

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 2017 }

RESOLUTION NO. C-121-16

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 2017 revenues and expenditures, all open to citizen input and comment, and

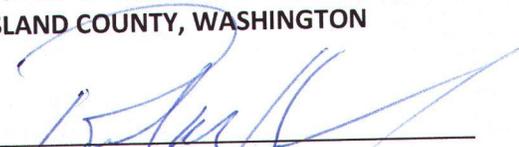
WHEREAS, all input, suggestions, requests, and other considerations have been weighed by the Board of County Commissioners resulting in the following 2017 Preliminary Budget attached as Exhibit A; and

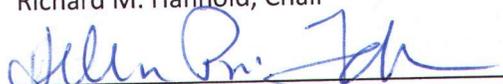
WHEREAS, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2017 that are paid during 2017 and thirteenth period (January 2018);

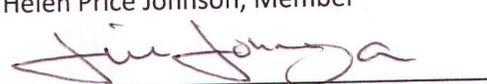
NOW, THEREFORE BE IT RESOLVED, BE IT FURTHER RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2017 Budget for all Island County Funds and the 2017 Budget for Diking District #4, as shown on attached Exhibit.

ADOPTED this 5th day of December, 2016 following public hearing.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON

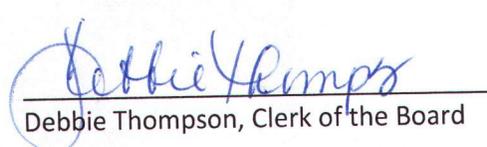

Richard M. Hannold, Chair


Helen Price Johnson, Member


Jill Johnson, Member



ATTEST:


Debbie Thompson, Clerk of the Board

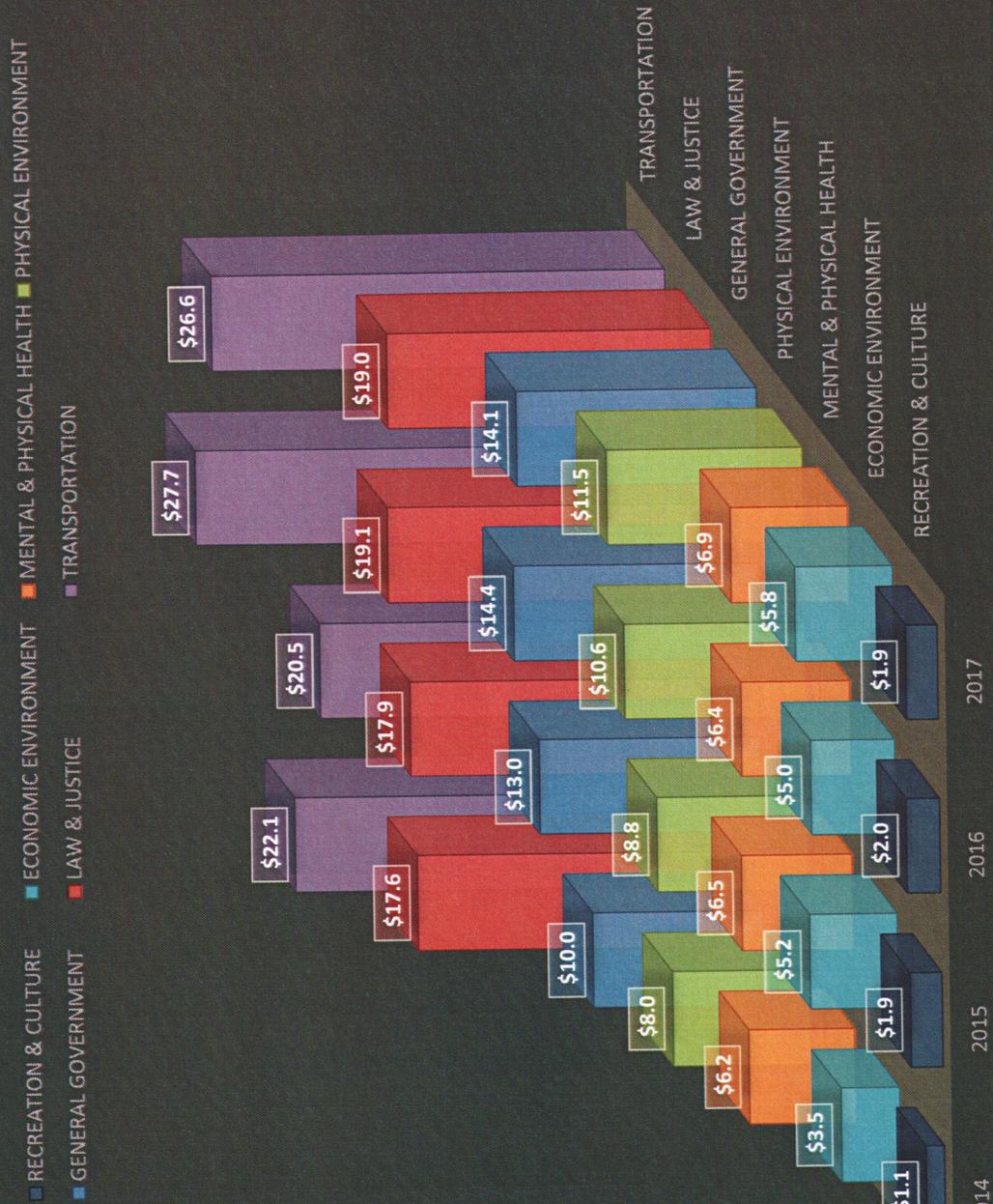
**ISLAND COUNTY
2017 BUDGET
ALL FUNDS & DEPARTMENTS**

Description	Prior Years Actuals		Year to	2016 Budget	2017 Budget	\$ Change	% Change
	2014	2015	Date @ 10/31/2016				
REVENUES							
PROPERTY TAXES	\$16,633,700	\$17,317,132	\$15,776,635	\$17,282,259	\$17,435,950	\$153,691	1%
SALES & OTHER TAXES	13,027,285	14,653,871	11,269,169	14,739,662	16,663,850	\$1,924,188	13%
LICENSES & PERMITS	1,801,766	2,057,932	1,823,870	1,869,380	1,985,800	116,420	6%
INTERGOVERNMENT REVENUES	18,147,450	18,213,238	12,353,888	17,156,400	15,647,810	-1,508,590	-9%
CHARGES FOR SERVICES	13,335,315	13,848,358	12,197,863	14,072,498	13,910,330	-162,168	-1%
FINES & PENALTIES	605,880	510,421	400,957	598,450	480,650	-117,800	-20%
MISCELLANEOUS & INTEREST	5,007,775	5,087,255	4,325,616	5,055,064	5,273,322	218,258	4%
TRANSFERS & OTHER SOURCES	6,261,035	6,752,614	6,832,178	6,833,302	6,144,992	-688,310	-10%
TOTAL REVENUES	74,820,206	78,440,821	64,980,176	77,607,015	77,542,704	-64,311	0%
USES OF FUND BALANCE/RESERVES				7,586,547	8,176,761	590,214	8%
TOTAL	\$74,820,206	\$78,440,821	\$64,980,176	\$85,193,562	\$85,719,465	\$525,903	1%
EXPENDITURES							
SALARIES	\$21,743,849	\$22,847,482	\$19,030,326	\$24,504,023	\$25,940,376	\$1,436,353	6%
BENEFITS	7,951,929	8,493,472	7,402,341	9,755,056	10,627,899	\$872,843	9%
MAINTENANCE & OPERATIONS	23,485,539	22,285,700	17,598,233	26,215,711	24,887,012	-1,328,699	-5%
INTERGOVERNMENT	2,063,114	2,874,001	1,625,569	1,923,602	2,009,427	85,825	4%
CAPITAL	474,523	2,382,711	3,697,291	6,311,060	3,939,059	-2,372,001	-38%
INTERDEPT & TRANSFERS	11,175,379	12,116,831	11,659,687	12,686,790	12,075,475	-611,315	-5%
DEBT SERVICE & OTHER	1,605,910	2,876,146	177,061	601,997	1,554,910	952,913	158%
TOTAL EXPENDITURES	68,500,243	73,876,343	61,190,508	81,998,239	81,034,158	-964,081	-1%
ACCUMULATION OF FUND BALANCE				3,195,323	4,685,307	1,489,984	47%
TOTAL	\$68,500,243	\$73,876,343	\$61,190,508	\$85,193,562	\$85,719,465	\$525,903	1%
Revenues Over(Under) Expenditures	\$6,319,963	\$4,564,478	\$3,789,668	\$0	\$0	\$0	

EXPENDITURES BY ACTIVITY

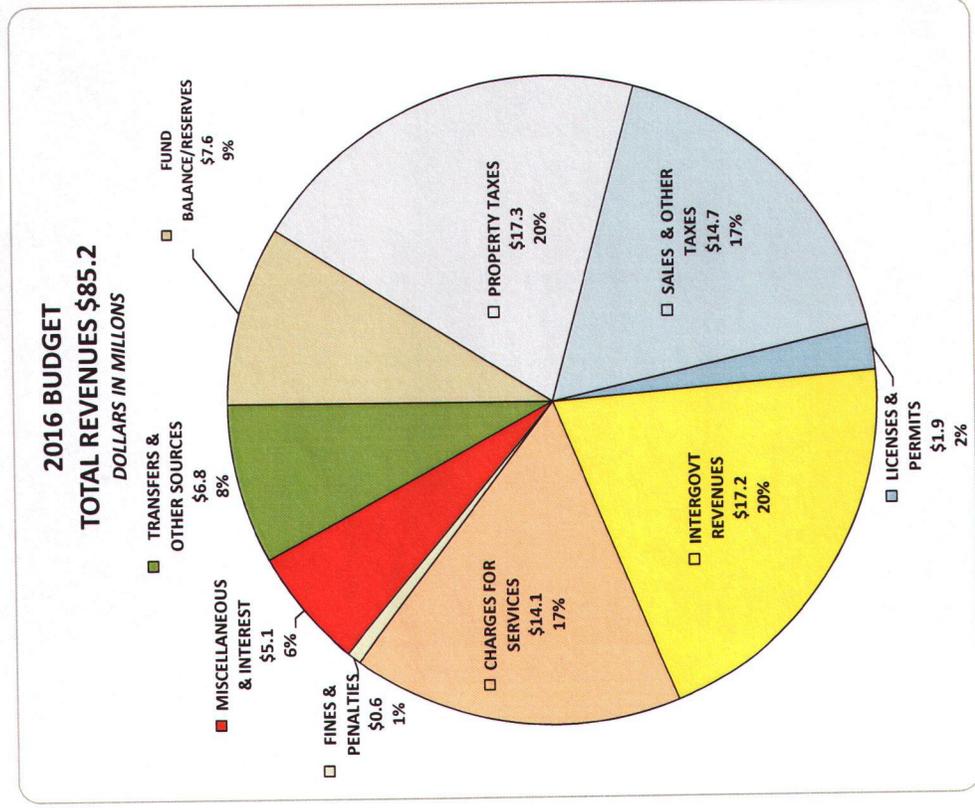
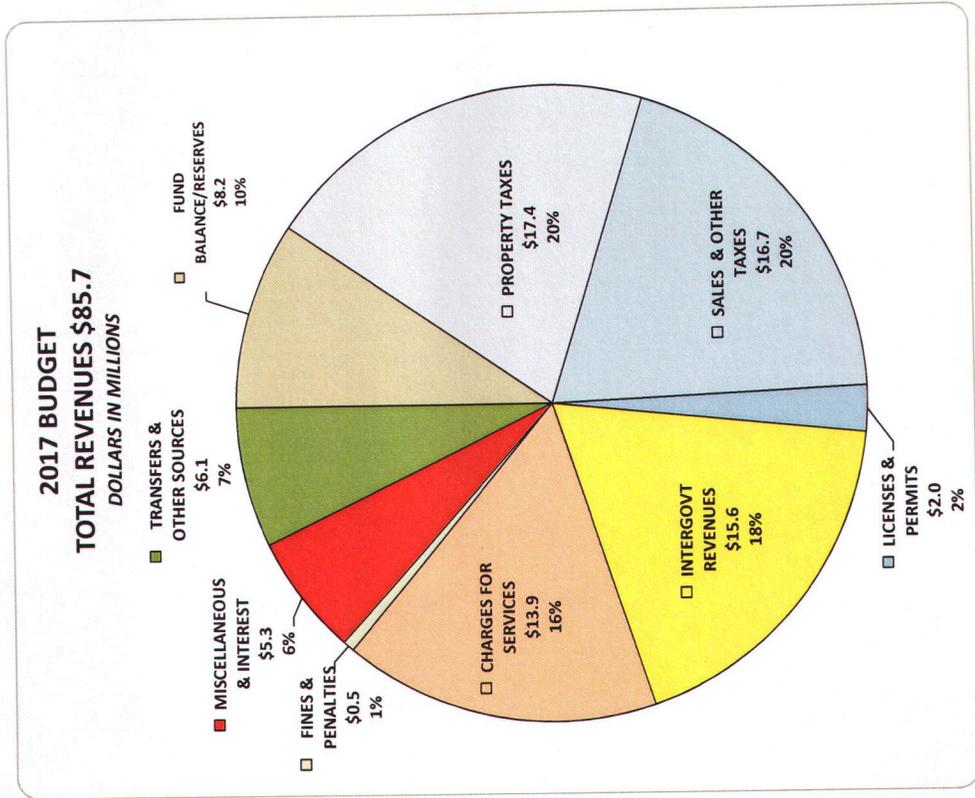
Description	Prior Years Actuals		Year to	2016 Budget	2017 Budget	\$ Change	% Change
	2014	2015	Date @ 10/31/2016				
GENERAL GOVERNMENT	\$ 9,996,042	\$12,981,327	\$ 9,844,221	\$14,416,026	\$14,111,857	-\$304,169	-2%
LAW & JUSTICE	17,573,088	17,896,642	15,550,624	19,063,557	18,978,362	-85,195	0%
PHYSICAL ENVIRONMENT	7,983,863	8,839,152	7,827,613	10,619,706	11,480,402	860,696	8%
TRANSPORTATION	22,132,657	20,549,162	18,801,815	27,661,236	26,566,592	-1,094,644	-4%
ECONOMIC ENVIRONMENT	3,488,158	5,223,176	3,186,530	5,005,675	5,754,267	748,592	15%
MENTAL & PHYSICAL HEALTH	6,190,897	6,528,009	5,181,465	6,389,083	6,949,261	560,178	9%
RECREATION & CULTURE	1,135,538	1,858,875	798,240	2,038,279	1,878,724	-159,555	-8%
TOTAL	\$68,500,243	\$73,876,343	\$61,190,508	\$85,193,562	\$85,719,465	\$ 525,903	1%

