

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF ISLAND COUNTY WASHINGTON**

**IN THE MATTER OF ADOPTING)
THE ISLAND COUNTY BUDGET) RESOLUTION C-111-17
AND DIKING DISTRICT #4 BUDGET)
FOR FISCAL YEAR 2018)**

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 2018 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 2018 Preliminary Budget attached as Exhibit A; and

WHEREAS, Island County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2018 that are paid in 2018 and thirteenth period (January 2019); NOW THEREFORE,

BE IT RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2018 Budget for all Island County Funds and the 2018 Budget for Diking District #4, as shown on attached Exhibit.

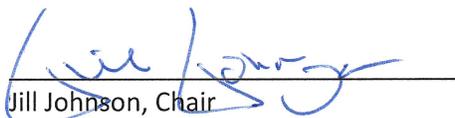
Resolution C-111-17 is adopted this 4th day of December, 2017 following public hearing.

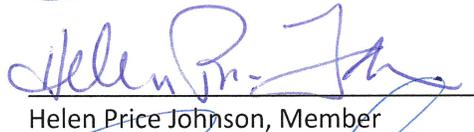
BOARD OF COUNTY COMMISSIONERS
Island County Washington



Attest:


Debbie Thompson, Clerk of the Board


Jill Johnson, Chair


Helen Price Johnson, Member

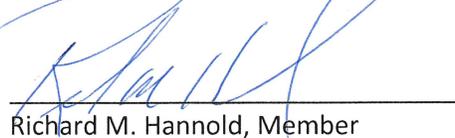

Richard M. Hannold, Member

EXHIBIT A

ISLAND COUNTY BUDGET AND DIKING DISTRICT #4 BUDGET
FOR FISCAL YEAR 2018



ISLAND COUNTY

2018 ADOPTED BUDGET

ALL FUNDS & DEPARTMENTS

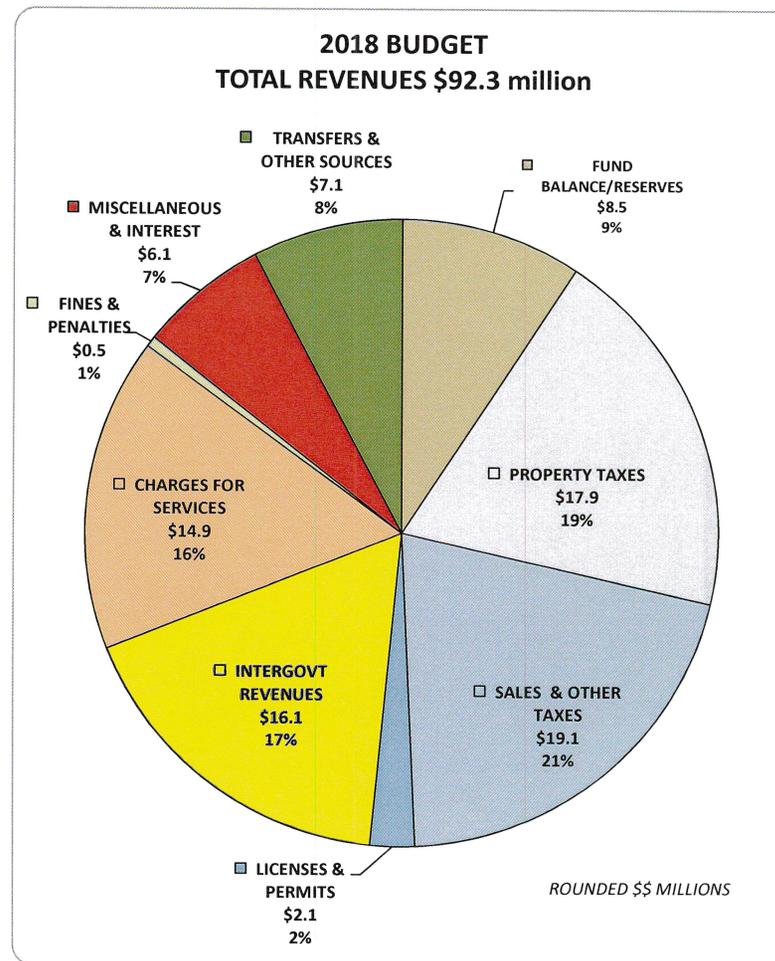
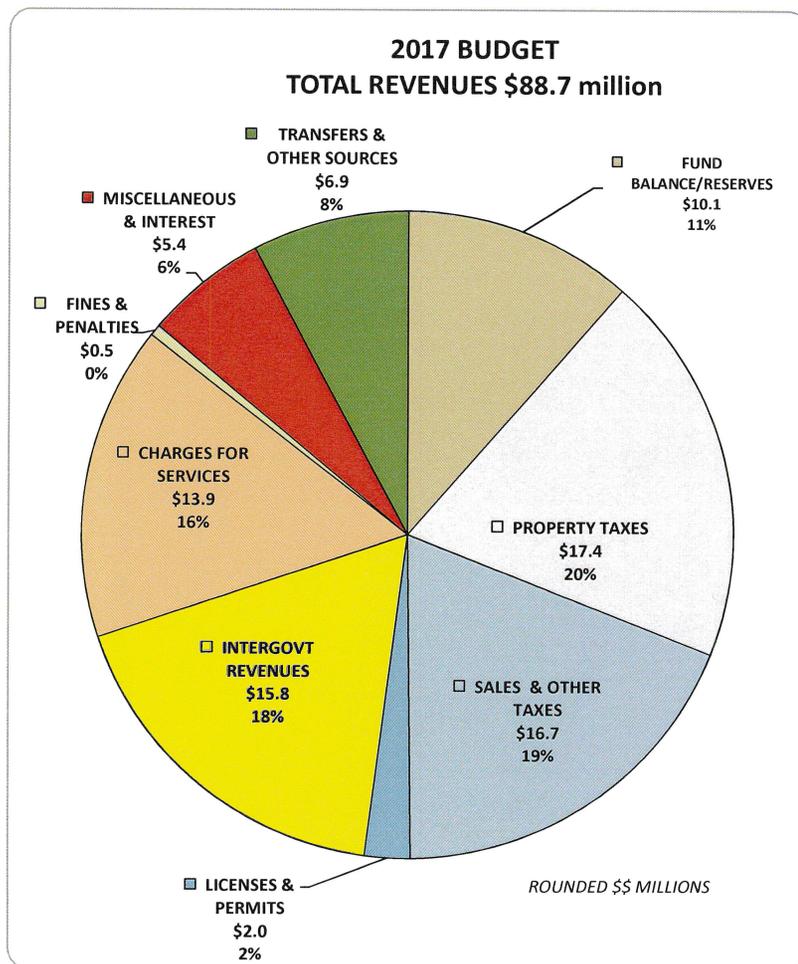
**ISLAND COUNTY
2018 BUDGET
ALL FUNDS & DEPARTMENTS**

| Description | Prior Years Actuals | | Year to | 2017 | 2018 | \$ | % |
|-----------------------------------|---------------------|--------------|----------------------|--------------|-------------------|-------------|------|
| | 2015 | 2016 | Date @ 10/31/2017 | Budget | Adopted Budget | | |
| REVENUES | | | | | | | |
| PROPERTY TAXES | \$17,317,132 | \$17,447,288 | \$16,128,454 | \$17,435,950 | \$17,907,950 | \$472,000 | 3% |
| SALES & OTHER TAXES | 14,653,871 | 16,390,070 | 12,658,128 | 16,663,850 | 19,124,330 | \$2,460,480 | 15% |
| LICENSES & PERMITS | 2,057,932 | 2,341,938 | 2,100,252 | 1,985,800 | 2,114,184 | 128,384 | 6% |
| INTERGOVERNMENT REVENUES | 18,213,238 | 17,781,432 | 12,605,129 | 15,764,695 | 16,065,203 | 300,508 | 2% |
| CHARGES FOR SERVICES | 13,848,358 | 14,985,507 | 11,450,152 | 13,926,330 | 14,897,499 | 971,169 | 7% |
| FINES & PENALTIES | 510,421 | 478,210 | 412,673 | 480,650 | 478,450 | -2,200 | 0% |
| MISCELLANEOUS & INTEREST | 5,087,255 | 4,795,328 | 6,279,948 | 5,364,322 | 6,063,583 | 699,261 | 13% |
| TRANSFERS & OTHER SOURCES | 6,752,614 | 7,556,080 | 6,169,399 | 6,926,992 | 7,148,834 | 221,842 | 3% |
| TOTAL REVENUES | 78,440,821 | 81,775,853 | 67,804,135 | 78,548,589 | 83,800,033 | 5,251,444 | 7% |
| USES OF FUND BALANCE/RESERVES | | | | 10,120,752 | 8,497,440 | -1,623,312 | -16% |
| TOTAL | \$78,440,821 | \$81,775,853 | \$67,804,135 | \$88,669,341 | \$92,297,473 | \$3,628,132 | 4% |
| EXPENDITURES | | | | | | | |
| SALARIES | \$22,847,482 | \$24,580,174 | \$20,014,265 | \$26,091,152 | \$26,934,500 | \$843,348 | 3% |
| BENEFITS | 8,493,472 | 9,569,081 | 8,103,368 | 10,661,506 | 12,152,828 | \$1,491,322 | 14% |
| MAINTENANCE & OPERATIONS | 22,285,700 | 24,069,739 | 18,381,934 | 25,822,283 | 29,860,052 | 4,037,769 | 16% |
| INTERGOVERNMENT | 2,874,001 | 3,085,441 | 2,699,661 | 2,807,594 | 2,629,083 | -178,511 | -6% |
| CAPITAL | 2,382,711 | 2,889,200 | 3,374,671 | 4,065,614 | 3,186,151 | -879,463 | -22% |
| INTERDEPT & TRANSFERS | 12,116,831 | 13,490,260 | 10,541,434 | 12,960,975 | 13,956,305 | 995,330 | 8% |
| DEBT SERVICE & OTHER | 2,876,146 | 383,581 | 1,718,183 | 1,574,910 | 807,300 | -767,610 | -49% |
| TOTAL EXPENDITURES | 73,876,343 | 78,067,476 | 64,833,516 | 83,984,034 | 89,526,219 | 5,542,185 | 7% |
| ACCUMULATION OF FUND BALANCE | | | | 4,685,307 | 2,771,254 | -1,914,053 | -41% |
| TOTAL | \$73,876,343 | \$78,067,476 | \$64,833,516 | \$88,669,341 | \$92,297,473 | \$3,628,132 | 4% |
| Revenues Over(Under) Expenditures | \$4,564,478 | \$3,708,377 | \$2,970,619 | \$0 | \$0 | \$0 | |

