



ISLAND COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA BILL

MEETING DATE: 11/4/25

Agenda Item No 3

☒ CONSENT AGENDA

☐ REGULAR AGENDA

☐ PUBLIC HEARING/MTG

Resolution/Ordinance No:

C-55-25

DEPARTMENT: BUDGET/RISK

DIVISION: ADMINISTRATIVE

STAFF CONTACT: Susan Geiger

DEPT. HEAD: Susan Geiger, Director

AGENDA SUBJECT: Schedule Public Hearing: Resolution C-55-25 Adopting the Island County Budget and Diking District #4 Budget for Fiscal Year 2026. Suggested Date and Time: December 1, 2025, at 10:00 a.m.

BACKGROUND/SUMMARY: WORK SESSION DATE: *(If applicable)* 10/14/2025  
The proposed resolution adopts the annual budgets for all Island County funds and departments and Diking District #4 for fiscal year 2026.

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**

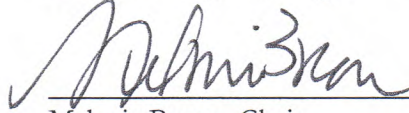
IN THE MATTER OF ADOPTING THE  
ISLAND COUNTY BUDGET AND  
DIKING DISTRICT #4 BUDGET FOR  
FISCAL YEAR 2026

RESOLUTION NO. C-55-25

The Board of County Commissioners has reviewed the proposed resolution and sets it for public hearing on December 1, 2025 at 10:00 a.m.

APPROVED November 4, 2025.

BOARD OF COUNTY COMMISSIONERS  
Island County, Washington

A handwritten signature in dark ink, appearing to read 'Melanie Bacon', is written over a horizontal line.

Melanie Bacon, 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 2026**

**RESOLUTION C-55-25**

**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 2026 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 2026 Preliminary Budget attached as Exhibit A; and

**WHEREAS**, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2026 that are paid during 2026 and thirteenth period (January 2027);

**NOW, THEREFORE BE IT RESOLVED**, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2026 Budget for all Island County Funds and the 2026 Budget for Diking District #4, as shown on the attached Exhibit A.