2017 BUDGET ALL FUNDS & DEPARTMENTS EXPENDITURES BY ACTIVITY (ROUNDED \$\$ MILLIONS)



ISLAND COUNTY
2017 BUDGET

REVENUES - ALL FUNDS & DEPARTMENTS

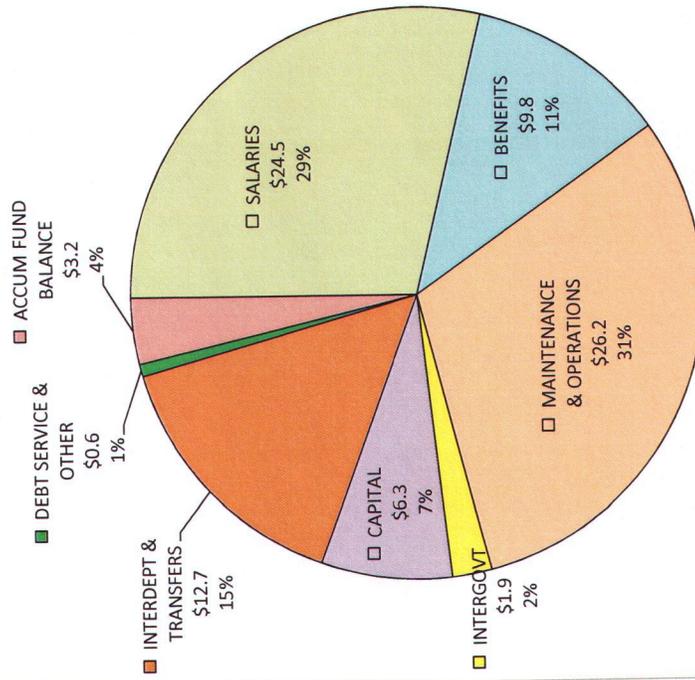


ISLAND COUNTY
2017 BUDGET

EXPENDITURES BY CATEGORY - ALL FUNDS & DEPARTMENTS

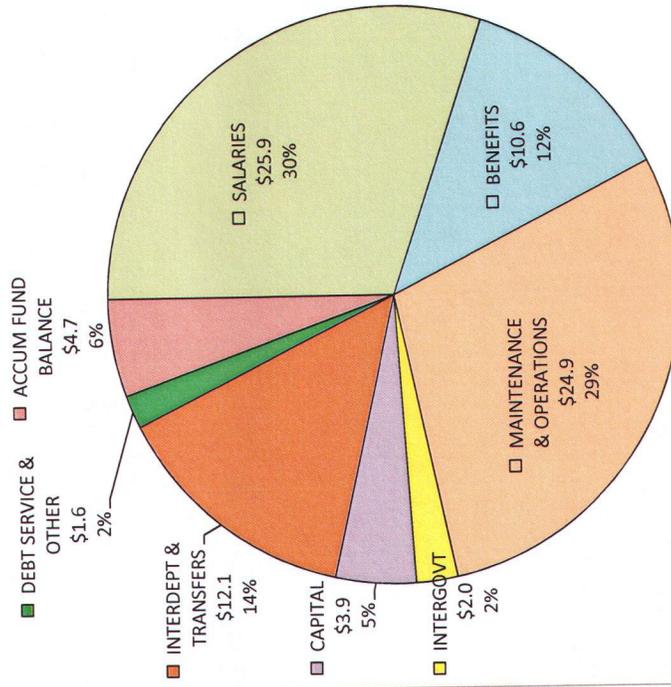
2016 BUDGET
TOTAL EXPENDITURES \$85.2

DOLLARS IN MILLIONS



2017 BUDGET
TOTAL EXPENDITURES \$85.7

DOLLARS IN MILLIONS





ISLAND COUNTY

2017 BUDGET

DEPARTMENT BUDGETS

Island County
BUDGET REPORT
 ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015	10/31/2016				
Dept: Assessor							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	21,525	29,306	12,918	21,800	14,200	(7,600)	(34) %
MISCELLANEOUS & INTEREST	1	188					0 %
Total Revenues	21,526	29,494	12,918	21,800	14,200	(7,600)	(34) %
Dept: Auditor							
USE FUND BALANCE/RESERVE				395,267	23,930	(371,337)	(93) %
LICENSES & PERMITS	4,212	4,482	3,780	4,800	4,500	(300)	(6) %
INTERGOVERNMENT REVENUES	58,259	55,513	62,451	117,000	60,000	(57,000)	(48) %
CHARGES FOR SERVICES	725,796	947,856	782,142	939,455	967,640	28,185	3 %
MISCELLANEOUS & INTEREST	1,127	1,109	2,871	1,100	1,100		0 %
TRANSFERS & OTHER SOURCES	225,400	125,400	25,400	25,400		(25,400)	(100) %
Total Revenues	1,014,794	1,134,360	876,644	1,483,022	1,057,170	(425,852)	(28) %
SALARIES	703,462	707,678	527,491	774,786	707,825	(66,961)	(8) %
BENEFITS	240,144	247,929	197,945	277,594	267,194	(10,400)	(3) %
MAINTENANCE & OPERATIONS	274,279	275,128	264,006	298,308	283,025	(15,283)	(5) %
INTERGOVERNMENT			70				0 %
CAPITAL	18,419		314,698	317,500		(317,500)	(100) %
INTERDEPT & TRANSFERS	8,203	33,711	31,359	29,767	33,048	3,281	11 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	1,244,507	1,264,446	1,335,569	1,697,955	1,291,092	(406,863)	(23) %
Dept: Budget							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
SALARIES	47,342	50,816	40,536	51,087	51,089	2	0 %
BENEFITS	12,443	13,420	11,146	14,092	15,145	1,053	7 %
MAINTENANCE & OPERATIONS	20,962	2,797	1,193	5,150	4,850	(300)	(5) %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	80,747	67,033	52,875	70,329	71,084	755	1 %
Dept: Clerk							
INTERGOVERNMENT REVENUES	53,013	62,674	36,111	49,800	54,800	5,000	10 %
CHARGES FOR SERVICES	250,541	226,805	174,138	250,000	217,000	(33,000)	(13) %
FINES & PENALTIES	90,767	65,370	57,489	79,900	66,800	(13,100)	(16) %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015	10/31/2016				
MISCELLANEOUS & INTEREST	12,514	7,796	4,370	12,100	5,100	(7,000)	(57) %
TRANSFERS & OTHER SOURCES	9,000	9,000	9,000	9,000	9,000		0 %
Total Revenues	415,835	371,645	281,108	400,800	352,700	(48,100)	(12) %
SALARIES	331,064	353,681	305,255	397,601	408,268	10,667	2 %
BENEFITS	91,345	116,643	111,693	144,647	186,154	41,507	28 %
MAINTENANCE & OPERATIONS	31,036	63,304	22,243	39,000	39,000		0 %
Total Expenditures	453,445	533,628	439,191	581,248	633,422	52,174	8 %
Dept: Commissioners							
CHARGES FOR SERVICES	209		9				0 %
MISCELLANEOUS & INTEREST		50					0 %
Total Revenues	209	50	9				0 %
SALARIES	416,561	416,326	329,245	412,778	428,357	15,579	3 %
BENEFITS	128,196	137,392	108,361	142,683	154,147	11,464	8 %
MAINTENANCE & OPERATIONS	37,992	291,728	210,862	308,300	64,300	(244,000)	(79) %
INTERGOVERNMENT		2,500					0 %
Total Expenditures	582,749	847,946	648,468	863,761	646,804	(216,957)	(25) %
Dept: Coroner							
INTERGOVERNMENT REVENUES	53,113	35,347	7,310	50,000	50,000		0 %
MISCELLANEOUS & INTEREST	190						0 %
Total Revenues	53,303	35,347	7,310	50,000	50,000		0 %
SALARIES	126,604	125,640	110,095	122,450	124,389	1,939	1 %
BENEFITS	47,586	48,810	35,269	44,153	47,042	2,889	6 %
MAINTENANCE & OPERATIONS	92,903	112,020	60,159	102,500	102,500		0 %
CAPITAL				5,000	5,000		0 %
Total Expenditures	267,093	286,470	205,523	274,103	278,931	4,828	1 %
Dept: District Court							
INTERGOVERNMENT REVENUES	212,372	314,435	134,583	255,000	271,000	16,000	6 %
CHARGES FOR SERVICES	220,037	205,897	148,905	215,500	186,500	(29,000)	(13) %
FINES & PENALTIES	507,264	437,548	337,434	505,200	402,200	(103,000)	(20) %
MISCELLANEOUS & INTEREST	33,063	27,687	26,005	26,200	29,000	2,800	10 %
TRANSFERS & OTHER SOURCES		50,000					0 %
Total Revenues	972,736	1,035,567	646,927	1,001,900	888,700	(113,200)	(11) %
SALARIES	726,349	713,165	622,838	794,357	807,309	12,952	1 %
BENEFITS	285,006	299,987	231,042	306,341	330,710	24,369	7 %
MAINTENANCE & OPERATIONS	105,272	128,162	99,811	160,568	164,548	3,980	2 %
CAPITAL							0 %
Total Expenditures	1,116,627	1,141,314	953,691	1,261,266	1,302,567	41,301	3 %
Dept: Emergency Management							
INTERGOVERNMENT REVENUES	150,107	190,774	71,776	84,912	97,000	12,088	14 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	4,500						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	154,607	190,774	71,776	84,912	97,000	12,088	14 %
SALARIES	54,684	58,249	50,579	85,412	64,757	(20,655)	(24) %
BENEFITS	11,965	13,084	28,101	18,656	15,578	(3,078)	(16) %
MAINTENANCE & OPERATIONS	203,679	125,013	77,085	70,752	94,430	23,678	33 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
INTERGOVERNMENT							0 %
CAPITAL	58,165				15,000	15,000	0 %
INTERDEPT & TRANSFERS		87					0 %
Total Expenditures	328,493	196,433	155,765	174,820	189,765	14,945	8 %
Dept: Extension Services							
USE FUND BALANCE/RESERVE				278		(278)	(100) %
SALES TAXES	3						0 %
INTERGOVERNMENT REVENUES	118,754	66,925	53,956	80,683	81,127	444	0 %
CHARGES FOR SERVICES	89,962	89,534	50,014	92,919	91,394	(1,525)	(1) %
MISCELLANEOUS & INTEREST	67,915	48,217	22,892	78,310	85,090	6,780	8 %
TRANSFERS & OTHER SOURCES	122,020	128,411	158,298	158,298	168,076	9,778	6 %
Total Revenues	398,654	333,087	285,160	410,488	425,687	15,199	3 %
SALARIES	171,092	144,742	124,432	242,904	214,780	(28,124)	(11) %
BENEFITS	47,757	55,970	45,657				0 %
MAINTENANCE & OPERATIONS	150,301	116,498	92,935	144,615	194,794	50,179	34 %
INTERGOVERNMENT	78	72	16				0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	10,960	8,394	22,285	22,969	16,113	(6,856)	(29) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	380,188	325,676	285,325	410,488	425,687	15,199	3 %
Dept: Facilities Management							
USE FUND BALANCE/RESERVE					2,066	2,066	0 %
CHARGES FOR SERVICES	80,559	90,769	80,794	96,500	92,000	(4,500)	(4) %
MISCELLANEOUS & INTEREST	53	24,701	101,602	108,376	144,488	36,111	33 %
TRANSFERS & OTHER SOURCES		77,704	510,675	508,164	551,704	43,540	8 %
Total Revenues	80,612	193,174	693,071	713,040	790,258	77,217	10 %
SALARIES	422,400	501,259	445,511	547,419	572,243	24,824	4 %
BENEFITS	182,822	203,503	195,936	252,699	273,239	20,540	8 %
MAINTENANCE & OPERATIONS	550,372	853,027	657,029	790,337	1,846,969	1,056,632	133 %
INTERGOVERNMENT		331	1,081	310	60	(250)	(80) %
CAPITAL	7,566		323,856	1,482,000	402,000	(1,080,000)	(72) %
INTERDEPT & TRANSFERS	3,476	7,147	118,492	87,261	133,812	46,551	53 %
ACCUM FUND BALANCE/RESERVE				20,032		(20,032)	(100) %
Total Expenditures	1,166,636	1,565,267	1,741,905	3,180,058	3,228,323	48,265	1 %
Dept: General Services Administration							
USE FUND BALANCE/RESERVE				458,300	65,651	(392,649)	(85) %
PROPERTY TAXES	681,594	699,662	640,233	698,000	714,000	16,000	2 %
OTHER TAXES							0 %
LICENSES & PERMITS	19,958	19,403	14,696	18,000	21,000	3,000	16 %
INTERGOVERNMENT REVENUES	117,208	57,875	62,924	53,786	61,220	7,434	13 %
CHARGES FOR SERVICES	31,015	32,822	13,239	16,500	52,350	35,850	217 %
FINES & PENALTIES	400			1,000		(1,000)	(100) %
MISCELLANEOUS & INTEREST	873,279	938,488	708,220	1,021,562	1,037,051	15,489	1 %
TRANSFERS & OTHER SOURCES	481,340	521,630	13,126				0 %
Total Revenues	2,204,794	2,269,880	1,452,438	2,267,148	1,951,272	(315,876)	(13) %
SALARIES	174,125	199,981	203,334	214,148	274,173	60,025	28 %
BENEFITS	45,400	53,364	73,591	80,384	107,931	27,547	34 %
MAINTENANCE & OPERATIONS	2,033,935	2,014,699	1,470,168	1,752,252	1,816,185	63,933	3 %
INTERGOVERNMENT	1,295	480,681					0 %
CAPITAL		107,325	189,999	1,027,865	767,951	(259,914)	(25) %
INTERDEPT & TRANSFERS	106,559	181,656	72,006	66,376	108,170	41,794	62 %
DEBT SERVICE	523,463	623,753		214,193		(214,193)	(100) %

