

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF ISLAND COUNTY, WASHINGTON

IN THE MATTER OF ADOPTING }
THE ISLAND COUNTY BUDGET }
AND DIKING DISTRICT #4 }
BUDGET FOR FISCAL YEAR 2016 }

RESOLUTION NO. C-119-15

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

WHEREAS, several public meetings (Island County budget workshops) have been held to consider estimated 2016 revenues and expenditures, all open to citizen input and comment, and

WHEREAS, all input, suggestions, requests, and other considerations have been weighed by the Board of County Commissioners resulting in the following 2016 Preliminary Budget attached as Exhibit A; and

WHEREAS, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2016 that are paid during 2016 and thirteenth period (January 2017);

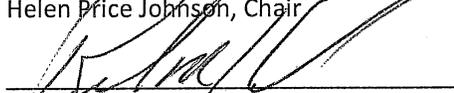
NOW, THEREFORE BE IT RESOLVED, BE IT FURTHER RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2016 Budget for all Island County Funds and the 2016 Budget for Diking District #4, as shown on attached Exhibit.

ADOPTED this 7th day of December, 2015 following public hearing.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON




Helen Price Johnson, Chair


Richard M. Hannold, Member


Jill Johnson, Member

ATTEST:


Debbie Thompson, Clerk of the Board

**ISLAND COUNTY
2016 BUDGET
ALL FUNDS & DEPARTMENTS**

| Description | Prior Years Actuals | | Year to | 2015 Budget | 2016 Budget | \$ Change | % Change |
|-----------------------------------|---------------------|--------------|----------------------|----------------|----------------|--------------|-------------|
| | 2013 | 2014 | Date @ 10/31/2015 | | | | |
| REVENUES | | | | | | | |
| PROPERTY TAXES | \$16,811,565 | \$16,633,700 | \$15,341,924 | \$17,230,420 | \$17,282,259 | \$51,839 | 0% |
| SALES & OTHER TAXES | 12,366,229 | 13,027,285 | 9,863,816 | 13,220,326 | 14,739,662 | \$1,519,336 | 11% |
| LICENSES & PERMITS | 1,636,369 | 1,801,766 | 1,638,600 | 1,917,340 | 1,869,380 | -47,960 | -3% |
| INTERGOVERNMENT REVENUES | 15,556,435 | 18,147,450 | 12,098,561 | 16,397,661 | 17,156,400 | 758,739 | 5% |
| CHARGES FOR SERVICES | 13,037,144 | 13,335,315 | 10,953,581 | 13,162,595 | 13,978,498 | 815,903 | 6% |
| FINES & PENALTIES | 540,563 | 605,880 | 457,813 | 584,440 | 598,450 | 14,010 | 2% |
| MISCELLANEOUS & INTEREST | 3,015,922 | 5,007,775 | 4,195,126 | 5,052,599 | 5,055,065 | 2,466 | 0% |
| TRANSFERS & OTHER SOURCES | 5,116,779 | 6,261,035 | 6,420,590 | 6,648,993 | 6,516,302 | -132,691 | -2% |
| TOTAL REVENUES | 68,081,006 | 74,820,206 | 60,970,011 | 74,214,374 | 77,196,016 | 2,981,642 | 4% |
| USES OF FUND BALANCE/RESERVES | | | | 2,909,485 | 6,044,547 | 3,135,062 | 108% |
| TOTAL | \$68,081,006 | \$74,820,206 | \$60,970,011 | \$77,123,859 | \$83,240,563 | \$6,116,704 | 8% |
| EXPENDITURES | | | | | | | |
| SALARIES | \$20,625,149 | \$21,743,849 | \$18,045,369 | \$23,224,351 | \$24,499,148 | \$1,274,797 | 5% |
| BENEFITS | 7,524,203 | 7,951,929 | 6,552,133 | 9,466,633 | 9,718,341 | \$251,708 | 3% |
| MAINTENANCE & OPERATIONS | 21,310,164 | 23,485,539 | 16,092,351 | 24,181,197 | 25,766,302 | 1,585,105 | 7% |
| INTERGOVERNMENT | 3,441,284 | 2,063,114 | 1,790,990 | 1,973,512 | 1,923,602 | -49,910 | -3% |
| CAPITAL | 763,404 | 474,523 | 1,780,063 | 4,335,291 | 5,316,060 | 980,769 | 23% |
| INTERDEPT & TRANSFERS | 9,257,713 | 11,175,379 | 10,468,506 | 11,717,561 | 12,369,790 | 652,229 | 6% |
| DEBT SERVICE & OTHER | 1,324,445 | 1,605,910 | 2,681,312 | 1,272,433 | 601,997 | -670,436 | -53% |
| TOTAL EXPENDITURES | 64,246,362 | 68,500,243 | 57,410,724 | 76,170,978 | 80,195,240 | 4,024,262 | 5% |
| ACCUMULATION OF FUND BALANCE | | | | 952,881 | 3,045,323 | 2,092,442 | 220% |
| TOTAL | \$64,246,362 | \$68,500,243 | \$57,410,724 | \$77,123,859 | \$83,240,563 | \$6,116,704 | 8% |
| Revenues Over(Under) Expenditures | \$3,834,644 | \$6,319,963 | \$3,559,287 | \$0 | \$0 | \$0 | |

EXPENDITURES BY ACTIVITY

| Description | Prior Years Actuals | | Year to | 2015 Budget | 2016 Budget | \$ Change | % Change |
|--------------------------|---------------------|--------------|----------------------|----------------|----------------|--------------|-------------|
| | 2013 | 2014 | Date @ 10/31/2015 | | | | |
| GENERAL GOVERNMENT | \$ 9,771,235 | \$ 9,996,042 | \$10,226,552 | \$12,978,306 | \$13,551,451 | \$ 573,145 | 4% |
| LAW & JUSTICE | 15,273,611 | 17,573,088 | 14,412,726 | 17,798,212 | 18,582,773 | 784,561 | 4% |
| PHYSICAL ENVIRONMENT | 6,856,852 | 7,983,863 | 6,412,626 | 8,615,212 | 10,619,706 | 2,004,494 | 23% |
| TRANSPORTATION | 20,462,799 | 22,132,657 | 17,202,228 | 24,375,048 | 27,061,236 | 2,686,188 | 11% |
| ECONOMIC ENVIRONMENT | 4,150,052 | 3,488,158 | 2,884,274 | 4,837,116 | 5,013,035 | 175,919 | 4% |
| MENTAL & PHYSICAL HEALTH | 6,244,187 | 6,190,897 | 5,187,899 | 7,071,379 | 6,372,083 | -699,296 | -10% |
| RECREATION & CULTURE | 1,487,626 | 1,135,538 | 1,084,419 | 1,448,586 | 2,040,279 | 591,693 | 41% |
| TOTAL | \$64,246,362 | \$68,500,243 | \$57,410,724 | \$77,123,859 | \$83,240,563 | \$ 6,116,704 | 8% |

