ISLAND COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA BILL

MEETING DATE: 12/2/24
Agenda Item No 1
☐ CONSENT AGENDA
☐ REGULAR AGENDA
☒ PUBLIC HEARING/MTG
Resolution/Ordinance No:
C-50-24

DEPARTMENT: **BUDGET/RISK**

DIVISION: ADMINISTRATIVE

STAFF CONTACT: Susan Geiger, Director

DEPT. HEAD: Susan Geiger, Director

AGENDA SUBJECT: Public Hearing: Resolution C-50-24 Adopting the Island County Budget and Diking District #4 Budget for Fiscal Year 2025

BACKGROUND/SUMMARY: **WORK SESSION DATE:** *(If applicable) 10/16/2024*
The proposed resolution adopts the annual budgets for all Island County funds and departments and Diking District #4 for fiscal year 2025.

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 2025	RESOLUTION NO. C-50-24

The Board of County Commissioners has reviewed the proposed resolution and sets it for public hearing on December 2, 2024 at 10:00 a.m.

APPROVED October 22, 2024.

BOARD OF COUNTY COMMISSIONERS
Island County, Washington

Jill Johnson, Chair

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 2025	RESOLUTION NO. C-50-24

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 2025 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 2025 Preliminary Budget attached as Exhibit A; and

WHEREAS, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2025 that are paid during 2025 and thirteenth period (January 2026);

NOW, THEREFORE BE IT RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2025 Budget for all Island County Funds and the 2025 Budget for Diking District #4, as shown on the attached Exhibit A.

ADOPTED this 2nd day of December, 2024 following public hearing.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON

_____
Jill Johnson, Chair

_____
Melanie Bacon, Member

_____
Janet St. Clair, Member

ATTEST:

_____
Jennifer Roll, Clerk of the Board

Resolution C-50-24

EXHIBIT A

ISLAND COUNTY BUDGET AND DIKING DISTRICT #4 BUDGET

FOR FISCAL YEAR 2025

ISLAND COUNTY
2025 BUDGET
ALL FUNDS & DEPARTMENTS

Description	Prior Years Actuals 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
REVENUES							
PROPERTY TAXES	19,583,721	19,882,039	11,823,250	20,639,570	21,150,452	$510,882	2%
SALES & OTHER TAXES	28,655,501	29,489,519	17,526,318	28,065,543	29,027,316	961,773	3%
LICENSES & PERMITS	2,624,704	2,539,995	2,108,104	3,417,458	3,259,405	-158,053	-5%
INTERGOVERMENT REVENUES	32,140,892	28,427,492	19,832,970	26,786,960	30,813,404	4,026,444	15%
CHARGES FOR SERVICES	17,050,788	17,057,200	12,737,558	21,885,002	23,393,507	1,508,505	7%
FINES & PENALTIES	148,889	168,390	147,103	303,225	302,725	-500	0%
MISCELLANEOUS & INTEREST	6,281,249	8,278,263	7,830,449	8,805,332	9,966,542	1,161,210	13%
TRANSFERS & OTHER SOURCES	4,529,717	5,361,684	3,352,973	3,715,133	4,288,785	573,652	15%
TOTAL REVENUES	111,015,461	111,204,582	75,358,725	113,618,223	122,202,136	8,583,913	8%
USES OF FUND BALANCE/RESERVES				24,779,472	18,021,873	-6,757,599	-27%
TOTAL	$111,015,461	$111,204,582	$75,358,725	$138,397,695	$140,224,009	$1,826,314	1%
EXPENDITURES							
SALARIES	32,007,494	34,121,184	25,331,531	36,632,406	40,228,190	$3,595,784	10%
BENEFITS	13,044,683	14,071,999	10,572,565	16,649,600	17,528,585	878,985	5%
MAINTENANCE & OPERATIONS	37,301,851	34,932,653	25,405,341	48,943,774	50,501,724	1,557,950	3%
INTERGOVERMENT	4,714,662	7,313,597	3,879,179	10,796,334	9,869,805	-926,529	-9%
CAPITAL	6,904,617	5,395,182	5,813,930	6,493,722	5,254,513	-1,239,209	-19%
INTERDEPT & TRANSFERS	9,780,757	10,615,810	8,348,857	14,291,470	14,016,190	-275,280	-2%
DEBT SERVICE & OTHER	2,413,560	2,238,030	1,378,526	1,425,156	-	-1,425,156	-100%
TOTAL EXPENDITURES	106,167,624	108,688,455	80,729,929	135,232,462	137,399,007	2,166,545	2%
ACCUMULATION OF FUND BALANCE				3,165,233	2,825,002	-340,231	-11%
TOTAL	$106,167,624	$108,688,455	$80,729,929	$138,397,695	$140,224,009	$1,826,314	1%
Revenues Over(Under) Expenditures	$4,847,837	$2,516,127	-$5,371,204	$0	$0	$0	

