



ISLAND COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA BILL

MEETING DATE:
12/4/2023
Agenda Item No 1

CONSENT AGENDA
REGULAR AGENDA
 PUBLIC HEARING/MTG
Resolution/Ordinance No:
C-68-23

DEPARTMENT: Budget/Risk Management

DIVISION: Budget
(if applicable)

STAFF CONTACT: Susan Geiger, Director

AGENDA SUBJECT: Public Hearing: Resolution C-68-23 Adopting The Island County Budget And Diking District #4 Budget For Fiscal Year 2024

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 2024.

FISCAL IMPACT/FUNDING SOURCE:

As shown in Exhibit A.

RECOMMENDED ACTION:

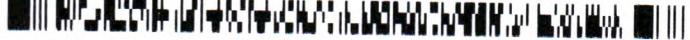
- Approve/Adopt
- Schedule Public Hearing/Meeting
- Continue Public Hearing/Meeting
- Information/Discussion
- Other (describe) _____

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 2024

RESOLUTION NO. C-68-23

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 2024 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 2024 Preliminary Budget attached as Exhibit A; and

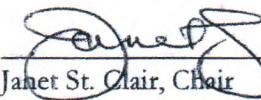
WHEREAS, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2024 that are paid during 2024 and thirteenth period (January 2025);

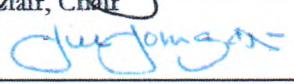
NOW, THEREFORE BE IT RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2024 Budget for all Island County Funds and the 2024 Budget for Diking District #4, as shown on the attached Exhibit A.

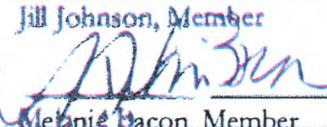
ADOPTED this 4th day of December, 2023 following public hearing.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON

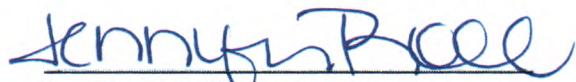



Janet St. Clair, Chair


Jill Johnson, Member


Melanie Bacon, Member

ATTEST:



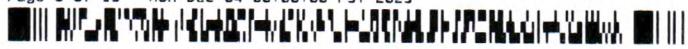
Jennifer Roll, Clerk of the Board



Resolution C-68-23

EXHIBIT A

ISLAND COUNTY BUDGET AND DIKING DISTRICT #4 BUDGET
FOR FISCAL YEAR 2024



**ISLAND COUNTY
2024 BUDGET
ALL FUNDS & DEPARTMENTS**

Description	Prior Years Actuals		Year to Date @ 09/30/2023	2023 Budget	2024 Budget	\$ Change	% Change
	2021	2022					
REVENUES							
PROPERTY TAXES	19,144,168	19,583,721	11,685,806	20,152,511	20,639,570	\$487,059	2%
SALES & OTHER TAXES	28,282,422	28,655,501	18,504,749	27,067,386	28,065,543	998,157	4%
LICENSES & PERMITS	2,813,853	2,624,704	1,847,039	2,755,075	3,417,458	662,383	24%
INTERGOVERNMENT REVENUES	31,477,718	32,140,892	17,227,924	25,235,729	26,786,960	1,551,231	6%
CHARGES FOR SERVICES	18,103,017	17,050,788	12,174,795	20,914,175	21,885,002	970,827	5%
FINES & PENALTIES	284,422	148,889	126,571	305,025	303,225	-1,800	-1%
MISCELLANEOUS & INTEREST	7,243,849	6,281,249	6,219,068	7,276,224	8,805,332	1,529,108	21%
TRANSFERS & OTHER SOURCES	4,784,714	4,529,717	2,950,173	6,725,056	3,715,133	-3,009,923	-45%
TOTAL REVENUES	112,134,163	111,015,461	70,736,125	110,431,181	113,618,223	3,187,042	3%
USES OF FUND BALANCE/RESERVES							
TOTAL	\$112,134,163	\$111,015,461	\$70,736,125	\$131,408,074	\$138,397,695	\$6,989,621	5%
EXPENDITURES							
SALARIES	30,188,667	32,007,494	22,472,368	35,919,125	36,632,406	\$713,281	2%
BENEFITS	11,757,588	13,044,683	9,696,713	16,149,269	16,649,600	500,331	3%
MAINTENANCE & OPERATIONS	32,565,116	37,301,851	21,377,162	40,098,284	48,943,774	8,845,490	22%
INTERGOVERNMENT	3,447,637	4,714,662	4,739,578	8,841,514	10,796,334	1,954,820	22%
CAPITAL	982,822	6,904,617	3,430,492	8,971,615	6,493,722	-2,477,893	-28%
INTERDEPT & TRANSFERS	9,663,085	9,780,757	7,557,778	15,997,262	14,291,470	-1,705,792	-11%
DEBT SERVICE & OTHER	3,922,603	2,413,560	1,355,287	2,265,656	1,425,156	-840,500	-37%
TOTAL EXPENDITURES	92,527,518	106,167,624	70,629,378	128,242,725	135,232,462	6,989,737	5%
ACCUMULATION OF FUND BALANCE							
TOTAL	\$92,527,518	\$106,167,624	\$70,629,378	\$131,408,074	\$138,397,695	\$6,989,621	5%
Revenues Over(Under) Expenditures	\$19,606,645	\$4,847,837	\$106,747	\$0	\$0	\$0	