Island County
BUDGET REPORT
 ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
ACCUM FUND BALANCE/RESERVE				50,000		(50,000)	(100) %
Total Expenditures	2,884,777	3,661,459	2,009,098	3,405,218	3,074,410	(330,808)	(9) %
Dept: Human Resources							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	52	542		1,000	6,000	5,000	500 %
TRANSFERS & OTHER SOURCES	17,500	17,500	17,500	17,500	18,500	1,000	5 %
Total Revenues	17,552	18,042	17,500	18,500	24,500	6,000	32 %
SALARIES	173,500	225,445	202,486	252,587	254,950	2,363	0 %
BENEFITS	64,180	88,378	79,083	102,092	110,698	8,606	8 %
MAINTENANCE & OPERATIONS	43,777	102,154	83,790	97,750	73,150	(24,600)	(25) %
Total Expenditures	281,457	415,977	365,359	452,429	438,798	(13,631)	(3) %
Dept: Human Services							
USE FUND BALANCE/RESERVE				538,209	479,214	(58,995)	(10) %
PROPERTY TAXES	436,422	306,654	224,832	457,950	467,950	10,000	2 %
SALES TAXES							0 %
OTHER TAXES	460	178					0 %
INTERGOVERNMENT REVENUES	1,505,549	1,516,629	919,890	1,257,974	1,720,390	462,416	36 %
CHARGES FOR SERVICES	481,238	580,221	529,916	520,000	597,000	77,000	14 %
MISCELLANEOUS & INTEREST	2,000	5,250	1,210		4,000	4,000	0 %
TRANSFERS & OTHER SOURCES	350,939	370,847	355,215	355,215	310,175	(45,040)	(12) %
Total Revenues	2,776,608	2,779,779	2,031,063	3,129,348	3,578,729	449,381	14 %
SALARIES	935,071	1,065,206	856,364	1,104,236	1,240,573	136,337	12 %
BENEFITS	398,924	459,233	375,383	515,044	592,714	77,670	15 %
MAINTENANCE & OPERATIONS	2,025,110	1,816,103	1,235,741	2,123,884	2,346,122	222,238	10 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	321,172	410,886	314,240	376,492	385,138	8,646	2 %
ACCUM FUND BALANCE/RESERVE					20,000	20,000	0 %
Total Expenditures	3,680,277	3,751,428	2,781,728	4,119,656	4,584,547	464,891	11 %
Dept: Information Technology							
USE FUND BALANCE/RESERVE							0 %
OTHER TAXES							0 %
CHARGES FOR SERVICES				94,000		(94,000)	(100) %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues				94,000		(94,000)	(100) %
SALARIES	366,128	449,851	430,776	537,123	549,226	12,103	2 %
BENEFITS	165,001	197,543	182,666	235,353	258,019	22,666	9 %
MAINTENANCE & OPERATIONS	437,923	558,153	516,559	624,360	559,650	(64,710)	(10) %
INTERGOVERNMENT							0 %
CAPITAL	42,347	93,850	504,381	719,500	650,900	(68,600)	(9) %
INTERDEPT & TRANSFERS		55,111	21,699	71,610	54,735	(16,875)	(23) %
DEBT SERVICE							0 %
Total Expenditures	1,011,399	1,354,508	1,656,081	2,187,946	2,072,530	(115,416)	(5) %
Dept: Miscellaneous							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	1,138,662	1,266,475	924,900	1,308,593	1,444,926	136,333	10 %
OTHER TAXES	862,559	776,313	520,413	769,200	784,000	14,800	1 %
INTERGOVERNMENT REVENUES	94,036	168,226	70,704	175,000	200,000	25,000	14 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
CHARGES FOR SERVICES	17,788	21,284	19,088	20,000	21,000	1,000	5 %
MISCELLANEOUS & INTEREST	200	381	37,921				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	2,113,245	2,232,679	1,573,026	2,272,793	2,449,926	177,133	7 %
SALARIES	9,474	10,293	9,863	12,481	12,689	208	1 %
BENEFITS	44,082	50,572	37,397	46,068	51,099	5,031	10 %
MAINTENANCE & OPERATIONS	447,020	449,231	424,166	462,202	430,585	(31,617)	(6) %
INTERGOVERNMENT	1,361,234	1,490,759	1,039,689	1,147,027	1,213,427	66,400	5 %
INTERDEPT & TRANSFERS	21,100	113,145	53,253	53,253	57,326	4,073	7 %
ACCUM FUND BALANCE/RESERVE				808,063	957,000	148,937	18 %
Total Expenditures	1,882,910	2,114,000	1,564,368	2,529,094	2,722,126	193,032	7 %
Dept: Natural Resources							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	240,704	324,660	365,525	389,564	320,657	(68,907)	(17) %
CHARGES FOR SERVICES	248,520	205,590	113,141	246,000	246,000		0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	489,224	530,250	478,666	635,564	566,657	(68,907)	(10) %
SALARIES	241,689	268,801	252,325	286,357	283,788	(2,569)	(0) %
BENEFITS	67,035	86,489	84,111	99,689	99,452	(237)	(0) %
MAINTENANCE & OPERATIONS	153,712	126,035	201,605	147,715	83,936	(63,779)	(43) %
CAPITAL	8,109						0 %
INTERDEPT & TRANSFERS	643,362	665,514	321,986	347,803	719,481	371,678	106 %
Total Expenditures	1,113,907	1,146,839	860,027	881,564	1,186,657	305,093	34 %
Dept: Planning & Community Development							
USE FUND BALANCE/RESERVE					614,000	614,000	0 %
LICENSES & PERMITS	1,045,171	1,201,457	1,174,613	1,125,000	1,146,000	21,000	1 %
INTERGOVERNMENT REVENUES	159,205	249,008	202,386	141,843	20,000	(121,843)	(85) %
CHARGES FOR SERVICES	630,812	699,158	686,876	679,038	706,819	27,781	4 %
MISCELLANEOUS & INTEREST	272	319	1,385	287	325	38	13 %
TRANSFERS & OTHER SOURCES	49,000	67,000	49,000	49,000	37,000	(12,000)	(24) %
Total Revenues	1,884,460	2,216,942	2,114,260	1,995,168	2,524,144	528,976	26 %
SALARIES	1,070,108	1,190,238	1,033,075	1,317,758	1,461,401	143,643	10 %
BENEFITS	433,556	467,693	422,383	554,628	739,326	184,698	33 %
MAINTENANCE & OPERATIONS	231,799	314,023	351,404	274,043	376,028	101,985	37 %
CAPITAL	2,458						0 %
INTERDEPT & TRANSFERS	108,983	61,454	3,948	70,000	151,000	81,000	115 %
Total Expenditures	1,846,904	2,033,408	1,810,810	2,216,429	2,727,755	511,326	23 %
Dept: Prosecuting Attorney							
INTERGOVERNMENT REVENUES	198,243	205,677	150,784	234,049	273,190	39,141	16 %
CHARGES FOR SERVICES	35,057	30,727	28,424	25,500	25,500		0 %
FINES & PENALTIES	2,225	2,022	1,003	400	400		0 %
MISCELLANEOUS & INTEREST	5						0 %
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000		0 %
Total Revenues	248,530	251,426	193,211	272,949	312,090	39,141	14 %
SALARIES	994,417	1,026,666	905,143	1,116,728	1,125,223	8,495	0 %
BENEFITS	395,632	379,171	352,067	457,491	504,926	47,435	10 %
MAINTENANCE & OPERATIONS	78,034	90,753	80,023	117,721	127,543	9,822	8 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015	10/31/2016				
Total Expenditures	1,468,083	1,496,590	1,337,233	1,691,940	1,757,692	65,752	3 %
Dept: Public Health							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS	593,607	675,054	486,112	549,380	626,100	76,720	13 %
INTERGOVERNMENT REVENUES	1,161,765	1,206,258	883,080	1,066,626	932,221	(134,405)	(12) %
CHARGES FOR SERVICES	716,671	848,045	447,339	689,518	735,121	45,603	6 %
MISCELLANEOUS & INTEREST	127,002	105,535	8,082	113,310	1,000	(112,310)	(99) %
TRANSFERS & OTHER SOURCES	510,952	574,310	662,667	699,667	820,301	120,634	17 %
Total Revenues	3,109,997	3,409,202	2,487,280	3,118,501	3,114,743	(3,758)	(0) %
SALARIES	1,599,574	1,703,843	1,402,186	1,704,972	1,780,277	75,304	4 %
BENEFITS	623,739	681,182	545,521	723,906	779,293	55,386	7 %
MAINTENANCE & OPERATIONS	418,290	429,731	171,686	383,115	247,652	(135,463)	(35) %
INTERGOVERNMENT							0 %
CAPITAL	14,308						0 %
INTERDEPT & TRANSFERS	243,905	262,158	257,619	616,413	286,941	(329,472)	(53) %
DEBT SERVICE	147,199	56,663	34,141	36,094		(36,094)	(100) %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE					20,580	20,580	0 %
Total Expenditures	3,047,015	3,133,577	2,411,153	3,464,501	3,114,743	(349,758)	(10) %
Dept: Public Works							
USE FUND BALANCE/RESERVE				3,434,949	5,833,729	2,398,780	69 %
PROPERTY TAXES	8,153,221	8,499,891	7,734,816	8,575,309	8,576,000	691	0 %
OTHER TAXES	2,340	3,317	2,549	2,200	3,300	1,100	50 %
LICENSES & PERMITS	89,479	100,019	88,672	116,800	135,800	19,000	16 %
INTERGOVERNMENT REVENUES	11,608,847	10,837,512	6,886,060	10,478,600	8,495,634	(1,982,966)	(18) %
CHARGES FOR SERVICES	8,144,293	8,120,757	7,571,123	8,516,212	8,238,519	(277,693)	(3) %
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	2,429,996	3,058,022	2,727,310	2,976,745	3,223,668	246,923	8 %
TRANSFERS & OTHER SOURCES	1,535,788	1,724,727	1,960,601	1,928,392	1,384,754	(543,638)	(28) %
Total Revenues	31,963,964	32,344,245	26,971,131	36,030,207	35,892,404	(137,803)	(0) %
SALARIES	5,328,823	5,584,908	4,662,468	5,907,968	6,674,605	766,637	12 %
BENEFITS	2,166,876	2,316,057	1,967,101	2,719,880	2,858,254	138,374	5 %
MAINTENANCE & OPERATIONS	14,051,265	11,950,267	10,047,378	15,957,007	13,916,483	(2,040,524)	(12) %
INTERGOVERNMENT	93,555	106,533	88,349	102,765	102,940	175	0 %
CAPITAL	97,003	1,854,707	2,313,194	2,697,600	2,098,208	(599,392)	(22) %
INTERDEPT & TRANSFERS	6,516,795	7,078,642	7,665,461	8,121,423	7,500,221	(621,202)	(7) %
DEBT SERVICE	23,562	67,003					0 %
OTHER					1,500,000	1,500,000	0 %
ACCUM FUND BALANCE/RESERVE				1,900,000	2,530,000	630,000	33 %
Total Expenditures	28,277,879	28,958,117	26,743,951	37,406,643	37,180,711	(225,932)	(0) %
Dept: Sheriff							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS	38,575	46,063	46,337	40,400	40,400		0 %
INTERGOVERNMENT REVENUES	679,743	912,736	738,615	727,282	850,088	122,806	16 %
CHARGES FOR SERVICES	44,750	54,870	52,542	42,000	52,500	10,500	25 %
FINES & PENALTIES	5,224	4,856	5,031	10,250	10,250		0 %
MISCELLANEOUS & INTEREST	62,128	145,648	26,485	36,000	35,000	(1,000)	(2) %
TRANSFERS & OTHER SOURCES	861,605	726,576	825,030	825,000	825,000		0 %
Total Revenues	1,692,025	1,890,749	1,694,040	1,680,932	1,813,238	132,306	7 %
SALARIES	5,055,719	5,198,896	4,101,922	5,000,007	5,021,804	21,797	0 %
BENEFITS	1,615,414	1,630,487	1,459,691	1,929,663	2,037,339	107,676	5 %
MAINTENANCE & OPERATIONS	926,562	1,204,945	1,038,283	1,257,355	1,276,505	19,150	1 %

Island County
BUDGET REPORT
ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
INTERGOVERNMENT	584,690	770,433	482,366	650,500	670,000	19,500	2 %
CAPITAL	219,327	86,619	37,409	28,095		(28,095)	(100) %
INTERDEPT & TRANSFERS	57,997	70,010	1,720	1,015	2,270	1,255	123 %
DEBT SERVICE							0 %
OTHER		428					0 %
ACCUM FUND BALANCE/RESERVE					4,545	4,545	0 %
Total Expenditures	8,459,709	8,961,818	7,121,391	8,866,635	9,012,463	145,828	1 %
Dept: Superior Court							
USE FUND BALANCE/RESERVE				34,931		(34,931)	(100) %
SALES TAXES	833,129	928,277	682,118	983,064	1,150,421	167,357	17 %
LICENSES & PERMITS	10,764	11,454	9,660	15,000	12,000	(3,000)	(20) %
INTERGOVERNMENT REVENUES	390,870	409,824	292,411	433,281	403,483	(29,798)	(6) %
CHARGES FOR SERVICES	45,949	45,911	35,552	43,526	39,787	(3,739)	(8) %
FINES & PENALTIES		625		700		(700)	(100) %
MISCELLANEOUS & INTEREST	5,877	8,317	3,810	1,000		(1,000)	(100) %
TRANSFERS & OTHER SOURCES	424,791	374,884	356,810	356,810	177,848	(178,962)	(50) %
Total Revenues	1,711,380	1,779,292	1,380,361	1,868,312	1,783,539	(84,773)	(4) %
SALARIES	1,681,509	1,713,251	1,412,470	1,811,374	1,775,239	(36,135)	(1) %
BENEFITS	476,243	506,371	434,564	593,335	635,855	42,520	7 %
MAINTENANCE & OPERATIONS	363,499	328,647	330,368	422,173	417,215	(4,958)	(1) %
CAPITAL	6,821	6,821	13,754	32,500		(32,500)	(100) %
INTERDEPT & TRANSFERS	514,167	422,897	434,481	444,683	259,140	(185,543)	(41) %
ACCUM FUND BALANCE/RESERVE					21,731	21,731	0 %
Total Expenditures	3,042,239	2,977,987	2,625,637	3,304,065	3,109,180	(194,885)	(5) %
Dept: Treasurer							
USE FUND BALANCE/RESERVE				19,591	3,786	(15,805)	(80) %
OTHER TAXES	134,160	167,028	172,855	135,000	148,159	13,159	9 %
INTERGOVERNMENT REVENUES		6,563	10,843		7,000	7,000	0 %
CHARGES FOR SERVICES	62,871	90,874	67,549	78,030	84,000	5,970	7 %
MISCELLANEOUS & INTEREST	1,349,549	650,750	635,844	637,075	657,500	20,425	3 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,546,580	915,215	887,091	869,696	900,445	30,749	3 %
SALARIES	440,642	440,293	371,726	476,052	475,922	(130)	(0) %
BENEFITS	146,497	161,089	137,614	179,679	191,335	11,656	6 %
MAINTENANCE & OPERATIONS	112,619	171,256	109,199	151,525	142,600	(8,925)	(5) %
CAPITAL		10,870		1,000		(1,000)	(100) %
INTERDEPT & TRANSFERS	1,950	1,947	9,347	9,555	5,115	(4,440)	(46) %
DEBT SERVICE	3,464	1,484	537	3,000	2,000	(1,000)	(33) %
ACCUM FUND BALANCE/RESERVE					4,885	4,885	0 %
Total Expenditures	705,172	786,939	628,423	820,811	821,857	1,046	0 %
Dept: Fund Non-departmental							
USE FUND BALANCE/RESERVE				2,705,022	1,154,385	(1,550,637)	(57) %
PROPERTY TAXES	7,362,463	7,810,925	7,176,754	7,551,000	7,678,000	127,000	1 %
SALES TAXES	6,286,959	7,048,263	5,138,329	7,405,605	8,670,044	1,264,439	17 %
OTHER TAXES	3,769,013	4,464,020	3,828,005	4,136,000	4,463,000	327,000	7 %
INTERGOVERNMENT REVENUES	1,345,662	1,592,602	1,404,479	1,561,000	1,750,000	189,000	12 %
CHARGES FOR SERVICES	1,487,722	1,527,932	1,384,154	1,486,000	1,543,000	57,000	3 %
MISCELLANEOUS & INTEREST	38,052	64,255	17,608	42,000	44,000	2,000	4 %
TRANSFERS & OTHER SOURCES	1,659,700	1,971,625	1,875,856	1,887,856	1,829,634	(58,222)	(3) %
Total Revenues	21,949,571	24,479,622	20,825,185	26,774,483	27,132,063	357,580	1 %
NOT APPLICABLE		(7,182)					0 %
SALARIES	1,915	(5,208)		548,254	790,000	241,746	44 %

Island County
BUDGET REPORT
 ALL DEPARTMENTS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @	2016 Final Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015	10/31/2016				
BENEFITS			34,933				0 %
MAINTENANCE & OPERATIONS	614,523	698,049		421,079	178,942	(242,137)	(57) %
INTERGOVERNMENT	22,262	22,692	13,998	23,000	23,000		0 %
CAPITAL		222,519					0 %
INTERDEPT & TRANSFERS	2,616,702	2,744,072	2,328,054	2,368,170	2,358,965	(9,205)	(0) %
DEBT SERVICE	908,222	2,126,815	142,383	348,710	52,910	(295,800)	(84) %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE				417,228	1,126,566	709,338	170 %
Total Expenditures	4,163,624	5,801,757	2,519,368	4,126,441	4,530,383	403,942	9 %