ISLAND COUNTY
2025 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 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
2% HOTEL/MOTEL PUBLIC FACILITY	$729,867	$635,837	$508,905	$771,852	$793,661	$21,809	3%
AFFORDABLE HOUSING/RELATED SERVICES	$938,201	$1,902,713	1,146,290	1,500,000	1,800,000	300,000	
ALCOHOL/SUBSTANCE ABUSE	-	-	-	-	-	-	
AMERICAN RESCUE PLAN (ARPA)	$4,194,866	4,113,471	2,687,506	4,905,016	3,000,000	-1,905,016	-39%
AUDITOR'S M & O	$127,703	81,360	75,062	160,669	131,232	-29,437	-18%
BOATING SAFETY PROGRAM	$37,206	144,154	-	62,000	62,000	-	0%
CAPITAL DRAINAGE						0	0%
CASA FUND	$172,247	160,111	112,270	175,557	213,294	37,737	21%
CLEAN WATER UTILITY	$1,501,276	1,495,829	920,400	3,530,221	1,500,000	-2,030,221	-58%
CONSERVATION FUTURES	$791,062	803,182	479,051	877,000	834,299	-42,701	-5%
CONSTRUCTION ACQUISITION	$2,800	-	-	395,000	-	-395,000	-100%
CORNET BAY DOCK	$13,445	12,200	12,908	21,951	19,236	-2,715	-12%
CORONA VIRUS RELIEF	$938,897	-153,627	-	-	-	-	0%
COUNTY LAW LIBRARY	$22,769	24,471	19,761	28,247	21,700	-6,547	-23%
COUNTY ROAD	$19,847,386	19,730,755	11,303,845	30,458,417	32,725,252	2,266,835	7%
CURRENT EXPENSE	$31,978,026	34,335,746	21,294,460	34,269,510	35,859,705	1,590,195	5%
DEVELOPMENTAL DISABILITIES	$1,404,819	1,668,484	1,171,219	1,695,062	1,790,097	95,035	6%
DRUG SEIZURE	$651	1,393	612	1,000	1,000	0	0%
ELECTION RESERVE	$673,991	585,765	356,034	711,534	577,463	-134,071	-19%
ENHANCED 911	$985,952	980,148	522,773	900,000	900,000	0	0%
EQUIPMENT RENTAL/REVOLVING	$3,415,314	4,039,544	3,065,579	5,150,679	5,476,310	325,631	6%
EXTENSION SERVICES	$237,628	290,583	298,448	333,988	344,996	11,008	3%
FAMILY RES CNTR CAMANO	-$52,353	-	-	-	-	-	0%
FAMILY RES CNTR OAK HARBOR	-$4,982	-	-	-	-	-	0%
FAMILY RES CNTR SO WHIDBEY	-$61,204	-	-	-	-	-	0%
FIRE PERMIT PROGRAM	$71,414	37,339	30,180	46,919	48,318	1,399.00	3%
HISTORIC PRESERVATION	$18,799	12,815	9,414	18,000	18,000	-	0%
HOMELESS HOUSING	$7,785,958	3,544,806	1,770,422	2,652,296	2,236,257	-416,039	-16%
HUMAN SERVICES	-$496,827	495,504	342,296	871,473	574,620	-296,853	-34%
INSURANCE RESERVE	$1,534,203	1,920,130	1,720,253	2,303,573	2,647,836	344,263	15%
INVESTMENT MAINT FUND	$90,887	95,417	75,680	91,939	95,000	3,061	3%
ISL CNTY PLANNING DEV FUND	$2,918,304	2,917,014	2,791,034	4,196,496	4,860,464	663,968	16%
INFO TECH CAPITAL REPL	$972,000	431,684	480,000	487,001	772,408	285,407	59%
JAIL COMMISSARY	$1,970	4,732	16,794	2,600	2,600	-	0%
JOINT TOURISM PROMOTION	$802,425	937,262	404,985	948,129	985,813	37,684	4%
JUVENILE DETENTION CENTER	$1,834,739	1,876,024	1,086,684	1,796,256	1,802,187	5,931.00	0%
LOW-INCOME HOUSING SURCHARGE	$260,938	238,749	141,118	230,190	230,000	-190	0%
MENTAL HEALTH	$2,575,071	1,882,868	1,563,015	1,723,419	2,229,879	506,460	29%
MH THERAPEUTIC COURT SALES TAX	$2,107,430	1,970,406	1,133,989	1,889,738	1,929,641	39,903	2%
MOTOR POOL	$303,032	1,037,424	153,150	292,751	305,985	13,234	5%
NATURAL RESOURCES	$566,885	583,006	377,879	1,077,826	1,539,745	461,919	43%
OPIOD SETTLEMENT FUND	$109,270	55,992	852,708	-	-	-	