EXPENDITURES BY ACTIVITY

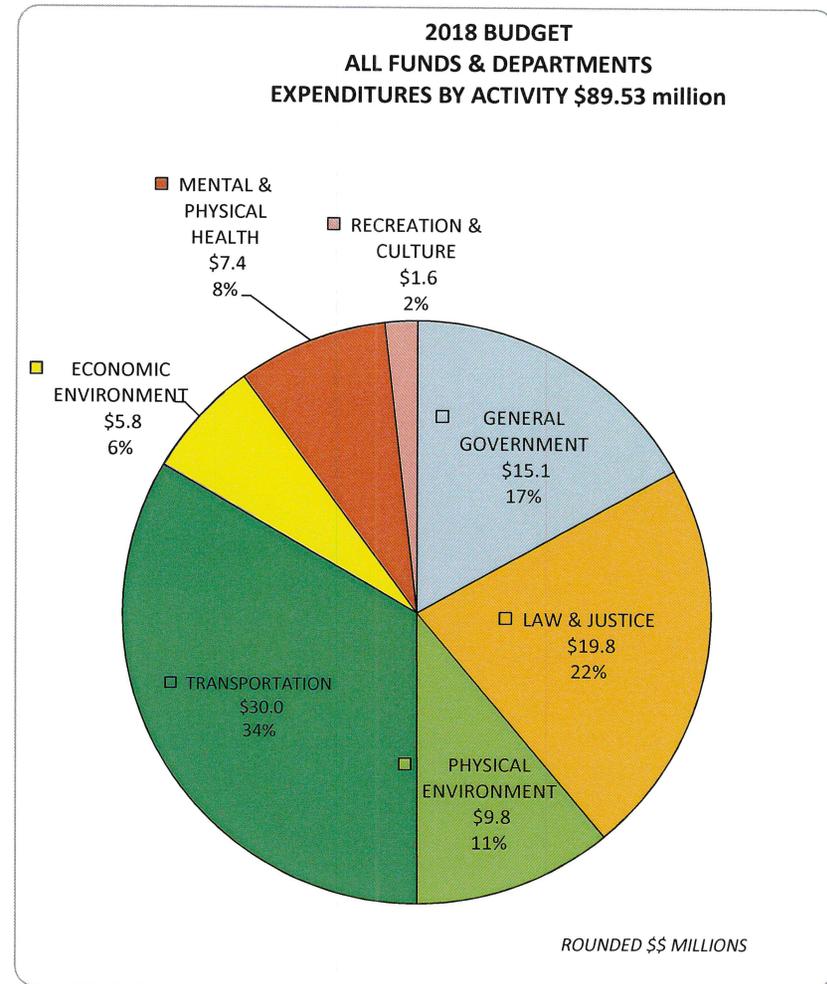
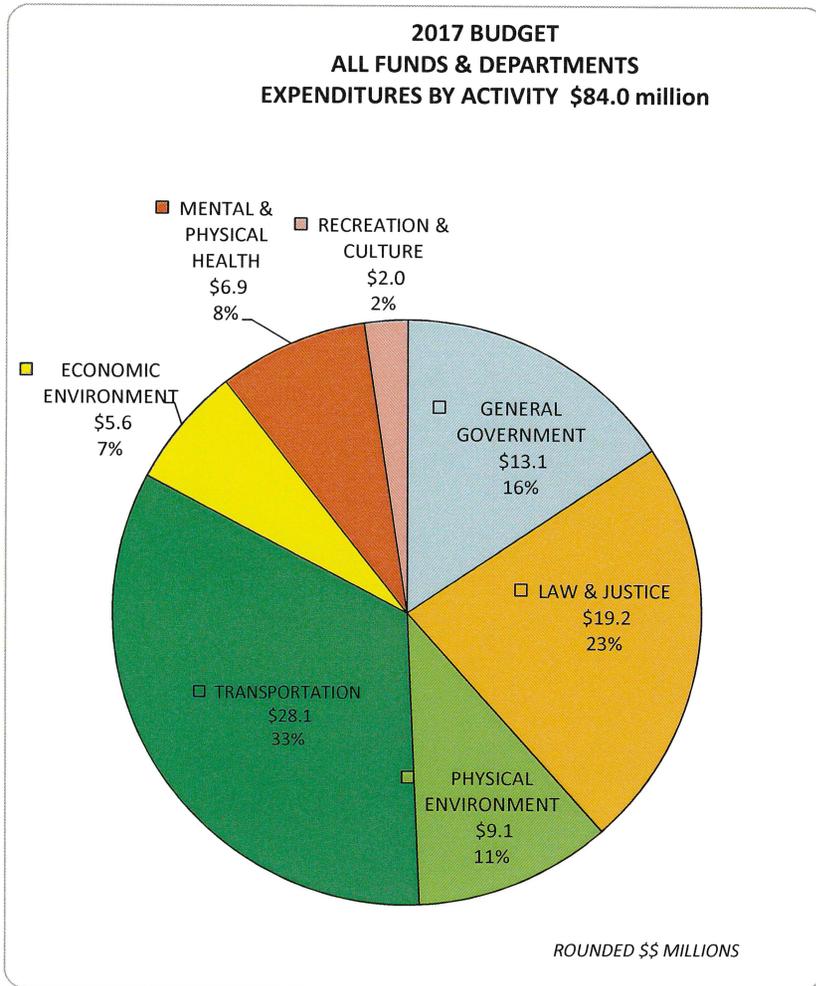
| Description | Prior Years Actuals | | Year to | 2017 | 2018 | \$ | % |
|--------------------------|---------------------|--------------|----------------------|--------------|-------------------|--------------|------|
| | 2015 | 2016 | Date @ 10/31/2017 | Budget | Adopted Budget | | |
| GENERAL GOVERNMENT | \$12,981,327 | \$12,091,224 | \$ 9,029,412 | \$13,135,682 | \$15,097,743 | \$1,962,061 | 15% |
| LAW & JUSTICE | 17,896,642 | 20,041,290 | 15,649,795 | 19,162,365 | 19,803,601 | 641,236 | 3% |
| PHYSICAL ENVIRONMENT | 8,839,152 | 10,147,202 | 9,416,281 | 9,057,132 | 9,815,564 | 758,432 | 8% |
| TRANSPORTATION | 20,549,162 | 23,467,497 | 20,072,928 | 28,100,592 | 30,022,665 | 1,922,073 | 7% |
| ECONOMIC ENVIRONMENT | 5,223,176 | 4,764,774 | 4,198,777 | 5,577,858 | 5,791,841 | 213,983 | 4% |
| MENTAL & PHYSICAL HEALTH | 6,528,009 | 6,503,754 | 5,765,000 | 6,929,681 | 7,396,046 | 466,365 | 7% |
| RECREATION & CULTURE | 1,858,875 | 1,951,735 | 701,323 | 2,020,724 | 1,598,759 | -421,965 | -21% |
| TOTAL | \$73,876,343 | \$78,967,476 | \$64,833,516 | \$83,984,034 | \$89,526,219 | \$ 5,542,185 | 7% |

ISLAND COUNTY
2018 BUDGET
REVENUES - ALL FUNDS & DEPARTMENTS

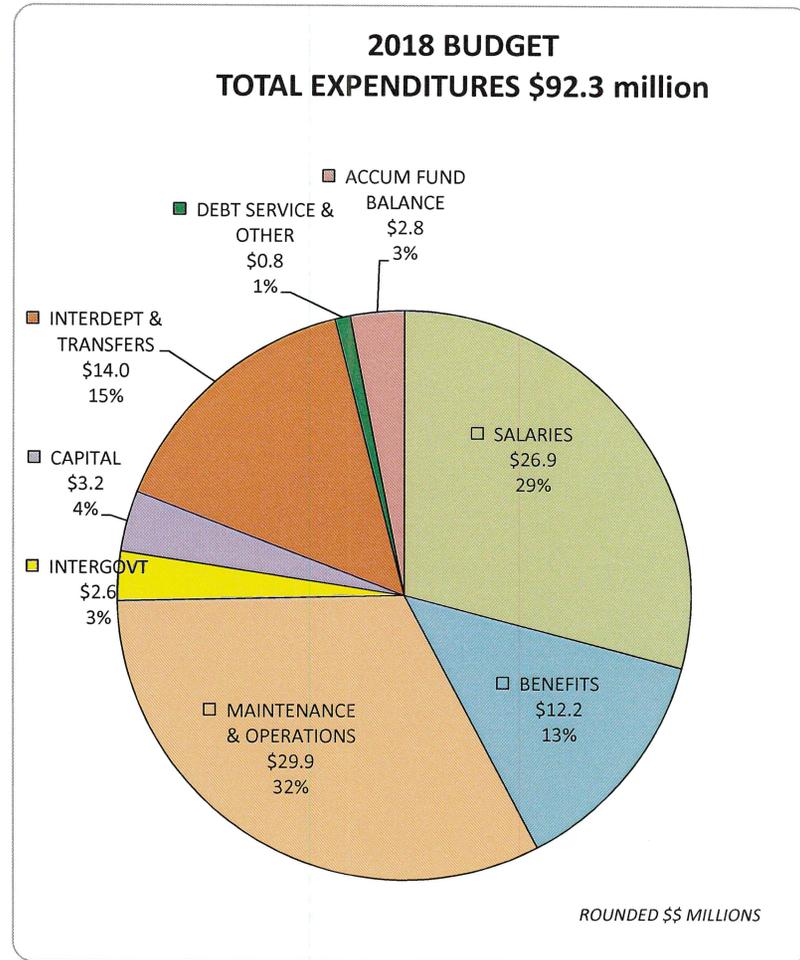
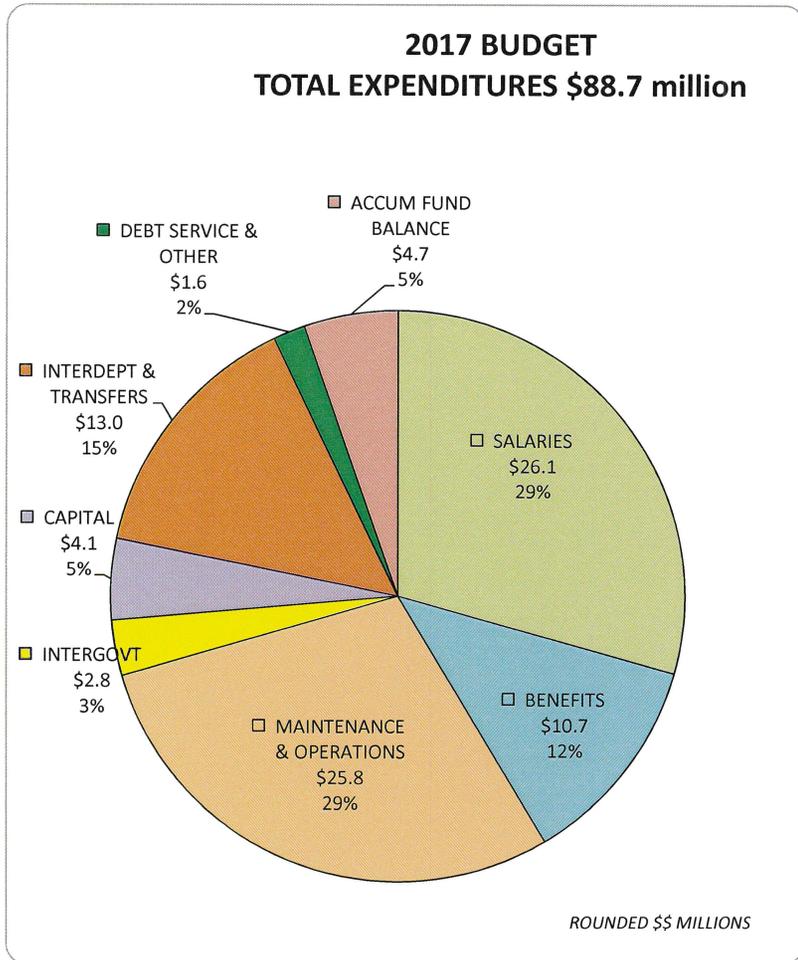


