



ISLAND COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA BILL

MEETING DATE:  
11/8/2022  
Agenda Item No \_\_\_\_\_

CONSENT AGENDA  
 REGULAR AGENDA  
 PUBLIC HEARING/MTG  
Resolution/Ordinance No:  
C-75-22

<b>DEPARTMENT:</b>	Budget/Risk Management
<b>DIVISION:</b>	Budget (if applicable)
<b>STAFF CONTACT:</b> Susan Geiger, Director	
<b>AGENDA SUBJECT:</b> Schedule Public Hearing: Resolution C-75-22 Adopting The Island County Budget And Diking District #4 Budget For Fiscal Year 2023	
<b>BACKGROUND/SUMMARY:</b>	<b>WORK SESSION DATE:</b> (If applicable)
The proposed resolution adopts the annual budgets for all Island County funds and departments and Diking District #4 for fiscal year 2023.	
<b>FISCAL IMPACT/FUNDING SOURCE:</b> As shown in Exhibit A.	
<b>RECOMMENDED ACTION:</b> <input type="checkbox"/> Approve/Adopt <input checked="" type="checkbox"/> Schedule Public Hearing/Meeting December 5, 2022 at 10:00 a.m. <input type="checkbox"/> Continue Public Hearing/Meeting <input type="checkbox"/> Information/Discussion <input type="checkbox"/> Other (describe) _____	
<b>SUGGESTED MOTION:</b>	

***/BELOW TO BE COMPLETED BY CLERK OF BOARD/***

BOCC ACTION:

APPROVED
DENIED
TABLED/DEFERRED/NO ACTION TAKEN
CONTINUED TO DATE: _____ / _____ / _____ TIME: _____
OTHER _____

APPROVED

DENIED

TABLED/DEFERRED/NO ACTION TAKEN

CONTINUED TO DATE: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ TIME: \_\_\_\_\_

OTHER \_\_\_\_\_



ISLAND COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA BILL

MEETING DATE:  
12/5/2022  
Agenda Item No \_\_\_\_\_

CONSENT AGENDA  
 REGULAR AGENDA  
 PUBLIC HEARING/MTG  
Resolution/Ordinance No:  
C-75-2022

**DEPARTMENT:** Budget/Risk Management

**DIVISION:** Budget  
(if applicable)

**STAFF CONTACT:** Susan Geiger, Director

**AGENDA SUBJECT:** Schedule Public Hearing: Resolution C-75-22 Adopting The Island County Budget And Diking District #4 Budget For Fiscal Year 2023

**BACKGROUND/SUMMARY:** **WORK SESSION DATE:** (If applicable)

The proposed resolution adopts the annual budgets for all Island County funds and departments and Diking District #4 for fiscal year 2023.

**FISCAL IMPACT/FUNDING SOURCE:**

As shown in Exhibit A.

**RECOMMENDED ACTION:**

Approve/Adopt  
 Schedule Public Hearing/Meeting December 5, 2022  
 Continue Public Hearing/Meeting  
 Information/Discussion  
 Other (describe) \_\_\_\_\_

**SUGGESTED MOTION:**

***/BELOW TO BE COMPLETED BY CLERK OF BOARD/***

BOCC ACTION:

APPROVED  
 DENIED  
 TABLED/DEFERRED/NO ACTION TAKEN  
CONTINUED TO DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_ TIME: \_\_\_\_\_  
OTHER \_\_\_\_\_

**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 2023

RESOLUTION NO. C-75-22

**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 2023 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 2023 Preliminary Budget attached as Exhibit A; and

**WHEREAS**, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2023 that are paid during 2023 and thirteenth period (January 2024);

**NOW, THEREFORE BE IT RESOLVED**, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2023 Budget for all Island County Funds and the 2023 Budget for Diking District #4, as shown on the attached Exhibit A.

ADOPTED this 5th day of December, 2022 following public hearing.

**BOARD OF COUNTY COMMISSIONERS  
ISLAND COUNTY, WASHINGTON**

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Melanie Bacon, Chair

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Janet St. Clair, Member

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Jill Johnson, Member

ATTEST:

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Virginia Shaddy, Clerk of the Board

**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 2022

RESOLUTION NO. C-75-22

The Board of County Commissioners has reviewed the proposed resolution and sets it for public hearing on December 5<sup>th</sup>, 2022 at 10:00 a.m.