ISLAND COUNTY
2025 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 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
PATHS & TRAILS	$10,700	10,812	627,406	350,101	622,453	272,352	78%
PUBLIC HEALTH	$4,435,725	5,362,757	4,258,094	6,686,051	7,216,357	530,306	8%
PUBLIC WORKS incl IRTPO	$144,120	167,042	30,393	219,813	160,429	-59,384	-27%
REET 1 CAPITAL IMPROVEMENTS	$2,594,954	2,287,233	2,470,736	3,946,742	4,379,200	432,458	11%
REET 2 CAPITAL FACILITIES	$2,594,707	2,148,817	1,614,946	1,838,722	2,520,722	682,000	37%
REET TECHNOLOGY/PROP TAX ADM	$22,986	17,662	13,278	35,500	106,300	70,800	199%
RURAL COUNTY SALES TAX	$1,667,203	1,700,418	986,345	6,913,930	4,529,987	(2,383,943)	-34%
SOLID WASTE	$9,795,679	10,112,956	8,128,486	13,238,189	13,828,899	590,710	4%
STORM & SURFACE WATER UTILITY	$4,890	4,740	3,121	72,992	9,130	-63,862	-87%
TREASURER'S M & O	$110,770	100,404	57,729	110,133	112,960	2,827	3%
TRIAL COURT IMPROVEMENT	$27,900	30,756	16,794	22,672	22,672	0	0%
VETERANS ASSISTANCE	$253,762	367,694	226,673	386,541	385,902	-639	0%
WATER QUALITY ASSISTANCE	-	-	-	-	-	-	
TOTAL	$111,015,461	$111,204,582	$75,358,725	$138,397,695	$140,224,009	$1,826,314	1%

