



ISLAND COUNTY

2020 BUDGET



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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);

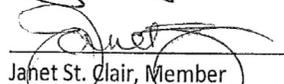
NOW, THEREFORE BE IT RESOLVED, BE IT FURTHER RESOLVED, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2020 Budget for all Island County Funds and the 2020 Budget for Diking District #4, as shown on the attached Exhibit A.

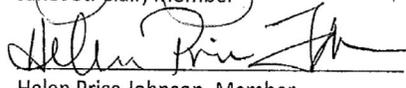
ADOPTED this 2nd day of December, 2019 following public hearing.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON




Bill Johnson, Chair


Janet St. Clair, Member


Helen Price Johnson, Member

ATTEST:


Debbie Thompson, Clerk of the Board

MISSION – VISION – GOALS

Mission Statement

We provide quality public services for the well-being of Island County communities through an efficient and effective use of county resources.

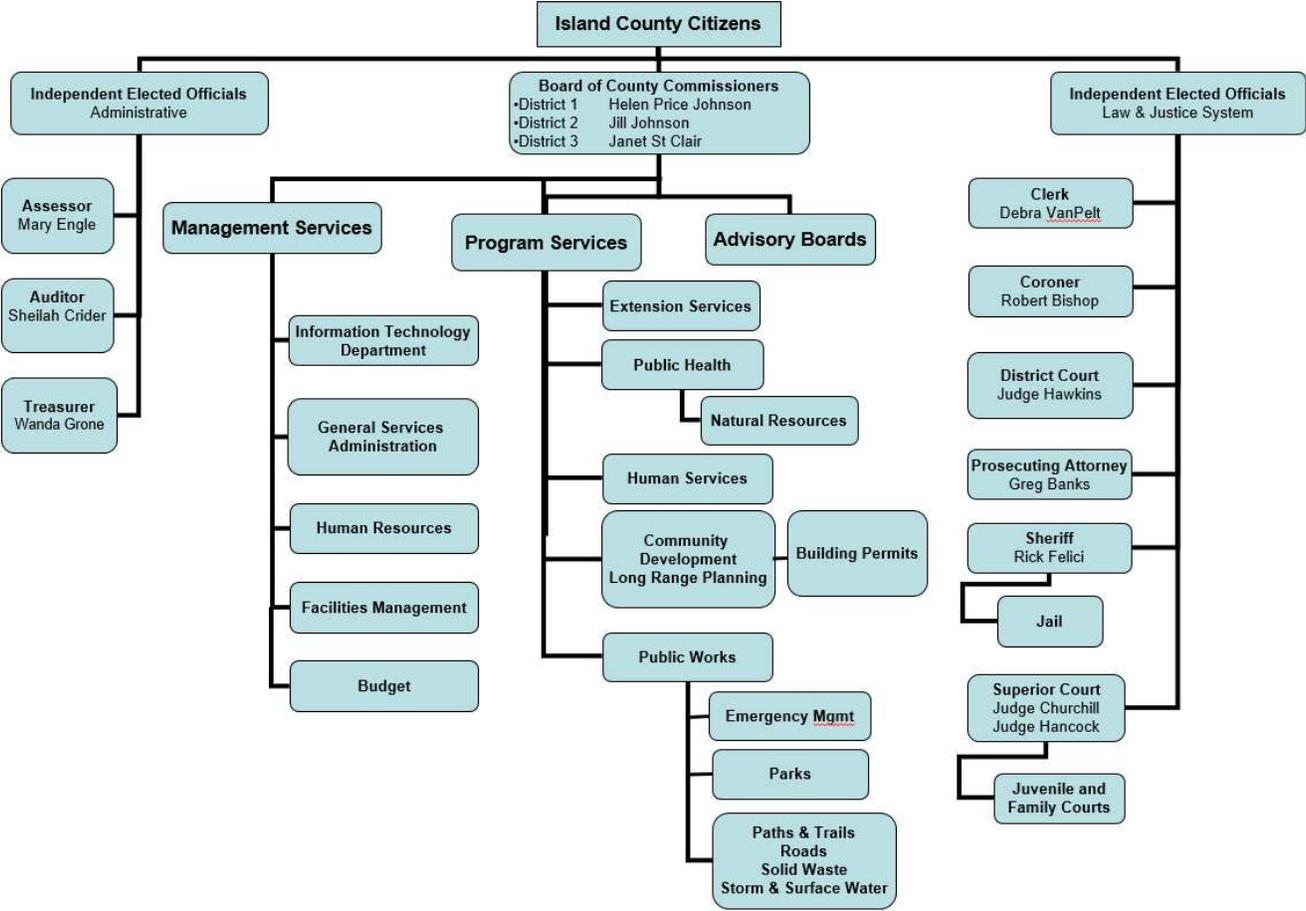
Vision Statement

Island County continuously strives to provide quality services in a professional, responsive and customer-focused fashion. We prioritize and deliver services that are at the core of government for the purpose of promoting sustainable, healthy, safe, and prosperous, rural island communities. Through widespread collaboration and strong financial management, we celebrate our heritage, foster community vitality, steward our natural resources, prioritize safety and promote civic engagement.

2020 Budget Goals

- Increase the public benefit of quality service delivery through enhanced customer service and recruitment and retention of high quality employees.
- Invest in programs and services that ensure a safe, healthy and environmentally responsible community that demonstrate interdepartmental collaboration and programming.
- Enhance citizen access to government through stronger internal efficiencies, improved document management, streamlining of processes and consistent branding.

Island County Organizational Chart



2020 Island County Budget Overview

The County is pleased to present to the citizens of Island County the adopted budget for fiscal year 2020. Overall, the County budget grows \$2.7 million, or 2%, from \$107.9 million to \$110.4 million. This budget is balanced, with stable revenues and expenditures and a healthy fund balance. Island County staffing increased by 5.5 FTE to 444.4 FTE for 2020, excluding elected officials.

The General Fund, or Current Expense, is anticipated to spend \$30.1 million in 2020. This is \$1.7 million higher than the 2019 adjusted budget of \$28.4 million. The reasons for the increase are primarily increases in salaries due to negotiated COLAs and benefit costs due to increases in the medical plans offered the employees. M & O costs are also increasing due to scheduled equipment replacement and the implementation of Enterprise Content Management (ECM) in Information Technology.

The Road Fund is anticipated to spend \$24.1 million, \$697,000 more than the 2019 adjusted budget of \$23.4 million. This represents normal increases based on scheduled projects to be completed.

The Capital Projects Fund has, for 2020, a \$12.6 million budget to complete the two building projects started in 2019. The Camano Administration building and the Crisis Stabilization Center will both be completed in the 3rd quarter of 2020.

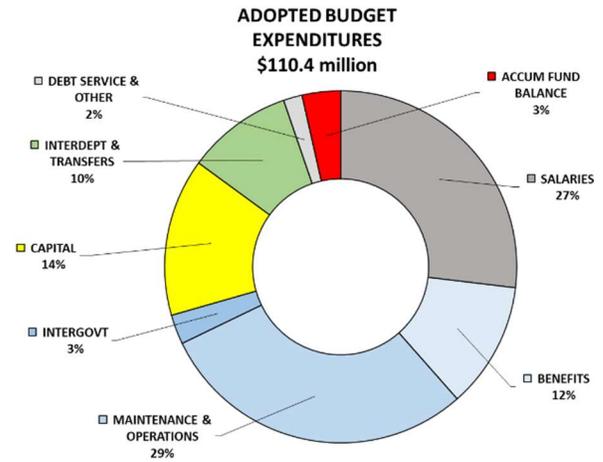
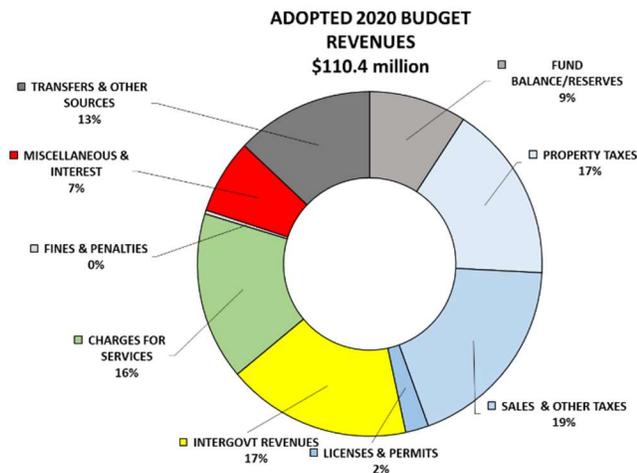
The other major fund, Solid Waste, is anticipated to spend \$9.9 million in 2020. This is \$2 million, or 25%, more than the 2019 adjusted budget of \$7.9 million. The primary driver of increases in Solid Waste is the increased costs incurred in the disposition of waste and septage out of the County and an anticipated increase in rates in 2020.

These four funds account for \$76.7 million of the Island County budget, or nearly 70%. The remaining \$33.7 million is spread amongst the 21 County departments, providing services to the community.

The following pages describe the budget in further detail – Revenues and Expenditures, budgets by Departments and Fund Balances.

Summary of Revenues & Expenditures

The 2020 Budget funds existing programs and services based on current levels of service. The county-wide budget, including all funds and departments, totals \$110.4 million, which is a 2.3% increase over 2019's adjusted budget of \$107.9 million. As has been customary in recent years, ongoing expenditures are funded with ongoing revenues. Fund balance and reserves are used to fund one-time expenditures.



Description	2020	2019	
	Adopted Budget	Adjusted Budget	
REVENUES			
FUND BALANCE/RESERVES	\$10.1	\$10.1	0%
PROPERTY TAXES	\$18.4	\$18.3	1%
SALES & OTHER TAXES	\$20.6	\$20.5	0%
LICENSES & PERMITS	\$2.4	\$2.0	19%
INTERGOVT REVENUES	\$19.1	\$17.1	11%
CHARGES FOR SERVICES	\$17.4	\$15.4	13%
FINES & PENALTIES	\$0.4	\$0.5	-8%
MISCELLANEOUS & INTEREST	\$7.7	\$7.7	-1%
TRANSFERS & OTHER SOURCES	\$14.3	\$16.3	-12%
TOTAL	\$110.4	\$107.9	2%

Description	2020	2019	
	Adopted Budget	Adjusted Budget	
EXPENDITURES			
SALARIES	\$29.7	\$28.6	4%
BENEFITS	\$12.8	\$12.4	3%
MAINTENANCE & OPERATIONS	\$32.4	\$29.0	12%
INTERGOVT	\$3.0	\$3.6	-16%
CAPITAL	\$16.0	\$16.9	-6%
INTERDEPT & TRANSFERS	\$10.7	\$13.3	-20%
DEBT SERVICE & OTHER	\$1.9	\$0.8	131%
ACCUM FUND BALANCE	\$3.9	\$3.2	22%
TOTAL	\$110.4	\$107.8	2%

Summary of Revenues

Island County relies on several sources of revenue to fund operations and services to the citizens. Sales Taxes continue to be the largest source of revenue for the County, followed by Intergovernmental Revenues and Property Taxes.

Description	Prior Years Actuals		Year to	2019 Budget	2020 Budget	\$ Change	% Change
	2017	2018	Date @ 12/31/2019				
REVENUES							
PROPERTY TAXES	\$17,794,870	\$18,023,956	\$18,497,995	\$18,292,950	\$18,442,428	\$149,478	1%
SALES & OTHER TAXES	18,168,219	20,005,970	20,567,416	20,514,300	20,569,118	\$54,818	0%
LICENSES & PERMITS	2,560,908	2,492,983	2,583,841	2,037,744	2,422,450	384,706	19%
INTERGOVERNMENT REVENUES	17,862,228	19,653,411	16,044,888	17,140,961	19,057,092	1,916,131	11%
CHARGES FOR SERVICES	14,918,861	15,619,459	15,056,435	15,415,029	17,427,719	2,012,690	13%
FINES & PENALTIES	480,065	461,780	361,098	450,902	412,970	-37,932	-8%
MISCELLANEOUS & INTEREST	5,888,681	7,614,412	9,154,494	7,706,979	7,665,629	-41,350	-1%
TRANSFERS & OTHER SOURCES	4,422,337	5,027,283	4,871,316	16,284,028	14,272,842	-2,011,186	-12%
TOTAL REVENUES	82,096,169	88,899,254	87,137,483	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	\$87,137,483	\$107,927,908	\$110,385,770	\$2,457,862	2%

Property Taxes

This source of revenue represents over 16% of total revenue for the County.

Counties are allowed by law to increase the total amount levied in property taxes by the lesser of the Implicit Price Deflator (IPD) or 1%, plus refunds and the value of new construction. For levies to be collected in 2019, the IPD is 2.169%.

The adopted Current Expense Levy includes a 1% increase over the previous year's levy and includes refunds and the value of new construction at last year's levy rate. The amount available to the Current Expense Fund (aka General Fund) is reduced by earmarks for Veterans Assistance, Mental Health, and Developmental Disabilities, which are restricted for only those purposes.

- Available after earmarks for **2020 is \$8.0 million** (2019 was \$7.9 million)

The adopted County Road Levy is a 1% increase over the previous year's levy and includes refunds and the value of new construction at last year's levy rate.

- For **2020 \$8.7 million** (2019 was \$8.7 million)

The adopted Conservation Futures levy is a 1% increase over the previous year's levy and includes refunds and the value of new construction at last year's levy rate.

- For **2020 \$736,000** (2019 was \$715,000)

Estimates for delinquent, penalty interest and interest on property taxes are forecasted to remain the same at about \$900,000.

- For **2020 \$0.9 million** (2019 was \$0.9 million)

Sales Taxes

Island County collects sales and use taxes on taxable events. This source of revenue represents over 18% of total revenue for the County. The following table provides an explanation of the types and uses of sales and other taxes available to the County as revenue sources.

Sales Tax	Rate	Restrictions	Description
Basic County	0.50%	None. Can be used for any legally allowable purpose	For sales in an incorporated area 85% goes to city and 15% goes to the County
Optional County	0.50%	None. Can be used for any legally allowable purpose	For sales in an incorporated area 85% goes to city and 15% goes to the County
Criminal Justice	0.10%	Restricted to criminal justice purposes	10% of the funds collected are distributed to the County, with the remainder allocated to the cities and the county based on population.
Juvenile Detention	0.10%	Restricted to operating and maintaining a juvenile detention facility	100% distributed to County
Therapeutic/Mental Health	0.10%	Restricted to chemical dependency and mental health treatment programs and for the operation of therapeutic court programs	100% distributed to County
Total	1.30%		

Sales taxes are estimated to increase 8% over 2019 levels. This is lower than previous years' estimates as analysis indicates a general slowing of economic activity. While there is still growth in sales tax collections, it is not as robust as it has been in previous years.

- Basic and Optional funding for **2020 is \$9.0 million** (2019 was \$8.4 million)
- Criminal Justice (restricted) for **2020 is \$1.0 million** (2019 was \$1.0 million)
- Therapeutic (restricted) funds for Drug Courts and programs in Human Services for **2020 is \$1.3 million** (2019 was \$1.4 million)
- Juvenile Detention (restricted) for **2020 is \$1.2 million** (2019 was \$1.4 million)
- Rural County Economic Development (restricted) for **2020 is \$1.3 million** (2019 was \$1.3 million)

Other Taxes

This category captures all the other taxes collected by the County. The primary source in this category is Real Estate Excise Tax (REET), anticipated at \$3.4 million for 2020. Other sources include

Cable tax (\$597,000), and E-911 Excise taxes (\$811,000). Total budget for 2020 is lower than 2019 by \$469,000 due to lower anticipated revenues for REET.

- **2020 \$5,763,200** (2019 \$6,232,300)

Licenses and Permits

This source of revenue represents about 2% of total revenue for the County. Revenue categories include building and other permits, food establishment permits, marriage licenses, and other miscellaneous licenses and permits that the county issues.

- **2020 \$2,422,250** (2019 \$2,037,744)

Intergovernmental Revenues

This source of revenue represents over 17% of total revenue for the County. State, federal and other governmental entities are projected to increase \$1.9 million to \$19.0 million. This category consists of the following:

- Direct federal Grants
- Federal entitlements
- Indirect federal grants
- State grants
- State shared revenue
- State entitlements
- Intergovernmental services

While several grants are increasing, the larger increases are from the U.S. Department of Transportation and the Washington State County Road Admin Board (CRAB).

