OVERHEAD COSTS INTO CURRENT EXPENSE**

The overhead administrative fee from non-general funds to the Current Expense Fund (aka General Fund) is a payment for various services provided by the general fund. The amount of each year's overhead administrative fee is calculated as follows: non-general fund budgeted expenditures less any interfund/dept. amounts are multiplied by the most recent Federal Indirect Cost Allocation Percentage Rate (as prepared by the Island County Auditor's office). An appropriate balance is maintained between resources allocated for direct services to the public and resources allocated for the costs of administration.

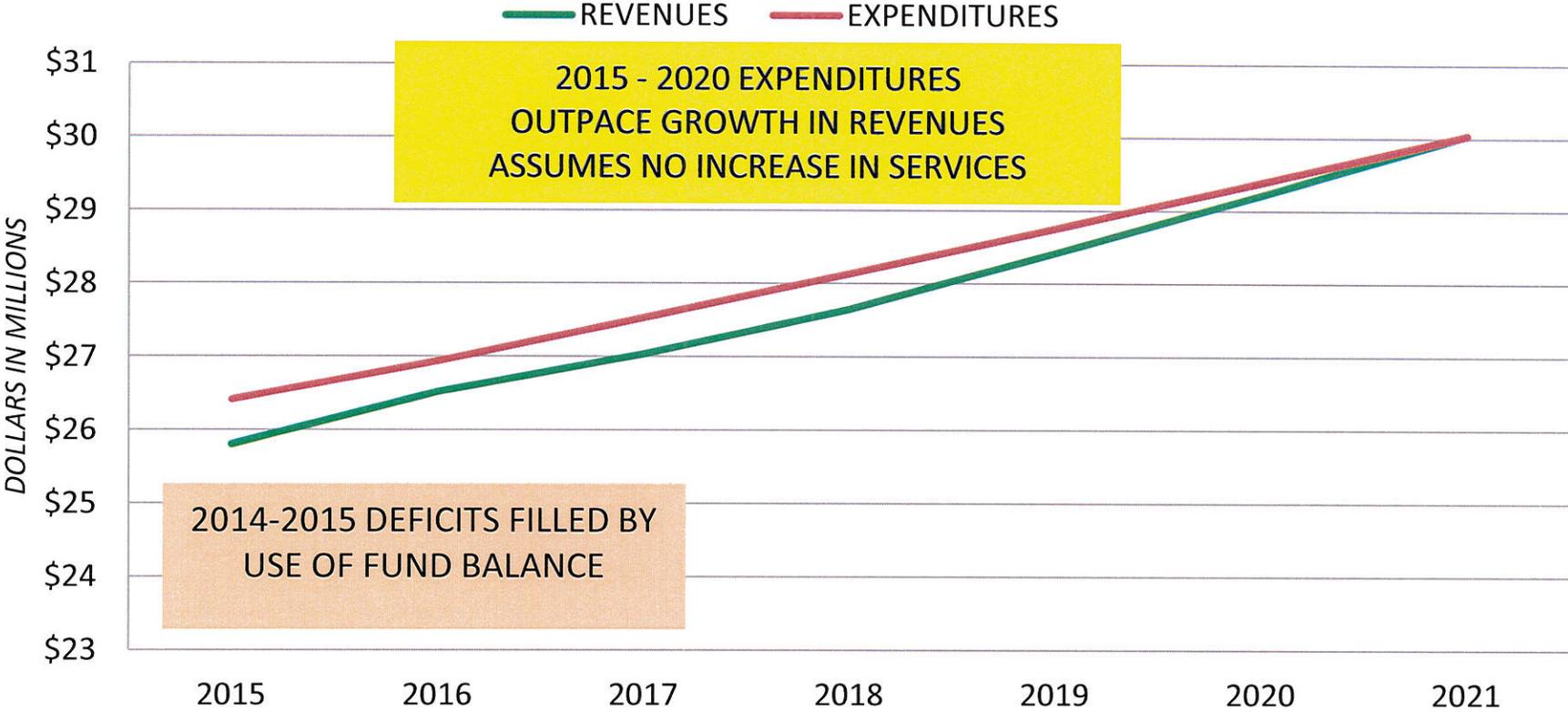
FUND NAME	2013 EXPENDITURES	ALLOCATION BASIS	FEDERAL GRANT INDIRECT RATE 6.12%
			TRANSFER
2% HOTEL/MOTEL PUBLIC	\$157,456	\$150,756	\$9,226
AUDITOR'S M & O	157,264	139,848	8,559
CAPITAL DRAINAGE	294,392	248,360	15,200
CASA FUND	97,258	94,658	5,793
CLEAN WATER UTILITY	880,792	24,677	1,510
CORNET BAY DOCK	11,071	9,961	610
COUNTY ROAD	16,210,546	11,897,865	728,149
DEVELOPMENTAL DISABILITIES	582,462	6,858	420
EQUIPMENT RENTAL & REVOLVING (ER&R)	3,424,264	3,395,907	207,830
FIRE PERMIT PROGRAM	25,260	19,446	1,190
FOUR SPRINGS LAKE	55,630	35,483	2,172
HISTORICAL PRESERVATION SURCHARGE	20,000	8,000	490
INSURANCE RESERVE	548,596	549,298	33,617
JOINT TOURISM	261,652	261,652	16,013
JUVENILE DETENTION	1,102,240	1,001,421	61,287
MENTAL HEALTH	283,718	113,674	6,957
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	1,113,936	960,834	58,803
MOTOR POOL	205,782	224,528	13,741
PATHS & TRAILS	61,439	57,551	3,522
PUBLIC HEALTH POOLING	2,709,352	2,484,224	152,035
RURAL COUNTY SALES TAXES	1,232,285	1,232,285	75,416
SOLID WASTE	4,990,639	5,469,607	334,740
TRIAL COURT IMPROVEMENT	14,192	14,192	869
VETERANS ASSISTANCE	106,971	97,333	5,957
TOTAL ALL FUNDS	\$34,547,197	\$28,498,418	\$1,744,106

**ISLAND COUNTY
2015 BUDGET
FUND BALANCE
CURRENT EXPENSE**

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	2015 ESTIMATED BALANCE JAN. 1	REALLOCATION BY BOCC	2015 ESTIMATED BALANCE JAN. 1 AFTER REALLOCATION	ESTIMATED CHANGE IN FUND BALANCE	2015 ESTIMATED BALANCE DEC. 31
RESTRICTED					
BOATING SAFETY FEES	\$0		\$0		\$0
COURT FACILITATOR FEES	\$36,748		\$36,748	-\$8,500	\$28,248
OTHER FEES ANIMAL CRUELTY	\$1,540		\$1,540		\$1,540
ASSIGNED	\$0				
DRUG COURT	\$6,025		\$6,025		\$6,025
COMMITTED	\$0				
DISASTER CONTINGENCY	\$2,200,000		\$2,200,000		\$2,200,000
TECHNOLOGY FEES	\$90,573		\$90,573		\$90,573
PARKS/BOAT LAUNCH FEES	\$57,311		\$57,311		\$57,311
2 MONTHS OPERATING	\$6,000,000	-\$2,000,000	\$4,000,000		\$4,000,000
PCD GMA PROCESS		\$1,000,000	\$1,000,000	-\$74,753	\$925,247
LEAVE LIABILITY & OTHER ACCRUALS	\$201,979	\$800,000	\$1,001,979	-\$58,011	\$943,968
EQUIPMENT	\$139,737	\$200,000	\$339,737	-\$96,400	\$243,337
TOTAL RESTRICTED + ASSIGNED + COMMITTED	\$8,733,913	\$0	\$8,733,913	-\$237,664	\$8,496,249
UNASSIGNED			\$0		
TOTAL UNASSIGNED	\$727,383		\$727,383	-\$381,535	\$345,848
TOTAL FUND BALANCE	\$9,461,296	\$0	\$9,461,296	-\$619,199	\$8,842,097

**2015 BUDGET
CURRENT EXPENSE FUND
6-YEAR FORECAST**



**2015 BUDGET - PRELIMINARY
CURRENT EXPENSE FUND
6 - YEAR FORECAST**

DOLLARS IN THOUSANDS

	Year 1			Year 2			Year 3			Year 4			Year 5			Year 6			TOTAL 6-YEAR PERIOD
	Increase %	2016 \$\$	Estimate	Increase %	2017 \$\$	Estimate	Increase %	2018 \$\$	Estimate	Increase %	2019 \$\$	Estimate	Increase %	2020 \$\$	Estimate	Increase %	2021 \$\$	Estimate	
REVENUES																			
PROPERTY TAXES	2%	\$156	\$7,942	2%	\$159	\$8,101	2%	\$162	\$8,263	2%	\$165	\$8,428	2%	\$169	\$8,596	\$0	\$172	\$8,768	\$50,097
SALES TAXES ¹	6%	348	6,150	6%	369	6,519	4%	287	6,806	4%	299	7,105	4%	313	7,418	4%	326	7,744	41,743
OTHER TAXES	2%	34	1,709	2%	34	1,743	2%	35	1,778	2%	36	1,813	2%	36	1,849	2%	37	1,886	10,777
LICENSES & PERMITS	5%	64	1,352	5%	68	1,419	5%	71	1,490	5%	75	1,565	5%	78	1,643	5%	82	1,725	9,194
INTERGOVERNMENT REVENUES	2%	63	3,223	2%	64	3,288	2%	66	3,354	2%	67	3,421	2%	68	3,489	2%	70	3,559	20,333
CHARGES FOR SERVICES	2%	38	1,926	2%	39	1,964	2%	39	2,004	2%	40	2,044	2%	41	2,085	2%	42	2,126	12,149
FINES & PENALTIES	0%	0	573	0%	0	573	0%	0	573	0%	0	573	0%	0	573	0%	0	573	3,437
MISCELLANEOUS & INTEREST ²	2%	13	678	5%	34	712	5%	36	747	5%	37	785	5%	39	824	5%	41	865	4,610
TRANSFERS & OTHER SOURCES ³	0%	0	2,958	0%	0	2,578	2%	52	2,630	2%	53	2,682	2%	54	2,736	2%	55	2,791	16,374
TOTAL REVENUES		\$716	\$26,510		\$766	\$26,896		\$747	\$27,643		\$772	\$28,415		\$798	\$29,213		\$825	\$30,038	\$168,716
USES OF FUND BALANCE																			
RESERVED ⁴			\$9																\$9
COMMITTED ⁵			229			133			56			58			60			62	598
UNRESERVED																			0
TOTAL USES OF FUND BALANCE			\$238			\$133			\$56			\$58			\$60			\$62	\$607
TOTAL		\$716	\$26,748	\$0	\$766	\$27,029	\$0	\$747	\$27,699	\$0	\$772	\$28,473	\$0	\$798	\$29,273	\$0	\$825	\$30,100	\$169,323
EXPENDITURES																			
SALARIES ⁶	2%	\$259	\$13,187	2%	\$264	\$13,451	2%	\$269	\$13,720	2%	\$274	\$13,994	2%	\$280	\$14,274	\$0	\$285	\$14,560	\$83,187
BENEFITS ^{7,8,9}	5%	262	5,432	3%	163	5,595	3%	168	5,763	3%	173	5,936	3%	178	6,114	3%	183	6,298	35,139
MAINTENANCE & OPERATIONS	2%	99	5,040	2%	101	5,141	2%	103	5,243	2%	105	5,348	2%	107	5,455	2%	109	5,564	31,792
INTERGOVERNMENT	2%	13	672	2%	13	685	2%	14	699	2%	14	713	2%	14	727	2%	15	742	4,238
CAPITAL ¹⁰	2%	8	184	2%	4	187	2%	4	191	2%	4	195	2%	4	199	2%	4	203	1,158
INTERDEPT & TRANSFERS ¹¹	2%	43	2,357	2%	47	2,404	2%	48	2,452	2%	49	2,502	2%	50	2,552	2%	51	2,603	14,870
DEBT SERVICE	0%	0	64	0%	0	64	0%	0	64	0%	0	64	0%	0	64	0%	0	64	385
OTHER		0	0		0	0		0	0		0	0		0	0		0	0	0
TOTAL EXPENDITURES		\$684	\$26,936		\$592	\$27,528		\$605	\$28,133		\$619	\$28,752		\$633	\$29,385		\$648	\$30,033	\$170,768
ACCUM FUND BALANCE/RESERVES																			
TOTAL		\$684	\$26,936		\$592	\$27,528		\$605	\$28,133		\$619	\$28,752		\$633	\$29,385		\$648	\$30,033	\$170,768
BUDGET SURPLUS/DEFICIT		\$32	-\$188		\$175	-\$499		\$142	-\$434		\$153	-\$279		\$165	-\$112		\$177	\$67	-\$1,445

NOTES

- 1 Assumes forecast for sales taxes at mid-range increase for 2016-2017; average increase 2018-2021
- 2 Assumes modest increases in investment revenue beginning in 2017
- 3 Beginning in 2017 Parks and other departments no longer financed by Real Estate Excise Taxes (\$380K)
- 4 Reserved: Superior Court spend down of reserve for Court Facilitator program.
- 5 2016 Committed: Budgeted leave payouts (\$52K), PCD (\$77K), IT Sharepoint Devel. (\$100K)
2017 Committed: Budgeted leave payouts (\$54K), PCD (\$79K)
2018-2021 Committed : Budgeted leave payouts
- 6 Assumes no additional positions
- 7 Assumes medical rate increase 6%
- 8 Assumes no increase in retirement rates after 2016
- 9 2016 reduced by \$66K PERS Excess Compensation Payment in 2015
- 10 2016 reduced by estimated one time capital costs in 2015 (\$235k)
- 11 Beginning in 2016 increase vehicle replacements 2 regular vehicles (\$50K) and 2 patrol vehicles (\$90K)

2015 BUDGET

DEPARTMENTS

SUMMARY BY REVENUE & EXPENDITURE CATEGORY

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Dept: Assessor (20)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	23,838	23,217	14,074	20,400	21,375	975	4 %
MISCELLANEOUS & INTEREST	31	766	1				0 %
Total Revenues	23,869	23,983	14,075	20,400	21,375	975	4 %
SALARIES	674,230	646,135	492,093	731,512	738,883	7,371	1 %
BENEFITS	258,137	261,968	190,772	309,149	328,075	18,926	6 %
MAINTENANCE & OPERATIONS	65,601	59,191	63,952	104,355	104,000	(355)	(0) %
CAPITAL	14,946						0 %
INTERDEPT & TRANSFERS			48				0 %
Total Expenditures	1,012,914	967,294	746,865	1,145,016	1,170,958	25,942	2 %
Revenues Over(Under) Expenditures	(989,045)	(943,311)	(732,790)	(1,124,616)	(1,149,583)	(24,967)	
Dept: Auditor (21)							
USE FUND BALANCE/RESERVE				11,474	104,029	92,555	806 %
LICENSES & PERMITS	5,788	5,119	3,402	5,000	5,000		0 %
INTERGOVERNMENT REVENUES	110,648	104,611	58,259	61,000	105,600	44,600	73 %
CHARGES FOR SERVICES	787,055	940,112	551,618	791,892	769,361	(22,531)	(2) %
MISCELLANEOUS & INTEREST	(404)	1,586	983		1,100	1,100	0 %
TRANSFERS & OTHER SOURCES	270,400	125,400	225,400	225,400	125,400	(100,000)	(44) %
Total Revenues	1,173,487	1,176,828	839,662	1,094,766	1,110,490	15,724	1 %
SALARIES	688,720	703,658	512,108	739,469	739,009	(460)	(0) %
BENEFITS	213,826	234,978	176,412	286,004	280,884	(5,120)	(1) %
MAINTENANCE & OPERATIONS	273,280	254,411	191,352	328,088	341,247	13,159	4 %
CAPITAL	7,294	27,259		10,000		(10,000)	(100) %
INTERDEPT & TRANSFERS	9,868	20,484	7,256	8,000	33,680	25,680	321 %
ACCUM FUND BALANCE/RESERVE				23,981	47,751	23,770	99 %
Total Expenditures	1,192,988	1,240,790	887,128	1,395,542	1,442,571	47,029	3 %
Revenues Over(Under) Expenditures	(19,501)	(63,962)	(47,466)	(300,776)	(332,081)	(31,305)	
Dept: Budget (47)							
CHARGES FOR SERVICES		72					0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues		72					0 %
SALARIES	92,809	84,830	33,747	42,130	49,600	7,470	17 %
BENEFITS	24,099	21,469	8,977	11,808	13,936	2,128	18 %
MAINTENANCE & OPERATIONS	8,881	6,267	8,387	13,300	5,150	(8,150)	(61) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	125,789	112,566	51,111	67,238	68,686	1,448	2 %
Revenues Over(Under) Expenditures	(125,789)	(112,494)	(51,111)	(67,238)	(68,686)	(1,448)	
Dept: Central Services (26)							
OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES		24,696					0 %
Total Revenues		24,696					0 %
SALARIES	344,886	358,868	264,075	357,141	522,880	165,739	46 %
BENEFITS	132,432	140,954	120,414	164,734	262,165	97,431	59 %
MAINTENANCE & OPERATIONS	327,811	650,380	391,967	633,050	640,835	7,785	1 %
INTERGOVERNMENT							0 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
CAPITAL	55,451	178,100	45,272	306,000	367,200	61,200	20 %
INTERDEPT & TRANSFERS					71,610	71,610	0 %
DEBT SERVICE							0 %
Total Expenditures	860,580	1,328,302	821,728	1,460,925	1,864,690	403,765	27 %
Revenues Over(Under) Expenditures	(860,580)	(1,303,606)	(821,728)	(1,460,925)	(1,864,690)	(403,765)	
Dept: Civil Service (51)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	1,208						0 %
Total Expenditures	1,208						0 %
Revenues Over(Under) Expenditures	(1,208)						
Dept: Clerk (24)							
INTERGOVERNMENT REVENUES	90,947	118,728	37,371	176,000	55,100	(120,900)	(68) %
CHARGES FOR SERVICES	260,784	229,287	196,609	187,000	262,000	75,000	40 %
FINES & PENALTIES	66,474	78,091	70,700	59,600	85,900	26,300	44 %
MISCELLANEOUS & INTEREST	8,601	9,433	10,491	5,000	12,000	7,000	140 %
TRANSFERS & OTHER SOURCES	9,000	9,000	9,000	9,000	9,000		0 %
Total Revenues	435,806	444,539	324,171	436,600	424,000	(12,600)	(2) %
SALARIES	298,284	302,457	232,127	359,978	364,216	4,238	1 %
BENEFITS	67,534	75,474	61,081	106,312	114,020	7,708	7 %
MAINTENANCE & OPERATIONS	48,672	38,144	17,107	39,000	39,000		0 %
Total Expenditures	414,490	416,075	310,315	505,290	517,236	11,946	2 %
Revenues Over(Under) Expenditures	21,316	28,464	13,856	(68,690)	(93,236)	(24,546)	
Dept: Commissioners (25)							
CHARGES FOR SERVICES	262	644	209	500		(500)	(100) %
MISCELLANEOUS & INTEREST	7,928	230					0 %
Total Revenues	8,190	874	209	500		(500)	(100) %
SALARIES	427,287	431,687	299,956	432,293	415,843	(16,450)	(3) %
BENEFITS	132,635	112,533	91,215	140,529	167,848	27,319	19 %
MAINTENANCE & OPERATIONS	48,462	43,047	26,303	54,700	58,300	3,600	6 %
Total Expenditures	608,384	587,267	417,474	627,522	641,991	14,469	2 %
Revenues Over(Under) Expenditures	(600,194)	(586,393)	(417,265)	(627,022)	(641,991)	(14,969)	
Dept: Coroner (27)							
INTERGOVERNMENT REVENUES		24,554	22,898	20,000	20,000		0 %
MISCELLANEOUS & INTEREST	200		190				0 %
Total Revenues	200	24,554	23,088	20,000	20,000		0 %
SALARIES	117,817	124,711	89,187	115,772	117,335	1,563	1 %
BENEFITS	40,705	44,102	34,629	50,148	54,781	4,633	9 %
MAINTENANCE & OPERATIONS	78,242	103,782	67,604	82,000	102,000	20,000	24 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Expenditures	236,764	272,595	191,420	247,920	274,116	26,196	10 %
Revenues Over(Under) Expenditures	(236,564)	(248,041)	(168,332)	(227,920)	(254,116)	(26,196)	
Dept: District Court (29)							
INTERGOVERNMENT REVENUES	245,065	174,127	140,938	270,000	298,000	28,000	10 %
CHARGES FOR SERVICES	213,729	203,961	168,874	210,500	211,500	1,000	0 %
FINES & PENALTIES	502,551	454,766	377,142	479,400	485,200	5,800	1 %
MISCELLANEOUS & INTEREST	24,375	24,365	24,609	23,000	26,200	3,200	13 %
TRANSFERS & OTHER SOURCES					50,000	50,000	0 %
Total Revenues	985,720	857,219	711,563	982,900	1,070,900	88,000	8 %
SALARIES	630,139	702,456	525,923	758,934	725,044	(33,890)	(4) %
BENEFITS	224,174	254,193	203,974	287,773	321,030	33,257	11 %
MAINTENANCE & OPERATIONS	89,135	84,194	61,066	91,010	141,010	50,000	54 %
CAPITAL							0 %
Total Expenditures	943,448	1,040,843	790,963	1,137,717	1,187,084	49,367	4 %
Revenues Over(Under) Expenditures	42,272	(183,624)	(79,400)	(154,817)	(116,184)	38,633	
Dept: Emergency Management (48)							
INTERGOVERNMENT REVENUES	185,143	155,426	75,185	126,446	122,500	(3,946)	(3) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	15		4,500				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	185,158	155,426	79,685	126,446	122,500	(3,946)	(3) %
SALARIES	50,156	44,181	38,285	45,991	59,544	13,553	29 %
BENEFITS	10,103	9,869	8,475	10,775	14,091	3,316	30 %
MAINTENANCE & OPERATIONS	165,148	121,154	101,683	146,576	134,930	(11,646)	(7) %
INTERGOVERNMENT							0 %
CAPITAL	19,607	42,458	58,165	8,000		(8,000)	(100) %
Total Expenditures	245,014	217,662	206,608	211,342	208,565	(2,777)	(1) %
Revenues Over(Under) Expenditures	(59,856)	(62,236)	(126,923)	(84,896)	(86,065)	(1,169)	
Dept: Extension Services (16)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	52	1	3				0 %
INTERGOVERNMENT REVENUES	108,971	122,825	60,628	108,500	55,500	(53,000)	(48) %
CHARGES FOR SERVICES	56,730	97,602	46,561	79,495	104,966	25,471	32 %
MISCELLANEOUS & INTEREST	57,478	49,620	39,959	53,604	85,045	31,441	58 %
TRANSFERS & OTHER SOURCES	99,633	103,520	122,020	122,020	128,411	6,391	5 %
Total Revenues	322,864	373,568	269,171	363,619	373,922	10,303	2 %
SALARIES	158,123	187,734	123,585	211,622	250,277	38,655	18 %
BENEFITS	34,894	40,696	34,268				0 %
MAINTENANCE & OPERATIONS	148,416	150,975	88,251	143,369	114,967	(28,402)	(19) %
INTERGOVERNMENT	52	34	75	50		(50)	(100) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	9,691	10,329	8,325	8,578	8,678	100	1 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	351,176	389,768	254,504	363,619	373,922	10,303	2 %
Revenues Over(Under) Expenditures	(28,312)	(16,200)	14,667				