2017 BUDGET
SCHEDULE OF OPERATING & CAPITAL TRANSFERS
ALL FUNDS AND DEPARTMENTS

TO	FROM	2014	2015	2016	2017	\$ CHG	% CHG
OPERATING SUPPORT TRANSFERS							
AUDITORS O&M - RECORDS MANAGEMENT	COUNTY ROAD	15,000	15,000	15,000	0	-15,000	-100%
AUDITORS O&M - RECORDS MANAGEMENT	EQUIPMENT RENTAL & REVOLVING	1,000	1,000	1,000	0	-1,000	-100%
AUDITORS O&M - RECORDS MANAGEMENT	SOLID WASTE	6,900	6,900	6,900	0	-6,900	-100%
AUDITOR'S O&M - RECORDS MANAGEMENT	PUBLIC HEALTH	2,500	2,500	2,500	0	-2,500	-100%
COURT APPOINTED SPECIAL ADVOCATES	CURRENT EXPENSE	50,591	56,384	56,810	59,848	3,038	5%
CURRENT EXPENSE - BMPS PCD	COUNTY ROAD	37,000	37,000	37,000	37,000	0	0%
CURRENT EXPENSE - DISTRICT COURT SECURITY	REET 1	0	50,000	0	0	0	0%
CURRENT EXPENSE - FACILITIES	REET 1	0	48,500	48,900	40,000	-8,900	-18%
CURRENT EXPENSE - HR SAFETY PROG	INSURANCE RESERVE	17,500	17,500	17,500	18,500	1,000	6%
CURRENT EXPENSE - PARKS	REET 2	178,100	283,947	330,772	246,079	-84,693	-30%
CURRENT EXPENSE - PCD HAC	HISTORICAL PRESERVATION	12,000	12,000	12,000	0	-12,000	-100%
CURRENT EXPENSE - PCD RECORDS	AUDITOR O&M	0	18,000	0	0	0	0%
CURRENT EXPENSE - SHERIFF TRAFFIC SAFETY	COUNTY ROAD	725,000	725,000	825,000	825,000	0	0%
CURRENT EXPENSE PROSECUTOR	MH & TC SALES TAXES	13,000	13,000	13,000	13,000	0	0%
CURRENT EXPENSE SUP CT CLERK	MH & TC SALES TAXES	9,000	9,000	9,000	9,000	0	0%
ELECTION RESERVE	CURRENT EXPENSE	200,000	100,000	0	0	0	0%
EXTENSION SERVICES	CURRENT EXPENSE	116,503	122,894	158,298	168,076	9,778	8%
EXTENSION SERVICES	SOLID WASTE	4,183	4,183	0	0	0	0%
EXTENSION SERVICES - WEATHER DATA	COUNTY ROAD	667	667	0	0	0	0%
EXTENSION SERVICES - WEATHER DATA	PUBLIC HEALTH	667	667	0	0	0	0%
HUMAN SERVICES ADMIN	ALCOHOL SUBSTANCE ABUSE	9,000	9,000	11,000	12,000	1,000	11%
HUMAN SERVICES ADMIN	DEVELOPMENTAL DISABILITIES	85,629	108,984	131,344	96,900	-34,444	-32%
HUMAN SERVICES ADMIN	HOMELESS HOUSING	26,936	24,600	26,100	30,120	4,020	16%
HUMAN SERVICES ADMIN	LOW INCOME HOUSING	5,071	3,767	4,250	4,750	500	13%
HUMAN SERVICES ADMIN	MENTAL HEALTH	25,604	80,478	34,696	11,776	-22,920	-28%
HUMAN SERVICES ADMIN	MH & TC SALES TAXES	79,988	103,420	29,492	10,442	-19,050	-18%
HUMAN SERVICES ADMIN	VETERANS ASSISTANCE	8,564	10,043	15,530	39,075	23,545	234%
HUMAN SERVICES ADMINISTRATION	CURRENT EXPENSE	50,000	90,000	96,793	99,102	2,309	3%
JUVENILE DETENTION	CURRENT EXPENSE	371,000	300,000	300,000	118,000	-182,000	-61%
MARSHALL ROAD STORM WATER UTIL	REET 2	25,055	22,800	0	3,855	3,855	17%
MOTOR POOL - REPAIRS (not incl. PW or SHF)	CURRENT EXPENSE	60,000	98,741	113,264	109,704	-3,560	-4%
NATURAL RESOURCES	CURRENT EXPENSE	0	0	0	0	0	0%
PUBLIC HEALTH	CURRENT EXPENSE	444,357	492,667	662,667	820,301	157,634	32%
PUBLIC WORKS ADMIN	CLEAN WATER UTILITY	0	69,000	105,000	110,000	5,000	7%
PUBLIC WORKS ADMIN	COUNTY ROAD	176,210	224,522	290,666	339,820	49,154	22%
PUBLIC WORKS ADMIN	EQUIPMENT RENTAL & REVOLVING	27,000	35,000	40,000	50,000	10,000	29%
PUBLIC WORKS ADMIN	REET 1	104,000	37,000	30,000	32,000	2,000	5%

2017 BUDGET
SCHEDULE OF OPERATING & CAPITAL TRANSFERS
ALL FUNDS AND DEPARTMENTS

TO	FROM	2014	2015	2016	2017	\$ CHG	% CHG
PUBLIC WORKS ADMIN	REET 2	43,000	37,000	38,000	37,000	-1,000	-3%
PUBLIC WORKS ADMIN	SOLID WASTE	65,000	77,000	92,000	110,000	18,000	23%
PUBLIC WORKS ADMIN FOR PARKS	CURRENT EXPENSE	20,000	15,000	15,000	15,000	0	0%
SENIOR PROGRAM ADMINISTRATION	CURRENT EXPENSE	6,010	6,010	6,010	6,010	0	0%
TOTAL OPERATING SUPPORT TRANSFERS		3,022,035	3,369,174	3,575,492	3,472,358	-103,134	-3%

CAPITAL SUPPORT TRANSFERS

CAPITAL DRAINAGE	COUNTY ROADS	556,040	345,000	329,487	0	-329,487	-96%
CAPITAL DRAINAGE	REET 2	160,000	385,000	0	0	0	0%
MOTOR POOL - SHERIFF VEHICLES	CURRENT EXPENSE	405,000	365,000	270,000	260,000	-10,000	-3%
MOTOR POOL - VEHICLES (NOT INCL PW OR SHF)	CURRENT EXPENSE	0	0	76,000	92,000	16,000	100%
MOTOR POOL - HUMAN SERVICES	VETERANS ASSISTANCE	0	405	0	0	0	0%
MOTOR POOL - HUMAN SERVICES	MENTAL HEALTH	0	7,000	0	18,000	18,000	257%
MOTOR POOL - HUMAN SERVICES	DEVELOPMENTAL DISABILITIES	0	7,000	0	18,000	18,000	257%
MOTOR POOL - HUMAN SERVICES	ALCOHOL/SUBSTANCE ABUSE	0	0	0	12,000	12,000	100%
MOTOR POOL - HUMAN SERVICES	MENTAL HEALTH SALES TAX	0	4,100	0	2,000	2,000	49%
PATHS & TRAILS	COUNTY ROADS	73,700	127,699	342,467	425,000	82,533	65%
TOTAL CAPITAL SUPPORT TRANSFERS		1,194,740	1,241,204	1,017,954	827,000	-190,954	-15%

**ISLAND COUNTY
2017 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	2015 EXPENDITURES	ALLOCATION BASIS	FEDERAL GRANT
			INDIRECT RATE 6.33%
			TRANSFER
2% HOTEL/MOTEL PUBLIC	\$221,369	\$212,143	\$13,429
ALCOHOL/SUBSTANCE ABUSE	\$169,743	-\$7,494	\$0
AUDITOR'S M & O	213,180	182,493	11,552
BOATING SAFETY PROGRAM	37,027	35,868	2,270
CAPITAL DRAINAGE	0	0	0
CASA FUND	118,560	109,216	6,913
CLEAN WATER UTILITY	1,360,129	22,692	1,436
COMMUNITY MENTAL HEALTH FACILITY	4,361	30	2
CONSERVATION FUTURES	1,220,678	596,925	37,785
CORNET BAY DOCK	10,978	9,671	612
COUNTY LAW LIBRARY	47,821	47,075	0
COUNTY ROAD	15,890,259	10,938,278	692,393
DEVELOPMENTAL DISABILITIES	831,399	26,233	1,661
DRUG SEIZURE	9,236	9,236	0
EQUIPMENT RENTAL & REVOLVING (ER&R)	3,396,456	3,048,721	192,984
ELECTION RESERVE	217,814	214,790	13,596
ENHANCED 911	834,700	834,700	0
EXTENSION SERVICES	325,679	121,949	7,919
FAMILY RESOURCE CENTER - CAMANO	63,665	10,823	685
FAMILY RESOURCE CENTER - OAK HARBOR	73,821	32,632	2,066
FAMILY RESOURCE CENTER - SOUTH WHIDBEY	1,058	1,058	0
FIRE PERMIT PROGRAM	26,300	19,966	1,264
FOUR SPRINGS LAKE	65,914	44,220	2,799
HISTORICAL PRESERVATION SURCHARGE	18,810	6,320	400
HOMELESS HOUSING SURCHARGE	654,002	421,509	0
HUMAN SERVICES FUND	661,348	331,597	0
INSURANCE RESERVE	878,860	819,667	51,885
JOINT TOURISM	292,433	276,420	17,497
JUVENILE DETENTION	1,179,256	1,067,318	67,561
LOW-INCOME HOUSING SURCHARGE	15,845	11,951	0
MENTAL HEALTH	375,240	142,763	9,037
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	1,095,632	891,778	56,450
MOTOR POOL	357,527	390,275	24,704
NATURAL RESOURCES	566,924	156,667	9,917
PATHS & TRAILS	47,491	43,579	2,759
PUBLIC HEALTH POOLING	2,935,388	2,679,563	169,616
PUBLIC WORKS FUND	653,484	644,860	40,820
REET 1 CAPITAL IMPROVEMENTS	1,357,578	321,441	0
REET 2 CAPITAL FACILITIES	3,378,100	1,395,841	0

**ISLAND COUNTY
2017 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	2015 EXPENDITURES	ALLOCATION BASIS	FEDERAL GRANT INDIRECT RATE 6.33% TRANSFER
REET ELECTRONIC FEE	49,204	49,204	3,115
RURAL COUNTY SALES TAXES	486,164	410,748	26,000
SOLID WASTE	6,510,929	5,633,472	356,599
STORM & SURFACE WATER	67,289	1	0
TREASURER'S M&O	130,834	128,887	
TRIAL COURT IMPROVEMENT	12,578	11,709	741
VETERANS ASSISTANCE	70,637	53,198	3,367
WATER QUALITY	171,886	171,886	0
TOTAL ALL FUNDS	\$47,107,586	\$32,571,879	\$1,829,834

ALLOCATION BASIS calculated as follows

2015 ACTUAL TOTAL EXPENDITURES
 LESS: INTERFUND & TRANSFERS
 DEPRECIATION (IF ANY)
 CERTAIN GRANTS WITH ADMIN REQUIREMENTS
 ADD: EXPENSES THAT WERE CAPITALIZED
 IN PROPRIETARY & INTERNAL SERVICE FUNDS
 EQUALS ALLOCATION BASIS

**ISLAND COUNTY
2017 BUDGET WORKSHOP
ESTIMATED FUND BALANCE**

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	ESTIMATED CHANGE IN FUND BALANCE	ESTIMATED FUND BALANCE DEC. 31	ESTIMATED CASH DEC. 31
CURRENT EXPENSE	\$10,851,019	-\$1,608,385	\$9,242,634	\$7,693,145
2% HOTEL/MOTEL PUBLIC	\$248,656	\$0	\$248,656	\$225,177
ALCOHOL/SUBSTANCE	\$66,942	\$0	\$66,942	\$89,161
ANTI-PROFITEERING	\$12,732	\$0	\$12,732	\$12,732
AUDITOR'S M & O	\$190,671	-\$70,581	\$120,090	\$123,274
BOATING SAFETY PROGRAM	\$111,107	\$4,545	\$115,652	\$115,087
CAPITAL DRAINAGE	\$932,456	\$0	\$932,456	\$934,988
CASA FUND	\$106,266	\$0	\$106,266	\$105,247
CLEAN WATER UTILITY	\$1,338,609	\$0	\$1,338,609	\$1,338,858
COMMUNITY MENTAL HEALTH FACILITY	\$13,495	\$0	\$13,495	\$13,495
CONSERVATION FUTURES	\$526,030	-\$19,000	\$507,030	\$335,798
CORNET BAY DOCK	\$62,897	\$0	\$62,897	\$63,190
COUNTY FAIR	\$157	\$0	\$157	\$158
COUNTY LAW LIBRARY	\$2,680	\$0	\$2,680	\$3,664
COUNTY ROAD	\$19,897,737	-\$3,316,729	\$16,581,008	\$15,237,405
DEVELOPMENTAL DISABILITIES	\$563,606	-\$33,001	\$530,605	\$565,579
DRUG SEIZURE	\$46,660	\$0	\$46,660	\$41,630
ELECTION RESERVE	\$769,147	\$0	\$769,147	\$693,332
ENHANCED 911	\$0	\$0	\$0	\$0
EXTENSION SERVICES	\$135,248	\$0	\$135,248	\$143,457
FAMILY RES CTR CAMANO	-\$25,732	\$0	-\$25,732	-\$23,714
FAMILY RES CTR OAK HARBOR	\$24,549	-\$2,066	\$22,483	\$23,212
FAMILY RES CTR SOUTH WHIDBEY	\$41,775	\$0	\$41,775	\$41,894
FEDERAL ASSET FORFEITURE	\$0	\$0	\$0	\$0
FIRE PERMIT PROGRAM	\$30,289	\$0	\$30,289	\$27,327
HISTORICAL PRESERVATION SURCHARGE	\$52,505	\$0	\$52,505	\$53,737
HOMELESS HOUSING SURCHARGE	\$758,640	-\$251,300	\$507,340	\$541,762
HUMAN SERVICES FUND	\$973	\$0	\$973	-\$67,494
JOINT TOURISM	\$248,968	\$0	\$248,968	\$211,879
JUVENILE DETENTION	\$582,500	\$0	\$582,500	\$433,501
LOW-INCOME HOUSING SURCHARGE	\$205,065	-\$100,000	\$105,065	\$110,577
MENTAL HEALTH	\$264,031	-\$30,913	\$233,118	\$226,206
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	\$738,338	\$2,000	\$740,338	\$586,914
NATURAL RESOURCES	-\$99,947	\$0	-\$99,947	-\$102,753
PATHS & TRAILS	\$478,696	\$0	\$478,696	\$475,908
PUBLIC HEALTH POOLING	\$442,399	\$20,580	\$462,979	\$468,294
PUBLIC WORKS FUND	\$6,977	\$0	\$6,977	\$8,461
REET 1 CAPITAL IMPROVEMENTS	\$3,077,246	\$179,000	\$3,256,246	\$3,307,587
REET 2 CAPITAL FACILITIES	\$3,038,892	\$770,566	\$3,809,458	\$3,956,215

ISLAND COUNTY
2017 BUDGET WORKSHOP
ESTIMATED FUND BALANCE

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	ESTIMATED CHANGE IN FUND BALANCE	ESTIMATED FUND BALANCE DEC. 31	ESTIMATED CASH DEC. 31
REET ELECTRONIC FEE	\$108,535	\$4,885	\$113,420	\$113,442
RURAL CO ECONOMIC DEVEL SALES TAXES	\$3,948,479	\$957,000	\$4,905,479	\$4,899,180
SOUTH HOLMES HARBOR SHELLFISH PROTECTION	\$15,413	\$0	\$15,413	\$15,413
STORM & SURFACE WATER	\$9,454	\$0	\$9,454	\$9,516
TREASURER'S M & O	\$230,335	-\$3,786	\$226,549	\$231,931
TRIAL COURT IMPROVEMENT	\$23,661	\$21,731	\$45,392	\$52,566
VETERANS ASSISTANCE	\$108,160	\$4,000	\$112,160	\$111,972
WATER QUALITY (Septic Loan Program)	\$38,687	\$0	\$38,687	\$146,782
	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL & REVOLVING (ER&R)	\$9,549,988	\$30,000	\$9,579,988	\$1,059,877
FOUR SPRINGS LAKE	\$1,102,552	\$0	\$1,102,552	\$23,852
INSURANCE RESERVE	\$1,392,299	\$0	\$1,392,299	\$1,267,533
MOTOR POOL	\$894,846	\$0	\$894,846	\$270,977
SOLID WASTE	\$8,944,485	\$0	\$8,944,485	\$5,482,462
		\$0	\$0	
		\$0	\$0	
TOTAL ALL FUNDS	\$72,109,173	-\$3,441,454	\$68,667,719	\$51,700,393

ISLAND COUNTY
2017 BUDGET
CURRENT EXPENSE FUND
ESTIMATED FUND BALANCE & RESERVES

	2017 ESTIMATED BALANCE JAN. 1	2017 ONE-TIME INCREASE	2017 USES OF FUND BALANCE	2017 ESTIMATED BALANCE DEC. 31
RESTRICTED				
COURT FACILITATOR FEES	\$17,363		\$10,000	\$7,363
OTHER FEES ANIMAL CRUELTY	\$1,540			\$1,540
ASSIGNED				
DRUG COURT	\$6,025			\$6,025
COMMITTED				
DISASTER CONTINGENCY	\$2,200,000			\$2,200,000
TECHNOLOGY FEES	\$123,949			\$123,949
PARKS/BOAT LAUNCH FEES	\$18,899		\$17,000	\$1,899
2 MONTHS OPERATING	\$4,000,000			\$4,000,000
PCD GMA PROCESS	\$870,000		\$485,000	\$385,000
LEAVE LIABILITY & OTHER ACCRUALS	\$900,000		\$100,000	\$800,000
EQUIPMENT / TECHNOLOGY	\$627,000	\$100,000	\$500,000	\$227,000
MOTOR POOL	\$250,000	\$50,000		\$300,000
PERMIT RESERVE	\$1,300,000		\$129,000	\$1,171,000
TOTAL RESERVED + ASSIGNED + COMMITTED	\$10,314,776	\$150,000	\$1,241,000	\$9,223,776
UNASSIGNED	\$0		\$12,234	
	\$0		\$236,151	
	\$0		\$296,000	
	\$0	\$27,000		
TOTAL UNASSIGNED	\$536,243	\$27,000	\$544,385	\$18,858
TOTAL FUND BALANCE	\$10,851,019	\$177,000	\$1,785,385	\$9,242,634