APPROVED November 8, 2022.

BOARD OF COUNTY COMMISSIONERS  
Island County, Washington

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Melanie Bacon, Chair

Resolution C-75-22

EXHIBIT A

ISLAND COUNTY BUDGET AND DIKING DISTRICT #4 BUDGET  
FOR FISCAL YEAR 2023

**ISLAND COUNTY**  
**2023 BUDGET**  
**ALL FUNDS & DEPARTMENTS**

Description	Prior Years Actuals		Date @ 09/30/2022	Year to		\$ Change	% Change
	2020	2021		2022	2023		
<b>REVENUES</b>							
PROPERTY TAXES	18,780,330	19,144,168	11,574,545	19,367,110	20,152,511	\$785,401	4%
SALES & OTHER TAXES	22,539,076	28,282,422	17,338,088	25,247,244	27,067,386	1,820,142	7%
LICENSES & PERMITS	2,441,893	2,813,853	1,940,805	2,889,697	2,755,075	-134,622	-5%
INTERGOVERNMENT REVENUES	25,902,865	31,477,718	19,259,279	32,932,256	25,235,729	-7,696,527	-23%
CHARGES FOR SERVICES	16,194,060	18,103,017	12,683,125	19,782,556	20,914,175	1,131,619	6%
FINES & PENALTIES	294,373	284,422	114,248	305,025	305,025	0	0%
MISCELLANEOUS & INTEREST	8,497,501	7,243,849	4,169,820	5,537,154	7,276,224	1,739,070	31%
TRANSFERS & OTHER SOURCES	11,668,195	4,784,714	4,135,914	3,385,785	6,725,056	3,339,271	99%
<b>TOTAL REVENUES</b>	<b>106,318,293</b>	<b>112,134,163</b>	<b>71,215,824</b>	<b>109,446,827</b>	<b>110,431,181</b>	<b>984,354</b>	<b>1%</b>
USES OF FUND BALANCE/RESERVES				9,012,791	20,976,893	11,964,102	133%
<b>TOTAL</b>	<b>\$106,318,293</b>	<b>\$112,134,163</b>	<b>\$71,215,824</b>	<b>\$118,459,618</b>	<b>\$131,408,074</b>	<b>\$12,948,456</b>	<b>11%</b>
<b>EXPENDITURES</b>							
SALARIES	28,890,012	30,188,667	22,162,291	31,750,917	35,919,125	\$4,168,208	13%
BENEFITS	12,561,807	11,757,588	9,259,971	14,464,080	16,149,269	1,685,189	12%
MAINTENANCE & OPERATIONS	30,246,850	32,565,116	24,042,674	35,251,953	40,098,284	4,846,331	14%
INTERGOVERNMENT	5,296,968	3,447,637	3,057,525	7,998,338	8,841,514	843,176	11%
CAPITAL	10,051,946	982,822	3,121,593	5,162,503	8,971,615	3,809,112	74%
INTERDEPT & TRANSFERS	11,673,679	9,663,085	8,027,910	11,504,017	15,997,262	4,493,245	39%
DEBT SERVICE & OTHER	2,517,387	3,922,603	1,337,049	2,221,750	2,265,656	43,906	2%
<b>TOTAL EXPENDITURES</b>	<b>101,238,649</b>	<b>92,527,518</b>	<b>71,009,013</b>	<b>108,353,558</b>	<b>128,242,725</b>	<b>19,889,167</b>	<b>18%</b>
ACCUMULATION OF FUND BALANCE				10,106,060	3,165,349	-6,940,711	-69%
<b>TOTAL</b>	<b>\$101,238,649</b>	<b>\$92,527,518</b>	<b>\$71,009,013</b>	<b>\$118,459,618</b>	<b>\$131,408,074</b>	<b>\$12,948,456</b>	<b>11%</b>
Revenues Over(Under) Expenditures	\$5,079,644	\$19,606,645	\$206,811	\$0	\$0	\$0	