- **2020 \$19,057,092** (2019 \$17,140,961)

Charges for Services

This source of revenue represents almost 16% of total revenue for the County. This category consists of fees charged for specific services rendered throughout the county.

Solid Waste rates were anticipated to increase based on a pending rate study. Volumes also continue to trend upwards. Revenue from Solid Waste fees are budgeted to increase by \$1.8 million from \$7.8 million in 2019 to \$9.6 million in 2020.

- **2020 \$17,427,719** (2019 \$15,415,029)

Fines and Penalties

This source of revenue represents less than 1% of total revenue for the County. Court revenue continues to decrease due to recent court cases that limit the court's ability to collect fines and HB 1783 which eliminates the accrual of interest on all criminal financial obligations.

- **2020 \$412,970** (2019 \$450,902)

Miscellaneous and Interest

This category accounts for all the other revenues earned by the County not otherwise classified. The primary sources are fees and rents paid for internal services such as the Equipment Repair & Replacement (ER&R) fund and insurance reserves. The budget estimate for investment earnings (\$850,000) is developed by the Treasurer based on investment portfolio and rates. This is slightly lower than the 2019 estimate (\$900,000) is due to slightly lower interest rates and portfolio balances.

- **2020 \$7,665,629** (2019 \$7,706,979)

Transfers & Other Sources

This category accounts for the transfers into funds from other funds as well as other financial proceeds, such as debt or capital project funding. For 2020, \$3.5 million of the balance is related to operating transfers and the remainder is sources related to capital projects.

- **2020 \$14,272,842** (2019 \$16,284,028)

Use of Fund Balance and Reserves

Fund balance and reserves act as a savings account for future, one-time expenditures. When fund balance is budgeted to be used to pay for an expenditure, it's depicted in the revenue budget as "Use of Fund Balance/Reserves." When budgeted revenues exceed budgeted expenditures, the difference is shown in the expenditure budget as "Accumulation of Fund Balance" and increases the balance available for future years.

The major use of fund balance is forecasted to occur in the Capital Improvements fund to finance the new Camano Annex and in County Road fund due to an aggressive construction schedule during 2019.

- **2020 \$10,115,522** (2019 \$10,085,015)

Summary of Expenditures

Island County expenditures are spread amongst employee costs (Salaries & Benefits), maintenance and operations of county functions, capital improvements, intergovernmental costs and debt service.

Description	Prior Years Actuals		Year to	2019	2020	\$	%
	2017	2018	Date @	Budget	Budget	Change	Change
EXPENDITURES							
SALARIES	\$25,726,499	\$26,999,711	\$27,855,802	\$28,593,084	\$29,748,688	\$1,155,604	4%
BENEFITS	10,247,307	10,449,663	11,436,002	12,440,296	12,788,520	\$348,224	3%
MAINTENANCE & OPERATIONS	26,925,395	28,585,453	29,200,186	29,005,853	32,378,224	3,372,371	12%
INTERGOVERNMENT	3,054,580	2,854,647	3,684,018	3,604,811	3,010,224	-594,587	-16%
CAPITAL	1,816,886	5,119,865	3,637,693	16,949,542	15,970,343	-979,199	-6%
INTERDEPT & TRANSFERS	10,274,279	11,087,251	9,792,136	13,298,260	10,673,956	-2,624,304	-20%
DEBT SERVICE & OTHER	496,806	3,159,581	-324,177	818,700	1,895,125	1,076,425	131%
TOTAL EXPENDITURES	78,541,752	88,256,171	85,281,660	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	\$85,281,660	\$107,927,908	\$110,385,770	\$2,457,862	2%

Salaries & Benefits

Salaries includes wages paid to employees plus overtime and specialty pay. Salaries are expected to rise \$1,155,604, or 4%, from \$28.5 million to \$29.7 million. This increase is due to various factors:

- Negotiated pay increases for represented employees
- Longevity & seniority increases
- Known position & paygrade changes
- Additional positions funded during the budget process (see below)

Benefits include employer payroll taxes, retirement costs, medical, dental and other coverages & unemployment insurance. Benefit costs are expected to rise \$348,224, or 3%, from \$12.4 million in 2019 to \$12.8 million in 2020. An 11% increase in medical premium costs was partially offset by lower utilization of Health Reimbursement Accounts (HRAs) & retirement costs.

As noted in the chart below, Island County staffing increased by 5.5 FTE to 444.4 FTE for 2020, excluding elected officials. Increases were as follows:

- Sheriff - Sheriff's Deputy
- Sheriff - Civil Clerk
- Sheriff - Increased hours for Camano Animal Control Officer
- Facilities - Facilities
- Prosecuting Attorney - Paralegal
- Prosecuting Attorney - 0.50 FTE Victim Witness Coordinator
- Coroner - 0.50 FTE Administrative Assistant

While not included in the FTE count, the 2020 budget also includes one-time funding for the following positions:

- Sheriff - Corrections Officer
- Commissioners - Receptionist
- Various Departments - Part time clerical, receptionist & Elections support

Department	2020	2019	2018
ASSESSOR	15.6	16.6	16.2
AUDITOR	11.6	11.6	11.6
CLERK	8.0	8.5	8.0
COMMISSIONERS	4.0	4.0	3.0
CORONER	1.5	1.0	1.0
DISTRICT COURT	12.1	12.1	12.1
FACILITIES MANAGEMENT	13.5	13.5	13.5
GENERAL SERVICES ADMIN	5.3	5.3	5.0
HUMAN RESOURCES	4.5	4.0	4.0
HUMAN SERVICES	27.4	28.1	27.1
INFORMATION TECHNOLOGY	9.0	9.0	10.0
NATURAL RESOURCES	5.7	6.7	5.0
PLANNING & COMMUNITY DEVEL.	33.2	34.0	32.5
PROSECUTOR	18.5	18.0	18.0
PUBLIC HEALTH	35.0	33.8	33.3
PUBLIC WORKS	123.3	119.4	115.8
SHERIFF	76.7	74.5	76.5
SUPERIOR & JUV COURTS	31.5	31.0	31.1
TREASURER	8.0	7.8	7.8
TOTAL Budget FTEs	444.4	438.9	431.5
<i>Elected Official positions</i>	13.0		
	457.40		

Maintenance & Operations

This broad category accounts for the costs incurred in the non-personnel expenses of providing county functions and services. Professional Services, Operating Services and Consulting Services are the major areas of expense, accounting for \$19.7 million of the budgeted costs. Costs are expected to rise \$3,372,371, or 12%, in 2020. The increases are primarily in the Roads fund and Paths & Trails.

- **2020 \$32,378,224** (2019 \$29,005,853)

Intergovernmental Expenses

This category accounts for the transfers and payments to government agencies outside of Island County. Transactions related to the E911 program (Dispatch services) and awards from the Rural County Sales Tax fund and the 2% Hotel Tax funds are accounted for here.

- **2020 \$3,010,224** (2019 \$3,604,811)

Capital Improvements

This category of expense accounts for capital projects planned for 2020. Costs for all projects in this budget total \$15,970,343. Detail of the projects are as follows:

- \$6.1 million – Construction of Camano Administration Center. Project started in 2019, scheduled for completion in 2020. Total project budget is \$6.7 million, funded by a short term loan from the State of Washington and fund balance.
- \$6.6 million – Construction of a Stabilization Center for temporary housing of individuals in crisis. Project was started in 2019, schedule for completion in 2020. Project budget is \$7 million, funded by grants from the State of Washington, NSBHO and fund balance.
- \$1.0 million – Equipment Rental & Replacement Fund – scheduled replacement of heavy equipment used primarily in the Roads department.
- \$0.7 million – Planned purchases of land and easements via the Conservation Futures Fund.
- \$0.3 million – Replacement security camera project in the Juvenile Detention Facility.
- \$1.2 million – All other capital purchases, primarily computer and infrastructure equipment.

Interdepartmental Transfers

This broad category accounts for payments and transfers between funds for services. The largest user of this category is the Equipment Repair & Replacement Fund of Public Works when charging for the use of their equipment. Other divisions of Public Works anticipate \$4 million in charges in 2020. This is also the area in which transfers between funds are accounted for. The 2020 budget anticipates \$3.6 million in transfers. The primary difference for the \$ 2.6 million decline between 2019 and 2020 budgets is the one-time transfers that were anticipated in 2019 related to capital purchases.

- **2020 \$10,673,957 (2019 \$13,298,260)**

Debt Service

This category accounts for the debt service of the County. Costs are expected to rise \$1,076,425 from \$0.8 million in 2019 to \$1.9 million in 2020. This is due exclusively to the \$5.4 million loan acquired from the State of Washington to fund the construction of the Camano Administration Building. This loan is for five years at a rate of 1.45%.

Accumulation of Fund Balance

This category accounts for money anticipated to be shifted to Fund Balance during 2020. The impacts are spread amongst all the County funds to a greater or lesser extent. Accumulations are expected to rise \$703,328, or 3%, from \$3.2 million in 2019 to \$3.9 million in 2020.

Department Budgets

The Departments and Elected Officials provide line item budgets estimates based on actual activity experienced and anticipated changes in the following budget year. These preliminary budgets are then reviewed and vetted through a series of meetings with the Budget Manager and the Board of County Commissioners. The final result is a Proposed Budget considered by the Board at a hearing on the first Monday in December.

For the most part, departments and elected officials were kept whole when compared to the 2019 budget with some programs receiving additional funding and/or staffing as deemed appropriate.

The following pages document in a consistent manner each department or office. A general narrative is followed by the budgeted amounts with comparisons to the 2019 budget and actual activity. Actual revenues and expenditures for 2017 and 2018 are also provided as a reference.

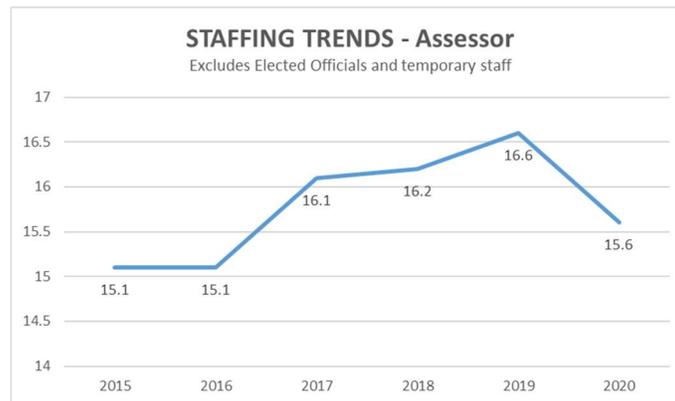
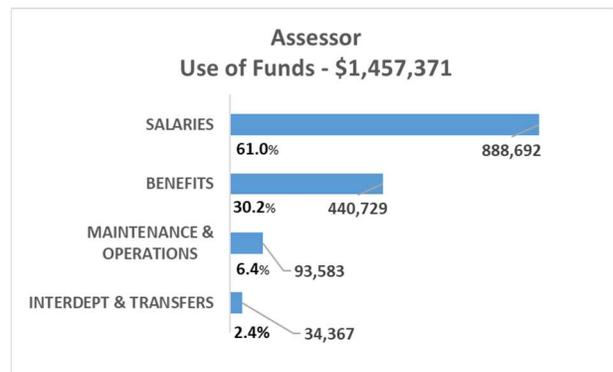
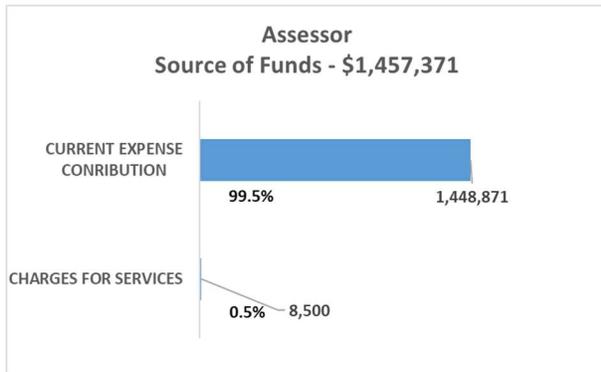
The charts for each department and office graph revenues and expenditures by category. If a department or office uses Current Expense, or General Fund, as a source of funding for their unit, it is indicated in the chart. There is also a chart of staffing for the last five actual years plus the 2020 budget. These staffing charts exclude elected officials, temporary employees and positions with one-time funding.

Assessor's Office

The Assessor's office is required to physically inspect, appraise and revalue all real property once every 6 years with an annual review and update based on sales analysis.

DEPT: ASSESSOR (20)

<u>Description</u>	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
USE FUND BALANCE/RESERVE					
INTERGOVERNMENT REVENUES					
CHARGES FOR SERVICES	13,012	7,947	9,723	8,500	8,500
MISCELLANEOUS & INTEREST		8,696	5,500		
Total Revenues	13,012	16,643	15,223	8,500	8,500
SALARIES	813,703	851,768	851,219	903,173	888,692
BENEFITS	364,704	382,095	396,493	462,517	440,729
MAINTENANCE & OPERATIONS	64,457	75,426	137,155	86,550	93,583
CAPITAL			6,697		
INTERDEPT & TRANSFERS		4,007	37,180	36,400	34,367
Total Expenditures	1,242,864	1,313,296	1,428,744	1,488,640	1,457,371

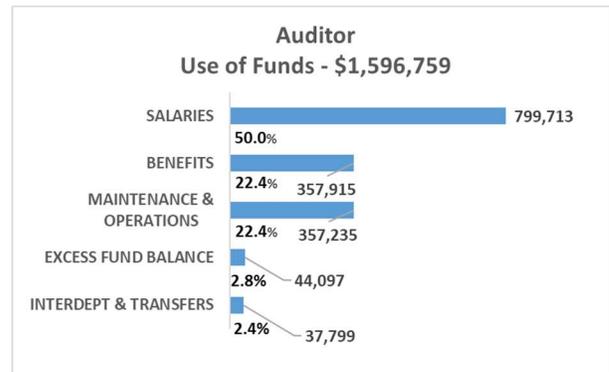
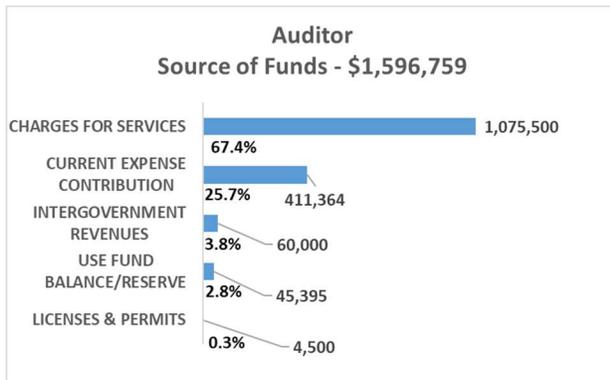


Auditor's Office

The Auditor's Office is responsible for conducting elections and maintaining voter registration records, the issuance of vehicle and vessel licenses, the recording of documents, deeds and titles and the oversight and the reporting of the County's accounting and financial activities.