*WSU Small Farms
2017 Supplementals
2017 Motor Pool*



ISLAND COUNTY

2017 BUDGET

FUND BUDGETS

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2014	2015	2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
Fund: 2% Hotel/motel Public Facility							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	191,800	212,386	154,612	221,593	259,429	37,836	17 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	191,800	212,386	154,612	221,593	259,429	37,836	17 %
MAINTENANCE & OPERATIONS							
INTERGOVERNMENT	179,738	212,413	165,192	210,000	246,000	36,000	17 %
INTERDEPT & TRANSFERS	9,100	9,226	11,593	11,593	13,429	1,836	15 %
OTHER							0 %
Total Expenditures	188,838	221,639	176,785	221,593	259,429	37,836	17 %
Revenues Over(Under) Expenditures	2,962	(9,253)	(22,173)				
Fund: Alcohol/substance Abuse							
USE FUND BALANCE/RESERVE					12,000	12,000	0 %
INTERGOVERNMENT REVENUES	190,836	165,445	70,309	159,621	113,200	(46,421)	(29) %
CHARGES FOR SERVICES	30						0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	190,866	165,445	70,309	159,621	125,200	(34,421)	(21) %
SALARIES	34,075	47,752	34,241	32,370	46,753	14,383	44 %
BENEFITS	18,402	17,081	12,920	25,469	18,565	(6,904)	(27) %
MAINTENANCE & OPERATIONS	106,982	93,117	45,644	90,782	35,882	(54,900)	(60) %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	19,562	11,791	12,800	11,000	24,000	13,000	118 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	179,021	169,741	105,605	159,621	125,200	(34,421)	(21) %
Revenues Over(Under) Expenditures	11,845	(4,296)	(35,296)				
Fund: Anti-profiteering							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	13						0 %
Total Revenues	13						0 %
INTERDEPT & TRANSFERS							
Total Expenditures							0 %
Revenues Over(Under) Expenditures	13						
Fund: Auditor's M & O							
USE FUND BALANCE/RESERVE				66,051	70,581	4,530	6 %
INTERGOVERNMENT REVENUES	56,767	55,513	59,629	57,000	60,000	3,000	5 %
CHARGES FOR SERVICES	58,828	70,817	49,013	74,000	102,490	28,490	38 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	25,400	25,400	25,400	25,400		(25,400)	(100) %
Total Revenues	140,995	151,730	134,042	222,451	233,071	10,620	4 %
SALARIES	86,346	102,836	83,825	109,957	112,534	2,577	2 %
BENEFITS	27,194	32,316	27,815	37,071	39,960	2,889	7 %
MAINTENANCE & OPERATIONS	50,767	47,341	47,850	62,025	64,825	2,800	4 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	3,299	30,687	14,588	13,398	15,752	2,354	17 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2014	2015	2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
Total Expenditures	167,606	213,180	174,078	222,451	233,071	10,620	4 %
Revenues Over(Under) Expenditures	(26,611)	(61,450)	(40,036)				
Fund: Boating Safety Program							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	110	36,945	38,550	35,065	39,000	3,935	11 %
MISCELLANEOUS & INTEREST	1,000	16,336		1,000	1,000		0 %
TRANSFERS & OTHER SOURCES	109,478						0 %
Total Revenues	110,588	53,281	38,550	36,065	40,000	3,935	10 %
SALARIES	8,478	18,075	26,758	20,000	20,000		0 %
BENEFITS	1,565	2,810	8,295	3,800	4,000	200	5 %
MAINTENANCE & OPERATIONS	5,692	14,983	11,377	11,250	9,185	(2,065)	(18) %
CAPITAL			4,986				0 %
INTERDEPT & TRANSFERS		1,159	1,015	1,015	2,270	1,255	123 %
ACCUM FUND BALANCE/RESERVE					4,545	4,545	0 %
Total Expenditures	15,735	37,027	52,431	36,065	40,000	3,935	10 %
Revenues Over(Under) Expenditures	94,853	16,254	(13,881)				
Fund: Capital Drainage							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	14,547	3,445	27,262				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES	716,040	730,000	329,487	329,487		(329,487)	(100) %
Total Revenues	730,587	733,445	356,749	329,487		(329,487)	(100) %
SALARIES	44,847	93,351	35,260	100,250		(100,250)	(100) %
BENEFITS	16,185	35,054	14,341	28,550		(28,550)	(100) %
MAINTENANCE & OPERATIONS	163,579	302,481	69,853	159,600		(159,600)	(100) %
CAPITAL		9,239		16,600		(16,600)	(100) %
INTERDEPT & TRANSFERS	44,458	54,348	15,477	24,487		(24,487)	(100) %
Total Expenditures	269,069	494,473	134,931	329,487		(329,487)	(100) %
Revenues Over(Under) Expenditures	461,518	238,972	221,818				
Fund: Casa Fund							
USE FUND BALANCE/RESERVE				12,696		(12,696)	(100) %
INTERGOVERNMENT REVENUES	56,715	53,449	21,798	51,762	51,762		0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	122	560	528				0 %
TRANSFERS & OTHER SOURCES	50,591	56,384	56,810	56,810	59,848	3,038	5 %
Total Revenues	107,428	110,393	79,136	121,268	111,610	(9,658)	(7) %
SALARIES	68,009	68,532	48,801	73,830	60,263	(13,567)	(18) %
BENEFITS	21,609	33,691	18,794	25,177	27,109	1,932	7 %
MAINTENANCE & OPERATIONS	6,793	6,993	4,674	11,464	12,400	936	8 %
INTERDEPT & TRANSFERS	3,077	9,344	10,697	10,797	11,838	1,041	9 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	99,488	118,560	82,966	121,268	111,610	(9,658)	(7) %
Revenues Over(Under) Expenditures	7,940	(8,167)	(3,830)				
Fund: Clean Water Utility							
USE FUND BALANCE/RESERVE				102,436		(102,436)	(100) %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
PROPERTY TAXES							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	1,465,988	1,512,804	1,363,206	1,466,000	1,513,000	47,000	3 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,465,988	1,512,804	1,363,206	1,568,436	1,513,000	(55,436)	(3) %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS					267,564	267,564	0 %
INTERGOVERNMENT	22,262	22,692	13,998	23,000	23,000		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,323,652	1,337,438	1,311,204	1,545,436	1,222,436	(323,000)	(20) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	1,345,914	1,360,130	1,325,202	1,568,436	1,513,000	(55,436)	(3) %
Revenues Over(Under) Expenditures	120,074	152,674	38,004				
Fund: Comm Mental Health Facility							
MISCELLANEOUS & INTEREST	5,787	5,305	1,447				0 %
Total Revenues	5,787	5,305	1,447				0 %
MAINTENANCE & OPERATIONS		30					0 %
INTERDEPT & TRANSFERS	4,331	4,331	1,083				0 %
Total Expenditures	4,331	4,361	1,083				0 %
Revenues Over(Under) Expenditures	1,456	944	364				
Fund: Conservation Futures							
USE FUND BALANCE/RESERVE				458,300	19,000	(439,300)	(95) %
PROPERTY TAXES	681,594	699,662	640,233	698,000	714,000	16,000	2 %
INTERGOVERNMENT REVENUES	60,878	1,463	666				0 %
MISCELLANEOUS & INTEREST	(72,365)	10,657	962	95,324	99,945	4,621	4 %
Total Revenues	670,107	711,782	641,861	1,251,624	832,945	(418,679)	(33) %
SALARIES	5,138	5,010	4,035	5,067	5,070	3	0 %
BENEFITS	1,730	1,744	1,435	1,939	1,939		0 %
MAINTENANCE & OPERATIONS	14,220	29,638	3,456	1,200	20,200	19,000	1,583 %
INTERGOVERNMENT		480,000					0 %
CAPITAL		80,533	189,999	1,027,865	767,951	(259,914)	(25) %
INTERDEPT & TRANSFERS			6,990	1,360	37,785	36,425	2,678 %
DEBT SERVICE	523,463	623,753		214,193		(214,193)	(100) %
OTHER							0 %
Total Expenditures	544,551	1,220,678	205,915	1,251,624	832,945	(418,679)	(33) %
Revenues Over(Under) Expenditures	125,556	(508,896)	435,946				
Fund: Construction Acquisition							
<i>[Fund no longer used]</i>							
USE FUND BALANCE/RESERVE							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
CAPITAL							0 %
Total Expenditures							0 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2014	2015	2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
Revenues Over(Under) Expenditures							
Fund: Cornet Bay Dock							
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	18,348	12,420	13,610	18,914	18,893	(21)	(0) %
Total Revenues	18,348	12,420	13,610	18,914	18,893	(21)	(0) %
SALARIES	8,758	7,360	4,924	10,043	10,048	5	0 %
BENEFITS	1,543	1,214	801	2,766	2,885	119	4 %
MAINTENANCE & OPERATIONS	1,435	1,096	1,919	4,115	4,115		0 %
INTERGOVERNMENT				200	200		0 %
INTERDEPT & TRANSFERS	1,789	1,307	1,752	1,790	1,645	(145)	(8) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	13,525	10,977	9,396	18,914	18,893	(21)	(0) %
Revenues Over(Under) Expenditures							
	4,823	1,443	4,214				
Fund: County Fair <i>[Fund no longer used]</i>							
OTHER TAXES							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues							0 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS							0 %
DEBT SERVICE							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures							
Fund: County Law Library							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	26,188	25,300	20,162	25,526	24,787	(739)	(2) %
MISCELLANEOUS & INTEREST	1	5,154	525				0 %
TRANSFERS & OTHER SOURCES	3,200	18,500					0 %
Total Revenues	29,389	48,954	20,687	25,526	24,787	(739)	(2) %
SALARIES	13,575	20,486	16,374	12,141	12,242	101	0 %
BENEFITS	1,280	12,631	2,016	2,445	2,580	135	5 %
MAINTENANCE & OPERATIONS	8,652	13,957	7,279	9,965	9,965		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	924	746	579	975		(975)	(100) %
Total Expenditures	24,431	47,820	26,248	25,526	24,787	(739)	(2) %
Revenues Over(Under) Expenditures							
	4,958	1,134	(5,561)				
Fund: County Road							
USE FUND BALANCE/RESERVE				1,816,019	3,316,729	1,500,710	82 %
PROPERTY TAXES	8,153,221	8,499,891	7,734,816	8,575,309	8,576,000	691	0 %
OTHER TAXES	2,340	3,317	2,549	2,200	3,300	1,100	50 %
LICENSES & PERMITS	89,479	100,019	88,672	116,800	135,800	19,000	16 %
INTERGOVERNMENT REVENUES	11,530,148	9,414,191	6,297,131	9,740,700	8,309,634	(1,431,066)	(14) %
CHARGES FOR SERVICES	1,018,643	754,839	923,743	1,298,600	913,850	(384,750)	(29) %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
FINES & PENALTIES				1,000	1,000		0 %
MISCELLANEOUS & INTEREST	3,652	21,464	659	5,000	5,000		0 %
TRANSFERS & OTHER SOURCES	43,173	16,329	8,383	5,000	5,000		0 %
Total Revenues	20,840,656	18,810,050	15,055,953	21,560,628	21,266,313	(294,315)	(1) %
SALARIES	3,329,683	3,346,803	2,783,753	3,671,541	4,392,689	721,148	19 %
BENEFITS	1,332,358	1,372,639	1,160,842	1,683,225	1,758,653	75,428	4 %
MAINTENANCE & OPERATIONS	8,281,298	5,772,355	5,194,198	9,575,422	7,729,404	(1,846,018)	(19) %
INTERGOVERNMENT	137	179	4,664	165	190	25	15 %
CAPITAL	87,196	446,297	317,106	611,000	318,708	(292,292)	(47) %
INTERDEPT & TRANSFERS	4,757,367	4,951,982	5,425,195	6,019,275	5,566,669	(452,606)	(7) %
DEBT SERVICE							0 %
OTHER					1,500,000	1,500,000	0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	17,788,039	15,890,255	14,885,758	21,560,628	21,266,313	(294,315)	(1) %
Revenues Over(Under) Expenditures	3,052,617	2,919,795	170,195				
Fund: Courthouse Expansion <i>[Fund no longer used]</i>							
MISCELLANEOUS & INTEREST	9						0 %
Total Revenues	9						0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures							0 %
Revenues Over(Under) Expenditures	9						
Fund: Current Expense							
USE FUND BALANCE/RESERVE				2,016,000	1,785,385	(230,615)	(11) %
PROPERTY TAXES	7,362,463	7,810,925	7,176,754	7,551,000	7,678,000	127,000	1 %
SALES TAXES	5,454,507	6,120,338	4,456,236	6,422,605	7,546,000	1,123,395	17 %
OTHER TAXES	1,689,571	1,831,414	1,092,238	1,771,000	1,811,159	40,159	2 %
LICENSES & PERMITS	1,118,680	1,282,859	1,249,086	1,203,200	1,223,900	20,700	1 %
INTERGOVERNMENT REVENUES	3,206,278	3,890,155	3,016,959	3,466,834	3,710,547	243,713	7 %
CHARGES FOR SERVICES	1,969,298	2,092,874	1,824,051	2,147,768	2,046,019	(101,749)	(4) %
FINES & PENALTIES	600,819	507,039	398,035	586,750	469,650	(117,100)	(19) %
MISCELLANEOUS & INTEREST	1,404,807	812,635	660,119	679,349	724,025	44,676	6 %
TRANSFERS & OTHER SOURCES	2,734,676	3,182,148	3,164,219	3,164,028	3,018,213	(145,815)	(4) %
Total Revenues	25,541,099	27,530,387	23,037,697	29,008,534	30,012,898	1,004,364	3 %
SALARIES	12,431,011	13,043,782	10,894,176	14,124,519	14,706,028	581,509	4 %
BENEFITS	4,349,222	4,575,731	4,126,326	5,338,272	5,939,695	601,423	11 %
MAINTENANCE & OPERATIONS	4,348,032	5,108,925	4,309,246	5,719,693	5,437,312	(282,381)	(4) %
INTERGOVERNMENT	723,023	882,223	547,256	714,927	734,277	19,350	2 %
CAPITAL	349,784	402,988	552,692	756,095	670,900	(85,195)	(11) %
INTERDEPT & TRANSFERS	2,409,365	2,209,227	2,177,136	2,299,118	2,292,776	(6,342)	(0) %
DEBT SERVICE	10,578	54,389	44,720	55,910	54,910	(1,000)	(1) %
OTHER		428					0 %
ACCUM FUND BALANCE/RESERVE					177,000	177,000	0 %
Total Expenditures	24,621,015	26,277,693	22,651,552	29,008,534	30,012,898	1,004,364	3 %
Revenues Over(Under) Expenditures	920,084	1,252,694	386,145				
Fund: Developmental Disabilities							
USE FUND BALANCE/RESERVE				85,067	56,001	(29,066)	(34) %
PROPERTY TAXES	150,746	152,996	77,569	154,000	159,000	5,000	3 %
OTHER TAXES	230	89					0 %
INTERGOVERNMENT REVENUES	576,991	659,842	494,455	595,715	692,316	96,601	16 %