**ISLAND COUNTY
2016 BUDGET
REVENUES
DEPARTMENT SUMMARY**

| Department | Prior Years Actuals | | Year to | 2015 Budget | 2016 Budget | \$ Change | % Change |
|------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|-------------|
| | 2013 | 2014 | Date @ 10/31/2015 | | | | |
| ASSESSOR | \$23,983 | \$21,526 | \$24,613 | \$21,375 | \$21,800 | \$425 | 2% |
| AUDITOR | 1,176,828 | 1,014,794 | 909,854 | 1,110,490 | 1,168,022 | \$57,532 | 5% |
| BUDGET | 72 | | | | | | |
| CENTRAL SERVICES | 24,696 | | | | | | |
| CLERK | 444,539 | 415,835 | 311,508 | 424,000 | 400,800 | -\$23,200 | -5% |
| COMMISSIONERS | 874 | 209 | 50 | | | | |
| CORONER | 24,554 | 53,303 | 17,263 | 20,000 | 50,000 | \$30,000 | 150% |
| DISTRICT COURT | 857,219 | 972,736 | 846,693 | 1,070,900 | 1,001,900 | -\$69,000 | -6% |
| EMERGENCY MANAGEMENT | 155,426 | 154,607 | 177,638 | 122,500 | 84,912 | -\$37,588 | -31% |
| EXTENSION SERVICES | 373,568 | 398,654 | 248,028 | 373,922 | 410,488 | \$36,566 | 10% |
| FACILITIES MANAGEMENT | 75,730 | 80,612 | 153,009 | 124,220 | 713,040 | \$588,820 | 474% |
| GENERAL SERVICES ADMIN | 2,631,927 | 2,204,794 | 1,909,988 | 2,438,384 | 2,267,148 | -\$171,236 | -7% |
| HUMAN RESOURCES | 975 | 17,552 | 18,042 | 18,500 | 18,500 | \$0 | 0% |
| HUMAN SERVICES | 2,841,762 | 2,776,608 | 1,972,727 | 3,279,272 | 3,129,348 | -\$149,924 | -5% |
| MISCELLANEOUS | 2,020,982 | 2,113,245 | 1,387,232 | 2,434,866 | 2,272,793 | -\$162,073 | -7% |
| NATURAL RESOURCES | 496,411 | 489,224 | 331,770 | 489,891 | 635,564 | \$145,673 | 30% |
| PLANNING | 1,627,881 | 1,884,460 | 1,853,172 | 2,055,165 | 1,995,168 | -\$59,997 | -3% |
| PROSECUTING ATTORNEY | 263,459 | 248,530 | 196,609 | 266,633 | 272,949 | \$6,316 | 2% |
| PUBLIC HEALTH | 3,138,681 | 3,109,997 | 2,555,155 | 3,446,495 | 3,118,501 | -\$327,994 | -10% |
| PUBLIC WORKS | 28,127,201 | 31,963,964 | 25,010,625 | 30,910,225 | 35,430,207 | \$4,519,982 | 15% |
| SHERIFF | 1,204,598 | 1,692,025 | 1,733,929 | 1,588,772 | 1,680,932 | \$92,160 | 6% |
| SUPERIOR COURT | 1,680,879 | 1,711,380 | 1,328,817 | 1,713,774 | 1,868,312 | \$154,538 | 9% |
| TREASURER | -292,313 | 1,546,580 | 723,237 | 827,267 | 869,696 | \$42,429 | 5% |
| NON-DEPARTMENTAL | 21,181,074 | 21,949,571 | 19,260,052 | 24,387,208 | 25,830,483 | \$1,443,275 | 6% |
| TOTAL | \$68,081,006 | \$74,820,206 | \$60,970,011 | \$77,123,859 | \$83,240,563 | \$6,116,704 | 8% |

**ISLAND COUNTY
2016 BUDGET
EXPENDITURES
DEPARTMENT SUMMARY**

| Department | Prior Years Actuals | | Year to | 2015 Budget | 2016 Budget | \$ Change | % Change |
|------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|-------------|
| | 2013 | 2014 | Date @ 10/31/2015 | | | | |
| ASSESSOR | \$967,294 | \$1,014,406 | \$827,510 | \$1,159,497 | \$1,165,882 | \$6,385 | 1% |
| AUDITOR | 1,240,790 | 1,244,507 | 1,014,489 | 1,446,044 | 1,381,751 | -64,293 | -4% |
| BUDGET | 112,566 | 80,747 | 54,290 | 68,821 | 69,830 | 1,009 | 1% |
| CENTRAL SERVICES | 1,328,302 | 1,011,399 | 998,856 | 1,882,849 | 1,603,294 | -279,555 | -15% |
| CLERK | 416,075 | 453,445 | 384,421 | 535,644 | 549,582 | 13,938 | 3% |
| COMMISSIONERS | 587,267 | 582,749 | 494,268 | 639,073 | 635,540 | -3,533 | -1% |
| CORONER | 272,595 | 267,093 | 222,027 | 275,230 | 283,048 | 7,818 | 3% |
| DISTRICT COURT | 1,040,843 | 1,116,627 | 892,677 | 1,189,006 | 1,244,759 | 55,753 | 5% |
| EMERGENCY MANAGEMENT | 217,662 | 328,493 | 162,606 | 208,405 | 169,962 | -38,443 | -18% |
| EXTENSION SERVICES | 389,768 | 380,188 | 232,433 | 373,922 | 410,488 | 36,566 | 10% |
| FACILITIES MANAGEMENT | 1,066,332 | 1,166,636 | 1,393,478 | 1,672,735 | 3,183,279 | 1,510,544 | 90% |
| GENERAL SERVICES ADMIN | 2,804,781 | 2,884,777 | 2,626,669 | 3,554,369 | 3,220,338 | -334,031 | -9% |
| HUMAN RESOURCES | 335,916 | 281,457 | 291,843 | 443,045 | 440,344 | -2,701 | -1% |
| HUMAN SERVICES | 3,359,677 | 3,680,277 | 2,804,456 | 4,354,075 | 4,102,656 | -251,419 | -6% |
| MISCELLANEOUS | 2,744,310 | 1,882,910 | 1,576,202 | 2,680,645 | 2,528,887 | -151,758 | -6% |
| NATURAL RESOURCES | 1,052,936 | 1,113,907 | 653,304 | 719,891 | 881,564 | 161,673 | 22% |
| PLANNING | 1,602,835 | 1,846,904 | 1,524,156 | 2,014,525 | 2,223,789 | 209,264 | 10% |
| PROSECUTING ATTORNEY | 1,483,670 | 1,468,083 | 1,183,193 | 1,545,146 | 1,628,872 | 83,726 | 5% |
| PUBLIC HEALTH | 3,083,409 | 3,047,015 | 2,505,543 | 3,790,495 | 3,464,501 | -325,994 | -9% |
| PUBLIC WORKS | 26,809,275 | 28,277,879 | 23,007,140 | 31,932,011 | 36,808,643 | 4,876,632 | 15% |
| SHERIFF | 7,347,349 | 8,459,709 | 7,016,962 | 8,412,044 | 8,714,888 | 302,844 | 4% |
| SUPERIOR COURT | 2,852,611 | 3,042,239 | 2,412,166 | 3,132,472 | 3,250,057 | 117,585 | 4% |
| TREASURER | 707,022 | 705,172 | 631,046 | 822,434 | 813,501 | -8,933 | -1% |
| NON-DEPARTMENTAL | 2,423,077 | 4,163,624 | 4,500,989 | 4,271,481 | 4,465,108 | 193,627 | 5% |
| TOTAL | \$64,246,362 | \$68,500,243 | \$57,410,724 | \$77,123,859 | \$83,240,563 | \$6,116,704 | 8% |