ISLAND COUNTY
2018 BUDGET

EXPENDITURES BY ACTIVITY - ALL FUNDS & DEPARTMENTS



ISLAND COUNTY
2018 BUDGET
EXPENDITURES BY CATEGORY - ALL FUNDS & DEPARTMENTS



**ISLAND COUNTY
2018 BUDGET
REVENUES
DEPARTMENT SUMMARY**

| Department | Prior Years Actuals | | Year to | 2017 Budget | 2018 Adopted Budget | \$ Change | % Change |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------------|--------------------|-------------|
| | 2015 | 2016 | Date @ 10/31/2017 | | | | |
| ASSESSOR | \$29,494 | \$18,013 | \$9,162 | \$14,200 | \$14,200 | \$0 | 0% |
| AUDITOR | 1,134,360 | 1,008,230 | 815,829 | 1,057,170 | 1,070,710 | \$13,540 | 1% |
| BUDGET | | | | | | | |
| CLERK | 371,645 | 345,278 | 266,186 | 352,700 | 332,400 | -\$20,300 | -6% |
| COMMISSIONERS | 50 | 9 | | | | | |
| CORONER | 35,347 | 29,549 | 19,380 | 50,000 | 35,000 | -\$15,000 | -30% |
| DISTRICT COURT | 1,035,567 | 870,756 | 656,594 | 888,700 | 892,500 | \$3,800 | 0% |
| EMERGENCY MANAGEMENT | 190,774 | 71,776 | 48,715 | 97,000 | 97,000 | \$0 | 0% |
| EXTENSION SERVICES | 333,087 | 382,194 | 251,812 | 425,687 | 398,672 | -\$27,015 | -6% |
| FACILITIES MANAGEMENT | 193,174 | 708,943 | 752,951 | 790,258 | 875,505 | \$85,247 | 11% |
| GENERAL SERVICES ADMIN | 2,269,880 | 1,543,835 | 1,681,403 | 2,022,272 | 1,884,589 | -\$137,683 | -7% |
| HUMAN RESOURCES | 18,042 | 17,500 | 26,992 | 24,500 | 24,500 | \$0 | 0% |
| HUMAN SERVICES | 2,779,779 | 3,002,662 | 2,271,173 | 3,578,729 | 3,750,019 | \$171,290 | 5% |
| INFORMATION TECHNOLOGY | | | | | | | |
| MISCELLANEOUS | 2,232,679 | 2,409,285 | 1,740,861 | 3,228,717 | 3,038,560 | -\$190,157 | -6% |
| NATURAL RESOURCES | 530,250 | 934,920 | 322,983 | 623,387 | 579,910 | -\$43,477 | -7% |
| PLANNING | 2,216,942 | 2,596,553 | 2,276,299 | 2,524,144 | 2,950,056 | \$425,912 | 17% |
| PROSECUTING ATTORNEY | 251,426 | 265,358 | 219,913 | 312,090 | 312,666 | \$576 | 0% |
| PUBLIC HEALTH | 3,409,202 | 3,383,901 | 2,762,855 | 3,135,743 | 3,330,231 | \$194,488 | 6% |
| PUBLIC WORKS | 32,344,245 | 33,131,113 | 27,562,531 | 37,547,404 | 37,829,612 | \$282,208 | 1% |
| SHERIFF | 1,890,749 | 1,909,309 | 1,611,704 | 1,868,393 | 1,819,238 | -\$49,155 | -3% |
| SUPERIOR COURT | 1,779,292 | 1,920,277 | 1,308,323 | 1,783,539 | 1,853,992 | \$70,453 | 4% |
| TREASURER | 915,215 | 794,567 | 982,689 | 900,445 | 1,250,772 | \$350,327 | 39% |
| FUND NON-DEPARTMENTAL | 24,479,622 | 26,431,825 | 22,215,810 | 27,444,263 | 29,957,341 | \$2,513,078 | 9% |
| TOTAL | \$78,440,821 | \$81,775,853 | \$67,804,165 | \$88,669,341 | \$92,297,473 | \$3,628,132 | 4% |

**ISLAND COUNTY
2018 BUDGET
REVENUES
FUND SUMMARY**

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

| Fund | Prior Years Actuals | | Year to | 2017 | 2018 | \$ | % |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|-----------|
| | 2015 | 2016 | Date @ 10/31/2017 | Budget | Adopted Budget | | |
| 2% HOTEL/MOTEL PUBLIC FACILITY | \$212,386 | \$241,725 | \$167,092 | \$259,429 | \$280,075 | \$20,646 | 8% |
| ALCOHOL/SUBSTANCE ABUSE | 165,445 | 106,292 | 163,527 | 125,200 | 300,666 | 175,466 | 140% |
| ANTI-PROFITEERING | | | | | | 0 | 0% |
| AUDITOR'S M & O | 151,730 | 144,637 | 117,251 | 233,071 | 120,000 | -113,071 | -49% |
| BOATING SAFETY PROGRAM | 53,281 | 38,550 | 41,595 | 40,000 | 40,000 | 0 | 100% |
| CAPITAL DRAINAGE | 733,445 | 27,262 | | | | 0 | |
| CASA FUND | 110,393 | 100,955 | 89,297 | 111,610 | 142,265 | 30,655 | 27% |
| CLEAN WATER UTILITY | 1,512,804 | 1,506,979 | 1,358,897 | 1,513,000 | 1,507,000 | -6,000 | 0% |
| COMM MENTAL HEALTH FACILITY | 5,305 | 1,447 | | | | 0 | |
| CONSERVATION FUTURES | 711,782 | 709,244 | 657,314 | 903,945 | 708,000 | -195,945 | -22% |
| CONSTRUCTION ACQUISITION | | | | | | 0 | |
| CORNET BAY DOCK | 12,420 | 17,460 | 9,850 | 18,893 | 20,185 | 1,292 | 7% |
| COUNTY FAIR | | | | | | 0 | |
| COUNTY LAW LIBRARY | 48,954 | 31,318 | 20,300 | 24,787 | 25,110 | 323 | 1% |
| COUNTY ROAD | 18,810,050 | 19,284,537 | 15,094,890 | 22,048,313 | 24,638,305 | 2,589,992 | 12% |
| COURTHOUSE EXPANSION | | | | | | 0 | |
| CURRENT EXPENSE | 27,530,387 | 28,531,000 | 24,026,374 | 30,431,253 | 29,631,072 | -800,181 | -3% |
| DEVELOPMENTAL DISABILITIES | 818,177 | 908,197 | 617,925 | 911,317 | 976,580 | 65,263 | 7% |
| DRUG SEIZURE | 4,809 | 6,278 | 2,705 | 10,000 | 10,000 | 0 | 0% |
| ELECTION RESERVE | 330,789 | 180,298 | 117,682 | 250,000 | 280,710 | 30,710 | 12% |
| ENHANCED 911 | 834,700 | 801,128 | 633,251 | 884,000 | 884,000 | 0 | 0% |
| EQUIPMENT RENTAL/REVOLVING | 3,629,745 | 4,072,811 | 3,240,110 | 4,011,724 | 4,217,301 | 205,577 | 5% |
| EXTENSION SERVICES | 333,087 | 382,194 | 251,812 | 425,687 | 398,672 | -27,015 | -6% |
| FAMILY RES CNTR CAMANO | 51,749 | 59,496 | 52,519 | 76,923 | 77,227 | 304 | 0% |
| FAMILY RES CNTR OAK HARBOR | 48,118 | 52,049 | 45,734 | 59,631 | 60,164 | 533 | 1% |
| FAMILY RES CNTR SO WHIDBEY | 5,500 | 6,000 | 5,000 | 6,000 | 6,000 | 0 | 0% |
| FEDERAL ASSET FORFEITURE | | | | | | 0 | |
| FIRE PERMIT PROGRAM | 29,332 | 39,806 | 35,637 | 40,464 | 40,600 | 136 | 0% |
| FOUR SPRINGS LAKE PRESERVE | 46,299 | 52,914 | 23,417 | 56,019 | 57,000 | 981 | 2% |
| HISTORIC PRESERVATION | 21,309 | 22,964 | 19,472 | 21,000 | 23,000 | 2,000 | 10% |
| HOMELESS HOUSING | 696,339 | 694,695 | 564,829 | 1,024,071 | 965,518 | -58,553 | -6% |
| HUMAN SERVICES | 680,550 | 822,406 | 617,828 | 831,445 | 757,229 | -74,216 | -9% |
| INSURANCE RESERVE | 881,885 | 740,021 | 934,523 | 937,106 | 1,091,424 | 154,318 | 16% |
| ISL CNTY PLANNING DEV FUND | | | | | 2,950,056 | 2,950,056 | 100% |
| JOINT TOURISM PROMOTION | 322,526 | 351,087 | 229,118 | 302,497 | 380,075 | 77,578 | 26% |
| JUVENILE DETENTION CENTER | 1,255,560 | 1,369,865 | 887,993 | 1,275,421 | 1,350,000 | 74,579 | 6% |
| LOW-INCOME HOUSING SURCHARGE | 97,277 | 107,407 | 91,695 | 195,000 | 206,400 | 11,400 | 6% |
| MENTAL HEALTH | 326,329 | 229,383 | 146,235 | 339,746 | 380,469 | 40,723 | 12% |
| MH THERAPEUTIC COURT SALES TAX | 929,555 | 1,062,551 | 804,057 | 1,126,044 | 1,344,500 | 218,456 | 19% |
| MOTOR POOL | 507,539 | 437,916 | 511,954 | 511,704 | 572,172 | 60,468 | 12% |
| NATURAL RESOURCES | 530,250 | 934,920 | 322,983 | 623,387 | 579,910 | -43,477 | -7% |
| PATHS & TRAILS | 151,830 | 355,759 | 828,949 | 1,286,000 | 324,377 | -961,623 | -75% |
| PUBLIC HEALTH | 3,163,964 | 3,217,295 | 2,655,535 | 3,075,279 | 3,289,631 | 214,352 | 7% |
| PUBLIC WORKS | 558,051 | 644,283 | 693,820 | 764,555 | 822,682 | 58,127 | 8% |
| REET 1 CAPITAL IMPROVEMENTS | 1,399,817 | 2,129,592 | 1,663,562 | 1,400,000 | 1,846,750 | 446,750 | 32% |
| REET 2 CAPITAL FACILITIES | 2,595,433 | 2,680,013 | 1,663,562 | 1,420,000 | 1,700,000 | 280,000 | 20% |
| REET TECHNOLOGY/PROP TAX ADM | 23,336 | 25,075 | 21,524 | 13,000 | 15,500 | 2,500 | 19% |
| RURAL COUNTY SALES TAX | 841,783 | 992,201 | 691,928 | 1,761,791 | 1,471,410 | -290,381 | -16% |
| SOLID WASTE | 6,816,693 | 7,213,178 | 7,407,809 | 8,949,966 | 7,443,123 | -1,506,843 | -17% |
| STORM & SURFACE WATER UTILITY | 67,040 | | 23,855 | 23,855 | 8,386 | -15,469 | -65% |
| TREASURER'S M & O | 143,387 | 158,954 | 98,938 | 153,786 | 172,272 | 18,486 | 12% |
| TRIAL COURT IMPROVEMENT | 22,904 | 17,051 | 5,863 | 22,472 | 20,000 | -2,472 | -11% |
| VETERANS ASSISTANCE | 871 | 139,860 | 74,241 | 149,950 | 161,657 | 11,707 | 8% |
| WATER QUALITY ASSISTANCE | 215,906 | 126,800 | 71,683 | 20,000 | | -20,000 | -100% |
| TOTAL | \$78,440,821 | \$81,775,853 | \$67,804,135 | \$88,669,341 | \$92,297,473 | \$3,628,132 | 4% |

