



MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS

FROM: ELAINE MARLOW, GSA/BUDGET

SUBJ: 2018 BUDGET – KEY ASSUMPTIONS

DATE: NOVEMBER 19, 2017

The 2018 Budget is basically a “status quo” budget. The countywide budget – including all funds and departments – totals \$92.3 million, which is a 4% increase over 2017’s adopted budget. As in previous years, ongoing expenditures are funded by ongoing revenues. Fund balance and reserves are budgeted to fund one-time expenditures, such as major projects and temporary positions.

FINANCIAL ASSUMPTIONS

Basic economic assumptions used in the preparation of the annual budget are based upon the following principles.

- Revenue and expenditure estimates are prepared on a realistic basis.
- Expenditure estimates anticipate contingencies that are reasonably predictable and probable.
- Revenues of a limited or indefinite term are not used to fund ongoing services and programs, but rather are used for capital projects or expenditures of a limited duration (i.e. one time).
- Deficit financing and borrowing is not used to support on-going county services and operations.

Property Taxes

The Implicit Price Deflator is the statutory measure of inflation for calculating property tax levy increases. For levies to be collected in 2018, the IPD is 1.53%. Counties are allowed to increase the total amount levied from the previous year by the lesser of the IPD or 1%, plus refunds and the value of new construction.

The Current Expense Levy as proposed includes a 1% increase over the previous year’s levy and includes refunds and the value of new construction at last’s years levy rate. The amount available to the Current Expense Fund (aka General Fund) is reduced by earmarks for Earmarks Veterans Assistance, Mental Health, and Developmental Disabilities, which are restricted for only those purposes.

- Available after earmarks: 2018 \$7.7 mil (2017 \$7.5 mil)

The County Road Levy as proposed is a 0% increase over the previous year’s levy and includes refunds and the value of new construction at last year’s levy rate.

- 2018 \$8.7 mil (2017 \$8.5 mil)



The Conservation Futures levy as proposed is a 0% increase over the previous year's levy and includes refunds and the value of new construction at last year's levy rate.

- 2018 \$708,000 (2017 \$714,000)

Estimates for delinquent, penalty interest and interest on property taxes are forecasted to decrease approximately \$100,000 (-7%) due to strong local economy.

- 2018 \$1.4 mil (2017 \$1.5 mil)

Sales taxes

Island County collects sales and use taxes on taxable events.

<i>Sales Tax</i>	<i>Rate</i>	<i>Restrictions</i>	<i>Description</i>
Basic County	0.50%	None. Can be used for any legally allowable purpose	For sales in an incorporated area 85% goes to city and 15% goes to the County
Optional County	0.50%	None. Can be used for any legally allowable purpose	For sales in an incorporated area 85% goes to city and 15% goes to the County
Criminal Justice	0.10%	Restricted to criminal justice purposes	10% of the funds collected are distributed to the County, with the remainder allocated to the cities and the county based on population.
Juvenile Detention	0.10%	Restricted to operating and maintaining a juvenile detention facility	100% distributed to County
Therapeutic/Mental Health	0.10%	Restricted to chemical dependency and mental health treatment programs and for the operation of therapeutic court programs	100% distributed to County
Total	1.30%		

Sales taxes are estimated to increase 12% over the current year. In the Current Expense fund, the estimated portion due to one-time large projects (\$155,000) is budgeted as an accumulation of fund balance.

- Basic and Optional 2018: \$7.7 mil (2017 \$6.9 mil)
- Criminal Justice (restricted): 2018 \$1.0 mil (2017 \$900,000)
- Therapeutic (restricted) funds Drug Courts and programs in Human Services 2018: \$1.3 mil (2017 \$1.2 mil)
- Juvenile Detention (restricted) 2018: \$1.3 mil (2017 \$1.2 mil)
- Rural County Economic Development 2018: \$1.2 mil (2017 \$1.1 mil)



Investment Earnings

The budget estimate for investment earnings is developed by Treasurer based on investment portfolio and rates. The increase in investment earnings is due to higher (albeit still low) interest rates.