ISLAND COUNTY
2024 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 Date @ 09/30/2023	2023 Budget	2024 Budget	\$ Change	% Change
	2021	2022					
2% HOTEL/MOTEL PUBLIC FACILITY	\$684,573	\$729,867	\$426,401	\$685,000	\$771,852	\$86,852	13%
AFFORDABLE HOUSING/RELATED SERVICES		\$938,201	1,090,633	-	1,500,000	1,500,000	
ALCOHOL/SUBSTANCE ABUSE	382,984	-	-	60,700	-	(60,700)	
AMERICAN RESCUE PLAN (ARPA)	1,367,782.00	4,194,866	-	5,038,938	4,905,016	-133,922	-3%
AUDITOR'S M & O	184,685	127,703	71,213	142,000	160,669	18,669	13%
BOATING SAFETY PROGRAM	101,048	37,206	24,924	62,000	62,000	-	0%
CASA FUND	157,760	172,247	118,981	155,192	175,556	20,364	13%
CLEAN WATER UTILITY	1,506,799	1,501,276	921,161	2,848,000	3,530,221	682,221	24%
CONSERVATION FUTURES	771,925	791,062	470,970	912,106	877,000	-35,106	-4%
CONSTRUCTION ACQUISITION	730,548	2,800	-	3,576,366	395,000	-3,181,366	
CORNET BAY DOCK	13,466	13,445	12,200	19,507	21,950	2,443	13%
CORONA VIRUS RELIEF	1,032,040	938,897	-153,627	0	0	0	0%
COUNTY LAW LIBRARY	23,825	22,769	18,424	26,883	28,247	1,364	5%
COUNTY ROAD	19,969,960	19,847,386	12,146,951	26,213,628	30,458,417	4,244,789	16%
CURRENT EXPENSE	33,919,072	31,978,026	21,558,605	34,103,270	34,269,520	166,250	0%
DEVELOPMENTAL DISABILITIES	1,259,838	1,404,819	792,149	1,412,633	1,695,062	282,429	20%
DRUG SEIZURE	668	651	1,284	2,500	1,000	-1,500	-60%
ELECTION RESERVE	144,669	673,991	273,582	580,925	711,534	130,609	22%
ENHANCED 911	893,703	985,952	574,404	893,000	900,000	7,000	1%
EQUIPMENT RENTAL/REVOLVING	3,511,632	3,415,314	3,122,536	4,259,167	5,150,679	891,512	21%
EXTENSION SERVICES	303,247	237,628	226,875	324,532	333,988	9,456	3%
FAMILY RES CNTR CAMANO	81,068	-52,353	-	-	-	-	
FAMILY RES CNTR OAK HARBOR	40,184	-4,982	-	-	-	-	
FAMILY RES CNTR SO WHIDBEY	10,606	-61,204	-	-	-	-	
FIRE PERMIT PROGRAM	52,873	71,414	23,143	46,000	46,918	918.00	2%
HISTORIC PRESERVATION	31,372	18,799	9,886	22,000	18,000	(4,000.00)	-18%
HOMELESS HOUSING	9,060,504	7,785,958	2,892,525	2,918,823	2,652,295	-266,528	-9%
HUMAN SERVICES	737,027	-496,827	322,998	516,196	871,472	355,276	69%
INSURANCE RESERVE	1,296,908	1,534,203	1,346,713	1,807,568	2,303,573	496,005	27%
INVESTMENT MAINT FUND	96,969	90,887	71,059	80,000	91,939	11,939	15%
ISL CNTY PLANNING DEV FUND	3,198,321	2,918,304	2,431,751	4,038,765	4,196,496	157,731	4%
INFO TECH CAPITAL REPL	-	972,000	431,684	440,764	487,001	46,237	10%
JAIL COMMISSARY		1,970	3,261	-	2,600	2,600	
JOINT TOURISM PROMOTION	971,602	802,425	480,268	665,000	948,129	283,129	43%
JUVENILE DETENTION CENTER	1,719,230	1,834,739	918,488	1,797,756	1,796,256	(1,500.00)	0%
LOW-INCOME HOUSING	327,625	260,938	142,647	271,140	230,190	-40,950	-15%
MENTAL HEALTH	314,540	2,575,071	1,054,178	2,083,139	1,723,419	-359,720	-17%
MOTOR POOL	1,766,024	2,107,430	1,121,286	1,889,738	1,889,738	0	0%
NATURAL RESOURCES	602,334	303,032	154,934	407,563	292,750	-114,813	-28%
OPIOD SETTLEMENT FUND	-	109,270	55,992	-	-	-	
PATHS & TRAILS	11,102	10,700	-	690,793	350,101	-340,692	-49%
PUBLIC HEALTH	5,168,700	4,435,725	4,294,796	5,457,766	6,686,050	1,228,284	23%