**ADOPTED** this 1st day of December, 2025 following public hearing.

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

\_\_\_\_\_  
Melanie Bacon, Chair

\_\_\_\_\_  
Janet St. Clair, Member

\_\_\_\_\_  
Jill Johnson, Member

**ATTEST:**

\_\_\_\_\_  
Jennifer Roll, Clerk of the Board

EXHIBIT A

ISLAND COUNTY BUDGET AND DIKING DISTRICT #4 BUDGET  
FOR FISCAL YEAR 2026



**ISLAND COUNTY  
2026 BUDGET  
ALL FUNDS & DEPARTMENTS**

Description	Prior Years Actuals		Year to	2025	2026	\$	%
	2023	2024	Date @ 09/30/2025				
				Budget	Budget	Change	Change
<b>REVENUES</b>							
PROPERTY TAXES	\$ 19,882,039	\$ 20,149,383	\$ 12,084,433	\$ 21,150,452	\$ 21,524,461	\$ 374,009	2%
SALES & OTHER TAXES	29,489,519	29,713,490	18,894,152	29,027,316	29,650,981	623,665	2%
LICENSES & PERMITS	2,539,995	2,905,901	2,062,435	3,259,405	3,451,851	192,446	6%
INTERGOVERNMENT REVENUES	28,427,492	34,333,915	19,189,176	31,249,477	30,277,496	(971,981)	-3%
CHARGES FOR SERVICES	17,057,200	18,924,449	13,568,693	23,393,507	23,620,720	227,213	1%
FINES & PENALTIES	168,390	213,796	221,518	302,725	298,925	(3,800)	-1%
MISCELLANEOUS & INTEREST	8,278,263	12,897,631	7,822,243	9,983,542	11,142,489	1,158,947	12%
TRANSFERS & OTHER SOURCES	5,361,684	3,919,079	4,230,971	4,288,785	18,687,519	14,398,734	336%
TOTAL REVENUES	\$ 111,204,582	\$ 123,057,644	\$ 78,073,621	\$ 122,655,209	\$ 138,654,442	\$ 15,999,233	13%
USES OF FUND BALANCE/RESERVES				18,820,718	26,038,153	7,217,435	38%
TOTAL	\$111,204,582	\$123,057,644	\$78,073,621	\$141,475,927	164,692,595	23,216,668	16%
<b>EXPENDITURES</b>							
SALARIES	\$ 34,121,184	\$ 37,106,254	\$ 25,705,937	\$ 40,293,115	\$ 40,279,339	\$ (13,776)	0%
BENEFITS	14,071,999	15,631,626	11,051,816	17,528,585	17,332,954	(195,631)	-1%
MAINTENANCE & OPERATIONS	34,932,653	42,843,995	29,380,679	50,674,260	47,769,370	(2,904,890)	-6%
INTERGOVERNMENT	7,313,597	7,791,340	5,509,317	9,869,805	7,863,071	(2,006,734)	-20%
CAPITAL	5,395,182	3,408,872	4,685,094	7,930,220	9,618,219	1,687,999	21%
INTERDEPT & TRANSFERS	10,615,810	11,654,966	8,976,599	14,036,095	29,424,261	15,388,166	110%
DEBT SERVICE & OTHER	2,238,030	2,651,909	-1,045	-	-	-	0%
TOTAL EXPENDITURES	\$ 108,688,455	\$ 121,088,962	\$ 85,308,397	\$ 140,332,080	\$ 152,287,214	\$ 11,955,134	9%
ACCUMULATION OF FUND BALANCE				1,143,847	12,405,381	11,261,534	985%
TOTAL	\$108,688,455	\$121,088,962	\$85,308,397	\$141,475,927	\$ 164,692,595	\$ 23,216,668	16%
Revenues Over(Under) Expenditures	\$2,516,127	\$1,968,682	-\$7,234,776	-	-	-	