**ISLAND COUNTY**  
**2023 BUDGET**  
**EXPENDITURES**  
**DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Date @ 09/30/2022	2022 Budget	2023 Budget	\$ Change	% Change
	2020	2021					
Assessor	1,409,015	1,237,472	897,170	1,567,989	1,599,921	31,932.00	2%
Auditor	1,625,236	1,519,697	1,230,858	1,885,739	2,011,950	126,211.00	7%
Budget	132,133	133,324	108,615	138,403	225,772	87,369.00	63%
Clerk	620,639	636,642	436,917	737,796	777,300	39,504.00	5%
Commissioners	784,089	731,488	535,947	1,065,925	834,669	-231,256.00	-22%
Coroner	396,414	440,926	293,438	462,750	473,291	10,541.00	2%
County Administrator	-	-	42,936	-	547,553	547,553.00	
District Court	1,375,124	1,386,106	1,076,333	1,529,555	1,559,038	29,483.00	2%
Emergency Management	784,534	362,502	167,278	317,657	403,847	86,190.00	27%
Extension Services	274,100	304,688	127,695	306,468	324,532	18,064.00	6%
Facilities Management	8,038,214	3,600,355	3,928,467	3,202,416	7,949,874	4,747,458.00	148%
General Services Admin	3,013,536	2,577,111	2,795,614	4,439,653	2,819,480	-1,620,173.00	-36%
Human Resources	602,469	392,517	359,739	565,554	2,720,085	2,154,531.00	381%
Human Services	11,360,964	11,893,735	10,061,914	10,267,545	12,260,007	1,992,462.00	19%
Information Technology	2,419,018	1,886,031	1,669,277	2,848,107	3,340,350	492,243.00	17%
Miscellaneous	2,551,968	3,665,628	2,467,951	9,250,491	7,964,778	-1,285,713.00	-14%
Natural Resources	737,021	762,845	540,618	883,923	1,063,933	180,010.00	20%
Planning	3,356,720	3,204,899	2,368,513	3,757,619	4,038,765	281,146.00	7%
Prosecuting Attorney	2,071,982	1,967,696	1,563,367	2,351,803	2,603,365	251,562.00	11%
Public Health	3,988,181	4,006,929	2,840,381	4,138,066	5,503,766	1,365,700.00	33%
Public Works	32,926,805	32,772,372	22,400,313	41,341,813	47,592,268	6,250,455.00	15%
Sheriff	10,843,258	11,869,400	9,112,278	11,472,022	12,166,157	694,135.00	6%
Superior Court	3,072,943	2,767,655	1,949,341	3,658,665	3,989,521	330,856.00	9%
Treasurer	918,864	857,804	615,448	951,014	980,342	29,328.00	3%
Fiscal Non-departmental	7,935,422	3,549,696	3,418,708	11,318,645	7,657,508	-3,661,137.00	-32%
<b>TOTAL</b>	<b>\$101,238,649</b>	<b>\$92,527,518</b>	<b>\$71,009,116</b>	<b>\$118,459,618</b>	<b>\$131,408,072</b>	<b>\$12,948,454</b>	<b>11%</b>

**ISLAND COUNTY**  
**2023 BUDGET**  
**EXPENDITURES**  
**DEPARTMENT SUMMARY**

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Miscellaneous	2,551,968	3,665,628	2,467,951	9,250,491	7,964,778	-1,285,713.00	-14%
Natural Resources	737,021	762,845	540,618	883,923	1,063,933	180,010.00	20%
Planning	3,356,720	3,204,899	2,368,513	3,757,619	4,038,765	281,146.00	7%
Prosecuting Attorney	2,071,982	1,967,696	1,563,367	2,351,803	2,603,365	251,562.00	11%
Public Health	3,988,181	4,006,929	2,840,381	4,138,066	5,503,766	1,365,700.00	33%
Public Works	32,926,805	32,772,372	22,400,313	41,341,813	47,592,268	6,250,455.00	15%
Sheriff	10,843,258	11,869,400	9,112,278	11,472,022	12,166,157	694,135.00	6%
Superior Court	3,072,943	2,767,655	1,949,341	3,658,665	3,989,521	330,856.00	9%
Treasurer	918,864	857,804	615,448	951,014	980,342	29,328.00	3%
Fiscal Non-departmental	7,935,422	3,549,696	3,418,708	11,318,645	7,657,508	-3,661,137.00	-32%
<b>TOTAL</b>	<b>\$101,238,649</b>	<b>\$92,527,518</b>	<b>\$71,009,116</b>	<b>\$118,459,618</b>	<b>\$131,408,072</b>	<b>\$12,948,454</b>	<b>11%</b>