DEPT: AUDITOR (21)

Description	Prior Years Actuals		2019	2019	2020
	2017	2018	Year to Date @ 12/31/2019	Adopted Budget	Adopted Budget
USE FUND BALANCE/RESERVE					45,395
LICENSES & PERMITS	4,581	4,482	4,466	4,500	4,500
INTERGOVERNMENT REVENUES	63,173	60,138	62,388	60,000	60,000
CHARGES FOR SERVICES	959,935	975,598	1,044,605	1,012,700	1,075,500
MISCELLANEOUS & INTEREST	(80)	25,421	1,409		
TRANSFERS & OTHER SOURCES					
Total Revenues	1,027,609	1,065,639	1,112,868	1,077,200	1,185,395
SALARIES	698,331	761,263	758,031	769,064	799,713
BENEFITS	297,760	311,986	314,033	333,023	357,915
MAINTENANCE & OPERATIONS	263,609	338,328	188,777	274,748	357,235
INTERGOVERNMENT	70			70	
CAPITAL					
INTERDEPT & TRANSFERS	36,838	63,082	37,584	36,963	37,799
ACCUM FUND BALANCE/RESERVE				24,473	
Total Expenditures	1,296,608	1,474,659	1,298,425	1,438,341	1,552,662

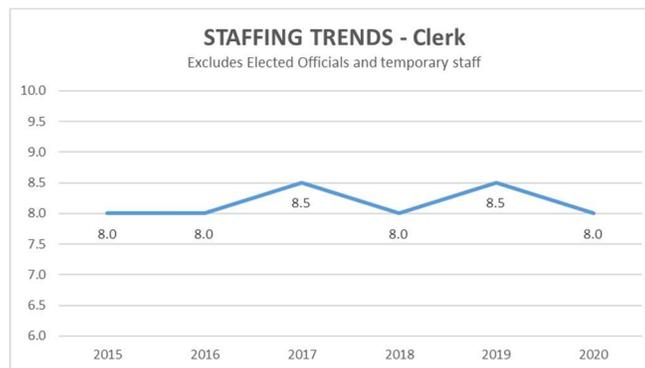
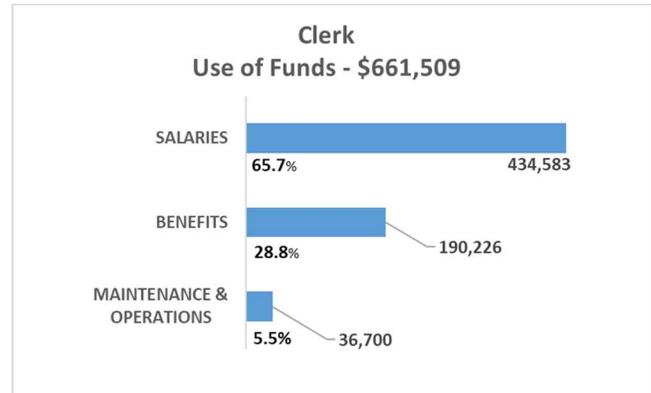
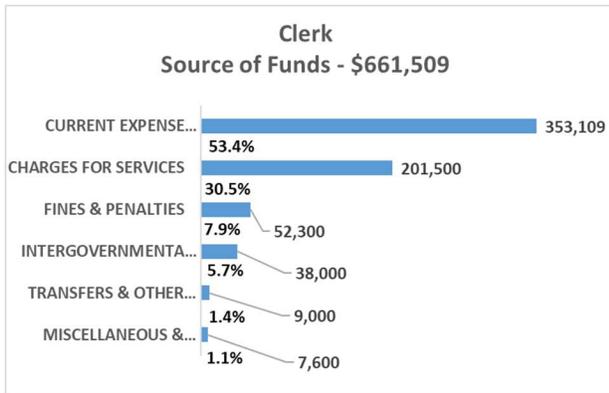


Clerk's Office

The Clerk's Office performs accounting functions on behalf of the Superior Court, including the processing of fines, fees, and legal financial obligations (LFOs) that repay crime victims for their losses. The in-house collections program establishes and monitors defendant payments to ensure responsible compliance with court orders.

DEPT: CLERK (24)

Description	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
INTERGOVERNMENT REVENUES	36,619	37,543	69,068	38,000	38,000
CHARGES FOR SERVICES	195,801	223,488	214,808	201,500	201,500
FINES & PENALTIES	57,963	57,816	34,215	65,800	52,300
MISCELLANEOUS & INTEREST	6,776	13,663	8,831	5,100	7,600
TRANSFERS & OTHER SOURCES	9,000	9,000	9,000	9,000	9,000
Total Revenues	306,159	341,510	335,922	319,400	308,400
SALARIES	361,736	396,066	429,690	436,562	434,583
BENEFITS	135,613	140,831	164,499	168,001	190,226
MAINTENANCE & OPERATIONS	29,449	29,786	31,385	41,000	36,700
Total Expenditures	526,798	566,683	625,574	645,563	661,509



Commissioners' Office

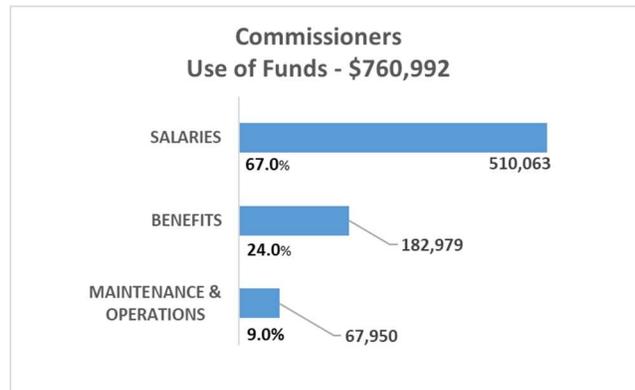
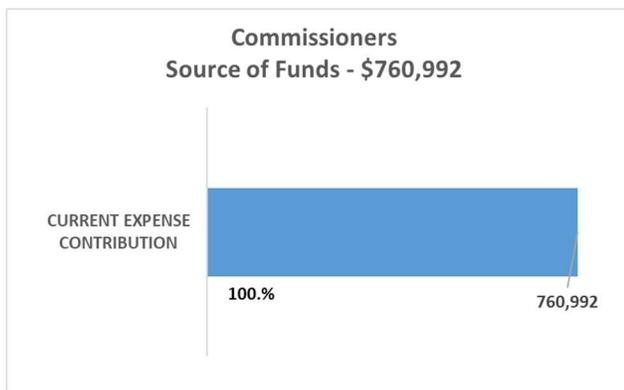
The Board of County Commissioners is the County's legislative and executive authority and is made up of three commissioners elected to four-year terms. The county is divided into three geographic districts based on population and at the time of election, each Commissioner must live in the district from which they are elected. The County Commissioners' positions are partisan and are nominated in a primary election embracing only their particular district. All voters in the county are given an opportunity in the general election to select the commissioner who will ultimately serve.

The Commissioners are charged with overseeing county operations; financial and budgetary matters; and the adoption of laws that regulate county growth, health, safety and welfare of its citizens. The budget funds approved positions, operating costs and capital expenses.

The Commissioners' Office is funded with unrestricted Current Expense revenues. More information about the Commissioners' Office and County government is available on their web page by selecting this [link](#).

DEPT: COMMISSIONERS (25)

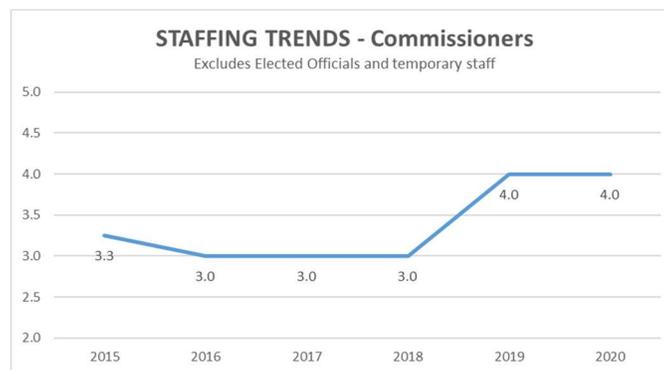
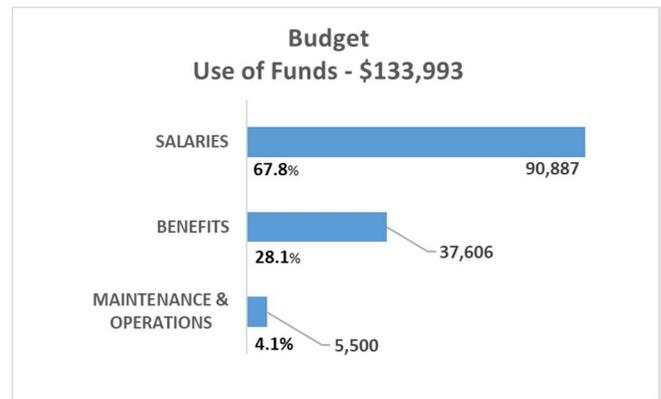
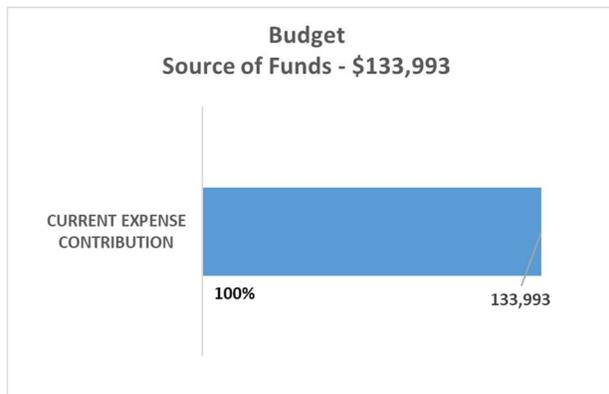
<u>Description</u>	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
CHARGES FOR SERVICES MISCELLANEOUS & INTEREST		19			
Total Revenues		19			
SALARIES	437,669	447,473	501,587	464,529	510,063
BENEFITS	131,278	133,133	182,844	137,951	182,979
MAINTENANCE & OPERATIONS INTERGOVERNMENT	89,265	29,375	36,442	67,950	67,950
Total Expenditures	658,212	609,981	720,873	670,430	760,992



The Budget Manager position was added in 2019 to facilitate changes and enhancements in Island County’s budget process. Prior to 2019, the budget function was part of the General Services Department. The Budget Manager position is included in the Commissioners schedule

DEPT: BUDGET (47)

<u>Description</u>	<u>Prior Years Actuals</u>		<u>2019 Year to Date @ 12/31/2019</u>	<u>2019 Adopted Budget</u>	<u>2020 Adopted Budget</u>
	<u>2017</u>	<u>2018</u>			
CHARGES FOR SERVICES MISCELLANEOUS & INTEREST					
Total Revenues					
SALARIES	53,591	54,647	86,524	88,766	90,887
BENEFITS	15,245	15,728	33,804	36,357	37,606
MAINTENANCE & OPERATIONS	1,503	4,877	4,115	5,500	5,500
INTERDEPT & TRANSFERS					
Total Expenditures	70,339	75,252	124,443	130,623	133,993

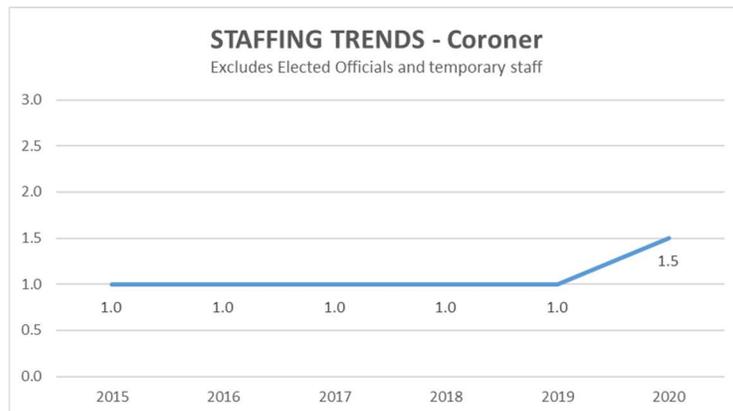
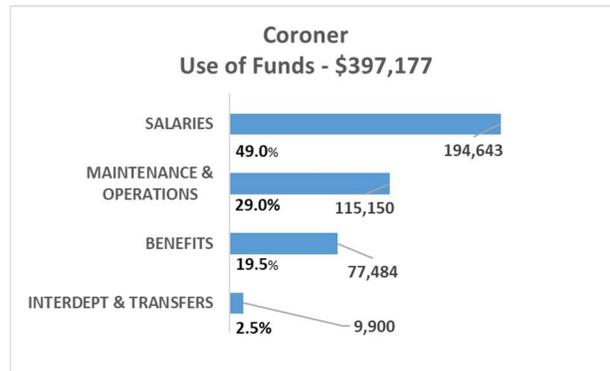
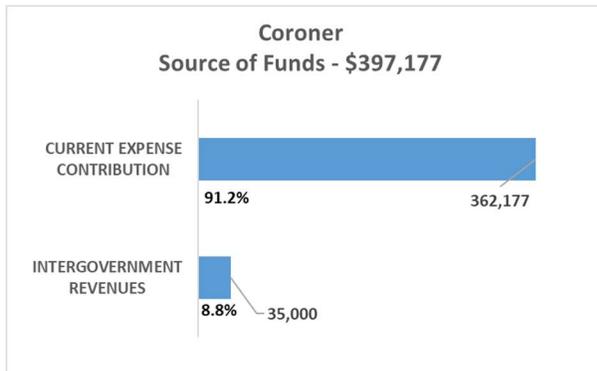


Coroner's Office

The function of the County Coroner is death investigation. Death investigation often includes on scene investigation, witness and family interviews, medical records reviews, toxicology studies and thorough body examinations, including autopsies.

DEPT: CORONER (27)

<u>Description</u>	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
INTERGOVERNMENT REVENUES	19,380	32,919	42,624	35,000	35,000
MISCELLANEOUS & INTEREST		525			
Total Revenues	19,380	33,444	42,624	35,000	35,000
SALARIES	135,403	139,261	149,777	134,902	194,643
BENEFITS	45,808	40,089	51,980	48,686	77,484
MAINTENANCE & OPERATIONS	126,103	111,028	132,333	102,700	115,150
CAPITAL				5,000	
INTERDEPT & TRANSFERS			10,471	10,471	9,900
Total Expenditures	307,314	290,378	344,561	301,759	397,177

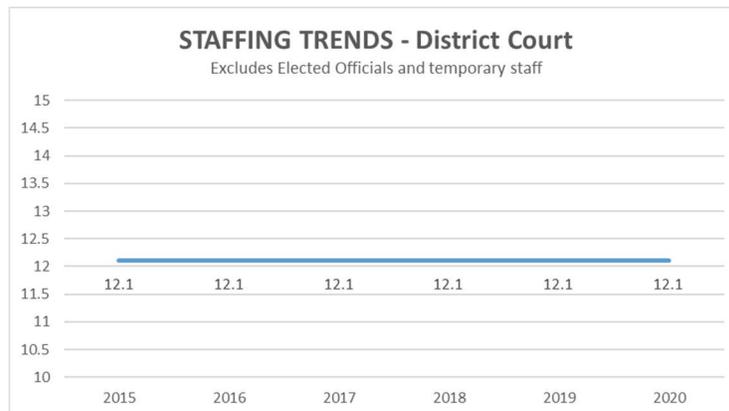
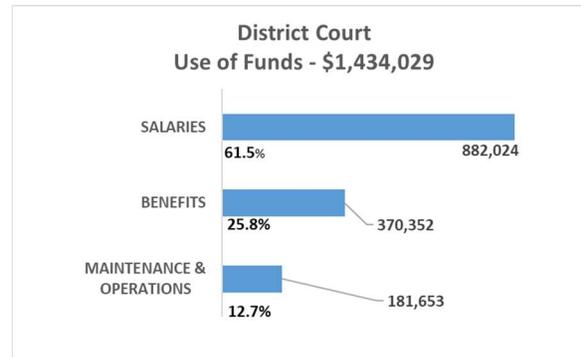
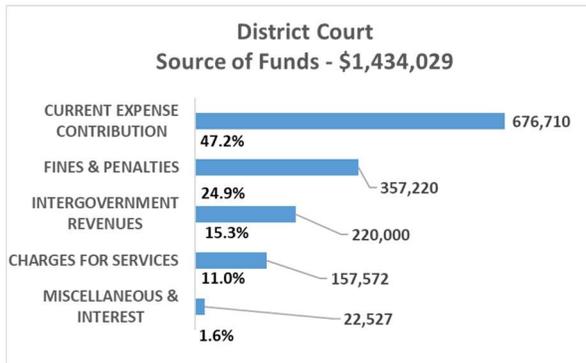


District Court

The District Court hears both civil and criminal cases. Criminal cases include misdemeanors and gross misdemeanors. Civil cases encompass traffic infractions, small claims (up to \$5,000), civil claims (up to \$100,000) and numerous motions and petitions. District Court also serves as the municipal court for all cities within Island County.