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

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
MISCELLANEOUS & INTEREST	2,000	5,250	1,210		4,000	4,000	0 %
Total Revenues	729,967	818,177	573,234	834,782	911,317	76,535	9 %
SALARIES	11,187	19,746	16,059	20,400	20,400		0 %
BENEFITS	2,999	3,735	3,176	4,319	4,325	6	0 %
MAINTENANCE & OPERATIONS	593,393	662,594	460,096	675,196	764,331	89,135	13 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	96,394	145,324	134,427	134,867	117,261	(17,606)	(13) %
ACCUM FUND BALANCE/RESERVE					5,000	5,000	0 %
Total Expenditures	703,973	831,399	613,758	834,782	911,317	76,535	9 %
Revenues Over(Under) Expenditures	25,994	(13,222)	(40,524)				
Fund: Drug Seizure							
USE FUND BALANCE/RESERVE							0 %
FINES & PENALTIES	5,061	2,757	2,922	10,000	10,000		0 %
MISCELLANEOUS & INTEREST	5,510	2,052	2,728				0 %
Total Revenues	10,571	4,809	5,650	10,000	10,000		0 %
SALARIES	4,187	1,464	2,438				0 %
BENEFITS	1,929	668	568				0 %
MAINTENANCE & OPERATIONS	4,552	7,104	9,651	10,000	10,000		0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	10,668	9,236	12,657	10,000	10,000		0 %
Revenues Over(Under) Expenditures	(97)	(4,427)	(7,007)				
Fund: Election Reserve							
USE FUND BALANCE/RESERVE				329,216		(329,216)	(100) %
INTERGOVERNMENT REVENUES	1,492		2,822	60,000		(60,000)	(100) %
CHARGES FOR SERVICES	89,029	230,597	170,659	231,555	250,000	18,445	7 %
MISCELLANEOUS & INTEREST		192					0 %
TRANSFERS & OTHER SOURCES	200,000	100,000					0 %
Total Revenues	290,521	330,789	173,481	620,771	250,000	(370,771)	(59) %
SALARIES	53,179	59,945	59,402	105,817	72,829	(32,988)	(31) %
BENEFITS	9,397	12,345	12,096	22,490	14,340	(8,150)	(36) %
MAINTENANCE & OPERATIONS	147,982	142,499	131,559	161,095	145,535	(15,560)	(9) %
CAPITAL	7,560		314,698	315,000		(315,000)	(100) %
INTERDEPT & TRANSFERS	4,904	3,024	16,771	16,369	17,296	927	5 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	223,022	217,813	534,526	620,771	250,000	(370,771)	(59) %
Revenues Over(Under) Expenditures	67,499	112,976	(361,045)				
Fund: Enhanced 911							
USE FUND BALANCE/RESERVE							0 %
OTHER TAXES	862,559	776,313	520,413	769,200	784,000	14,800	1 %
INTERGOVERNMENT REVENUES	40,036	58,006	6,823	100,000	100,000		0 %
MISCELLANEOUS & INTEREST	200	381	410				0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	902,795	834,700	527,646	869,200	884,000	14,800	1 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	909,766	834,700	657,511	869,200	884,000	14,800	1 %
INTERDEPT & TRANSFERS							0 %
OTHER							0 %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016	2016	2017	Difference	Percent Change
	2014	2015	Year to Date @ 10/31/2016	Adopted Budget	Preliminary Budget		
Total Expenditures	909,766	834,700	657,511	869,200	884,000	14,800	1 %
Revenues Over(Under) Expenditures	(6,971)		(129,865)				
Fund: Equipment Rental/revolving							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS							0 %
CHARGES FOR SERVICES	910,319	663,316	565,790	910,942	883,268	(27,674)	(3) %
MISCELLANEOUS & INTEREST	2,340,512	2,961,239	2,660,510	2,890,176	3,117,456	227,280	7 %
TRANSFERS & OTHER SOURCES	3,261	5,190	338,632	310,000	11,000	(299,000)	(96) %
Total Revenues	3,254,092	3,629,745	3,564,932	4,111,118	4,011,724	(99,394)	(2) %
SALARIES	413,753	444,117	411,122	383,333	389,106	5,773	1 %
BENEFITS	162,348	184,378	171,129	175,749	179,479	3,730	2 %
MAINTENANCE & OPERATIONS	2,397,544	2,156,748	1,168,327	1,649,011	1,695,255	46,244	2 %
INTERGOVERNMENT							0 %
CAPITAL			849,908	1,240,000	1,090,000	(150,000)	(12) %
INTERDEPT & TRANSFERS	428,015	611,214	598,399	513,025	627,884	114,859	22 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE				150,000	30,000	(120,000)	(80) %
Total Expenditures	3,401,660	3,396,457	3,198,885	4,111,118	4,011,724	(99,394)	(2) %
Revenues Over(Under) Expenditures	(147,568)	233,288	366,047				
Fund: Extension Services							
USE FUND BALANCE/RESERVE				278		(278)	(100) %
SALES TAXES	3						0 %
INTERGOVERNMENT REVENUES	118,754	66,925	53,956	80,683	81,127	444	0 %
CHARGES FOR SERVICES	89,962	89,534	50,014	92,919	91,394	(1,525)	(1) %
MISCELLANEOUS & INTEREST	67,915	48,217	22,892	78,310	85,090	6,780	8 %
TRANSFERS & OTHER SOURCES	122,020	128,411	158,298	158,298	168,076	9,778	6 %
Total Revenues	398,654	333,087	285,160	410,488	425,687	15,199	3 %
SALARIES	171,092	144,742	124,432	242,904	214,780	(28,124)	(11) %
BENEFITS	47,757	55,970	45,657				0 %
MAINTENANCE & OPERATIONS	150,301	116,498	92,935	144,615	194,794	50,179	34 %
INTERGOVERNMENT	78	72	16				0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	10,960	8,394	22,285	22,969	16,113	(6,856)	(29) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	380,188	325,676	285,325	410,488	425,687	15,199	3 %
Revenues Over(Under) Expenditures	18,466	7,411	(165)				
Fund: Family Res Cntr Camano							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	49,775	51,749	49,580	59,495	76,923	17,427	29 %
Total Revenues	49,775	51,749	49,580	59,495	76,923	17,427	29 %
MAINTENANCE & OPERATIONS	12,076	10,183	9,722	12,674	18,479	5,805	45 %
INTERGOVERNMENT	709	640	540				0 %
INTERDEPT & TRANSFERS	47,015	52,842	46,986	46,821	58,444	11,623	24 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	59,800	63,665	57,248	59,495	76,923	17,428	29 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
Revenues Over(Under) Expenditures	(10,025)	(11,916)	(7,668)			()	
Fund: Family Res Cntr Oak Harbor					2,066	2,066	0 %
USE FUND BALANCE/RESERVE							
MISCELLANEOUS & INTEREST	47,780	48,118	43,374	38,881	57,565	18,684	48 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	47,780	48,118	43,374	38,881	59,631	20,750	53 %
MAINTENANCE & OPERATIONS	9,163	32,408	7,442	12,563	14,582	2,019	16 %
INTERGOVERNMENT	315	224	235	110	60	(50)	(45) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	36,673	41,189	35,202	6,176	44,989	38,813	628 %
ACCUM FUND BALANCE/RESERVE				20,032		(20,032)	(100) %
Total Expenditures	46,151	73,821	42,879	38,881	59,631	20,750	53 %
Revenues Over(Under) Expenditures	1,629	(25,703)	495				
Fund: Family Res Cntr So Whidbey							
MISCELLANEOUS & INTEREST	6,000	5,500	5,000	6,000	6,000		0 %
Total Revenues	6,000	5,500	5,000	6,000	6,000		0 %
MAINTENANCE & OPERATIONS	628	936	22		325	325	0 %
INTERGOVERNMENT	90	123	68				0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS				6,000	5,675	(325)	(5) %
Total Expenditures	718	1,059	90	6,000	6,000		0 %
Revenues Over(Under) Expenditures	5,282	4,441	4,910				
Fund: Federal Asset Forfeiture							
USE FUND BALANCE/RESERVE							0 %
FINES & PENALTIES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues							0 %
MAINTENANCE & OPERATIONS	191		52				0 %
INTERDEPT & TRANSFERS							0 %
Total Expenditures	191		52				0 %
Revenues Over(Under) Expenditures	(191)		(52)				
Fund: Fire Permit Program							
LICENSES & PERMITS	25,411	23,189	23,300	13,000	12,300	(700)	(5) %
INTERGOVERNMENT REVENUES		6,143	9,265	20,688	28,164	7,476	36 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	25,411	29,332	32,565	33,688	40,464	6,776	20 %
SALARIES	11,480	13,416	10,097	16,838	19,707	2,869	17 %
BENEFITS	6,262	6,443	3,244	7,862	6,766	(1,096)	(13) %
MAINTENANCE & OPERATIONS	22	107	161	2,468	5,140	2,672	108 %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS	5,664	6,334	1,559	6,520	8,851	2,331	35 %
Total Expenditures	23,428	26,300	15,061	33,688	40,464	6,776	20 %

Island County
BUDGET REPORT
 ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015	10/31/2016				
Revenues Over(Under) Expenditures	1,983	3,032	17,504				
Fund: Four Springs Lake Preserve							
USE FUND BALANCE/RESERVE							0 %
MISCELLANEOUS & INTEREST	44,849	46,299	37,838	53,993	56,019	2,026	3 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	44,849	46,299	37,838	53,993	56,019	2,026	3 %
NOT APPLICABLE		(167)					0 %
SALARIES	20,866	28,046	23,143	29,002	29,582	580	1 %
BENEFITS	3,665	4,674	4,590	5,773	6,248	475	8 %
MAINTENANCE & OPERATIONS	28,263	27,747	7,768	13,520	13,950	430	3 %
INTERGOVERNMENT	598	580	548	500	600	100	20 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	3,863	4,951	4,729	5,198	5,639	441	8 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	57,255	65,831	40,778	53,993	56,019	2,026	3 %
Revenues Over(Under) Expenditures	(12,406)	(19,532)	(2,940)				
Fund: Historic Preservation							
USE FUND BALANCE/RESERVE							0 %
CHARGES FOR SERVICES	17,707	21,309	18,908	20,000	21,000	1,000	5 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	17,707	21,309	18,908	20,000	21,000	1,000	5 %
MAINTENANCE & OPERATIONS							0 %
INTERGOVERNMENT	8,500	6,320	132	5,000	20,600	15,600	312 %
INTERDEPT & TRANSFERS	12,000	12,490	12,548	12,548	400	(12,148)	(96) %
ACCUM FUND BALANCE/RESERVE				2,452		(2,452)	(100) %
Total Expenditures	20,500	18,810	12,680	20,000	21,000	1,000	5 %
Revenues Over(Under) Expenditures	(2,793)	2,499	6,228				
Fund: Homeless Housing							
USE FUND BALANCE/RESERVE				300,000	255,300	(44,700)	(14) %
INTERGOVERNMENT REVENUES	160,957	208,395	94,940	242,794	266,771	23,977	9 %
CHARGES FOR SERVICES	403,338	487,944	445,576	435,000	502,000	67,000	15 %
MISCELLANEOUS & INTEREST	1,040						0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	565,335	696,339	540,516	977,794	1,024,071	46,277	4 %
SALARIES	(201)	12,620	23,921	68,639	53,991	(14,648)	(21) %
BENEFITS	(130)	8,143	15,476	49,167	19,837	(29,330)	(59) %
MAINTENANCE & OPERATIONS	575,230	609,140	391,016	832,888	914,823	81,935	9 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	30,362	24,098	26,316	27,100	31,420	4,320	15 %
ACCUM FUND BALANCE/RESERVE					4,000	4,000	0 %
Total Expenditures	605,261	654,001	456,729	977,794	1,024,071	46,277	4 %
Revenues Over(Under) Expenditures	(39,926)	42,338	83,787				
Fund: Human Services							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	277,598	309,703	242,673	222,667	521,270	298,603	134 %
CHARGES FOR SERVICES							0 %

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

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
MISCELLANEOUS & INTEREST TRANSFERS & OTHER SOURCES	350,939	370,847	355,215	355,215	310,175	(45,040)	0 % (12) %
Total Revenues	628,537	680,550	597,888	577,882	831,445	253,563	43 %
SALARIES	388,402	390,945	317,436	337,970	455,567	117,597	34 %
BENEFITS	178,077	183,976	150,993	166,520	252,584	86,064	51 %
MAINTENANCE & OPERATIONS	35,096	66,381	61,939	53,882	106,794	52,912	98 %
INTERDEPT & TRANSFERS	14,732	20,047	11,575	19,510	16,500	(3,010)	(15) %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	616,307	661,349	541,943	577,882	831,445	253,563	43 %
Revenues Over(Under) Expenditures	12,230	19,201	55,945				
Fund: Insurance Reserve							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	831,593	838,566	706,761	926,238	937,106	10,868	1 %
TRANSFERS & OTHER SOURCES	7,330	43,319	13,126				0 %
Total Revenues	838,923	881,885	719,887	926,238	937,106	10,868	1 %
SALARIES	68,753	74,237	62,409	74,014	79,058	5,044	6 %
BENEFITS	17,252	19,344	21,010	26,358	28,976	2,618	9 %
MAINTENANCE & OPERATIONS	650,672	726,085	556,290	710,850	758,687	47,837	6 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	17,500	59,193	65,016	65,016	70,385	5,369	8 %
ACCUM FUND BALANCE/RESERVE				50,000		(50,000)	(100) %
Total Expenditures	754,177	878,859	704,725	926,238	937,106	10,868	1 %
Revenues Over(Under) Expenditures	84,746	3,026	15,162				
Fund: Joint Tourism Promotion							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	193,008	212,306	153,829	195,000	202,497	7,497	3 %
INTERGOVERNMENT REVENUES	54,000	110,220	63,881	75,000	100,000	25,000	33 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	188		5,000				0 %
Total Revenues	247,196	322,526	222,710	270,000	302,497	32,497	12 %
MAINTENANCE & OPERATIONS	274,773	276,420	230,211	252,277	285,000	32,723	12 %
INTERGOVERNMENT							0 %
INTERDEPT & TRANSFERS		16,013	17,723	17,723	17,497	(226)	(1) %
Total Expenditures	274,773	292,433	247,934	270,000	302,497	32,497	12 %
Revenues Over(Under) Expenditures	(27,577)	30,093	(25,224)				
Fund: Juvenile Detention Center							
USE FUND BALANCE/RESERVE							0 %
SALES TAXES	833,129	928,277	682,118	983,064	1,150,421	167,357	17 %
INTERGOVERNMENT REVENUES	17,634	26,036	6,355	15,000	7,000	(8,000)	(53) %
CHARGES FOR SERVICES	48	62	238				0 %
FINES & PENALTIES		625		700		(700)	(100) %
MISCELLANEOUS & INTEREST	488	560	1,023	1,000		(1,000)	(100) %
TRANSFERS & OTHER SOURCES	371,000	300,000	300,000	300,000	118,000	(182,000)	(60) %
Total Revenues	1,222,299	1,255,560	989,734	1,299,764	1,275,421	(24,343)	(1) %
SALARIES	680,485	689,827	542,926	726,239	679,816	(46,423)	(6) %