**ISLAND COUNTY**  
**2023 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		Date @ 09/30/2022	2022 Budget	2023 Budget	\$ Change	% Change
	2020	2021					
2% HOTEL/MOTEL PUBLIC FACILITY	\$446,081	\$684,573	\$451,486	\$502,000	\$685,000	\$183,000	36%
AFFORDABLE HOUSING/RELATED			150,957	-	-	-	-
ALCOHOL/SUBSTANCE ABUSE	277,584	382,984	-	-	60,700	60,700	
AMERICAN RESCUE PLAN (ARPA)	-	1,367,782	727,099	8,352,715	5,038,938	-3,313,777	-40%
AUDITOR'S M & O	149,704	184,685	117,512	141,000	142,000	1,000	1%
BOATING SAFETY PROGRAM	48,415	101,048	-	40,000	62,000	22,000	55%
CASA FUND	156,914	157,760	127,643	141,571	155,192	13,621	10%
CLEAN WATER UTILITY	1,512,875	1,506,799	928,474	1,911,916	2,848,000	936,084	49%
CONSERVATION FUTURES	755,743	771,925	466,277	1,418,425	912,106	-506,319	-36%
CONSTRUCTION ACQUISITION	8,652,443	730,548	-	-	3,576,366	3,576,366	
CORNET BAY DOCK	15,186	13,466	12,725	18,683	19,507	824	4%
CORONA VIRUS RELIEF	6,302,525	1,032,040	373,845	1,897,766	0	-1,897,766	0%
COUNTY LAW LIBRARY	21,262	23,825	17,618	26,391	26,883	492	2%
COUNTY ROAD	20,013,163	19,969,960	12,204,643	22,224,805	26,213,628	3,988,823	18%
CURRENT EXPENSE	27,945,578	33,919,072	19,654,076	30,917,122	34,103,270	3,186,148	10%
DEVELOPMENTAL DISABILITIES	1,040,252	1,259,838	669,096	1,344,623	1,412,633	68,010	5%
DRUG SEIZURE	1,588	668	568	2,500	2,500	0	0%
ELECTION RESERVE	466,163	144,669	399,085	565,809	580,925	15,116	3%
ENHANCED 911	881,378	893,703	643,785	831,000	893,000	62,000	7%
EQUIPMENT RENTAL/REVOLVING	3,524,731	3,511,632	2,491,362	4,296,012	4,259,167	-36,845	-1%
EXTENSION SERVICES	316,931	303,247	237,628	306,468	324,532	18,064	6%
FAMILY RES CNTR CAMANO	73,349	81,068	-	-	-	-	-
FAMILY RES CNTR OAK HARBOR	41,890	40,184	-	-	-	-	-
FAMILY RES CNTR SO WHIDBEY	15,823	10,606	-	-	-	-	-
FIRE PERMIT PROGRAM	37,895	52,873	55,912	46,000	46,000	-	0%
HISTORIC PRESERVATION	29,279	31,372	15,377	22,000	22,000	-	0%
HOMELESS HOUSING	3,892,071	9,060,504	5,944,844	5,120,568	2,918,823	-2,201,745	-43%
HUMAN SERVICES	623,927	737,027	-583,124	477,431	516,196	38,765	8%
INSURANCE RESERVE	1,267,316	1,296,908	1,085,284	1,535,240	1,807,568	272,328	18%
INVESTMENT MAINT FUND	74,932	96,969	66,248	62,000	80,000	18,000	29%
ISL CNTY PLANNING DEV FUND	3,080,463	3,198,321	2,373,612	3,757,619	4,038,765	281,146	7%
INFO TECH CAPITAL REPL	-	-	972,000	346,000	440,764	94,764	27%
JOINT TOURISM PROMOTION	707,883	971,602	490,368	565,000	665,000	100,000	18%
JUVENILE DETENTION CENTER	1,431,783	1,719,230	1,036,933	1,664,700	1,797,756	133,056.00	8%
LOW-INCOME HOUSING SURCHARGE	370,967	327,625	162,960	945,100	271,140	-673,960	-71%
MENTAL HEALTH	249,913	314,540	1,927,333	1,006,263	2,083,139	1,076,876	107%
MH THERAPEUTIC COURT SALES TAX	1,647,229	1,766,024	1,229,495	1,756,682	1,889,738	133,056	8%
MOTOR POOL	611,702	602,334	182,375	298,463	407,563	109,100	37%
NATURAL RESOURCES	424,097	460,805	326,465	883,923	1,032,195	148,272	17%
PATHS & TRAILS	10,156	11,102	0	548,074	690,793	142,719	26%
PUBLIC HEALTH	3,121,845	5,168,700	3,333,146	4,092,066	5,457,766	1,365,700	33%
PUBLIC WORKS incl IRTP	301,854	723,023	40,659	334,686	242,693	-91,993	-27%
REET 1 CAPITAL IMPROVEMENTS	2,447,746	3,302,829	2,130,610	2,373,750	6,321,350	3,947,600	166%
REET 2 CAPITAL FACILITIES	2,447,904	3,236,608	2,130,610	2,045,700	2,932,247	886,547	43%