**ISLAND COUNTY
2018
EXPENDITURES
DEPARTMENT SUMMARY**

| Department | Prior Years Actuals | | Year to Date @ 10/31/2017 | 2017 Budget | 2018 Adopted Budget | \$ Change | % Change |
|------------------------|---------------------|---------------------|---------------------------------|---------------------|---------------------------|--------------------|-------------|
| | 2015 | 2016 | | | | | |
| ASSESSOR | \$1,053,726 | \$1,175,493 | \$987,423 | \$1,317,938 | \$1,364,776 | \$46,838 | 4% |
| AUDITOR | 1,264,446 | 1,584,437 | 1,018,356 | 1,291,092 | 1,398,540 | 107,448 | 8% |
| BUDGET | 67,033 | 68,835 | 54,538 | 71,084 | 73,333 | 2,249 | 3% |
| CLERK | 533,628 | 570,073 | 415,407 | 633,422 | 646,584 | 13,162 | 2% |
| COMMISSIONERS | 847,946 | 802,110 | 523,933 | 688,804 | 630,639 | -58,165 | -8% |
| CORONER | 286,470 | 280,111 | 240,356 | 278,931 | 283,362 | 4,431 | 2% |
| DISTRICT COURT | 1,141,314 | 1,240,804 | 993,904 | 1,302,567 | 1,324,548 | 21,981 | 2% |
| EMERGENCY MANAGEMENT | 196,433 | 206,203 | 156,915 | 189,765 | 212,229 | 22,464 | 12% |
| EXTENSION SERVICES | 325,676 | 352,630 | 245,499 | 425,687 | 398,672 | -27,015 | -6% |
| FACILITIES MANAGEMENT | 1,565,267 | 2,034,817 | 2,106,043 | 3,247,699 | 3,581,215 | 333,516 | 10% |
| GENERAL SERVICES ADMIN | 3,661,459 | 3,361,918 | 1,773,307 | 3,145,410 | 3,079,160 | -66,250 | -2% |
| HUMAN RESOURCES | 415,977 | 459,252 | 325,862 | 438,798 | 451,490 | 12,692 | 3% |
| HUMAN SERVICES | 3,751,428 | 3,809,183 | 3,187,994 | 4,528,097 | 4,716,725 | 188,628 | 4% |
| INFORMATION TECHNOLOGY | 1,354,508 | 1,952,859 | 1,235,405 | 2,143,930 | 1,745,279 | -398,651 | -19% |
| MISCELLANEOUS | 2,114,000 | 1,860,671 | 2,381,942 | 3,503,417 | 3,332,728 | -170,689 | -5% |
| NATURAL RESOURCES | 1,146,839 | 1,076,513 | 492,911 | 897,387 | 838,410 | -58,977 | -7% |
| PLANNING | 2,033,408 | 2,389,866 | 1,912,733 | 2,729,555 | 3,020,056 | 290,501 | 11% |
| PROSECUTING ATTORNEY | 1,496,590 | 1,702,007 | 1,371,014 | 1,792,692 | 1,910,341 | 117,649 | 7% |
| PUBLIC HEALTH | 3,133,577 | 3,385,111 | 2,807,658 | 3,481,743 | 3,721,231 | 239,488 | 7% |
| PUBLIC WORKS | 28,958,117 | 33,167,530 | 29,144,606 | 38,835,711 | 38,770,434 | -65,277 | 0% |
| SHERIFF | 8,961,818 | 9,225,465 | 7,687,368 | 9,222,742 | 10,239,209 | 1,016,467 | 11% |
| SUPERIOR COURT | 2,977,987 | 3,223,374 | 2,446,004 | 3,109,180 | 3,099,035 | -10,145 | 0% |
| TREASURER | 786,939 | 784,388 | 653,362 | 821,857 | 910,183 | 88,326 | 11% |
| FUND NON-DEPARTMENTAL | 5,801,757 | 3,353,826 | 2,670,976 | 4,571,833 | 6,549,294 | 1,977,461 | 43% |
| TOTAL | \$73,876,343 | \$78,067,476 | \$64,833,516 | \$88,669,341 | \$92,297,473 | \$3,628,132 | 4% |

**ISLAND COUNTY
2018 BUDGET
EXPENDITURES
FUND SUMMARY**

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

| Fund | Prior Years Actuals | | Year to | 2017 | 2018 | \$ | % |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|-----------|
| | 2015 | 2016 | Date @ 10/31/2017 | Budget | Adopted Budget | | |
| 2% HOTEL/MOTEL PUBLIC FACILITY | \$212,386 | \$241,725 | \$167,092 | \$259,429 | \$280,075 | \$20,646 | 8% |
| ALCOHOL/SUBSTANCE ABUSE | 165,445 | 106,292 | 163,527 | 125,200 | 300,666 | 175,466 | 140% |
| ANTI-PROFITEERING | | | | | | | 0% |
| AUDITOR'S M & O | 151,730 | 144,637 | 117,251 | 233,071 | 120,000 | -\$113,071 | -49% |
| BOATING SAFETY PROGRAM | 53,281 | 38,550 | 41,595 | 40,000 | 40,000 | \$0 | 0% |
| CAPITAL DRAINAGE | 733,445 | 27,262 | | | | | |
| CASA FUND | 110,393 | 100,955 | 89,297 | 111,610 | 142,265 | \$30,655 | 27% |
| CLEAN WATER UTILITY | 1,512,804 | 1,506,979 | 1,358,897 | 1,513,000 | 1,507,000 | -\$6,000 | 0% |
| COMM MENTAL HEALTH FACILITY | 5,305 | 1,447 | | | | | |
| CONSERVATION FUTURES | 711,782 | 709,244 | 657,314 | 903,945 | 708,000 | -\$195,945 | -22% |
| CONSTRUCTION ACQUISITION | | | | | | | |
| CORNET BAY DOCK | 12,420 | 17,460 | 9,850 | 18,893 | 20,185 | \$1,292 | 7% |
| COUNTY FAIR | | | | | | | |
| COUNTY LAW LIBRARY | 48,954 | 31,318 | 20,300 | 24,787 | 25,110 | \$323 | 1% |
| COUNTY ROAD | 18,810,050 | 19,284,537 | 15,094,920 | 22,048,313 | 24,638,305 | \$2,589,992 | 12% |
| COURTHOUSE EXPANSION | | | | | | | |
| CURRENT EXPENSE | 27,530,387 | 28,531,000 | 24,026,374 | 30,431,253 | 29,631,072 | -\$800,181 | -3% |
| DEVELOPMENTAL DISABILITIES | 818,177 | 908,197 | 617,925 | 911,317 | 976,580 | \$65,263 | 7% |
| DRUG SEIZURE | 4,809 | 6,278 | 2,705 | 10,000 | 10,000 | \$0 | 0% |
| ELECTION RESERVE | 330,789 | 180,298 | 117,682 | 250,000 | 280,710 | \$30,710 | 12% |
| ENHANCED 911 | 834,700 | 801,128 | 633,251 | 884,000 | 884,000 | \$0 | 0% |
| EQUIPMENT RENTAL/REVOLVING | 3,629,745 | 4,072,811 | 3,240,110 | 4,011,724 | 4,217,301 | \$205,577 | 5% |
| EXTENSION SERVICES | 333,087 | 382,194 | 251,812 | 425,687 | 398,672 | -\$27,015 | -6% |
| FAMILY RES CNTR CAMANO | 51,749 | 59,496 | 52,519 | 76,923 | 77,227 | \$304 | 0% |
| FAMILY RES CNTR OAK HARBOR | 48,118 | 52,049 | 45,734 | 59,631 | 60,164 | \$533 | 1% |
| FAMILY RES CNTR SO WHIDBEY | 5,500 | 6,000 | 5,000 | 6,000 | 6,000 | \$0 | 0% |
| FEDERAL ASSET FORFEITURE | | | | | | | |
| FIRE PERMIT PROGRAM | 29,332 | 39,806 | 35,637 | 40,464 | 40,600 | \$136 | 0% |
| FOUR SPRINGS LAKE PRESERVE | 46,299 | 52,914 | 23,417 | 56,019 | 57,000 | \$981 | 2% |
| HISTORIC PRESERVATION | 21,309 | 22,964 | 19,472 | 21,000 | 23,000 | \$2,000 | 10% |
| HOMELESS HOUSING | 696,339 | 694,695 | 564,829 | 1,024,071 | 965,518 | -\$58,553 | -6% |
| HUMAN SERVICES | 680,550 | 822,406 | 617,828 | 831,445 | 757,229 | -\$74,216 | -9% |
| INSURANCE RESERVE | 881,885 | 740,021 | 934,523 | 937,106 | 1,091,424 | \$154,318 | 16% |
| ISL CNTY PLANNING DEV FUND | | | | | 2,950,056 | \$2,950,056 | 100% |
| JOINT TOURISM PROMOTION | 322,526 | 351,087 | 229,118 | 302,497 | 380,075 | \$77,578 | 26% |
| JUVENILE DETENTION CENTER | 1,255,560 | 1,369,865 | 887,993 | 1,275,421 | 1,350,000 | \$74,579 | 6% |
| LOW-INCOME HOUSING SURCHARGE | 97,277 | 107,407 | 91,695 | 195,000 | 206,400 | \$11,400 | 6% |
| MENTAL HEALTH | 326,329 | 229,383 | 146,235 | 339,746 | 380,469 | \$40,723 | 12% |
| MH THERAPEUTIC COURT SALES TAX | 929,555 | 1,062,551 | 804,057 | 1,126,044 | 1,344,500 | \$218,456 | 19% |
| MOTOR POOL | 507,539 | 437,916 | 511,954 | 511,704 | 572,172 | \$60,468 | 12% |
| NATURAL RESOURCES | 530,250 | 934,920 | 322,983 | 623,387 | 579,910 | -\$43,477 | -7% |
| PATHS & TRAILS | 151,830 | 355,759 | 828,949 | 1,286,000 | 324,377 | -\$961,623 | -75% |
| PUBLIC HEALTH | 3,163,964 | 3,217,295 | 2,655,535 | 3,075,279 | 3,289,631 | \$214,352 | 7% |
| PUBLIC WORKS | 558,051 | 644,283 | 693,820 | 764,555 | 822,682 | \$58,127 | 8% |
| REET 1 CAPITAL IMPROVEMENTS | 1,399,817 | 2,129,592 | 1,663,562 | 1,400,000 | 1,846,750 | \$446,750 | 32% |
| REET 2 CAPITAL FACILITIES | 2,595,433 | 2,680,013 | 1,663,562 | 1,420,000 | 1,700,000 | \$280,000 | 20% |
| REET TECHNOLOGY/PROP TAX ADM | 23,336 | 25,075 | 21,524 | 13,000 | 15,500 | \$2,500 | 19% |
| RURAL COUNTY SALES TAX | 841,783 | 992,201 | 691,928 | 1,761,791 | 1,471,410 | -\$290,381 | -16% |
| SOLID WASTE | 6,816,693 | 7,213,178 | 7,407,809 | 8,949,966 | 7,443,123 | -\$1,506,843 | -17% |
| STORM & SURFACE WATER UTILITY | 67,040 | | 23,855 | 23,855 | 8,386 | -\$15,469 | -65% |
| TREASURER'S M & O | 143,387 | 158,954 | 98,938 | 153,786 | 172,272 | \$18,486 | 12% |
| TRIAL COURT IMPROVEMENT | 22,904 | 17,051 | 5,863 | 22,472 | 20,000 | -\$2,472 | -11% |
| VETERANS ASSISTANCE | 871 | 139,860 | 74,241 | 149,950 | 161,657 | \$11,707 | 8% |
| WATER QUALITY ASSISTANCE | 215,906 | 126,800 | 71,683 | 20,000 | | -\$20,000 | -100% |
| TOTAL | \$78,440,821 | \$81,775,853 | \$67,804,165 | \$88,669,341 | \$92,297,473 | \$3,628,132 | 4% |