Dept: Facilities Management (28)

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
CHARGES FOR SERVICES	74,397	75,730	60,419	75,720	75,720		0 %
MISCELLANEOUS & INTEREST	67		53				0 %
TRANSFERS & OTHER SOURCES					48,500	48,500	0 %
Total Revenues	74,464	75,730	60,472	75,720	124,220	48,500	64 %
SALARIES	409,355	390,435	304,249	453,796	500,984	47,188	10 %
BENEFITS	192,427	200,062	132,790	217,666	252,643	34,977	16 %
MAINTENANCE & OPERATIONS	453,960	475,835	344,068	428,150	465,350	37,200	8 %
CAPITAL				240,000	390,000	150,000	62 %
Total Expenditures	1,055,742	1,066,332	781,107	1,339,612	1,608,977	269,365	20 %
Revenues Over(Under) Expenditures	(981,278)	(990,602)	(720,635)	(1,263,892)	(1,484,757)	(220,865)	
Dept: General Services Admin (54)							
USE FUND BALANCE/RESERVE				11,515		(11,515)	(100) %
PROPERTY TAXES	672,437	689,357	389,239	682,000	725,000	43,000	6 %
OTHER TAXES	154						0 %
LICENSES & PERMITS	29,823	30,572	18,311	16,000	18,200	2,200	13 %
INTERGOVERNMENT REVENUES	1,430,767	552,828	117,075	56,850	53,876	(2,974)	(5) %
CHARGES FOR SERVICES	37,604	29,107	23,702	34,100	32,568	(1,532)	(4) %
FINES & PENALTIES	500	1,295	400	1,000	1,000		0 %
MISCELLANEOUS & INTEREST	1,073,227	1,105,520	807,018	1,067,015	1,112,269	45,254	4 %
TRANSFERS & OTHER SOURCES	179,979	223,248	482,192	465,000	463,741	(1,259)	(0) %
Total Revenues	3,424,491	2,631,927	1,837,937	2,333,480	2,406,654	73,174	3 %
SALARIES	136,824	144,452	117,161	161,486	199,612	38,126	23 %
BENEFITS	40,775	31,807	31,748	46,996	55,302	8,306	17 %
MAINTENANCE & OPERATIONS	2,316,047	1,872,712	1,247,908	1,868,309	1,842,402	(25,907)	(1) %
INTERGOVERNMENT	10,940	410,785	1,009	11,175	10,110	(1,065)	(9) %
CAPITAL	2,194,287	1,232	328,817	405,000	993,123	588,123	145 %
INTERDEPT & TRANSFERS	83,618	82,927	84,101	112,545	157,077	44,532	39 %
DEBT SERVICE	256,454	260,866	36,286	780,499	215,214	(565,285)	(72) %
ACCUM FUND BALANCE/RESERVE					50,000	50,000	0 %
Total Expenditures	5,038,945	2,804,781	1,847,030	3,386,010	3,522,840	136,829	4 %
Revenues Over(Under) Expenditures	(1,614,454)	(172,854)	(9,093)	(1,052,530)	(1,116,186)	(63,655)	
Dept: Human Resources (59)							
CHARGES FOR SERVICES	190	53					0 %
MISCELLANEOUS & INTEREST		922	52		1,000	1,000	0 %
TRANSFERS & OTHER SOURCES			17,500	17,500	17,500		0 %
Total Revenues	190	975	17,552	17,500	18,500	1,000	5 %
SALARIES	146,553	172,165	124,815	168,699	244,388	75,689	44 %
BENEFITS	47,078	59,574	46,353	64,992	105,569	40,577	62 %
MAINTENANCE & OPERATIONS	16,402	104,177	15,554	113,150	97,100	(16,050)	(14) %
Total Expenditures	210,033	335,916	186,722	346,841	447,057	100,216	28 %
Revenues Over(Under) Expenditures	(209,843)	(334,941)	(169,170)	(329,341)	(428,557)	(99,216)	
Dept: Human Services (13)							
USE FUND BALANCE/RESERVE					450,266	450,266	0 %
PROPERTY TAXES	463,426	459,073	217,691	447,000	308,420	(138,580)	(31) %
SALES TAXES							0 %
OTHER TAXES	518	522	344				0 %
INTERGOVERNMENT REVENUES	1,121,322	1,453,093	803,698	1,574,581	1,607,451	32,870	2 %
CHARGES FOR SERVICES	634,186	721,711	355,359	590,007	485,000	(105,007)	(17) %
MISCELLANEOUS & INTEREST		512		8,000		(8,000)	(100) %

**Island County
BUDGET REPORT**
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014 Year to Date @	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013	09/30/2014				
TRANSFERS & OTHER SOURCES	217,625	206,851	296,802	296,802	393,486	96,684	32 %
Total Revenues	2,437,077	2,841,762	1,673,894	2,916,390	3,244,623	328,233	11 %
SALARIES	907,064	983,238	619,246	808,768	1,075,699	266,931	33 %
BENEFITS	348,723	389,096	264,696	341,187	498,185	156,998	46 %
MAINTENANCE & OPERATIONS	1,408,929	1,726,300	1,024,715	2,391,512	2,332,528	(58,984)	(2) %
INTERGOVERNMENT							0 %
CAPITAL			221,000				0 %
INTERDEPT & TRANSFERS	246,114	261,043	297,850	277,952	397,998	120,046	43 %
ACCUM FUND BALANCE/RESERVE				50,164	15,016	(35,148)	(70) %
Total Expenditures	2,910,830	3,359,677	2,427,507	3,869,583	4,319,426	449,843	11 %
Revenues Over(Under) Expenditures	(473,753)	(517,915)	(753,613)	(953,193)	(1,074,803)	(121,610)	
Dept: Miscellaneous (36)							
USE FUND BALANCE/RESERVE				59,715		(59,715)	(100) %
SALES TAXES	971,288	1,065,353	600,372	1,083,000	1,238,126	155,126	14 %
OTHER TAXES	770,530	757,709	533,246	763,000	793,000	30,000	3 %
INTERGOVERNMENT REVENUES	88,532	171,074	41,076	75,000	75,000		0 %
CHARGES FOR SERVICES	23,590	26,538	12,995	24,000	17,490	(6,510)	(27) %
MISCELLANEOUS & INTEREST	533,901	308	109				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	2,387,841	2,020,982	1,187,798	2,004,715	2,123,616	118,901	5 %
SALARIES	10,093	10,419	7,287	10,377	10,669	292	2 %
BENEFITS	51,078	42,554	33,078	41,059	49,113	8,054	19 %
MAINTENANCE & OPERATIONS	365,139	351,728	306,302	464,860	444,307	(20,553)	(4) %
INTERGOVERNMENT	1,076,581	2,323,909	987,881	1,288,961	1,049,577	(239,384)	(18) %
INTERDEPT & TRANSFERS	18,600	15,700	21,100	22,600	113,145	90,545	400 %
ACCUM FUND BALANCE/RESERVE				460,000	702,584	242,584	52 %
Total Expenditures	1,521,491	2,744,310	1,355,648	2,287,857	2,369,395	81,537	3 %
Revenues Over(Under) Expenditures	866,350	(723,328)	(167,850)	(283,142)	(245,779)	37,363	
Dept: Natural Resources (15)							
USE FUND BALANCE/RESERVE					18,000	18,000	0 %
INTERGOVERNMENT REVENUES	156,963	275,852	150,862	152,000	240,324	88,324	58 %
CHARGES FOR SERVICES		220,566	112,687		231,567	231,567	0 %
MISCELLANEOUS & INTEREST		3		5,000		(5,000)	(100) %
TRANSFERS & OTHER SOURCES			230,000	230,000		(230,000)	(100) %
Total Revenues	156,963	496,411	493,549	387,000	489,891	102,891	26 %
SALARIES	162,341	196,772	166,463	214,220	251,587	37,367	17 %
BENEFITS	49,020	53,161	46,924	62,683	73,096	10,413	16 %
MAINTENANCE & OPERATIONS	101,323	195,154	90,755	42,622	82,767	40,145	94 %
CAPITAL			8,109				0 %
INTERDEPT & TRANSFERS	58,484	607,849	515,142	669,475	312,441	(357,034)	(53) %
Total Expenditures	371,168	1,052,936	827,393	989,000	719,891	(269,109)	(27) %
Revenues Over(Under) Expenditures	(214,205)	(556,525)	(333,844)	(602,000)	(230,000)	372,000	
Dept: Planning (53)							
LICENSES & PERMITS	823,537	933,362	850,873	956,800	1,208,750	251,950	26 %
INTERGOVERNMENT REVENUES	181,955	182,608	117,287	141,000	190,400	49,400	35 %
CHARGES FOR SERVICES	468,229	462,715	489,438	498,800	588,715	89,915	18 %
MISCELLANEOUS & INTEREST	703	196	148	300	300		0 %
TRANSFERS & OTHER SOURCES	49,000	49,000	49,000	49,000	67,000	18,000	36 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Revenues	1,523,424	1,627,881	1,506,746	1,645,900	2,055,165	409,265	24 %
SALARIES	961,890	958,892	757,286	1,059,600	1,175,723	116,123	10 %
BENEFITS	361,130	383,645	310,243	466,906	523,903	56,997	12 %
MAINTENANCE & OPERATIONS	195,214	260,298	198,702	274,161	265,039	(9,122)	(3) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	37,552		59,437	70,000	70,000		0 %
Total Expenditures	1,555,786	1,602,835	1,325,668	1,870,667	2,034,665	163,998	8 %
Revenues Over(Under) Expenditures	(32,362)	25,046	181,078	(224,767)	20,500	245,267	
Dept: Prosecuting Attorney (39)							
INTERGOVERNMENT REVENUES	201,545	213,081	135,657	227,733	227,733		0 %
CHARGES FOR SERVICES	30,530	33,732	26,715	25,500	25,500		0 %
FINES & PENALTIES	1,045	1,686	1,694	400	400		0 %
MISCELLANEOUS & INTEREST	68	1,960	5				0 %
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000		0 %
Total Revenues	246,188	263,459	177,071	266,633	266,633		0 %
SALARIES	919,212	1,000,912	712,522	1,015,443	1,023,341	7,898	0 %
BENEFITS	300,852	347,117	269,142	394,609	417,729	23,120	5 %
MAINTENANCE & OPERATIONS	78,934	129,233	56,159	112,722	110,466	(2,256)	(2) %
CAPITAL	11,528	6,408					0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,310,526	1,483,670	1,037,823	1,522,774	1,551,536	28,762	1 %
Revenues Over(Under) Expenditures	(1,064,338)	(1,220,211)	(860,752)	(1,256,141)	(1,284,903)	(28,762)	
Dept: Public Health (14)							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS	468,464	526,526	391,620	518,900	513,190	(5,710)	(1) %
INTERGOVERNMENT REVENUES	1,296,064	1,315,171	853,126	1,304,245	1,349,213	44,968	3 %
CHARGES FOR SERVICES	710,608	716,952	414,095	728,301	798,425	70,124	9 %
MISCELLANEOUS & INTEREST	176,775	153,560	18,642	139,286	168,000	28,714	20 %
TRANSFERS & OTHER SOURCES	647,871	426,472	455,657	604,157	612,667	8,510	1 %
Total Revenues	3,299,782	3,138,681	2,133,140	3,294,889	3,441,495	146,606	4 %
SALARIES	1,471,497	1,558,259	1,139,098	1,645,877	1,730,376	84,499	5 %
BENEFITS	532,972	592,070	450,657	653,666	745,444	91,778	14 %
MAINTENANCE & OPERATIONS	579,363	560,765	219,652	587,612	640,533	52,921	9 %
INTERGOVERNMENT							0 %
CAPITAL			14,308				0 %
INTERDEPT & TRANSFERS	527,376	225,128	222,621	255,548	612,518	356,970	139 %
DEBT SERVICE	129,816	147,187	107,622	152,186	56,624	(95,562)	(62) %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	3,241,024	3,083,409	2,153,958	3,294,889	3,785,495	490,606	14 %
Revenues Over(Under) Expenditures	58,758	55,272	(20,818)		(344,000)	(344,000)	
Dept: Public Works (11)							
USE FUND BALANCE/RESERVE				608,539	376,874	(231,665)	(38) %
PROPERTY TAXES	8,026,716	8,242,408	4,669,239	8,243,000	8,411,000	168,000	2 %
OTHER TAXES	3,008	3,186	1,526	2,200	2,200		0 %
LICENSES & PERMITS	76,723	80,820	70,194	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	8,213,454	8,684,734	7,031,147	9,041,698	9,531,849	490,151	5 %
CHARGES FOR SERVICES	6,992,712	7,522,441	5,651,867	6,827,153	7,780,441	953,288	13 %
FINES & PENALTIES				1,000	1,000		0 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014 Year to Date @	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013	09/30/2014				
MISCELLANEOUS & INTEREST	1,719,020	2,171,911	1,874,273	2,541,062	3,023,025	481,963	18 %
TRANSFERS & OTHER SOURCES	1,109,768	1,421,701	1,529,430	1,529,428	1,677,468	148,040	9 %
Total Revenues	26,141,401	28,127,201	20,827,676	28,910,880	30,920,657	2,009,777	6 %
SALARIES	5,168,658	5,288,048	3,820,797	5,639,225	5,883,001	243,776	4 %
BENEFITS	2,080,564	2,120,300	1,576,784	2,491,271	2,658,235	166,964	6 %
MAINTENANCE & OPERATIONS	11,958,242	13,231,244	9,639,468	13,064,808	14,160,342	1,095,534	8 %
INTERGOVERNMENT	112,419	99,172	71,799	106,489	102,280	(4,209)	(3) %
CAPITAL	75,251	425,844	579,221	3,160,020	2,358,100	(801,920)	(25) %
INTERDEPT & TRANSFERS	4,282,187	5,620,303	5,410,400	6,170,660	6,754,933	584,273	9 %
DEBT SERVICE	25,168	24,364	1,734	23,555	22,800	(755)	(3) %
ACCUM FUND BALANCE/RESERVE				3,266	1,476	(1,790)	(54) %
Total Expenditures	23,702,489	26,809,275	21,100,203	30,659,294	31,941,167	1,281,873	4 %
Revenues Over(Under) Expenditures	2,438,912	1,317,926	(272,527)	(1,748,414)	(1,020,510)	727,904	
Dept: Sheriff (40)							
LICENSES & PERMITS	42,851	46,952	27,354	40,100	40,400	300	0 %
INTERGOVERNMENT REVENUES	276,092	333,746	375,056	517,762	651,978	134,216	25 %
CHARGES FOR SERVICES	43,782	47,077	33,214	48,500	43,600	(4,900)	(10) %
FINES & PENALTIES	4,169	3,955	3,565	15,000	10,250	(4,750)	(31) %
MISCELLANEOUS & INTEREST	15,466	22,868	61,758	10,000	10,000	0	0 %
TRANSFERS & OTHER SOURCES	750,000	750,000	729,831	725,000	725,000	0	0 %
Total Revenues	1,132,360	1,204,598	1,230,778	1,356,362	1,481,228	124,866	9 %
SALARIES	3,787,827	4,289,319	3,142,716	4,386,014	4,488,401	102,387	2 %
BENEFITS	1,391,148	1,525,008	1,154,443	1,791,774	1,822,693	30,919	1 %
MAINTENANCE & OPERATIONS	766,113	827,404	537,785	891,242	937,818	46,576	5 %
INTERGOVERNMENT	576,616	582,707	584,690	585,000	585,000	0	0 %
CAPITAL	19,736	67,911	44,733	37,000	41,623	4,623	12 %
INTERDEPT & TRANSFERS	56,777	55,000	29,851	56,000	62,900	6,900	12 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	6,598,217	7,347,349	5,494,218	7,747,030	7,938,435	191,405	2 %
Revenues Over(Under) Expenditures	(5,465,857)	(6,142,751)	(4,263,440)	(6,390,668)	(6,457,207)	(66,539)	
Dept: Superior Court (41)							
USE FUND BALANCE/RESERVE					8,500	8,500	0 %
SALES TAXES	734,890	788,674	467,100	786,274	890,000	103,726	13 %
LICENSES & PERMITS	10,603	13,018	8,694	20,000	15,000	(5,000)	(25) %
INTERGOVERNMENT REVENUES	452,095	423,156	237,421	453,022	379,944	(73,078)	(16) %
CHARGES FOR SERVICES	49,950	42,995	35,170	44,500	43,300	(1,200)	(2) %
FINES & PENALTIES	250	770		690	690	0	0 %
MISCELLANEOUS & INTEREST	3,197	4,675	1,885	(2,510)		2,510	(100) %
TRANSFERS & OTHER SOURCES	400,591	407,591	424,791	424,791	356,384	(68,407)	(16) %
Total Revenues	1,651,576	1,680,879	1,175,061	1,726,767	1,693,818	(32,949)	(1) %
SALARIES	1,595,083	1,630,385	1,214,286	1,719,507	1,720,757	1,250	0 %
BENEFITS	441,912	451,844	344,858	523,469	546,576	23,107	4 %
MAINTENANCE & OPERATIONS	252,917	301,735	276,973	433,229	345,562	(87,667)	(20) %
CAPITAL		14,192		30,500	6,500	(24,000)	(78) %
INTERDEPT & TRANSFERS	460,467	454,455	472,367	485,878	453,181	(32,697)	(6) %
ACCUM FUND BALANCE/RESERVE					35,488	35,488	0 %
Total Expenditures	2,750,379	2,852,611	2,308,484	3,192,583	3,108,064	(84,519)	(2) %
Revenues Over(Under) Expenditures	(1,098,803)	(1,171,732)	(1,133,423)	(1,465,816)	(1,414,246)	51,570	