**ISLAND COUNTY
2016 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 | 2015 Budget | 2016 Budget | \$ Change | % Change |
|-------------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|-------------|
| | 2013 | 2014 | Date @ 10/31/2015 | | | | |
| 2% HOTEL/MOTEL PUBLIC | \$174,894 | \$191,800 | \$122,106 | \$198,126 | \$221,593 | \$23,467 | 12% |
| ALCOHOL/SUBSTANCE | \$513,554 | \$190,866 | \$120,680 | \$435,267 | \$159,621 | -\$275,646 | -63% |
| ANTI-PROFITEERING | \$18 | \$13 | \$16 | | | \$0 | 0% |
| AUDITOR'S M & O | \$170,808 | \$140,995 | \$142,215 | \$275,029 | \$222,451 | -\$52,578 | -19% |
| BOATING SAFETY PROGRAM | | \$110,588 | \$52,961 | \$35,000 | \$36,065 | \$1,065 | 100% |
| CAPITAL DRAINAGE | \$493,389 | \$730,587 | \$730,100 | \$745,200 | \$329,487 | -\$415,713 | -56% |
| CASA FUND | \$110,760 | \$107,428 | \$88,590 | \$129,340 | \$121,268 | -\$8,072 | -6% |
| CLEAN WATER UTILITY | \$1,479,446 | \$1,465,988 | \$1,340,242 | \$1,460,000 | \$1,568,436 | \$108,436 | 7% |
| COMMUNITY MENTAL HEALTH FACILITY | \$6,269 | \$5,787 | \$4,822 | \$5,790 | | -\$5,790 | -100% |
| CONSERVATION FUTURES | \$1,310,068 | \$670,107 | \$628,588 | \$831,370 | \$1,251,624 | \$420,254 | 51% |
| CORNET BAY DOCK | \$14,508 | \$18,348 | \$11,070 | \$18,110 | \$18,914 | \$804 | 4% |
| COUNTY LAW LIBRARY | \$24,314 | \$29,389 | \$26,124 | \$25,300 | \$25,526 | \$226 | 1% |
| COUNTY ROAD | \$16,944,125 | \$20,840,656 | \$14,350,713 | \$18,011,511 | \$21,260,628 | \$3,249,117 | 18% |
| COURTHOUSE EXPANSION | \$13 | \$9 | \$12 | | | | |
| CURRENT EXPENSE | \$22,504,341 | \$25,541,099 | \$22,038,972 | \$26,570,870 | \$27,987,534 | \$1,416,664 | 5% |
| DEVELOPMENTAL DISABILITIES | \$659,333 | \$729,967 | \$465,233 | \$780,758 | \$834,782 | \$54,024 | 7% |
| DRUG SEIZURE | \$3,063 | \$10,571 | \$3,738 | \$10,000 | \$10,000 | \$0 | 0% |
| ELECTION RESERVE | \$386,222 | \$290,521 | \$227,866 | \$277,000 | \$305,771 | \$28,771 | 10% |
| ENHANCED 911 | \$842,889 | \$902,795 | \$516,145 | \$793,000 | \$869,200 | \$76,200 | 10% |
| EQUIPMENT RENTAL & REVOLVING (ER&R) | \$3,169,936 | \$3,254,092 | \$3,184,118 | \$4,150,614 | \$3,811,118 | -\$339,496 | -8% |
| EXTENSION SERVICES | \$373,568 | \$398,654 | \$248,028 | \$373,922 | \$410,488 | \$36,566 | 10% |
| FAMILY RES CTR CAMANO | \$34,593 | \$49,775 | \$43,124 | \$55,168 | \$59,495 | \$4,327 | 8% |
| FAMILY RES CTR OAK HARBOR | \$52,474 | \$47,780 | \$40,098 | \$49,671 | \$38,881 | -\$10,790 | -22% |
| FAMILY RES CTR SOUTH WHIDBEY | \$6,500 | \$6,000 | \$4,500 | \$6,000 | \$6,000 | \$0 | 0% |
| FIRE PERMIT PROGRAM | \$64,814 | \$25,411 | \$22,800 | \$31,190 | \$33,688 | \$2,498 | 8% |
| FOUR SPRINGS LAKE | \$42,913 | \$44,849 | \$36,375 | \$47,635 | \$53,993 | \$6,358 | 13% |
| HISTORICAL PRESERVATION SURCHARGE | \$23,682 | \$17,707 | \$17,945 | \$17,490 | \$20,000 | \$2,510 | 14% |
| HOMELESS HOUSING SURCHARGE | \$750,368 | \$565,335 | \$570,260 | \$778,637 | \$977,794 | \$199,157 | 26% |
| HUMAN SERVICES FUND | \$371,103 | \$628,537 | \$557,318 | \$708,309 | \$577,882 | -\$130,427 | -18% |
| INSURANCE RESERVE | \$853,171 | \$838,923 | \$615,344 | \$892,583 | \$926,238 | \$33,655 | 4% |
| JOINT TOURISM | \$261,652 | \$247,196 | \$190,656 | \$270,000 | \$270,000 | \$0 | 0% |
| JUVENILE DETENTION | \$1,149,730 | \$1,222,299 | \$922,720 | \$1,200,690 | \$1,299,764 | \$99,074 | 8% |
| LOW-INCOME HOUSING SURCHARGE | \$107,173 | \$83,096 | \$82,593 | \$158,767 | \$185,000 | \$26,233 | 17% |
| MENTAL HEALTH | \$305,816 | \$450,143 | \$182,806 | \$356,344 | \$244,319 | -\$112,025 | -31% |
| MENTAL HEALTH SALES TAXES | \$792,180 | \$836,524 | \$607,980 | \$1,161,291 | \$1,054,586 | -\$106,705 | -9% |
| MOTOR POOL | \$266,645 | \$474,010 | \$499,307 | \$488,141 | \$459,264 | -\$28,877 | -6% |
| NATURAL RESOURCES | \$496,411 | \$489,224 | \$331,770 | \$489,891 | \$635,564 | \$145,673 | 30% |
| PATHS & TRAILS | \$418,332 | \$98,180 | \$134,997 | \$761,600 | \$976,367 | \$214,767 | 28% |
| PUBLIC HEALTH POOLING | \$2,733,063 | \$2,794,133 | \$2,448,114 | \$3,024,548 | \$2,897,503 | -\$127,045 | -4% |
| PUBLIC WORKS FUND | \$404,000 | \$435,210 | \$524,979 | \$663,323 | \$653,636 | -\$9,687 | -1% |
| REET 1 CAPITAL IMPROVEMENTS | \$1,104,502 | \$1,106,801 | \$1,175,720 | \$1,296,945 | \$1,775,000 | \$478,055 | 37% |
| REET 2 CAPITAL FACILITIES | \$967,724 | \$1,106,801 | \$1,175,720 | \$1,455,000 | \$1,250,000 | -\$205,000 | -14% |
| REET ELECTRONIC FEE | | \$20,360 | \$19,750 | \$3,200 | \$5,275 | \$2,075 | 65% |
| RURAL COUNTY SALES TAXES | \$715,296 | \$753,854 | \$540,649 | \$1,156,250 | \$892,000 | -\$264,250 | -23% |
| SOLID WASTE | \$6,215,766 | \$6,239,612 | \$5,696,458 | \$6,176,559 | \$7,948,930 | \$1,772,371 | 29% |
| STORM & SURFACE WATER | \$26,593 | \$25,088 | \$22,837 | \$25,300 | \$3,500 | -\$21,800 | -86% |
| TREASURER'S M & O | \$179,032 | \$139,547 | \$91,609 | \$175,037 | \$169,591 | -\$5,446 | -3% |
| TRIAL COURT IMPROVEMENT | \$24,168 | \$18,022 | \$26,213 | \$12,369 | \$44,527 | \$32,158 | 260% |
| VETERANS ASSISTANCE | \$141,338 | \$135,076 | \$789 | \$144,957 | \$149,950 | \$4,993 | 3% |
| WATER QUALITY | \$390,449 | \$290,453 | \$84,241 | \$390,757 | \$187,310 | -\$203,447 | -52% |
| TOTAL ALL FUNDS | \$68,081,006 | \$74,820,206 | \$60,970,011 | \$77,123,859 | \$83,240,563 | \$6,116,704 | 8% |