**ISLAND COUNTY
2018 BUDGET
CURRENT EXPENSE FUND**

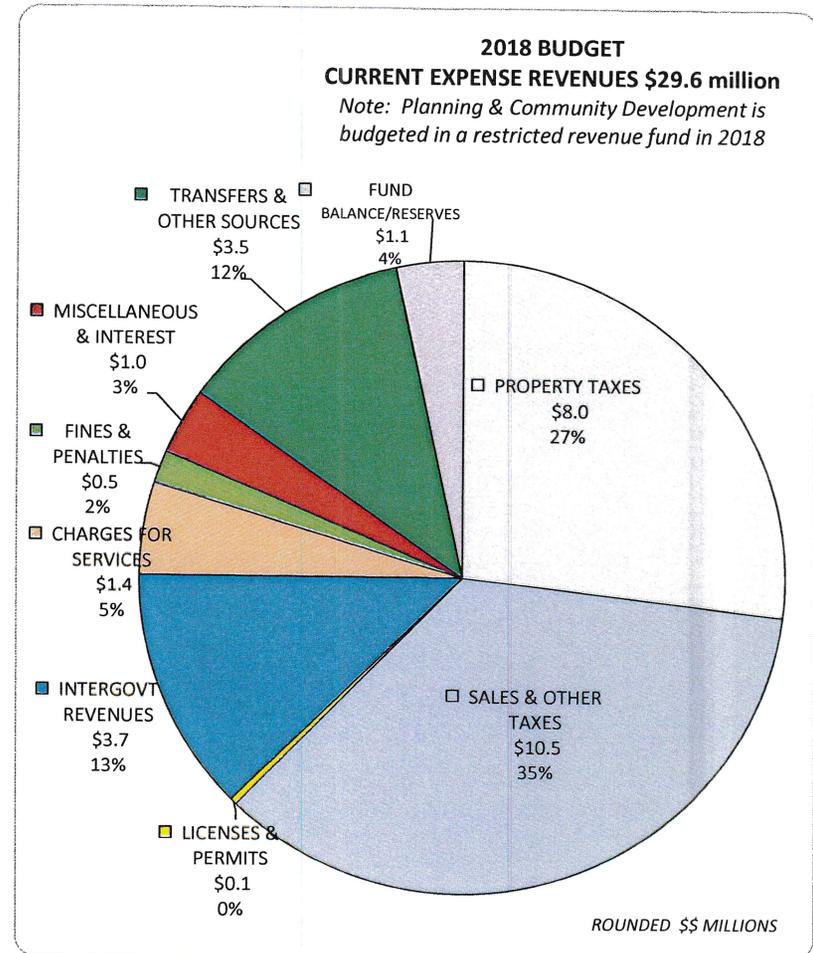
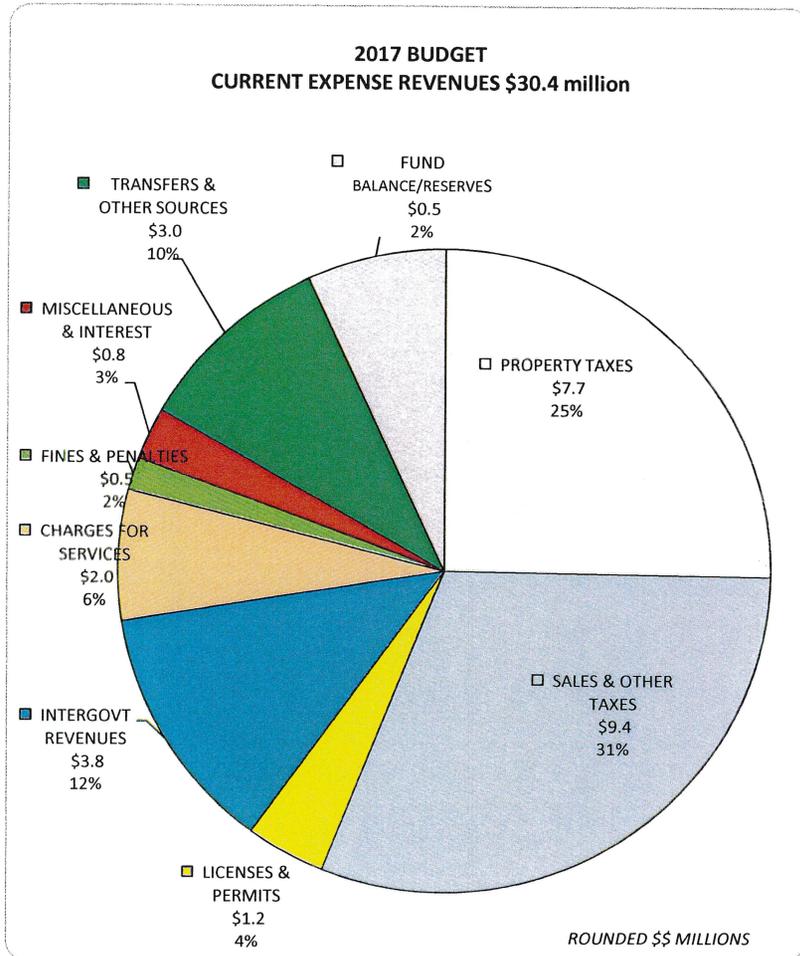
*Note: Planning & Community Development budgeted
in a restricted revenue fund in 2018*

| Description | Prior Years Actuals | | Year to | 2017 | 2018 | \$ Change | % Change |
|-----------------------------------|---------------------|--------------|----------------------|--------------|-------------------|--------------|-------------|
| | 2015 | 2016 | Date @ 10/31/2017 | Budget | Adopted Budget | | |
| REVENUES | | | | | | | |
| PROPERTY TAXES | \$7,810,925 | \$7,717,114 | \$7,344,455 | \$7,678,000 | \$7,974,000 | \$296,000 | 4% |
| SALES & OTHER TAXES | 7,951,752 | 8,633,963 | 6,240,381 | 9,357,159 | 10,474,880 | 1,117,721 | 12% |
| LICENSES & PERMITS | 1,282,859 | 1,529,825 | 1,456,074 | 1,223,900 | 76,900 | -1,147,000 | -94% |
| INTERGOVT REVENUES | 3,890,155 | 4,063,273 | 2,838,611 | 3,765,702 | 3,748,536 | -17,166 | 0% |
| CHARGES FOR SERVICES | 2,092,874 | 2,177,415 | 1,966,331 | 2,046,019 | 1,406,067 | -639,952 | -31% |
| FINES & PENALTIES | 507,039 | 474,720 | 410,045 | 469,650 | 467,450 | -2,200 | 0% |
| MISCELLANEOUS & INTEREST | 812,635 | 511,139 | 752,266 | 795,025 | 1,026,500 | 231,475 | 29% |
| TRANSFERS & OTHER SOURCES | 3,182,148 | 3,423,551 | 3,018,211 | 3,018,213 | 3,488,339 | 470,126 | 16% |
| TOTAL REVENUES | 27,530,387 | 28,531,000 | 24,026,374 | 28,353,668 | 28,662,672 | 309,004 | 1% |
| FUND BALANCE/RESERVES | | | | 2,077,585 | 968,400 | -1,109,185 | -53% |
| TOTAL | \$27,530,387 | \$28,531,000 | \$24,026,374 | \$30,431,253 | \$29,631,072 | -\$800,181 | -3% |
| EXPENDITURES | | | | | | | |
| SALARIES | \$13,043,782 | \$14,199,705 | \$11,444,788 | \$14,840,033 | \$13,955,101 | -\$884,932 | -6% |
| BENEFITS | 4,575,731 | 5,334,653 | 4,445,080 | 5,964,373 | 5,922,102 | -42,271 | -1% |
| MAINTENANCE & OPERATIONS | 5,108,925 | 5,389,370 | 4,006,453 | 5,518,553 | 5,095,947 | -422,606 | -8% |
| INTERGOVT | 882,223 | 547,313 | 752,423 | 753,653 | 743,062 | -10,591 | -1% |
| CAPITAL | 402,988 | 900,288 | 151,636 | 797,455 | 303,000 | -494,455 | -62% |
| INTERDEPT & TRANSFERS | 2,209,227 | 2,201,562 | 2,274,310 | 2,325,276 | 2,883,502 | 558,226 | 24% |
| DEBT SERVICE & OTHER | 54,817 | 53,340 | 45,508 | 54,910 | 54,500 | -410 | -1% |
| TOTAL EXPENDITURES | 26,277,693 | 28,626,231 | 23,120,198 | 30,254,253 | 28,957,214 | -1,297,039 | -4% |
| ACCUMULATION OF FUND BALANCE | | | | 177,000 | 673,858 | 496,858 | |
| TOTAL | \$26,277,693 | \$28,626,231 | \$23,120,198 | \$30,431,253 | \$29,631,072 | -\$800,181 | -3% |
| Revenues Over(Under) Expenditures | \$1,252,694 | -\$95,231 | \$906,176 | \$0 | \$0 | \$0 | |

EXPENDITURES BY ACTIVITY

| Description | Prior Years Actuals | | Year to | 2017 | 2018 | \$ Change | % Change |
|--------------------------|---------------------|--------------|----------------------|--------------|-------------------|--------------|-------------|
| | 2015 | 2016 | Date @ 10/31/2017 | Budget | Adopted Budget | | |
| GENERAL GOVERNMENT | \$7,798,303 | \$8,336,977 | \$6,521,844 | \$9,713,412 | \$10,517,078 | \$803,666 | 8% |
| LAW & JUSTICE | 15,307,006 | 16,515,781 | 13,244,819 | 16,187,816 | 16,829,410 | 641,594 | 4% |
| PHYSICAL ENVIRONMENT | 187,603 | 185,288 | 170,894 | 209,838 | 224,472 | 14,634 | 7% |
| TRANSPORTATION | - | - | - | - | - | - | 0% |
| ECONOMIC ENVIRONMENT | 2,131,317 | 2,532,131 | 2,031,153 | 2,818,000 | 158,445 | -2,659,555 | -94% |
| MENTAL & PHYSICAL HEALTH | 492,667 | 662,667 | 820,301 | 820,301 | 820,301 | 0 | 0% |
| RECREATION & CULTURE | 360,797 | 393,387 | 331,187 | 504,886 | 407,508 | -97,378 | -19% |
| TOTAL | \$26,277,693 | \$28,626,231 | \$23,120,198 | \$30,254,253 | \$28,957,214 | -\$1,297,039 | -4% |