ISLAND COUNTY
2024 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 @ 09/30/2023	2023 Budget	2024 Budget	\$ Change	% Change
	2021	2022					
PUBLIC WORKS incl IRTPO	723,023	144,120	25,129	242,693	219,812	-22,881	-9%
REET 1 CAPITAL IMPROVEMENTS	3,302,829	2,594,954	2,084,799	6,321,350	3,946,742	-2,374,608	-38%
REET 2 CAPITAL FACILITIES	3,236,608	2,594,707	2,083,456	2,932,247	1,838,722	-1,093,525	-37%
REET 3 CAPITAL FACILITIES/TAX	27,706	22,986	13,433	16,000	35,500	19,500	122%
RURAL COUNTY SALES TAX	1,571,094	1,667,203	972,514	5,374,617	6,913,930	1,539,313	29%
SOLID WASTE	10,051,751	9,795,679	7,678,732	10,509,031	13,238,188	2,729,157	26%
STORM & SURFACE WATER UTILITY	4,824	4,890	3,018	5,300	72,992	67,692	1277%
TREASURER'S M & O	88,119	110,770	55,998	135,180	110,133	-25,047	-19%
TRIAL COURT IMPROVEMENT	22,652	27,900	18,868	22,672	22,672	0	0%
VETERANS ASSISTANCE	197,539	253,762	53,224	367,431	386,541	19,110	5%
WATER QUALITY ASSISTANCE	-	-	-	-	-	-	-
TOTAL	\$112,134,163	\$111,015,461	\$70,736,125	\$131,408,074	\$138,397,695	\$6,989,621	5%