**ISLAND COUNTY
2016 BUDGET
EXPENDITURES
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 @ | | 2015 Budget | 2016 Budget | \$ Change | % Change |
|-------------------------------------|---------------------|---------------------|---------------------|--|---------------------|---------------------|--------------------|-----------|
| | 2013 | 2014 | 10/31/2015 | | | | | |
| 2% HOTEL/MOTEL PUBLIC | \$157,456 | \$188,838 | \$175,361 | | \$198,126 | \$221,593 | \$23,467 | 12% |
| ALCOHOL/SUBSTANCE | 510,368 | 179,021 | 149,376 | | 435,267 | 159,621 | -275,646 | -63% |
| ANTI-PROFITEERING | | | | | | | | 0% |
| AUDITOR'S M & O | 157,264 | 167,606 | 175,704 | | 275,029 | 222,451 | -52,578 | -19% |
| BOATING SAFETY PROGRAM | | 15,735 | 36,664 | | 35,000 | 36,065 | 1,065 | 0% |
| CAPITAL DRAINAGE | 294,392 | 269,069 | 336,724 | | 745,200 | 329,487 | -415,713 | -56% |
| CASA FUND | 97,258 | 99,488 | 93,914 | | 129,340 | 121,268 | -8,072 | -6% |
| CLEAN WATER UTILITY | 880,792 | 1,345,914 | 612,430 | | 1,460,000 | 1,568,436 | 108,436 | 7% |
| COMMUNITY MENTAL HEALTH FACILITY | 4,104 | 4,331 | 3,639 | | 5,790 | | -5,790 | -100% |
| CONSERVATION FUTURES | 775,979 | 544,551 | 634,799 | | 831,370 | 1,251,624 | 420,254 | 51% |
| CORNET BAY DOCK | 11,071 | 13,525 | 8,739 | | 18,110 | 18,914 | 804 | 4% |
| COUNTY LAW LIBRARY | 28,486 | 24,431 | 41,639 | | 25,300 | 25,526 | 226 | 0% |
| COUNTY ROAD | 16,210,546 | 17,788,039 | 13,242,606 | | 18,011,511 | 21,260,628 | 3,249,117 | 18% |
| CURRENT EXPENSE | 22,501,675 | 24,621,015 | 20,387,727 | | 26,570,870 | 27,987,534 | 1,416,664 | 5% |
| DEVELOPMENTAL DISABILITIES | 582,462 | 703,973 | 492,673 | | 780,758 | 834,782 | 54,024 | 7% |
| DRUG SEIZURE | | 10,668 | 9,236 | | 10,000 | 10,000 | 0 | 0% |
| ELECTION RESERVE | 268,741 | 223,022 | 168,547 | | 277,000 | 305,771 | 28,771 | 10% |
| ENHANCED 911 | 835,918 | 909,766 | 668,208 | | 793,000 | 869,200 | 76,200 | 10% |
| EQUIPMENT RENTAL & REVOLVING (ER&R) | 3,424,264 | 3,401,660 | 3,001,014 | | 4,150,614 | 3,811,118 | -339,496 | -8% |
| EXTENSION SERVICES | 389,768 | 380,188 | 232,433 | | 373,922 | 410,488 | 36,566 | 10% |
| FAMILY RES CTR CAMANO | 51,621 | 59,800 | 51,201 | | 55,168 | 59,495 | 4,327 | 8% |
| FAMILY RES CTR OAK HARBOR | 50,190 | 46,151 | 64,448 | | 49,671 | 38,881 | -10,790 | -22% |
| FAMILY RES CTR SOUTH WHIDBEY | 410 | 718 | 280 | | 6,000 | 6,000 | 0 | 0% |
| FEDERAL ASSET FORFEITURE | | 191 | | | | | | |
| FIRE PERMIT PROGRAM | 25,260 | 23,428 | 17,331 | | 31,190 | 33,688 | 2,498 | 8% |
| FOUR SPRINGS LAKE | 55,630 | 57,255 | 36,285 | | 47,635 | 53,993 | 6,358 | 13% |
| HISTORICAL PRESERVATION SURCHARGE | 20,000 | 20,500 | 17,490 | | 17,490 | 20,000 | 2,510 | 14% |
| HOMELESS HOUSING SURCHARGE | 606,186 | 605,261 | 482,524 | | 778,637 | 977,794 | 199,157 | 26% |
| HUMAN SERVICES FUND | 401,162 | 616,307 | 501,848 | | 708,309 | 577,882 | -130,427 | -18% |
| INSURANCE RESERVE | 574,261 | 754,177 | 865,233 | | 892,583 | 926,238 | 33,655 | 4% |
| JOINT TOURISM | 234,838 | 274,773 | 210,544 | | 270,000 | 270,000 | 0 | 0% |
| JUVENILE DETENTION | 1,102,240 | 1,145,097 | 928,966 | | 1,200,690 | 1,299,764 | 99,074 | 8% |
| LOW-INCOME HOUSING SURCHARGE | 4,421 | 130,763 | 3,916 | | 158,767 | 185,000 | 26,233 | 17% |
| MENTAL HEALTH | 283,718 | 463,027 | 331,166 | | 356,344 | 244,319 | -112,025 | -31% |
| MENTAL HEALTH SALES TAXES | 991,778 | 975,236 | 900,708 | | 1,161,291 | 1,054,586 | -106,705 | -9% |
| MOTOR POOL | 205,800 | 312,411 | 362,635 | | 488,141 | 459,264 | -28,877 | -6% |
| NATURAL RESOURCES | 507,913 | 528,791 | 351,272 | | 489,891 | 635,564 | 145,673 | 30% |
| PATHS & TRAILS | 61,439 | 149,383 | 46,331 | | 761,600 | 976,367 | 214,767 | 28% |
| PUBLIC HEALTH POOLING | 2,709,352 | 2,722,467 | 2,358,100 | | 3,024,548 | 2,897,503 | -127,045 | -4% |
| PUBLIC WORKS FUND | 447,794 | 500,944 | 508,556 | | 663,323 | 653,636 | -9,687 | -1% |
| REET 1 CAPITAL IMPROVEMENTS | 920,013 | 688,076 | 1,274,338 | | 1,296,945 | 1,775,000 | 478,055 | 37% |
| REET 2 CAPITAL FACILITIES | 969,946 | 1,023,310 | 1,764,583 | | 1,455,000 | 1,250,000 | -205,000 | -14% |
| REET ELECTRONIC FEE | 3,736 | 5,045 | 47,867 | | 3,200 | 5,275 | 2,075 | 65% |
| RURAL COUNTY SALES TAXES | 1,232,285 | 176,572 | 289,960 | | 1,156,250 | 892,000 | -264,250 | -23% |
| SOLID WASTE | 4,990,639 | 5,659,648 | 5,146,123 | | 6,176,559 | 7,948,930 | 1,772,371 | 29% |
| STORM & SURFACE WATER | 29,447 | 27,245 | 67,182 | | 25,300 | 3,500 | -21,800 | -86% |
| TREASURER'S M & O | 141,361 | 117,919 | 108,879 | | 175,037 | 169,591 | | 0% |
| TRIAL COURT IMPROVEMENT | 14,192 | 108,946 | 5,403 | | 12,369 | 44,527 | 32,158 | 260% |
| VETERANS ASSISTANCE | 106,971 | 114,842 | 66,010 | | 144,957 | 149,950 | 4,993 | 3% |
| WATER QUALITY | 373,215 | 301,120 | 130,112 | | 390,757 | 187,310 | -203,447 | -52% |
| TOTAL ALL FUNDS | \$64,246,362 | \$68,500,243 | \$57,410,724 | | \$77,123,859 | \$83,240,563 | \$6,116,704 | 8% |