**ISLAND COUNTY  
2026 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 2023	2024	Year to Date @ 09/30/2025	2025 Budget	2026 Budget	\$ Change	% Change
2% HOTEL/MOTEL PUBLIC FACILITY	\$635,837	\$712,428	\$492,585	\$793,661	\$815,997	\$22,336	3%
AFFORDABLE HOUSING/RELATED SERVICES	1,902,713.00	3,905,209	1,399,429	2,526,845	1,955,387	(571,458)	-23%
ALCOHOL/SUBSTANCE ABUSE	-	-	-	-	-	-	0%
AMERICAN RESCUE PLAN (ARPA)	4,113,471.00	4,820,991	1,382,680	3,000,000	450,000	(2,550,000)	-85%
AUDITOR'S M & O	81,360.00	88,858	97,904	131,232	133,731	2,499	2%
BOATING SAFETY PROGRAM	144,154.00	54,636	-	62,000	62,000	-	0%
CAPITAL DRAINAGE	-	-	-	-	-	-	0%
CASA FUND	160,111.00	148,524	118,349	213,294	207,072	(6,222)	-3%
CLEAN WATER UTILITY	1,495,829.00	1,495,365	920,146	1,500,000	1,702,242	202,242	13%
CONSERVATION FUTURES	803,182.00	817,781	485,406	834,299	926,769	92,470	11%
CONSTRUCTION ACQUISITION	-	-	-	-	-	-	-100%
CORNET BAY DOCK	12,200.00	13,478	12,815	19,236	48,942	29,706	154%
CORONA VIRUS RELIEF	(153,627.00)	-	-	-	-	-	0%
COUNTY LAW LIBRARY	24,471.00	25,535	20,313	21,700	24,700	3,000	14%
COUNTY ROAD	19,730,755.00	22,383,209	11,849,110	32,725,252	32,926,225	200,973	1%
CURRENT EXPENSE	34,335,746.00	35,117,103	24,001,319	35,876,704	37,620,051	1,743,347	5%
DEVELOPMENTAL DISABILITIES	1,668,484.00	1,954,526	1,181,587	1,790,097	1,813,334	23,237	1%
DRUG SEIZURE	1,393.00	639	413	1,000	1,000	-	0%
ELECTION RESERVE	585,765.00	776,997	629,782	790,975	966,260	175,285	22%
ENHANCED 911	980,148.00	924,083	633,028	900,000	900,000	-	0%
EQUIPMENT RENTAL/REVOLVING	4,039,544.00	4,208,888	2,703,747	5,476,310	5,838,090	361,780	7%
EXTENSION SERVICES	290,583.00	360,068	315,280	344,996	344,996	-	0%
FIRE PERMIT PROGRAM	37,339.00	39,799	21,733	48,318	61,025	12,707	26%
HISTORIC PRESERVATION	12,815.00	12,682	10,818	18,000	18,000	-	0%
HOMELESS HOUSING	3,544,806.00	2,632,189	1,596,553	2,236,257	2,200,037	(36,220)	-2%
HUMAN SERVICES	495,504.00	590,488	272,748	574,620	623,039	48,419	8%
INSURANCE RESERVE	1,920,130.00	2,361,100	1,922,542	2,647,836	3,225,106	577,270	22%
INVESTMENT MAINT FUND	95,417.00	105,501	99,036	95,000	100,000	5,000	5%
ISL CNTY PLANNING DEV FUND	2,917,014.00	3,486,909	3,114,371	4,860,464	4,689,182	(171,282)	-4%
INFO TECH CAPITAL REPL	431,684.00	480,000	480,000	772,408	570,000	(202,408)	-26%
JAIL COMMISSARY	4,732.00	18,454	2,941	2,600	2,600	-	0%
JOINT TOURISM PROMOTION	937,262.00	763,959	462,549	985,813	831,787	(154,026)	-16%
JUVENILE DETENTION CENTER	1,876,024.00	1,931,807	1,187,236	1,802,187	1,960,784	158,597	9%
LOW-INCOME HOUSING SURCHARGE	238,749.00	234,310	161,390	230,000	232,500	2,500	1%
MENTAL HEALTH	1,882,868.00	2,684,074	1,550,204	2,229,879	2,257,310	27,431	1%
MH THERAPEUTIC COURT SALES TAX	1,970,406.00	2,026,325	1,237,459	1,929,641	2,112,186	182,545	9%
MOTOR POOL	1,037,424.00	553,552	202,492	305,985	820,700	514,715	168%
NATURAL RESOURCES	583,006.00	716,975	649,901	1,762,306	1,138,232	(624,074)	-35%
OPIOID SETTLEMENT FUND	55,992.00	852,708	189,663	-	-	-	-
PATHS & TRAILS	10,812.00	641,574	-	622,453	234,583	(387,870)	-62%
PUBLIC HEALTH	5,362,757.00	6,420,095	4,214,020	7,216,357	6,745,499	(470,858)	-7%
PUBLIC WORKS incl IRTPO	167,042.00	456,918	14,381	160,429	261,876	101,447	63%



**ISLAND COUNTY  
2026 BUDGET  
REVENUES  
FUND SUMMARY**

Island County finances are organized into over 50 separate funds. Each fund acts as a separate unit for accounting and budgetary purposes. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances. Funds allow the County to separately budget and account for revenues that are restricted by law or policy to a specific use or purpose.

Fund	Prior Years Actuals		Year to Date @ 09/30/2025	2025 Budget	2026 Budget	\$ Change	% Change
	2023	2024					
REET 1 CAPITAL IMPROVEMENTS	2,287,233.00	3,060,080	2,760,261	4,379,200	16,250,000	11,870,800	271%
REET 2 CAPITAL FACILITIES	2,148,817.00	2,134,830	1,867,273	2,520,722	13,500,000	10,979,278	436%
REET TECHNOLOGY/PROP TAX ADM	17,662.00	17,679	14,212	178,300	107,300	(71,000)	-40%
RURAL COUNTY SALES TAX	1,700,418.00	1,752,853	1,083,566	4,529,987	4,607,309	77,322	2%
SOLID WASTE	10,112,956.00	10,673,457	8,384,416	13,828,899	14,733,465	904,566	7%
STORM & SURFACE WATER UTILITY	4,740.00	60,733	5,883	9,130	20,750	11,620	127%
TREASURER'S M & O	100,404.00	108,196	64,392	112,961	109,652	(3,309)	-3%
TRIAL COURT IMPROVEMENT	30,756.00	22,392	16,791	22,672	-	(22,672)	-100%
VETERANS ASSISTANCE	367,694.00	409,687	242,897	385,902	542,877	156,975	41%
WATER QUALITY ASSISTANCE	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 111,204,582</b>	<b>\$ 123,057,644</b>	<b>\$ 78,073,621</b>	<b>\$ 141,475,927</b>	<b>\$ 164,692,595</b>	<b>\$ 23,216,668</b>	<b>16%</b>