- 2018 \$900,000 (2017 \$550,000)

Other Revenues

Real Estate Excise Taxes are collected on the sale of property. For 2018, \$3.4 mil is anticipated, which is in line with actual collections over the recent 2 years.

Building and septic permit revenue is anticipated to increase approximately \$174,500 (14%) and building plan review fees will increase \$128,000 (26%). Both are due to continued construction activity in the unincorporated areas of the county.

Solid Waste volume continues to trend upwards. Revenue from Solid Waste fees is budgeted to increase approximately \$901,000.

Current Expense Overhead Allocation

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. Amounts are calculated based upon 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.

- Rate based on most recent indirect rate for federal grants as calculated by Auditor’s Office
- 2018 Rate: 6.93% | Total: \$2.4 mil (2017 Rate: 6.45% | Total: \$1.9 mil)
- Includes new Planning & Community Development Fund: \$165,000

Personnel Costs

Personnel costs are forecasted to increase \$2.3 mil (6%).

	<u>2018</u>	<u>2017</u>	<u>Increase</u>	
Salaries & wages	\$26.9	\$26.1	\$0.8	3%
Benefits	12.2	10.7	\$1.5	14%
<u>Total</u>	<u>\$39.1</u>	<u>\$36.8</u>	<u>\$2.3</u>	<u>6%</u>

(Note: Dollars shown in millions)

The County’s budget for 2018 contains funding for approximately 431 approved full-time equivalent employees. (NOTE: FTE total does not include Elected Officials)



<i>Department</i>	<i>2018</i>	<i>2017</i>
Assessor	16.2	16.1
Auditor	11.6	11.6
Clerk	8.0	8.5
Commissioners	3.0	3.0
Coroner	1.0	1.0
District Court	12.1	12.1
Facilities Management	13.5	12.5
General Services Administration	5.0	5.5
Human Resources	4.0	4.0
Human Services	27.1	25.3
Information Technology	10.0	9.0
Natural Resources	5.0	5.0
Planning & Community Development	32.5	29.5
Prosecutor	19.0	18.0
Public Health	33.3	34.3
Public Works	115.8	113.2
Sheriff	76.5	75.5
Superior & Juvenile Courts	31.1	31.8
Treasurer	7.8	7.8
<i>TOTAL Budget FTEs</i>	<i>432.5</i>	<i>423.2</i>

Budget estimates for Elected Official's Offices and the departments under the authority of the Board of County Commissioners are developed based upon approved positions. Changes to approved positions are:

Assessor's Office	Additional work hours to increase capacity in parcel segregation section
Human Services	Increase Veteran's Program Coordinator position to full time to provide much needed services to indigent veterans
Facilities Management	Newly created Fleet Services position
Planning & Community Development	Additional administrative assistant in Building Section
General Services Administration	Due to lack of ongoing funding, reduction in hours in records services position
Prosecutor's Office	Continued funding for temporary paralegal in Civil Division through 2018.
Sheriff's Office Corrections Division	Additional control room operator funded through 2018 only.



Salaries & Wages

Increases which are known at the time of adoption of the budget are included. Known increases in salaries and wages are included for:

- Elected officials
- Longevity/seniority increases
- Deputies Guild contract 2.25%
- Known position and paygrade changes (if any)

The contingency budget within the Current Expense fund for unsettled labor agreements totals \$408,000. This contingency is funded with ongoing revenues. When a labor agreement is settled, the budget will be revised to move contingency funds into the appropriate departmental budgets.

County personnel policy and labor agreements provide for payout of accrued but unused annual and sick leave when employees leave county employment. The Current Expense contingency budget includes \$100,000 for this purpose.

The county and the Deputy Sheriffs Guild have agreed to reduce accrued liabilities resulting from unused annual leave. The labor agreement with the Guild provides for a series of cash payouts over a 3-year period. 2018 is the final year of the 3-year period. The Sheriff's budget includes \$180,000 for this purpose. Leave liability payouts are funded by reserve of fund balance.