DEPT: DISTRICT COURT (29)

Description	Prior Years Actuals		2019	2019	2020
	2017	2018	Year to Date @ 12/31/2019	Adopted Budget	Adopted Budget
INTERGOVERNMENT REVENUES	173,185	362,516	277,718	260,400	220,000
CHARGES FOR SERVICES	173,355	150,673	135,835	183,487	157,572
FINES & PENALTIES	417,648	385,956	323,003	373,452	357,220
MISCELLANEOUS & INTEREST	31,583	20,737	22,208	16,000	22,527
TRANSFERS & OTHER SOURCES					
Total Revenues	795,771	919,882	758,764	833,339	757,319
SALARIES	844,286	880,925	842,471	856,212	882,024
BENEFITS	314,663	308,334	314,629	362,764	370,352
MAINTENANCE & OPERATIONS	141,053	145,946	163,825	167,968	181,653
CAPITAL					
Total Expenditures	1,300,002	1,335,205	1,320,925	1,386,944	1,434,029

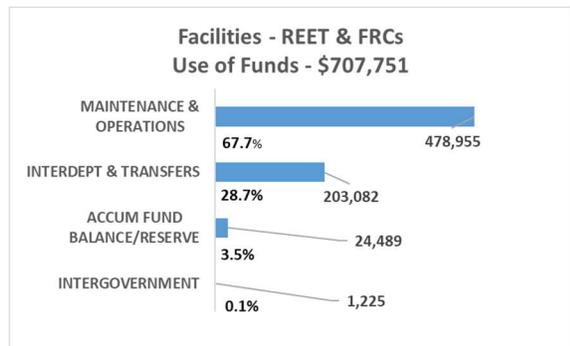
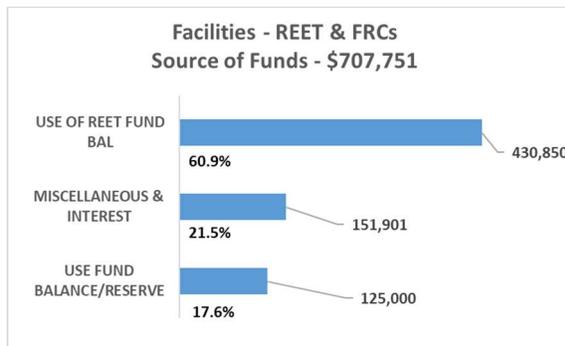
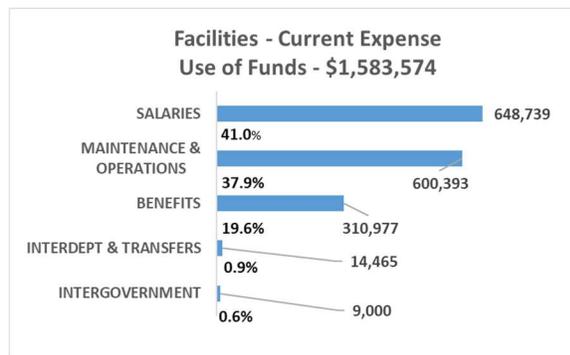
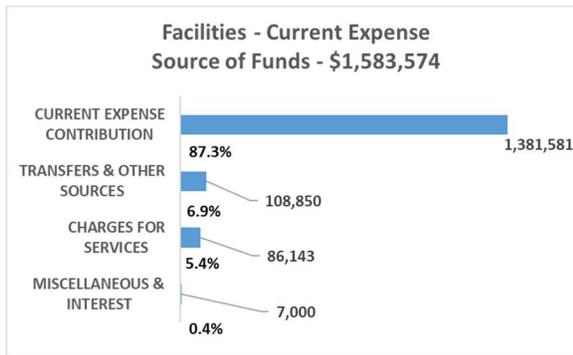


Facilities Management

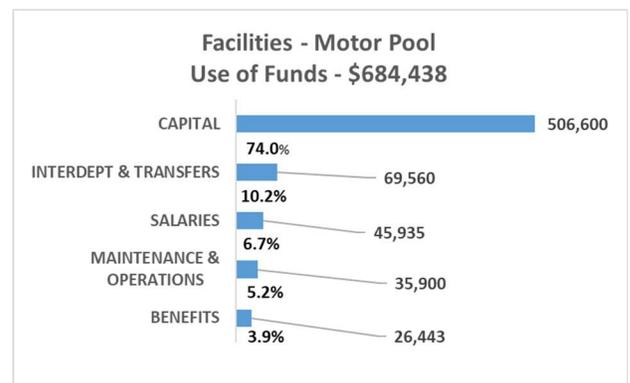
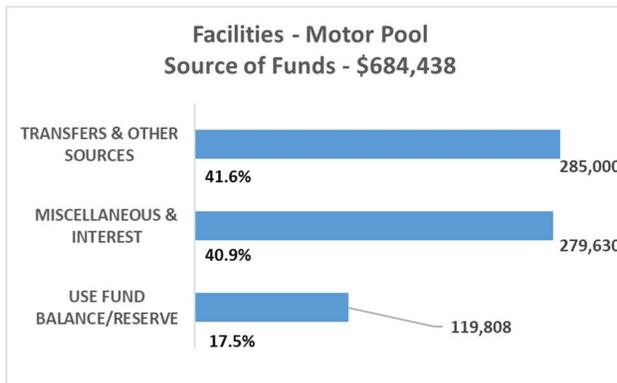
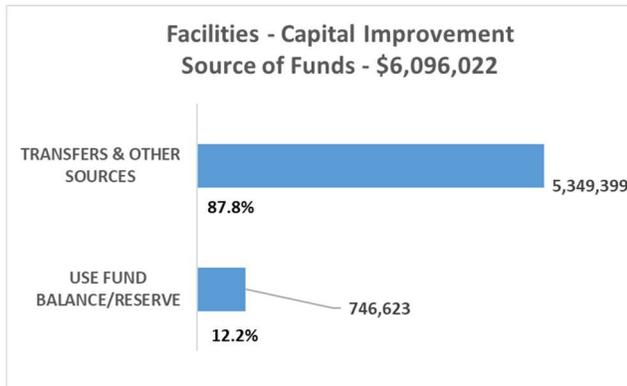
Facilities Management is responsible for a myriad of County services. Facilities is responsible for the maintenance, custodial and property management of all county facilities, including 24/7 facilities such as the Jail and Juvenile Detention. In addition, Facilities oversees the three Family Resource Centers (FRCs). Facilities also oversees the County Motor Pool. Finally, Facilities is responsible for the Capital Construction. At his time, two projects are ongoing, the Camano Administration Building and the Crisis Stabilization Center in Oak Harbor. All told, there is over 185,000 square feet of county facility space.

DEPT: FACILITIES MANAGEMENT (28)

Description	Prior Years Actuals		2019 Year to Date @	2019 Adopted Budget	2020 Adopted Budget
	2017	2018	12/31/2019		
USE FUND BALANCE/RESERVE				275,000	991,431
OTHER TAXES	154	342	342		
CHARGES FOR SERVICES	105,024	101,431	81,601	80,187	86,143
MISCELLANEOUS & INTEREST	137,307	147,293	451,569	466,030	438,532
TRANSFERS & OTHER SOURCES	553,954	495,437	825,284	7,124,922	5,743,249
Total Revenues	796,439	744,503	1,358,796	7,946,139	7,259,355
SALARIES	579,554	637,657	669,487	652,258	694,674
BENEFITS	277,477	268,502	301,721	302,322	337,420
MAINTENANCE & OPERATIONS	1,249,627	1,300,728	1,010,651	1,488,222	1,115,248
INTERGOVERNMENT	20,686	9,953	9,974	10,150	10,225
CAPITAL	244,421	1,320,078	1,283,985	7,228,022	6,602,622
INTERDEPT & TRANSFERS	140,193	138,903	168,089	167,503	287,107
DEBT SERVICE			18,557		
ACCUM FUND BALANCE/RESERVE				52,607	24,489
Total Expenditures	2,511,958	3,675,821	3,462,464	9,901,084	9,071,786



Facilities Management (continued)

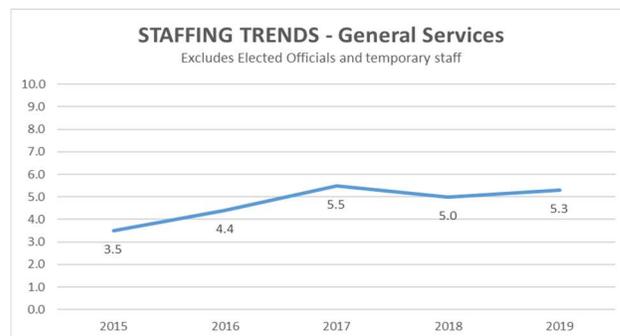
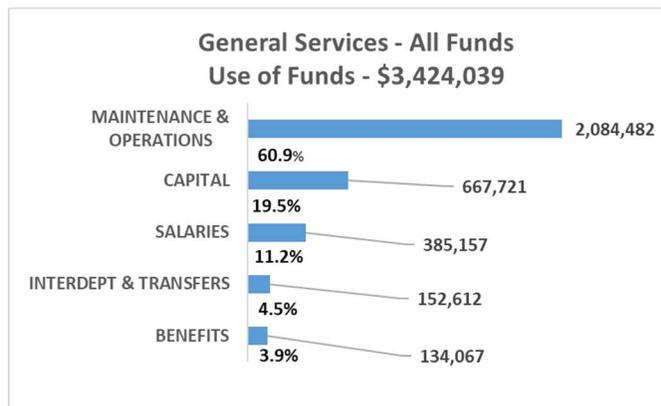
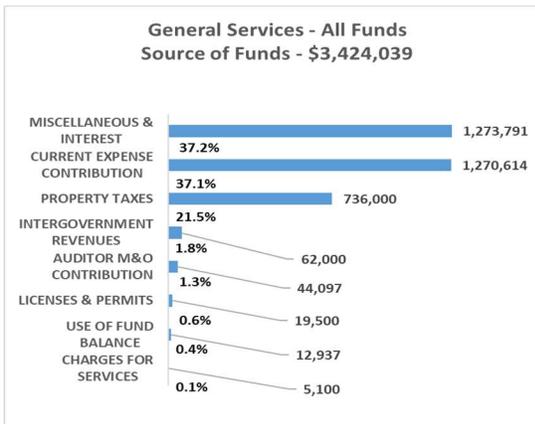


General Service Administration

General Services Administration is responsible for a myriad of programs including, Board of Equalization (BOE), Conservation Futures, Public Defense, Records Management & Risk Management.

DEPT: GENERAL SERVICES ADMIN (54)

Description	Prior Years Actuals		2019	2019	2020
	2017	2018	Year to Date @ 12/31/2019	Adopted Budget	Adopted Budget
USE FUND BALANCE/RESERVE				91,480	12,937
PROPERTY TAXES	722,443	728,546	738,102	715,000	736,000
OTHER TAXES					
LICENSES & PERMITS	17,404	17,876	19,470	19,000	19,500
INTERGOVERNMENT REVENUES	562,825	483,796	70,630	60,600	62,000
CHARGES FOR SERVICES	12,710	4,767	6,318	4,100	5,100
FINES & PENALTIES					
MISCELLANEOUS & INTEREST	1,173,857	973,291	1,084,475	1,018,399	1,273,791
TRANSFERS & OTHER SOURCES	50,569		24		
Total Revenues	2,539,808	2,208,276	1,919,019	1,908,579	2,109,328
SALARIES	275,096	291,432	356,859	335,211	385,157
BENEFITS	115,758	103,177	129,348	127,242	134,067
MAINTENANCE & OPERATIONS	1,667,586	2,146,934	1,824,747	1,899,067	2,084,482
INTERGOVERNMENT	2				
CAPITAL	1,000,000	1,272,500	282,906	670,809	667,721
INTERDEPT & TRANSFERS	194,324	270,118	217,646	181,369	152,612
DEBT SERVICE					
ACCUM FUND BALANCE/RESERVE				8,460	
Total Expenditures	3,252,766	4,084,161	2,811,506	3,222,158	3,424,039

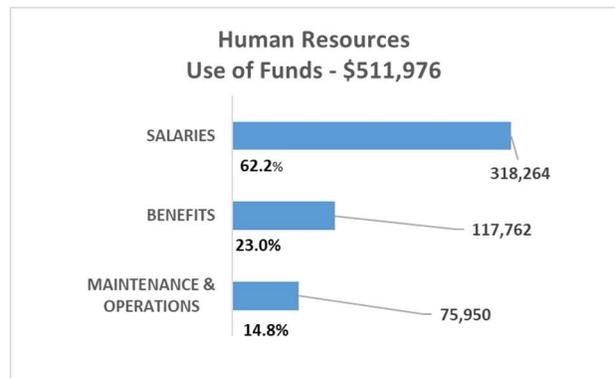
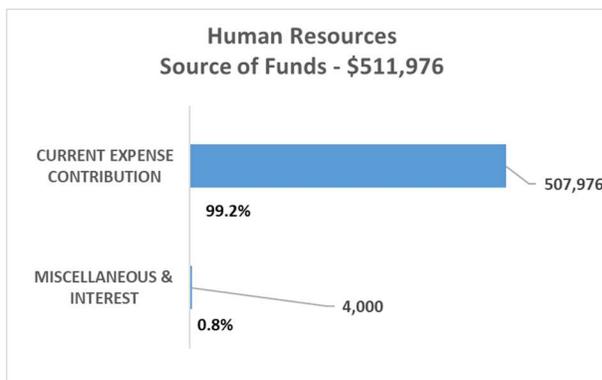


Human Resources

Human Resources provides internal services to other county departments in the areas of employee relations, recruitment & orientation, compensation analysis, benefits administration and labor negotiations.

DEPT: HUMAN RESOURCES (59)

Description	Prior Years Actuals		2019	2019	2020
	2017	2018	Year to Date @ 12/31/2019	Adopted Budget	Adopted Budget
USE FUND BALANCE/RESERVE					
CHARGES FOR SERVICES			179		
MISCELLANEOUS & INTEREST	8,492	6,133	8,999	4,000	4,000
TRANSFERS & OTHER SOURCES	18,500	18,500			
Total Revenues	26,992	24,633	9,178	4,000	4,000
SALARIES	263,002	290,323	314,776	274,187	318,264
BENEFITS	87,250	104,210	114,572	105,714	117,762
MAINTENANCE & OPERATIONS	63,909	62,899	61,790	71,250	75,950
Total Expenditures	414,161	457,432	491,138	451,151	511,976

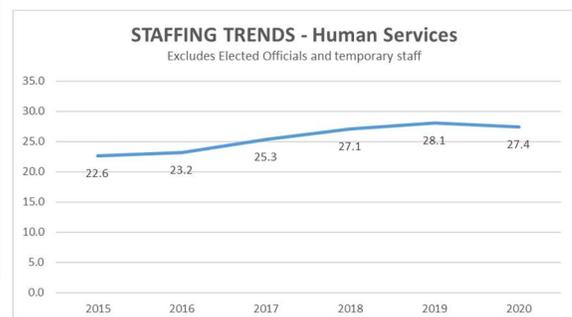
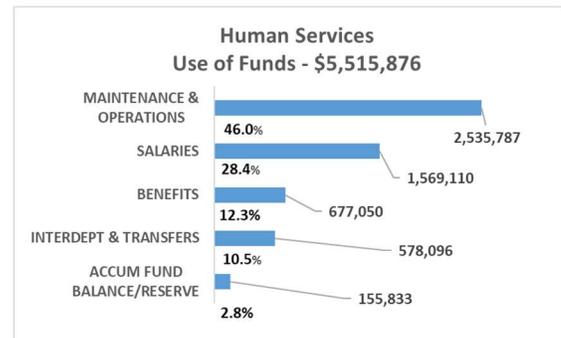
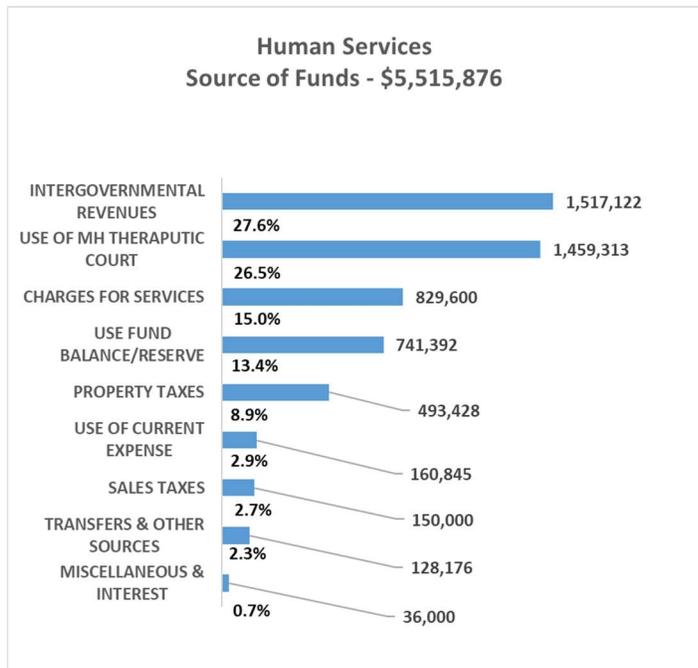


Human Services

Human Services provides program and services to all age levels in the community. Low Income Housing, Homeless Housing, Veterans services, Mental Health services, and Developmental Disabilities services are some of the major categories from this department.