**ISLAND COUNTY  
2023 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		Date @ 09/30/2022	Year to		\$ Change	% Change
	2020	2021		2022 Budget	2023 Budget		
REET TECHNOLOGY/PROP TAX ADM	24,236	27,706	18,468	22,500	16,000	-6,500	-29%
RURAL COUNTY SALES TAX	1,294,676	1,571,094	942,121	5,374,617	5,374,617	-	0%
SOLID WASTE	9,180,369	10,051,751	7,558,485	9,866,263	10,509,031	642,768	7%
STORM & SURFACE WATER UTILITY	4785	4824	3270	5,300	5,300	0	0%
TREASURER'S M & O	159,379	88,119	80,162	152,193	135,180	-17,013	-11%
TRIAL COURT IMPROVEMENT	22,672	22,652	17,012	22,672	22,672	0	0%
VETERANS ASSISTANCE	188,049	197,539	1,320	196,000	367,431	171,431	87%
WATER QUALITY ASSISTANCE	5,587.00	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$106,318,293</b>	<b>\$112,134,163</b>	<b>\$71,215,824</b>	<b>\$118,459,616</b>	<b>\$131,408,074</b>	<b>\$12,948,458</b>	<b>11%</b>

**ISLAND COUNTY**  
**2023 BUDGET**  
**EXPENDITURES**  
**FUND SUMMARY**

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	2020	2021					
2% HOTEL/MOTEL PUBLIC FACILITY	275,800	296,536	169,901	502,000	685,000	183,000	36%
ALCOHOL/SUBSTANCE ABUSE	242,313	382,698	36	-	60,700	60,700	
AMERICAN RESCUE PLAN (ARPA)	-	1,367,783	1,428,333	8,352,715	5,038,938	(3,313,777)	-40%
AUDITOR'S M & O	137,591	139,205	95,969	141,000	142,000	1,000	1%
BOATING SAFETY PROGRAM	53,045	38,092	23,770	40,000	62,000	22,000	55%
CASA FUND	148,858	124,978	95,801	141,571	155,192	13,621	10%
CLEAN WATER UTILITY	1,008,432	993,995	536,421	1,911,916	2,848,000	936,084	49%
CONSERVATION FUTURES	370,689	107,478	1,437,330	1,418,425	912,106	(506,319)	-36%
CONSTRUCTION ACQUISITION	9,657,867	404,106	903,593	-	3,576,366	3,576,366	
CORNET BAY DOCK	15,408	13,232	11,557	18,683	19,507	824	4%
CORONA VIRUS RELIEF	4,956,948	2,183,541	696,053	1,897,766		(1,897,766)	-100%
COUNTY LAW LIBRARY	25,797	29,230	12,059	26,391	26,883	492	2%
COUNTY ROAD	19,347,566	17,649,495	11,632,524	22,224,805	26,213,628	3,988,823	18%
CURRENT EXPENSE	28,108,730	28,551,486	22,122,453	30,917,122	34,103,270	3,186,148	10%
DEVELOPMENTAL DISABILITIES	1,039,154	1,102,160	822,780	1,344,623	1,412,633	68,010	5%
DRUG SEIZURE			2,500	2,500		-	0%
ELECTION RESERVE	489,809	379,519	376,852	565,809	580,925	15,116	3%
ENHANCED 911	881,379	893,702	643,784	831,000	893,000	62,000	7%
EQUIPMENT RENTAL/REVOLVING	4,671,723	2,834,829	2,778,234	4,296,012	4,259,167	(36,845)	-1%
EXTENSION SERVICES	274,100	304,688	127,695	306,468	324,532	18,064	6%
FAMILY RES CNTR CAMANO	62,054	63,942	1,293	-	-	-	
FAMILY RES CNTR OAK HARBOR	55,881	33,298	10	-	-	-	
FAMILY RES CNTR SO WHIDBEY	4,058	7,359	73	-	-	-	
FIRE PERMIT PROGRAM	22,745	58,795	20,933	46,000	46,000	-	0%
HISTORIC PRESERVATION	699	74		22,000	22,000	-	0%