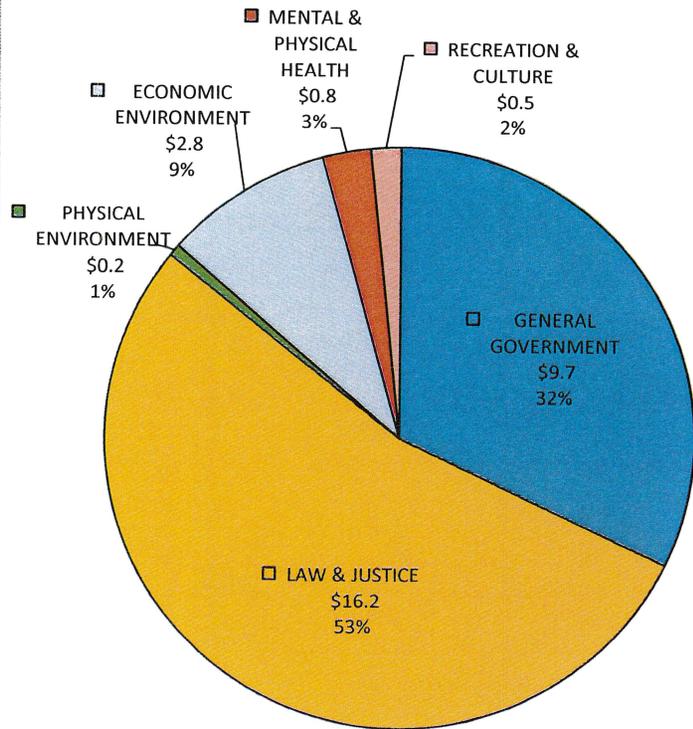
ISLAND COUNTY
2018 BUDGET
REVENUES - CURRENT EXPENSE FUND



ISLAND COUNTY
2018 BUDGET

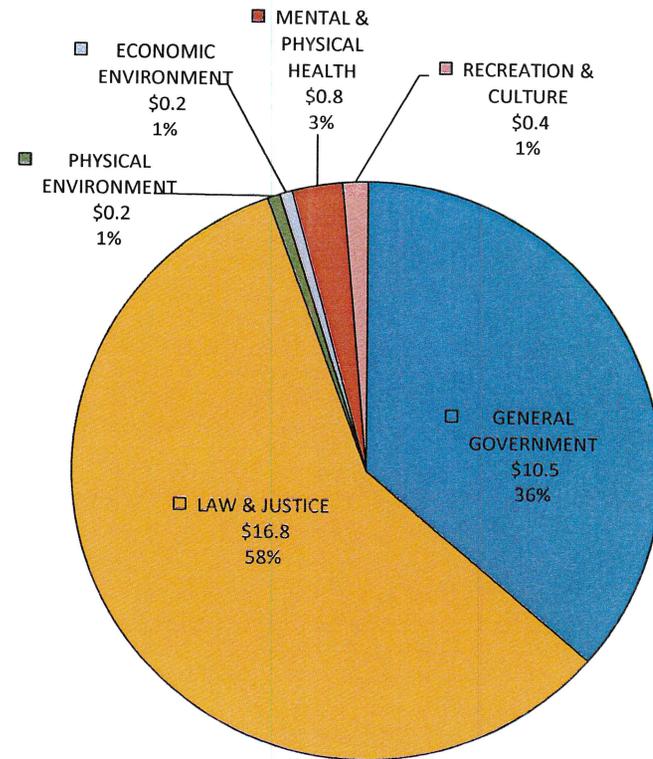
EXPENDITURES BY ACTIVITY - CURRENT EXPENSE FUND

2017 BUDGET
CURRENT EXPENSE EXPENDITURES BY ACTIVITY \$30.3 million



ROUNDED \$\$ MILLIONS

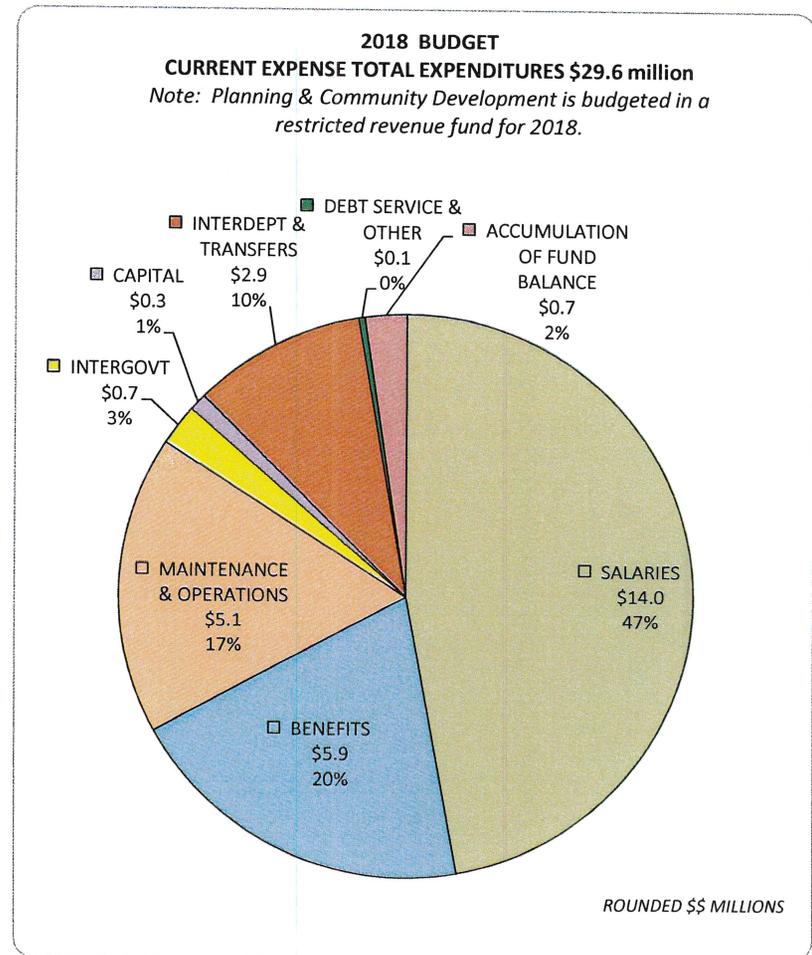
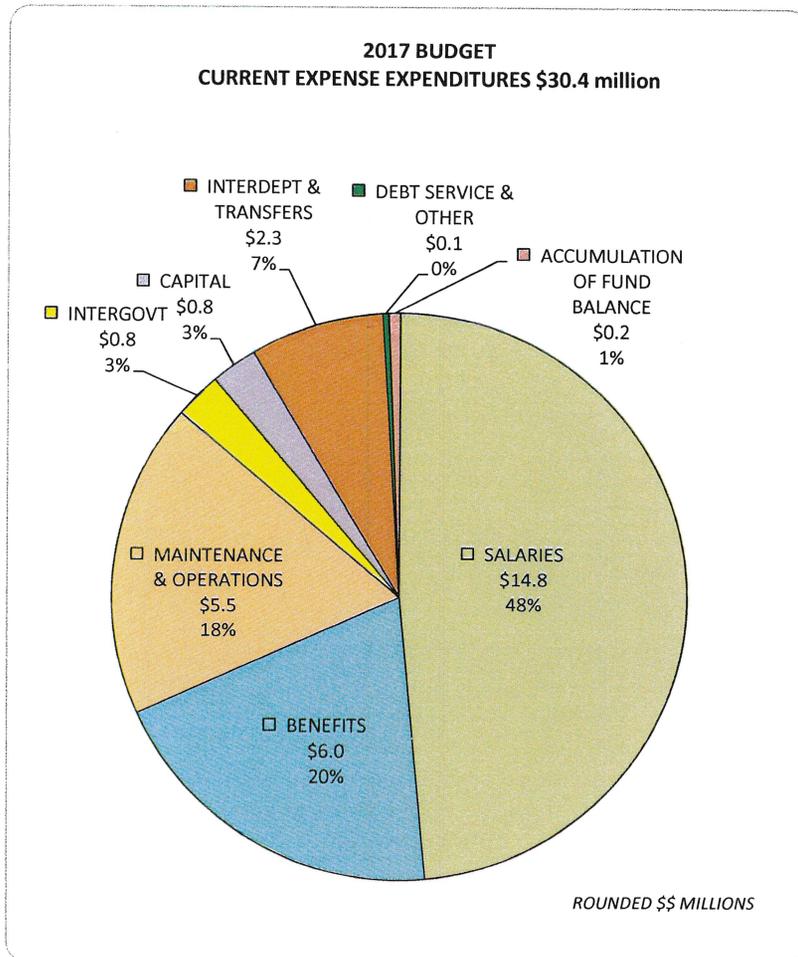
2017 BUDGET
CURRENT EXPENSE EXPENDITURES BY ACTIVITY \$29.0 million
Note: Planning & Community Development is budgeted in a restricted revenue fund for 2018.



ROUNDED \$\$ MILLIONS

ISLAND COUNTY
2018 BUDGET

EXPENDITURES BY CATEGORY - CURRENT EXPENSE FUND



2018 ADOPTED BUDGET
SCHEDULE OF OPERATING & CAPITAL TRANSFERS
ALL FUNDS AND DEPARTMENTS

| TO | FROM | 2016 | 2017 | 2018 | \$ CHG | % CHG |
|---|------------------------------|------------------|------------------|------------------|-----------------|-------------|
| OPERATING SUPPORT TRANSFERS | | | | | | |
| HUMAN SERVICES ADMIN | ALCOHOL SUBSTANCE ABUSE | 11,000 | 12,000 | 13,000 | 1,000 | 8% |
| PUBLIC WORKS ADMIN | CLEAN WATER UTILITY | 105,000 | 110,000 | 92,000 | -18,000 | -16% |
| AUDITORS O&M - RECORDS MANAGEMENT | COUNTY ROAD | 15,000 | 0 | 0 | 0 | 100% |
| PLANNING & COMMUNITY DEVELOPMENT | COUNTY ROAD | 37,000 | 37,000 | 37,000 | 0 | 0% |
| CURRENT EXPENSE - SHERIFF TRAFFIC SAFETY | COUNTY ROAD | 825,000 | 825,000 | 825,000 | 0 | 0% |
| PUBLIC WORKS ADMIN | COUNTY ROAD | 290,666 | 339,820 | 406,108 | 66,288 | 20% |
| COURT APPOINTED SPECIAL ADVOCATES | CURRENT EXPENSE | 56,810 | 59,848 | 79,551 | 19,703 | 33% |
| ELECTION RESERVE | CURRENT EXPENSE | 0 | 0 | 0 | 0 | 0% |
| EXTENSION SERVICES | CURRENT EXPENSE | 158,298 | 168,076 | 170,697 | 2,621 | 2% |
| HUMAN SERVICES ADMINISTRATION | CURRENT EXPENSE | 96,793 | 99,102 | 93,721 | -5,381 | -5% |
| MENTAL HEALTH - JAIL | CURRENT EXPENSE | 17,000 | 0 | 0 | 0 | 0% |
| JUVENILE DETENTION | CURRENT EXPENSE | 300,000 | 118,000 | 0 | -118,000 | -100% |
| MOTOR POOL - REPAIRS <i>(not incl. PW or SHF)</i> | CURRENT EXPENSE | 113,264 | 109,704 | 75,000 | -34,704 | -32% |
| PLANNING & COMMUNITY DEVELOPMENT | CURRENT EXPENSE | 0 | 0 | 756,648 | 756,648 | 100% |
| PUBLIC HEALTH | CURRENT EXPENSE | 662,667 | 820,301 | 820,301 | 0 | 0% |
| PUBLIC WORKS ADMIN FOR PARKS | CURRENT EXPENSE | 15,000 | 15,000 | 15,000 | 0 | 0% |
| SENIOR PROGRAM ADMINISTRATION | CURRENT EXPENSE | 6,010 | 6,010 | 6,010 | 0 | 0% |
| HUMAN SERVICES ADMIN | DEVELOPMENTAL DISABILITIES | 131,344 | 96,900 | 85,969 | -10,931 | -11% |
| AUDITORS O&M - RECORDS MANAGEMENT | EQUIPMENT RENTAL & REVOLVING | 1,000 | 0 | 0 | 0 | 0% |
| PUBLIC WORKS ADMIN | EQUIPMENT RENTAL & REVOLVING | 40,000 | 50,000 | 51,000 | 1,000 | 2% |
| CURRENT EXPENSE - PCD HAC | HISTORICAL PRESERVATION | 12,000 | 0 | 0 | 0 | 100% |
| HUMAN SERVICES ADMIN | HOMELESS HOUSING | 26,100 | 30,120 | 33,560 | 3,440 | 11% |
| CURRENT EXPENSE - HR SAFETY PROG | INSURANCE RESERVE | 17,500 | 18,500 | 18,500 | 0 | 0% |
| HUMAN SERVICES ADMIN | LOW INCOME HOUSING | 4,250 | 4,750 | 4,750 | 0 | 0% |
| HUMAN SERVICES ADMIN | MENTAL HEALTH | 34,696 | 11,776 | 0 | -11,776 | -100% |
| CURRENT EXPENSE PROSECUTOR | THERAPEUTIC SALES TAXES | 13,000 | 13,000 | 13,000 | 0 | 0% |
| CURRENT EXPENSE SUP CT CLERK | THERAPEUTIC SALES TAXES | 9,000 | 9,000 | 9,000 | 0 | 0% |
| HUMAN SERVICES ADMIN | THERAPEUTIC SALES TAXES | 29,492 | 10,442 | 25,956 | 15,514 | 149% |
| AUDITOR'S O&M - RECORDS MANAGEMENT | PUBLIC HEALTH | 2,500 | 0 | 0 | 0 | 0% |
| EXTENSION SERVICES - WEATHER DATA | PUBLIC HEALTH | 0 | 0 | 0 | 0 | 100% |
| CURRENT EXPENSE - FACILITIES | REET 1 | 48,900 | 40,000 | 39,900 | -100 | 0% |
| PUBLIC WORKS ADMIN | REET 1 | 30,000 | 32,000 | 38,500 | 6,500 | 20% |
| CURRENT EXPENSE - PARKS | REET 2 | 330,772 | 246,079 | 209,728 | -36,351 | -15% |
| MARSHALL ROAD STORM WATER UTIL | REET 2 | 0 | 3,855 | 0 | -3,855 | -100% |
| FOUR SPRINGS PARK | REET 2 | 0 | 0 | 15,000 | 15,000 | 100% |
| PUBLIC WORKS ADMIN | REET 2 | 38,000 | 37,000 | 38,500 | 1,500 | 4% |
| AUDITORS O&M - RECORDS MANAGEMENT | SOLID WASTE | 6,900 | 0 | 0 | 0 | 0% |
| PUBLIC WORKS ADMIN | SOLID WASTE | 92,000 | 110,000 | 115,000 | 5,000 | 5% |
| HUMAN SERVICES ADMIN | VETERANS ASSISTANCE | 15,530 | 39,075 | 39,075 | 0 | 0% |
| TOTAL OPERATING SUPPORT TRANSFERS | | 3,592,492 | 3,472,358 | 4,127,474 | 655,116 | 19% |
| CAPITAL SUPPORT TRANSFERS | | | | | | |
| MOTOR POOL - SHERIFF VEHICLES | CURRENT EXPENSE | 270,000 | 260,000 | 291,000 | 31,000 | 12% |
| MOTOR POOL - VEHICLES <i>(NOT INCL PW OR SHF)</i> | CURRENT EXPENSE | 76,000 | 92,000 | 0 | -92,000 | -100% |
| MOTOR POOL - VEHICLES | PLANNING & COMMUNITY DEV | 0 | 0 | 56,000 | 56,000 | 100% |
| MOTOR POOL - HUMAN SERVICES | VETERANS ASSISTANCE | 0 | 0 | 0 | 0 | 0% |
| MOTOR POOL - HUMAN SERVICES | MENTAL HEALTH | 0 | 18,000 | 0 | -18,000 | -100% |
| MOTOR POOL - HUMAN SERVICES | DEVELOPMENTAL DISABILITIES | 0 | 18,000 | 0 | -18,000 | -100% |
| MOTOR POOL - HUMAN SERVICES | ALCOHOL/SUBSTANCE ABUSE | 0 | 12,000 | 0 | -12,000 | -100% |
| MOTOR POOL - HUMAN SERVICES | MENTAL HEALTH SALES TAX | 0 | 2,000 | 0 | -2,000 | -100% |
| PATHS & TRAILS | COUNTY ROADS | 342,467 | 425,000 | 239,377 | -185,623 | -44% |
| TOTAL CAPITAL SUPPORT TRANSFERS | | 688,467 | 827,000 | 586,377 | -240,623 | -29% |