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Dept: Treasurer (42)							
USE FUND BALANCE/RESERVE							0 %
OTHER TAXES	90,027	112,255	99,579	81,000	91,000	10,000	12 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	182,441	139,150	44,781	228,902	181,067	(47,835)	(20) %
MISCELLANEOUS & INTEREST	616,389	(543,718)	516,380	557,500	555,200	(2,300)	(0) %
Total Revenues	888,857	(292,313)	660,740	867,402	827,267	(40,135)	(4) %
SALARIES	364,345	439,301	329,633	443,589	468,265	24,676	5 %
BENEFITS	102,537	131,729	110,219	173,778	186,053	12,275	7 %
MAINTENANCE & OPERATIONS	144,215	129,429	93,125	153,529	154,617	1,088	0 %
CAPITAL					1,500	1,500	0 %
INTERDEPT & TRANSFERS	1,229	1,674	1,713	1,500	1,750	250	16 %
DEBT SERVICE	14,430	4,889	2,620	6,000	5,000	(1,000)	(16) %
ACCUM FUND BALANCE/RESERVE				53,950		(53,950)	(100) %
Total Expenditures	626,756	707,022	537,310	832,346	817,185	(15,161)	(1) %
Revenues Over(Under) Expenditures	262,101	(999,335)	123,430	35,056	10,082	(24,974)	
Dept: X Fund Non-departmental (90)							
USE FUND BALANCE/RESERVE				2,880,054	1,505,250	(1,374,804)	(47) %
PROPERTY TAXES	7,183,787	7,420,727	4,249,559	7,482,000	7,786,000	304,000	4 %
SALES TAXES	5,365,806	5,867,841	4,334,597	5,867,020	6,692,000	824,980	14 %
OTHER TAXES	3,090,813	3,770,688	2,430,156	3,106,700	3,514,000	407,300	13 %
INTERGOVERNMENT REVENUES	1,169,528	1,250,821	889,774	1,207,000	1,291,000	84,000	6 %
CHARGES FOR SERVICES	1,493,148	1,503,492	902,695	1,497,000	1,490,000	(7,000)	(0) %
MISCELLANEOUS & INTEREST	75,504	11,205	36,016	32,000	52,300	20,300	63 %
TRANSFERS & OTHER SOURCES	1,637,600	1,356,300	1,659,700	1,661,200	1,949,106	287,906	17 %
Total Revenues	20,016,186	21,181,074	14,502,497	23,732,974	24,279,656	546,682	2 %
SALARIES	5,711	(24,165)		324,779	425,000	100,221	30 %
BENEFITS	1				57,000	57,000	0 %
MAINTENANCE & OPERATIONS	738,672	(367,395)		238,463	327,053	88,590	37 %
INTERGOVERNMENT	19,036	24,677	13,503	29,000	29,000		0 %
CAPITAL					40,000	40,000	0 %
INTERDEPT & TRANSFERS	2,704,598	1,902,821	2,395,279	2,529,329	2,655,320	125,991	4 %
DEBT SERVICE	876,238	887,139	146,768	959,655	972,795	13,140	1 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE					96,490	96,490	0 %
Total Expenditures	4,344,256	2,423,077	2,555,550	4,081,226	4,602,658	521,432	12 %
Revenues Over(Under) Expenditures	15,671,930	18,757,997	11,946,947	19,651,748	19,676,998	25,250	
Grand Total All Departments	5,285,697	3,834,644	1,129,798	()			

2015 BUDGET

FUNDS

SUMMARY BY REVENUE & EXPENDITURE CATEGORY

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: 2% Hotel/motel Public Facility (124)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	152,975	174,894	89,089	186,000	198,126	12,126	6 %
MISCELLANEOUS & INTEREST	918						0 %
Total Revenues	153,893	174,894	89,089	186,000	198,126	12,126	6 %
MAINTENANCE & OPERATIONS	300						0 %
INTERGOVERNMENT	129,364	150,756	134,669	176,900	188,900	12,000	6 %
INTERDEPT & TRANSFERS	6,018	6,700	9,100	9,100	9,226	126	1 %
OTHER							0 %
Total Expenditures	135,682	157,456	143,769	186,000	198,126	12,126	6 %
Revenues Over(Under) Expenditures	18,211	17,438	(54,680)				
Fund: Alcohol/substance Abuse (123)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	397,632	399,739	114,501	466,189	400,618	(65,571)	(14) %
CHARGES FOR SERVICES	70,687	113,815	30				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	6,000						0 %
Total Revenues	474,319	513,554	114,531	466,189	400,618	(65,571)	(14) %
SALARIES	265,934	273,474	22,237	25,059	46,656	21,597	86 %
BENEFITS	126,152	122,729	14,305	5,622	30,361	24,739	440 %
MAINTENANCE & OPERATIONS	84,067	102,465	61,322	426,508	314,601	(111,907)	(26) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	6,478	11,700	19,167	9,000	9,000		0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	482,631	510,368	117,031	466,189	400,618	(65,571)	(14) %
Revenues Over(Under) Expenditures	(8,312)	3,186	(2,500)				
Fund: Anti-profiteering (136)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	21	18	10				0 %
Total Revenues	21	18	10				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures	21	18	10				
Fund: Auditor's M & O (118)							
USE FUND BALANCE/RESERVE				11,474	104,029	92,555	806 %
INTERGOVERNMENT REVENUES	56,612	70,516	56,767	61,000	70,600	9,600	15 %
CHARGES FOR SERVICES	72,150	74,892	43,516	71,000	75,000	4,000	5 %
MISCELLANEOUS & INTEREST	2,538						0 %
TRANSFERS & OTHER SOURCES	25,400	25,400	25,400	25,400	25,400		0 %
Total Revenues	156,700	170,808	125,683	168,874	275,029	106,155	62 %
SALARIES	58,781	62,483	62,254	65,708	87,800	22,092	33 %
BENEFITS	24,564	23,509	20,411	25,923	28,745	2,822	10 %
MAINTENANCE & OPERATIONS	50,942	53,856	40,055	62,743	129,325	66,582	106 %
CAPITAL	7,294			10,000		(10,000)	(100) %
INTERDEPT & TRANSFERS	5,439	17,416	2,735	4,500	29,159	24,659	547 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Total Expenditures	147,020	157,264	125,455	168,874	275,029	106,155	62 %
Revenues Over(Under) Expenditures	9,680	13,544	228				
Fund: Boating Safety Program (130)							
INTERGOVERNMENT REVENUES					35,000	35,000	0 %
Total Revenues					35,000	35,000	0 %
SALARIES			2,740		20,000	20,000	0 %
BENEFITS			540				0 %
MAINTENANCE & OPERATIONS			1,608		15,000	15,000	0 %
Total Expenditures			4,888		35,000	35,000	0 %
Revenues Over(Under) Expenditures			(4,888)				
Fund: Capital Drainage (321)							
USE FUND BALANCE/RESERVE					15,200	15,200	0 %
CHARGES FOR SERVICES		7,989	2,539				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	295,588	485,400	716,040	716,040	730,000	13,960	1 %
Total Revenues	295,588	493,389	718,579	716,040	745,200	29,160	4 %
SALARIES	83,503	49,497	25,599	102,200	106,860	4,660	4 %
BENEFITS	33,272	19,150	9,042	26,874	28,390	1,516	5 %
MAINTENANCE & OPERATIONS	286,710	176,228	87,746	533,829	567,750	33,921	6 %
CAPITAL	10,848	3,485			27,000	27,000	0 %
INTERDEPT & TRANSFERS	53,582	46,032	39,100	53,137	15,200	(37,937)	(71) %
Total Expenditures	467,915	294,392	161,487	716,040	745,200	29,160	4 %
Revenues Over(Under) Expenditures	(172,327)	198,997	557,092				
Fund: Casa Fund (131)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	60,755	59,828	28,932	53,836	53,000	(836)	(1) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	1,419	341					0 %
TRANSFERS & OTHER SOURCES	50,591	50,591	50,591	50,591	56,384	5,793	11 %
Total Revenues	112,765	110,760	79,523	104,427	109,384	4,957	4 %
SALARIES	69,116	66,613	51,672	72,084	70,084	(2,000)	(2) %
BENEFITS	24,379	16,145	12,345	17,465	17,465		0 %
MAINTENANCE & OPERATIONS	5,897	11,900	2,903	10,300	11,464	1,164	11 %
INTERDEPT & TRANSFERS	6,287	2,600	2,738	4,578	10,371	5,793	126 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	105,679	97,258	69,658	104,427	109,384	4,957	4 %
Revenues Over(Under) Expenditures	7,086	13,502	9,865				
Fund: Clean Water Utility (154)							
USE FUND BALANCE/RESERVE				351,000		(351,000)	(100) %
PROPERTY TAXES							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	1,466,992	1,479,446	882,060	1,467,000	1,460,000	(7,000)	(0) %
MISCELLANEOUS & INTEREST	1,552						0 %
TRANSFERS & OTHER SOURCES							0 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Revenues	1,468,544	1,479,446	882,060	1,818,000	1,460,000	(358,000)	(19) %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	19,036	24,677	13,503	29,000	29,000		0 %
CAPITAL				1,040,000	500,000	(540,000)	(51) %
INTERDEPT & TRANSFERS	569,480	856,115	718,392	749,000	834,510	85,510	11 %
ACCUM FUND BALANCE/RESERVE					96,490	96,490	0 %
Total Expenditures	588,516	880,792	731,895	1,818,000	1,460,000	(358,000)	(19) %
Revenues Over(Under) Expenditures	880,028	598,654	150,165				
Fund: Comm Mental Health Facility (148)							
MISCELLANEOUS & INTEREST	5,305	6,269	4,340	5,790	5,790		0 %
Total Revenues	5,305	6,269	4,340	5,790	5,790		0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS	5,085	4,104	3,248	5,790	5,790		0 %
Total Expenditures	5,085	4,104	3,248	5,790	5,790		0 %
Revenues Over(Under) Expenditures	220	2,165	1,092				
Fund: Conservation Futures (132)							
USE FUND BALANCE/RESERVE							0 %
PROPERTY TAXES	672,437	689,357	389,239	682,000	725,000	43,000	6 %
INTERGOVERNMENT REVENUES	1,195,145	515,623	60,745	850		(850)	(100) %
MISCELLANEOUS & INTEREST	38,395	105,088	7,668	105,636	106,370	734	0 %
Total Revenues	1,905,977	1,310,068	457,652	788,486	831,370	42,884	5 %
SALARIES	4,640	4,738		4,665	4,987	322	6 %
BENEFITS	1,517	1,321		2,022	1,846	(176)	(8) %
MAINTENANCE & OPERATIONS	111,655	108,802	11,494	1,300	1,200	(100)	(7) %
INTERGOVERNMENT		400,000					0 %
CAPITAL	2,194,287	252			608,123	608,123	0 %
INTERDEPT & TRANSFERS	15,018						0 %
DEBT SERVICE	256,454	260,866	36,286	780,499	215,214	(565,285)	(72) %
OTHER							0 %
Total Expenditures	2,583,571	775,979	47,780	788,486	831,370	42,883	5 %
Revenues Over(Under) Expenditures	(677,594)	534,089	409,872	()			
Fund: Construction Acquisition (308)							
USE FUND BALANCE/RESERVE							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	15,060	14,508	13,367	18,578	18,110	(468)	(2) %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Revenues	15,060	14,508	13,367	18,578	18,110	(468)	(2) %
SALARIES	5,295	7,355	6,323	8,208	9,193	985	12 %
BENEFITS	1,045	1,453	1,118	2,544	2,638	94	3 %
MAINTENANCE & OPERATIONS	1,221	1,153	943	3,460	3,460		0 %
INTERGOVERNMENT				200	200		0 %
INTERDEPT & TRANSFERS	700	1,110	1,667	900	1,143	243	27 %
ACCUM FUND BALANCE/RESERVE				3,266	1,476	(1,790)	(54) %
Total Expenditures	8,261	11,071	10,051	18,578	18,110	(468)	(2) %
Revenues Over(Under) Expenditures	6,799	3,437	3,316				
Fund: County Fair (110)							
OTHER TAXES							0 %
INTERGOVERNMENT REVENUES	32,901						0 %
CHARGES FOR SERVICES	4,613						0 %
MISCELLANEOUS & INTEREST	40,378						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	77,892						0 %
SALARIES	15,671						0 %
BENEFITS	3,831						0 %
MAINTENANCE & OPERATIONS	64,723						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
DEBT SERVICE							0 %
Total Expenditures	84,225						0 %
Revenues Over(Under) Expenditures	(6,333)						
Fund: County Law Library (103)							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	25,620	24,313	20,230	26,500	25,300	(1,200)	(4) %
MISCELLANEOUS & INTEREST	10	1	1	(3,200)		3,200	(100) %
TRANSFERS & OTHER SOURCES			3,200	3,200		(3,200)	(100) %
Total Revenues	25,630	24,314	23,431	26,500	25,300	(1,200)	(4) %
SALARIES	17,136	17,029	10,112	16,320	12,500	(3,820)	(23) %
BENEFITS	1,725	1,707	957	1,400	1,860	460	32 %
MAINTENANCE & OPERATIONS	12,676	8,714	5,260	7,880	9,965	2,085	26 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	998	1,036	832	900	975	75	8 %
Total Expenditures	32,535	28,486	17,161	26,500	25,300	(1,200)	(4) %
Revenues Over(Under) Expenditures	(6,905)	(4,172)	6,270				
Fund: County Road (101)							
USE FUND BALANCE/RESERVE				608,539	317,000	(291,539)	(47) %
PROPERTY TAXES	8,026,717	8,242,408	4,669,239	8,243,000	8,411,000	168,000	2 %
OTHER TAXES	3,008	3,186	1,526	2,200	2,200		0 %
LICENSES & PERMITS	76,723	80,820	70,194	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	8,077,783	8,225,338	7,016,362	8,255,750	8,728,469	472,719	5 %
CHARGES FOR SERVICES	65,709	375,063	332,337	166,500	425,042	258,542	155 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	96,048	1,593	2,829	10,000	5,000	(5,000)	(50) %
TRANSFERS & OTHER SOURCES	210,454	15,717	43,173	34,074	5,000	(29,074)	(85) %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Revenues	16,556,442	16,944,125	12,135,660	17,437,863	18,011,511	573,648	3 %
SALARIES	3,309,186	3,329,174	2,410,769	3,602,390	3,659,108	56,718	1 %
BENEFITS	1,311,884	1,313,867	972,501	1,585,004	1,628,203	43,199	2 %
MAINTENANCE & OPERATIONS	5,803,438	7,160,852	5,627,077	6,620,550	6,991,529	370,979	5 %
INTERGOVERNMENT	146	111	88	150	150		0 %
CAPITAL	58,194	93,861	43,302	535,450	340,600	(194,850)	(36) %
INTERDEPT & TRANSFERS	3,497,111	4,312,681	4,254,102	5,094,319	5,391,921	297,602	5 %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	13,979,959	16,210,546	13,307,839	17,437,863	18,011,511	573,648	3 %
Revenues Over(Under) Expenditures	2,576,483	733,579	(1,172,179)				
Fund: Courthouse Expansion (309)							
MISCELLANEOUS & INTEREST	16	13	7				0 %
Total Revenues	16	13	7				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures	16	13	7				
Fund: Current Expense (001)							
USE FUND BALANCE/RESERVE				1,208,580	619,199	(589,381)	(48) %
PROPERTY TAXES	7,183,786	7,420,727	4,249,559	7,482,000	7,786,000	304,000	4 %
SALES TAXES	4,631,539	5,079,288	3,867,552	5,058,000	5,802,000	744,000	14 %
OTHER TAXES	1,752,244	1,953,919	908,861	1,706,000	1,675,000	(31,000)	(1) %
LICENSES & PERMITS	896,582	1,016,583	908,634	1,037,900	1,287,350	249,450	24 %
INTERGOVERNMENT REVENUES	2,853,352	2,780,200	2,035,563	3,075,627	3,160,162	84,535	2 %
CHARGES FOR SERVICES	1,832,334	1,797,864	1,504,501	1,785,476	1,888,195	102,719	5 %
FINES & PENALTIES	570,874	536,792	450,099	540,400	572,750	32,350	5 %
MISCELLANEOUS & INTEREST	508,051	(461,128)	572,092	631,800	664,517	32,717	5 %
TRANSFERS & OTHER SOURCES	2,418,660	2,380,096	2,702,831	2,709,049	2,958,053	249,004	9 %
Total Revenues	22,647,422	22,504,341	17,199,692	25,234,832	26,413,226	1,178,394	4 %
SALARIES	10,543,526	11,426,982	8,463,940	12,284,285	12,928,684	644,399	5 %
BENEFITS	3,685,982	4,024,822	3,114,524	4,734,420	5,236,559	502,139	10 %
MAINTENANCE & OPERATIONS	3,931,646	4,370,821	3,033,172	4,780,347	4,941,003	160,656	3 %
INTERGOVERNMENT	659,059	687,693	739,598	706,595	658,717	(47,878)	(6) %
CAPITAL	121,268	303,710	151,860	351,000	410,323	59,323	16 %
INTERDEPT & TRANSFERS	1,937,580	1,682,758	2,167,608	2,313,035	2,173,790	(139,245)	(6) %
DEBT SERVICE	14,430	4,889	2,620	65,150	64,150	(1,000)	(1) %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	20,893,491	22,501,675	17,673,322	25,234,832	26,413,226	1,178,393	4 %
Revenues Over(Under) Expenditures	1,753,931	2,666	(473,630)	()			
Fund: Developmental Disabilities (114)							
USE FUND BALANCE/RESERVE							0 %
PROPERTY TAXES	159,543	158,940	75,323	154,000	154,420	420	0 %
OTHER TAXES	259	261	172				0 %
INTERGOVERNMENT REVENUES	429,453	500,132	278,308	524,470	626,338	101,868	19 %
MISCELLANEOUS & INTEREST	3,359						0 %
Total Revenues	592,614	659,333	353,803	678,470	780,758	102,288	15 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
SALARIES		7,062	5,689		19,655	19,655	0 %
BENEFITS		3,929	2,052		3,972	3,972	0 %
MAINTENANCE & OPERATIONS	428,599	495,999	308,913	547,470	632,711	85,241	15 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	61,920	75,472	86,001	85,629	109,404	23,775	27 %
ACCUM FUND BALANCE/RESERVE				45,371	15,016	(30,355)	(66) %
Total Expenditures	490,519	582,462	402,655	678,470	780,758	102,288	15 %
Revenues Over(Under) Expenditures	102,095	76,871	(48,852)				
Fund: Drug Seizure (133)							
USE FUND BALANCE/RESERVE							0 %
FINES & PENALTIES	3,865	3,001	3,402	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	3,923	62	5,498				0 %
Total Revenues	7,788	3,063	8,900	10,000	10,000		0 %
MAINTENANCE & OPERATIONS			26	10,000	10,000		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures			26	10,000	10,000		0 %
Revenues Over(Under) Expenditures	7,788	3,063	8,874				
Fund: Election Reserve (111)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	54,036	34,095	1,492		35,000	35,000	0 %
CHARGES FOR SERVICES	109,030	252,127	83,747	111,292	142,000	30,708	27 %
MISCELLANEOUS & INTEREST	3,569						0 %
TRANSFERS & OTHER SOURCES	245,000	100,000	200,000	200,000	100,000	(100,000)	(50) %
Total Revenues	411,635	386,222	285,239	311,292	277,000	(34,292)	(11) %
SALARIES	143,930	77,959	31,054	82,814	76,631	(6,183)	(7) %
BENEFITS	36,000	28,911	5,271	31,177	12,327	(18,850)	(60) %
MAINTENANCE & OPERATIONS	139,535	131,544	93,692	169,820	135,770	(34,050)	(20) %
CAPITAL		27,259					0 %
INTERDEPT & TRANSFERS	9,901	3,068	4,521	3,500	4,521	1,021	29 %
ACCUM FUND BALANCE/RESERVE				23,981	47,751	23,770	99 %
Total Expenditures	329,366	268,741	134,538	311,292	277,000	(34,292)	(11) %
Revenues Over(Under) Expenditures	82,269	117,481	150,701				
Fund: Enhanced 911 (140)							
OTHER TAXES	770,530	757,709	533,246	763,000	793,000	30,000	3 %
INTERGOVERNMENT REVENUES	32,850	84,872					0 %
MISCELLANEOUS & INTEREST	222	308	109				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	803,602	842,889	533,355	763,000	793,000	30,000	3 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	802,102	838,918	664,839	761,500	793,000	31,500	4 %
INTERDEPT & TRANSFERS	1,500	(3,000)		1,500		(1,500)	(100) %
OTHER							0 %
Total Expenditures	803,602	835,918	664,839	763,000	793,000	30,000	3 %
Revenues Over(Under) Expenditures		6,971	(131,484)				