ISLAND COUNTY
2025 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 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
2% HOTEL/MOTEL PUBLIC FACILITY	386,607	567,717	455,745	771,852	793,661	21,809	3%
AFFORDABLE HOUSING/RELATED SERVICES	-	-	48,706	1,500,000	1,800,000	300,000	20%
ALCOHOL/SUBSTANCE ABUSE	-	60,700	-	-	-	-	
AMERICAN RESCUE PLAN (ARPA)	4,194,863	4,113,471	2,840,195	4,905,016	3,000,000	(1,905,016)	-39%
AUDITOR'S M & O	99,046	87,636	97,128	160,669	131,232	(29,437)	-18%
BOATING SAFETY PROGRAM	25,237	85,134	77,501	62,000	62,000	-	0%
CAPITAL DRAINAGE							0%
CASA FUND	136,869	133,325	132,070	175,557	213,294	37,737	21%
CLEAN WATER UTILITY	1,004,738	1,577,222	647,292	3,530,221	1,500,000	(2,030,221)	-58%
CONSERVATION FUTURES	1,445,616	841,967	31,330	877,000	834,299	(42,701)	-5%
CONSTRUCTION ACQUISITION	-	-	1,002	395,000	-	(395,000)	-100%
CORNET BAY DOCK	15,754	20,003	12,456	21,951	19,236	(2,715)	-12%
CORONA VIRUS RELIEF	972,276	1	-	-	-	-	
COUNTY LAW LIBRARY	15,956	13,681	14,122	28,247	21,700	(6,547)	-23%
COUNTY ROAD	18,807,700	20,296,303	17,944,658	30,458,417	32,725,252	2,266,835	7%
CURRENT EXPENSE	32,242,607	34,053,900	23,100,940	34,269,510	35,859,705	1,590,195	5%
DEVELOPMENTAL DISABILITIES	1,340,388	1,489,107	1,116,367	1,695,062	1,790,097	95,035	6%
DRUG SEIZURE	-	-	-	1,000	1,000	-	0%
ELECTION RESERVE	531,614	438,575	560,944	711,534	577,463	(134,071)	-19%
ENHANCED 911	985,952	980,148	522,773	900,000	900,000	-	0%
EQUIPMENT RENTAL/REVOLVING	3,887,323	3,690,488	3,551,078	5,150,679	5,476,310	325,631	6%
EXTENSION SERVICES	306,468	324,532	-	333,988	344,996	11,008	3%
FAMILY RES CNTR CAMANO	(732)	-	-	-	-	-	
FAMILY RES CNTR OAK HARBOR	(2,104)	-	-	-	-	-	
FAMILY RES CNTR SO WHIDBEY	(106)	-	-	-	-	-	
FIRE PERMIT PROGRAM	28,710	31,787	17,126	46,919	48,318	1,399	3%
HISTORIC PRESERVATION	-	-	-	18,000	18,000	-	0%
HOMELESS HOUSING	8,597,905	3,922,220	1,572,527	2,652,296	2,236,257	(416,039)	-16%
HUMAN SERVICES	(263,152)	517,884	409,567	871,473	574,620	(296,853)	-34%
INSURANCE RESERVE	1,274,947	1,720,434	1,613,391	2,303,573	2,647,836	344,263	15%
INVESTMENT MAINT FUND	59,410	70,137	50,858	91,939	95,000	3,061	3%
ISL CNTY PLANNING DEV FUND	3,268,046	3,629,055	2,909,585	4,196,496	4,860,464	663,968	16%
INFO TECH CAPITAL REPL	114,994	149,956	326,520	487,001	772,408	285,407	59%
JAIL COMMISSARY	-	734	2,048	2,600	2,600	-	0%
JOINT TOURISM PROMOTION	592,537	915,254	380,857	948,129	985,813	37,684	4%
JUVENILE DETENTION CENTER	1,103,571	1,254,620	1,002,807	1,796,256	1,802,187	5,931	0%
LOW-INCOME HOUSING SURCHARG	902,419	76,234	10,332	230,190	230,000	(190)	0%
MENTAL HEALTH	1,939,879	1,682,892	1,372,344	1,723,419	2,229,879	506,460	29%
MH THERAPEUTIC COURT SALES TA	1,109,518	1,345,660	1,106,812	1,889,738	1,929,641	39,903	2%
MOTOR POOL	473,429	464,202	272,943	292,751	305,985	13,234	5%
NATURAL RESOURCES	506,202	550,302	464,010	1,077,826	1,539,745	461,919	43%
OPIOID SETTLEMENT FUND	-	-	-	-	-	-	0%
PATHS & TRAILS	235,088	496,598	107,434	350,101	622,453	272,352	78%