**ISLAND COUNTY
2016 BUDGET
ESTIMATED FUND BALANCE AT DECEMBER 31 2016**

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 FUND BALANCE JAN 1 | BUDGETED USE OF FUND BALANCE | BUDGETED ACCUMULATION OF FUND BALANCE | BUDGETED NET CHANGE IN FUND BALANCE | ESTIMATED FUND BALANCE DEC. 31 |
|---|------------------------------|------------------------------|---------------------------------------|-------------------------------------|--------------------------------|
| CURRENT EXPENSE | 12,065,103 | 1,089,000 | | -1,089,000 | 10,976,103 |
| 2% HOTEL/MOTEL PUBLIC | 257,910 | | | 0 | 257,910 |
| ALCOHOL/SUBSTANCE | 71,239 | | | 0 | 71,239 |
| ANTI-PROFITEERING | 12,732 | | | 0 | 12,732 |
| AUDITOR'S M & O | 214,144 | 66,051 | | -66,051 | 148,093 |
| BOATING SAFETY PROGRAM | 94,852 | | | 0 | 94,852 |
| CAPITAL DRAINAGE | 678,284 | | | 0 | 678,284 |
| CASA FUND | 107,172 | 12,696 | | -12,696 | 94,476 |
| CLEAN WATER UTILITY | 1,384,861 | 102,436 | | -102,436 | 1,282,425 |
| COMMUNITY MENTAL HEALTH FACILITY | 12,551 | | | 0 | 12,551 |
| CONSERVATION FUTURES | 989,684 | 458,300 | | -458,300 | 531,384 |
| CORNET BAY DOCK | 62,931 | | | 0 | 62,931 |
| COUNTY FAIR | 157 | | | 0 | 157 |
| COUNTY LAW LIBRARY | 1,547 | | | 0 | 1,547 |
| COUNTY ROAD | 16,660,946 | 1,516,019 | | -1,516,019 | 15,144,927 |
| DEVELOPMENTAL DISABILITIES | 676,911 | 85,067 | | -85,067 | 591,844 |
| DRUG SEIZURE | 51,088 | | | 0 | 51,088 |
| ELECTION RESERVE | 718,138 | 14,216 | | -14,216 | 703,922 |
| ENHANCED 911 | 0 | | | 0 | 0 |
| EXTENSION SERVICES | 128,119 | 278 | | -278 | 127,841 |
| FAMILY RES CTR CAMANO | -13,816 | | | 0 | -13,816 |
| FAMILY RES CTR OAK HARBOR | 30,219 | | 20,032 | 20,032 | 50,251 |
| FAMILY RES CTR SOUTH WHIDBEY | 37,334 | | | 0 | 37,334 |
| FEDERAL ASSET FORFEITURE | 0 | | | 0 | 0 |
| FIRE PERMIT PROGRAM | 27,257 | | | 0 | 27,257 |
| HISTORICAL PRESERVATION SURCHARGE | 47,554 | | 2,452 | 2,452 | 50,006 |
| HOMELESS HOUSING SURCHARGE | 801,703 | 300,000 | | -300,000 | 501,703 |
| HUMAN SERVICES FUND | -20,174 | | | 0 | -20,174 |
| JOINT TOURISM | 218,874 | | | 0 | 218,874 |
| JUVENILE DETENTION | 553,760 | | | 0 | 553,760 |
| LOW-INCOME HOUSING SURCHARGE | 154,865 | 100,000 | | -100,000 | 54,865 |
| MENTAL HEALTH | 275,375 | 53,142 | | -53,142 | 222,233 |
| MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES | 724,709 | 71,586 | | -71,586 | 653,123 |
| NATURAL RESOURCES | 45,272 | | | 0 | 45,272 |
| PATHS & TRAILS | 374,357 | | | 0 | 374,357 |
| PUBLIC HEALTH POOLING | 208,823 | | | 0 | 208,823 |
| PUBLIC WORKS FUND | 62,874 | | | 0 | 62,874 |
| REET 1 CAPITAL IMPROVEMENTS | 2,440,613 | 525,000 | 106,800 | -418,200 | 2,022,413 |
| REET 2 CAPITAL FACILITIES | 1,897,548 | | 310,428 | 310,428 | 2,207,976 |
| REET ELECTRONIC FEE | 134,404 | | | 0 | 134,404 |
| RURAL COUNTY ECONOMIC DEVELOPMENT SALES TAXES | 3,628,583 | | 805,611 | 805,611 | 4,434,194 |
| SOUTH HOLMES HARBOR SHELLFISH PROTECTION DISTRICT | 15,412 | | | 0 | 15,412 |
| STORM & SURFACE WATER | 10,702 | 3,500 | | -3,500 | 7,202 |
| TREASURER'S M & O | 237,373 | 19,591 | | -19,591 | 217,782 |
| TRIAL COURT IMPROVEMENT | 35,569 | 22,235 | | -22,235 | 13,334 |