HOMELESS HOUSING	3,500,156	8,529,591	6,670,212	5,120,568	2,918,823	(2,201,745)	-43%
HUMAN SERVICES	571,907	662,767	(463,920)	477,431	516,196	38,765	8%
INSURANCE RESERVE	1,332,907	1,000,473	262,530	1,535,240	1,807,568	272,328	18%
INVESTMENT MAINT FUND	56,965	64,253	35,942	62,000	80,000	18,000	29%
ISL CNTY PLANNING DEV FUND	3,312,184	3,204,899	2,368,413	3,757,619	4,038,765	281,146	7%
INFO TECH CAPITAL REPL	-		145,399	346,000	440,764	94,764	27%
JOINT TOURISM PROMOTION	517,317	572,523	413,794	565,000	665,000	100,000	18%
JUVENILE DETENTION CENTER	1,400,768	1,067,119	767,317	1,664,700	1,797,756	133,056	8%
LOW-INCOME HOUSING SURCHARGE	26,408	26,071	853,553	945,100	271,140	(673,960)	-71%
MENTAL HEALTH	171,791	121,703	1,489,838	1,006,263	2,083,139	1,076,876	107%
MH THERAPEUTIC COURT SALES TAX	1,657,876	916,707	765,465	1,756,682	1,889,738	133,056	8%
MOTOR POOL	(79,898)	407,295	200,698	298,463	407,563	109,100	37%
NATURAL RESOURCES	353,638	465,573	386,364	883,923	1,032,195	148,272	17%
PATHS & TRAILS	84,116	214,578	161,077	548,074	690,793	142,719	26%
PUBLIC HEALTH	3,626,083	3,682,499	2,630,671	4,092,066	5,457,766	1,365,700	33%
PUBLIC WORKS incl IRTP	(5,355)	652,090	(78,122)	334,686	242,693	(91,993)	-27%
REET 1 CAPITAL IMPROVEMENTS	1,324,092	2,332,941	2,747,513	2,373,750	6,321,350	3,947,600	166%
REET 2 CAPITAL FACILITIES	1,210,334	1,160,572	454,419	2,045,700	2,932,247	886,547	43%
REET TECHNOLOGY/PROP TAX ADM	24,840	6,511	6,724	22,500	16,000	(6,500)	-29%

**ISLAND COUNTY  
2023 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		Date @ 09/30/2022	Year to		\$ Change	% Change
	2020	2021		2022 Budget	2023 Budget		
RURAL COUNTY SALES TAX	570,625	554,492	312,117	5,374,617	5,374,617	-	0%
SOLID WASTE	9,283,616	8,601,361	6,713,883	9,866,263	10,509,031	642,768	7%
STORM & SURFACE WATER UTILITY	658	1,756	627	5,300	5,300	-	0%
TREASURER'S M & O	185,225	105,922	80,479	152,193	135,180	(17,013)	-11%
TRIAL COURT IMPROVEMENT	4,552	11,192	-	22,672	22,672	-	0%
VETERANS ASSISTANCE	145,347	147,660	146,566	196,000	367,431	171,431	87%
WATER QUALITY ASSISTANCE	111,851	56,749	-	-	-	-	-
<b>TOTAL</b>	<b>\$101,238,649</b>	<b>\$92,527,518</b>	<b>\$71,009,013</b>	<b>\$118,459,616</b>	<b>\$131,408,074</b>	<b>\$12,948,458</b>	<b>11%</b>

**ISLAND COUNTY**  
**2023 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 by multiplying non-general fund expenditures less any interfund/dept. amounts by the most recent Federal Indirect Cost Allocation Percentage Rate (as prepared by the Island County Auditor's office). This maintains an appropriate balance between resources allocated for direct services to the public and those allocated for administration.