Fund: Equipment Rental/revolving (501)

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES	1,149,847	1,110,138	569,552	1,063,744	1,187,674	123,930	11 %
MISCELLANEOUS & INTEREST	1,688,339	2,059,969	1,818,026	2,467,457	2,949,440	481,983	19 %
TRANSFERS & OTHER SOURCES	2,775	(171)	6,452	6,000	13,500	7,500	125 %
Total Revenues	2,840,961	3,169,936	2,394,030	3,537,201	4,150,614	613,413	17 %
SALARIES	340,261	394,800	286,474	364,050	385,493	21,443	5 %
BENEFITS	142,166	155,214	122,263	162,523	171,592	9,069	5 %
MAINTENANCE & OPERATIONS	2,708,442	2,514,059	1,217,235	1,854,307	2,116,887	262,580	14 %
CAPITAL			459,099	811,100	993,500	182,400	22 %
INTERDEPT & TRANSFERS	272,106	360,191	387,093	345,221	483,142	137,921	39 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	3,462,975	3,424,264	2,472,164	3,537,201	4,150,614	613,413	17 %
Revenues Over(Under) Expenditures	(622,014)	(254,328)	(78,134)				
Fund: Extension Services (160)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	52	1	3				0 %
INTERGOVERNMENT REVENUES	108,971	122,825	60,628	108,500	55,500	(53,000)	(48) %
CHARGES FOR SERVICES	56,730	97,602	46,561	79,495	104,966	25,471	32 %
MISCELLANEOUS & INTEREST	58,077	49,620	39,959	53,604	85,045	31,441	58 %
TRANSFERS & OTHER SOURCES	99,633	103,520	122,020	122,020	128,411	6,391	5 %
Total Revenues	323,463	373,568	269,171	363,619	373,922	10,303	2 %
SALARIES	158,123	187,734	123,585	211,622	250,277	38,655	18 %
BENEFITS	34,894	40,696	34,268				0 %
MAINTENANCE & OPERATIONS	148,416	150,975	88,251	143,369	114,967	(28,402)	(19) %
INTERGOVERNMENT	52	34	75	50		(50)	(100) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	10,290	10,329	8,325	8,578	8,678	100	1 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	351,775	389,768	254,504	363,619	373,922	10,303	2 %
Revenues Over(Under) Expenditures	(28,312)	(16,200)	14,667				
Fund: Family Res Cntr Camano (143)							
USE FUND BALANCE/RESERVE				10,530		(10,530)	(100) %
MISCELLANEOUS & INTEREST	42,115	34,593	41,436	47,055	55,168	8,113	17 %
Total Revenues	42,115	34,593	41,436	57,585	55,168	(2,417)	(4) %
MAINTENANCE & OPERATIONS	9,002	12,079	10,341	9,830	12,680	2,850	28 %
INTERGOVERNMENT	627	441	555	740		(740)	(100) %
INTERDEPT & TRANSFERS	38,537	39,101	35,261	47,015	42,488	(4,527)	(9) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	48,166	51,621	46,157	57,585	55,168	(2,417)	(4) %
Revenues Over(Under) Expenditures	(6,051)	(17,028)	(4,721)				
Fund: Family Res Cntr Oak Harbor (141)							
USE FUND BALANCE/RESERVE				985		(985)	(100) %
MISCELLANEOUS & INTEREST	53,024	52,474	35,835	46,125	49,671	3,546	7 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,024	52,474	35,835	47,110	49,671	2,561	5 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
MAINTENANCE & OPERATIONS	9,726	10,121	6,008	10,110	11,295	1,185	11 %
INTERGOVERNMENT	367	347	236	325		(325)	(100) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,996	39,722	27,505	36,675	38,376	1,701	4 %
Total Expenditures	50,089	50,190	33,749	47,110	49,671	2,561	5 %
Revenues Over(Under) Expenditures	2,935	2,284	2,086				
Fund: Family Res Cntr So Whidbey (142)							
MISCELLANEOUS & INTEREST	6,000	6,500	4,500	6,000	6,000		0 %
Total Revenues	6,000	6,500	4,500	6,000	6,000		0 %
MAINTENANCE & OPERATIONS		304		325	325		0 %
INTERGOVERNMENT	99	106	68	110	110		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				5,565	5,565		0 %
Total Expenditures	99	410	68	6,000	6,000		0 %
Revenues Over(Under) Expenditures	5,901	6,090	4,432				
Fund: Federal Asset Forfeiture (147)							
USE FUND BALANCE/RESERVE							0 %
FINES & PENALTIES				5,000		(5,000)	(100) %
MISCELLANEOUS & INTEREST							0 %
Total Revenues				5,000		(5,000)	(100) %
MAINTENANCE & OPERATIONS			191	5,000		(5,000)	(100) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures			191	5,000		(5,000)	(100) %
Revenues Over(Under) Expenditures			(191)				
Fund: Fire Permit Program (115)							
LICENSES & PERMITS	16,020	27,609	15,782	18,000	19,190	1,190	6 %
INTERGOVERNMENT REVENUES	30,778	37,205		12,000	12,000		0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	46,798	64,814	15,782	30,000	31,190	1,190	3 %
SALARIES		534	8,152	10,136	11,371	1,235	12 %
BENEFITS		284	4,689	7,216	6,042	(1,174)	(16) %
MAINTENANCE & OPERATIONS	44,346	24,442	22	6,909	6,773	(136)	(1) %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS			1,800	5,739	7,004	1,265	22 %
Total Expenditures	44,346	25,260	14,663	30,000	31,190	1,190	3 %
Revenues Over(Under) Expenditures	2,452	39,554	1,119				
Fund: Four Springs Lake Preserve (410)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	18,253	42,913	34,094	40,027	41,475	1,448	3 %
TRANSFERS & OTHER SOURCES	1,196						0 %
Total Revenues	19,449	42,913	34,094	40,027	41,475	1,448	3 %
SALARIES	15,025	21,689	14,295	19,826	19,945	119	0 %
BENEFITS	1,461	2,098	2,653	3,995	4,012	17	0 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
MAINTENANCE & OPERATIONS	28,413	28,110	5,833	12,616	12,116	(500)	(3) %
INTERGOVERNMENT	307	412	511	390	390		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	2,744	3,321	3,337	3,200	5,012	1,812	56 %
Total Expenditures	47,950	55,630	26,629	40,027	41,475	1,448	3 %
Revenues Over(Under) Expenditures	(28,501)	(12,717)	7,465				
Fund: Historic Preservation (180)							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	23,539	23,682	12,914	24,000	17,490	(6,510)	(27) %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	23,539	23,682	12,914	24,000	17,490	(6,510)	(27) %
MAINTENANCE & OPERATIONS	3,423			7,000		(7,000)	(100) %
INTERGOVERNMENT	12,000	8,000		5,000	5,000		0 %
INTERDEPT & TRANSFERS	12,000	12,000	12,000	12,000	12,490	490	4 %
Total Expenditures	27,423	20,000	12,000	24,000	17,490	(6,510)	(27) %
Revenues Over(Under) Expenditures	(3,884)	3,682	914				
Fund: Homeless Housing (106)							
USE FUND BALANCE/RESERVE					214,600	214,600	0 %
INTERGOVERNMENT REVENUES	66,827	242,867	79,886	100,000	154,037	54,037	54 %
CHARGES FOR SERVICES	462,179	506,040	297,460	488,936	410,000	(78,936)	(16) %
MISCELLANEOUS & INTEREST	1,475	1,461	779				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	530,481	750,368	378,125	588,936	778,637	189,701	32 %
SALARIES	5,165	8,045	906	10,882		(10,882)	(100) %
BENEFITS	3,702	6,069	587	8,396		(8,396)	(100) %
MAINTENANCE & OPERATIONS	337,787	567,472	281,701	542,722	754,037	211,315	38 %
INTERGOVERNMENT							0 %
CAPITAL			96,000				0 %
INTERDEPT & TRANSFERS	32,230	24,600	26,936	26,936	24,600	(2,336)	(8) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	378,884	606,186	406,130	588,936	778,637	189,701	32 %
Revenues Over(Under) Expenditures	151,597	144,182	(28,005)				
Fund: Human Services (129)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	156,968	163,740	148,597	164,398	314,823	150,425	91 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	107	512		6,000		(6,000)	(100) %
TRANSFERS & OTHER SOURCES	211,625	206,851	296,802	296,802	393,486	96,684	32 %
Total Revenues	368,700	371,103	445,399	467,200	708,309	241,109	51 %
SALARIES	217,098	245,486	274,333	290,782	412,631	121,849	41 %
BENEFITS	96,164	109,257	125,227	129,861	190,690	60,829	46 %
MAINTENANCE & OPERATIONS	26,855	19,548	16,762	20,657	81,456	60,799	294 %
INTERDEPT & TRANSFERS	30,923	26,871	11,283	25,900	23,532	(2,368)	(9) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	371,040	401,162	427,605	467,200	708,309	241,109	51 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Revenues Over(Under) Expenditures	(2,340)	(30,059)	17,794				
Fund: Insurance Reserve (505)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES		12					0 %
MISCELLANEOUS & INTEREST	907,396	851,426	710,682	852,509	885,253	32,744	3 %
TRANSFERS & OTHER SOURCES		1,733	1,832				0 %
Total Revenues	907,396	853,171	712,514	852,509	885,253	32,744	3 %
SALARIES	25,844	22,926	46,987	64,160	73,315	9,155	14 %
BENEFITS	11,770	2,739	11,858	16,740	19,721	2,981	17 %
MAINTENANCE & OPERATIONS	696,262	548,596	452,197	754,109	691,100	(63,009)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	9,420		17,500	17,500	51,117	33,617	192 %
ACCUM FUND BALANCE/RESERVE					50,000	50,000	0 %
Total Expenditures	743,296	574,261	528,542	852,509	885,253	32,744	3 %
Revenues Over(Under) Expenditures	164,100	278,910	183,972				
Fund: Joint Tourism Promotion (146)							
USE FUND BALANCE/RESERVE				25,000		(25,000)	(100) %
SALES TAXES	152,210	175,163	89,153	170,000	195,000	25,000	14 %
INTERGOVERNMENT REVENUES	55,682	86,202	41,076	75,000	75,000		0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	345	287	141				0 %
Total Revenues	208,237	261,652	130,370	270,000	270,000		0 %
MAINTENANCE & OPERATIONS	248,019	234,838	209,575	270,000	253,987	(16,013)	(5) %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS					16,013	16,013	0 %
Total Expenditures	248,019	234,838	209,575	270,000	270,000		0 %
Revenues Over(Under) Expenditures	(39,782)	26,814	(79,205)				
Fund: Juvenile Detention Center (145)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	734,890	788,674	467,100	786,274	890,000	103,726	13 %
INTERGOVERNMENT REVENUES	12,760	9,593	5,501	34,000	10,000	(24,000)	(70) %
CHARGES FOR SERVICES	127	100	31				0 %
FINES & PENALTIES	250	770		690	690		0 %
MISCELLANEOUS & INTEREST	676	593	387	690		(690)	(100) %
TRANSFERS & OTHER SOURCES	350,000	350,000	371,000	371,000	300,000	(71,000)	(19) %
Total Revenues	1,098,703	1,149,730	844,019	1,192,654	1,200,690	8,036	0 %
SALARIES	678,164	670,160	487,249	685,754	668,109	(17,645)	(2) %
BENEFITS	224,550	214,516	161,056	252,800	257,427	4,627	1 %
MAINTENANCE & OPERATIONS	124,270	116,745	66,736	120,700	120,700		0 %
CAPITAL				24,000		(24,000)	(100) %
INTERDEPT & TRANSFERS	103,351	100,819	97,773	109,400	118,966	9,566	8 %
ACCUM FUND BALANCE/RESERVE					35,488	35,488	0 %
Total Expenditures	1,130,335	1,102,240	812,814	1,192,654	1,200,690	8,036	0 %
Revenues Over(Under) Expenditures	(31,632)	47,490	31,205				
Fund: Low-income Housing Surcharge (105)							
USE FUND BALANCE/RESERVE					78,767	78,767	0 %
CHARGES FOR SERVICES	101,371	101,867	57,869	101,071	75,000	(26,071)	(25) %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
MISCELLANEOUS & INTEREST	320	306	173				0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000	5,000	5,000		0 %
Total Revenues	106,691	107,173	63,042	106,071	158,767	52,696	49 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	131,388		460	101,000	155,000	54,000	53 %
INTERGOVERNMENT							0 %
CAPITAL			125,000				0 %
INTERDEPT & TRANSFERS	13,599	4,421	5,071	5,071	3,767	(1,304)	(25) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	144,987	4,421	130,531	106,071	158,767	52,696	49 %
Revenues Over(Under) Expenditures	(38,296)	102,752	(67,489)				
Fund: Mental Health (113)							
USE FUND BALANCE/RESERVE					90,709	90,709	0 %
PROPERTY TAXES	159,543	158,940	75,323	154,000	154,000		0 %
OTHER TAXES	259	261	172				0 %
INTERGOVERNMENT REVENUES	70,442	146,615	182,406	319,524	111,635	(207,889)	(65) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	2,031			2,000		(2,000)	(100) %
Total Revenues	232,275	305,816	257,901	475,524	356,344	(119,180)	(25) %
SALARIES	131,541	99,665	65,186	100,472	88,601	(11,871)	(11) %
BENEFITS	57,694	53,760	37,715	62,799	53,275	(9,524)	(15) %
MAINTENANCE & OPERATIONS	11,540	106,864	144,627	281,856	125,513	(156,343)	(55) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	28,203	23,429	30,762	25,604	88,955	63,351	247 %
ACCUM FUND BALANCE/RESERVE				4,793		(4,793)	(100) %
Total Expenditures	228,978	283,718	278,290	475,524	356,344	(119,180)	(25) %
Revenues Over(Under) Expenditures	3,297	22,098	(20,389)				
Fund: Mh Therapeutic Court Sales Tax (126)							
USE FUND BALANCE/RESERVE				274,344	255,839	(18,505)	(6) %
SALES TAXES	734,267	788,553	467,045	809,020	890,000	80,980	10 %
INTERGOVERNMENT REVENUES	23,622	2,630		20,000	20,000		0 %
CHARGES FOR SERVICES	1,541	997	804				0 %
MISCELLANEOUS & INTEREST	10,069						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	769,499	792,180	467,849	1,103,364	1,165,839	62,475	5 %
SALARIES	427,271	461,910	322,681	506,020	618,354	112,334	22 %
BENEFITS	111,928	133,878	110,890	177,226	266,208	88,982	50 %
MAINTENANCE & OPERATIONS	217,063	242,888	82,275	256,980	85,804	(171,176)	(66) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	126,588	153,102	180,133	163,138	195,473	32,335	19 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	882,850	991,778	695,979	1,103,364	1,165,839	62,475	5 %
Revenues Over(Under) Expenditures	(113,351)	(199,598)	(228,130)				
Fund: Motor Pool (506)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	4,000						0 %
MISCELLANEOUS & INTEREST		45,130					0 %
TRANSFERS & OTHER SOURCES	179,979	221,515	480,360	465,000	463,741	(1,259)	(0) %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Revenues	183,979	266,645	480,360	465,000	463,741	(1,259)	(0) %
MAINTENANCE & OPERATIONS	284,741	205,782	22,331	60,000	85,000	25,000	41 %
CAPITAL		18	328,817	405,000	365,000	(40,000)	(9) %
INTERDEPT & TRANSFERS			121		13,741	13,741	0 %
Total Expenditures	284,741	205,800	351,269	465,000	463,741	(1,259)	(0) %
Revenues Over(Under) Expenditures	(100,762)	60,845	129,091				
Fund: Natural Resources (165)							
USE FUND BALANCE/RESERVE					18,000	18,000	0 %
INTERGOVERNMENT REVENUES	156,963	275,852	150,862	152,000	240,324	88,324	58 %
CHARGES FOR SERVICES		220,556	112,687		231,567	231,567	0 %
MISCELLANEOUS & INTEREST		3		5,000		(5,000)	(100) %
TRANSFERS & OTHER SOURCES	202,000		230,000	230,000		(230,000)	(100) %
Total Revenues	358,963	496,411	493,549	387,000	489,891	102,891	26 %
SALARIES	162,341	196,772	166,463	214,220	251,587	37,367	17 %
BENEFITS	49,021	53,161	46,924	62,683	73,096	10,413	16 %
MAINTENANCE & OPERATIONS	101,323	195,154	90,755	42,622	82,767	40,145	94 %
CAPITAL			8,109				0 %
INTERDEPT & TRANSFERS	58,484	62,826	723	67,475	82,441	14,966	22 %
Total Expenditures	371,169	507,913	312,974	387,000	489,891	102,891	26 %
Revenues Over(Under) Expenditures	(12,206)	(11,502)	180,575				
Fund: Paths & Trails (137)							
INTERGOVERNMENT REVENUES	11,595	104,032		633,948	633,901	(47)	(0) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	44						0 %
TRANSFERS & OTHER SOURCES		314,300	73,700	73,700	127,699	53,999	73 %
Total Revenues	11,639	418,332	73,700	707,648	761,600	53,952	7 %
SALARIES	3,927	6,849	64	39,150	39,528	378	0 %
BENEFITS	1,568	2,910	32	10,382	11,482	1,100	10 %
MAINTENANCE & OPERATIONS	50,317	47,792	128,707	658,116	707,068	48,952	7 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	614	3,888			3,522	3,522	0 %
Total Expenditures	56,426	61,439	128,803	707,648	761,600	53,952	7 %
Revenues Over(Under) Expenditures	(44,787)	356,893	(55,103)				
Fund: Public Health (104)							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS	468,464	511,357	375,838	500,900	494,000	(6,900)	(1) %
INTERGOVERNMENT REVENUES	1,174,183	1,138,786	810,854	1,173,590	1,210,456	36,866	3 %
CHARGES FOR SERVICES	710,608	716,952	414,095	728,301	798,425	70,124	9 %
MISCELLANEOUS & INTEREST	1,039	14,471	1		24,000	24,000	0 %
TRANSFERS & OTHER SOURCES	477,237	351,497	455,657	455,657	492,667	37,010	8 %
Total Revenues	2,831,531	2,733,063	2,056,445	2,858,448	3,019,548	161,100	5 %
SALARIES	1,464,251	1,540,006	1,121,611	1,621,639	1,702,591	80,952	4 %
BENEFITS	530,216	585,754	441,750	640,568	732,130	91,562	14 %
MAINTENANCE & OPERATIONS	334,706	358,464	189,441	352,118	325,093	(27,025)	(7) %
INTERGOVERNMENT							0 %
CAPITAL			14,308				0 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
INTERDEPT & TRANSFERS	206,562	225,128	220,821	244,123	259,734	15,611	6 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	2,535,735	2,709,352	1,987,931	2,858,448	3,019,548	161,100	5 %
Revenues Over(Under) Expenditures	295,796	23,711	68,514				
Fund: Public Works (139)							
USE FUND BALANCE/RESERVE					42,174	42,174	0 %
INTERGOVERNMENT REVENUES	7,240						0 %
CHARGES FOR SERVICES				50,000	143,219	93,219	186 %
MISCELLANEOUS & INTEREST	2,715						0 %
TRANSFERS & OTHER SOURCES	405,000	404,000	435,210	435,210	494,522	59,312	13 %
Total Revenues	414,955	404,000	435,210	485,210	679,915	194,705	40 %
SALARIES	327,038	324,277	250,538	330,849	421,612	90,763	27 %
BENEFITS	90,195	89,930	80,656	106,651	161,093	54,442	51 %
MAINTENANCE & OPERATIONS	15,451	22,725	14,851	40,710	86,250	45,540	111 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	10,198	10,862	7,474	7,000	10,960	3,960	56 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	442,882	447,794	353,519	485,210	679,915	194,705	40 %
Revenues Over(Under) Expenditures	(27,927)	(43,794)	81,691				
Fund: Reet 1 Capital Improvements (134)							
USE FUND BALANCE/RESERVE				608,600	69,945	(538,655)	(88) %
OTHER TAXES	714,375	964,512	810,437	715,000	965,000	250,000	34 %
INTERGOVERNMENT REVENUES		139,990					0 %
MISCELLANEOUS & INTEREST	15,896						0 %
TRANSFERS & OTHER SOURCES					200,000	200,000	0 %
Total Revenues	730,271	1,104,502	810,437	1,323,600	1,234,945	(88,655)	(6) %
MAINTENANCE & OPERATIONS	49,819	77,647	53,966	124,000	270,000	146,000	117 %
INTERGOVERNMENT							0 %
CAPITAL	5,234	320,627		648,470	410,000	(238,470)	(36) %
INTERDEPT & TRANSFERS	194,896	98,000	104,466	104,000	135,500	31,500	30 %
DEBT SERVICE	439,087	423,739	96,429	447,130	419,445	(27,685)	(6) %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	689,036	920,013	254,861	1,323,600	1,234,945	(88,655)	(6) %
Revenues Over(Under) Expenditures	41,235	184,489	555,576				
Fund: Reet 2 Capital Facilities (135)							
USE FUND BALANCE/RESERVE				346,530	490,000	143,470	41 %
OTHER TAXES	714,375	964,512	810,437	766,700	965,000	198,300	25 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	21,147	3,212					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	735,522	967,724	810,437	1,113,230	1,455,000	341,770	30 %
SALARIES	725						0 %
MAINTENANCE & OPERATIONS	58,085	37,486	16,475	62,451	62,053	(398)	(0) %
INTERGOVERNMENT							0 %
CAPITAL	975		4,809	130,000	170,000	40,000	30 %
INTERDEPT & TRANSFERS	557,151	469,060	485,503	467,404	728,747	261,343	55 %
DEBT SERVICE	437,151	463,400	50,339	453,375	494,200	40,825	9 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	1,054,087	969,946	537,126	1,113,230	1,455,000	341,770	30 %
Revenues Over(Under) Expenditures	(318,565)	(2,222)	273,311				
Fund: Reet Electronic Technology (150)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST	240		14,809	5,500	3,200	(2,300)	(41) %
Total Revenues	240		14,809	5,500	3,200	(2,300)	(41) %
SALARIES	181						0 %
BENEFITS	74						0 %
MAINTENANCE & OPERATIONS	6,196	3,736	5,045	5,500	3,200	(2,300)	(41) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	240						0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	6,691	3,736	5,045	5,500	3,200	(2,300)	(41) %
Revenues Over(Under) Expenditures	(6,451)	(3,736)	9,764				
Fund: Rural County Sales Tax (121)							
USE FUND BALANCE/RESERVE				34,715		(34,715)	(100) %
SALES TAXES	666,103	715,296	422,130	727,000	845,000	118,000	16 %
MISCELLANEOUS & INTEREST	555,937						0 %
Total Revenues	1,222,040	715,296	422,130	761,715	845,000	83,285	10 %
MAINTENANCE & OPERATIONS	131			67,000	67,000		0 %
INTERGOVERNMENT	62,000	1,232,285	34,715	234,715		(234,715)	(100) %
INTERDEPT & TRANSFERS	22,258				75,416	75,416	0 %
ACCUM FUND BALANCE/RESERVE				460,000	702,584	242,584	52 %
Total Expenditures	84,389	1,232,285	34,715	761,715	845,000	83,285	10 %
Revenues Over(Under) Expenditures	1,137,651	(516,989)	387,415				
Fund: Solid Waste (401)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	116,836	215,374	14,785	152,000	169,479	17,479	11 %
CHARGES FOR SERVICES	5,749,296	5,999,566	4,718,762	5,526,083	6,003,680	477,597	8 %
MISCELLANEOUS & INTEREST	4,893	826	2,674	(600)	3,400	4,000	(666) %
TRANSFERS & OTHER SOURCES	535						0 %
Total Revenues	5,871,560	6,215,766	4,736,221	5,677,483	6,176,559	499,076	8 %
SALARIES	991,106	1,026,562	731,390	1,011,651	1,076,596	64,945	6 %
BENEFITS	454,356	487,552	342,138	519,215	564,540	45,325	8 %
MAINTENANCE & OPERATIONS	3,695,025	2,818,750	2,487,432	3,216,734	3,415,400	198,666	6 %
INTERGOVERNMENT	110,485	97,504	70,100	105,000	100,500	(4,500)	(4) %
CAPITAL			68,321	235,000	367,000	132,000	56 %
INTERDEPT & TRANSFERS	535,528	560,271	559,608	589,883	652,523	62,640	10 %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	5,786,500	4,990,639	4,258,989	5,677,483	6,176,559	499,076	8 %
Revenues Over(Under) Expenditures	85,060	1,225,127	477,232				

