

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 2020

RESOLUTION NO. C- 98 -19

**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 2020 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 2020 Preliminary Budget attached as Exhibit A; and

**WHEREAS**, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2020 that are paid during 2020 and thirteenth period (January 2021);

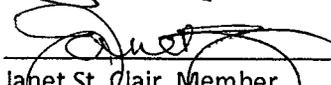
**NOW, THEREFORE BE IT RESOLVED, BE IT FURTHER RESOLVED**, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2020 Budget for all Island County Funds and the 2020 Budget for Diking District #4, as shown on the attached Exhibit A.

ADOPTED this 2nd day of December, 2019 following public hearing.

BOARD OF COUNTY COMMISSIONERS  
ISLAND COUNTY, WASHINGTON



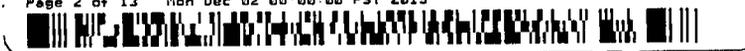
  
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Jill Johnson, Chair

  
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Janet St. Clair, Member

  
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Helen Price Johnson, Member

ATTEST:

  
\_\_\_\_\_  
Debbie Thompson, Clerk of the Board



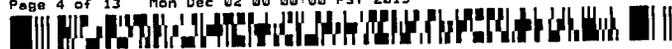
EXIHIBIT A

ISLAND COUNTY BUDGET AND DIKING DISTRICT #4 BUDGET  
FOR FISCAL YEAR 2020



**ISLAND COUNTY  
2020 BUDGET  
ALL FUNDS & DEPARTMENTS**

Description	Prior Years Actuals		Year to	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 10/31/2019				
<b>REVENUES</b>							
PROPERTY TAXES	\$17,794,870	\$18,023,956	\$17,029,861	\$18,292,950	\$18,442,428	\$149,478	1%
SALES & OTHER TAXES	18,168,219	20,005,970	14,182,133	20,514,300	20,569,118	\$54,818	0%
LICENSES & PERMITS	2,560,908	2,492,983	2,138,238	2,037,744	2,422,450	384,706	19%
INTERGOVERNMENT REVENUES	17,862,228	19,653,411	10,976,218	17,140,961	19,057,092	1,916,131	11%
CHARGES FOR SERVICES	14,918,861	15,619,459	11,735,176	15,415,029	17,427,719	2,012,690	13%
FINES & PENALTIES	480,065	461,780	312,573	450,902	412,970	-37,932	-8%
MISCELLANEOUS & INTEREST	5,888,681	7,614,412	5,743,063	7,706,979	7,665,629	-41,350	-1%
TRANSFERS & OTHER SOURCES	4,422,337	5,027,283	5,101,402	16,284,028	14,272,842	-2,011,186	-12%
TOTAL REVENUES	82,096,169	88,899,254	67,218,664	97,842,893	100,270,248	2,427,355	2%
USES OF FUND BALANCE/RESERVES				10,085,015	10,115,522	30,507	0%
TOTAL	\$82,096,169	\$88,899,254	\$67,218,664	\$107,927,908	\$110,385,770	\$2,457,862	2%
<b>EXPENDITURES</b>							
SALARIES	\$25,726,499	\$26,999,711	\$21,550,702	\$28,593,084	\$29,748,688	\$1,155,604	4%
BENEFITS	10,247,307	10,449,663	9,043,838	12,440,296	12,788,520	\$348,224	3%
MAINTENANCE & OPERATIONS	26,925,395	28,585,453	20,894,313	29,005,853	32,378,224	3,372,371	12%
INTERGOVERNMENT	3,054,580	2,854,647	3,025,794	3,604,811	3,010,224	-594,587	-16%
CAPITAL	1,816,886	5,119,865	1,714,639	16,949,542	15,970,343	-979,199	-6%
INTERDEPT & TRANSFERS	10,274,279	11,087,251	9,235,114	13,298,260	10,673,956	-2,624,304	-20%
DEBT SERVICE & OTHER	496,806	3,159,581	188,492	818,700	1,895,125	1,076,425	131%
TOTAL EXPENDITURES	78,541,752	88,256,171	65,652,892	104,710,546	106,465,080	1,754,534	2%
ACCUMULATION OF FUND BALANCE				3,217,362	3,920,690	703,328	22%
TOTAL	\$78,541,752	\$88,256,171	\$65,652,892	\$107,927,908	\$110,385,770	\$2,457,862	2%
Revenues Over(Under) Expenditures	\$3,554,417	\$643,083	\$1,565,772	\$0	\$0	\$0	