Retirement Benefits

Island County participates in the WA State Department of Retirement system. The employer contribution rate increases for PERS plans are slightly less than 1%.

- 2018 \$3.1 mil (2017 \$2.7 mil)
- PERS 2018 rate 12.7% (2017 rate avg. 11.9%)
- No rate changes for LEOFF2 plan 5.43% (law enforcement) and PSERS plan 11.9% (correctional officers)

Medical Benefits

Employer contributions for medical benefits are projected to increase approximately \$790,000 including all departments and funding sources. The employer contribution to the base plan offered by the county ranges from \$10,200 employee only coverage to \$22,500 family coverage. Budget estimates are based on current employee plan choices and dependent coverage. Vacant positions are budgeted using the family premium.

- 2018: \$6.3 mil (2017 \$5.5 mil)

Members of the Deputies Guild and Corrections Officers Guild participate in the LEOFF Trust for medical insurance. The estimated premium increase is projected to be 13%. Employer contributions are projected to increase an additional \$112,000 to provide coverage to deputies and corrections officers.



Other county employees eligible for medical coverage can select coverage offered through WA Counties Insurance Fund (WCIF). WCIF premiums increased overall by 5.5%. The county's final rates include a 4% reduction due to 40% of employees successfully participating in the wellness program offered by WCIF.

Maintenance & Operations

Expenditures for maintenance and operations are forecasted to increase. Costs include known increases and decreases.

- 2018: \$29.8 mil (2017 \$25.8 mil)

The majority of this increase results from costs associated with several major road projects, including beginning construction for the new road connecting Houston Road to Race Road, providing an alternate to SR 525 (\$5.8 mil) and an active capital improvements plan, including programming and design of the replacement Camano Annex (\$425,000) funded by Real Estate Excise Taxes.

Uses of Fund Balance & Reserves budgeted for 2018

Fund balance and reserves act as a savings account for future, one-time expenditures. In 2018 approximately \$8.5 mil is budgeted, which is a \$1.6 mil decrease from the 2017 budget. The major use of fund balance is forecasted to occur in the County Road fund due to an aggressive construction schedule during 2018.

<i>FUND</i>	
Current Expense	\$968,400
Low Income Housing	100,000
Cornet Bay	1,270
County Road	6,231,120
Developmental Disabilities	9,000
Homeless Housing	225,402
Insurance Reserve	120,000
Mental Health	117,263
Motor Pool	120,000
Planning & Community Development	185,846
REET 1	146,750
Rural County Economic Development	255,410
Substance Abuse	1,500
Therapeutic Sales Taxes	1,500
Treasurer's O&M	2,272
Veterans' Assistance	11,707
<i>TOTAL</i>	<i>\$8,497,440</i>



DEPARTMENTAL BUDGETS

Unless otherwise noted elsewhere, departmental budgets remain stable in 2018. Budget estimates are based upon prior year actuals and adjusted for any known increases or decreases in the upcoming year.

Assessor's Office

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$14,200	\$14,200	\$0	0%
Expenditures	\$1,364,776	\$1,317,938	\$46,838	4%

The Assessor's budget funds personnel, a small increase in hours in the Parcel Segregation section, and operating costs.

Auditor's Office

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$1,070,710	\$1,057,170	\$13,540	1%
Expenditures	\$1,398,540	\$1,291,092	\$107,448	8%

The budget for the Auditor's office provides funding for personnel and operating costs. Due to insufficient ongoing funding, the funding source for 3 positions in Recording Section has been switched to Current Expense. There is no modification in the duties or work hours of the affected positions. In 2017 these position were funded with state shared document recording fees (Auditor's M&O fund).

Clerk's Office

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$332,400	\$352,700	-\$20,300	-6%
Expenditures	\$646,584	\$633,422	\$13,162	2%

Court fees and fines collections are forecasted to be slightly lower than 2017. This decrease is due to recent court rulings that decrease a court's ability to collect monies owed. Funding for the Clerk's Office includes funding for personnel (with one exception mentioned below) and operating costs. During 2017, the Clerk's Office substantially completed transitioning to a new statewide document management system for court records. To assist with the transition, a temporary part-time employee was funded through completion at end of 2017. With project substantially complete, no temporary employees are included in the Clerk's budget for 2018.