ISLAND COUNTY
2018 ADOPTED 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.

FEDERAL GRANT
INDIRECT
RATE
6.93%

| FUND NAME | 2016 EXPENDITURES | ALLOCATION BASIS | TRANSFER |
|--|-------------------|------------------|----------|
| 2% HOTEL/MOTEL PUBLIC | 214,695 | 203,102 | 14,075 |
| ALCOHOL/SUBSTANCE | 125,167 | 6,076 | 0 |
| ANTI-PROFITEERING | 0 | 0 | 0 |
| AUDITOR'S M & O | 205,919 | 191,331 | 13,259 |
| BOATING SAFETY PROGRAM | 51,279 | 50,264 | 3,483 |
| CASA FUND | 108,241 | 97,544 | 6,760 |
| CLEAN WATER UTILITY | 1,975,307 | 22,605 | 1,567 |
| COMMUNITY MENTAL HEALTH FACILITY | 1,083 | 0 | 0 |
| CONSERVATION FUTURES | 1,214,164 | 1,207,053 | 83,649 |
| CORNET BAY DOCK | 11,491 | 9,739 | 675 |
| COUNTY LAW LIBRARY | 30,913 | 30,335 | 0 |
| COUNTY ROAD | 17,613,837 | 11,788,986 | 816,977 |
| DEVELOPMENTAL DISABILITIES | 881,783 | -1,762 | 0 |
| DRUG SEIZURE | 12,757 | 12,757 | 0 |
| ELECTION RESERVE | 604,519 | 587,748 | 40,731 |
| ENHANCED 911 | 801,129 | 801,129 | 0 |
| EQUIPMENT RENTAL & REVOLVING (ER&R) | 4,147,023 | 3,613,992 | 250,450 |
| EXTENSION SERVICES | 352,631 | 172,049 | 11,923 |
| FAMILY RES CTR CAMANO | 70,634 | 14,416 | 999 |
| FAMILY RES CTR OAK HARBOR | 52,718 | 10,598 | 734 |
| FAMILY RES CTR SOUTH WHIDBEY | 111 | 111 | 0 |
| FEDERAL ASSET FORFEITURE | 0 | 0 | 0 |
| FIRE PERMIT PROGRAM | 23,736 | 17,884 | 1,239 |
| FOUR SPRINGS LAKE | 67,877 | 46,548 | 3,226 |
| HISTORICAL PRESERVATION SURCHARGE | 16,480 | 3,932 | 272 |
| HOMELESS HOUSING SURCHARGE | 668,513 | 488,491 | 0 |
| HUMAN SERVICES FUND | 702,305 | 223,539 | 0 |
| INSURANCE RESERVE | 805,839 | 740,823 | 51,339 |
| JOINT TOURISM | 316,191 | 298,468 | 20,684 |
| JUVENILE DETENTION | 1,214,510 | 1,120,432 | 77,646 |
| LOW-INCOME HOUSING SURCHARGE | 130,049 | 125,799 | 0 |
| MENTAL HEALTH | 334,074 | 235,724 | 16,336 |
| MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES | 1,040,952 | 917,882 | 63,609 |
| MOTOR POOL | 306,285 | 435,389 | 30,172 |
| NATURAL RESOURCES | 859,381 | 269,729 | 18,692 |
| PATHS & TRAILS | 57,499 | 48,732 | 3,377 |
| PLANNING & COMMUNITY DEVELOPMENT | 2,373,683 | 2,373,683 | 164,496 |
| PUBLIC HEALTH POOLING | 2,978,402 | 2,715,225 | 188,165 |
| PUBLIC WORKS FUND | 689,414 | 681,395 | 47,221 |
| REET 1 CAPITAL IMPROVEMENTS | 1,327,611 | 1,248,711 | 0 |

**ISLAND COUNTY
2018 ADOPTED 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.

FEDERAL GRANT
INDIRECT
RATE
6.93%

| FUND NAME | 2016 EXPENDITURES | ALLOCATION BASIS | TRANSFER |
|----------------------------------|----------------------|------------------|-----------|
| REET 2 CAPITAL FACILITIES | 1,038,625 | 67,501 | 0 |
| REET ELECTRONIC FEE/PROP TAX ADM | 4,336 | 4,011 | 278 |
| RURAL COUNTY SALES TAXES | 240,416 | 229,027 | 15,872 |
| SOLID WASTE | 6,894,615 | 6,065,037 | 420,307 |
| STORM & SURFACE WATER | 18,196 | 17,116 | 1,186 |
| TREASURER'S M & O | 149,315 | 140,294 | 0 |
| TRIAL COURT IMPROVEMENT | 13,904 | 6,877 | 477 |
| VETERANS ASSISTANCE | 72,859 | 48,124 | 3,335 |
| WATER QUALITY | 34,729 | 68,870 | 0 |
| TOTAL | 50,855,197 | 37,457,316 | 2,373,211 |

2016 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
2018 ADOPTED BUDGET
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 | ESTIMATED FUND BALANCE JAN. 1 | BUDGETED USE OF FUND BALANCE | BUDGETED ACCUMULATION OF FUND BALANCE | ESTIMATED CHANGE IN FUND BALANCE | ESTIMATED FUND BALANCE DEC. 31 |
|----------------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|--------------------------------|
| CURRENT EXPENSE | \$7,856,553 | \$968,400 | \$673,858 | -\$294,542 | \$7,562,011 |
| <i>RESTRICTED REVENUE FUNDS</i> | | | | | |
| 2% HOTEL/MOTEL PUBLIC FACILITY | 275,686 | | | 0 | 275,686 |
| ALCOHOL/SUBSTANCE ABUSE | 48,068 | 1,500 | | -1,500 | 46,568 |
| ANTI PROFITEERING | 12,732 | | | 0 | 12,732 |
| AUDITOR'S M & O | 124,860 | | 15,759 | 15,759 | 140,619 |
| BOATING SAFETY PROGRAM | 102,923 | | 3,332 | 3,332 | 106,255 |
| CASA FUND | 111,675 | | | 0 | 111,675 |
| CENTENNIAL FUND | 504 | | | 0 | 504 |
| CLEAN WATER UTILITY | 972,717 | | 62,933 | 62,933 | 1,035,650 |
| COMM MENTAL HEALTH FACILITY | 13,859 | | | 0 | 13,859 |
| CONSERVATION FUTURES | 460,409 | | | 0 | 460,409 |
| CONSTRUCTION ACQUISITION | 424 | | | 0 | 424 |
| CORNET BAY DOCK | 68,866 | 1,270 | | -1,270 | 67,596 |
| COUNTY FAIR | 158 | | | 0 | 158 |
| COUNTY LAW LIBRARY | 3,085 | | | 0 | 3,085 |
| COUNTY ROAD | 19,469,708 | 6,231,120 | | -6,231,120 | 13,238,588 |
| COURTHOUSE EXPANSION | 9,484 | | | 0 | 9,484 |
| DEVELOPMENTAL DISABILITIES | 642,085 | 9,000 | | -9,000 | 633,085 |
| DRUG SEIZURE | 40,180 | | | 0 | 40,180 |
| ELECTION RESERVE | 359,142 | | | 0 | 359,142 |
| EXTENSION SERVICES | 165,089 | | | 0 | 165,089 |
| FAMILY RES CNTR CAMANO | -36,872 | | | 0 | -36,872 |
| FAMILY RES CNTR OAK HARBOR | 1,781 | | | 0 | 1,781 |
| FAMILY RES CNTR SO WHIDBEY | 47,664 | | | 0 | 47,664 |
| FEDERAL ASSET FORFEITURE | 0 | | | 0 | 0 |
| FIRE PERMIT PROGRAM | 46,360 | | | 0 | 46,360 |
| HARBOR IMPROVEMENT | 3,919 | | | 0 | 3,919 |
| HISTORIC PRESERVATION | 56,537 | | | 0 | 56,537 |
| HOMELESS HOUSING | 833,522 | 225,402 | | -225,402 | 608,120 |
| HUMAN SERVICES ADMINISTRATION | 119,129 | | | 0 | 119,129 |
| JOINT TOURISM PROMOTION | 283,864 | | | 0 | 283,864 |
| JUVENILE DETENTION CENTER | 737,855 | | 60,783 | 60,783 | 798,638 |
| MENTAL HEALTH | 181,568 | 117,263 | | -117,263 | 64,305 |
| MH THERAPEUTIC COURT SALES TAX | 833,523 | 1,500 | 228,177 | 226,677 | 1,060,200 |
| MISCELLANEOUS | 0 | | | 0 | 0 |
| NATURAL RESOURCES | -24,408 | | | 0 | -24,408 |
| PATHS & TRAILS | 776,956 | | | 0 | 776,956 |
| PLANNING & COMMUNITY DEVELOPMENT | 2,178,721 | 185,846 | | -185,846 | 1,992,875 |
| PUBLIC HEALTH | 701,874 | | | 0 | 701,874 |
| PUBLIC WORKS | -52,108 | | | 0 | -52,108 |