ISLAND COUNTY
2024 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 Date @ 09/30/2023	2023 Budget	2024 Budget	\$ Change	% Change
	2021	2022					
2% HOTEL/MOTEL PUBLIC FACILITY	296,536	386,607	218,770	685,000	771,852	86,852	13%
AFFORDABLE HOUSING/RELATED SERVICES	-	-	-	-	1,500,000	1,500,000	
ALCOHOL/SUBSTANCE ABUSE	382,698	-	60,700	60,700	-	(60,700)	
AMERICAN RESCUE PLAN (ARPA)	1,367,783	4,194,863	3,077,677	5,038,938	4,905,016	(133,922)	-3%
AUDITOR'S M & O	139,205	99,046	74,411	142,000	160,669	18,669	13%
BOATING SAFETY PROGRAM	38,092	25,237	43,936	62,000	62,000	-	0%
CASA FUND	124,978	136,869	96,009	155,192	175,556	20,364	13%
CLEAN WATER UTILITY	993,995	1,004,738	602,708	2,848,000	3,530,221	682,221	24%
CONSERVATION FUTURES	107,478	1,445,616	490,019	912,106	877,000	(35,106)	-4%
CONSTRUCTION ACQUISITION	404,106	-	76,813	3,576,366	395,000	(3,181,366)	-89%
CORNET BAY DOCK	13,232	15,754	15,220	19,507	21,950	2,443	13%
CORONA VIRUS RELIEF	2,183,541	972,276	-	-	-	-	
COUNTY LAW LIBRARY	29,230	15,956	6,260	26,883	28,247	1,364	5%
COUNTY ROAD	17,649,495	18,807,700	14,597,971	26,213,628	30,458,417	4,244,789	16%
CURRENT EXPENSE	28,551,486	32,242,607	21,462,789	34,103,270	34,269,520	166,250	0%
DEVELOPMENTAL DISABILITIES	1,102,160	1,340,388	992,071	1,412,633	1,695,062	282,429	20%
DRUG SEIZURE	-	-	2,500	-	1,000	(1,500)	-60%
ELECTION RESERVE	379,519	531,614	319,512	580,925	711,534	130,609	22%
ENHANCED 911	893,702	985,952	574,405	893,000	900,000	7,000	1%
EQUIPMENT RENTAL/REVOLVING	2,834,829	3,887,323	2,654,942	4,259,167	5,150,679	891,512	21%
EXTENSION SERVICES	304,688	306,468	-	324,532	333,988	9,456	3%
FAMILY RES CNTR CAMANO	63,942	(732)	-	-	-	-	
FAMILY RES CNTR OAK HARBOR	33,298	(2,104)	-	-	-	-	
FAMILY RES CNTR SO WHIDBEY	7,359	(106)	-	-	-	-	
FIRE PERMIT PROGRAM	58,795	28,710	23,010	46,000	46,918	918	2%
HISTORIC PRESERVATION	74	-	-	22,000	18,000	(4,000)	-18%
HOMELESS HOUSING	8,529,591	8,597,905	3,083,818	2,918,823	2,652,295	(266,528)	-9%
HUMAN SERVICES	662,767	(263,152)	225,598	516,196	871,472	355,276	69%
INSURANCE RESERVE	1,000,473	1,274,947	253,997	1,807,568	2,303,573	496,005	27%
INVESTMENT MAINT FUND	64,253	59,410	50,226	80,000	91,939	11,939	15%
ISL CNTY PLANNING DEV FUND	3,204,899	3,268,046	2,416,299	4,038,765	4,196,496	157,731	4%
INFO TECH CAPITAL REPL	-	114,994	273,766	440,764	487,001	46,237	10%
JAIL COMMISSARY	-	-	636	-	2,600	2,600	
JOINT TOURISM PROMOTION	572,523	592,537	665,830	665,000	948,129	283,129	43%
JUVENILE DETENTION CENTER	1,067,119	1,103,571	841,747	1,797,756	1,796,256	(1,500)	0%
LOW-INCOME HOUSING SURCHARG	26,071	902,419	57,227	271,140	230,190	(40,950)	-15%
MENTAL HEALTH	121,703	1,939,879	1,127,347	2,083,139	1,723,419	(359,720)	-17%
MH THERAPEUTIC COURT SALES TA	916,707	1,109,518	936,414	1,889,738	1,889,738	-	0%
MOTOR POOL	407,295	473,429	848,506	407,563	292,750	(114,813)	-28%
NATURAL RESOURCES	465,573	506,202	434,649	1,032,195	1,077,825	45,630	4%
OPIOID SETTLEMENT FUND	-	-	-	-	-	-	
PATHS & TRAILS	214,578	235,088	375,860	690,793	350,101	(340,692)	-49%
PUBLIC HEALTH	3,682,499	3,639,799	3,174,684	5,457,766	6,686,050	1,228,284	23%