Commissioners' Office

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$0	\$0	\$0	
Expenditures	\$630,639	\$688,804	-\$58,165	-8%

- 2018 (2017)

The budget funds personnel and operating costs.



Coroner

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$35,000	\$50,000	-\$15,000	-30%
Expenditures	\$283,362	\$278,931	\$4,431	2%

The county is reimbursed for autopsies, and estimated reimbursement revenue has been reduced \$15,000 from last year's budget to better align with prior year actuals. The budget provides funding for personnel and operating costs.

District Court

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$892,500	\$888,700	\$3,800	0%
Expenditures	\$1,324,548	\$1,302,567	\$21,981	2%

District Court revenue is forecasted to remain at current levels. Personnel and operating costs are funded in 2018.

Facilities Management

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$875,505	\$790,258	\$85,247	11%
Expenditures	\$3,581,215	\$3,247,699	\$333,516	10%

The budget provides for personnel and operating costs.

In 2018, program development of the Camano Annex replacement is budgeted and funded by Real Estate Excise Taxes (\$425,000). Construction of the new facility is slated to begin in 2019.

A Fleet Services Coordinator position has been added, funded by reserves in the Motor Pool fund. This new position will be responsible for the maintenance, acquisition and surplus of county vehicles (excluding Sheriff and Public Works vehicles), and will develop a sustainable vehicle replacement policy and schedule based upon best practices.

General Services Administration

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$1,884,589	\$2,022,272	-\$137,683	
Expenditures	\$3,079,160	\$3,145,410	-\$66,250	

The GSA budget contains funding for personnel (with one exception) and operating costs.

Conservation Futures. For 2018, use of fund balance is not budgeted for Conservation Futures projects at this time. Depending on results of the 2018 CFF application cycle, this budget may be modified.

Records Services. In 2017, approximately \$46,000 use of fund balance from the Auditor's M&O fund was budgeted to offset the lack of sufficient ongoing revenue available to fund the Records Services program. To resolve the



ongoing deficit, the Records Services Coordinator’s schedule will be reduced to 20 hours per week. The budget for operating costs has also been reduced.

Public Defense. Beginning in July 2018, the State will directly contract with attorneys in child dependency cases, rather than the County doing so. This change will result in an overall savings of \$53,000 in the cost of providing legal representation to indigent individuals.

Risk Management. Island County is a member of the WA Counties Risk Pool. The county’s membership assessment for liability and property coverages will be \$527,400. Based upon past claims history, the county has selected a higher deductible (\$100,000) for 2018. Deductible levels are reviewed annually.

Human Resources

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$24,500	\$24,500	\$0	0%
Expenditures	\$451,490	\$438,798	\$12,692	3%

The budget for Human Resources funds department personnel and operating costs.

Human Services

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$3,750,019	\$3,578,729	\$171,290	5%
Expenditures	\$4,716,725	\$4,528,097	\$188,628	4%

As in development of last year’s budget, Human Services continues to grapple with uncertainties such as potential cuts to Medicaid, the integration of behavioral health and physical health services, potential increases and decreases to block grants, and marijuana funding. The budget for Human Services funds personnel and operating costs.

Funding is budgeted for an ongoing contract with Island Senior Resources in support of the nutrition and other senior services provided on both islands. The Housing Program budget remains similar to last year although there appear to be additional restrictions placed by the state Department of Commerce on how the County may use some of these funds. Behavioral Health budget is status quo with the exception of loss of funding from the South Whidbey School District. The related coordinator position is eliminated. The county’s successful Developmental Disabilities program remains stable, with the exception of certain payments for eligible services which will flow directly from the state. Funding for the Opioid Outreach Program is slated to remain stable for 2018. The Therapeutic Sales Task Force is currently meeting and if any changes are recommended the budget will be adjusted accordingly. The Veterans Assistance program coordinator position will increase from 32 to 40 hours per week to provide much needed services to indigent veterans.

