

SEPTEMBER 6, 2016

ISLAND COUNTY
2017 ANNUAL BUDGET

BUDGET ASSUMPTIONS



2017 CURRENT EXPENSE

ADDITIONAL INVESTMENTS MADE IN 2016

- Implement Results Of Salary Study
 - Fully Fund Positions That Were Originally Limited Duration
 - Continued Technology Improvements
 - Camano Annex: Increased Staffing: Front Counter & Custodial
 - Public Health: Increased Funding
 - Court Facilitator: Increased to full time position
 - Prosecutor Receptionist: increased to full time position
 - Law Enforcement: Additional patrol officers, capital equipment
 - Corrections: Additional Supervisors, Improvements in Medical & Mental Health Services
 - WSU Extension: Funding increased
- 

ASSUMPTIONS FOR 2017

- REVENUES

- Historical trends based on actual
 - Past 3-5 years
 - Set aside sales taxes resulting from large projects
- Reasonable assumptions for grants
- No proposed increases to fees that require BOCC approval
- Other known increases

2017 CURRENT EXPENSE

REVENUES

- Property taxes did not include 1% (\$80,000) because BOCC has not yet discussed, but did include \$\$ from new construction and refunds
 - Sales tax distributions currently 14% above 2015
 - Sales taxes 10% ongoing, remainder one-time \$160,000
 - Permits revenue used 2016 budget amounts
 - Court revenue reduced \$160,000
 - Distressed County funds increase \$154,000
 - Overhead allocation transfer \$25,000 less than 2015
- 

2017 CURRENT EXPENSE

EXPENDITURES

- Salaries & benefits – waiting for labor negotiations to conclude
- Mid year PERS increase
- Other expenditures no major increases
- Overall good
- Support transfers to other funds increase \$150,000

USE OF UNRESERVED FUND BALANCE

- No placeholders

CAPITAL EQUIPMENT

- Only annual allowance for computers & copiers

VEHICLE REPLACEMENTS

- Sheriff 7
 - Other 6
- 

CONSIDERATIONS.....

REVENUES will be updated over the next 2 months

EXPENDITURES shown do not include COLAs

FUND BALANCE & RESERVES stable

STATE LEGISLATURE still grappling with school funding



	A	B	C	D	E	F	H	I
1		2017 BUDGET						
2		BUDGET WORKSHOP						
3		CURRENT EXPENSE FUND						
4		FUND BALANCE						
5								
6								
7								
8			FUND BALANCE JAN 1 2016	INCR	DECR	REVISED 2016 YEAR END ESTIMATE	REALLOCATION BY BOCC	2017 ESTIMATED BALANCE JAN. 1 AFTER REALLOCATION
9		RESTRICTED						
10		COURT FACILITATOR FEES	\$26,363		9,000	\$17,363		\$17,363
11		OTHER FEES ANIMAL CRUELTY	\$1,540			\$1,540		\$1,540
13		ASSIGNED	\$0			\$0		
14		DRUG COURT	\$6,025			\$6,025		\$6,025
16		COMMITTED	\$0			\$0		
17		DISASTER CONTINGENCY	\$2,200,000			\$2,200,000		\$2,200,000
18		TECHNOLOGY FEES	\$123,949			\$123,949		\$123,949
19		PARKS/BOAT LAUNCH FEES	\$28,899		10,000	\$18,899		\$18,899
20		2 MONTHS OPERATING	\$4,000,000			\$4,000,000		\$4,000,000
21		PCD GMA PROCESS	\$1,400,000		530,000	\$870,000		\$870,000
22		LEAVE LIABILITY & OTHER ACCRUALS	\$1,000,000		100,000	\$900,000		\$900,000
23		EQUIPMENT / TECHNOLOGY	\$1,200,000		573,000	\$627,000		\$627,000
24		MOTOR POOL	\$250,000			\$250,000		\$250,000
25								
26								
27		TOTAL RESERVED + ASSIGNED + COMMITTED	\$10,236,776	\$0	\$1,222,000	\$9,014,776	\$0	\$9,014,776
28								
29								
30		UNASSIGNED	\$1,780,243					\$0
31								\$0
32		ESTIMATED CHANGE IN FUND BALANCE		\$923,000	\$867,000			\$0
33								\$0
34		TOTAL UNASSIGNED	\$1,780,243	\$923,000	\$867,000	\$1,836,243	\$0	\$1,836,243
36								
37		TOTAL FUND BALANCE	\$12,017,019	\$923,000	\$2,089,000	\$10,851,019	\$0	\$10,851,019
38								

2016 BUDGET

CURRENT EXPENSE FUND
USES OF FUND BALANCE

RESERVED/COMMITTED	ADOPTED	BUDGET AMEND #1	TOTAL USES OF FUND BALANCE	ESTIMATE 09/06/2016
SUPERIOR COURT FACILITATOR	9,000		9,000	9,000
PARKS DONATION	10,000		10,000	10,000
ACCRUED LEAVE ANNUAL PAYOUTS	238,000		238,000	100,000
GROWTH MANAGEMENT	319,000		319,000	530,000
TECHNOLOGY	87,000		87,000	87,000
TECHNOLOGY TELEPHONE SYS UPGRADE		436,000	436,000	436,000
TECHNOLOGY WEBSITE UPGRADE		50,000	50,000	50,000
			0	0
TOTAL	663,000	486,000	1,149,000	1,222,000
UNRESERVED				
CURRENT EXPENSE CONTINGENCY	150,000		150,000	0
ASSESSOR FOR POTENTIAL RETIREMENTS	25,000		25,000	25,000
CORONER EQUIPMENT	5,000		5,000	5,000
2 REPLACEMENT TRUCKS	81,000		81,000	81,000
SHERIFF	111,000		111,000	111,000
WSU	54,000		54,000	54,000
BANKS LAWSUIT		250,000	250,000	250,000
PUBLIC DEFENSE		191,000	191,000	191,000
			0	
TOTAL	426,000	441,000	867,000	717,000
TOTAL RESV COMMIT UNRESV	1,089,000	927,000	2,016,000	1,939,000