**ISLAND COUNTY  
2026 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 2023	2024	Year to Date @ 09/30/2025	2025 Budget	2026 Budget	\$ Change	% Change
2% HOTEL/MOTEL PUBLIC FACILITY	\$ 567,717	\$ 838,514	\$ 533,321	\$ 793,661	\$ 815,997	\$ 22,336	3%
AFFORDABLE HOUSING/RELATED SERVICES	-	1,974,048	2,255,098	2,526,845	1,955,387	(571,458)	-23%
ALCOHOL/SUBSTANCE ABUSE	60,700	-	-	-	-	-	0%
AMERICAN RESCUE PLAN (ARPA)	4,113,471	4,819,778	1,945,739	3,000,000	450,000	(2,550,000)	-85%
AUDITOR'S M & O	87,636	120,163	114,853	131,232	133,731	2,499	2%
BOATING SAFETY PROGRAM	85,134	82,753	70,583	62,000	62,000	-	0%
CAPITAL DRAINAGE	-	-	-	-	-	-	0%
CASA FUND	133,325	186,581	136,661	213,294	207,072	(6,222)	-3%
CLEAN WATER UTILITY	1,577,222	1,851,958	570,446	1,500,000	1,702,242	202,242	13%
CONSERVATION FUTURES	841,967	148,983	285,081	834,299	926,769	92,470	11%
CONSTRUCTION ACQUISITION	-	1,002	-	-	-	-	0%
CORNET BAY DOCK	20,003	18,011	13,673	19,236	48,942	29,706	154%
CORONA VIRUS RELIEF	1	-	-	-	-	-	0%
COUNTY LAW LIBRARY	13,681	15,859	3,945	21,700	24,700	3,000	14%
COUNTY ROAD	20,296,303	26,412,042	18,022,394	32,725,252	32,926,225	200,973	1%
CURRENT EXPENSE	34,053,900	35,188,354	23,788,773	35,876,704	37,620,051	1,743,347	5%
DEVELOPMENTAL DISABILITIES	1,489,107	1,785,942	1,167,582	1,790,097	1,813,334	23,237	1%
DRUG SEIZURE	-	-	-	1,000	1,000	-	0%
ELECTION RESERVE	438,575	760,162	570,482	790,975	966,260	175,285	22%
ENHANCED 911	980,148	924,083	633,028	900,000	900,000	-	0%
EQUIPMENT RENTAL/REVOLVING	3,690,488	3,957,332	3,058,468	5,476,310	5,838,090	361,780	7%
EXTENSION SERVICES	324,532	333,988	-	344,996	344,996	-	0%
FIRE PERMIT PROGRAM	31,787	25,510	23,553	48,318	61,025	12,707	26%
HISTORIC PRESERVATION	-	6,047	13,497	18,000	18,000	-	0%
HOMELESS HOUSING	3,922,220	2,331,100	1,715,323	2,236,257	2,200,037	(36,220)	-2%
HUMAN SERVICES	517,884	663,936	144,693	574,620	623,039	48,419	8%
INSURANCE RESERVE	1,720,434	2,389,452	2,435,929	2,647,836	3,225,106	577,270	22%
INVESTMENT MAINT FUND	70,137	72,619	58,638	95,000	100,000	5,000	5%
ISL CNTY PLANNING DEV FUND	3,629,055	4,389,861	3,247,452	4,860,464	4,689,182	(171,282)	-4%
INFO TECH CAPITAL REPL	149,956	335,803	416,063	772,408	570,000	(202,408)	-26%
JAIL COMMISSARY	734	2,183	607	2,600	2,600	-	0%
JOINT TOURISM PROMOTION	915,254	763,332	547,054	985,813	831,787	(154,026)	-16%
JUVENILE DETENTION CENTER	1,254,620	1,424,846	994,830	1,802,187	1,960,784	158,597	9%
LOW-INCOME HOUSING SURCHARG	76,234	30,283	11,126	230,000	232,500	2,500	1%
MENTAL HEALTH	1,682,892	2,030,637	1,873,902	2,229,879	2,257,310	27,431	1%
MH THERAPEUTIC COURT SALES TA	1,345,660	1,556,752	911,483	1,929,641	2,112,186	182,545	9%
MOTOR POOL	464,202	475,307	123,695	305,985	820,700	514,715	168%
NATURAL RESOURCES	550,302	653,606	754,725	1,762,306	1,138,232	(624,074)	-35%
OPIOID SETTLEMENT FUND	-	-	-	-	-	-	0%
PATHS & TRAILS	496,598	271,636	199,663	622,453	234,583	(387,870)	-62%
PUBLIC HEALTH	4,518,808	5,285,087	4,318,166	7,216,357	6,745,499	(470,858)	-7%
PUBLIC WORKS incl IRTPO	160,107	388,875	108,899	160,429	261,876	101,447	63%
REET 1 CAPITAL IMPROVEMENTS	5,244,588	4,089,138	2,163,217	4,379,200	16,250,000	11,870,800	271%