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

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
BENEFITS	222,030	225,266	183,587	272,141	291,544	19,403	7 %
MAINTENANCE & OPERATIONS	103,440	152,224	152,085	197,500	197,500		0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	139,142	111,938	94,078	103,884	106,561	2,677	2 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	1,145,097	1,179,255	972,676	1,299,764	1,275,421	(24,343)	(1) %
Revenues Over(Under) Expenditures	77,202	76,305	17,058				
Fund: Low-income Housing Surcharge							
USE FUND BALANCE/RESERVE				100,000	100,000		0 %
CHARGES FOR SERVICES	77,870	92,277	84,340	85,000	95,000	10,000	11 %
MISCELLANEOUS & INTEREST	226						0 %
TRANSFERS & OTHER SOURCES	5,000	5,000	5,000				0 %
Total Revenues	83,096	97,277	89,340	185,000	195,000	10,000	5 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	125,692	11,950	69,512	180,750	190,250	9,500	5 %
INTERGOVERNMENT							0 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	5,071	3,894	4,250	4,250	4,750	500	11 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	130,763	15,844	73,762	185,000	195,000	10,000	5 %
Revenues Over(Under) Expenditures	(47,667)	81,433	15,578				
Fund: Mental Health							
USE FUND BALANCE/RESERVE				53,142	53,913	771	1 %
PROPERTY TAXES	150,746	152,996	77,569	154,000	159,000	5,000	3 %
OTHER TAXES	230	89					0 %
INTERGOVERNMENT REVENUES	299,167	173,244	17,513	37,177	126,833	89,656	241 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST							0 %
Total Revenues	450,143	326,329	95,082	244,319	339,746	95,427	39 %
SALARIES	94,657	103,032	100,557	116,325	138,843	22,518	19 %
BENEFITS	54,773	51,661	41,878	44,591	49,157	4,566	10 %
MAINTENANCE & OPERATIONS	281,986	161,317	45,483	37,177	103,633	66,456	178 %
CAPITAL							0 %
INTERDEPT & TRANSFERS	31,611	59,232	45,881	46,226	43,113	(3,113)	(6) %
ACCUM FUND BALANCE/RESERVE					5,000	5,000	0 %
Total Expenditures	463,027	375,242	233,799	244,319	339,746	95,427	39 %
Revenues Over(Under) Expenditures	(12,884)	(48,913)	(138,717)				
Fund: Mh Therapeutic Court Sales Tax							
USE FUND BALANCE/RESERVE				71,586	2,000	(69,586)	(97) %
SALES TAXES	832,452	927,925	682,093	983,000	1,124,044	141,044	14 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES	1,233	1,630	1,182				0 %
MISCELLANEOUS & INTEREST	2,839		404				0 %
TRANSFERS & OTHER SOURCES				17,000		(17,000)	(100) %
Total Revenues	836,524	929,555	683,679	1,071,586	1,126,044	54,458	5 %
SALARIES	505,388	599,741	462,501	622,681	649,652	26,971	4 %
BENEFITS	178,937	231,023	189,745	262,279	291,650	29,371	11 %
MAINTENANCE & OPERATIONS	107,049	61,015	61,740	61,933	61,800	(133)	(0) %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
CAPITAL							0 %
INTERDEPT & TRANSFERS	183,862	203,854	123,070	124,693	120,942	(3,751)	(3) %
ACCUM FUND BALANCE/RESERVE					2,000	2,000	0 %
Total Expenditures	975,236	1,095,633	837,056	1,071,586	1,126,044	54,458	5 %
Revenues Over(Under) Expenditures	(138,712)	(166,078)	(153,377)				
Fund: Motor Pool							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES							0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		24	163				0 %
TRANSFERS & OTHER SOURCES	474,010	507,515	461,614	459,264	511,704	52,440	11 %
Total Revenues	474,010	507,539	461,777	459,264	511,704	52,440	11 %
MAINTENANCE & OPERATIONS	311,989	343,540	91,381	85,000	85,000		0 %
CAPITAL			323,856	346,000	402,000	56,000	16 %
INTERDEPT & TRANSFERS	422	13,987	32,933	28,264	24,704	(3,560)	(12) %
Total Expenditures	312,411	357,527	448,170	459,264	511,704	52,440	11 %
Revenues Over(Under) Expenditures	161,599	150,012	13,607				
Fund: Natural Resources							
USE FUND BALANCE/RESERVE							0 %
INTERGOVERNMENT REVENUES	240,704	324,660	365,525	389,564	320,657	(68,907)	(17) %
CHARGES FOR SERVICES	248,520	205,590	113,141	246,000	246,000		0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	489,224	530,250	478,666	635,564	566,657	(68,907)	(10) %
SALARIES	241,689	268,801	252,325	286,357	283,788	(2,569)	(0) %
BENEFITS	67,035	86,489	84,111	99,689	99,452	(237)	(0) %
MAINTENANCE & OPERATIONS	153,712	126,035	201,605	147,715	83,936	(63,779)	(43) %
CAPITAL	8,109						0 %
INTERDEPT & TRANSFERS	58,246	85,598	27,951	101,803	99,481	(2,322)	(2) %
Total Expenditures	528,791	566,923	565,992	635,564	566,657	(68,907)	(10) %
Revenues Over(Under) Expenditures	(39,567)	(36,673)	(87,326)				
Fund: Paths & Trails							
INTERGOVERNMENT REVENUES	24,480	23,727		633,900	85,000	(548,900)	(86) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST		404					0 %
TRANSFERS & OTHER SOURCES	73,700	127,699	342,467	342,467	425,000	82,533	24 %
Total Revenues	98,180	151,830	342,467	976,367	510,000	(466,367)	(47) %
SALARIES	374	2,685	1,803	23,620	70,000	46,380	196 %
BENEFITS	144	892	833	6,380	20,000	13,620	213 %
MAINTENANCE & OPERATIONS	135,405	40,002	41,520	937,600	347,241	(590,359)	(62) %
INTERGOVERNMENT							0 %
CAPITAL					70,000	70,000	0 %
INTERDEPT & TRANSFERS	13,460	3,912	8,767	8,767	2,759	(6,008)	(68) %
Total Expenditures	149,383	47,491	52,923	976,367	510,000	(466,367)	(47) %
Revenues Over(Under) Expenditures	(51,203)	104,339	289,544				

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
Fund: Public Health							
USE FUND BALANCE/RESERVE							0 %
LICENSES & PERMITS	568,196	651,865	462,812	536,380	613,800	77,420	14 %
INTERGOVERNMENT REVENUES	1,053,626	1,169,006	873,815	1,008,938	884,057	(124,881)	(12) %
CHARGES FOR SERVICES	716,671	849,455	447,339	689,518	735,121	45,603	6 %
MISCELLANEOUS & INTEREST	(17)	971	1,082		1,000	1,000	0 %
TRANSFERS & OTHER SOURCES	455,657	492,667	662,667	662,667	820,301	157,634	23 %
Total Revenues	2,794,133	3,163,964	2,447,715	2,897,503	3,054,279	156,776	5 %
Fund: Public Works							
SALARIES	1,573,565	1,678,063	1,392,063	1,672,454	1,745,522	73,067	4 %
BENEFITS	611,297	669,979	542,254	708,955	767,757	58,801	8 %
MAINTENANCE & OPERATIONS	285,056	331,525	171,139	252,670	242,330	(10,340)	(4) %
INTERGOVERNMENT							0 %
CAPITAL	14,308						0 %
INTERDEPT & TRANSFERS	238,241	255,824	256,060	263,423	278,090	14,667	5 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE					20,580	20,580	0 %
Total Expenditures	2,722,467	2,935,391	2,361,516	2,897,503	3,054,279	156,775	5 %
Revenues Over(Under) Expenditures	71,666	228,573	86,199	()			
Fund: Reet 1 Capital Improvements							
USE FUND BALANCE/RESERVE				525,000		(525,000)	(100) %
OTHER TAXES	1,106,801	1,399,817	1,454,296	1,250,000	1,400,000	150,000	12 %
INTERGOVERNMENT REVENUES			420,129				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,106,801	1,399,817	1,874,425	1,775,000	1,400,000	(375,000)	(21) %
MAINTENANCE & OPERATIONS	135,903	261,717	276,036	173,300	1,119,000	945,700	545 %
INTERGOVERNMENT							0 %
CAPITAL		59,726	833,870	1,416,000	30,000	(1,386,000)	(97) %
INTERDEPT & TRANSFERS	104,618	135,945	78,900	78,900	72,000	(6,900)	(8) %
DEBT SERVICE	447,555	900,192					0 %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE				106,800	179,000	72,200	67 %
Total Expenditures	688,076	1,357,580	1,188,806	1,775,000	1,400,000	(375,000)	(21) %
Revenues Over(Under) Expenditures	418,725	42,237	685,619				

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
	2014	2015					
Fund: Reet 2 Capital Facilities							
USE FUND BALANCE/RESERVE							0 %
OTHER TAXES	1,106,801	1,399,817	1,454,296	1,250,000	1,400,000	150,000	12 %
INTERGOVERNMENT REVENUES		1,195,616	107,309				0 %
MISCELLANEOUS & INTEREST							0 %
TRANSFERS & OTHER SOURCES							0 %
Total Revenues	1,106,801	2,595,433	1,561,605	1,250,000	1,400,000	150,000	12 %
Fund: Reet Technology/prop Tax Adm							
SALARIES							0 %
MAINTENANCE & OPERATIONS	83,663	58,341	52,758	70,000	29,000	(41,000)	(58) %
INTERGOVERNMENT							0 %
CAPITAL	7,566	1,337,500	32,608	205,000	341,500	136,500	66 %
INTERDEPT & TRANSFERS	478,528	808,541	391,820	368,772	258,934	(109,838)	(29) %
DEBT SERVICE	453,553	1,173,718	98,200	295,800		(295,800)	(100) %
OTHER							0 %
ACCUM FUND BALANCE/RESERVE				310,428	770,566	460,138	148 %
Total Expenditures	1,023,310	3,378,100	575,386	1,250,000	1,400,000	150,000	12 %
Revenues Over(Under) Expenditures	83,491	(782,667)	986,219				
Fund: Rural County Sales Tax							
USE FUND BALANCE/RESERVE							0 %
OTHER TAXES			30				0 %
INTERGOVERNMENT REVENUES		6,563	10,843		7,000	7,000	0 %
CHARGES FOR SERVICES		5,920	9,415		6,000	6,000	0 %
MISCELLANEOUS & INTEREST	20,360	10,853	530	5,275		(5,275)	(100) %
Total Revenues	20,360	23,336	20,818	5,275	13,000	7,725	146 %
SALARIES							0 %
BENEFITS							0 %
MAINTENANCE & OPERATIONS	5,045	38,334	4,011	4,950	5,000	50	1 %
CAPITAL		10,870					0 %
INTERDEPT & TRANSFERS			325	325	3,115	2,790	858 %
ACCUM FUND BALANCE/RESERVE					4,885	4,885	0 %
Total Expenditures	5,045	49,204	4,336	5,275	13,000	7,725	146 %
Revenues Over(Under) Expenditures	15,315	(25,868)	16,482				
Fund: Solid Waste							
USE FUND BALANCE/RESERVE				1,605,430	2,500,000	894,570	55 %
INTERGOVERNMENT REVENUES	54,219	203,978	61,491	104,000	101,000	(3,000)	(2) %
CHARGES FOR SERVICES	6,169,631	6,608,921	5,999,907	6,236,700	6,345,666	108,966	1 %
MISCELLANEOUS & INTEREST	15,762	3,794	17,120	2,800	3,300	500	17 %
TRANSFERS & OTHER SOURCES			194				0 %
Total Expenditures	176,572	486,164	240,416	892,000	983,000	91,000	10 %
Revenues Over(Under) Expenditures	577,282	355,619	408,554				

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals		2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
Total Revenues	6,239,612	6,816,693	6,078,712	7,948,930	8,949,966	1,001,036	12 %
NOT APPLICABLE		(7,015)					0 %
SALARIES	1,022,408	1,078,194	889,406	1,079,545	1,101,622	22,077	2 %
BENEFITS	471,173	506,904	425,535	561,310	598,145	36,835	6 %
MAINTENANCE & OPERATIONS	3,460,993	4,128,058	3,399,416	3,461,800	3,694,000	232,200	6 %
INTERGOVERNMENT	91,576	98,087	81,382	100,500	100,500		0 %
CAPITAL			267,936	345,000	248,000	(97,000)	(28) %
INTERDEPT & TRANSFERS	613,498	703,112	552,705	650,775	707,699	56,924	8 %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE				1,750,000	2,500,000	750,000	42 %
Total Expenditures	5,659,648	6,507,340	5,616,380	7,948,930	8,949,966	1,001,036	12 %
Revenues Over(Under) Expenditures	579,964	309,353	462,332				
Fund: Storm & Surface Water Utility							
USE FUND BALANCE/RESERVE				3,500		(3,500)	(100) %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	33						0 %
TRANSFERS & OTHER SOURCES	25,055	67,040			3,855	3,855	0 %
Total Revenues	25,088	67,040		3,500	3,855	355	10 %
SALARIES	1,305		45	1,500	1,500		0 %
BENEFITS	584		23	406	435	29	7 %
MAINTENANCE & OPERATIONS	1,134	285	257	924	1,250	326	35 %
INTERDEPT & TRANSFERS	660		790	670	670		0 %
DEBT SERVICE	23,562	67,003					0 %
Total Expenditures	27,245	67,288	1,115	3,500	3,855	355	10 %
Revenues Over(Under) Expenditures	(2,157)	(248)	(1,115)				
Fund: Treasurer's M & O							
USE FUND BALANCE/RESERVE				19,591	3,786	(15,805)	(80) %
CHARGES FOR SERVICES	57,465	76,082	50,300	70,000	70,000		0 %
MISCELLANEOUS & INTEREST	82,082	67,305	52,201	80,000	80,000		0 %
Total Revenues	139,547	143,387	102,501	169,591	153,786	(15,805)	(9) %
SALARIES	50,328	41,333	39,012	60,187	53,967	(6,220)	(10) %
BENEFITS	20,018	17,133	16,304	24,349	22,719	(1,630)	(6) %
MAINTENANCE & OPERATIONS	45,623	70,421	62,310	75,825	75,100	(725)	(0) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	1,950	1,947	9,022	9,230	2,000	(7,230)	(78) %
DEBT SERVICE							0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	117,919	130,834	126,648	169,591	153,786	(15,805)	(9) %
Revenues Over(Under) Expenditures	21,628	12,553	(24,147)				
Fund: Trial Court Improvement							
USE FUND BALANCE/RESERVE				22,235		(22,235)	(100) %
INTERGOVERNMENT REVENUES	17,921	22,904	17,051	22,292	22,472	180	0 %
MISCELLANEOUS & INTEREST	101						0 %
Total Revenues	18,022	22,904	17,051	44,527	22,472	(22,055)	(49) %
MAINTENANCE & OPERATIONS	108,946	4,887		5,000		(5,000)	(100) %
CAPITAL		6,821	6,877	32,500		(32,500)	(100) %
INTERDEPT & TRANSFERS		869	7,027	7,027	741	(6,286)	(89) %

Island County
BUDGET REPORT
ALL FUNDS - SUMMARY BY CATEGORY

Description	Prior Years Actuals 2014	2015	2016 Year to Date @ 10/31/2016	2016 Adopted Budget	2017 Preliminary Budget	Difference	Percent Change
ACCUM FUND BALANCE/RESERVE					21,731	21,731	0 %
Total Expenditures	108,946	12,577	13,904	44,527	22,472	(22,055)	(49) %
Revenues Over(Under) Expenditures	(90,924)	10,327	3,147				
Fund: Veterans Assistance							
USE FUND BALANCE/RESERVE					149,950	149,950	0 %
PROPERTY TAXES	134,930	662	69,694	149,950			0 %
CHARGES FOR SERVICES							0 %
MISCELLANEOUS & INTEREST	146	209	428				0 %
Total Revenues	135,076	871	70,122	149,950	149,950		0 %
SALARIES	38,389	20,089	3,710	37,013	37,013		0 %
BENEFITS	9,005	3,676	323	9,866	10,221	355	3 %
MAINTENANCE & OPERATIONS	55,956	29,434	31,910	78,235	55,574	(22,661)	(28) %
CAPITAL							0 %
INTERDEPT & TRANSFERS	11,492	17,439	23,055	24,836	43,142	18,306	73 %
OTHER					4,000	4,000	0 %
ACCUM FUND BALANCE/RESERVE							0 %
Total Expenditures	114,842	70,638	58,998	149,950	149,950		0 %
Revenues Over(Under) Expenditures	20,234	(69,767)	11,124				
Fund: Water Quality Assistance							
INTERGOVERNMENT REVENUES	108,139	31,109		37,000	20,000	(17,000)	(45) %
CHARGES FOR SERVICES		(1,410)					0 %
MISCELLANEOUS & INTEREST	127,019	104,564	7,000	113,310		(113,310)	(100) %
TRANSFERS & OTHER SOURCES	55,295	81,643		37,000		(37,000)	(100) %
Total Revenues	290,453	215,906	7,000	187,310	20,000	(167,310)	(89) %
SALARIES	14,529	12,364	26	15,680	15,048	(632)	(4) %
BENEFITS	6,180	4,760	23	7,089	4,770	(2,319)	(32) %
MAINTENANCE & OPERATIONS	133,212	98,099	386	127,977	182	(127,795)	(99) %
INTERDEPT & TRANSFERS				470		(470)	(100) %
DEBT SERVICE	147,199	56,663	34,141	36,094		(36,094)	(100) %
Total Expenditures	301,120	171,886	34,576	187,310	20,000	(167,310)	(89) %
Revenues Over(Under) Expenditures	(10,667)	44,020	(27,576)				
Grand Total All Departments	6,319,963	4,564,478	3,789,667				

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS

FROM: ELAINE MARLOW, BUDGET

SUBJ: 2017 BUDGET - ANALYSIS OF REAL ESTATE EXCISE TAXES
USED TO FUND MAINTENANCE & CAPITAL PROJECTS
RCW 82.46.015 & RCW 82.46.037

DATE: DECEMBER 5, 2016

In 2015 the State Legislature modified the provisions regarding the use of real estate excise taxes for maintenance of capital projects. For the purposes of RCW 82.46, "maintenance means the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project. Maintenance does not include labor or material costs for routine operations of a capital project."