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Storm & Surface Water Utility (144)							
USE FUND BALANCE/RESERVE					2,500	2,500	0 %
CHARGES FOR SERVICES	30	184					0 %
MISCELLANEOUS & INTEREST	62	54	26				0 %
TRANSFERS & OTHER SOURCES	27,160	26,355	25,055	25,055	22,800	(2,255)	(9) %
Total Revenues	27,252	26,593	25,081	25,055	25,300	245	0 %
SALARIES	45	2,124	1,400	1,060	1,179	119	11 %
BENEFITS	19	913	631	290	321	31	10 %
MAINTENANCE & OPERATIONS	153	1,378	1,028	150	1,000	850	566 %
INTERDEPT & TRANSFERS		668	660				0 %
DEBT SERVICE	25,168	24,364	1,734	23,555	22,800	(755)	(3) %
Total Expenditures	25,385	29,447	5,453	25,055	25,300	245	0 %
Revenues Over(Under) Expenditures	1,867	(2,854)	19,628				
Fund: Treasurer's M & O (116)							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	177,362	133,939	41,387	222,872	175,037	(47,835)	(21) %
MISCELLANEOUS & INTEREST	24,380	45,093	68,788				0 %
Total Revenues	201,742	179,032	110,175	222,872	175,037	(47,835)	(21) %
SALARIES	34,074	47,218	35,961	48,388	61,447	13,059	26 %
BENEFITS	11,229	15,394	15,007	28,494	27,198	(1,296)	(4) %
MAINTENANCE & OPERATIONS	82,707	77,075	31,707	90,540	84,642	(5,898)	(6) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,477	1,674	1,713	1,500	1,750	250	16 %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE				53,950		(53,950)	(100) %
Total Expenditures	129,487	141,361	84,388	222,872	175,037	(47,835)	(21) %
Revenues Over(Under) Expenditures	72,255	37,671	25,787				
Fund: Trial Court Improvement (157)							
USE FUND BALANCE/RESERVE				91,000		(91,000)	(100) %
INTERGOVERNMENT REVENUES	23,824	23,996	17,921	11,500	12,369	869	7 %
MISCELLANEOUS & INTEREST	177	172	92				0 %
Total Revenues	24,001	24,168	18,013	102,500	12,369	(90,131)	(87) %
MAINTENANCE & OPERATIONS			108,946	96,000	5,000	(91,000)	(94) %
CAPITAL		14,192		6,500	6,500		0 %
INTERDEPT & TRANSFERS					869	869	0 %
Total Expenditures		14,192	108,946	102,500	12,369	(90,131)	(87) %
Revenues Over(Under) Expenditures	24,001	9,976	(90,933)				
Fund: Veterans Assistance (107)							
USE FUND BALANCE/RESERVE					144,957	144,957	0 %
PROPERTY TAXES	144,340	141,193	67,045	139,000		(139,000)	(100) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	139	145	108				0 %
Total Revenues	144,479	141,338	67,153	139,000	144,957	5,957	4 %
SALARIES	22,760	28,307	27,646	37,726	39,226	1,500	3 %
BENEFITS	4,642	6,503	6,524	9,116	9,906	790	8 %
MAINTENANCE & OPERATIONS	40,654	62,523	31,540	83,594	77,765	(5,829)	(6) %
CAPITAL							0 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2014 Year to Date @	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013	09/30/2014				
INTERDEPT & TRANSFERS	8,829	9,638	10,411	8,564	18,060	9,496	110 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	76,885	106,971	76,121	139,000	144,957	5,957	4 %
Revenues Over(Under) Expenditures	67,594	34,367	(8,968)				
Fund: Water Quality Assistance (149)							
INTERGOVERNMENT REVENUES	121,881	176,385	42,272	118,655	126,757	8,102	6 %
MISCELLANEOUS & INTEREST	176,861	139,089	18,641	139,286	144,000	4,714	3 %
TRANSFERS & OTHER SOURCES	170,634	74,975		148,500	120,000	(28,500)	(19) %
Total Revenues	469,376	390,449	60,913	406,441	390,757	(15,684)	(3) %
SALARIES	7,246	17,719	9,335	14,102	16,414	2,312	16 %
BENEFITS	2,756	6,032	4,218	5,882	7,272	1,390	23 %
MAINTENANCE & OPERATIONS	244,657	202,277	30,189	228,585	308,667	80,082	35 %
INTERDEPT & TRANSFERS	3,240			5,686	1,780	(3,906)	(68) %
DEBT SERVICE	129,816	147,187	107,622	152,186	56,624	(95,562)	(62) %
Total Expenditures	387,715	373,215	151,364	406,441	390,757	(15,684)	(3) %
Revenues Over(Under) Expenditures	81,661	17,234	(90,451)				
Grand Total All Departments	5,285,697	3,834,644	1,129,798	()			

2015 BUDGET

DEPARTMENTS

SUMMARY BY FUND

Island County
DEPARTMENT BY FUND

DEPT: ASSESSOR (20)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	23,838	23,217	14,074	20,400	21,375	975	4 %
MISCELLANEOUS & INTEREST	31	766	1				0 %
Total Revenues	23,869	23,983	14,075	20,400	21,375	975	4 %
SALARIES	674,230	646,135	492,093	731,512	738,883	7,371	1 %
BENEFITS	258,137	261,968	190,772	309,149	328,075	18,926	6 %
MAINTENANCE & OPERATIONS	65,601	59,191	63,952	104,355	104,000	(355)	(0) %
CAPITAL	14,946						0 %
INTERDEPT & TRANSFERS			48				0 %
Total Expenditures	1,012,914	967,294	746,865	1,145,016	1,170,958	25,942	2 %

Island County
DEPARTMENT BY FUND

DEPT: AUDITOR (21)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
LICENSES & PERMITS	5,788	5,119	3,402	5,000	5,000		0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	605,875	613,093	424,355	609,600	552,361	(57,239)	(9) %
MISCELLANEOUS & INTEREST	(1,039)	1,586	983		1,100	1,100	0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	610,624	619,798	428,740	614,600	558,461	(56,139)	(9) %
Fund: Election Reserve (111)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	54,036	34,095	1,492		35,000	35,000	0 %
CHARGES FOR SERVICES	109,030	252,127	83,747	111,292	142,000	30,708	27 %
MISCELLANEOUS & INTEREST	107						0 %
TRANSFERS & OTHER SOURCES	245,000	100,000	200,000	200,000	100,000	(100,000)	(50) %
Total Revenues	408,173	386,222	285,239	311,292	277,000	(34,292)	(11) %
SALARIES	143,930	77,959	31,054	82,814	76,631	(6,183)	(7) %
BENEFITS	36,000	28,911	5,271	31,177	12,327	(18,850)	(60) %
MAINTENANCE & OPERATIONS	139,535	131,544	93,692	169,820	135,770	(34,050)	(20) %
CAPITAL		27,259					0 %
INTERDEPT & TRANSFERS	6,439	3,068	4,521	3,500	4,521	1,021	29 %
ACCUM FUND BALANCE/RESERVE				23,981	47,751	23,770	99 %
Total Expenditures	325,904	268,741	134,538	311,292	277,000	(34,292)	(11) %
Fund: Auditor's M & O (118)							
USE FUND BALANCE/RESERVE				11,474	104,029	92,555	806 %
INTERGOVERNMENT REVENUES	56,612	70,516	56,767	61,000	70,600	9,600	15 %
CHARGES FOR SERVICES	72,150	74,892	43,516	71,000	75,000	4,000	5 %
MISCELLANEOUS & INTEREST	528						0 %
TRANSFERS & OTHER SOURCES	25,400	25,400	25,400	25,400	25,400		0 %
Total Revenues	154,690	170,808	125,683	168,874	275,029	106,155	62 %
SALARIES	58,781	62,483	62,254	65,708	87,800	22,092	33 %
BENEFITS	24,564	23,509	20,411	25,923	28,745	2,822	10 %
MAINTENANCE & OPERATIONS	50,942	53,856	40,055	62,743	129,325	66,582	106 %
CAPITAL	7,294			10,000		(10,000)	(100) %
INTERDEPT & TRANSFERS	3,429	17,416	2,735	4,500	29,159	24,659	547 %
Total Expenditures	145,010	157,264	125,455	168,874	275,029	106,155	62 %

Island County
DEPARTMENT BY FUND

DEPT: BUDGET (47)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
CHARGES FOR SERVICES		72					0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues		72					0 %
SALARIES	92,809	84,830	33,747	42,130	49,600	7,470	17 %
BENEFITS	24,099	21,469	8,977	11,808	13,936	2,128	18 %
MAINTENANCE & OPERATIONS	8,881	6,267	8,387	13,300	5,150	(8,150)	(61) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	125,789	112,566	51,111	67,238	68,686	1,448	2 %

Island County
DEPARTMENT BY FUND

DEPT: CENTRAL SERVICES (26)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Current Expense (001)							
OTHER TAXES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES		24,696					0 %
Total Revenues		24,696					0 %
SALARIES	344,886	358,868	264,075	357,141	522,880	165,739	46 %
BENEFITS	132,432	140,954	120,414	164,734	262,165	97,431	59 %
MAINTENANCE & OPERATIONS	327,811	650,380	391,967	633,050	640,835	7,785	1 %
INTERGOVERNMENT							0 %
CAPITAL	55,451	178,100	45,272	306,000	367,200	61,200	20 %
INTERDEPT & TRANSFERS					71,610	71,610	0 %
DEBT SERVICE							0 %
Total Expenditures	860,580	1,328,302	821,728	1,460,925	1,864,690	403,765	27 %

Island County
DEPARTMENT BY FUND

DEPT: CIVIL SERVICE (51)

<u>Description</u>	<u>Prior Years Actuals</u>		<u>2014 Year to Date @ 09/30/2014</u>	<u>2014 Final Budget</u>	<u>2015 Adopted Budget</u>	<u>Difference</u>	<u>Percent Change</u>
	<u>2012</u>	<u>2013</u>					
Fund: Current Expense (001)							
CHARGES FOR SERVICES							0 %
<hr/>							
Total Revenues							0 %
<hr/>							
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS		1,208					0 %
<hr/>							
Total Expenditures		1,208					0 %
<hr/>							

Island County
DEPARTMENT BY FUND

DEPT: CLERK (24)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	90,947	118,728	37,371	176,000	55,100	(120,900)	(68) %
CHARGES FOR SERVICES	260,784	229,287	196,609	187,000	262,000	75,000	40 %
FINES & PENALTIES	66,474	78,091	70,700	59,600	85,900	26,300	44 %
MISCELLANEOUS & INTEREST	8,601	9,433	10,491	5,000	12,000	7,000	140 %
TRANSFERS & OTHER SOURCES	9,000	9,000	9,000	9,000	9,000		0 %
Total Revenues	435,806	444,539	324,171	436,600	424,000	(12,600)	(2) %
SALARIES	298,284	302,457	232,127	359,978	364,216	4,238	1 %
BENEFITS	67,534	75,474	61,081	106,312	114,020	7,708	7 %
MAINTENANCE & OPERATIONS	48,672	38,144	17,107	39,000	39,000		0 %
Total Expenditures	414,490	416,075	310,315	505,290	517,236	11,946	2 %

Island County
DEPARTMENT BY FUND

DEPT: COMMISSIONERS (25)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
CHARGES FOR SERVICES	262	644	209	500		(500)	(100) %
MISCELLANEOUS & INTEREST	7,928	230					0 %
Total Revenues	8,190	874	209	500		(500)	(100) %
SALARIES	427,287	431,687	299,956	432,293	415,843	(16,450)	(3) %
BENEFITS	132,635	112,533	91,215	140,529	167,848	27,319	19 %
MAINTENANCE & OPERATIONS	48,462	43,047	26,303	54,700	58,300	3,600	6 %
Total Expenditures	608,384	587,267	417,474	627,522	641,991	14,469	2 %

Island County
DEPARTMENT BY FUND

DEPT: CORONER (27)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES		24,554	22,898	20,000	20,000		0 %
MISCELLANEOUS & INTEREST	200		190				0 %
Total Revenues	200	24,554	23,088	20,000	20,000		0 %
SALARIES	117,817	124,711	89,187	115,772	117,335	1,563	1 %
BENEFITS	40,705	44,102	34,629	50,148	54,781	4,633	9 %
MAINTENANCE & OPERATIONS	78,242	103,782	67,604	82,000	102,000	20,000	24 %
Total Expenditures	236,764	272,595	191,420	247,920	274,116	26,196	10 %

Island County
DEPARTMENT BY FUND

DEPT: DISTRICT COURT (29)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	245,065	174,127	140,938	270,000	298,000	28,000	10 %
CHARGES FOR SERVICES	213,729	203,961	168,874	210,500	211,500	1,000	0 %
FINES & PENALTIES	502,551	454,766	377,142	479,400	485,200	5,800	1 %
MISCELLANEOUS & INTEREST	24,375	24,365	24,609	23,000	26,200	3,200	13 %
TRANSFERS & OTHER SOURCES					50,000	50,000	0 %
Total Revenues	985,720	857,219	711,563	982,900	1,070,900	88,000	8 %
SALARIES	630,139	702,456	525,923	758,934	725,044	(33,890)	(4) %
BENEFITS	224,174	254,193	203,974	287,773	321,030	33,257	11 %
MAINTENANCE & OPERATIONS	89,135	84,194	61,066	91,010	141,010	50,000	54 %
CAPITAL							0 %
Total Expenditures	943,448	1,040,843	790,963	1,137,717	1,187,084	49,367	4 %

Island County
DEPARTMENT BY FUND

DEPT: EMERGENCY MANAGEMENT (48)

Description	Prior Years Actuals 2012	2013	2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	185,143	155,426	75,185	126,446	122,500	(3,946)	(3) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	15		4,500				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	185,158	155,426	79,685	126,446	122,500	(3,946)	(3) %
SALARIES	50,156	44,181	38,285	45,991	59,544	13,553	29 %
BENEFITS	10,103	9,869	8,475	10,775	14,091	3,316	30 %
MAINTENANCE & OPERATIONS	165,148	121,154	101,683	146,576	134,930	(11,646)	(7) %
INTERGOVERNMENT							0 %
CAPITAL	19,607	42,458	58,165	8,000		(8,000)	(100) %
Total Expenditures	245,014	217,662	206,608	211,342	208,565	(2,777)	(1) %

Island County
DEPARTMENT BY FUND

DEPT: EXTENSION SERVICES (16)

Description	Prior Years Actuals		2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014				
Fund: Extension Services (160)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	52	1	3				0 %
INTERGOVERNMENT REVENUES	108,971	122,825	60,628	108,500	55,500	(53,000)	(48) %
CHARGES FOR SERVICES	56,730	97,602	46,561	79,495	104,966	25,471	32 %
MISCELLANEOUS & INTEREST	57,478	49,620	39,959	53,604	85,045	31,441	58 %
TRANSFERS & OTHER SOURCES	99,633	103,520	122,020	122,020	128,411	6,391	5 %
Total Revenues	322,864	373,568	269,171	363,619	373,922	10,303	2 %
SALARIES	158,123	187,734	123,585	211,622	250,277	38,655	18 %
BENEFITS	34,894	40,696	34,268				0 %
MAINTENANCE & OPERATIONS	148,416	150,975	88,251	143,369	114,967	(28,402)	(19) %
INTERGOVERNMENT	52	34	75	50		(50)	(100) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	9,691	10,329	8,325	8,578	8,678	100	1 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	351,176	389,768	254,504	363,619	373,922	10,303	2 %