**ISLAND COUNTY  
2026 BUDGET  
EXPENDITURES  
FUND SUMMARY**

Island County finances are organized into over 50 separate funds. Each fund acts as a separate unit for accounting and budgetary purposes. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances. Funds allow the County to separately budget and account for revenues that are restricted by law or policy to a specific use or purpose.

Fund	Prior Years Actuals		Year to Date @	2025	2026	\$	%
	2023	2024	09/30/2025	Budget	Budget	Change	Change
REET 2 CAPITAL FACILITIES	1,579,510	2,110,103	912,287	2,520,722	13,500,000	10,979,278	436%
REET TECHNOLOGY/PROP TAX ADM	12,756	7,735	51,695	178,300	107,300	(71,000)	-40%
RURAL COUNTY SALES TAX	988,693	896,684	1,945,978	4,529,987	4,607,309	77,322	2%
SOLID WASTE	10,091,105	11,001,288	8,761,791	13,828,899	14,733,465	904,566	7%
STORM & SURFACE WATER UTILITY	56,567	8,224	4,912	9,130	20,750	11,620	127%
TREASURER'S M & O	108,244	91,429	75,920	112,961	109,652	(3,309)	-3%
TRIAL COURT IMPROVEMENT	8,106	9,489	88,309	22,672	-	(22,672)	-100%
VETERANS ASSISTANCE	318,092	358,447	234,863	385,902	542,877	156,975	41%
WATER QUALITY ASSISTANCE	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$108,688,455</b>	<b>\$121,088,962</b>	<b>\$85,308,397</b>	<b>\$141,475,927</b>	<b>\$164,692,595</b>	<b>\$23,216,668</b>	<b>16%</b>