**ISLAND COUNTY  
2020 BUDGET  
REVENUES  
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 10/31/2019				
Assessor	13,012	16,643	12,157	8,500	8,500	\$0	0%
Auditor	1,027,609	1,065,639	819,010	1,077,200	1,185,395	\$108,195	10%
Budget							
Clerk	306,159	341,510	253,711	319,400	308,400	-\$11,000	-3%
Commissioners		19					
Coroner	19,380	33,444	42,624	35,000	35,000	\$0	0%
District Court	795,771	919,882	554,946	833,339	757,319	-\$76,020	-9%
Emergency Management	107,398	78,455	250	94,990	185,800	\$90,810	96%
Extension Services	323,237	235,782	238,160	278,043	304,128	\$26,085	9%
Facilities Management	796,439	744,503	822,687	7,946,139	7,259,354	-\$686,785	-9%
General Services Admin	2,539,808	2,208,276	1,545,055	1,908,579	2,109,328	\$200,749	11%
Human Resources	26,992	24,633	179	4,000	4,000	\$0	0%
Human Services	3,261,845	5,050,805	2,751,170	10,691,112	10,452,718	-\$238,394	-2%
Information Technology			63	284,560	805,000	\$520,440	183%
Miscellaneous	2,616,085	3,062,585	2,103,755	4,223,000	3,518,918	-\$704,082	-17%
Natural Resources	550,358	749,707	336,283	684,486	815,314	\$130,828	19%
Planning	2,671,869	2,945,813	2,820,807	3,276,816	3,223,095	-\$53,721	-2%
Prosecuting Attorney	287,979	296,884	272,745	367,861	378,277	\$10,416	3%
Public Health	3,525,287	3,444,070	2,367,764	3,443,496	3,667,449	\$223,953	7%
Public Works	32,694,841	34,765,533	25,580,005	38,634,499	40,211,637	\$1,577,138	4%
Sheriff	1,694,714	1,775,343	1,487,066	1,819,238	1,818,738	-\$500	0%
Superior Court	1,850,319	1,848,486	1,354,206	2,144,370	2,158,608	\$14,238	1%
Treasurer	1,323,842	1,737,273	1,623,984	1,280,000	1,264,067	-\$15,933	-1%
Fiscal Non-departmental	25,663,225	27,553,969	22,093,751	29,408,780	29,914,725	\$505,945	2%
<b>TOTAL</b>	<b>\$82,096,169</b>	<b>\$88,899,254</b>	<b>\$67,080,378</b>	<b>\$108,763,408</b>	<b>\$110,385,770</b>	<b>\$1,622,362</b>	<b>1%</b>



**ISLAND COUNTY  
2020 BUDGET  
EXPENDITURES  
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 10/31/2019				
Assessor	1,242,864	1,313,296	1,156,043	1,488,640	1,457,371	-\$31,269	-2%
Auditor	1,296,608	1,474,659	1,018,965	1,438,341	1,552,662	114,321	8%
Budget	70,339	75,252	100,138	130,623	133,993	3,370	3%
Clerk	526,798	566,683	484,045	645,563	661,509	15,946	2%
Commissioners	658,212	609,981	544,073	670,430	760,992	90,562	14%
Coroner	307,314	290,378	266,642	301,759	397,177	95,418	32%
District Court	1,300,002	1,335,205	1,028,381	1,386,944	1,434,029	47,085	3%
Emergency Management	205,423	182,616	157,776	268,614	368,344	99,730	37%
Extension Services	341,395	281,213	185,391	278,043	304,128	26,085	9%
Facilities Management	2,511,958	3,675,821	2,170,945	9,901,084	9,071,786	-829,298	-8%
General Services Admin	3,252,766	4,084,161	2,346,422	3,222,158	3,424,039	201,881	6%
Human Resources	414,161	457,432	382,539	451,151	511,976	60,825	13%
Human Services	4,164,676	5,402,765	4,150,713	12,388,835	12,072,876	-315,959	-3%
Information Technology	1,666,271	2,003,569	1,551,092	2,136,794	2,509,411	372,617	17%
Miscellaneous	2,704,750	2,552,850	2,874,301	4,515,581	3,806,058	-709,523	-16%
Natural Resources	768,716	913,911	648,943	1,037,486	815,314	-222,172	-21%
Planning	2,526,818	2,809,706	2,382,143	3,276,816	3,223,095	-53,721	-2%
Prosecuting Attorney	1,763,935	1,915,104	1,520,311	2,030,949	2,136,261	105,312	5%
Public Health	3,652,572	3,689,688	2,758,066	3,867,996	3,667,449	-200,547	-5%
Public Works	33,364,637	38,150,391	28,899,337	39,245,489	41,793,583	2,548,094	6%
Sheriff	9,928,175	10,066,614	7,703,156	10,179,004	10,663,497	484,493	5%
Superior Court	3,027,642	2,945,720	2,426,461	3,408,740	3,520,847	112,107	3%
Treasurer	816,770	875,011	696,355	930,045	965,002	34,957	4%
Fiscal Non-departmental	2,028,950	2,584,145	200,654	4,726,823	5,134,372	407,549	9%
<b>TOTAL</b>	<b>\$78,541,752</b>	<b>\$88,256,171</b>	<b>\$65,652,892</b>	<b>\$107,927,908</b>	<b>\$110,385,771</b>	<b>\$2,457,863</b>	<b>2%</b>



**ISLAND COUNTY  
2020 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.

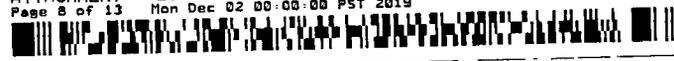
Fund	Prior Years Actuals		Year to	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 10/31/2019				
2% HOTEL/MOTEL PUBLIC FACILITY	\$259,028	\$313,198	\$304,033	\$324,000	\$358,918	\$34,918	11%
ALCOHOL/SUBSTANCE ABUSE	286,906	331,458	246,562	465,871	257,224	-208,647	-45%
ANTI-PROFITEERING				12,732		-12,732	-100%
AUDITOR'S M & O	126,478	120,287	116,635	120,000	146,437	26,437	22%
BOATING SAFETY PROGRAM	41,595	39,945	42,481	40,000	40,000	0	0%
CAPITAL DRAINAGE						0	0%
CASA FUND	125,258	142,845	132,346	146,364	158,003	11,639	8%
CLEAN WATER UTILITY	1,504,895	1,495,799	938,604	1,507,000	1,507,000	0	0%
COMM MENTAL HEALTH FACILITY						0	0%
CONSERVATION FUTURES	1,224,567	1,151,885	435,862	806,480	737,000	-69,480	-9%
CONSTRUCTION ACQUISITION		1,000,000	12	13,693,022	12,653,022	-1,040,000	-8%
CORNET BAY DOCK	14,435	10,805	14,563	18,915	17,667	-1,248	-7%
COUNTY FAIR						0	0%
COUNTY LAW LIBRARY	22,640	26,789	20,892	26,113	26,364	251	1%
COUNTY ROAD	18,931,086	20,012,337	11,169,807	23,389,426	24,086,029	696,603	3%
COURTHOUSE EXPANSION						0	0%
CURRENT EXPENSE	27,669,097	27,418,860	18,812,221	28,442,748	30,102,401	1,659,653	6%
DEVELOPMENTAL DISABILITIES	963,218	1,093,875	698,049	1,101,177	1,195,086	93,909	9%
DRUG SEIZURE	2,890	3,285	2,196	24,328	2,500	-21,828	-90%
ELECTION RESERVE	205,657	244,132	65,285	280,000	342,895	62,895	22%
ENHANCED 911	909,952	1,146,103	603,019	831,000	831,000	0	0%
EQUIPMENT RENTAL/REVOLVING	3,907,001	5,589,467	3,581,367	4,510,067	4,514,293	4,226	0%
EXTENSION SERVICES	323,237	235,782	238,160	278,043	304,128	26,085	9%
FAMILY RES CNTR CAMANO	68,773	120,547	66,767	77,680	78,837	1,157	1%
FAMILY RES CNTR OAK HARBOR	57,565	59,931	51,342	61,610	62,730	1,120	2%
FAMILY RES CNTR SO WHIDBEY	6,000	4,011	6,017	9,660	10,334	674	7%
FEDERAL ASSET FORFEITURE						0	0%
FIRE PERMIT PROGRAM	43,617	40,810	26,559	39,800	41,000	1,200	3%
FOUR SPRINGS LAKE PRESERVE	39,966	69,943	31,382	59,540		-59,540	-100%
HISTORIC PRESERVATION	22,998	21,381	17,752	23,000	21,000	-2,000	-9%
HOMELESS HOUSING	711,571	923,180	813,481	984,570	1,142,396	157,826	16%
HUMAN SERVICES	781,084	1,199,810	183,533	451,891	404,014	-47,877	-11%
INSURANCE RESERVE	1,223,536	973,291	766,930	1,018,399	1,273,791	255,392	25%
INVESTMENT MAINT FUND			51,126	68,000	67,500	-500	-1%
ISL CNTY PLANNING DEV FUND	860	2,945,622	2,816,664	3,276,816	3,223,095	-53,721	-2%
JOINT TOURISM PROMOTION	350,532	406,334	381,908	422,000	439,000	17,000	4%
JUVENILE DETENTION CENTER	1,310,435	1,300,314	877,838	1,635,000	1,681,444	46,444	3%
LOW-INCOME HOUSING SURCHARGE	107,500	117,802	108,583	219,700	538,700	319,000	145%



**ISLAND COUNTY  
2020 BUDGET  
REVENUES  
FUND SUMMARY**

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Fund	Prior Years Actuals		Year to	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 10/31/2019				
MENTAL HEALTH	269,218	233,975	121,387	394,361	206,975	-187,386	-48%
MH THERAPEUTIC COURT SALES TAX	1,237,314	1,319,966	892,720	1,860,825	1,809,365	-51,460	-3%
MOTOR POOL	513,954	411,495	584,365	622,080	684,438	62,358	10%
NATURAL RESOURCES	550,358	749,707	336,283	684,486	815,314	130,828	19%
PATHS & TRAILS	840,884	251,483	1,165,540	1,495,540	1,226,604	-268,936	-18%
PUBLIC HEALTH	3,405,605	3,384,834	2,326,184	3,403,696	3,626,449	222,753	7%
PUBLIC WORKS	751,047	38,688	1,159	916,472	82,180	-834,292	-91%
REET 1 CAPITAL IMPROVEMENTS	1,995,313	2,028,111	1,710,663	2,210,000	1,825,000	-385,000	-17%
REET 2 CAPITAL FACILITIES	2,139,356	2,146,324	1,772,648	1,935,000	1,700,000	-235,000	-12%
REET TECHNOLOGY/PROP TAX ADM	25,556	24,512	19,513	24,000	23,772	-228	-1%
RURAL COUNTY SALES TAX	1,073,575	1,175,569	797,043	2,623,000	1,869,000	-754,000	-29%
SOLID WASTE	7,670,200	8,259,461	6,380,285	7,865,249	9,901,047	2,035,798	26%
STORM & SURFACE WATER UTILITY	3,855			8,790	5,700	-3,090	-35%
TREASURER'S M & O	147,803	115,232	58,963	180,000	164,795	-15,205	-8%
TRIAL COURT IMPROVEMENT	5,863	23,201	34,207	23,192	25,000	1,808	8%
VETERANS ASSISTANCE	147,826	158,442	86,820	151,765	156,323	4,558	3%
WATER QUALITY ASSISTANCE	76,065	18,426	13,194			0	
<b>TOTAL</b>	<b>\$82,096,169</b>	<b>\$88,899,254</b>	<b>\$59,922,950</b>	<b>\$108,763,408</b>	<b>\$110,385,770</b>	<b>\$1,622,362</b>	<b>1%</b>



**ISLAND COUNTY  
2020 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.

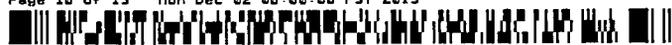
Fund	Prior Years Actuals		Year to	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 10/31/2019				
2% HOTEL/MOTEL PUBLIC FACILITY	\$282,140	\$270,412	\$216,542	\$324,000	\$358,918	\$34,918	11%
ALCOHOL/SUBSTANCE ABUSE	293,271	326,344	291,725	465,871	257,224	-208,647	-45%
ANTI-PROFITEERING				12,732			0%
AUDITOR'S M & O	229,964	134,870	117,583	120,000	146,437	\$26,437	22%
BOATING SAFETY PROGRAM	45,422	67,850	52,816	40,000	40,000	\$0	0%
CAPITAL DRAINAGE							0%
CASA FUND	121,830	134,092	112,553	146,364	158,003	\$11,639	8%
CLEAN WATER UTILITY	1,051,667	1,065,854	303,236	1,507,000	1,507,000	\$0	0%
COMM MENTAL HEALTH FACILITY							0%
CONSERVATION FUTURES	1,144,984	1,492,912	256,517	806,480	737,000	-\$69,480	-9%
CONSTRUCTION ACQUISITION		37,514	72,585	13,693,022	12,653,022	-\$1,040,000	-8%
CORNET BAY DOCK	17,790	13,119	10,279	18,915	17,667	-\$1,248	-7%
COUNTY FAIR							0%
COUNTY LAW LIBRARY	23,443	23,751	17,678	26,113	26,364	\$251	1%
COUNTY ROAD	20,139,833	22,444,703	17,667,456	23,389,426	24,086,029	\$696,603	3%
COURTHOUSE EXPANSION							0%
CURRENT EXPENSE	27,301,566	25,750,677	20,253,936	28,442,748	30,102,401	\$1,659,653	6%
DEVELOPMENTAL DISABILITIES	965,123	1,405,872	816,993	1,101,177	1,195,086	\$93,909	9%
DRUG SEIZURE			472	24,328	2,500	-\$21,828	-90%
ELECTION RESERVE	226,250	350,681	135,694	280,000	342,895	\$62,895	22%
ENHANCED 911	909,953	1,146,103	735,460	831,000	831,000	\$0	0%
EQUIPMENT RENTAL/REVOLVING	3,784,651	3,936,439	2,997,496	4,510,067	4,514,293	\$4,226	0%
EXTENSION SERVICES	341,395	281,213	185,391	278,043	304,128	\$26,085	9%
FAMILY RES CNTR CAMANO	75,945	74,266	47,920	77,680	78,837	\$1,157	1%
FAMILY RES CNTR OAK HARBOR	61,566	56,739	41,132	61,610	62,730	\$1,120	2%
FAMILY RES CNTR SO WHIDBEY	636	11,149	6,393	9,660	10,334	\$674	7%
FEDERAL ASSET FORFEITURE							0%
FIRE PERMIT PROGRAM	48,629	33,839	17,836	39,800	41,000	\$1,200	3%
FOUR SPRINGS LAKE PRESERVE	73,320	79,737	47,777	59,540		-\$59,540	-100%
HISTORIC PRESERVATION	44,760	10,272	4,124	23,000	21,000	-\$2,000	-9%
HOMELESS HOUSING	751,093	1,452,806	621,930	984,570	1,142,396	\$157,826	16%
HUMAN SERVICES	713,472	669,717	248,508	451,891	404,014	-\$47,877	-11%
INSURANCE RESERVE	797,983	1,260,157	1,020,699	1,018,399	1,273,791	\$255,392	25%
INVESTMENT MAINT FUND			48,568	68,000	67,500	-\$500	-1%
ISL CNTY PLANNING DEV FUND	3,660	2,756,428	2,382,855	3,276,816	3,223,095	-\$53,721	-2%
JOINT TOURISM PROMOTION	342,852	369,222	296,941	422,000	439,000	\$17,000	4%
JUVENILE DETENTION CENTER	1,281,810	1,295,281	1,059,795	1,635,000	1,681,444	\$46,444	3%



**ISLAND COUNTY  
2020 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	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 10/31/2019				
LOW-INCOME HOUSING SURCHARGE	54,325	115,171	31,715	219,700	538,700	\$319,000	145%
MENTAL HEALTH	338,247	189,695	94,431	394,361	206,975	-\$187,386	-48%
MH THERAPEUTIC COURT SALES TAX	1,019,351	1,184,437	1,685,275	1,860,825	1,809,365	-\$51,460	-3%
MOTOR POOL	372,606	511,928	471,375	622,080	684,438	\$62,358	10%
NATURAL RESOURCES	556,078	630,141	574,099	684,486	815,314	\$130,828	19%
PATHS & TRAILS	919,731	61,889	76,927	1,495,540	1,226,604	-\$268,936	-18%
PUBLIC HEALTH	3,120,763	3,186,785	2,604,447	3,403,696	3,626,449	\$222,753	7%
PUBLIC WORKS	746,674	-3,686	-317,995	80,972	82,180	\$1,208	1%
REET 1 CAPITAL IMPROVEMENTS	778,237	2,096,842	384,306	2,210,000	1,825,000	-\$385,000	-17%
REET 2 CAPITAL FACILITIES	927,011	1,368,659	486,144	1,935,000	1,700,000	-\$235,000	-12%
REET TECHNOLOGY/PROP TAX ADM	10,122	11,674	80,298	24,000	23,772	-\$228	-1%
RURAL COUNTY SALES TAX	879,791	482,311	1,384,800	2,623,000	1,869,000	-\$754,000	-29%
SOLID WASTE	7,308,362	11,046,678	7,201,397	7,865,249	9,901,047	\$2,035,798	26%
STORM & SURFACE WATER UTILITY	17,898	2,464	1,663	8,790	5,700	-\$3,090	-35%
TREASURER'S M & O	152,822	143,969	123,152	180,000	164,795	-\$15,205	-8%
TRIAL COURT IMPROVEMENT	741	2,155		23,192	25,000	\$1,808	8%
VETERANS ASSISTANCE	149,153	160,591	125,859	151,765	156,323	\$4,558	3%
WATER QUALITY ASSISTANCE	114,832	112,449	56,109			\$0	0%
<b>TOTAL</b>	<b>\$78,541,752</b>	<b>\$88,256,171</b>	<b>\$65,152,892</b>	<b>\$107,927,908</b>	<b>\$110,385,770</b>	<b>\$2,470,594</b>	<b>2%</b>