Island County
DEPARTMENT BY FUND

DEPT: FACILITIES MANAGEMENT (28)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
CHARGES FOR SERVICES	74,397	75,730	60,419	75,720	75,720		0 %
MISCELLANEOUS & INTEREST	67		53				0 %
TRANSFERS & OTHER SOURCES					48,500	48,500	0 %
Total Revenues	74,464	75,730	60,472	75,720	124,220	48,500	64 %
Fund: Reet 1 Capital Improvements (134)							
SALARIES	409,355	390,435	304,249	453,796	500,984	47,188	10 %
BENEFITS	192,427	200,062	132,790	217,666	252,643	34,977	16 %
MAINTENANCE & OPERATIONS	405,177	399,386	298,891	428,150	465,350	37,200	8 %
CAPITAL							0 %
Total Expenditures	1,006,959	989,883	735,930	1,099,612	1,218,977	119,365	10 %
Fund: Reet 1 Capital Improvements (134)							
MAINTENANCE & OPERATIONS	48,783	76,449	45,177				0 %
CAPITAL				240,000	390,000	150,000	62 %
Total Expenditures	48,783	76,449	45,177	240,000	390,000	150,000	62 %

Island County
DEPARTMENT BY FUND

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
OTHER TAXES	154						0 %
LICENSES & PERMITS	13,803	18,132	18,311	16,000	18,200	2,200	13 %
INTERGOVERNMENT REVENUES	171,943		56,330	56,000	53,876	(2,124)	(3) %
CHARGES FOR SERVICES	28,991	29,095	23,702	34,100	32,568	(1,532)	(4) %
FINES & PENALTIES	500	1,295	400	1,000	1,000		0 %
MISCELLANEOUS & INTEREST	5,052	4,040	2,557	3,900	4,017	117	3 %
Total Revenues	220,443	52,562	101,300	111,000	109,661	(1,339)	(1) %
Fund: County Fair (110)							
SALARIES	90,669	116,788	70,174	92,661	121,310	28,649	30 %
BENEFITS	23,657	27,747	19,890	28,234	33,735	5,501	19 %
MAINTENANCE & OPERATIONS	1,094,648	961,678	736,748	1,032,635	1,030,802	(1,833)	(0) %
INTERGOVERNMENT	9,847	9,891	150	10,000	10,000		0 %
CAPITAL							0 %
DEBT SERVICE							0 %
Total Expenditures	1,218,821	1,116,104	826,962	1,163,530	1,195,847	32,317	2 %
Fund: County Fair (110)							
OTHER TAXES							0 %
INTERGOVERNMENT REVENUES	32,901						0 %
CHARGES FOR SERVICES	4,613						0 %
MISCELLANEOUS & INTEREST	40,378						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	77,892						0 %
Fund: County Fair (110)							
SALARIES	15,671						0 %
BENEFITS	3,831						0 %
MAINTENANCE & OPERATIONS	64,723						0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
DEBT SERVICE							0 %
Total Expenditures	84,225						0 %
Fund: Fire Permit Program (115)							
LICENSES & PERMITS	16,020	12,440					0 %
INTERGOVERNMENT REVENUES	30,778	37,205					0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	46,798	49,645					0 %
Fund: Fire Permit Program (115)							
MAINTENANCE & OPERATIONS	44,346	24,418					0 %
INTERGOVERNMENT							0 %
Total Expenditures	44,346	24,418					0 %
Fund: Conservation Futures (132)							
USE FUND BALANCE/RESERVE							0 %
PROPERTY TAXES	672,437	689,357	389,239	682,000	725,000	43,000	6 %
INTERGOVERNMENT REVENUES	1,195,145	515,623	60,745	850		(850)	(100) %
MISCELLANEOUS & INTEREST	23,377	105,088	7,668	105,636	106,370	734	0 %
Total Revenues	1,890,959	1,310,068	457,652	788,486	831,370	42,884	5 %
Fund: Conservation Futures (132)							
SALARIES	4,640	4,738		4,665	4,987	322	6 %
BENEFITS	1,517	1,321		2,022	1,846	(176)	(8) %
MAINTENANCE & OPERATIONS	111,655	108,802	11,494	1,300	1,200	(100)	(7) %
INTERGOVERNMENT		400,000					0 %
CAPITAL	2,194,287	252			608,123	608,123	0 %

Island County
DEPARTMENT BY FUND

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
DEBT SERVICE	256,454	260,866	36,286	780,499	215,214	(565,285)	(72) %
Total Expenditures	2,568,553	775,979	47,780	788,486	831,370	42,883	5 %
Fund: Reet 1 Capital Improvements (134)							
MAINTENANCE & OPERATIONS	944	932	8,789		10,000	10,000	0 %
CAPITAL		962			20,000	20,000	0 %
INTERDEPT & TRANSFERS			466				0 %
Total Expenditures	944	1,894	9,255		30,000	30,000	0 %
Fund: Family Res Cntr Oak Harbor (141)							
USE FUND BALANCE/RESERVE				985		(985)	(100) %
MISCELLANEOUS & INTEREST	53,024	52,474	35,835	46,125	49,671	3,546	7 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	53,024	52,474	35,835	47,110	49,671	2,561	5 %
MAINTENANCE & OPERATIONS	9,726	10,121	6,008	10,110	11,295	1,185	11 %
INTERGOVERNMENT	367	347	236	325		(325)	(100) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	39,996	39,722	27,505	36,675	38,376	1,701	4 %
Total Expenditures	50,089	50,190	33,749	47,110	49,671	2,561	5 %
Fund: Family Res Cntr So Whidbey (142)							
MISCELLANEOUS & INTEREST	6,000	6,500	4,500	6,000	6,000		0 %
Total Revenues	6,000	6,500	4,500	6,000	6,000		0 %
MAINTENANCE & OPERATIONS		304		325	325		0 %
INTERGOVERNMENT	99	106	68	110	110		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				5,565	5,565		0 %
Total Expenditures	99	410	68	6,000	6,000		0 %
Fund: Family Res Cntr Camano (143)							
USE FUND BALANCE/RESERVE				10,530		(10,530)	(100) %
MISCELLANEOUS & INTEREST	42,115	34,593	41,436	47,055	55,168	8,113	17 %
Total Revenues	42,115	34,593	41,436	57,585	55,168	(2,417)	(4) %
MAINTENANCE & OPERATIONS	9,002	12,079	10,341	9,830	12,680	2,850	28 %
INTERGOVERNMENT	627	441	555	740		(740)	(100) %
INTERDEPT & TRANSFERS	38,537	39,101	35,261	47,015	42,488	(4,527)	(9) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	48,166	51,621	46,157	57,585	55,168	(2,417)	(4) %
Fund: Comm Mental Health Facility (148)							
MISCELLANEOUS & INTEREST	5,305	6,269	4,340	5,790	5,790		0 %
Total Revenues	5,305	6,269	4,340	5,790	5,790		0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS	5,085	4,104	3,248	5,790	5,790		0 %
Total Expenditures	5,085	4,104	3,248	5,790	5,790		0 %
Fund: Insurance Reserve (505)							

Island County
DEPARTMENT BY FUND

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES		12					0 %
MISCELLANEOUS & INTEREST	897,976	851,426	710,682	852,509	885,253	32,744	3 %
TRANSFERS & OTHER SOURCES		1,733	1,832				0 %
Total Revenues	897,976	853,171	712,514	852,509	885,253	32,744	3 %
SALARIES	25,844	22,926	46,987	64,160	73,315	9,155	14 %
BENEFITS	11,770	2,739	11,858	16,740	19,721	2,981	17 %
MAINTENANCE & OPERATIONS	696,262	548,596	452,197	754,109	691,100	(63,009)	(8) %
CAPITAL							0 %
INTERDEPT & TRANSFERS			17,500	17,500	51,117	33,617	192 %
ACCUM FUND BALANCE/RESERVE					50,000	50,000	0 %
Total Expenditures	733,876	574,261	528,542	852,509	885,253	32,744	3 %
Fund: Motor Pool (506)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	4,000						0 %
MISCELLANEOUS & INTEREST		45,130					0 %
TRANSFERS & OTHER SOURCES	179,979	221,515	480,360	465,000	463,741	(1,259)	(0) %
Total Revenues	183,979	266,645	480,360	465,000	463,741	(1,259)	(0) %
MAINTENANCE & OPERATIONS	284,741	205,782	22,331	60,000	85,000	25,000	41 %
CAPITAL		18	328,817	405,000	365,000	(40,000)	(9) %
INTERDEPT & TRANSFERS			121		13,741	13,741	0 %
Total Expenditures	284,741	205,800	351,269	465,000	463,741	(1,259)	(0) %

Island County
DEPARTMENT BY FUND

DEPT: HUMAN RESOURCES (59)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Current Expense (001)							
CHARGES FOR SERVICES	190	53					0 %
MISCELLANEOUS & INTEREST		922	52		1,000	1,000	0 %
TRANSFERS & OTHER SOURCES			17,500	17,500	17,500		0 %
Total Revenues	190	975	17,552	17,500	18,500	1,000	5 %
SALARIES	146,553	172,165	124,815	168,699	244,388	75,689	44 %
BENEFITS	47,078	59,574	46,353	64,992	105,569	40,577	62 %
MAINTENANCE & OPERATIONS	16,402	104,177	15,554	113,150	97,100	(16,050)	(14) %
Total Expenditures	210,033	335,916	186,722	346,841	447,057	100,216	28 %

Island County
DEPARTMENT BY FUND

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
MAINTENANCE & OPERATIONS	152,435	152,380	116,307	177,435	152,435	(25,000)	(14) %
INTERDEPT & TRANSFERS	6,010	6,010	6,010	6,010	6,010		0 %
Total Expenditures	158,445	158,390	122,317	183,445	158,445	(25,000)	(13) %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES	101,320	101,856	57,869	101,071	75,000	(26,071)	(25) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	101,320	101,856	57,869	101,071	75,000	(26,071)	(25) %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	131,388		460	96,000	150,000	54,000	56 %
INTERGOVERNMENT							0 %
CAPITAL			125,000				0 %
INTERDEPT & TRANSFERS	13,599	4,421	5,071	5,071	3,767	(1,304)	(25) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	144,987	4,421	130,531	101,071	153,767	52,696	52 %
Fund: Homeless Housing (106)							
USE FUND BALANCE/RESERVE					214,600	214,600	0 %
INTERGOVERNMENT REVENUES	66,827	242,867	79,886	100,000	154,037	54,037	54 %
CHARGES FOR SERVICES	462,179	506,040	297,460	488,936	410,000	(78,936)	(16) %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	529,006	748,907	377,346	588,936	778,637	189,701	32 %
SALARIES	5,165	8,045	906	10,882		(10,882)	(100) %
BENEFITS	3,702	6,069	587	8,396		(8,396)	(100) %
MAINTENANCE & OPERATIONS	337,787	567,472	281,701	542,722	754,037	211,315	38 %
INTERGOVERNMENT							0 %
CAPITAL			96,000				0 %
INTERDEPT & TRANSFERS	32,230	24,600	26,936	26,936	24,600	(2,336)	(8) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	378,884	606,186	406,130	588,936	778,637	189,701	32 %
Fund: Veterans Assistance (107)							
USE FUND BALANCE/RESERVE					144,957	144,957	0 %
PROPERTY TAXES	144,340	141,193	67,045	139,000		(139,000)	(100) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	144,340	141,193	67,045	139,000	144,957	5,957	4 %
SALARIES	22,760	28,307	27,646	37,726	39,226	1,500	3 %
BENEFITS	4,642	6,503	6,524	9,116	9,906	790	8 %
MAINTENANCE & OPERATIONS	40,654	62,523	31,540	83,594	77,765	(5,829)	(6) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	8,829	9,638	10,411	8,564	18,060	9,496	110 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	76,885	106,971	76,121	139,000	144,957	5,957	4 %
Fund: Mental Health (113)							
USE FUND BALANCE/RESERVE					90,709	90,709	0 %
PROPERTY TAXES	159,543	158,940	75,323	154,000	154,000		0 %
OTHER TAXES	259	261	172				0 %
INTERGOVERNMENT REVENUES	70,442	146,615	182,406	319,524	111,635	(207,889)	(65) %

Island County
DEPARTMENT BY FUND

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST				2,000		(2,000)	(100) %
Total Revenues	230,244	305,816	257,901	475,524	356,344	(119,180)	(25) %
SALARIES	131,541	99,665	65,186	100,472	88,601	(11,871)	(11) %
BENEFITS	57,694	53,760	37,715	62,799	53,275	(9,524)	(15) %
MAINTENANCE & OPERATIONS	11,540	106,864	144,627	281,856	125,513	(156,343)	(55) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	26,172	23,429	30,762	25,604	88,955	63,351	247 %
ACCUM FUND BALANCE/RESERVE				4,793		(4,793)	(100) %
Total Expenditures	226,947	283,718	278,290	475,524	356,344	(119,180)	(25) %
Fund: Developmental Disabilities (114)							
PROPERTY TAXES	159,543	158,940	75,323	154,000	154,420	420	0 %
OTHER TAXES	259	261	172				0 %
INTERGOVERNMENT REVENUES	429,453	500,132	278,308	524,470	626,338	101,868	19 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	589,255	659,333	353,803	678,470	780,758	102,288	15 %
SALARIES		7,062	5,689		19,655	19,655	0 %
BENEFITS		3,929	2,052		3,972	3,972	0 %
MAINTENANCE & OPERATIONS	428,599	495,999	308,913	547,470	632,711	85,241	15 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	58,561	75,472	86,001	85,629	109,404	23,775	27 %
ACCUM FUND BALANCE/RESERVE				45,371	15,016	(30,355)	(66) %
Total Expenditures	487,160	582,462	402,655	678,470	780,758	102,288	15 %
Fund: Alcohol/substance Abuse (123)							
INTERGOVERNMENT REVENUES	397,632	399,739	114,501	466,189	400,618	(65,571)	(14) %
CHARGES FOR SERVICES	70,687	113,815	30				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	6,000						0 %
Total Revenues	474,319	513,554	114,531	466,189	400,618	(65,571)	(14) %
SALARIES	265,934	273,474	22,237	25,059	46,656	21,597	86 %
BENEFITS	126,152	122,729	14,305	5,622	30,361	24,739	440 %
MAINTENANCE & OPERATIONS	84,067	102,465	61,322	426,508	314,601	(111,907)	(26) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	6,478	11,700	19,167	9,000	9,000		0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	482,631	510,368	117,031	466,189	400,618	(65,571)	(14) %
Fund: Mh Therapeutic Court Sales Tax (126)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES	264,566	321,199	223,249	343,847	468,930	125,083	36 %
BENEFITS	60,369	86,849	78,286	125,393	209,981	84,588	67 %
MAINTENANCE & OPERATIONS	195,604	219,049	63,083	215,270	44,010	(171,260)	(79) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	63,419	78,902	102,209	85,238	114,670	29,432	34 %
ACCUM FUND BALANCE/RESERVE							0 %

Island County
DEPARTMENT BY FUND

DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Expenditures	583,958	705,999	466,827	769,748	837,591	67,843	8 %
Fund: Human Services (129)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	156,968	163,740	148,597	164,398	314,823	150,425	91 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		512		6,000		(6,000)	(100) %
TRANSFERS & OTHER SOURCES	211,625	206,851	296,802	296,802	393,486	96,684	32 %
Total Revenues	368,593	371,103	445,399	467,200	708,309	241,109	51 %
SALARIES	217,098	245,486	274,333	290,782	412,631	121,849	41 %
BENEFITS	96,164	109,257	125,227	129,861	190,690	60,829	46 %
MAINTENANCE & OPERATIONS	26,855	19,548	16,762	20,657	81,456	60,799	294 %
INTERDEPT & TRANSFERS	30,816	26,871	11,283	25,900	23,532	(2,368)	(9) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	370,933	401,162	427,605	467,200	708,309	241,109	51 %

Island County
DEPARTMENT BY FUND

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES		2,845	81				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues		2,845	81				0 %
SALARIES	10,093	10,419	7,287	10,377	10,669	292	2 %
BENEFITS	51,078	42,554	33,078	41,059	49,113	8,054	19 %
MAINTENANCE & OPERATIONS	113,266	116,890	96,727	120,860	123,320	2,460	2 %
INTERGOVERNMENT	71,115	93,950	153,658	110,846	62,677	(48,169)	(43) %
Total Expenditures	245,552	263,813	290,750	283,142	245,779	(37,363)	(13) %
Fund: Low-income Housing Surcharge (105)							
CHARGES FOR SERVICES	51	11					0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	51	11					0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT							0 %
Total Expenditures							0 %
Fund: Homeless Housing (106)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
BENEFITS							0 %
Total Expenditures							0 %
Fund: Rural County Sales Tax (121)							
USE FUND BALANCE/RESERVE				34,715		(34,715)	(100) %
SALES TAXES	666,103	715,296	422,130	727,000	845,000	118,000	16 %
MISCELLANEOUS & INTEREST	533,679						0 %
Total Revenues	1,199,782	715,296	422,130	761,715	845,000	83,285	10 %
MAINTENANCE & OPERATIONS	131			67,000	67,000		0 %
INTERGOVERNMENT	62,000	1,232,285	34,715	234,715		(234,715)	(100) %
INTERDEPT & TRANSFERS					75,416	75,416	0 %
ACCUM FUND BALANCE/RESERVE				460,000	702,584	242,584	52 %
Total Expenditures	62,131	1,232,285	34,715	761,715	845,000	83,285	10 %
Fund: 2% Hotel/motel Public Facility (124)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	152,975	174,894	89,089	186,000	198,126	12,126	6 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	152,975	174,894	89,089	186,000	198,126	12,126	6 %
MAINTENANCE & OPERATIONS	300						0 %
INTERGOVERNMENT	129,364	150,756	134,669	176,900	188,900	12,000	6 %
INTERDEPT & TRANSFERS	5,100	6,700	9,100	9,100	9,226	126	1 %

Island County
DEPARTMENT BY FUND

DEPT: MISCELLANEOUS (36)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Expenditures	134,764	157,456	143,769	186,000	198,126	12,126	6 %
Fund: Enhanced 911 (140)							
OTHER TAXES	770,530	757,709	533,246	763,000	793,000	30,000	3 %
INTERGOVERNMENT REVENUES	32,850	84,872					0 %
MISCELLANEOUS & INTEREST	222	308	109				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	803,602	842,889	533,355	763,000	793,000	30,000	3 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	802,102	838,918	664,839	761,500	793,000	31,500	4 %
INTERDEPT & TRANSFERS	1,500	(3,000)		1,500		(1,500)	(100) %
Total Expenditures	803,602	835,918	664,839	763,000	793,000	30,000	3 %
Fund: Joint Tourism Promotion (146)							
USE FUND BALANCE/RESERVE				25,000		(25,000)	(100) %
SALES TAXES	152,210	175,163	89,153	170,000	195,000	25,000	14 %
INTERGOVERNMENT REVENUES	55,682	86,202	41,076	75,000	75,000		0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	207,892	261,365	130,229	270,000	270,000		0 %
MAINTENANCE & OPERATIONS	248,019	234,838	209,575	270,000	253,987	(16,013)	(5) %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS					16,013	16,013	0 %
Total Expenditures	248,019	234,838	209,575	270,000	270,000		0 %
Fund: Historic Preservation (180)							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	23,539	23,682	12,914	24,000	17,490	(6,510)	(27) %
Total Revenues	23,539	23,682	12,914	24,000	17,490	(6,510)	(27) %
MAINTENANCE & OPERATIONS	3,423			7,000		(7,000)	(100) %
INTERGOVERNMENT	12,000	8,000		5,000	5,000		0 %
INTERDEPT & TRANSFERS	12,000	12,000	12,000	12,000	12,490	490	4 %
Total Expenditures	27,423	20,000	12,000	24,000	17,490	(6,510)	(27) %

Island County
DEPARTMENT BY FUND

DEPT: NATURAL RESOURCES (15)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Clean Water Utility (154)							
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
INTERDEPT & TRANSFERS		545,023	514,419	602,000	230,000	(372,000)	(61) %
Total Expenditures		545,023	514,419	602,000	230,000	(372,000)	(61) %
Fund: Natural Resources (165)							
USE FUND BALANCE/RESERVE					18,000	18,000	0 %
INTERGOVERNMENT REVENUES	156,963	275,852	150,862	152,000	240,324	88,324	58 %
CHARGES FOR SERVICES		220,556	112,687		231,567	231,567	0 %
MISCELLANEOUS & INTEREST		3		5,000		(5,000)	(100) %
TRANSFERS & OTHER SOURCES			230,000	230,000		(230,000)	(100) %
Total Revenues	156,963	496,411	493,549	387,000	489,891	102,891	26 %
SALARIES	162,341	196,772	166,463	214,220	251,587	37,367	17 %
BENEFITS	49,020	53,161	46,924	62,683	73,096	10,413	16 %
MAINTENANCE & OPERATIONS	101,323	195,154	90,755	42,622	82,767	40,145	94 %
CAPITAL			8,109				0 %
INTERDEPT & TRANSFERS	58,484	62,826	723	67,475	82,441	14,966	22 %
Total Expenditures	371,168	507,913	312,974	387,000	489,891	102,891	26 %