**ISLAND COUNTY
2024 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 @ 09/30/2023	Year to		\$ Change	% Change
	2021	2022		2023	2024		
PUBLIC WORKS incl IRTPO	652,090	269,588	(342,365)	242,693	219,812	(22,881)	-9%
REET 1 CAPITAL IMPROVEMENTS	2,332,941	3,824,473	2,240,000	6,321,350	3,946,742	(2,374,608)	-38%
REET 2 CAPITAL FACILITIES	1,160,572	1,567,036	638,095	2,932,247	1,838,722	(1,093,525)	-37%
REET TECHNOLOGY/PROP TAX ADM	6,511	6,724	8,048	16,000	35,500	19,500	122%
RURAL COUNTY SALES TAX	554,492	606,186	255,098	5,374,617	6,913,930	1,539,313	29%
SOLID WASTE	8,601,361	9,578,637	7,350,628	10,509,031	13,238,188	2,729,157	26%
STORM & SURFACE WATER UTILITY	1,756	714	17,223	5,300	72,992	67,692	1277%
TREASURER'S M & O	105,922	109,697	76,767	135,180	110,133	(25,047)	-19%
TRIAL COURT IMPROVEMENT	11,192	10,888	-	22,672	22,672	-	0%
VETERANS ASSISTANCE	147,660	214,307	232,057	367,431	386,541	19,110	5%
WATER QUALITY ASSISTANCE	56,749	-	-	-	-	-	-
TOTAL	\$92,527,518	\$106,167,624	\$70,629,378	\$131,408,074	\$138,397,695	\$6,989,621	5%

ISLAND COUNTY
2024 BUDGET
REVENUES
DEPARTMENT SUMMARY

Department	Prior Years Actuals		Year to Date @ 09/30/2023	2023 Budget	2024 Budget	\$ Change	% Change
	2021	2022					
Assessor	15,259	15,583	11,722	10,500	30,000	\$19,500	186%
Auditor	1,455,205	1,763,147	1,027,731	1,721,430	1,873,663	152,233	9%
Budget	-	-	-	-	-	-	-
Clerk	273,707	278,008	216,004	257,400	257,400	-	0%
Commissioners	-	7	59,117	-	-	-	-
Coroner	65,572	57,905	27,246	50,000	50,000	-	0%
County Administrator	-	-	-	-	-	-	-
District Court	651,146	544,101	301,155	536,815	536,815	-	0%
Emergency Management	466,436	105,318	186,397	104,043	72,165	(31,878)	-31%
Extension Services	303,247	237,628	226,875	324,532	333,988	9,456	3%
Facilities Management	1,664,497	573,768	335,816	4,333,119	1,086,301	(3,246,818)	-75%
General Services Admin	2,163,974	2,399,744	1,346,713	2,719,674	2,303,573	(416,101)	-15%
Human Resources	(2,454)	-	71,108	87,540	103,925	16,385	19%
Human Services	12,273,753	12,896,565	6,323,427	7,625,062	9,053,980	1,428,918	19%
Information Technology	-	990,261	431,981	440,764	487,001	46,237	10%
Miscellaneous	5,184,384	5,300,037	2,576,531	7,639,617	9,551,911	1,912,294	25%
Natural Resources	460,805	571,400	764,649	1,032,195	1,954,825	922,630	89%
Planning	3,198,321	2,918,304	2,431,751	4,038,765	4,196,496	157,731	4%
Prosecuting Attorney	339,139	317,014	208,423	321,490	204,590	(116,900)	-36%
Public Health	5,221,573	4,507,142	4,157,246	5,503,766	6,732,969	1,229,203	22%
Public Works	34,611,689	33,653,436	23,366,574	42,527,338	50,164,063	7,636,725	18%
Sheriff	2,493,823	1,866,680	1,728,087	1,789,031	1,979,718	190,687	11%
Superior Court	2,256,036	2,459,411	1,317,365	2,344,336	2,356,097	11,761	1%
Treasurer	1,170,068	1,895,057	2,201,627	1,692,680	2,879,572	1,186,892	70%
Fiscal Non-departmental	37,867,983	37,664,945	21,418,580	46,307,977	42,188,643	(4,119,334)	-9%
TOTAL	\$112,134,163	\$111,015,461	\$70,736,125	\$131,408,074	\$138,397,695	\$6,989,621	5%