ISLAND COUNTY
2025 BUDGET
EXPENDITURES
FUND SUMMARY

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Fund	Prior Years Actuals 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
PUBLIC HEALTH	3,639,799	4,518,808	3,675,208	6,686,051	7,216,357	530,306	8%
PUBLIC WORKS incl IRTPO	269,588	160,107	(309,359)	219,813	160,429	(59,384)	-27%
REET 1 CAPITAL IMPROVEMENTS	3,824,473	5,244,588	3,324,978	3,946,742	4,379,200	432,458	11%
REET 2 CAPITAL FACILITIES	1,567,036	1,579,510	868,342	1,838,722	2,520,722	682,000	37%
REET TECHNOLOGY/PROP TAX ADM	6,724	12,756	7,735	35,500	106,300	70,800	199%
RURAL COUNTY SALES TAX	606,186	988,693	489,597	6,913,930	4,529,987	(2,383,943)	-34%
SOLID WASTE	9,578,637	10,091,105	9,585,283	13,238,189	13,828,899	590,710	4%
STORM & SURFACE WATER UTILITY	714	56,567	5,066	72,992	9,130	(63,862)	-87%
TREASURER'S M & O	109,697	108,244	61,201	110,133	112,960	2,827	3%
TRIAL COURT IMPROVEMENT	10,888	8,106	-	22,672	22,672	-	0%
VETERANS ASSISTANCE	214,307	318,092	248,410	386,541	385,902	(639)	0%
WATER QUALITY ASSISTANCE	-	-	-	-	-	-	
TOTAL	$106,167,624	$108,688,455	$80,729,929	$138,397,695	$140,224,009	$1,826,314	1%

ISLAND COUNTY
2025 BUDGET
REVENUES
DEPARTMENT SUMMARY

Department	Prior Years Actuals 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
Assessor	15,583	14,192	3,518	30,000	100,800	$70,800	236%
Auditor	1,763,147	1,588,514	1,187,257	1,873,663	1,739,276	(134,387)	-7%
Budget	-	-	-	-	-	-	
Clerk	278,008	283,550	225,885	257,400	257,400	-	0%
Commissioners	7	59,117	-	-	-	-	
Coroner	57,905	50,519	28,231	50,000	50,000	-	0%
County Administrator	-	-	-	-	257,085	257,085	
District Court	544,101	519,947	284,102	536,815	536,815	-	0%
Emergency Management	105,318	238,077	-	72,165	72,165	-	0%
Extension Services	237,628	290,583	298,448	333,988	344,996	11,008	3%
Facilities Management	573,768	1,452,928	1,367,992	1,204,901	827,893	(377,008)	-31%
General Services Admin	2,399,744	1,920,130	1,720,253	2,303,573	2,647,836	344,263	15%
Human Resources	-	74,137	81,888	103,925	104,602	677	1%
Human Services	12,896,565	10,057,069	6,356,034	9,053,980	9,341,754	287,774	3%
Information Technology	990,261	431,981	480,000	487,001	772,408	285,407	59%
Miscellaneous	5,300,037	4,280,538	3,285,131	9,551,911	7,227,461	(2,324,450)	-24%
Natural Resources	571,400	1,386,188	856,930	1,954,826	2,374,044	419,218	21%
Planning	2,918,304	2,917,014	2,791,034	4,196,496	4,860,464	663,968	16%
Prosecuting Attorney	317,014	294,400	204,576	204,590	225,840	21,250	10%
Public Health	4,507,142	5,239,402	4,288,274	6,732,969	7,264,675	531,706	8%
Public Works	33,653,436	34,503,171	23,701,051	50,164,063	54,052,130	3,888,067	8%
Sheriff	1,866,680	2,106,339	1,807,545	1,979,718	2,386,651	406,933	21%
Superior Court	2,459,411	2,529,189	1,433,251	2,356,097	2,392,219	36,122	2%
Treasurer	1,895,057	3,036,139	2,584,748	2,879,572	2,887,961	8,389	0%
Fiscal Non-departmental	37,664,945	37,931,458	22,372,577	42,070,042	39,499,534	(2,570,508)	-6%
TOTAL	$111,015,461	$111,204,582	$75,358,725	$138,397,695	$140,224,009	$1,826,314	1%