Island County
DEPARTMENT BY FUND

DEPT: PLANNING (53)

Description	Prior Years Actuals		2014 Year to Date @	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013	09/30/2014				
Fund: Current Expense (001)							
LICENSES & PERMITS	823,537	933,362	850,873	956,800	1,208,750	251,950	26 %
INTERGOVERNMENT REVENUES	181,955	182,608	117,287	141,000	190,400	49,400	35 %
CHARGES FOR SERVICES	468,229	462,715	489,438	498,800	588,715	89,915	18 %
MISCELLANEOUS & INTEREST	703	196	148	300	300		0 %
TRANSFERS & OTHER SOURCES	49,000	49,000	49,000	49,000	67,000	18,000	36 %
Total Revenues	1,523,424	1,627,881	1,506,746	1,645,900	2,055,165	409,265	24 %
Fund: Clean Water Utility (154)							
SALARIES	961,890	958,892	757,286	1,059,600	1,175,723	116,123	10 %
BENEFITS	361,130	383,645	310,243	466,906	523,903	56,997	12 %
MAINTENANCE & OPERATIONS	195,214	260,298	198,702	274,161	265,039	(9,122)	(3) %
CAPITAL							0 %
INTERDEPT & TRANSFERS			3,000				0 %
Total Expenditures	1,518,234	1,602,835	1,269,231	1,800,667	1,964,665	163,998	9 %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS	37,552		56,437	70,000	70,000		0 %
Total Expenditures	37,552		56,437	70,000	70,000		0 %

Island County
DEPARTMENT BY FUND

DEPT: PROSECUTING ATTORNEY (39)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
INTERGOVERNMENT REVENUES	201,545	213,081	135,657	227,733	227,733		0 %
CHARGES FOR SERVICES	30,530	33,732	26,715	25,500	25,500		0 %
FINES & PENALTIES	1,045	1,686	1,694	400	400		0 %
MISCELLANEOUS & INTEREST	68	1,960	5				0 %
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000		0 %
Total Revenues	246,188	263,459	177,071	266,633	266,633		0 %
SALARIES	919,212	1,000,912	712,522	1,015,443	1,023,341	7,898	0 %
BENEFITS	300,852	347,117	269,142	394,609	417,729	23,120	5 %
MAINTENANCE & OPERATIONS	78,934	129,233	56,159	112,722	110,466	(2,256)	(2) %
CAPITAL	11,528	6,408					0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	1,310,526	1,483,670	1,037,823	1,522,774	1,551,536	28,762	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
DEPARTMENT BY FUND

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
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 (104)							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS	468,464	511,357	375,838	500,900	494,000	(6,900)	(1) %
INTERGOVERNMENT REVENUES	1,174,183	1,138,786	810,854	1,173,590	1,210,456	36,866	3 %
CHARGES FOR SERVICES	710,608	716,952	414,095	728,301	798,425	70,124	9 %
MISCELLANEOUS & INTEREST	1,039	14,471	1		24,000	24,000	0 %
TRANSFERS & OTHER SOURCES	477,237	351,497	455,657	455,657	492,667	37,010	8 %
Total Revenues	2,831,531	2,733,063	2,056,445	2,858,448	3,019,548	161,100	5 %
SALARIES	1,464,251	1,540,006	1,121,611	1,621,639	1,702,591	80,952	4 %
BENEFITS	530,216	585,754	441,750	640,568	732,130	91,562	14 %
MAINTENANCE & OPERATIONS	334,706	358,464	189,441	352,118	325,093	(27,025)	(7) %
INTERGOVERNMENT							0 %
CAPITAL			14,308				0 %
INTERDEPT & TRANSFERS	206,562	225,128	220,821	244,123	259,734	15,611	6 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	2,535,735	2,709,352	1,987,931	2,858,448	3,019,548	161,100	5 %
Fund: Fire Permit Program (115)							
LICENSES & PERMITS		15,169	15,782	18,000	19,190	1,190	6 %
INTERGOVERNMENT REVENUES				12,000	12,000		0 %
Total Revenues		15,169	15,782	30,000	31,190	1,190	3 %
SALARIES		534	8,152	10,136	11,371	1,235	12 %
BENEFITS		284	4,689	7,216	6,042	(1,174)	(16) %
MAINTENANCE & OPERATIONS		24	22	6,909	6,773	(136)	(1) %
INTERDEPT & TRANSFERS			1,800	5,739	7,004	1,265	22 %
Total Expenditures		842	14,663	30,000	31,190	1,190	3 %
Fund: Water Quality Assistance (149)							
INTERGOVERNMENT REVENUES	121,881	176,385	42,272	118,655	126,757	8,102	6 %
MISCELLANEOUS & INTEREST	175,736	139,089	18,641	139,286	144,000	4,714	3 %
TRANSFERS & OTHER SOURCES	170,634	74,975		148,500	120,000	(28,500)	(19) %
Total Revenues	468,251	390,449	60,913	406,441	390,757	(15,684)	(3) %
SALARIES	7,246	17,719	9,335	14,102	16,414	2,312	16 %
BENEFITS	2,756	6,032	4,218	5,882	7,272	1,390	23 %
MAINTENANCE & OPERATIONS	244,657	202,277	30,189	228,585	308,667	80,082	35 %
INTERDEPT & TRANSFERS	2,115			5,686	1,780	(3,906)	(68) %
DEBT SERVICE	129,816	147,187	107,622	152,186	56,624	(95,562)	(62) %
Total Expenditures	386,590	373,215	151,364	406,441	390,757	(15,684)	(3) %

Island County
DEPARTMENT BY FUND

DEPT: PUBLIC HEALTH (14)

<u>Description</u>	<u>Prior Years Actuals</u>		<u>2014 Year to Date @ 09/30/2014</u>	<u>2014 Final Budget</u>	<u>2015 Adopted Budget</u>	<u>Difference</u>	<u>Percent Change</u>
	<u>2012</u>	<u>2013</u>					
Fund: Clean Water Utility (154)							
INTERDEPT & TRANSFERS	318,699				344,000	344,000	0 %
Total Expenditures	318,699				344,000	344,000	0 %

Island County
DEPARTMENT BY FUND

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
PROPERTY TAXES							0 %
CHARGES FOR SERVICES	27,830	29,501	28,677	20,826	20,826		0 %
MISCELLANEOUS & INTEREST	6,727	56,021	5,487	5,600	5,600		0 %
TRANSFERS & OTHER SOURCES	167,060	176,100	229,800	239,349	283,947	44,598	18 %
Total Revenues	201,617	261,622	263,964	265,775	310,373	44,598	16 %
SALARIES	98,258	101,556	93,945	159,841	163,487	3,646	2 %
BENEFITS	44,598	47,213	45,750	73,793	85,964	12,171	16 %
MAINTENANCE & OPERATIONS	48,567	55,050	52,141	56,336	58,882	2,546	4 %
INTERGOVERNMENT	1,481	1,145	1,100	749	1,040	291	38 %
CAPITAL		8,833	3,690				0 %
INTERDEPT & TRANSFERS	7,203	982	2,175		1,000	1,000	0 %
Total Expenditures	200,107	214,779	198,801	290,719	310,373	19,654	6 %
Fund: County Road (101)							
USE FUND BALANCE/RESERVE				608,539	317,000	(291,539)	(47) %
PROPERTY TAXES	8,026,716	8,242,408	4,669,239	8,243,000	8,411,000	168,000	2 %
OTHER TAXES	3,008	3,186	1,526	2,200	2,200		0 %
LICENSES & PERMITS	76,723	80,820	70,194	116,800	116,800		0 %
INTERGOVERNMENT REVENUES	8,077,783	8,225,338	7,016,362	8,255,750	8,728,469	472,719	5 %
CHARGES FOR SERVICES	65,709	375,063	332,337	166,500	425,042	258,542	155 %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	3,399	1,593	2,829	10,000	5,000	(5,000)	(50) %
TRANSFERS & OTHER SOURCES	210,454	15,717	43,173	34,074	5,000	(29,074)	(85) %
Total Revenues	16,463,792	16,944,125	12,135,660	17,437,863	18,011,511	573,648	3 %
SALARIES	3,309,186	3,329,174	2,410,769	3,602,390	3,659,108	56,718	1 %
BENEFITS	1,311,884	1,313,867	972,501	1,585,004	1,628,203	43,199	2 %
MAINTENANCE & OPERATIONS	5,803,438	7,160,852	5,627,077	6,620,550	6,991,529	370,979	5 %
INTERGOVERNMENT	146	111	88	150	150		0 %
CAPITAL	58,194	93,861	43,302	535,450	340,600	(194,850)	(36) %
INTERDEPT & TRANSFERS	3,404,462	4,312,681	4,254,102	5,094,319	5,391,921	297,602	5 %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	13,887,310	16,210,546	13,307,839	17,437,863	18,011,511	573,648	3 %
Fund: Cornet Bay Dock (119)							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	15,060	14,508	13,367	18,578	18,110	(468)	(2) %
Total Revenues	15,060	14,508	13,367	18,578	18,110	(468)	(2) %
SALARIES	5,295	7,355	6,323	8,208	9,193	985	12 %
BENEFITS	1,045	1,453	1,118	2,544	2,638	94	3 %
MAINTENANCE & OPERATIONS	1,221	1,153	943	3,460	3,460		0 %
INTERGOVERNMENT				200	200		0 %
INTERDEPT & TRANSFERS	700	1,110	1,667	900	1,143	243	27 %
ACCUM FUND BALANCE/RESERVE				3,266	1,476	(1,790)	(54) %
Total Expenditures	8,261	11,071	10,051	18,578	18,110	(468)	(2) %
Fund: Reet 1 Capital Improvements (134)							
INTERGOVERNMENT REVENUES		139,990					0 %
Total Revenues		139,990					0 %
MAINTENANCE & OPERATIONS	92	266		68,000	200,000	132,000	194 %

Island County
DEPARTMENT BY FUND

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
CAPITAL INTERDEPT & TRANSFERS	5,234	319,665		408,470		(408,470)	(100) % 0 %
Total Expenditures	5,326	319,931		476,470	200,000	(276,470)	(58) %
Fund: Reet 2 Capital Facilities (135)							
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	725						0 %
MAINTENANCE & OPERATIONS	58,085	37,486	16,475				0 %
INTERGOVERNMENT							0 %
CAPITAL	975		4,809	130,000	130,000		0 %
INTERDEPT & TRANSFERS	1,196	9,205	7,648				0 %
Total Expenditures	60,981	46,691	28,932	130,000	130,000		0 %
Fund: Paths & Trails (137)							
INTERGOVERNMENT REVENUES	11,595	104,032		633,948	633,901	(47)	(0) %
CHARGES FOR SERVICES							0 %
TRANSFERS & OTHER SOURCES		314,300	73,700	73,700	127,699	53,999	73 %
Total Revenues	11,595	418,332	73,700	707,648	761,600	53,952	7 %
SALARIES	3,927	6,849	64	39,150	39,528	378	0 %
BENEFITS	1,568	2,910	32	10,382	11,482	1,100	10 %
MAINTENANCE & OPERATIONS	50,317	47,792	128,707	658,116	707,068	48,952	7 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	570	3,888			3,522	3,522	0 %
Total Expenditures	56,382	61,439	128,803	707,648	761,600	53,952	7 %
Fund: Public Works (139)							
USE FUND BALANCE/RESERVE					42,174	42,174	0 %
INTERGOVERNMENT REVENUES	7,240						0 %
CHARGES FOR SERVICES				50,000	143,219	93,219	186 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	405,000	404,000	435,210	435,210	494,522	59,312	13 %
Total Revenues	412,240	404,000	435,210	485,210	679,915	194,705	40 %
SALARIES	327,038	324,277	250,538	330,849	421,612	90,763	27 %
BENEFITS	90,195	89,930	80,656	106,651	161,093	54,442	51 %
MAINTENANCE & OPERATIONS	15,451	22,725	14,851	40,710	86,250	45,540	111 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	7,483	10,862	7,474	7,000	10,960	3,960	56 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	440,167	447,794	353,519	485,210	679,915	194,705	40 %
Fund: Storm & Surface Water Utility (144)							
USE FUND BALANCE/RESERVE					2,500	2,500	0 %
CHARGES FOR SERVICES	30	184					0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	27,160	26,355	25,055	25,055	22,800	(2,255)	(9) %
Total Revenues	27,190	26,539	25,055	25,055	25,300	245	0 %

Island County
DEPARTMENT BY FUND

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals		2014 Year to Date @	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013	09/30/2014				
SALARIES	45	2,124	1,400	1,060	1,179	119	11 %
BENEFITS	19	913	631	290	321	31	10 %
MAINTENANCE & OPERATIONS	153	1,378	1,028	150	1,000	850	566 %
INTERDEPT & TRANSFERS		668	660				0 %
DEBT SERVICE	25,168	24,364	1,734	23,555	22,800	(755)	(3) %
Total Expenditures	25,385	29,447	5,453	25,055	25,300	245	0 %
Fund: Clean Water Utility (154)							
CHARGES FOR SERVICES							0 %
Total Revenues							0 %
CAPITAL				1,040,000	500,000	(540,000)	(51) %
INTERDEPT & TRANSFERS	9,677	311,092	147,536	77,000	190,510	113,510	147 %
Total Expenditures	9,677	311,092	147,536	1,117,000	690,510	(426,490)	(38) %
Fund: Construction Acquisition (308)							
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
CAPITAL							0 %
Total Expenditures							0 %
Fund: Capital Drainage (321)							
USE FUND BALANCE/RESERVE					15,200	15,200	0 %
CHARGES FOR SERVICES		7,989	2,539				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	295,588	485,400	716,040	716,040	730,000	13,960	1 %
Total Revenues	295,588	493,389	718,579	716,040	745,200	29,160	4 %
SALARIES	83,503	49,497	25,599	102,200	106,860	4,660	4 %
BENEFITS	33,272	19,150	9,042	26,874	28,390	1,516	5 %
MAINTENANCE & OPERATIONS	286,710	176,228	87,746	533,829	567,750	33,921	6 %
CAPITAL	10,848	3,485			27,000	27,000	0 %
INTERDEPT & TRANSFERS	53,582	46,032	39,100	53,137	15,200	(37,937)	(71) %
Total Expenditures	467,915	294,392	161,487	716,040	745,200	29,160	4 %
Fund: Solid Waste (401)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	116,836	215,374	14,785	152,000	169,479	17,479	11 %
CHARGES FOR SERVICES	5,749,296	5,999,566	4,718,762	5,526,083	6,003,680	477,597	8 %
MISCELLANEOUS & INTEREST	306	(3,093)	470	(600)	3,400	4,000	(666) %
TRANSFERS & OTHER SOURCES	535						0 %
Total Revenues	5,866,973	6,211,847	4,734,017	5,677,483	6,176,559	499,076	8 %
SALARIES	985,787	1,051,234	731,390	1,011,651	1,076,596	64,945	6 %
BENEFITS	454,356	487,552	342,138	519,215	564,540	45,325	8 %
MAINTENANCE & OPERATIONS	3,695,025	3,925,390	2,487,432	3,216,734	3,415,400	198,666	6 %
INTERGOVERNMENT	110,485	97,504	70,100	105,000	100,500	(4,500)	(4) %
CAPITAL			68,321	235,000	367,000	132,000	56 %
INTERDEPT & TRANSFERS	535,528	560,271	559,608	589,883	652,523	62,640	10 %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE							0 %

Island County
DEPARTMENT BY FUND

DEPT: PUBLIC WORKS (11)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Expenditures	5,781,181	6,121,951	4,258,989	5,677,483	6,176,559	499,076	8 %
Fund: Four Springs Lake Preserve (410)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	18,253	42,913	34,094	40,027	41,475	1,448	3 %
TRANSFERS & OTHER SOURCES	1,196						0 %
Total Revenues	19,449	42,913	34,094	40,027	41,475	1,448	3 %
SALARIES	14,633	21,182	14,295	19,826	19,945	119	0 %
BENEFITS	1,461	2,098	2,653	3,995	4,012	17	0 %
MAINTENANCE & OPERATIONS	28,413	28,110	5,833	12,616	12,116	(500)	(3) %
INTERGOVERNMENT	307	412	511	390	390		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	2,744	3,321	3,337	3,200	5,012	1,812	56 %
Total Expenditures	47,558	55,123	26,629	40,027	41,475	1,448	3 %
Fund: Equipment Rental/revolving (501)							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES	1,149,847	1,110,138	569,552	1,063,744	1,187,674	123,930	11 %
MISCELLANEOUS & INTEREST	1,675,275	2,059,969	1,818,026	2,467,457	2,949,440	481,983	19 %
TRANSFERS & OTHER SOURCES	2,775	(171)	6,452	6,000	13,500	7,500	125 %
Total Revenues	2,827,897	3,169,936	2,394,030	3,537,201	4,150,614	613,413	17 %
SALARIES	340,261	394,800	286,474	364,050	385,493	21,443	5 %
BENEFITS	142,166	155,214	122,263	162,523	171,592	9,069	5 %
MAINTENANCE & OPERATIONS	1,970,770	1,774,814	1,217,235	1,854,307	2,116,887	262,580	14 %
CAPITAL			459,099	811,100	993,500	182,400	22 %
INTERDEPT & TRANSFERS	259,042	360,191	387,093	345,221	483,142	137,921	39 %
Total Expenditures	2,712,239	2,685,019	2,472,164	3,537,201	4,150,614	613,413	17 %

Island County
DEPARTMENT BY FUND

DEPT: SHERIFF (40)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
LICENSES & PERMITS	42,851	46,952	27,354	40,100	40,400	300	0 %
INTERGOVERNMENT REVENUES	276,092	333,746	375,056	517,762	616,978	99,216	19 %
CHARGES FOR SERVICES	43,782	47,077	33,214	48,500	43,600	(4,900)	(10) %
FINES & PENALTIES	304	954	163		250	250	0 %
MISCELLANEOUS & INTEREST	11,607	22,868	56,298	10,000	10,000		0 %
TRANSFERS & OTHER SOURCES	750,000	750,000	729,831	725,000	725,000		0 %
Total Revenues	1,124,636	1,201,597	1,221,916	1,341,362	1,436,228	94,866	7 %
Fund: Current Expense (001) - Expenditures							
SALARIES	3,787,827	4,289,319	3,139,976	4,386,014	4,468,401	82,387	1 %
BENEFITS	1,391,148	1,525,008	1,153,903	1,791,774	1,822,693	30,919	1 %
MAINTENANCE & OPERATIONS	766,113	827,404	535,960	876,242	912,818	36,576	4 %
INTERGOVERNMENT	576,616	582,707	584,690	585,000	585,000		0 %
CAPITAL	19,736	67,911	44,733	37,000	41,623	4,623	12 %
INTERDEPT & TRANSFERS	56,777	55,000	29,851	56,000	62,900	6,900	12 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	6,598,217	7,347,349	5,489,113	7,732,030	7,893,435	161,405	2 %
Fund: Boating Safety Program (130)							
INTERGOVERNMENT REVENUES					35,000	35,000	0 %
Total Revenues					35,000	35,000	0 %
Fund: Boating Safety Program (130) - Expenditures							
SALARIES			2,740		20,000	20,000	0 %
BENEFITS			540				0 %
MAINTENANCE & OPERATIONS			1,608		15,000	15,000	0 %
Total Expenditures			4,888		35,000	35,000	0 %
Fund: Drug Seizure (133)							
FINES & PENALTIES	3,865	3,001	3,402	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	3,859		5,460				0 %
Total Revenues	7,724	3,001	8,862	10,000	10,000		0 %
Fund: Drug Seizure (133) - Expenditures							
MAINTENANCE & OPERATIONS			26	10,000	10,000		0 %
Total Expenditures			26	10,000	10,000		0 %
Fund: Federal Asset Forfeiture (147)							
FINES & PENALTIES				5,000		(5,000)	(100) %
Total Revenues				5,000		(5,000)	(100) %
Fund: Federal Asset Forfeiture (147) - Expenditures							
MAINTENANCE & OPERATIONS			191	5,000		(5,000)	(100) %
Total Expenditures			191	5,000		(5,000)	(100) %