**ISLAND COUNTY
2018 ADOPTED BUDGET
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 | ESTIMATED FUND BALANCE JAN. 1 | BUDGETED USE OF FUND BALANCE | BUDGETED ACCUMULATION OF FUND BALANCE | ESTIMATED CHANGE IN FUND BALANCE | ESTIMATED FUND BALANCE DEC. 31 |
|--------------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|--------------------------------|
| REET 1 CAPITAL IMPROVEMENTS | 4,076,427 | 146,750 | | -146,750 | 3,929,677 |
| REET 2 CAPITAL FACILITIES | 4,720,417 | | 905,372 | 905,372 | 5,625,789 |
| REET TECHNOLOGY/PROP TAX ADM | 124,390 | | 9,722 | 9,722 | 134,112 |
| RURAL COUNTY SALES TAX | 3,395,654 | 255,410 | 791,795 | 536,385 | 3,932,039 |
| SO HH SHELLFISH PROTECTION DIS | 15,413 | | | 0 | 15,413 |
| STORM & SURFACE WATER UTILITY | -5,243 | | | 0 | -5,243 |
| TREASURER'S M & O | 255,778 | 2,272 | | -2,272 | 253,506 |
| TRIAL COURT IMPROVEMENT | 70,773 | | 19,523 | 19,523 | 90,296 |
| VETERANS ASSISTANCE | 179,161 | 11,707 | | -11,707 | 167,454 |
| WATER QUALITY ASSISTANCE | 478,158 | | | 0 | 478,158 |
| LOW INCOME HOUSING SURCHARGE | 182,422 | 100,000 | | -100,000 | 82,422 |
| <i>PROPRIETARY FUNDS</i> | | | | | |
| EQUIPMENT RENTAL & REVOLVING | 9,505,775 | | | 0 | 9,505,775 |
| FOUR SPRINGS LAKE PRESERVE | 1,089,170 | | | 0 | 1,089,170 |
| INSURANCE RESERVE | 1,276,482 | 120,000 | | -120,000 | 1,156,482 |
| MOTOR POOL | 1,326,478 | 120,000 | | -120,000 | 1,206,478 |
| SOLID WASTE | 9,127,628 | | | 0 | 9,127,628 |
| TOTAL | \$73,246,970 | \$8,497,440 | \$2,771,254 | -\$5,726,186 | \$67,520,784 |

**2018 ADOPTED BUDGET
CURRENT EXPENSE FUND
ESTIMATED FUND BALANCE & RESERVES**

| DESCRIPTION | 2018 ESTIMATED BALANCE JAN. 1 | 2018 INCREASES | 2018 USES | 2018 ESTIMATED BALANCE DEC. 31 |
|--|----------------------------------|----------------|-----------|-----------------------------------|
| RESTRICTED | | | | |
| COURT FACILITATOR FEES | \$0 | | | \$0 |
| OTHER FEES ANIMAL CRUELTY | 1,540 | | | 1,540 |
| ASSIGNED | 0 | | | 0 |
| DRUG COURT | 6,025 | | | 6,025 |
| COMMITTED | | | | 0 |
| DISASTER CONTINGENCY | 2,200,000 | | | 2,200,000 |
| TECHNOLOGY FEES | 2,017 | | | 2,017 |
| PARKS/BOAT LAUNCH FEES | 0 | | | 0 |
| 2 MONTHS OPERATING | 4,000,000 | | | 4,000,000 |
| PCD GMA PROCESS | 529,152 | | 291,000 | 238,152 |
| LEAVE LIABILITY & OTHER ACCRUALS | 576,187 | | 280,000 | 296,187 |
| EQUIPMENT / TECHNOLOGY | 218,247 | | 132,400 | 85,847 |
| MOTOR POOL <i>(transferred into Motor Pool Fund,</i> | 0 | | | 0 |
| PERMIT RESERVE <i>(PCD fund established)</i> | 0 | | | 0 |
| | | | | |
| TOTAL RESERVED + ASSIGNED + COMMITTED | \$7,533,168 | \$0 | \$703,400 | \$6,829,768 |
| UNASSIGNED | | | | |
| USES | | | | |
| ASSESSOR | | | \$58,000 | |
| AUDITOR | | | 5,000 | |
| COMMISSIONERS | | | 35,000 | |
| PROSECUTOR | | | 70,000 | |
| SHERIFF CORRECTIONS | | | 55,000 | |
| TREASURER | | | 42,000 | |
| SALES TAX SET ASIDE ONE-TIME PROJECTS | | \$155,000 | | |
| ESTIMATED CARRY FORWARD TO 2019 | | 518,858 | | |
| | | | | |
| TOTAL UNASSIGNED | \$323,385 | \$673,858 | \$265,000 | \$732,243 |
| | | | | |
| TOTAL FUND BALANCE | \$7,856,553 | \$673,858 | \$968,400 | \$7,562,011 |

**2018 ADOPTED BUDGET
CURRENT EXPENSE FUND
USES OF FUND BALANCE - UNRESERVED & RESERVED**

| FUND BALANCE/DEPARTMENT | AMOUNT | TOTAL | DESCRIPTION |
|---|----------------|------------------|---|
| UNRESERVED | | | |
| ASSESSOR | \$58,000 | | Administrative Assistant - funding thru Dec. 31 2018 |
| AUDITOR | 5,000 | | Training for accounting staff - one time funding |
| COMMISSIONERS | 35,000 | | Facilitate strategic conversation on organization & action plan |
| PROSECUTOR | 70,000 | | Temporary paralegal in Civil Division extended to Dec. 31 2018 |
| SHERIFF CORRECTIONS | 55,000 | | Additional control room operator funded thru Dec. 31 2018 |
| TREASURER | 42,000 | | Investment tracking software |
| <i>Total Unreserved</i> | <i>265,000</i> | <i>\$265,000</i> | |
| INFO TECHNOLOGY RESERVE | | | |
| INFO TECHNOLOGY | 75,000 | | Additional funding for accounting system upgrade to include business process review |
| INFO TECHNOLOGY | 57,400 | | ASU project manager thru Sept. 2018 |
| <i>Total IT Reserve</i> | <i>132,400</i> | <i>132,400</i> | |
| GMA RESERVE | | | |
| LONG RANGE PLANNING | 291,000 | | Funding for long range planning group (1 planner + 1 Admin. asst. + prof. services) |
| <i>Total GMA Reserve</i> | <i>291,000</i> | <i>291,000</i> | |
| ACCRUED LEAVE RESERVE | | | |
| CONTINGENCY FOR LEAVE PAYOUTS | | | |
| SHERIFF CRIMINAL DIV | 180,000 | | Criminal Div. labor agreement 2nd year of 3 years to reduce accrued leave liabilities |
| OTHER DEPARTMENTS | 100,000 | | Annual estimate of leave payouts |
| <i>Total Accrued Leave Reserve</i> | <i>280,000</i> | <i>280,000</i> | |
| TOTAL USE OF FUND BALANCE & RESERVES | | \$968,400 | |

**2018 BUDGET
SUPPLEMENTAL BUDGET REQUESTS
APPROVED**

| DEPARTMENT | FUNDING SOURCE | ONE TIME | ONGOING | DESCRIPTION |
|------------------------------------|--------------------------|------------------|------------------|---|
| ASSESSOR | CURRENT EXPENSE | | \$4,000 | Additional work hours parcel segregations assistant to increase service level |
| AUDITOR | CURRENT EXPENSE | \$5,000 | | Training for accounting staff |
| COMMISSIONERS | CURRENT EXPENSE | 35,000 | | Facilitate strategic conversation on organization & action plan |
| FACILITIES MGT | MOTOR POOL | 85,000 | | Hire fleet services position to gather data for Motor Pool |
| HUMAN RESOURCES | CURRENT EXPENSE | | 6,000 | Labor consultant increase (last increase 2004) |
| HUMAN SERVICES | VETERANS ASSISTANCE | | 12,000 | Increase Program Coord. to fulltime |
| INFO TECHNOLOGY | CURRENT EXPENSE | 75,000 | | Additional funding for accounting system upgrade to include business process review |
| INFO TECHNOLOGY | INSURANCE RESERVE | 30,000 | | Disaster recovery planning for Info. Technology department |
| PCD BUILDING SECTION | PCD PERMITS | | 65,000 | Hire additional administrative assistant |
| PCD BUILDING SECTION | PCD PERMITS | 56,000 | | Replace 2 vehicles |
| PROSECUTOR | CURRENT EXPENSE | 35,000 | | Temporary paralegal in Civil Division extended to Dec. 31 2018 |
| PW EMERG MGT | INSURANCE RESERVE | 90,000 | | Continuity of operations planning |
| PW PARKS | MOTOR POOL | 35,000 | | Replace parks tractor |
| PW PARKS | REAL ESTATE EXCISE TAXES | | 15,000 | Additional funding for maintenance at Four Springs |
| SHERIFF CORRECTIONS DIV | CURRENT EXPENSE | | 20,000 | Additional funding for inmate medications |
| SHERIFF CORRECTIONS DIV | CURRENT EXPENSE | 55,000 | | Additional control room operator funded thru Dec. 31 2018 |
| SHERIFF CORRECTIONS DIV | REAL ESTATE EXCISE TAXES | 2,000 | | Replace windows (funding will be in Facilities budget) |
| SHERIFF CORRECTIONS DIV | REAL ESTATE EXCISE TAXES | 1,450 | | Bench in recreational area (funding will be in Facilities budget) |
| SHERIFF CORRECTIONS DIV | REAL ESTATE EXCISE TAXES | 6,500 | | Replace mattresses (funding will be in Facilities budget) |
| TREASURER | CURRENT EXPENSE | 42,000 | 7,000 | Investment software + maintenance |
| TOTAL ALL FUNDS & DEPTS | | \$552,950 | \$129,000 | |
| GRAND TOTAL | | | \$681,950 | |

ISLAND COUNTY
2018 BUDGET

DIKING DISTRICT #4

| DESCRIPTION | Prior Years Actuals | | Year to Date @ 10/31/2017 | 2017 Budget | 2018 Adopted Budget | \$ Change | % Change |
|------------------------------|---------------------|---------------|---------------------------------|----------------|---------------------------|--------------|-------------|
| | 2015 | 2016 | | | | | |
| USE OF FUND BALANCE | | | | 4,000 | 4,000 | | |
| LID TAX | | 45,973 | 358 | | | 0 | |
| TOTAL REVENUES | 0 | 45,973 | 358 | 4,000 | 4,000 | 0 | 0% |
| INTERFUND SERVICES | | 21,983 | 1,822 | 4,000 | 4,000 | 0 | 0% |
| DEBT SERVICE | | | | | | 0 | |
| ACCUM OF ENDING FUND BALANCE | | | | | | 0 | |
| TOTAL EXPENDITURES | 0 | 21,983 | 1,822 | 4,000 | 4,000 | 0 | 0% |