ISLAND COUNTY
2025 BUDGET
EXPENDITURES
DEPARTMENT SUMMARY

Department	Prior Years Actuals 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
Assessor	1,318,968	1,481,208	1,054,770	1,615,791	1,704,294	88,503	5%
Auditor	1,737,750	1,706,966	1,449,351	2,193,050	1,949,286	-243,764	-11%
Budget	109,219	219,461	161,879	240,797	337,048	96,251	40%
Clerk	656,123	768,509	531,024	883,286	879,541	-3,745	0%
Commissioners	772,513	862,441	670,739	843,516	902,680	59,164	7%
Coroner	453,022	367,647	219,149	546,665	496,767	-49,898	-9%
County Administrator	165,520	652,885	359,297	725,105	905,840	180,735	25%
District Court	1,524,863	1,560,972	1,172,837	1,699,830	1,813,821	113,991	7%
Emergency Management	310,193	403,474	186,035	354,114	401,762	47,648	13%
Extension Services	306,468	324,532	-	333,988	344,996	11,008	3%
Facilities Management	4,827,880	7,393,698	3,902,054	5,858,023	8,231,362	2,373,339	41%
GSA-Risk Management	4,297,091	1,730,356	1,613,391	2,303,573	2,647,836	344,263	15%
Human Resources	556,808	2,211,627	1,984,673	2,379,724	2,611,490	231,766	10%
Human Services	13,606,376	9,207,068	5,646,962	10,841,544	10,671,664	-169,880	-2%
Information Technology	2,255,209	2,737,631	2,461,667	3,569,546	4,197,081	627,535	18%
Miscellaneous	3,876,859	3,742,456	2,073,712	9,904,537	7,514,817	-2,389,720	-24%
Natural Resources	848,032	1,891,473	722,115	1,966,351	2,384,637	418,286	21%
Planning	3,268,046	3,629,055	2,909,585	4,196,496	4,860,464	663,968	16%
Prosecuting Attorney	2,276,472	2,382,033	1,650,395	2,633,914	2,674,232	40,318	2%
Public Health	3,974,743	4,988,615	3,887,181	6,732,969	7,264,675	531,706	8%
Public Works	35,047,392	38,183,303	32,643,668	55,403,177	56,946,913	1,543,736	3%
Sheriff	12,659,256	12,492,059	9,364,373	12,603,614	13,379,179	775,565	6%
Superior Court	2,834,807	3,152,657	2,483,803	4,166,014	4,729,217	563,203	14%
Treasurer	875,188	994,787	634,832	1,005,473	1,018,042	12,569	1%
Fiscal Non-departmental	7,608,826	5,603,542	2,946,437	5,396,598	1,356,365	-4,040,233	-75%
TOTAL	$106,167,624	$108,688,455	$80,729,929	$138,397,695	$140,224,009	$1,826,314	1%

Resolution C-50-24

ISLAND COUNTY
2025 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.