ISLAND COUNTY
2016 BUDGET
ESTIMATED FUND BALANCE AT DECEMBER 31 2016

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 FUND BALANCE JAN 1 | BUDGETED USE OF FUND BALANCE | BUDGETED ACCUMULATION OF FUND BALANCE | BUDGETED NET CHANGE IN FUND BALANCE | ESTIMATED FUND BALANCE DEC. 31 |
|-------------------------------------|------------------------------|------------------------------|---------------------------------------|-------------------------------------|--------------------------------|
| VETERANS ASSISTANCE | 32,971 | | | 0 | 32,971 |
| WATER QUALITY (Septic Loan Program) | 342,067 | | | 0 | 342,067 |
| EQUIPMENT RENTAL & REVOLVING (ER&R) | 9,316,700 | | | 0 | 9,316,700 |
| FOUR SPRINGS LAKE | 1,122,250 | | | 0 | 1,122,250 |
| INSURANCE RESERVE | 1,381,944 | | 50,000 | 50,000 | 1,431,944 |
| MOTOR POOL | 732,763 | | | 0 | 732,763 |
| SOLID WASTE | 8,497,577 | 1,605,430 | 1,750,000 | 144,570 | 8,642,147 |
| TOTAL ALL FUNDS | \$67,543,831 | \$6,044,547 | \$3,045,323 | -\$2,999,224 | \$64,544,607 |

**ISLAND COUNTY
2016 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 | 2014 | ALLOCATION BASIS | FEDERAL GRANT |
|--|---------------------|---------------------|--------------------|
| | | | INDIRECT RATE |
| | | | 6.45% |
| | | | TRANSFER |
| 2% HOTEL/MOTEL PUBLIC | \$188,838 | \$179,738 | \$11,593 |
| ALCOHOL/SUBSTANCE | 179,022 | 0 | 0 |
| ANTI-PROFITEERING | 13 | 13 | 0 |
| AUDITOR'S M & O | 167,607 | 164,308 | 10,598 |
| BOATING SAFETY PROGRAM | 15,735 | 15,735 | 1,015 |
| CAPITAL DRAINAGE | 269,069 | 224,612 | 14,487 |
| CASA FUND | 99,489 | 96,412 | 6,219 |
| CLEAN WATER UTILITY | 1,345,915 | 22,262 | 1,436 |
| COMMUNITY MENTAL HEALTH FACILITY | 4,331 | 0 | 0 |
| CONSERVATION FUTURES | 544,550 | 21,087 | 1,360 |
| CORNET BAY DOCK | 13,526 | 11,737 | 757 |
| COUNTY FAIR | | 0 | 0 |
| COUNTY LAW LIBRARY | 24,433 | 23,509 | 0 |
| COUNTY ROAD | 17,788,040 | 13,030,675 | 840,479 |
| DEVELOPMENTAL DISABILITIES | 703,975 | 30,590 | 1,973 |
| DRUG SEIZURE | 10,667 | 10,667 | 0 |
| ELECTION RESERVE | 223,023 | 218,119 | 14,069 |
| ENHANCED 911 | 909,767 | 909,767 | 0 |
| EQUIPMENT RENTAL & REVOLVING (ER&R) | 3,401,659 | 2,973,645 | 197,824 |
| EXTENSION SERVICES | 380,192 | 250,479 | 16,156 |
| FAMILY RES CTR CAMANO | 59,799 | 12,784 | 825 |
| FAMILY RES CTR OAK HARBOR | 46,151 | 9,478 | 611 |
| FAMILY RES CTR SOUTH WHIDBEY | 718 | 718 | 0 |
| FEDERAL ASSET FORFEITURE | 191 | 191 | 0 |
| FIRE PERMIT PROGRAM | 23,429 | 17,765 | 1,146 |
| FOUR SPRINGS LAKE | 57,252 | 53,390 | 2,358 |
| HISTORICAL PRESERVATION SURCHARGE | 20,500 | 8,500 | 548 |
| HOMELESS HOUSING SURCHARGE | 605,261 | 413,942 | 0 |
| HUMAN SERVICES FUND | 616,308 | 323,980 | 0 |
| INSURANCE RESERVE | 754,178 | 736,678 | 47,516 |
| JOINT TOURISM | 274,773 | 274,773 | 17,723 |
| JUVENILE DETENTION | 1,145,100 | 1,005,957 | 64,884 |
| LOW-INCOME HOUSING SURCHARGE | 130,763 | 125,692 | 0 |
| MENTAL HEALTH | 463,026 | 132,247 | 8,530 |
| MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES | 975,239 | 791,376 | 51,044 |
| MOTOR POOL | 312,411 | 311,989 | 28,264 |
| NATURAL RESOURCES | 528,791 | 288,848 | 18,631 |
| PATHS & TRAILS | 149,385 | 135,925 | 8,767 |
| PUBLIC HEALTH POOLING | 2,722,480 | 2,484,238 | 160,233 |
| PUBLIC WORKS FUND | 500,946 | 491,373 | 0 |
| REET 1 CAPITAL IMPROVEMENTS | 688,074 | 583,456 | 0 |
| REET 2 CAPITAL FACILITIES | 1,023,309 | 544,782 | 0 |
| REET ELECTRONIC FEE | 5,045 | 5,045 | 325 |
| RURAL COUNTY SALES TAXES | 176,572 | 176,572 | 11,389 |
| SOLID WASTE | 5,659,649 | 5,046,151 | 308,923 |
| STORM & SURFACE WATER | 27,244 | 26,584 | 0 |
| TREASURER'S M & O | 117,920 | 115,970 | 7,480 |
| TRIAL COURT IMPROVEMENT | 108,947 | 108,947 | 7,027 |
| VETERANS ASSISTANCE | 114,842 | 103,350 | 6,666 |
| WATER QUALITY | 147,198 | 147,198 | 0 |
| TOTAL | \$43,725,352 | \$32,661,254 | \$1,870,856 |