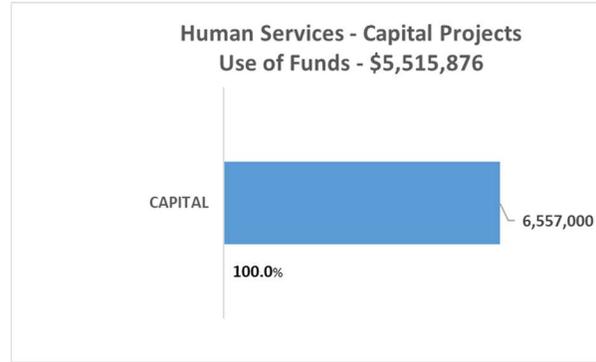
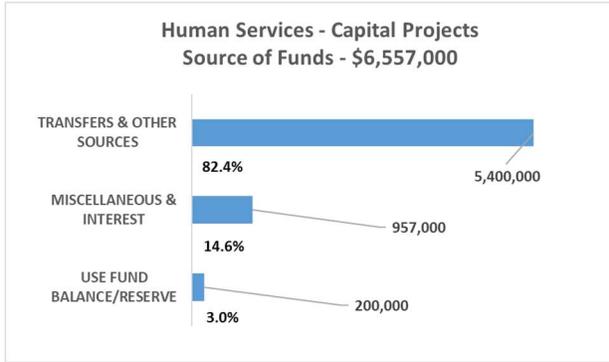
DEPT: HUMAN SERVICES (13)

Description	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
USE FUND BALANCE/RESERVE				1,165,790	941,392
PROPERTY TAXES	472,060	501,789	544,922	467,950	493,428
SALES TAXES			26,970		150,000
OTHER TAXES					
INTERGOVERNMENT REVENUES	1,796,295	2,431,419	1,721,182	2,119,383	1,517,122
CHARGES FOR SERVICES	644,597	780,847	1,160,074	824,600	829,600
MISCELLANEOUS & INTEREST	38,718	1,034,709	2,094,966	1,083,389	993,000
TRANSFERS & OTHER SOURCES	310,175	302,041	510,000	5,030,000	5,528,176
Total Revenues	3,261,845	5,050,805	6,058,114	10,691,112	10,452,718
SALARIES	1,267,986	1,398,770	1,527,057	1,569,911	1,569,110
BENEFITS	554,449	556,294	672,123	812,116	677,050
MAINTENANCE & OPERATIONS	1,954,853	2,003,928	2,462,188	3,142,429	2,535,787
INTERGOVERNMENT					
CAPITAL	11,000	1,127,269	1,636,471	6,655,000	6,557,000
INTERDEPT & TRANSFERS	376,388	316,504	646,452	122,657	578,096
ACCUM FUND BALANCE/RESERVE				86,722	155,833
Total Expenditures	4,164,676	5,402,765	6,944,291	12,388,835	12,072,876



Human Services (continued)

Human Services is also providing the funding for the construction of the Crisis Stabilization Center. This project was started in 2019 and will be completed in 2020.

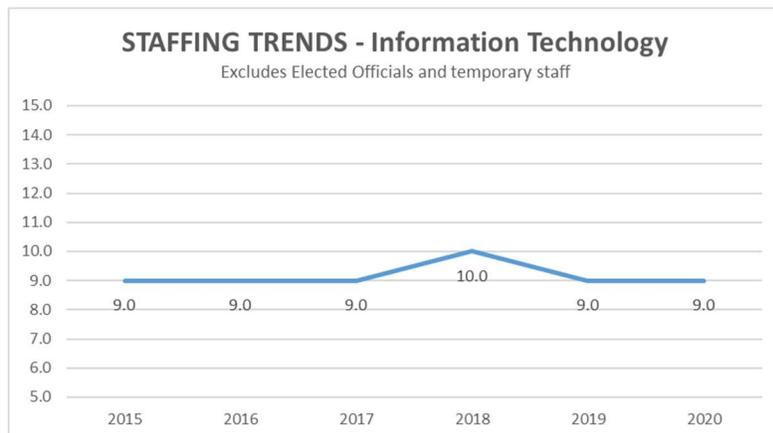
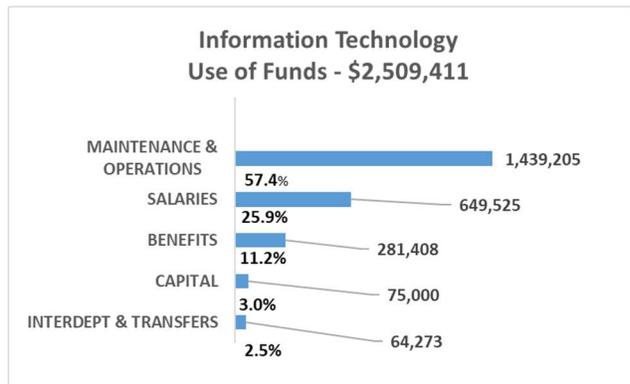
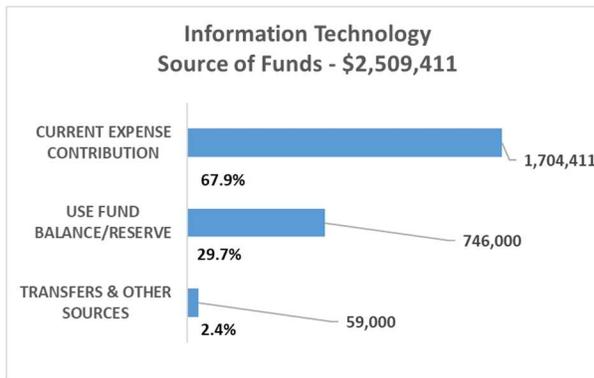


Information Technology

The Information Technology Department (IT) provides a wide variety of technology services to the employees and citizens of Island County. The Use of Fund Balance denotes the implementation of Enterprise Content Management (ECM) as well as the scheduled replacement of equipment.

DEPT: INFORMATION TECHNOLOGY (26)

Description	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
USE FUND BALANCE/RESERVE				257,500	746,000
OTHER TAXES					
CHARGES FOR SERVICES			63		
MISCELLANEOUS & INTEREST					
TRANSFERS & OTHER SOURCES				27,060	59,000
Total Revenues			63	284,560	805,000
SALARIES	584,956	664,307	681,462	621,693	649,525
BENEFITS	249,803	246,656	274,417	262,188	281,408
MAINTENANCE & OPERATIONS	657,018	839,627	868,716	862,910	1,439,205
INTERGOVERNMENT					
CAPITAL	119,717	244,326	123,677	329,156	75,000
INTERDEPT & TRANSFERS	54,777	8,653	4,273	60,847	64,273
DEBT SERVICE					
Total Expenditures	1,666,271	2,003,569	1,952,545	2,136,794	2,509,411

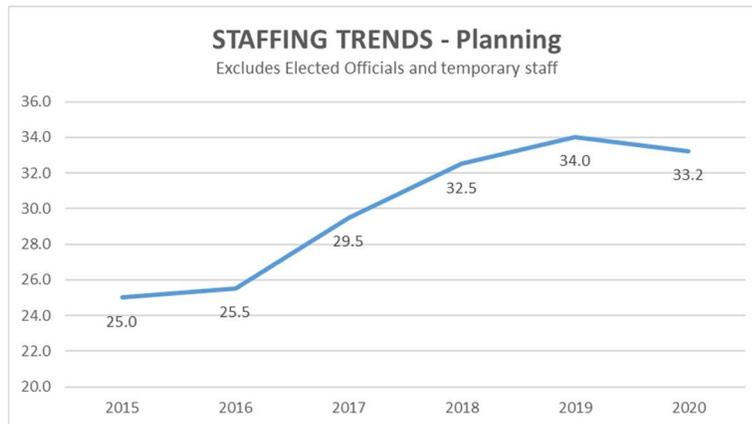
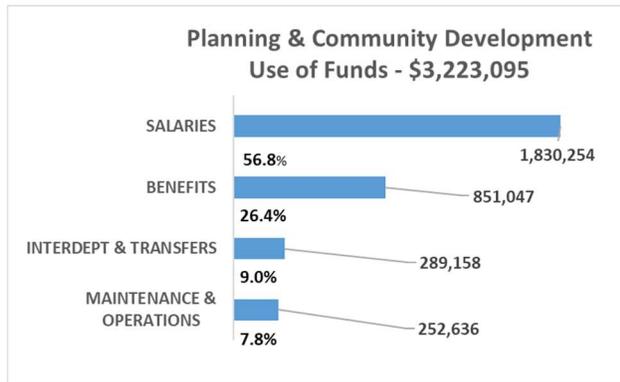
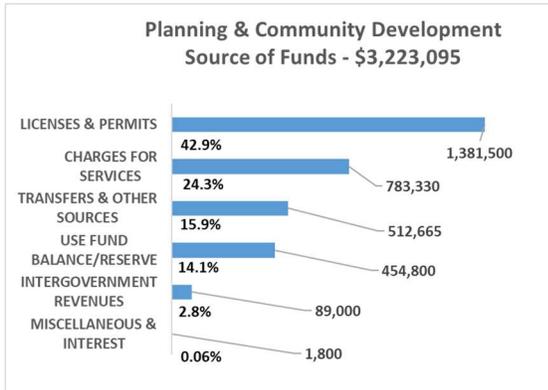


Planning & Community Development

The Planning & Community Development Department is responsible for overseeing, managing & regulating land use and development within unincorporated Island County to protect the health, safety and welfare of County residents.

DEPT: PLANNING (53)

Description	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
USE FUND BALANCE/RESERVE				857,166	454,800
LICENSES & PERMITS	1,601,767	1,483,220	1,586,272	1,087,430	1,381,500
INTERGOVERNMENT REVENUES	48,716	40	7,899		89,000
CHARGES FOR SERVICES	983,930	906,272	891,888	653,403	783,330
MISCELLANEOUS & INTEREST	456	791	1,319	1,000	1,800
TRANSFERS & OTHER SOURCES	37,000	555,490	677,817	677,817	512,665
Total Revenues	2,671,869	2,945,813	3,165,195	3,276,816	3,223,095
SALARIES	1,463,675	1,656,055	1,753,146	1,824,409	1,830,254
BENEFITS	637,102	689,026	754,116	875,527	851,047
MAINTENANCE & OPERATIONS	298,549	149,156	213,381	280,994	252,636
CAPITAL		28,145		28,000	
INTERDEPT & TRANSFERS	127,492	287,324	268,869	267,886	289,158
Total Expenditures	2,526,818	2,809,706	2,989,512	3,276,816	3,223,095

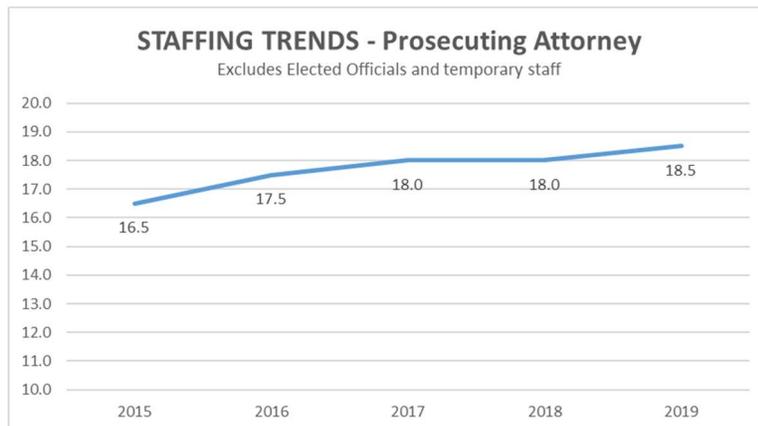
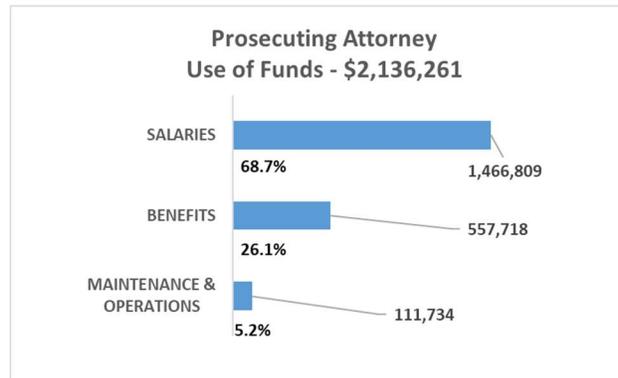
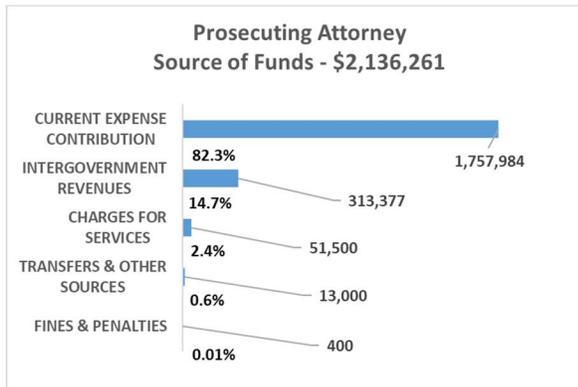


Prosecutor's Office

The Prosecutor's Office prosecutes violations of state and county criminal laws and provides legal advice to law enforcement conducting criminal investigations. The Prosecutor also provides legal advice to County Elected Officials.

DEPT: PROSECUTING ATTORNEY (39)

Description	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
USE FUND BALANCE/RESERVE				14,328	
INTERGOVERNMENT REVENUES	243,070	236,635	273,214	289,633	313,377
CHARGES FOR SERVICES	30,941	32,204	62,725	50,500	51,500
FINES & PENALTIES	956	15,045	1,030	400	400
MISCELLANEOUS & INTEREST	12		8		
TRANSFERS & OTHER SOURCES	13,000	13,000	13,000	13,000	13,000
Total Revenues	287,979	296,884	349,977	367,861	378,277
SALARIES	1,177,936	1,276,999	1,351,004	1,305,483	1,466,809
BENEFITS	492,286	519,531	519,977	575,934	557,718
MAINTENANCE & OPERATIONS	93,713	84,674	76,193	135,204	111,734
CAPITAL		33,900			
INTERDEPT & TRANSFERS				14,328	
Total Expenditures	1,763,935	1,915,104	1,947,174	2,030,949	2,136,261

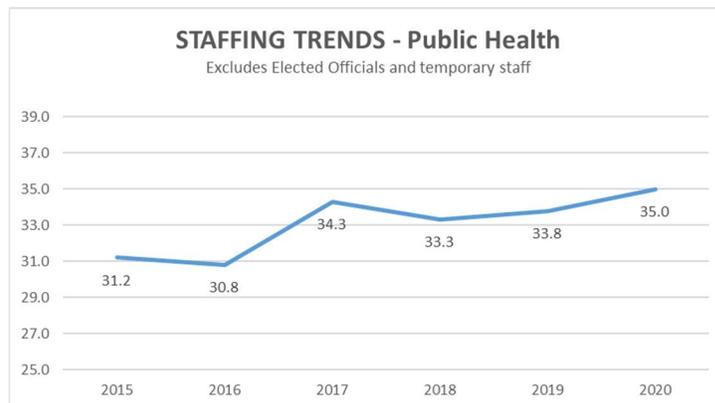
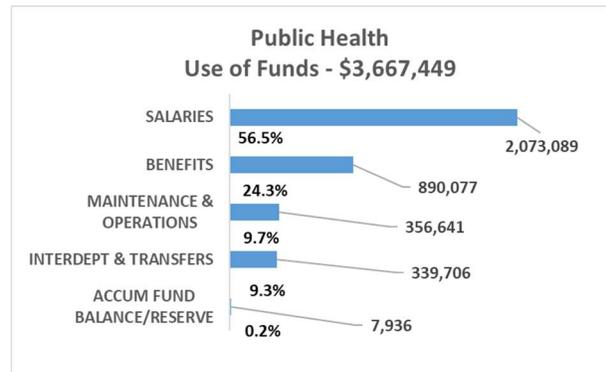
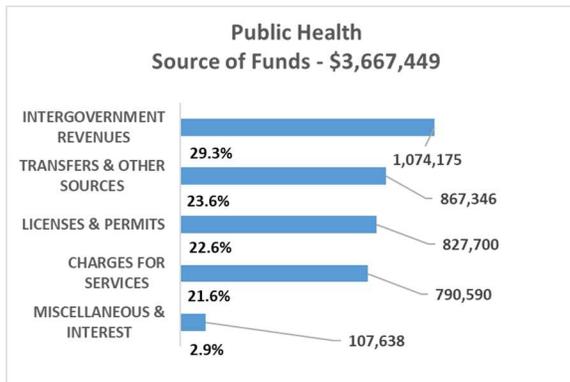


Public Health

The Public Health Department is comprised of Environmental Health, Families & Community Health, and Assessment. Natural Resources also reports to the Public Health department head.