**ISLAND COUNTY
2024 BUDGET
EXPENDITURES
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Date @ 09/30/2023	Year to		\$ Change	% Change
	2021	2022		2023 Budget	2024 Budget		
Assessor	1,237,472	1,318,968	973,749	1,599,921	1,615,790	15,869	1%
Auditor	1,519,697	1,737,750	1,200,309	2,011,950	2,193,049	181,099	9%
Budget	133,324	109,219	155,745	225,772	240,796	15,024	7%
Clerk	636,642	656,123	514,787	777,300	883,286	105,986	14%
Commissioners	731,488	772,513	575,616	834,669	843,516	8,847	1%
Coroner	440,926	453,022	276,231	473,291	546,665	73,374	16%
County Administrator	-	165,520	449,767	547,553	725,105	177,552	32%
District Court	1,386,106	1,524,863	1,053,926	1,559,038	1,699,829	140,791	9%
Emergency Management	362,502	310,193	279,881	403,847	354,113	-49,734	-12%
Extension Services	304,688	306,468	-	324,532	333,988	9,456	3%
Facilities Management	3,600,355	4,827,880	3,474,492	7,949,874	5,767,923	-2,181,951	-27%
General Services Admin	2,577,111	4,297,091	253,997	2,819,480	2,303,573	-515,907	-18%
Human Resources	392,517	556,808	1,553,050	2,720,085	2,379,724	-340,361	-13%
Human Services	11,893,735	13,606,376	6,534,597	12,260,007	10,841,543	-1,418,464	-12%
Information Technology	1,886,031	2,255,209	2,007,934	3,340,350	3,569,546	229,196	7%
Miscellaneous	3,665,628	3,876,859	1,883,023	7,964,778	9,904,536	1,939,758	24%
Natural Resources	762,845	848,032	1,146,242	1,063,933	1,966,351	902,418	85%
Planning	3,204,899	3,268,046	2,416,299	4,038,765	4,196,496	157,731	4%
Prosecuting Attorney	1,967,696	2,276,472	1,609,452	2,603,365	2,633,913	30,548	1%
Public Health	4,006,929	3,974,743	3,396,146	5,503,766	6,732,969	1,229,203	22%
Public Works	32,772,372	35,047,392	26,033,425	47,592,268	55,403,177	7,810,909	16%
Sheriff	11,869,400	12,659,256	8,100,452	12,166,157	12,603,613	437,456	4%
Superior Court	2,767,655	2,834,807	2,158,588	3,989,521	4,166,014	176,493	4%
Treasurer	857,804	875,188	662,645	980,342	1,005,472	25,130	3%
Fiscal Non-departmental	3,549,696	7,608,826	3,919,025	7,657,510	5,486,708	-2,170,802	-28%
TOTAL	\$92,527,518	\$106,167,624	\$70,629,378	\$131,408,074	\$138,397,695	\$6,989,621	5%



ISLAND COUNTY
2024 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.