**ISLAND COUNTY  
2026 BUDGET  
REVENUES  
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to Date @ 09/30/2025	2025 Budget	2026 Proposed Budget	\$ Change	% Change
	2023	2024					
Assessor	\$ 14,192	\$ 8,401	\$ 4,360	\$ 100,800	\$ 101,800	\$ 1,000	1%
Auditor	1,588,514	1,901,190	1,433,101	1,952,788	2,104,122	151,334	8%
Budget	-	-	-	-	3,225,106	3,225,106	
Clerk	283,550	309,601	254,375	257,400	321,745	64,345	25%
Commissioners	59,117	-	-	-	-	-	0%
Coroner	50,519	55,200	32,587	50,000	50,000	-	0%
County Administrator	-	-	-	257,085	112,500	(144,585)	-56%
District Court	519,947	514,628	441,327	536,815	636,815	100,000	19%
Emergency Management	238,077	47,546	100,492	72,165	65,541	(6,624)	-9%
Extension Services	290,583	360,068	315,280	344,996	344,996	-	0%
Facilities Management	1,452,928	1,870,750	1,430,889	827,893	1,419,828	591,935	71%
General Services Admin	1,920,130	2,361,100	1,922,542	2,647,836	-	(2,647,836)	-100%
Human Resources	74,137	85,506	84,416	104,602	216,905	112,303	107%
Human Services	10,057,069	12,525,649	6,399,808	10,068,600	9,619,484	(449,116)	-4%
Information Technology	431,981	480,000	480,000	772,408	570,000	(202,408)	-26%
Miscellaneous	4,280,538	5,018,713	2,872,208	7,227,461	7,173,093	(54,368)	-1%
Natural Resources	1,386,188	1,534,756	1,135,307	2,596,605	1,996,332	(600,273)	-23%
Planning	2,917,014	3,486,909	3,114,371	4,860,464	4,689,182	(171,282)	-4%
Prosecuting Attorney	294,400	312,460	189,531	225,840	220,529	(5,311)	-2%
Public Health	5,239,402	6,459,893	4,235,753	7,264,675	6,875,193	(389,482)	-5%
Public Works	34,503,171	39,164,560	23,540,487	54,052,130	54,693,911	641,781	1%
Sheriff	2,106,339	2,148,106	2,460,523	2,403,651	2,371,651	(32,000)	-1%
Superior Court	2,529,189	2,460,844	1,629,838	2,392,219	2,458,966	66,747	3%
Treasurer	3,036,139	3,648,204	3,403,430	2,959,961	3,289,653	329,692	11%
Fiscal Non-departmental	37,931,458	38,303,560	22,592,996	39,499,533	62,135,243	22,635,710	57%
<b>TOTAL</b>	<b>\$111,204,582</b>	<b>\$123,057,644</b>	<b>\$78,073,621</b>	<b>\$141,475,927</b>	<b>\$164,692,595</b>	<b>\$23,216,668</b>	<b>16%</b>



**ISLAND COUNTY  
2026 BUDGET  
EXPENDITURES  
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to	2025 Budget	2026 Budget	\$ Change	% Change
	2023	2024	Date @ 09/30/2025				
Assessor	\$ 1,481,208	\$ 1,539,000	\$ 1,182,942	\$ 1,713,294	\$ 1,872,005	\$ 158,711	9%
Auditor	1,706,966	2,064,639	1,483,796	2,168,673	2,347,256	178,583	8%
Budget	219,461	239,777	221,708	339,198	3,392,092	3,052,894	900%
Clerk	768,509	791,707	571,286	882,292	898,154	15,862	2%
Commissioners	862,441	955,920	647,584	918,780	1,028,577	109,797	12%
Coroner	367,647	390,307	323,551	497,867	453,272	(44,595)	-9%
County Administrator	652,885	533,558	417,108	913,340	-	(913,340)	-100%
District Court	1,560,972	1,754,359	1,261,833	1,819,471	1,986,698	167,227	9%
Emergency Management	403,474	294,380	260,471	404,912	417,310	12,398	3%
Extension Services	324,532	333,988	-	344,996	344,996	-	0%
Facilities Management	7,393,698	5,827,044	3,888,263	8,205,212	8,945,162	739,950	9%
GSA-Risk Management	1,730,356	2,203,033	2,435,929	2,647,836	-	(2,647,836)	-100%
Human Resources	2,211,627	3,063,970	2,293,918	2,452,565	3,084,119	631,554	26%
Human Services	9,207,068	10,413,929	7,977,270	11,398,509	11,216,655	(181,854)	-2%
Information Technology	2,737,631	3,143,811	2,694,745	4,250,581	4,154,908	(95,673)	-2%
Miscellaneous	3,742,456	3,774,175	3,866,125	7,514,817	7,768,834	254,017	3%
Natural Resources	1,891,473	1,223,515	1,227,984	2,607,198	2,262,076	(345,122)	-13%
Planning	3,629,055	4,389,860	3,247,452	4,860,465	4,763,760	(96,705)	-2%
Prosecuting Attorney	2,382,033	2,386,366	1,598,526	2,688,782	2,880,735	191,953	7%
Public Health	4,988,615	5,755,246	4,527,800	7,264,675	7,156,274	(108,401)	-1%
Public Works	38,183,303	47,919,180	32,271,754	56,948,313	71,394,583	14,446,270	25%
Sheriff	12,492,059	13,499,545	9,640,246	13,448,429	13,531,359	82,930	1%
Superior Court	3,152,657	3,670,830	2,745,264	4,736,517	4,604,634	(131,883)	-3%
Treasurer	994,787	936,122	723,867	1,092,842	1,036,388	(56,454)	-5%
Fiscal Non-departmental	5,603,542	3,984,701	(201,025)	1,356,363	9,152,748	7,796,385	575%
<b>TOTAL</b>	<b>\$108,688,455</b>	<b>\$121,088,962</b>	<b>\$85,308,397</b>	<b>\$141,475,927</b>	<b>\$164,692,595</b>	<b>\$23,216,668</b>	<b>16%</b>