2021  
 FEDERAL GRANT  
 INDIRECT RATE  
 7.93%

FUND NAME	2021 EXPENDITURES	ALLOCATION BASIS	TRANSFER
2% HOTEL/MOTEL PUBLIC	\$296,536	\$275,226	\$21,825
ALCOHOL/SUBSTANCE	\$382,696	\$14,395	\$0
ARPA	\$1,367,782	\$1,367,725	\$108,461
AUDITOR'S M & O	\$139,204	\$128,908	\$10,222
BOATING SAFETY PROGRAM	\$38,092	\$34,875	\$0
CLEAN WATER UTILITY	\$993,998	\$43,169	\$3,423
CONSERVATION FUTURES	\$107,478	\$67,689	\$5,368
CORNET BAY DOCK	\$13,232	\$10,927	\$867
CORONAVIRUS RELIEF FUND	\$2,183,545	\$2,071,123	\$0
DEVELOPMENTAL DISABILITIES	\$1,102,159	\$72,482	\$5,748
ELECTION RESERVE	\$379,520	\$358,003	\$28,390
EQUIPMENT RENTAL & REVOLVING (ER&R)	\$2,834,829	\$2,487,544	\$197,262
FIRE PERMIT PROGRAM	\$58,795	\$55,403	\$4,393
HISTORICAL PRESERVATION SURCHARGE	\$74	\$0	\$0
HOMELESS HOUSING SURCHARGE	\$8,529,592	\$8,523,625	\$0
HUMAN SERVICES FUND	\$662,767	\$23,620	\$0
INSURANCE RESERVE	\$1,000,474	\$934,953	\$74,142
INVESTMENT MAINT FUND	\$0	\$0	\$0
JOINT TOURISM	\$572,523	\$544,783	\$43,201
JUVENILE DETENTION	\$1,067,119	\$931,743	\$73,887
LOW-INCOME HOUSING SURCHARGE	\$0	\$0	\$0
MENTAL HEALTH	\$121,703	\$27,763	\$2,202
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	\$916,706	\$708,275	\$56,166
MOTOR POOL	\$407,296	\$371,013	\$29,421
NATURAL RESOURCES	\$465,578	\$322,804	\$25,598
PATHS & TRAILS	\$214,578	\$199,157	\$15,793
PLANNING & COMMUNITY DEVELOPMENT	\$3,204,900	\$2,843,294	\$225,473

**ISLAND COUNTY  
2023 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 by multiplying non-general fund expenditures less any interfund/dept. amounts by the most recent Federal Indirect Cost Allocation Percentage Rate (as prepared by the Island County Auditor's office). This maintains an appropriate balance between resources allocated for direct services to the public and those allocated for administration.

2021  
FEDERAL GRANT  
INDIRECT RATE  
7.93%

FUND NAME	2021 EXPENDITURES	ALLOCATION BASIS	TRANSFER
PUBLIC HEALTH POOLING	\$3,682,501	\$3,310,251	\$262,503
PUBLIC WORKS FUND	\$68,452	\$54,302	\$0
REET 1 CAPITAL IMPROVEMENTS	\$0	\$0	\$0
REET 2 CAPITAL FACILITIES	\$0	\$0	\$0
REET ELECTRONIC FEE/PROP TAX ADM	\$6,511	\$6,511	\$0
RURAL COUNTY SALES TAXES	\$554,492	\$439,619	\$34,862
SOLID WASTE	\$8,601,364	\$7,646,458	\$606,364
STORM & SURFACE WATER	\$1,756	\$1,577	\$125
TREASURER'S M & O	\$105,922	\$102,737	\$0
TRIAL COURT IMPROVEMENT	\$11,192	\$11,192	\$0
VETERANS ASSISTANCE	\$147,662	\$130,363	\$10,338
VOLUNTEER GUARDIAN AD LITEM FUND	\$124,978	\$109,992	\$8,722
WATER QUALITY	\$56,748	\$56,748	\$0
			0
TOTAL	\$58,072,249	\$46,680,753	\$2,837,483

ISLAND COUNTY  
2023 BUDGET

DIKING DISTRICT #4

DESCRIPTION	Prior Years Actuals		Date @ 09/30/2022	Year to		\$	%
	2020	2021		2022	2023		
				Budget	Budget		Change
USE OF FUND BALANCE				2,500	2,500		
LID TAX							
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>		
INTERFUND SERVICES	5,129		0	0	2,500	2,500	
DEBT SERVICE							
ACCUM OF ENDING FUND BALANCE							
<b>TOTAL EXPENDITURES</b>	<b>5,129</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>		