**Island County
DEPARTMENT BY FUND**

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
USE FUND BALANCE/RESERVE					8,500	8,500	0 %
LICENSES & PERMITS	10,603	13,018	8,694	20,000	15,000	(5,000)	(25) %
INTERGOVERNMENT REVENUES	331,134	327,109	185,067	333,686	284,575	(49,111)	(14) %
CHARGES FOR SERVICES	22,662	17,585	14,105	18,000	18,000		0 %
FINES & PENALTIES							0 %
MISCELLANEOUS & INTEREST	1,947	4,117	1,498				0 %
TRANSFERS & OTHER SOURCES		7,000					0 %
Total Revenues	366,346	368,829	209,364	371,686	326,075	(45,611)	(12) %
SALARIES	667,962	735,872	565,821	795,176	820,640	25,464	3 %
BENEFITS	139,699	172,447	137,896	199,971	213,597	13,626	6 %
MAINTENANCE & OPERATIONS	88,615	140,537	73,936	156,639	156,639		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	350,000	350,000	371,000	371,000	300,000	(71,000)	(19) %
Total Expenditures	1,246,276	1,398,856	1,148,653	1,522,786	1,490,876	(31,910)	(2) %
Fund: County Law Library (103)							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	25,620	24,313	20,230	26,500	25,300	(1,200)	(4) %
MISCELLANEOUS & INTEREST				(3,200)		3,200	(100) %
TRANSFERS & OTHER SOURCES			3,200	3,200		(3,200)	(100) %
Total Revenues	25,620	24,313	23,430	26,500	25,300	(1,200)	(4) %
SALARIES	17,136	17,029	10,112	16,320	12,500	(3,820)	(23) %
BENEFITS	1,725	1,707	957	1,400	1,860	460	32 %
MAINTENANCE & OPERATIONS	12,676	8,714	5,260	7,880	9,965	2,085	26 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	998	1,036	832	900	975	75	8 %
Total Expenditures	32,535	28,486	17,161	26,500	25,300	(1,200)	(4) %
Fund: Mh Therapeutic Court Sales Tax (126)							
INTERGOVERNMENT REVENUES	23,622	2,630		20,000	20,000		0 %
CHARGES FOR SERVICES	1,541	997	804				0 %
Total Revenues	25,163	3,627	804	20,000	20,000		0 %
SALARIES	162,705	140,711	99,432	150,173	149,424	(749)	(0) %
BENEFITS	51,559	47,029	32,604	51,833	56,227	4,394	8 %
MAINTENANCE & OPERATIONS	21,459	23,839	19,192	41,710	41,794	84	0 %
INTERDEPT & TRANSFERS			24		22,000	22,000	0 %
Total Expenditures	235,723	211,579	151,252	243,716	269,445	25,729	10 %
Fund: Casa Fund (131)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	60,755	59,828	28,932	53,836	53,000	(836)	(1) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	1,250	341					0 %
TRANSFERS & OTHER SOURCES	50,591	50,591	50,591	50,591	56,384	5,793	11 %
Total Revenues	112,596	110,760	79,523	104,427	109,384	4,957	4 %
SALARIES	69,116	66,613	51,672	72,084	70,084	(2,000)	(2) %
BENEFITS	24,379	16,145	12,345	17,465	17,465		0 %
MAINTENANCE & OPERATIONS	5,897	11,900	2,903	10,300	11,464	1,164	11 %
INTERDEPT & TRANSFERS	6,118	2,600	2,738	4,578	10,371	5,793	126 %
ACCUM FUND BALANCE/RESERVE							0 %

Island County
DEPARTMENT BY FUND

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Total Expenditures	105,510	97,258	69,658	104,427	109,384	4,957	4 %
Fund: Juvenile Detention Center (145)							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	734,890	788,674	467,100	786,274	890,000	103,726	13 %
INTERGOVERNMENT REVENUES	12,760	9,593	5,501	34,000	10,000	(24,000)	(70) %
CHARGES FOR SERVICES	127	100	31				0 %
FINES & PENALTIES	250	770		690	690		0 %
MISCELLANEOUS & INTEREST		217	387	690		(690)	(100) %
TRANSFERS & OTHER SOURCES	350,000	350,000	371,000	371,000	300,000	(71,000)	(19) %
Total Revenues	1,098,027	1,149,354	844,019	1,192,654	1,200,690	8,036	0 %
SALARIES	678,164	670,160	487,249	685,754	668,109	(17,645)	(2) %
BENEFITS	224,550	214,516	161,056	252,800	257,427	4,627	1 %
MAINTENANCE & OPERATIONS	124,270	116,745	66,736	120,700	120,700		0 %
CAPITAL				24,000		(24,000)	(100) %
INTERDEPT & TRANSFERS	103,351	100,819	97,773	109,400	118,966	9,566	8 %
ACCUM FUND BALANCE/RESERVE					35,488	35,488	0 %
Total Expenditures	1,130,335	1,102,240	812,814	1,192,654	1,200,690	8,036	0 %
Fund: Trial Court Improvement (157)							
INTERGOVERNMENT REVENUES	23,824	23,996	17,921	11,500	12,369	869	7 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	23,824	23,996	17,921	11,500	12,369	869	7 %
MAINTENANCE & OPERATIONS			108,946	96,000	5,000	(91,000)	(94) %
CAPITAL		14,192		6,500	6,500		0 %
INTERDEPT & TRANSFERS					869	869	0 %
Total Expenditures		14,192	108,946	102,500	12,369	(90,131)	(87) %

Island County
DEPARTMENT BY FUND

DEPT: TREASURER (42)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
OTHER TAXES	90,027	112,255	99,579	81,000	91,000	10,000	12 %
CHARGES FOR SERVICES	5,079	5,211	3,394	6,030	6,030		0 %
MISCELLANEOUS & INTEREST	592,257	(588,811)	432,783	552,000	552,000		0 %
Total Revenues	687,363	(471,345)	535,756	639,030	649,030	10,000	1 %
Fund: Treasurer's M & O (116)							
SALARIES	330,090	392,083	293,672	395,201	406,818	11,617	2 %
BENEFITS	91,234	116,335	95,212	145,284	158,855	13,571	9 %
MAINTENANCE & OPERATIONS	55,312	48,618	56,373	57,489	66,775	9,286	16 %
CAPITAL					1,500	1,500	0 %
DEBT SERVICE	14,430	4,889	2,620	6,000	5,000	(1,000)	(16) %
Total Expenditures	491,066	561,925	447,877	603,974	638,948	34,974	5 %
Fund: Reet Electronic Technology (150)							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	177,362	133,939	41,387	222,872	175,037	(47,835)	(21) %
MISCELLANEOUS & INTEREST	24,132	45,093	68,788				0 %
Total Revenues	201,494	179,032	110,175	222,872	175,037	(47,835)	(21) %
SALARIES	34,074	47,218	35,961	48,388	61,447	13,059	26 %
BENEFITS	11,229	15,394	15,007	28,494	27,198	(1,296)	(4) %
MAINTENANCE & OPERATIONS	82,707	77,075	31,707	90,540	84,642	(5,898)	(6) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,229	1,674	1,713	1,500	1,750	250	16 %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE				53,950		(53,950)	(100) %
Total Expenditures	129,239	141,361	84,388	222,872	175,037	(47,835)	(21) %
Fund: Reet Electronic Technology (150)							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES							0 %
MISCELLANEOUS & INTEREST			14,809	5,500	3,200	(2,300)	(41) %
Total Revenues			14,809	5,500	3,200	(2,300)	(41) %
SALARIES	181						0 %
BENEFITS	74						0 %
MAINTENANCE & OPERATIONS	6,196	3,736	5,045	5,500	3,200	(2,300)	(41) %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	6,451	3,736	5,045	5,500	3,200	(2,300)	(41) %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014	2014	2015	Difference	Percent Change
	2012	2013	Year to Date @ 09/30/2014	Final Budget	Adopted Budget		
Fund: Current Expense (001)							
USE FUND BALANCE/RESERVE				1,208,580	610,699	(597,881)	(49) %
PROPERTY TAXES	7,183,786	7,420,727	4,249,559	7,482,000	7,786,000	304,000	4 %
SALES TAXES	4,631,539	5,079,288	3,867,552	5,058,000	5,802,000	744,000	14 %
OTHER TAXES	1,662,063	1,841,664	809,282	1,625,000	1,584,000	(41,000)	(2) %
INTERGOVERNMENT REVENUES	1,169,528	1,250,821	889,774	1,207,000	1,291,000	84,000	6 %
CHARGES FOR SERVICES	26,156	24,046	20,635	30,000	30,000		0 %
MISCELLANEOUS & INTEREST	(150,488)	1,179	32,437	32,000	52,300	20,300	63 %
TRANSFERS & OTHER SOURCES	1,430,600	1,351,300	1,654,700	1,656,200	1,744,106	87,906	5 %
Total Revenues	15,953,184	16,969,025	11,523,939	18,298,780	18,900,105	601,325	3 %
SALARIES				312,779	425,000	112,221	35 %
BENEFITS					57,000	57,000	0 %
MAINTENANCE & OPERATIONS	1,000			115,012	200,000	84,988	73 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,517,590	1,270,766	1,755,524	1,880,025	1,732,270	(147,755)	(7) %
DEBT SERVICE				59,150	59,150		0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	1,518,590	1,270,766	1,755,524	2,366,966	2,473,420	106,454	4 %
Fund: County Road (101)							
USE FUND BALANCE/RESERVE							0 %
PROPERTY TAXES	1						0 %
MISCELLANEOUS & INTEREST	92,649						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	92,650						0 %
INTERDEPT & TRANSFERS	92,649						0 %
DEBT SERVICE							0 %
Total Expenditures	92,649						0 %
Fund: County Law Library (103)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	10	1	1				0 %
Total Revenues	10	1	1				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Public Health (104)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures							0 %
Fund: Low-income Housing Surcharge (105)							
USE FUND BALANCE/RESERVE					78,767	78,767	0 %
MISCELLANEOUS & INTEREST	320	306	173				0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000	5,000	5,000		0 %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
Total Revenues	5,320	5,306	5,173	5,000	83,767	78,767	1,575 %
MAINTENANCE & OPERATIONS INTERDEPT & TRANSFERS				5,000	5,000		0 % 0 %
Total Expenditures				5,000	5,000		0 %
Fund: Homeless Housing (106)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST	1,475	1,461	779				0 % 0 %
Total Revenues	1,475	1,461	779				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Veterans Assistance (107)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST	139	145	108				0 % 0 %
Total Revenues	139	145	108				0 %
INTERDEPT & TRANSFERS OTHER							0 % 0 %
Total Expenditures							0 %
Fund: County Fair (110)							
MISCELLANEOUS & INTEREST TRANSFERS & OTHER SOURCES							0 % 0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS DEBT SERVICE							0 % 0 %
Total Expenditures							0 %
Fund: Election Reserve (111)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST TRANSFERS & OTHER SOURCES	3,462						0 % 0 % 0 %
Total Revenues	3,462						0 %
INTERDEPT & TRANSFERS	3,462						0 %
Total Expenditures	3,462						0 %
Fund: Mental Health (113)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST	2,031						0 % 0 %
Total Revenues	2,031						0 %
INTERDEPT & TRANSFERS ACCUM FUND BALANCE/RESERVE	2,031						0 % 0 %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Total Expenditures		2,031					0 %
Fund: Developmental Disabilities (114)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST		3,359					0 % 0 %
Total Revenues		3,359					0 %
INTERDEPT & TRANSFERS ACCUM FUND BALANCE/RESERVE		3,359					0 % 0 %
Total Expenditures		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		248					0 %
Total Revenues		248					0 %
INTERDEPT & TRANSFERS		248					0 %
Total Expenditures		248					0 %
Fund: Auditor's M & O (118)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST		2,010					0 % 0 %
Total Revenues		2,010					0 %
INTERDEPT & TRANSFERS		2,010					0 %
Total Expenditures		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)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST		22,258					0 % 0 %
Total Revenues		22,258					0 %
INTERDEPT & TRANSFERS		22,258					0 %
Total Expenditures		22,258					0 %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Fund: Alcohol/substance Abuse (123)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
<hr/>							
Total Revenues							0 %
<hr/>							
INTERDEPT & TRANSFERS							0 %
ACCUM FUND BALANCE/RESERVE							0 %
<hr/>							
Total Expenditures							0 %
<hr/>							
Fund: 2% Hotel/motel Public Facility (124)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	918						0 %
<hr/>							
Total Revenues	918						0 %
<hr/>							
INTERDEPT & TRANSFERS	918						0 %
OTHER							0 %
<hr/>							
Total Expenditures	918						0 %
<hr/>							
Fund: Mh Therapeutic Court Sales Tax (126)							
USE FUND BALANCE/RESERVE				274,344	255,839	(18,505)	(6) %
SALES TAXES	734,267	788,553	467,045	809,020	890,000	80,980	10 %
MISCELLANEOUS & INTEREST	10,069						0 %
TRANSFERS & OTHER SOURCES							0 %
<hr/>							
Total Revenues	744,336	788,553	467,045	1,083,364	1,145,839	62,475	5 %
<hr/>							
SALARIES				12,000		(12,000)	(100) %
BENEFITS							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	63,169	74,200	77,900	77,900	58,803	(19,097)	(24) %
ACCUM FUND BALANCE/RESERVE							0 %
<hr/>							
Total Expenditures	63,169	74,200	77,900	89,900	58,803	(31,097)	(34) %
<hr/>							
Fund: Human Services (129)							
MISCELLANEOUS & INTEREST	107						0 %
<hr/>							
Total Revenues	107						0 %
<hr/>							
SALARIES							0 %
INTERDEPT & TRANSFERS	107						0 %
<hr/>							
Total Expenditures	107						0 %
<hr/>							
Fund: Casa Fund (131)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	169						0 %
<hr/>							
Total Revenues	169						0 %
<hr/>							
INTERDEPT & TRANSFERS	169						0 %
<hr/>							
Total Expenditures	169						0 %
<hr/>							
Fund: Conservation Futures (132)							
USE FUND BALANCE/RESERVE							0 %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals 2012	2013	2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
MISCELLANEOUS & INTEREST	15,018						0 %
Total Revenues	15,018						0 %
INTERDEPT & TRANSFERS	15,018						0 %
DEBT SERVICE							0 %
OTHER							0 %
Total Expenditures	15,018						0 %
Fund: Drug Seizure (133)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	64	62	38				0 %
Total Revenues	64	62	38				0 %
Fund: Reet 1 Capital Improvements (134)							
USE FUND BALANCE/RESERVE				608,600	69,945	(538,655)	(88) %
OTHER TAXES	714,375	964,512	810,437	715,000	965,000	250,000	34 %
MISCELLANEOUS & INTEREST	15,896						0 %
TRANSFERS & OTHER SOURCES					200,000	200,000	0 %
Total Revenues	730,271	964,512	810,437	1,323,600	1,234,945	(88,655)	(6) %
MAINTENANCE & OPERATIONS				56,000	60,000	4,000	7 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	194,896	98,000	104,000	104,000	135,500	31,500	30 %
DEBT SERVICE	439,087	423,739	96,429	447,130	419,445	(27,685)	(6) %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	633,983	521,739	200,429	607,130	614,945	7,815	1 %
Fund: Reet 2 Capital Facilities (135)							
USE FUND BALANCE/RESERVE				346,530	490,000	143,470	41 %
OTHER TAXES	714,375	964,512	810,437	766,700	965,000	198,300	25 %
MISCELLANEOUS & INTEREST	21,147	3,212					0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	735,522	967,724	810,437	1,113,230	1,455,000	341,770	30 %
MAINTENANCE & OPERATIONS				62,451	62,053	(398)	(0) %
CAPITAL					40,000	40,000	0 %
INTERDEPT & TRANSFERS	555,955	459,855	457,855	467,404	728,747	261,343	55 %
DEBT SERVICE	437,151	463,400	50,339	453,375	494,200	40,825	9 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	993,106	923,255	508,194	983,230	1,325,000	341,770	34 %
Fund: Anti-profiteering (136)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	21	18	10				0 %
Total Revenues	21	18	10				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Paths & Trails (137)							

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
MISCELLANEOUS & INTEREST	44						0 %
Total Revenues	44						0 %
INTERDEPT & TRANSFERS	44						0 %
Total Expenditures	44						0 %
Fund: Public Works (139)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	2,715						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	2,715						0 %
INTERDEPT & TRANSFERS	2,715						0 %
Total Expenditures	2,715						0 %
Fund: Enhanced 911 (140)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
OTHER							0 %
Total Expenditures							0 %
Fund: Family Res Cntr Oak Harbor (141)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Family Res Cntr So Whidbey (142)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Family Res Cntr Camano (143)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Storm & Surface Water Utility (144)							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	62	54	26				0 %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Total Revenues	62	54	26				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Juvenile Detention Center (145)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST	676	376					0 % 0 %
Total Revenues	676	376					0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Joint Tourism Promotion (146)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST	345	287	141				0 % 0 %
Total Revenues	345	287	141				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Federal Asset Forfeiture (147)							
USE FUND BALANCE/RESERVE MISCELLANEOUS & INTEREST							0 % 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	240						0 %
Total Revenues	240						0 %
INTERDEPT & TRANSFERS	240						0 %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
Total Expenditures	240						0 %
Fund: Clean Water Utility (154)							
USE FUND BALANCE/RESERVE				351,000		(351,000)	(100) %
PROPERTY TAXES							0 %
CHARGES FOR SERVICES	1,466,992	1,479,446	882,060	1,467,000	1,460,000	(7,000)	(0) %
MISCELLANEOUS & INTEREST	1,552						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,468,544	1,479,446	882,060	1,818,000	1,460,000	(358,000)	(19) %
INTERGOVERNMENT	19,036	24,677	13,503	29,000	29,000		0 %
INTERDEPT & TRANSFERS	203,552						0 %
ACCUM FUND BALANCE/RESERVE					96,490	96,490	0 %
Total Expenditures	222,588	24,677	13,503	29,000	125,490	96,490	332 %
Fund: Trial Court Improvement (157)							
USE FUND BALANCE/RESERVE				91,000		(91,000)	(100) %
MISCELLANEOUS & INTEREST	177	172	92				0 %
Total Revenues	177	172	92	91,000		(91,000)	(100) %
Fund: Extension Services (160)							
MISCELLANEOUS & INTEREST	599						0 %
Total Revenues	599						0 %
INTERDEPT & TRANSFERS	599						0 %
Total Expenditures	599						0 %
Fund: Natural Resources (165)							
TRANSFERS & OTHER SOURCES	202,000						0 %
Total Revenues	202,000						0 %
SALARIES							0 %
BENEFITS	1						0 %
MAINTENANCE & OPERATIONS							0 %
Total Expenditures	1						0 %
Fund: Historic Preservation (180)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Construction Acquisition (308)							
USE FUND BALANCE/RESERVE							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
Fund: Courthouse Expansion (309)							

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

Description	Prior Years Actuals		2014 Year to Date @ 09/30/2014	2014 Final Budget	2015 Adopted Budget	Difference	Percent Change
	2012	2013					
MISCELLANEOUS & INTEREST	16	13	7				0 %
Total Revenues	16	13	7				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Fund: Solid Waste (401)							
MISCELLANEOUS & INTEREST	4,587	3,919	2,204				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	4,587	3,919	2,204				0 %
SALARIES	5,319	(24,672)					0 %
MAINTENANCE & OPERATIONS		(1,106,640)					0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	5,319	(1,131,312)					0 %
Fund: Four Springs Lake Preserve (410)							
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES	392	507					0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	392	507					0 %
Fund: Equipment Rental/revolving (501)							
MISCELLANEOUS & INTEREST	13,064						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	13,064						0 %
SALARIES							0 %
MAINTENANCE & OPERATIONS	737,672	739,245					0 %
INTERDEPT & TRANSFERS	13,064						0 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	750,736	739,245					0 %
Fund: Insurance Reserve (505)							
MISCELLANEOUS & INTEREST	9,420						0 %
Total Revenues	9,420						0 %
SALARIES							0 %
INTERDEPT & TRANSFERS	9,420						0 %
Total Expenditures	9,420						0 %
Fund: Motor Pool (506)							
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS							0 %

Island County
DEPARTMENT BY FUND

DEPT: X FUND NON-DEPARTMENTAL (90)

<u>Description</u>	<u>Prior Years Actuals</u>		<u>2014</u>	<u>2014</u>	<u>2015</u>	<u>Difference</u>	<u>Percent Change</u>
	<u>2012</u>	<u>2013</u>	<u>Year to Date @ 09/30/2014</u>	<u>Final Budget</u>	<u>Adopted Budget</u>		
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %