



ISLAND COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA BILL

MEETING DATE
10/3/11 #14

DEPARTMENT: Budget
DIVISION: <i>(if applicable)</i>
STAFF CONTACT: Elaine Marlow
AGENDA SUBJECT: Resolution C-93-11
BACKGROUND/SUMMARY: <i>(include prior BOCC discussion & action, if applicable)</i> This resolution adopts the 2012 budget for all Island County funds and Diking District #4.
FISCAL IMPACT/FUNDING SOURCE:
RECOMMENDED ACTION: <input checked="" type="checkbox"/> Approve/Adopt <input type="checkbox"/> Schedule Public Hearing/Meeting <input type="checkbox"/> Continue Public Hearing/Meeting Information/Discussion <input type="checkbox"/> Other <i>(describe)</i> _____
SUGGESTED MOTION:

[BELOW TO BE COMPLETED BY CLERK OF BOARD]

BOCC ACTION:

<input type="checkbox"/>	APPROVED
<input type="checkbox"/>	DENIED
<input type="checkbox"/>	TABLED/DEFERRED/NO ACTION TAKEN
<input type="checkbox"/>	CONTINUED TO DATE: ____/____/____ TIME: _____
<input type="checkbox"/>	OTHER _____

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

**IN THE MATTER OF ADOPTING)
THE ISLAND COUNTY BUDGET) RESOLUTION C-93-11
AND DIKING DISTRICT #4 BUDGET)
FOR FISCAL YEAR 2012)**

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 2012 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 2012 Preliminary Budget attached as Exhibit A; and

WHEREAS, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2012 that are paid in 2012 and thirteenth period (January 2013); NOW THEREFORE,

BE IT RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2012 Budget for all Island County Funds and the 2012 Budget for Diking District #4, as shown on attached Exhibit.

Resolution C-93-11 is adopted this ____ day of _____, 2010 following public hearing.

BOARD OF COUNTY COMMISSIONERS
Island County Washington

Angie Homola, Chair

Helen Price Johnson, Member

Attest:

Elaine Marlow, Clerk of the Board

Kelly Emerson, Member

**ISLAND COUNTY
2012 PRELIMINARY BUDGET
ALL FUNDS & DEPARTMENTS**

Description	Prior Years Actuals		Year to	2011	2012	\$	%
	2009	2010	Date @ 08/31/2011	Final Budget	Preliminary Budget		
REVENUES							
PROPERTY, SALES & OTHER TAXES	\$25,585,018	\$26,376,099	\$16,091,140	\$26,785,927	\$26,307,800	-\$478,127	-1%
LICENSES & PERMITS	1,436,743	1,703,530	1,147,785	1,535,342	1,616,638	81,296	5%
INTERGOVERNMENT REVENUES	17,752,072	14,762,238	8,651,803	17,201,066	14,921,620	-2,279,446	-13%
CHARGES FOR SERVICES	10,490,088	10,280,910	6,405,885	9,738,665	9,967,667	229,002	2%
FINES & PENALTIES	635,638	611,886	402,100	609,448	608,000	-1,448	0%
MISCELLANEOUS & INTEREST	2,898,318	5,176,368	2,420,478	3,319,361	3,344,731	25,370	0%
TRANSFERS & OTHER SOURCES	4,208,072	10,003,140	3,759,804	4,337,579	5,935,206	1,597,627	36%
TOTAL REVENUES	63,005,949	68,914,171	38,878,995	63,527,388	62,701,662	-825,726	-2%
USES OF FUND BALANCE/RESERVICES				2,217,227	1,613,135	-604,092	-27%
TOTAL	\$63,005,949	\$68,914,171	\$38,878,995	\$65,744,615	\$64,314,797	-\$1,429,818	-2%
EXPENDITURES							
SALARIES & BENEFITS	\$28,298,525	\$26,762,708	\$16,805,356	\$26,341,096	\$26,478,792	\$137,696	0%
MAINTENANCE & OPERATIONS	21,736,869	19,373,255	12,408,079	26,565,916	22,505,282	-4,060,634	-15%
INTERGOVERNMENT	2,216,688	2,843,859	1,456,623	1,303,712	989,823	-313,889	-24%
CAPITAL	1,353,084	1,096,875	1,237,635	2,337,336	2,670,199	332,863	14%
INTERDEPT & TRANSFERS	6,534,269	7,526,820	5,613,194	6,943,417	9,249,619	2,306,202	33%
DEBT SERVICE & OTHER	2,197,763	8,253,976	319,993	1,323,223	1,278,854	-44,369	-3%
TOTAL EXPENDITURES	62,337,198	65,857,493	37,840,880	64,814,700	63,172,569	-1,642,131	-3%
ACCUMULATION OF FUND BALANCE				929,915	1,142,228	212,313	22%
TOTAL	\$62,337,198	\$65,857,493	\$37,840,880	\$65,744,615	\$64,314,797	-\$1,429,818	-2%
Revenues Over(Under) Expenditures	\$668,751	\$3,056,678	\$1,038,115	\$0	\$0	\$0	

C-93-11 EXHIBIT A

**ISLAND COUNTY
2012 PRELIMINARY BUDGET
FUND REVENUES**

FUND	Prior Years Actuals		Year to	2011	2012	\$	%
	2009	2010	Date @ 08/31/2011	Final Budget	Preliminary Budget		
2% LODGING	116,153	124,547	72,825	115,000	130,100	15,100	13%
ALCOHOL/SUBSTANCE ABUSE	535,392	664,964	261,148	602,175	601,263	-912	0%
ANTI-PROFITEERING	126	33	16				0%
AUDITOR'S O & M	192,689	157,873	128,084	150,225	141,400	-8,825	-5%
CAPITAL DRAINAGE	318,336	225,000	111,000	410,070	801,500	391,430	95%
CASA FUND	118,783	110,053	77,690	111,797	109,622	-2,175	-6%
CLEAN WATER UTILITY					909,500	909,500	0%
COMM MENTAL HEALTH FACILITY	5,787	6,269	3,376	5,566	5,566		0%
CONSERVATION FUTURES	1,534,398	981,790	432,045	677,020	771,380	94,360	13%
CONSTRUCTION & ACQUISITION							0%
CORNET BAY DOCK	16,173	14,075	14,770	16,400	16,400		0%
COUNTY FAIR	279,870	289,737	223,905	268,000	301,650	33,650	12%
COUNTY LAW LIBRARY	27,017	26,099	18,272	32,880	27,100	-5,780	-17%
COUNTY ROAD	17,691,824	15,900,792	9,731,857	19,366,361	16,827,653	-2,538,708	-13%
COURTHOUSE EXPANSION	66	25	12				0%
CURRENT EXPENSE	20,432,015	23,151,542	14,420,494	21,561,981	21,557,375	-4,606	0%
DEVELOPMENTAL DISABILITIES	694,890	684,061	286,657	707,477	614,307	-93,170	-13%
DRUG SEIZURE	3,433	3,769	3,014	10,000	10,000		0%
ELECTION RESERVE	368,548	354,502	212,837	450,130	300,000	-150,130	-33%
ENHANCED 911	557,314	466,350	264,504	740,000	531,000	-209,000	-28%
EQUIPMENT RENTAL & REVOLVING	2,998,936	3,116,627	1,652,785	2,515,700	3,137,678	621,978	24%
EXTENSION SERVICES	675,790	519,185	243,844	515,609	341,243	-174,366	-33%
FAMILY RES CTR CAMANO	44,269	38,809	25,380	52,465	50,146	-2,319	-4%
FAMILY RES CTR OAK HARBOR	58,865	51,865	32,736	55,937	55,937		0%
FAMILY RES CTR SO WHIDBEY	9,848	6,000	3,500	2,400	2,400		0%
FEDERAL ASSET FORFEITURE	74	6		5,000	5,000		0%
FIRE PERMIT PROGRAM	32,262	46,654	22,213	34,282	48,000	13,718	40%
FOUR SPRINGS LAKE PRESERVE	31,805	33,834	15,919	24,763	24,763		0%
HISTORICAL PRESERVATION FUND		102,334	13,064	18,000	24,000	6,000	33%
HOMELESS HOUSING	490,960	567,621	338,918	463,118	398,372	-64,746	-13%
HUMAN SERVICES FUND					362,252	362,252	0%
INSURANCE RESERVE	794,278	820,232	726,334	782,391	805,554	23,163	2%
JOINT TOURISM PROMOTION	201,917	176,813	116,787	180,000	200,000	20,000	11%
JUVENILE DETENTION CENTER	797,239	780,166	899,397	1,139,050	1,084,000	-55,050	-4%
LOW-INCOME HOUSING SURCHARGE	120,007	103,492	62,405	124,536	123,532	-1,004	0%
MENTAL HEALTH	321,887	302,297	154,558	326,157	240,762	-85,395	-26%
MH THERAPEUTIC COURT SALES TAX	847,783	765,395	515,761	791,977	789,110	-2,867	0%
MOTOR POOL	224,556	174,490	37,832	45,000	179,000	134,000	297%
PATHS & TRAILS	66,283	21,334	56,367	244,000	946,000	702,000	287%
PUBLIC HEALTH POOLING	3,006,017	3,335,224	1,824,340	2,781,022	2,489,966	-291,056	-10%
PUBLIC WORKS ADMIN	399,599	421,822	431,600	445,115	457,662	12,547	2%
REET 1 CAPITAL IMPROVEMENTS	778,545	698,333	385,998	1,200,000	988,000	-212,000	-17%
REET 2 CAPITAL FACILITIES	679,173	6,242,620	385,998	894,505	1,160,720	266,215	29%
REET ELECTRONIC TECHNOLOGY	23,742	114,137		22,000	5,000	-17,000	-77%
RURAL COUNTY SALES TAX	782,064	695,805	436,019	1,717,000	625,000	-1,092,000	-63%
SOLID WASTE	6,337,104	6,274,500	4,081,789	5,578,137	5,524,800	-53,337	0%
STORM & SURFACE WATER UTILITY	9,300	23,406	25,955	26,040	27,160	1,120	4%
TREASURER'S M & O	18,584	31,174	35,017	68,181	77,424	9,243	13%
TRIAL COURT IMPROVEMENT	372	23,973	17,834	5,000	5,000		0%
VETERANS ASSISTANCE	2,916	3,747	692	120,018	148,000	27,982	23%
WATER QUALITY ASSISTANCE	358,960	260,795	73,447	342,130	332,500	-9,630	-2%
TOTAL REVENUES	\$63,005,949	\$68,914,171	\$38,878,995	\$65,744,615	\$64,314,797	-\$1,429,818	-2%

C-93-11 EXHIBIT A

**ISLAND COUNTY
2012 PRELIMINARY BUDGET
FUND EXPENDITURES**

FUND	Prior Years Actuals		Year to	2011	2012	\$	%
	2009	2010	Date @ 08/31/2011	Final Budget	Preliminary Budget		
2% LODGING	\$ 91,451	\$ 126,841	\$ 82,947	\$ 115,000	\$ 130,100	\$ 15,100	13%
ALCOHOL/SUBSTANCE ABUSE	602,785	570,014	365,161	602,175	601,263	-912	0%
ANTI-PROFITEERING	20,000						0%
AUDITOR'S O & M	161,134	169,971	94,103	150,225	141,400	-8,825	-5%
CAPITAL DRAINAGE	278,941	137,927	86,711	410,070	801,500	391,430	95%
CASA FUND	122,055	111,256	70,929	111,797	109,622	-2,175	2%
CLEAN WATER UTILITY					909,500	909,500	0%
COMM MENTAL HEALTH FACILITY	5,272	4,915	4,350	5,566	5,566		0%
CONSERVATION FUTURES	2,305,275	478,053	89,486	677,020	771,380	94,360	13%
CONSTRUCTION & ACQUISITION							0%
CORNET BAY DOCK	9,534	7,563	5,594	16,400	16,400		0%
COUNTY FAIR	297,929	288,175	203,761	268,000	301,650	33,650	12%
COUNTY LAW LIBRARY	34,535	36,841	20,252	32,880	27,100	-5,780	-17%
COUNTY ROAD	14,593,663	13,827,256	10,408,305	19,366,361	16,827,653	-2,538,708	-13%
CURRENT EXPENSE	22,919,745	21,865,915	13,762,907	21,561,981	21,557,375	-4,606	0%
DEVELOPMENTAL DISABILITIES	600,923	574,672	298,239	707,477	614,307	-93,170	-13%
DRUG SEIZURE	15,925			10,000	10,000		0%
ELECTION RESERVE	219,891	286,519	169,086	450,130	300,000	-150,130	-33%
ENHANCED 911	537,442	602,025	457,441	740,000	531,000	-209,000	-28%
EQUIPMENT RENTAL & REVOLVING	2,772,074	3,180,688	1,988,410	2,515,700	3,137,678	621,978	24%
EXTENSION SERVICES	746,438	565,389	262,726	515,609	341,243	-174,366	-33%
FAMILY RES CTR CAMANO	51,647	48,669	32,310	52,465	50,146	-2,319	-4%
FAMILY RES CTR OAK HARBOR	48,628	50,183	32,937	55,937	55,937		0%
FAMILY RES CTR SO WHIDBEY	44,791	3,406	63	2,400	2,400		0%
FEDERAL ASSET FORFEITURE	22,148	2,148	2,148	5,000	5,000		0%
FIRE PERMIT PROGRAM	47,406	38,824	12,868	34,282	48,000	13,718	40%
FOUR SPRINGS LAKE PRESERVE	59,818	48,007	14,542	24,763	24,763		0%
HISTORICAL PRESERVATION		33,007	31,294	18,000	24,000	6,000	33%
HOMELESS HOUSING	283,158	295,079	221,649	463,118	398,372	-64,746	-13%
HUMAN SERVICES FUND					362,252	362,252	0%
INSURANCE RESERVE	942,918	895,253	184,025	782,391	805,554	23,163	2%
JOINT TOURISM PROMOTION	211,445	269,129	152,907	180,000	200,000	20,000	11%
JUVENILE DETENTION CENTER	1,103,418	1,144,161	714,299	1,139,050	1,084,000	-55,050	-4%
LOW-INCOME HOUSING SURCHARGE	18,180	90,069	13,260	124,536	123,532	-1,004	0%
MENTAL HEALTH	265,353	248,773	176,627	326,157	240,762	-85,395	-26%
MH THERAPEUTIC COURT SALES TAX	427,869	599,398	452,813	791,977	789,110	-2,867	0%
MOTOR POOL	548,463	433,906	17,846	45,000	179,000	134,000	297%
PATHS & TRAILS	284,561	108,756	12,433	244,000	946,000	702,000	287%
PUBLIC HEALTH POOLING	3,170,074	3,216,497	1,987,685	2,781,022	2,489,966	-291,056	-10%