**ISLAND COUNTY  
2020 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.

2018  
FEDERAL GRANT  
INDIRECT RATE  
6.99%

FUND NAME	2018 EXPENDITURES	ALLOCATION BASIS	TRANSFER
2% HOTEL/MOTEL PUBLIC	\$270,412	\$256,337	\$17,918
ALCOHOL/SUBSTANCE	329,301	-27,205	0
ANTI-PROFITEERING	0		0
AUDITOR'S M & O	135,856	117,358	8,203
BOATING SAFETY PROGRAM	67,849	64,366	0
CASA FUND	134,092	121,542	8,496
CLEAN WATER UTILITY	1,065,854	22,480	1,571
COMMUNITY MENTAL HEALTH FACILITY	0	0	0
CONSERVATION FUTURES	1,493,109	869,491	60,777
CORNET BAY DOCK	13,119	13,119	917
COUNTY LAW LIBRARY	0	0	0
COUNTY ROAD	22,553,481	15,660,297	1,114,655
DEVELOPMENTAL DISABILITIES	1,409,270	413,401	28,897
DRUG SEIZURE	0	0	0
ELECTION RESERVE	350,681	306,097	21,396
ENHANCED 911			0
EQUIPMENT RENTAL & REVOLVING (ER&R)	3,956,454	3,342,098	233,613
FAMILY RES CTR CAMANO	74,265	14,414	1,008
FAMILY RES CTR OAK HARBOR	56,738	11,740	821
FAMILY RES CTR SOUTH WHIDBEY	11,148	7,527	0
FEDERAL ASSET FORFEITURE	0	0	0
FIRE PERMIT PROGRAM	34,615	26,594	1,859
FOUR SPRINGS LAKE	0	0	0
HISTORICAL PRESERVATION SURCHARGE	10,272	10,000	699
HOMELESS HOUSING SURCHARGE	1,455,514	1,165,520	0
HUMAN SERVICES FUND	679,792	-238,286	0
INSURANCE RESERVE	1,262,615	1,192,776	83,375
JOINT TOURISM	369,222	348,538	24,363
JUVENILE DETENTION	1,310,146	1,192,391	83,348
LOW-INCOME HOUSING SURCHARGE	0	0	0
MENTAL HEALTH	191,271	112,511	7,865
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	1,200,864	1,064,803	74,430
MOTOR POOL	511,929	481,562	13,661
NATURAL RESOURCES	639,392	184,061	12,866
PATHS & TRAILS	61,887	51,565	3,604
PLANNING & COMMUNITY DEVELOPMENT	2,803,711	2,567,773	179,487
PUBLIC HEALTH POOLING	3,239,304	2,948,424	206,095
PUBLIC WORKS FUND	766,213	707,262	49,438
REET 1 CAPITAL IMPROVEMENTS	0	0	0



**ISLAND COUNTY  
2020 BUDGET  
ALLOCATION OF OVERHEAD COSTS INTO CURRENT EXPENSE**

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2018  
FEDERAL GRANT  
INDIRECT RATE  
6.99%

FUND NAME	2018 EXPENDITURES	ALLOCATION BASIS	TRANSFER
REET 2 CAPITAL FACILITIES	0	0	0
REET ELECTRONIC FEE/PROP TAX ADM	11,674	11,396	797
RURAL COUNTY SALES TAXES	482,311	466,439	32,604
SOLID WASTE	8,980,719	8,115,977	567,307
STORM & SURFACE WATER	2,480	1,224	86
TREASURER'S M & O	144,146	141,857	0
TRIAL COURT IMPROVEMENT	2,154	1,677	117
VETERANS ASSISTANCE	163,548	116,012	8,109
WATER QUALITY	112,449	112,449	0
			0
<b>TOTAL</b>	<b>\$56,357,857</b>	<b>\$41,975,587</b>	<b>\$2,848,382</b>



ISLAND COUNTY  
2020 BUDGET

DIKING DISTRICT #4

DESCRIPTION	Prior Years Actuals		Year to Date @		2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	10/31/2019					
USE OF FUND BALANCE						2,500	2,500	
LID TAX	358	195						
<b>TOTAL REVENUES</b>	<b>358</b>	<b>195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	
INTERFUND SERVICES	1,822	0				2,500	2,500	
DEBT SERVICE								
ACCUM OF ENDING FUND BALANCE								
<b>TOTAL EXPENDITURES</b>	<b>1,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	