Information Technology

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$0	\$0	\$0	
Expenditures	\$1,745,279	\$2,143,930	-\$398,651	-19%



The IT budget provides funding for personnel and operating costs. Included in personnel estimates is the cost of a temporary project manager overseeing a major upgrade to the countywide financial system, funded using Current Expense fund balance. The Info Tech budget will be revisited in early 2018 when the 6-year technology plan is completed.

Planning & Community Development

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$2,950,056	\$2,524,144	\$425,912	17%
Expenditures	\$3,020,056	\$2,729,555	\$290,501	11%

New for 2018, the Planning & Community Development department appears as a stand-alone fund and no longer is budgeted within the Current Expense fund. PCD's budget now appears as a separate line item on the exhibits for Fund Revenues and Expenditures, and is included in the countywide exhibits. The Planning & Community Development budget funds personnel and operating costs.

Current Expense revenue continues to support long range planning, enforcement, GIS and hearing examiner services. Dependency on the GMA reserve for long range planning activities will be phased out over the next three years. For 2018, one long range planner, an administrative assistant and planning consultants are funded using reserves.

The department budget provides funding for personnel and operating costs. An additional administrative assistant position in the Building Permit section is new in 2018, funded by permit fees. Two vehicle replacements (\$56,000) are scheduled in 2018.

Prosecutor's Office

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$312,666	\$312,090	\$576	0%
Expenditures	\$1,910,341	\$1,792,692	\$117,649	7%

The budget for the Prosecutor's office funds personnel and operating costs. Continued funding is provided for a temporary paralegal position in the Civil Division through the end of 2018, using Current Expense fund balance.



Public Health & Natural Resource

<i>Public Health</i>	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$3,330,231	\$3,135,743	\$194,488	6%
Expenditures	\$3,721,231	\$3,481,743	\$239,488	7%

The Public Health department encompasses environmental health, health assessment activities, and family and community health. This budget is funded through a combination of fees for various services, state and federal grants and general revenues from the Current Expense fund. The Current Expense contribution will remain steady at \$820,000 for 2018. There is a high likelihood that additional grant funds not included in this budget will be available in 2018. It is anticipated that Public Health will be the recipient of additional grant monies for public health emergency planning. Otherwise, this budget provides funding for personnel, existing programs and services, and operating costs.

<i>Natural Resources</i>	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$579,910	\$623,387	-\$43,477	-7%
Expenditures	\$838,410	\$897,387	-\$58,977	-7%

The Natural Resources budget is funded through grants and clean water utility fees. It is anticipated that additional funding for water quality activities will become available in 2018. No current expense monies fund DNR programs. The DNR budget provides funding for personnel, programs and services.

Public Works

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$37,829,612	\$37,547,404	\$282,208	1%
Expenditures	\$38,770,434	\$38,835,711	-\$65,277	0%

The Public Works department covers a vast variety of services. Included under Public Works are county road construction and maintenance, drainage projects, solid waste disposal, county parks maintenance and operations, GIS, and emergency management activities. This budget funds personnel, projects and services performed by Public Works personnel.

Each year Public Works prepares a six-year transportation improvement and capital improvement plans for the maintenance and construction of roads, trails, drainage, and parks. These plans form the basis for development of the annual budget for maintenance and construction. Funding sources include county road property taxes, state shared motor vehicle fuel taxes, and state and federal grants. Drainage projects are funded with road property taxes and clean water utility fees. As mentioned earlier, Public Works has planned an aggressive construction schedule. One of the largest constructions projects scheduled is beginning construction for the new road connecting Houston Road to Race Road, providing an alternate to SR 525 (\$5.8 mil).

County Parks maintenance and operations are funded by a combination of general revenues (\$110,000), real estate excise taxes (\$235,000), conservation futures property taxes (\$64,000), and use fees (\$78,000).