DEPT: PUBLIC HEALTH (14)

Description	Prior Years Actuals		2019 Year to Date @	2019 Adopted Budget	2020 Adopted Budget
	2017	2018	12/31/2019		
USE FUND BALANCE/RESERVE					
LICENSES & PERMITS	760,863	795,643	802,235	750,414	827,700
INTERGOVERNMENT REVENUES	1,051,274	1,037,284	768,592	960,468	1,074,175
CHARGES FOR SERVICES	816,387	729,445	357,802	807,899	790,590
MISCELLANEOUS & INTEREST	76,462	18,957	16,157	55,854	107,638
TRANSFERS & OTHER SOURCES	820,301	862,741	868,861	868,861	867,346
Total Revenues	3,525,287	3,444,070	2,813,647	3,443,496	3,667,449
SALARIES	1,863,316	1,903,269	1,908,036	1,939,801	2,073,089
BENEFITS	756,422	738,351	753,179	839,827	890,077
MAINTENANCE & OPERATIONS	234,425	280,702	216,055	266,597	356,641
INTERGOVERNMENT CAPITAL					
INTERDEPT & TRANSFERS	686,509	655,517	374,969	821,771	339,706
DEBT SERVICE	111,900	111,849	111,849		
OTHER					
ACCUM FUND BALANCE/RESERVE					7,936
Total Expenditures	3,652,572	3,689,688	3,364,088	3,867,996	3,667,449

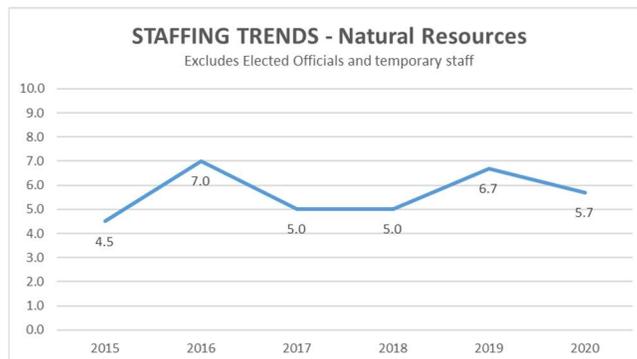
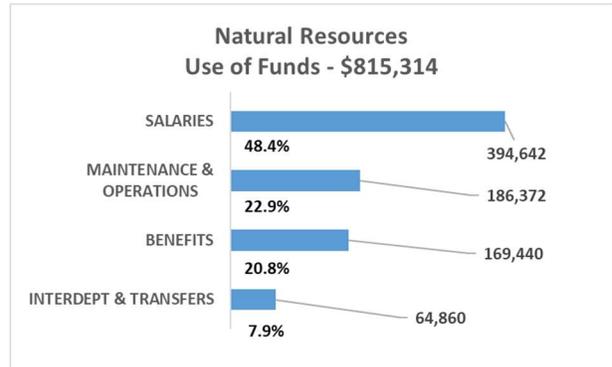
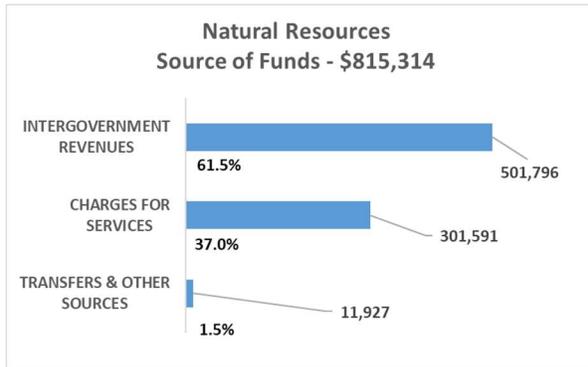


Natural Resources

Natural Resources is the branch of Public Health that is focused on protecting the natural environment for the benefit of human health and the ecosystem.

DEPT: NATURAL RESOURCES (15)

Description	Prior Years Actuals		2019 Year to Date @ 12/31/2019	2019 Adopted Budget	2020 Adopted Budget
	2017	2018			
USE FUND BALANCE/RESERVE					
INTERGOVERNMENT REVENUES	337,720	425,539	378,365	273,000	501,796
CHARGES FOR SERVICES	212,638	285,911	17,346	393,520	301,591
MISCELLANEOUS & INTEREST					
TRANSFERS & OTHER SOURCES		38,257	17,966	17,966	11,927
Total Revenues	550,358	749,707	413,677	684,486	815,314
SALARIES	279,068	355,848	395,697	347,683	394,642
BENEFITS	106,645	134,294	161,749	136,837	169,440
MAINTENANCE & OPERATIONS	77,390	110,207	167,670	70,436	186,372
CAPITAL					
INTERDEPT & TRANSFERS	305,613	313,562	40,982	482,530	64,860
Total Expenditures	768,716	913,911	766,098	1,037,486	815,314

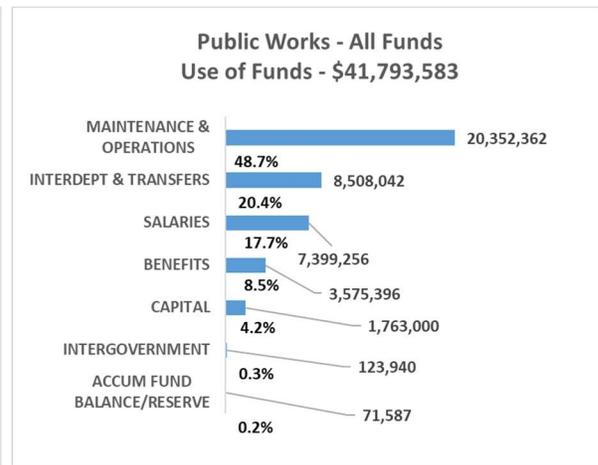
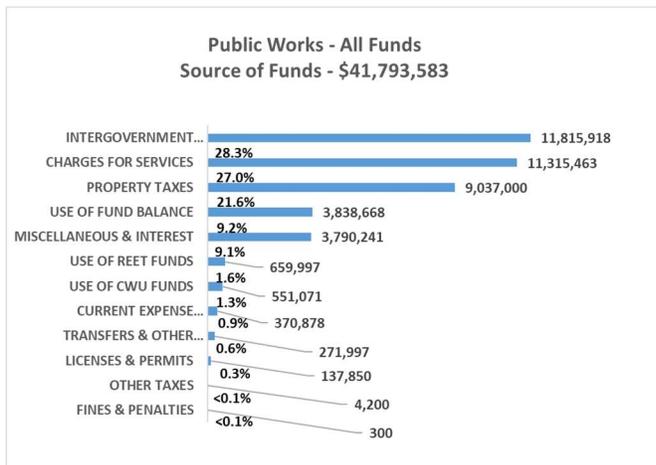


Public Works

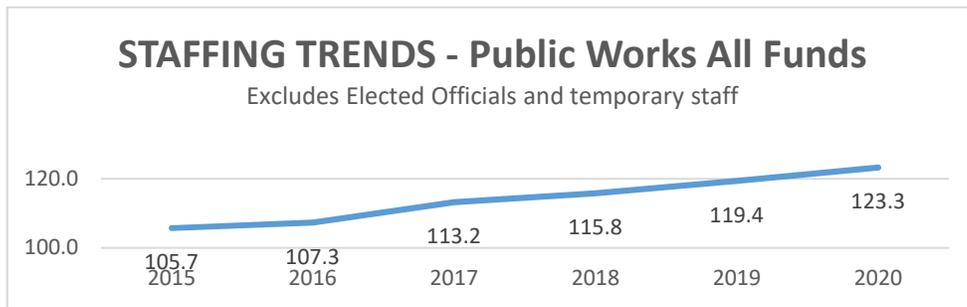
Public Works encompasses a vast array of services including construction and maintenance of county roads, drainage projects, solid waste disposal, county parks maintenance & operations, GIS, and Emergency Management.

DEPT: PUBLIC WORKS (11)

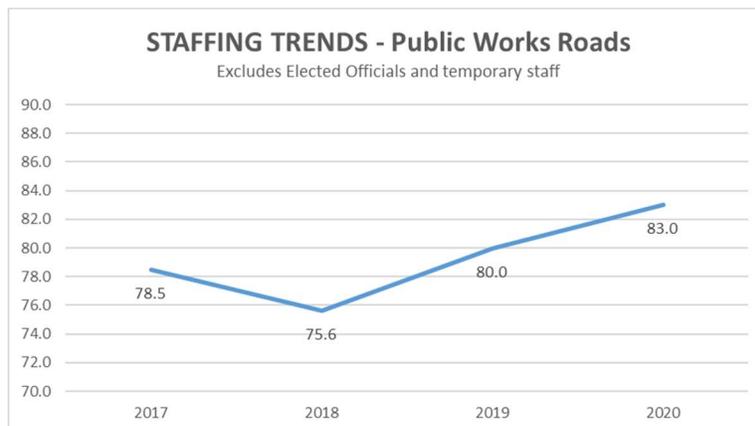
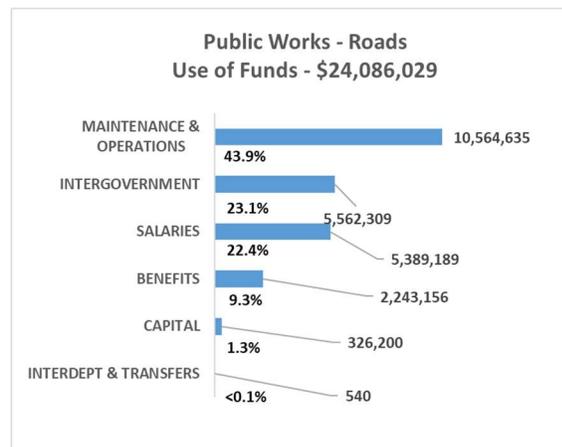
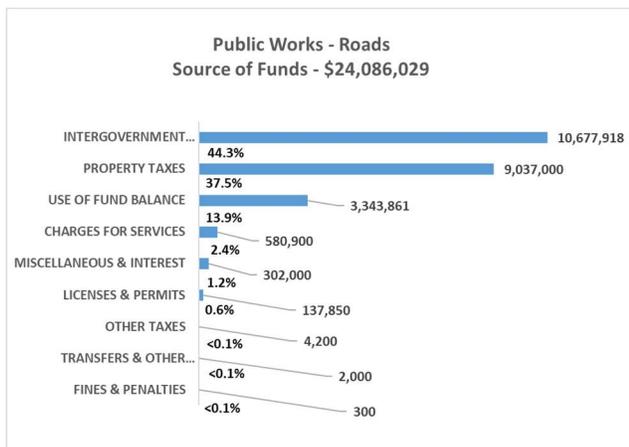
Description	Prior Years Actuals		2019 Year to Date @	2019 Adopted Budget	2020 Adopted Budget
	2017	2018	12/31/2019		
USE FUND BALANCE/RESERVE				4,247,971	3,838,668
PROPERTY TAXES	8,727,396	8,798,463	8,991,330	9,023,000	9,037,000
OTHER TAXES	3,633	4,926	4,901	3,300	4,200
LICENSES & PERMITS	120,814	132,200	116,831	125,000	137,850
INTERGOVERNMENT REVENUES	10,240,929	10,790,563	9,157,633	9,625,645	11,815,918
CHARGES FOR SERVICES	8,905,912	9,589,486	9,263,509	9,352,336	11,315,463
FINES & PENALTIES				1,000	300
MISCELLANEOUS & INTEREST	3,262,243	3,761,915	3,618,838	3,990,207	3,790,241
TRANSFERS & OTHER SOURCES	1,433,914	1,687,980	974,828	1,430,540	271,997
Total Revenues	32,694,841	34,765,533	32,127,870	37,798,999	40,211,637
SALARIES	6,336,412	6,464,292	6,855,290	7,063,591	7,399,256
BENEFITS	2,785,329	2,787,083	3,065,134	3,439,038	3,575,396
MAINTENANCE & OPERATIONS	16,542,277	17,143,990	18,191,038	17,235,905	20,352,362
INTERGOVERNMENT	108,124	284,243	123,624	114,790	123,940
CAPITAL	381,795	1,055,602	1,553,855	1,822,555	1,763,000
INTERDEPT & TRANSFERS	7,197,284	8,174,920	7,575,499	9,569,610	8,508,042
DEBT SERVICE	13,416	27,805	16,979		
OTHER		2,212,456			
ACCUM FUND BALANCE/RESERVE					71,587
Total Expenditures	33,364,637	38,150,391	37,381,419	39,245,489	41,793,583



Public Works (continued)

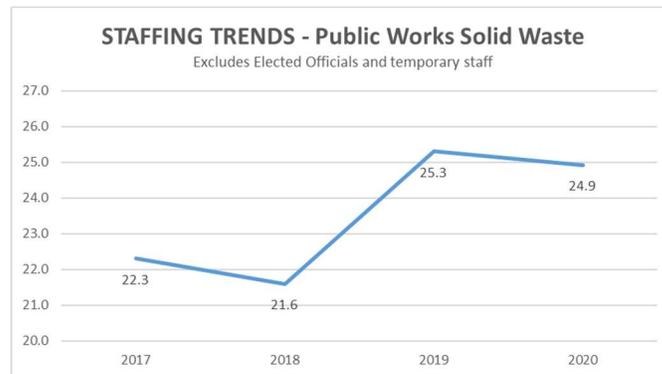
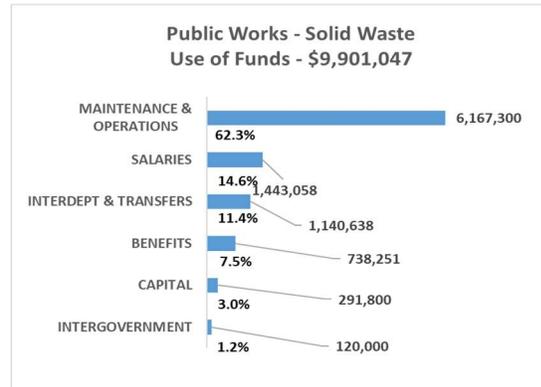
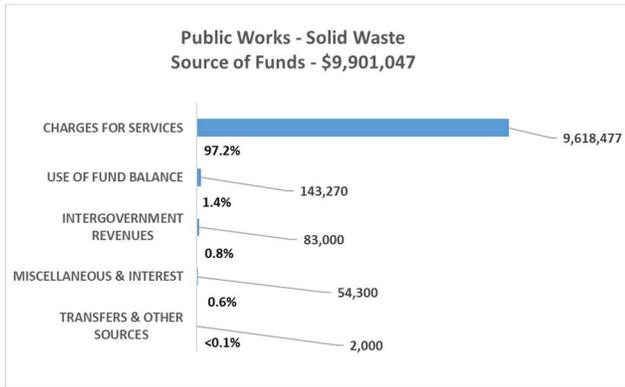


Public Works Roads is charged with maintaining all the County's roads as well as construction of new surfaces.

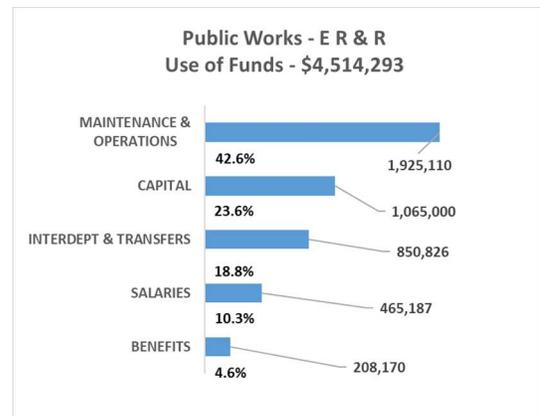
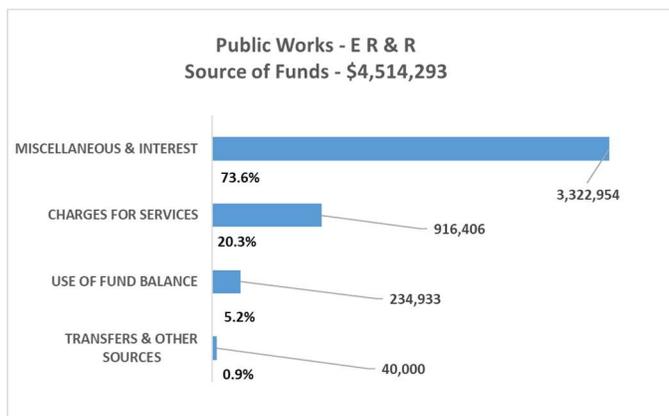


Public Works (continued)

Public Works manages the Solid Waste Fund with several facilities throughout the County.

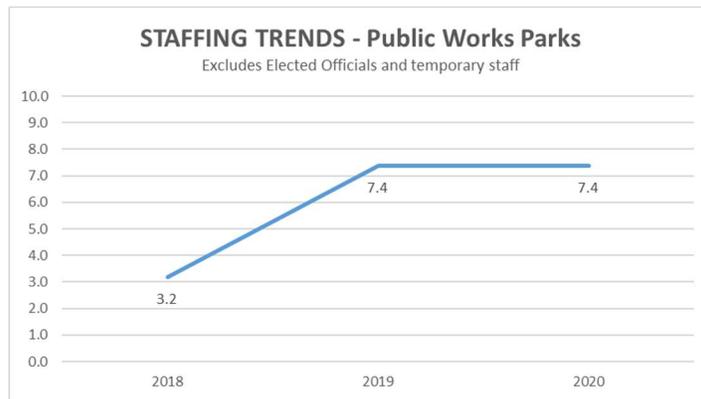
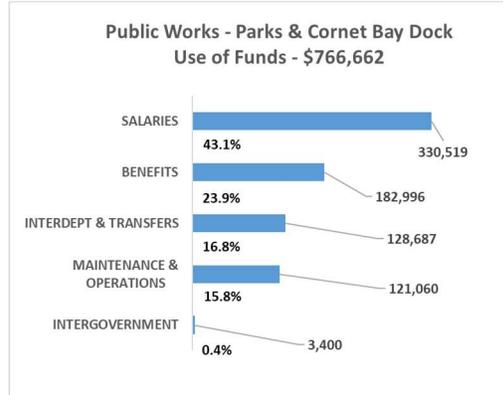
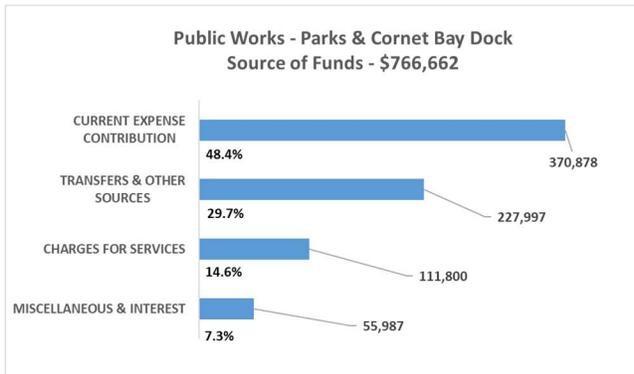


Public Works also operates an Equipment Repair & Replacement program (ER&R) for its vehicles and heavy equipment.

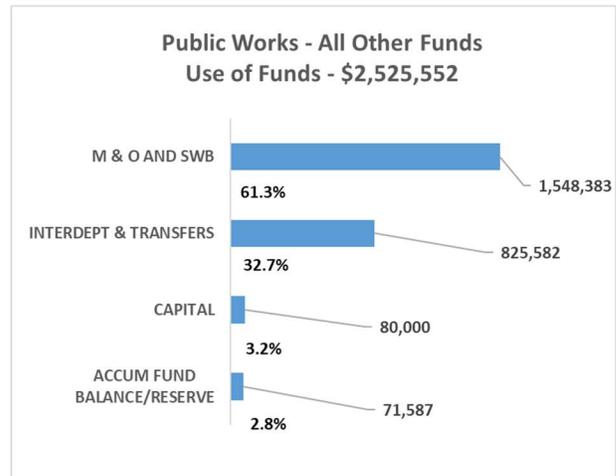
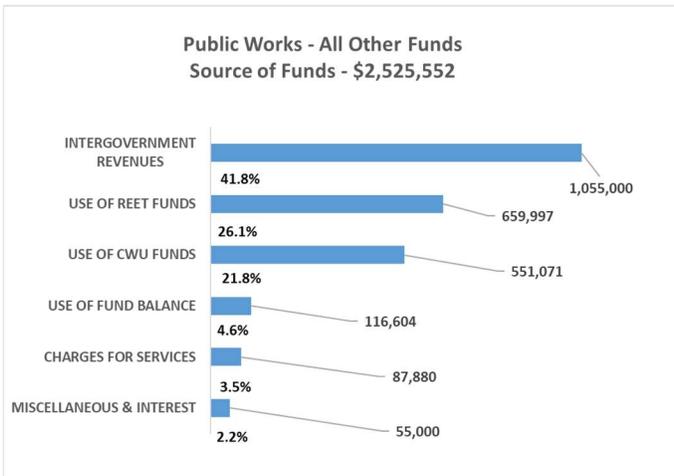


Public Works (continued)

Parks is another function of Public Works. These charts include Cornet Bay Dock and Four Springs Preserve.



Finally, all the other activity for Public Works is contained in these charts. This include draws on REET fund, Paths & Trails, and the Clean Water Utility.

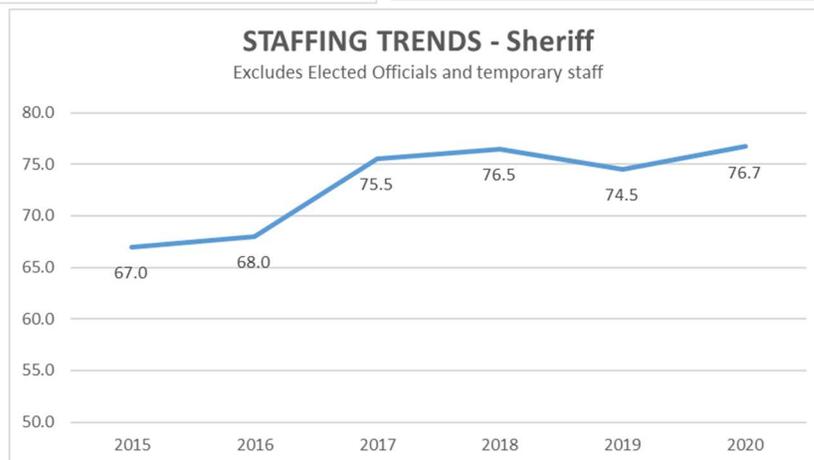
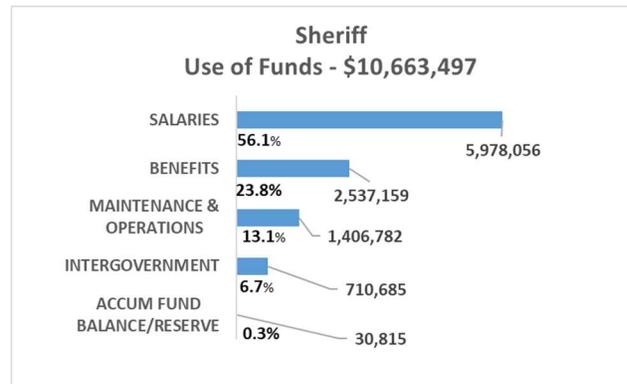
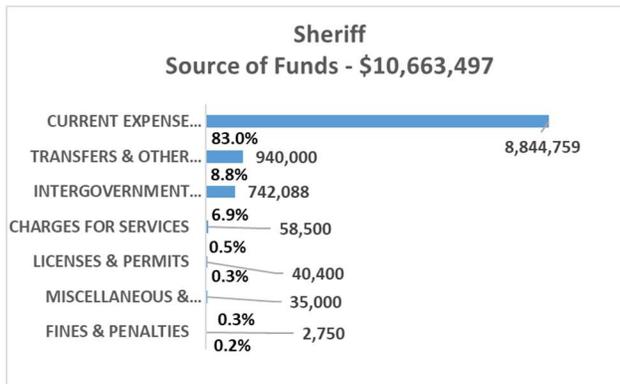


Sheriff's Office

The Sheriff's Office consists of the Corrections division, the Criminal division, the Civil division, Animal Control and Administration.

DEPT: SHERIFF (40)

Description	Prior Years Actuals		2019	2019	2020
	2017	2018	Year to Date @ 12/31/2019	Adopted Budget	Adopted Budget
USE FUND BALANCE/RESERVE					
LICENSES & PERMITS	43,772	47,769	43,159	40,400	40,400
INTERGOVERNMENT REVENUES	736,492	818,575	591,592	850,088	742,088
CHARGES FOR SERVICES	64,000	55,905	54,230	58,500	58,500
FINES & PENALTIES	3,498	2,963	2,850	10,250	2,750
MISCELLANEOUS & INTEREST	21,952	24,585	22,983	35,000	35,000
TRANSFERS & OTHER SOURCES	825,000	825,546	825,000	825,000	940,000
Total Revenues	1,694,714	1,775,343	1,539,814	1,819,238	1,818,738
SALARIES	5,774,752	5,940,732	5,781,462	5,702,308	5,978,056
BENEFITS	1,964,816	2,126,846	2,289,359	2,455,898	2,537,159
MAINTENANCE & OPERATIONS	1,287,910	1,308,928	1,422,721	1,320,185	1,406,782
INTERGOVERNMENT	838,474	686,510	520,348	693,798	710,685
CAPITAL	59,953				
INTERDEPT & TRANSFERS	2,270	3,598	3,088	2,990	
DEBT SERVICE					
OTHER					
ACCUM FUND BALANCE/RESERVE				3,825	30,815
Total Expenditures	9,928,175	10,066,614	10,016,978	10,179,004	10,663,497

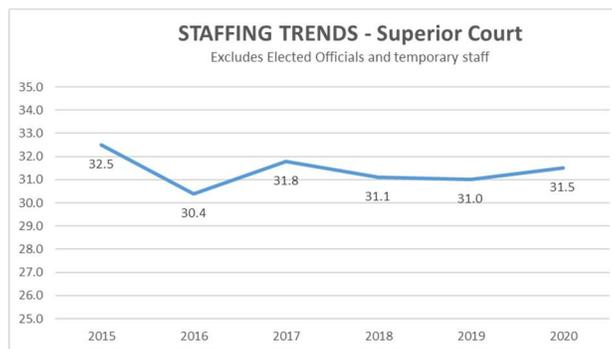
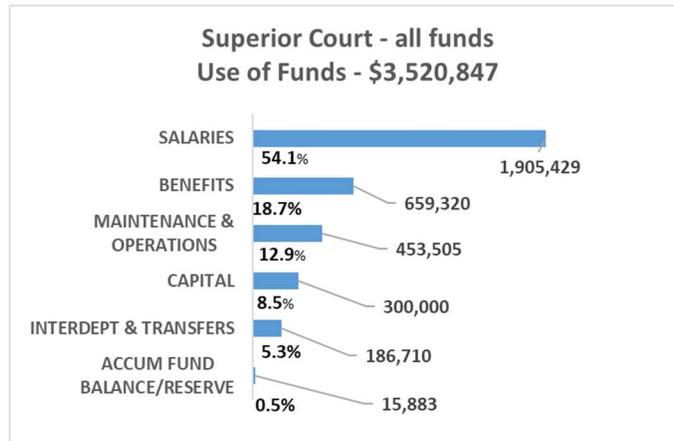
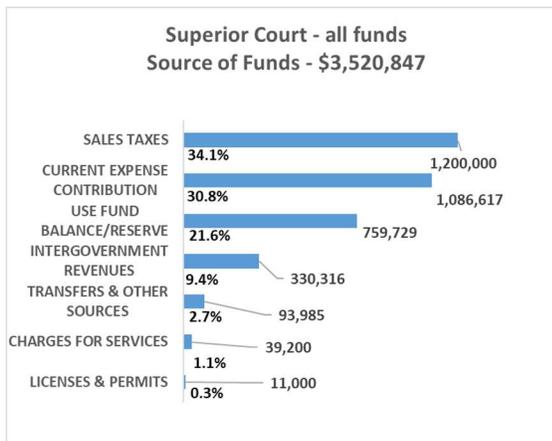


Superior Court

Superior Court consists of the Superior Court, the Juvenile Court, Juvenile Detention, Adult & Treatment Courts and CASA (Court Appointed Special Advocate).

DEPT: SUPERIOR COURT (41)

Description	Prior Years Actuals		2019	2019	2020
	2017	2018	Year to Date @ 12/31/2019	Adopted Budget	Adopted Budget
USE FUND BALANCE/RESERVE				200,000	484,107
SALES TAXES	1,182,398	1,296,944	1,332,965	1,430,000	1,200,000
LICENSES & PERMITS	11,707	11,793	11,408	11,000	11,000
INTERGOVERNMENT REVENUES	385,564	353,836	422,224	359,705	330,316
CHARGES FOR SERVICES	50,671	73,214	50,539	44,113	39,200
FINES & PENALTIES					
MISCELLANEOUS & INTEREST	42,131	33,148	4,410	15,000	
TRANSFERS & OTHER SOURCES	177,848	79,551	84,552	84,552	93,985
Total Revenues	1,850,319	1,848,486	1,906,098	2,144,370	2,158,608
SALARIES	1,791,569	1,853,211	1,883,935	1,820,721	1,905,429
BENEFITS	605,111	569,591	595,752	630,452	659,320
MAINTENANCE & OPERATIONS	359,458	369,366	364,954	420,837	453,505
CAPITAL			120,355	200,000	300,000
INTERDEPT & TRANSFERS	271,504	153,552	177,378	186,123	186,710
ACCUM FUND BALANCE/RESERVE				150,607	15,883
Total Expenditures	3,027,642	2,945,720	3,142,374	3,408,740	3,520,847

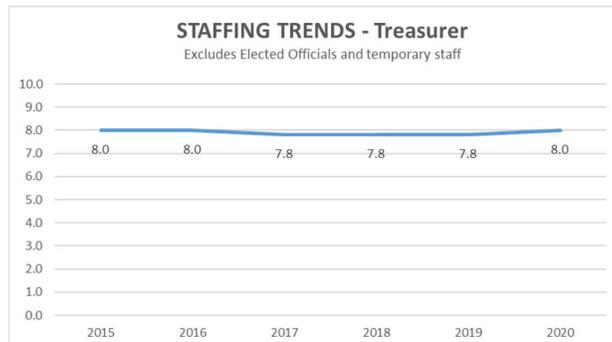
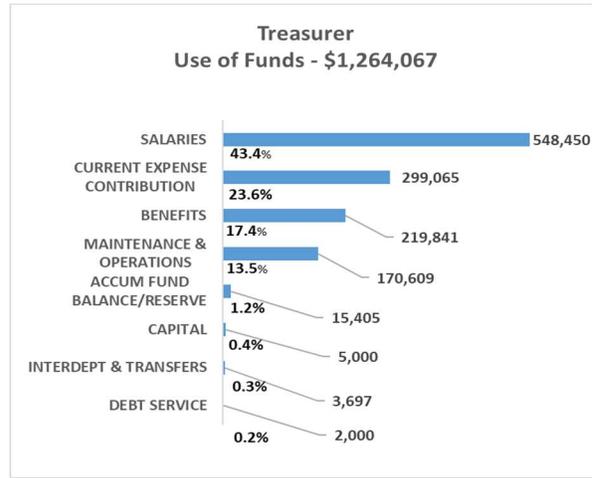
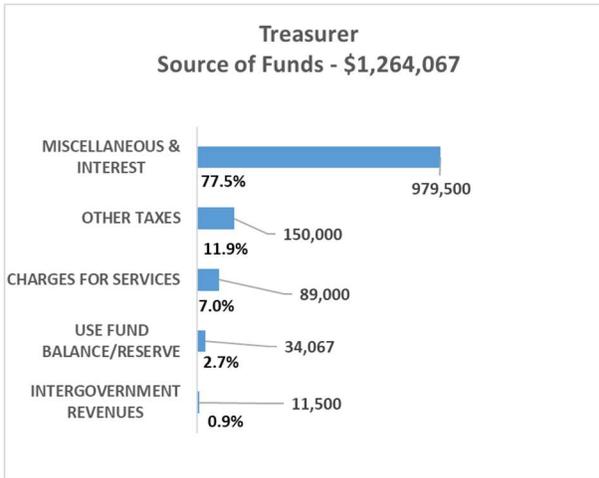


Treasurer's Office

The Treasurer's Office acts as the bank for the county, school districts, fire districts, water districts and other units of local government. The Treasurer disburses, receives, invests and accounts for the funds of each of these entities.