2016 BUDGET
SCHEDULE OF OPERATING & CAPITAL TRANSFERS
ALL FUNDS AND DEPARTMENTS

| TO | FROM | 2014 | 2015 | 2016 | \$ CHG | % CHG |
|--|------------------------------|------------------|------------------|------------------|-----------------|-------------|
| OPERATING SUPPORT TRANSFERS | | | | | | |
| AUDITORS O&M - RECORDS MANAGEMENT | COUNTY ROAD | 15,000 | 15,000 | 15,000 | 0 | 0% |
| AUDITORS O&M - RECORDS MANAGEMENT | EQUIPMENT RENTAL & REVOLVING | 1,000 | 1,000 | 1,000 | 0 | 0% |
| AUDITORS O&M - RECORDS MANAGEMENT | SOLID WASTE | 6,900 | 6,900 | 6,900 | 0 | 0% |
| AUDITOR'S O&M - RECORDS MANAGEMENT | PUBLIC HEALTH | 2,500 | 2,500 | 2,500 | 0 | 0% |
| COURT APPOINTED SPECIAL ADVOCATES | CURRENT EXPENSE | 50,591 | 56,384 | 56,810 | 426 | 1% |
| CURRENT EXPENSE - BMPS PCD | COUNTY ROAD | 37,000 | 37,000 | 37,000 | 0 | 0% |
| CURRENT EXPENSE - DISTRICT COURT SECURITY REET 1 | | 0 | 50,000 | 0 | -50,000 | -100% |
| CURRENT EXPENSE - FACILITIES | REET 1 | 0 | 48,500 | 48,900 | 400 | 1% |
| CURRENT EXPENSE - HR SAFETY PROG | INSURANCE RESERVE | 17,500 | 17,500 | 17,500 | 0 | 0% |
| CURRENT EXPENSE - PARKS | REET 2 | 178,100 | 283,947 | 330,772 | 46,825 | 16% |
| CURRENT EXPENSE - PCD HAC | HISTORICAL PRESERVATION | 12,000 | 12,000 | 12,000 | 0 | 0% |
| CURRENT EXPENSE - PCD RECORDS | AUDITOR O&M | 0 | 18,000 | 0 | -18,000 | -100% |
| CURRENT EXPENSE - SHERIFF TRAFFIC SAFETY | COUNTY ROAD | 725,000 | 725,000 | 825,000 | 100,000 | 14% |
| CURRENT EXPENSE PROSECUTOR | MH & TC SALES TAXES | 13,000 | 13,000 | 13,000 | 0 | 0% |
| CURRENT EXPENSE SUP CT CLERK | MH & TC SALES TAXES | 9,000 | 9,000 | 9,000 | 0 | 0% |
| ELECTION RESERVE | CURRENT EXPENSE | 200,000 | 100,000 | 0 | -100,000 | -100% |
| EXTENSION SERVICES | CURRENT EXPENSE | 116,503 | 122,894 | 158,298 | 35,404 | 29% |
| EXTENSION SERVICES | SOLID WASTE | 4,183 | 4,183 | 0 | -4,183 | -100% |
| EXTENSION SERVICES - WEATHER DATA | COUNTY ROAD | 667 | 667 | 0 | -667 | -100% |
| EXTENSION SERVICES - WEATHER DATA | PUBLIC HEALTH | 667 | 667 | 0 | -667 | -100% |
| HUMAN SERVICES ADMIN | ALCOHOL SUBSTANCE ABUSE | 9,000 | 9,000 | 11,000 | 2,000 | 22% |
| HUMAN SERVICES ADMIN | DEVELOPMENTAL DISABILITIES | 85,629 | 108,984 | 131,344 | 22,360 | 21% |
| HUMAN SERVICES ADMIN | HOMELESS HOUSING | 26,936 | 24,600 | 26,100 | 1,500 | 6% |
| HUMAN SERVICES ADMIN | LOW INCOME HOUSING | 5,071 | 3,767 | 4,250 | 483 | 13% |
| HUMAN SERVICES ADMIN | MENTAL HEALTH | 25,604 | 80,478 | 34,696 | -45,782 | -57% |
| HUMAN SERVICES ADMIN | MH & TC SALES TAXES | 79,988 | 103,420 | 29,492 | -73,928 | -71% |
| HUMAN SERVICES ADMIN | VETERANS ASSISTANCE | 8,564 | 10,043 | 15,530 | 5,487 | 55% |
| HUMAN SERVICES ADMINISTRATION | CURRENT EXPENSE | 50,000 | 90,000 | 96,793 | 6,793 | 8% |
| JUVENILE DETENTION | CURRENT EXPENSE | 371,000 | 300,000 | 300,000 | 0 | 0% |
| MARSHALL ROAD STORM WATER UTIL | REET 2 | 25,055 | 22,800 | 0 | -22,800 | -100% |
| MOTOR POOL - REPAIRS (not incl. PW or SHF) | CURRENT EXPENSE | 60,000 | 98,741 | 113,264 | 14,523 | 15% |
| PUBLIC HEALTH | CURRENT EXPENSE | 444,357 | 492,667 | 662,667 | 170,000 | 35% |
| PUBLIC WORKS ADMIN | CLEAN WATER UTILITY | 0 | 69,000 | 105,000 | 36,000 | 52% |
| PUBLIC WORKS ADMIN | COUNTY ROAD | 176,210 | 224,522 | 290,666 | 66,144 | 29% |
| PUBLIC WORKS ADMIN | EQUIPMENT RENTAL & REVOLVING | 27,000 | 35,000 | 40,000 | 5,000 | 14% |
| PUBLIC WORKS ADMIN | REET 1 | 104,000 | 37,000 | 30,000 | -7,000 | -19% |
| PUBLIC WORKS ADMIN | REET 2 | 43,000 | 37,000 | 38,000 | 1,000 | 3% |
| PUBLIC WORKS ADMIN | SOLID WASTE | 65,000 | 77,000 | 92,000 | 15,000 | 19% |
| PUBLIC WORKS ADMIN FOR PARKS | CURRENT EXPENSE | 20,000 | 15,000 | 15,000 | 0 | 0% |
| SENIOR PROGRAM ADMINISTRATION | CURRENT EXPENSE | 6,010 | 6,010 | 6,010 | 0 | 0% |
| TOTAL OPERATING SUPPORT TRANSFERS | | 3,022,035 | 3,369,174 | 3,575,492 | 206,318 | 6% |
| CAPITAL SUPPORT TRANSFERS | | | | | | |
| MOTOR POOL - VEHICLES (NOT INCL PW OR SHF) | CURRENT EXPENSE | 0 | 0 | 76,000 | 76,000 | 100% |
| MOTOR POOL - SHERIFF VEHICLES | CURRENT EXPENSE | 405,000 | 365,000 | 270,000 | -95,000 | -26% |
| PATHS & TRAILS | COUNTY ROADS | 73,700 | 127,699 | 342,467 | 214,768 | 168% |
| CAPITAL DRAINAGE | COUNTY ROADS | 556,040 | 345,000 | 329,487 | -15,513 | -4% |
| CAPITAL DRAINAGE | REET2 | 160,000 | 385,000 | 0 | -385,000 | -100% |
| TOTAL CAPITAL SUPPORT TRANSFERS | | 1,194,740 | 1,222,699 | 1,017,954 | -204,745 | -17% |