2022
 FEDERAL GRANT
 INDIRECT RATE
 8.64%

FUND NAME	2022 EXPENDITURES	ALLOCATION BASIS	TRANSFER
2% HOTEL/MOTEL PUBLIC	386,607	367,498	31,752
COUNTY ROAD	18,807,703	14,168,236	1,224,136
ARPA	4,194,866	4,014,672	346,868
AUDITOR'S M & O	99,047	86,626	7,485
BOATING SAFETY PROGRAM	25,238	23,005	-
CLEAN WATER UTILITY	1,004,743	54,347	4,696
CONSERVATION FUTURES	37,228	13,399	1,158
CORNET BAY DOCK	15,753	12,374	1,069
CORONAVIRUS RELIEF FUND	972,277	950,012	-
DEVELOPMENTAL DISABILITIES	1,340,389	164,192	14,186
ELECTION RESERVE	531,615	501,505	43,330
EQUIPMENT RENTAL & REVOLVING (ER&R)	3,887,316	3,353,579	289,749
FIRE PERMIT PROGRAM	28,710	26,214	2,265
HISTORICAL PRESERVATION SURCHARGE	-	-	-
HOMELESS HOUSING SURCHARGE	8,597,904	8,590,734	-
HUMAN SERVICES FUND	(263,153)	(494,662)	-
INSURANCE RESERVE	1,274,946	1,182,374	102,157
INVESTMENT MAINT FUND	-	-	-
JOINT TOURISM	592,537	556,009	48,039
JUVENILE DETENTION	1,103,572	963,570	83,252
LOW-INCOME HOUSING SURCHARGE	902,419	902,419	-
MENTAL HEALTH	1,939,879	405,929	35,072
MENTAL HEALTH THERAPEUTIC COURTS SALES	1,109,519	812,986	70,242
MOTOR POOL	473,430	435,595	37,635
NATURAL RESOURCES	506,202	412,554	35,645
PATHS & TRAILS	235,086	209,497	18,101
PLANNING & COMMUNITY DEVELOPMENT	3,268,049	2,890,978	249,780
PUBLIC HEALTH POOLING	3,639,795	3,232,826	279,316
PUBLIC WORKS FUND	123,226	106,651	-
REET 1 CAPITAL IMPROVEMENTS	-	-	-
REET 2 CAPITAL FACILITIES	-	-	-
REET ELECTRONIC FEE/PROP TAX ADM	6,724	(6,307)	-
RURAL COUNTY SALES TAXES	606,186	566,319	48,930
SOLID WASTE	9,578,637	8,505,694	734,892
STORM & SURFACE WATER	715	681	59
TREASURER'S M & O	109,698	106,137	-
TRIAL COURT IMPROVEMENT	10,888	10,888	-
VETERANS ASSISTANCE	214,307	159,206	13,755
VOLUNTEER GUARDIAN AD LITEM FUND	136,868	119,848	10,355
TOTAL	65,498,924	53,405,585	3,733,924



ISLAND COUNTY
2024 BUDGET

DIKING DISTRICT #4

DESCRIPTION	Prior Years Actuals		Date @ 09/30/2023	Year to 2023		\$	%
	2021	2022		2024	Budget		
USE OF FUND BALANCE				2,500	4,700		
LID TAX							
TOTAL REVENUES	0	0		0	2,500	4,700	
INTERFUND SERVICES	10,590	1,013		0	2,500	4,700	
DEBT SERVICE							
ACCUM OF ENDING FUND BALANCE							
TOTAL EXPENDITURES	10,590	1,013		0	2,500	4,700	



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 2024

RESOLUTION NO. C-68-23

The Board of County Commissioners has reviewed the proposed resolution and sets it for public hearing on December 4th, 2023 at 10:00 a.m.

APPROVED November 21, 2023.

BOARD OF COUNTY COMMISSIONERS
Island County, Washington



Janet St. Clair, Chair