PUBLIC WORKS ADMIN	440,972	415,983	284,003	445,115	457,662	12,547	2%
REET 1 CAPITAL IMPROVEMENTS	283,318	1,053,170	558,725	1,200,000	988,000	-212,000	-17%
REET 2 CAPITAL FACILITIES	147,210	6,892,582	330,137	894,505	1,160,720	266,215	29%
REET ELECTRONIC TECHNOLOGY	1,555	111,301	4,822	22,000	5,000	-17,000	-77%
RURAL COUNTY SALES TAX	1,553,999	982,724	292,162	1,717,000	625,000	-1,092,000	-63%
SOLID WASTE	5,623,074	5,652,262	3,680,412	5,578,137	5,524,800	-53,337	0%
STORM & SURFACE WATER UTILITY	23,675	23,423	3,039	26,040	27,160	1,120	4%
TREASURER'S M & O	38,561	43,118	51,432	68,181	77,424	9,243	13%
TRIAL COURT IMPROVEMENT	1,904	5,381	2,535	5,000	5,000		0%
VETERANS ASSISTANCE	66,735	75,597	50,166	120,018	148,000	27,982	23%
WATER QUALITY ASSISTANCE	291,306	242,667	153,333	342,130	332,500	-9,630	-2%
TOTAL EXPENDITURES	\$62,337,198	\$65,857,493	\$37,840,880	\$65,744,615	\$64,314,797	-\$1,429,818	-2%

**ISLAND COUNTY
2012 PRELIMINARY BUDGET
DEPARTMENT REVENUES**

DEPARTMENT	Prior Years Actuals		Year to	2011	2012	\$ Change	% Change
	2009	2010	Date @ 08/31/2011	Final Budget	Preliminary Budget		
ASSESSOR	\$ 11,887	\$ 54,139	\$ 14,608		\$ 12,700	12,700	0%
AUDITOR	1,218,622	1,139,842	745,524	1,202,155	1,016,400	-185,755	-15%
BUDGET	4,372	4					0%
CENTRAL SERVICES	835						0%
CLERK	313,349	339,342	266,598	354,848	345,400	-9,448	-2%
COMMISSIONERS	1,149	1,012	4,812	8,246	8,346	100	1%
CORONER	18,398	29,963	19,423	20,000	20,000		0%
DISTRICT COURT	1,073,119	1,047,369	685,224	1,034,660	986,869	-47,791	-4%
EMERGENCY MGT	171,355	139,334	68,792	213,411	325,620	112,209	52%
EXTENSION SERVICES	673,023	518,672	243,844	515,609	341,243	-174,366	-33%
FACILITIES & MAINTENANCE	105,223	73,227	42,806	40,000	40,000		0%
GENERAL SERVICES	3,058,135	2,510,005	1,535,296	2,042,458	2,340,625	298,167	14%
HUMAN RESOURCES	11	2,640	6,597		5,700	5,700	0%
HUMAN SERVICES	2,065,740	2,226,684	1,110,029	2,343,381	2,483,488	140,107	5%
MISCELLANEOUS	2,204,557	1,696,585	931,255	2,795,100	1,510,600	-1,284,500	-45%
NATURAL RESOURCES					769,500	769,500	0%
PLANNING & COMMUNITY DEVEL	1,237,605	1,526,852	1,140,411	1,589,300	1,836,265	246,965	15%
PROSECUTING ATTORNEY	303,723	328,066	164,738	225,367	240,616	15,249	6%
PUBLIC HEALTH	3,865,261	3,693,670	1,897,787	3,123,152	2,822,466	-300,686	-9%
PUBLIC WORKS	27,820,817	26,003,109	16,149,167	28,635,646	27,985,236	-650,410	-2%
SHERIFF (incl. JAIL)	999,543	1,001,073	825,852	927,200	955,500	28,300	3%
SUPERIOR & JUVENILE CT	1,362,425	1,337,102	1,213,330	1,670,984	1,646,084	-24,900	-1%
TREASURER	244,610	444,391	232,733	537,676	430,919	-106,757	-19%
FUND NON-DEPT/FISCAL	16,252,190	24,801,090	11,580,169	18,464,922	18,191,220	-273,702	-1%
TOTAL REVENUES	\$63,005,949	\$68,914,171	\$38,878,995	\$65,744,115	\$64,314,797	-\$1,429,318	-2%