DEPT: TREASURER (42)

Description	Prior Years Actuals		2019	2019	2020
	2017	2018	Year to Date @ 12/31/2019	Adopted Budget	Adopted Budget
USE FUND BALANCE/RESERVE					34,067
OTHER TAXES	226,995	237,212	238,964	150,000	150,000
INTERGOVERNMENT REVENUES	13,351	12,837	11,136	12,000	11,500
CHARGES FOR SERVICES	108,414	92,247	89,499	110,000	89,000
MISCELLANEOUS & INTEREST	975,082	1,394,977	1,799,979	1,008,000	979,500
TRANSFERS & OTHER SOURCES					
Total Revenues	1,323,842	1,737,273	2,139,578	1,280,000	1,264,067
SALARIES	479,110	511,281	525,127	521,264	548,450
BENEFITS	196,126	199,241	206,213	218,235	219,841
MAINTENANCE & OPERATIONS	135,303	122,512	124,857	170,444	170,609
CAPITAL		38,045	10,870	11,000	5,000
INTERDEPT & TRANSFERS	5,747	2,467	3,118	2,986	3,697
DEBT SERVICE	484	1,465	2,896	500	2,000
ACCUM FUND BALANCE/RESERVE				5,616	15,405
Total Expenditures	816,770	875,011	873,081	930,045	965,002



Fund Accounting

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.

The County's budget does not include Special Purpose taxing districts such as Fire Districts, Port Districts, Island Transit, Water and Sewer Districts. These Special Purpose taxing districts have their own elected boards of commissioners who adopt district budgets.

Types of Funds

Types of funds used by Island County include:

The General Fund, also called the Current Expense fund, is the County's main operating fund.

Special Revenue Funds are used to account for revenues that legally can only be used for specific purposes. An example is the *County Road Fund* that accounts for county road property tax levy and motor vehicle fuel taxes, both of which can only be used for county roads. Island County has 46 *special revenue* funds.

Capital Project Funds are used to account for major construction projects (not including roads). Island County currently uses one capital project fund -- Construction and Acquisition -- for a major facility construction project (*Island County Mental Health Crisis Center*).

Internal Service Funds account for certain services provided internally between departments. Island County has 3 *internal service* funds.

- **Equipment Rental and Revolving Fund** is mandated by state law to account for County Road equipment and facilities.
- **Motor Pool Fund** accounts for vehicles used by county departments (not including Public Works).
- **Insurance Reserve Fund** accounts for the County's insurance and risk management program.

Enterprise Funds are established to account for activities that are operated like private business with the intent that the cost of goods/services provided will be recovered through user fees. Island County has 1 enterprise fund, the Solid Waste Fund.

The following pages list the funds used by Island County to manage its finances.

<i>FUND NAME</i>	<i>DESCRIPTION</i>	<i>FUND NUMBER</i>
2% HOTEL/MOTEL PUBLIC	Basic two percent tax on the furnishing of lodging. This tax is taken as a credit against the 6.5 percent state sales tax, so that the total tax that a patron pays in retail sales tax and the lodging tax combined is equal to the retail sales tax in the jurisdiction. Can only be used for Tourism Promotion. Lodging Advisory Committee reviews grants applications and makes recommendations to BOCC. RCW 67.28.180.	124
ALCOHOL & SUBSTANCE ABUSE	Chemical Dependency treatment grants	123
ANTI-PROFITEERING	Proceeds from sale of certain assets profiting from drug activities	136
AUDITOR'S M & O	Auditor's O&M Fund–Auditor's Historical Document Preservation and Modernization Account. The state treasurer's distribution of the surcharge to the county. RCW 36.22.170(2)(a). These resources should be used for ongoing preservation of historical documents of all county offices and departments. The County Auditor's Operation and Maintenance Fund is subject to budget requirements and must be appropriated.	118
BOATING SAFETY PROGRAM	Annual vessel registration fee is collected along with the watercraft excise tax. Any amount collected beyond the specified \$1.1 million dedicated to the state general fund is allocated to counties with an approved local boating safety program. Distributions are based on the number of vessel registrations by county of moorage. All revenue must be dedicated to a boating safety program and law enforcement functions, and may not supplant other revenues. (RCW 88.02.050)	130
CASA FUND	Court Appointed Special Advocates (aka Guardian ad Litem program)	131
CLEAN WATER UTILITY	Clean Water Utility fees and programs ICC Ch. 15.03	154
CONSERVATION FUTURES	Conservation Futures levy and grants for open space. RCW 84.34.230	132
CONSTRUCTION & ACQUISITION	Used to consolidates accounting and reporting of revenues and expenditures for construction of new buildings	308
CORNET BAY DOCK	Accounts for Cornet Bay Dock revenues and expenditures	119
COUNTY LAW LIBRARY	RCW 27.24.070 Fund is managed by County Law Library Board	103
COUNTY ROAD	Accounts for all revenues and expenditures associated with County Road maintenance and construction. RCW 36.82	101

CURRENT EXPENSE	RCW 36.33.010 General Fund accounts for revenues and expenditures not specifically required to be accounted for in a special fund.	001
DEVELOPMENTAL DISABILITIES "millage"	Earmarked portion (\$.0125 per \$1,000 AV) of County Current Expense Levy to be used for services provided to developmentally disabled individuals. RCW 71.20.110	114
DRUG SEIZURE	Proceeds from drug seizures and sale of related items (state portion)	133
ELECTION RESERVE	RCW 36.33.200 Accounts for costs of elections	111
ENHANCED 911	Wireline and wireless telephone taxes. These funds are passed through to ICOM. RCW 82.14B.030	140
EQUIPMENT RENTAL & REVOLVING (ER&R)	RCW 36.33A Serves as a replacement fund to ensure adequate funds are available to replace county road equipment and county road maintenance facilities.	501
EXTENSION SERVICES	Accounts for WSU Extension	160
FAMILY RES CTR CAMANO	Rents and expenditures associated with operation of county owned facility. (Health facility at Camano Annex)	143
FAMILY RES CTR OAK HARBOR	Rents and expenditures associated with operation of county owned facility. (Health facility in Oak Harbor)	141
FAMILY RES CTR SOUTH WHIDBEY	Rents and expenditures associated with operation of county owned facility. (Facility located on Maxwellton Road)	142
FEDERAL ASSET FORFEITURE	Proceeds from drug seizures and sale of related items (federal portion)	147
FIRE PERMIT PROGRAM	County program for issuing burn permits.	115
FOUR SPRINGS LAKE	Accounts for Four Springs Lake Preserve located on Camano Island.	410
HISTORICAL PRESERVATION SURCHARGE	RCW 36.22.170 Promote historical preservation or historical programs, which may include preservation of historic documents.	180
HOMELESS HOUSING SURCHARGE	Local Homeless Housing Program RCW 36.22.179, Chapter 43.185C RCW	106

HUMAN SERVICES FUND	Administration of Human Services programs	129
INSURANCE RESERVE	Risk management administration and insurance costs.	505
JOINT TOURISM	Additional lodging tax of two percent. Can only be used to promote tourism. Funds are administered Joint Advisory Board. RCW 67.28.180.	146
JUVENILE DETENTION	RCW 82.14.350 Sales tax for Juvenile Detention Facility	145
LOW-INCOME HOUSING SURCHARGE	Affordable Housing Surcharge RCW 36.22.178	105
MENTAL HEALTH "millage"	Earmarked portion (\$.0125 per \$1,000 AV) of County Current Expense Levy to be used for mental health services. RCW 71.20.110	113
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES (1/10th funds)	RCW 82.14.460 Sales tax for chemical dependency or mental health treatment services or therapeutic courts	126
MOTOR POOL	Accounts for acquisition of non-public work vehicles including Sheriff's vehicles.	506
NATURAL RESOURCES	Revenues and expenditures for salmon recovery, water quality management, county weed control and other grant programs.	165
PATHS & TRAILS	Construction of paths and trails RCW 47.30.040	137
PUBLIC HEALTH POOLING	RCW 70.12.040 Revenues and expenditures relating to county health programs including community, family and environmental health programs.	104
PUBLIC WORKS FUND	Administration of Public Works Department	139
REET 1 CAPITAL IMPROVEMENTS	RCW 82.46.010 Real Estate Excise Tax on sale of real property (one-quarter of one percent)	134
REET 2 CAPITAL FACILITIES	RCW 82.46.035 Real Estate Excise Tax on sale of real property (one-quarter of one percent)	135
REET ELECTRONIC/	RCW 82.45.180 Funds to be used for maintenance and operation of annual revaluation system for property tax valuation and electronic	150

PROPERTY TAX ADMIN	For the processing and reporting system for real estate excise tax affidavits.	
RURAL COUNTY SALES TAXES	RCW 82.14.370 Sales and use tax for public facilities in rural counties supporting economic development and job retention and creation. 9/10th of 1% is credited back to the county from state sales taxes and does not increase the total rate. (aka .09 Economic Development Sales Tax)	121
SOLID WASTE	Revenues and expenditures related to Solid Waste operations and facilities	401
STORM & SURFACE WATER	Revenues, expenditures and debt service for the Marshall Road Drainage Utility.	144
TREASURER'S M & O	Foreclosure fees and costs associated with Treasurer's foreclosure activities.	116
TRIAL COURT IMPROVEMENT	RCW 3.58.060 An amount equal to one hundred percent of the state's contribution received by the county for the payment of district court judges' salaries shall be deposited into the account. Money in the account shall be used to fund improvements to superior and district court staffing, programs, facilities, or services, as appropriated by the county legislative authority.	157
VETERANS ASSISTANCE	Earmarked portion (1/8 th cent per \$1,000 AV) of County Current Expense Levy. Can only be used for indigent veterans and their families. RCW 73.08.080	107
WATER QUALITY	Septic Loan Assistance Program funded by WA DOE grants and WA DOE low interest loan.	149
PLANNING & COMMUNITY DEVELOPMENT	Formed per Board of Island County Commissioners resolution C-97-17 to segregate revenues & expenses in a special revenue fund.	152

Budgeted Fund Balance Activity

This schedule demonstrates the impact of the 2020 budget on fund balances. Fund balance is like a savings account. Fund balance provides a buffer between volatile revenues and expenditures to allow for consistent delivery of services. Fund balance can also be set aside for disasters, economic downturns, capital equipment needs, and future liabilities.

Fund Name	Fund #	Cash Balance 12/31/2019	Budgeted Revenues	Budgeted Expenses	Anticipated Cash Balance 12/31/2020
2% HOTEL/MOTEL PUBLIC	124	388,820	358,918	358,918	388,820
ALCOHOL & SUBSTANCE ABUSE	123	33,822	238,903	257,224	15,501
ANTI-PROFITEERING	136	12,732	-	-	12,732
AUDITOR'S M & O	118	92,155	121,000	146,437	66,718
BOATING SAFETY PROGRAM	130	62,317	40,000	9,185	93,132
CASA FUND	131	120,087	155,504	158,003	117,588
CLEAN WATER UTILITY	154	2,415,829	1,507,000	574,071	3,348,758
CONSERVATION FUTURES	132	526,323	737,000	737,000	526,323
CONSTRUCTION & ACQUISITION	308	5,313,573	11,706,399	12,653,022	4,366,950
CORNET BAY DOCK	119	65,136	17,667	17,337	65,466
COUNTY LAW LIBRARY	103	8,641	23,200	26,364	5,477
COUNTY ROAD	101	12,238,995	20,742,168	24,086,029	8,895,134
CURRENT EXPENSE	001	11,148,732	27,847,041	29,035,899	9,959,874
DEVELOPMENTAL DISABILITIES "millage"	114	377,532	1,121,625	1,195,086	304,071
DRUG SEIZURE	133	43,361	2,500	2,500	43,361
ELECTION RESERVE	111	169,950	310,000	342,895	137,055
ENHANCED 911	140	-	831,000	831,000	-
EQUIPMENT RENTAL & REVOLVING (ER&R)	501	3,874,071	4,279,360	4,514,293	3,639,138
EXTENSION SERVICES	160	54,807	304,128	304,128	54,807
FAMILY RES CTR CAMANO	143	24,926	78,837	63,196	40,567
FAMILY RES CTR OAK HARBOR	141	11,746	62,730	58,139	16,337
FAMILY RES CTR SOUTH					
WHIDBEY	142	46,084	10,334	6,077	50,341
FEDERAL ASSET FORFEITURE	147	-	-	-	-
FIRE PERMIT PROGRAM	115	59,356	41,000	33,064	67,292
FOUR SPRINGS LAKE	410	-	-	-	-
HISTORICAL PRESERVATION SURCHARGE	180	63,542	21,000	21,000	63,542
HOMELESS HOUSING SURCHARGE	106	741,785	950,568	1,137,396	554,957
HUMAN SERVICES FUND	129	556,720	213,127	404,014	365,833
INSURANCE RESERVE	505	1,392,683	1,273,791	1,273,791	1,392,683
INVESTMENT MAINT FUND	120	16,601	67,500	52,095	32,006
JOINT TOURISM	146	440,319	439,000	417,363	461,956
JUVENILE DETENTION	145	613,012	1,203,000	1,681,444	134,568
LOW-INCOME HOUSING SURCHARGE	105	651,729	274,700	383,700	542,729
MENTAL HEALTH "millage"	113	313,294	206,975	206,142	314,127
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES 1/10th	126	610,990	1,350,000	1,809,365	151,625
MOTOR POOL	506	213,684	564,630	684,438	93,876
NATURAL RESOURCES	165	118,814	815,314	750,454	183,674
PATHS & TRAILS	137	1,334,734	1,110,000	1,226,604	1,218,130
PUBLIC HEALTH POOLING	104	1,029,008	3,626,449	3,626,449	1,029,008
PUBLIC WORKS FUND	139	182,934	82,180	13,631	251,483
REET 1 CAPITAL IMPROVEMENTS	134	6,644,664	1,700,000	1,758,975	6,585,689
REET 2 CAPITAL FACILITIES	135	6,819,775	1,700,000	1,296,997	7,222,778
REET ELECTRONIC/PROPERTY TAX ADMIN	150	81,472	22,500	23,772	80,200
RURAL COUNTY SALES TAXES	121	4,566,676	1,271,000	765,354	5,072,322
SOLID WASTE	401	1,526,817	9,757,777	9,901,047	1,383,547
STORM & SURFACE WATER	144	928	5,700	2,662	3,966
TREASURER'S M & O	116	199,346	132,000	164,795	166,551
TRIAL COURT IMPROVEMENT	157	109,417	25,000	9,117	125,300
VETERANS ASSISTANCE	107	194,409	153,428	156,323	191,514
WATER QUALITY	149	200,201	-	-	200,201
COMMUNITY DEVELOPMENT	152	3,393,704	2,768,295	3,223,095	2,938,904
SO HH SHELLFISH PROTECTION	161	15,412	-	-	15,412
COURTHOUSE EXPANSION	309	9,483	-	-	9,483
HARBOR IMPROVEMENT	108	3,919	-	-	3,919
COMMUNITY MENTAL HEALTH FACILITY	148	13,859	-	-	13,859