**ISLAND COUNTY
2016 BUDGET
CURRENT EXPENSE FUND**

| Description | Prior Years Actuals | | Year to | 2015 Budget | 2016 Budget | \$ Change | % Change |
|-----------------------------------|---------------------|--------------|----------------------|----------------|----------------|--------------|-------------|
| | 2013 | 2014 | Date @ 10/31/2015 | | | | |
| REVENUES | | | | | | | |
| PROPERTY TAXES | \$7,420,727 | \$7,362,463 | \$7,059,435 | \$7,786,000 | \$7,551,000 | -\$235,000 | -3% |
| SALES & OTHER TAXES | 7,033,207 | 7,144,078 | 5,018,431 | 7,477,000 | 8,193,605 | 716,605 | 10% |
| LICENSES & PERMITS | 1,016,583 | 1,118,680 | 1,083,852 | 1,287,350 | 1,203,200 | -84,150 | -7% |
| INTERGOVT REVENUES | 2,780,200 | 3,206,278 | 3,095,391 | 3,267,706 | 3,466,834 | 199,128 | 6% |
| CHARGES FOR SERVICES | 1,797,864 | 1,969,298 | 1,698,204 | 1,888,195 | 2,053,768 | 165,573 | 9% |
| FINES & PENALTIES | 536,792 | 600,819 | 454,763 | 572,750 | 586,750 | 14,000 | 2% |
| MISCELLANEOUS & INTEREST | -461,128 | 1,404,807 | 669,267 | 664,517 | 679,349 | 14,832 | 2% |
| TRANSFERS & OTHER SOURCES | 2,380,096 | 2,734,676 | 2,959,629 | 2,958,053 | 3,164,028 | 205,975 | 7% |
| TOTAL REVENUES | 22,504,341 | 25,541,099 | 22,038,972 | 25,901,571 | 26,898,534 | 996,963 | 4% |
| FUND BALANCE/RESERVES | | | | 669,299 | 1,089,000 | 419,701 | 63% |
| TOTAL | \$22,504,341 | \$25,541,099 | \$22,038,972 | \$26,570,870 | \$27,987,534 | \$1,416,664 | 5% |
| EXPENDITURES | | | | | | | |
| SALARIES | \$11,426,982 | \$12,431,011 | \$10,259,087 | \$12,959,912 | \$14,131,675 | \$1,171,763 | 9% |
| BENEFITS | 4,024,822 | 4,349,222 | 3,513,125 | 5,181,499 | 5,306,525 | 125,026 | 2% |
| MAINTENANCE & OPERATIONS | 4,370,821 | 4,348,032 | 3,581,981 | 4,992,089 | 5,270,284 | 278,195 | 6% |
| INTERGOVT | 687,693 | 723,023 | 721,279 | 676,262 | 714,927 | 38,665 | 6% |
| CAPITAL | 303,710 | 349,784 | 248,326 | 523,168 | 226,095 | -297,073 | -57% |
| INTERDEPT & TRANSFERS | 1,682,758 | 2,409,365 | 2,019,159 | 2,173,790 | 2,282,118 | 108,328 | 5% |
| DEBT SERVICE & OTHER | 4,889 | 10,578 | 44,770 | 64,150 | 55,910 | -8,240 | -13% |
| TOTAL EXPENDITURES | 22,501,675 | 24,621,015 | 20,387,727 | 26,570,870 | 27,987,534 | 1,416,664 | 5% |
| ACCUMULATION OF FUND BALANCE | | | | | | 0 | |
| TOTAL | \$22,501,675 | \$24,621,015 | \$20,387,727 | \$26,570,870 | \$27,987,534 | \$1,416,664 | 5% |
| Revenues Over(Under) Expenditures | \$2,666 | \$920,084 | \$1,651,245 | \$0 | \$0 | \$0 | |

EXPENDITURES BY ACTIVITY

| Description | Prior Years Actuals | | Year to | 2015 Budget | 2016 Budget | \$ Change | % Change |
|--------------------------|---------------------|--------------|----------------------|----------------|----------------|--------------|-------------|
| | 2013 | 2014 | Date @ 10/31/2015 | | | | |
| GENERAL GOVERNMENT | \$6,758,921 | \$6,770,839 | \$5,665,804 | \$8,523,742 | \$8,768,485 | \$244,743 | 3% |
| LAW & JUSTICE | 13,230,379 | 14,945,562 | 12,158,891 | 14,931,426 | 15,665,612 | 734,186 | 5% |
| PHYSICAL ENVIRONMENT | 160,786 | 168,923 | 148,430 | 208,416 | 204,902 | -3,514 | -2% |
| TRANSPORTATION | - | - | - | - | - | - | 0% |
| ECONOMIC ENVIRONMENT | 1,785,313 | 1,985,788 | 1,644,605 | 2,102,970 | 2,312,234 | 209,264 | 10% |
| MENTAL & PHYSICAL HEALTH | 351,497 | 444,357 | 492,667 | 492,667 | 662,667 | 170,000 | 35% |
| RECREATION & CULTURE | 214,779 | 305,546 | 277,330 | 311,649 | 373,634 | 61,985 | 20% |
| TOTAL | \$22,501,675 | \$24,621,015 | \$20,387,727 | \$26,570,870 | \$27,987,534 | \$1,416,664 | 5% |

**ISLAND COUNTY
2016 BUDGET
FUND BALANCE
CURRENT EXPENSE**

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.

| | 2016 ESTIMATED BALANCE JAN. 1 | BUDGETED USE OF RESERVES AND UNRESERVED FUND BALANCE | 2016 ESTIMATED FUND BALANCE DEC. 31 |
|--|----------------------------------|--|--|
| RESTRICTED | | | |
| COURT FACILITATOR FEES | \$35,921 | -\$9,000 | \$26,921 |
| OTHER FEES ANIMAL CRUELTY | \$1,540 | | \$1,540 |
| ASSIGNED | \$0 | | |
| DRUG COURT | \$6,025 | | \$6,025 |
| COMMITTED | \$0 | | |
| DISASTER CONTINGENCY | \$2,200,000 | | \$2,200,000 |
| TECHNOLOGY FEES | \$90,863 | | \$90,863 |
| PARKS/BOAT LAUNCH FEES | \$18,215 | -\$10,000 | \$8,215 |
| 2 MONTHS OPERATING | \$4,000,000 | | \$4,000,000 |
| PCD GMA PROCESS | \$1,200,000 | -\$319,000 | \$881,000 |
| LEAVE LIABILITY & OTHER ACCRUALS | \$1,000,000 | -\$238,000 | \$762,000 |
| EQUIPMENT / TECHNOLOGY | \$1,200,000 | -\$87,000 | \$1,113,000 |
| MOTOR POOL | \$250,000 | | \$250,000 |
| | | | |
| TOTAL RESERVED + ASSIGNED + COMMITTED | \$10,002,564 | -\$663,000 | \$9,339,564 |
| | | | |
| UNASSIGNED | \$2,062,539 | -\$426,000 | \$1,636,539 |
| | | | |
| TOTAL FUND BALANCE | \$12,065,103 | -\$1,089,000 | \$10,976,103 |

ISLAND COUNTY
2016 BUDGET

DIKING DISTRICT #4

| DESCRIPTION | Prior Years Actuals | | Year to Date @ 10/31/2015 | 2015 Budget | 2016 Budget | \$ Change | % Change |
|------------------------------|---------------------|--------|---------------------------------|----------------|----------------|--------------|-------------|
| | 2013 | 2014 | | | | | |
| LID TAX | | | | 29,550 | 46,331 | 16,781 | 57% |
| TOTAL REVENUES | 0 | 0 | 0 | 29,550 | 46,331 | 16,781 | 57% |
| INTERFUND SERVICES | 2,409 | 21,983 | | 4,000 | 4,000 | 0 | 0% |
| DEBT SERVICE | | | | 5,250 | 20,044 | 14,794 | 282% |
| ACCUM OF ENDING FUND BALANCE | | | | 20,300 | 22,287 | 1,987 | 10% |
| TOTAL EXPENDITURES | 2,409 | 21,983 | 0 | 29,550 | 46,331 | 16,781 | 57% |