A county or city may use the greater of \$100,000 or 25% of available funds, but not to exceed \$1 million dollars annually. A new reporting requirement was added, starting in 2016. The written report must include the following:

- a) Demonstrate the County has or will have adequate funding from all sources of public funding to pay for capital projects as identified in the County's Capital Facilities Plan;
- b) Identify how REET revenues were used during the prior 2-year period;
- c) Identify how REET revenues will be used in the succeeding 2-year period,
- d) Identify the percentage of REET capital project funding as compared to funding for all other capital projects, and
- e) Prepare and adopt the report as part of its public budget process.

Each year the County prepares and adopts a capital improvements plan, which meets the requirement for a capital facilities plan. Most recently, the BOCC adopted Resolution C-130-16 Island County's Six-Year 2016-2021 Capital Improvements Plan (CIP). The current CIP lists proposed projects and funding sources. Based upon current estimates, the CIP shows all projects will have adequate public funding during the six-year period.

Available revenues	\$70,573,100
(Less) Project expenditures	<u>(\$62,599,400)</u>
Carryforward	\$ 7,973,700

Table 8 (see attached) of the CIP provides a summary of project expenditures and available revenues to finance projects.

An analysis of REET funded expenditures in 2014-2015 indicates significantly more REET funds were expended to maintain existing facilities and parks, as opposed to new capital projects. This trend continues into future years as demonstrated in the current Capital Improvement Plan.

REET	2014	2015	2016	2017	2018	
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>CIP</u>	<u>CIP</u>	<u>CIP</u>	<u>TOTAL</u>
Debt Service	\$901,108	\$2,073,088	\$294,900	\$317,800	\$752,800	\$4,339,696
Project Mgt./Supv.	147,000	113,000	68,000	69,000	68,000	465,000
Maintenance	470,653	614,045	1,198,000	1,609,500	1,062,000	4,954,198
Capital	192,621	632,620	680,000	95,000	35,000	1,635,241
Total REET	\$1,711,382	\$3,432,753	\$2,240,900	\$2,091,300	\$1,917,800	\$11,394,135

Capital project expenditures funded by REET revenues are estimated to constitute approximately 4% of all capital project expenditures during the period 2014-2018.

	2014	2015	2016	2017	2018	
	<u>Actual</u>	<u>Actual</u>	<u>CIP</u>	<u>CIP</u>	<u>CIP</u>	<u>TOTAL</u>
REET Funds	2%	9%	12%	1%	0%	4%
OTHER Funds	98%	91%	88%	99%	100%	96%

Attached to this memorandum is a more detailed analysis, copies of RCW 82.46.015 & RCW 82.46.037, along with Table 8 of the current CIP.

2017 BUDGET
ANALYSIS OF REAL ESTATE EXCISE TAX FUNDS
RCW 82.46.015 & RCW 82.46.037

	2014 ACTUAL	2015 ACTUAL	2016 C I P	2017 C I P	2018 C I P	TOTAL
REAL ESTATE EXCISE TAXES						
Debt Service LTGO Bonds	901,108	2,073,088	294,900	317,800	752,800	4,339,696
Project Mgt./Supv.	147,000	113,000	68,000	69,000	68,000	465,000
Maintenance Projects						
Facilities Maintenance	136,518	202,495	907,000	1,208,000	630,000	3,084,013
Parks Maintenance	334,135	411,550	291,000	401,500	432,000	1,870,185
<i>Total Maintenance</i>	<i>470,653</i>	<i>614,045</i>	<i>1,198,000</i>	<i>1,609,500</i>	<i>1,062,000</i>	<i>4,954,198</i>
Capital Projects						
Facilities Capital Projects	7,566	190,245	475,000	0	0	672,811
Parks Capital Projects	0	34,575	170,000	60,000	0	264,575
Drainage Capital Projects	185,055	407,800	35,000	35,000	35,000	697,855
<i>Total Capital</i>	<i>192,621</i>	<i>632,620</i>	<i>680,000</i>	<i>95,000</i>	<i>35,000</i>	<i>1,635,241</i>
Total REET	1,711,382	3,432,753	2,240,900	2,091,300	1,917,800	11,394,135
<i>Percentage</i>	<i>18%</i>	<i>36%</i>	<i>31%</i>	<i>14%</i>	<i>21%</i>	<i>23%</i>
CONSERVATION FUTURES FUND						
Capital Projects						
Open Space Acquisition	7,005	560,533	432,300	457,800	433,400	1,891,038
<i>Percentage</i>	<i>0%</i>	<i>6%</i>	<i>6%</i>	<i>3%</i>	<i>5%</i>	<i>4%</i>
COUNTY ROAD FUND						
Capital Projects						
Road Construction	6,333,893	3,967,005	3,243,800	6,999,800	6,538,600	27,083,098
Paths & Trails	149,385	43,800	135,000	1,297,000	25,000	1,650,185
Drainage	556,040	345,000	129,000	715,000	50,000	1,795,040
Total County Road	7,039,318	4,355,805	3,507,800	9,011,800	6,613,600	30,528,323
<i>Percentage</i>	<i>73%</i>	<i>46%</i>	<i>48%</i>	<i>61%</i>	<i>71%</i>	<i>60%</i>
CAPITAL DRAINAGE FUND						
Capital Projects						
	269,070	494,473	0	0	0	763,543
<i>Percentage</i>	<i>3%</i>	<i>5%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>2%</i>
CLEAN WATER UTILITY FUND						
Capital Projects						
	631,140	626,476	811,000	425,000	205,000	2,698,616
<i>Percentage</i>	<i>7%</i>	<i>7%</i>	<i>11%</i>	<i>3%</i>	<i>2%</i>	<i>5%</i>
SOLID WASTE FUND						
Capital Projects						
	0	0	350,000	2,748,000	98,000	3,196,000
<i>Percentage</i>	<i>0%</i>	<i>0%</i>	<i>5%</i>	<i>19%</i>	<i>1%</i>	<i>6%</i>
TOTAL	9,657,915	9,470,040	7,342,000	14,733,900	9,267,800	50,471,655

RATIO REET FUNDS FOR CAPITAL PROJECTS TO OTHER FUNDS

REET Funds Capital Projects	192,621	632,620	680,000	95,000	35,000	1,635,241
OTHER Funds Capital Projects	7,946,533	6,037,287	5,101,100	12,642,600	7,350,000	39,077,520
TOTAL Funds Capital Projects	8,139,154	6,669,907	5,781,100	12,737,600	7,385,000	40,712,761
<i>Percentage REET Funds</i>	<i>2%</i>	<i>9%</i>	<i>12%</i>	<i>1%</i>	<i>0%</i>	<i>4%</i>
<i>Percentage OTHER Funds</i>	<i>98%</i>	<i>91%</i>	<i>88%</i>	<i>99%</i>	<i>100%</i>	<i>96%</i>

Table 8
2016 through 2021
Proposed Schedule of Capital Expenditures by Funding Source
(Costs in thousands of dollars)

Project Descriptions (not in order of priority)	2016 through 2021											Total		
	134 Real Estate Tax #1	135 Real Estate Tax #2	144 Storm Water Utility	132 Conserv. Futures Fund	101 Road Fund	401 Solid Waste Fund	137 Paths & Trails Fund	154 Clean Water Utility Fund	Misc. Other Sources	Remarks				
R-1 Refunding Bonds - 2010	\$ 1,481.1	\$ 2,202.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,683.1
R-2 DOE Loan - Iverson	\$ -	\$ -	\$ -	\$ 231.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231.5
R-3 Septage Plant Loan - 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.0
T-1 Public Works	\$ 180.0	\$ 228.0	\$ -	\$ -	\$ 1,744.2	\$ 552.0	\$ -	\$ 630.0	\$ 240.0	\$ -	\$ -	\$ -	\$ -	\$ 3,574.2
T-2 Storm & Surface Water Utility (Marshall)	\$ -	\$ 30.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.0
T-3 Paths & Trails	\$ -	\$ -	\$ -	\$ -	\$ 1,282.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,282.0
T-4 Parks Maintenance	\$ -	\$ 1,626.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,626.0
T-5 Facilities Maintenance	\$ 600.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.0
P-1 GMA Infrastructure	\$ -	\$ 60.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60.0
P-2 Jail / Energy Upgrades	\$ 295.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295.0
P-3 Jail Kitchen Repairs	\$ 11.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.0
P-4 Jail Surveillance	\$ 180.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180.0
P-5 Libbey/Kettles Trail Head Design	\$ -	\$ 60.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60.0
P-6 Septage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.0
O-1 Fairground Improvements	\$ 180.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180.0
O-2 Flood Control/Diking Facilities	\$ -	\$ 120.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120.0
O-3 Parks - Open Space Acquisitions	\$ -	\$ -	\$ -	\$ 2,370.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,370.0
O-4 Parks Development & Improvements	\$ -	\$ 625.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625.0
O-5 Open Space Maintenance & Operations	\$ -	\$ -	\$ -	\$ 576.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576.0
O-6 6 Year Clean Water Utility Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,820.0	\$ 20.0	\$ -	\$ -	\$ -	\$ -	\$ 2,840.0
O-7 6 Year Facilities Program	\$ 2,814.0	\$ 93.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,907.0
O-8 6 Year Drainage Program	\$ -	\$ -	\$ -	\$ -	\$ 774.0	\$ -	\$ -	\$ 446.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220.0
O-9 6 Year Paths & Trails Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,282.0	\$ -	\$ -	\$ -	\$ 1,282.0
O-10 6 Year Road Program	\$ -	\$ -	\$ -	\$ -	\$ 33,393.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,393.1
O-11 Solid Waste Facility/Improvement/Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,033.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,033.5
O-12 Misc. Unforeseen Capital Projects	\$ 360.0	\$ 360.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720.0
Total Expenditures	\$ 6,101.1	\$ 5,404.0	\$ -	\$ 3,177.5	\$ 37,193.3	\$ 5,285.5	\$ 1,282.0	\$ 3,896.0	\$ 260.0	\$ -	\$ -	\$ -	\$ -	\$ 62,599.4
Carryover From Previous Year	\$ 1,557.4	\$ 1,483.5	\$ -	\$ 215.1	\$ -	\$ -	\$ -	\$ 1,340.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,596.0
Projected Revenue	\$ 5,700.0	\$ 5,700.0	\$ -	\$ 4,756.3	\$ 37,193.3	\$ 5,285.5	\$ 3,182.0	\$ 3,900.0	\$ 260.0	\$ -	\$ -	\$ -	\$ -	\$ 65,977.1
Carryover to Next Year(s)	\$ 1,156.3	\$ 1,779.5	\$ -	\$ 1,793.9	\$ -	\$ -	\$ 1,900.0	\$ 1,344.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,973.7

FINAL

Legend:
R = Repayment, T = Transfer, P = Project, O = Ongoing Projects

RCW 82.46.015**Maintenance of capital projects—Use of tax funds.**

(1) A city or county that meets the requirements of subsection (2) of this section may use the greater of one hundred thousand dollars or twenty-five percent of available funds, but not to exceed one million dollars per year, from revenues collected under RCW 82.46.010 for the maintenance of capital projects, as defined in RCW 82.46.010(6)(b).

(2) A city or county may use revenues pursuant to subsection (1) of this section if:

(a) The city or county prepares a written report demonstrating that it has or will have adequate funding from all sources of public funding to pay for all capital projects, as defined in RCW 82.46.010, identified in its capital facilities plan for the succeeding two-year period. Cities or counties not required to prepare a capital facilities plan may satisfy this provision by using a document that, at a minimum, identifies capital project needs and available public funding sources for the succeeding two-year period; and

(b)(i) The city or county has not enacted, after June 9, 2016: Any requirement on the listing or sale of real property; or any requirement on landlords, at the time of executing a lease, to perform or provide physical improvements or modifications to real property or fixtures, except if necessary to address an immediate threat to health or safety; or

(ii) Any local requirement adopted by the city or county under (b)(i) of this subsection is: Specifically authorized by RCW 35.80.030, 35A.11.020, chapter 7.48 RCW, or chapter 19.27 RCW; specifically authorized by other state or federal law; or a seller or landlord disclosure requirement pursuant to RCW 64.06.080.

(3) The report prepared under subsection (2)(a) of this section must: (a) Include information necessary to determine compliance with the requirements of subsection (2)(a) of this section; (b) identify how revenues collected under RCW 82.46.010 were used by the city or county during the prior two-year period; (c) identify how funds authorized under subsection (1) of this section will be used during the succeeding two-year period; and (d) identify what percentage of funding for capital projects within the city or county is attributable to revenues under RCW 82.46.010 compared to all other sources of capital project funding. The city or county must prepare and adopt the report as part of its regular, public budget process.

(4) The authority to use funds as authorized in this section is in addition to the authority to use funds pursuant to RCW 82.46.010(7), which remains in effect through December 31, 2016.

(5) For purposes of this section, "maintenance" means the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project. "Maintenance" does not include labor or material costs for routine operations of a capital project.

[2016 c 138 § 3; 2015 2nd sp.s. c 10 § 2.]

RCW 82.46.037**Maintenance of capital projects—Use of additional tax funds.**

(1) A city or county that meets the requirements of subsection (2) of this section may use the greater of one hundred thousand dollars or twenty-five percent of available funds, but not to exceed one million dollars per year, from revenues collected under RCW 82.46.035 for:

(a) The maintenance of capital projects, as defined in RCW 82.46.035(5); or

(b) The planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, improvement, or maintenance of capital projects as defined in RCW 82.46.010 (6)(b) that are not also included within the definition of capital projects in RCW 82.46.035(5).

(2) A city or county may use revenues pursuant to subsection (1) of this section if:

(a) The city or county prepares a written report demonstrating that it has or will have adequate funding from all sources of public funding to pay for all capital projects, as defined in RCW 82.46.035(5), identified in its capital facilities plan for the succeeding two-year period; and

(b)(i) The city or county has not enacted, after June 9, 2016, any requirement on the listing or sale of real property; or any requirement on landlords, at the time of executing a lease, to perform or provide physical improvements or modifications to real property or fixtures, except if necessary to address an immediate threat to health or safety; or

(ii) Any local requirement adopted by the city or county under (b)(i) of this subsection is: Specifically authorized by RCW 35.80.030, 35A.11.020, chapter 7.48 RCW, or chapter 19.27 RCW; specifically authorized by other state or federal law; or a seller or landlord disclosure requirement pursuant to RCW 64.06.080.

(3) The report prepared under subsection (2)(a) of this section must: (a) Include information necessary to determine compliance with the requirements of subsection (2)(a) of this section; (b) identify how revenues collected under RCW 82.46.035 were used by the city or county during the prior two-year period; (c) identify how funds authorized under subsection (1) of this section will be used during the succeeding two-year period; and (d) identify what percentage of funding for capital projects within the city or county is attributable to revenues under RCW 82.46.035 compared to all other sources of capital project funding. The city or county must prepare and adopt the report as part of its regular, public budget process.

(4) The authority to use funds as authorized in this section is in addition to the authority to use funds pursuant to RCW 82.46.035(7), which remains in effect through December 31, 2016.

(5) For purposes of this section, "maintenance" means the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project. "Maintenance" does not include labor or material costs for routine operations of a capital project.

[2016 c 138 § 4; 2015 2nd sp.s. c 10 § 3.]