FUND NAME	2023 EXPENDITURES	ALLOCATION BASIS	TRANSFER
		2023 FEDERAL GRANT INDIRECT RATE	9.83%
2% HOTEL/MOTEL PUBLIC	567,717	545,892	53,661
COUNTY ROAD	20,296,293	14,995,596	1,474,067
ARPA	4,113,471	4,002,357	393,432
AUDITOR'S M & O	87,636	74,868	7,360
BOATING SAFETY PROGRAM	85,133	82,622	-
CLEAN WATER UTILITY	1,577,221	866,431	85,170
CONSERVATION FUTURES	841,966	725,741	71,340
CORNET BAY DOCK	20,003	16,966	1,668
CORONAVIRUS RELIEF FUND	-	-	-
DEVELOPMENTAL DISABILITIES	1,489,108	185,840	18,268
ELECTION RESERVE	438,575	400,964	39,415
EQUIPMENT RENTAL & REVOLVING (ER&R)	3,690,482	3,289,975	323,404
FIRE PERMIT PROGRAM	31,788	26,077	2,563
HISTORICAL PRESERVATION SURCHARGE	-	-	-
HOMELESS HOUSING SURCHARGE	3,922,222	836,003	-
HUMAN SERVICES FUND	517,883	131,911	-
INSURANCE RESERVE	1,720,434	1,646,122	161,814
INVESTMENT MAINT FUND	-	-	-
JOINT TOURISM	915,254	872,053	85,723
JUVENILE DETENTION	1,254,620	1,127,542	110,837
LOW-INCOME HOUSING SURCHARGE	76,233	76,233	-
MENTAL HEALTH	1,682,891	120,764	11,871
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	1,345,657	1,198,525	117,815
MOTOR POOL	464,199	430,249	42,293
NATURAL RESOURCES	550,301	361,453	35,531
PATHS & TRAILS	496,599	462,387	45,453
PLANNING & COMMUNITY DEVELOPMENT	3,629,049	3,224,095	316,929
PUBLIC HEALTH POOLING	4,518,803	4,020,705	395,235
PUBLIC WORKS FUND	(12,201)	(35,616)	-
REET 1 CAPITAL IMPROVEMENTS	-	-	-
REET 2 CAPITAL FACILITIES	-	-	-
REET ELECTRONIC FEE/PROP TAX ADM	12,756	12,756	-
RURAL COUNTY SALES TAXES	988,693	953,831	93,762
SOLID WASTE	10,091,108	9,077,860	892,354
STORM & SURFACE WATER	56,567	48,678	4,785
TREASURER'S M & O	108,243	102,533	-
TRIAL COURT IMPROVEMENT	22,650	22,650	-
VETERANS ASSISTANCE	318,090	193,433	19,014
VOLUNTEER GUARDIAN AD LITEM FUND	133,324	115,472	11,351
			-
TOTAL	$66,052,769	$50,212,969	$4,815,115

ISLAND COUNTY
2025 BUDGET

DIKING DISTRICT #4

DESCRIPTION	Prior Years Actuals 2022	2023	Year to Date @ 09/30/2024	2024 Budget	2025 Budget	$ Change	% Change
USE OF FUND BALANCE				4,700	4,700	$ -	0%
LID TAX							
SPECIAL ASSESSMENTS			3,153				
TOTAL REVENUES	-	-	3,153	4,700	4,700	$ -	0%
INTERFUND SERVICES	1,013	2,080	-	4,700	4,700	$ -	0%
DEBT SERVICE							
ACCUM OF ENDING FUND BALANCE							
TOTAL EXPENDITURES	1,013	2,080	0	4,700	4,700	$ -	0%

ISLAND COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA BILL

MEETING DATE:
10/22/24
Agenda Item No 2
☒ CONSENT AGENDA
☐ REGULAR AGENDA
☐ PUBLIC HEARING/MTG
Resolution/Ordinance No:
C-50-24

DEPARTMENT: **BUDGET/RISK**

DIVISION: ADMINISTRATIVE

STAFF CONTACT: Susan Geiger, Director

DEPT. HEAD: Susan Geiger, Director

AGENDA SUBJECT: Schedule Public Hearing: Resolution C-50-24 Adopting the Island County Budget and Diking District # 4 Budget for Fiscal Year 2025

BACKGROUND/SUMMARY: **WORK SESSION DATE:** *(If applicable) 10/16/2024*
The proposed resolution adopts the annual budgets for all Island County funds and departments and Diking District # 4 for fiscal year 2025.

FISCAL IMPACT/FUNDING SOURCE:
As shown in Exhibit A.

RECOMMENDED ACTION:
☐ Approve/Adopt
☒ Schedule Public Hearing/Meeting December 2, 2024 at 10:00 a.m.
☐ 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_____