Major solid waste programs are trash disposal, septage treatment, recycling, and household hazardous waste disposal. In 2018, the forecasted revenue from solid waste tipping fees is \$6.9 mil which is a 15% (\$901,000)



increase over the current year. The upgrade of the septage treatment plant was completed in 2017. Septage fees are also forecasted to increase to \$600,000 annually, up from \$475,000 in 2017.

The county's GIS program is administered by the Public Works Department. Estimated program costs total \$120,000, which is similar to past years. The cost of the GIS program is shared between the County Road, Current Expense, Public Health and Planning & Community funds.

Emergency Management activities are funded through a combination of general fund revenues, and state and federal grants. Risk management reserves (\$120,000) will be used to fund updates to continuity of operations and disaster plans for county departments.

Sheriff's Office

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$1,819,238	\$1,868,393	-\$49,155	-3%
Expenditures	\$10,239,209	\$9,222,742	\$1,016,467	11%

The Sheriff's Office budget continues funding for currently personnel and operating costs. The budget includes one-time funding for an additional Jail Control Room operator and increases funding (\$20,000) for inmate medications to \$30,000 annually. \$291,000 is budgeted to replace vehicles used by law enforcement personnel.

Funding for 3 patrol deputy positions (approximately \$300,000) was moved from 2017 contingency to 2018 Sheriff Budget. This change skews the reported increase in the Sheriff's budget for 2018. The actual increase is approximately \$700,000 (7%) resulting from increases in personnel costs, leave liability costs and an additional position in the Corrections Division.

Superior & Juvenile Courts

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$1,853,992	\$1,783,539	\$70,453	4%
Expenditures	\$3,099,035	\$3,109,180	-\$10,145	0%

The budget for Superior & Juvenile Courts is basically a status quo budget and funds personnel and operating costs.

The Court Appointed Special Advocate program is supported by a combination of state grants and funding from the Current Expense. Current Expense support for 2018 is approximately \$79,600, which is an increase of \$20,000 from the previous year. This change results from a shift of administrative support previously budgeted under the Court operations. The CASA program assigns volunteer Guardians ad Litem to represent the best interests of children involved in dependency cases. Without the CASA program, based on the current Public Defense fee structure, the additional cost to the county for attorney representation of the children would be approximately \$257,000.

The Juvenile Detention Center and its programs are fully funded in 2018 by the 1/10th of 1% sales tax collected for this purpose. In prior years when sales tax collections dipped lower, the Juvenile Detention Center and programs were partially supported by general fund revenue, in amounts ranging from \$53,000 to \$300,000.



Juvenile Drug Court will be closing its doors before the end of 2017, and no financial resources for this program were budgeted in 2018. As result, state grant funding towards therapeutic court staff will be applied to Juvenile Court.

Treasurer's Office

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$1,250,772	\$900,445	\$350,327	39%
Expenditures	\$910,183	\$821,857	\$88,326	11%

Investment performance software will be replaced in 2018. Currently, investments are tracked using an obsolete program created in the early 1990s and a variety of spreadsheets. The new software (\$42,000) efficiently tracks and analyzes investments, measures return, and current yields and benchmarks portfolio performance. This software is used by numerous County Treasurers throughout the state. This purchase is funded by Current Expense fund balance.

The overall budget for the Treasurer's office continues funding for existing personnel and services. Operating costs have been increased slightly (\$7,000) to include annual maintenance charges for the new software described above.

WSU Extension Services

	<u>2018</u>	<u>2017</u>	<u>Change</u>	
Revenues	\$398,672	\$425,687	-\$27,015	-6%
Expenditures	\$398,672	\$425,687	-\$27,015	-6%

WSU Extension Services encompasses a variety of programs, such as Youth 4-H, Master Gardeners, Shore Stewards, Waste Wise, and Noxious Weed Control. Funding sources include state and federal grants, donations for local volunteer organizations, and the County's general fund. The County's contribution will be approximately \$171,000, which is similar to 2017. In 2018, the Memorandum of Agreement between Washington State University and the County will be revised. Under the revised agreement, Extension Services personnel will become WSU employees, with the exception of the Noxious Weed program coordinator. The Noxious Weed program and coordinator will be moved to the county's Natural Resources department.