**ISLAND COUNTY
2012 PRELIMINARY BUDGET
DEPARTMENT EXPENDITURES**

DEPARTMENT	Prior Years Actuals		Year to	2011	2012	\$	%
	2009	2010	Date @	Final	Preliminary		
			08/31/2011	Budget	Budget		
ASSESSOR	\$ 1,173,099	\$ 1,093,809	\$ 629,943	\$ 1,025,482	\$ 1,043,081	\$ 17,599	1%
AUDITOR	1,182,125	1,186,016	727,600	1,359,108	1,223,145	-135,963	-10%
BUDGET	133,889	135,329	90,129	126,271	128,400	2,129	1%
CENTRAL SERVICES	836,524	1,169,516	550,414	1,008,861	995,300	-13,561	-1%
CLERK	455,470	396,481	251,118	402,838	416,100	13,262	3%
COMMISSIONERS	656,660	628,192	411,221	617,323	629,427	12,104	1%
CORONER	220,723	235,128	149,019	213,117	225,725	12,608	5%
DISTRICT COURT	990,840	970,370	600,780	924,092	920,510	-3,582	0%
EMERGENCY MGT	210,005	221,286	102,368	272,088	402,470	130,382	47%
EXTENSION SERVICES	743,671	564,876	262,726	515,609	341,243	-174,366	-33%
FACILITIES & MAINTENANCE	1,048,343	939,400	611,894	1,019,941	1,093,250	73,309	7%
GENERAL SERVICES	4,868,991	3,384,280	1,415,975	3,073,770	3,428,226	354,456	11%
HUMAN RESOURCES	123,077	144,067	88,763	143,633	221,350	77,717	54%
HUMAN SERVICES	2,098,457	2,217,331	1,516,468	2,906,770	3,141,763	234,993	8%
MISCELLANEOUS	3,465,723	2,511,994	1,190,401	3,205,772	1,778,025	-1,427,746	-44%
NATURAL RESOURCES					769,500	769,500	0%
PLANNING & COMMUNITY DEVEL	1,454,729	1,363,621	1,100,401	1,525,389	1,789,360	263,971	17%
PROSECUTING ATTORNEY	1,399,166	1,356,670	807,591	1,272,089	1,305,653	33,564	2%
PUBLIC HEALTH	3,884,128	3,460,395	2,141,018	3,123,152	2,822,466	-300,686	-9%
PUBLIC WORKS	23,975,358	22,666,501	17,034,244	29,587,885	28,366,736	-1,221,149	-4%
SHERIFF (incl. JAIL)	7,375,070	7,100,537	4,155,369	6,405,633	6,424,084	18,451	0%
SUPERIOR & JUVENILE CT	2,568,374	2,512,370	1,956,777	2,949,152	2,796,797	-152,355	-5%
TREASURER	528,643	599,425	364,691	567,443	549,324	-18,119	-3%
FUND NON-DEPT/FISCAL	2,944,133	10,999,676	1,681,834	3,499,197	3,502,862	3,664	0%
TOTAL EXPENDITURES	\$62,337,198	\$65,857,270	\$37,840,744	\$65,744,615	\$64,314,797	-\$1,429,818	-2%