**ISLAND COUNTY  
2026 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.

2024  
FEDERAL GRANT  
INDIRECT RATE  
9.42%

FUND NAME	2024 EXPENDITURES	ALLOCATION BASIS	TRANSFER
2% HOTEL/MOTEL PUBLIC	838,514	806,762	75,997
COUNTY ROAD	26,412,042	20,381,595	1,919,946
ARPA	-	-	-
AUDITOR'S M & O	120,163	104,780	9,870
BOATING SAFETY PROGRAM	82,753	76,401	-
CLEAN WATER UTILITY	1,851,958	758,916	71,490
CONSERVATION FUTURES	148,983	32,606	3,071
CORNET BAY DOCK	18,011	14,450	1,361
DEVELOPMENTAL DISABILITIES	1,785,942	167,460	15,775
ELECTION RESERVE	760,162	666,372	62,772
EQUIPMENT RENTAL & REVOLVING (ER&R)	3,957,332	3,443,796	324,406
FIRE PERMIT PROGRAM	25,510	21,947	2,067
HISTORICAL PRESERVATION SURCHARGE	-	-	-
HOMELESS HOUSING SURCHARGE	2,331,100	141,329	-
HUMAN SERVICES FUND	663,936	49,308	-
INSURANCE RESERVE	2,389,452	2,287,063	215,441
INVESTMENT MAINT FUND	72,619	72,535	-
JOINT TOURISM	763,332	715,293	67,381
JUVENILE DETENTION	1,424,846	1,274,279	120,037
LOW-INCOME HOUSING SURCHARGE	30,283	30,283	-
MENTAL HEALTH	2,030,637	877,224	82,634
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	1,556,752	1,277,208	120,313
MOTOR POOL	475,307	431,611	40,658
NATURAL RESOURCES	653,606	645,993	60,853
PATHS & TRAILS	271,636	253,535	23,883
PLANNING & COMMUNITY DEVELOPMENT	4,389,861	3,622,004	341,193
PUBLIC HEALTH POOLING	5,285,087	4,718,466	444,480
PUBLIC WORKS FUND	(52,030)	(76,609)	-
REET 1 CAPITAL IMPROVEMENTS	-	-	-
REET 2 CAPITAL FACILITIES	-	-	-
REET ELECTRONIC FEE/PROP TAX ADM	7,735	7,735	-
RURAL COUNTY SALES TAXES	896,684	847,754	79,858
SOLID WASTE	11,001,288	9,794,147	922,609
STORM & SURFACE WATER	8,224	6,589	621
TREASURER'S M & O	91,429	76,046	-
TRIAL COURT IMPROVEMENT	9,489	9,489	-
VETERANS ASSISTANCE	358,447	212,522	20,020
VOLUNTEER GUARDIAN AD LITEM FUND	186,581	168,000	15,826
			-
<b>TOTAL</b>	<b>\$70,847,671</b>	<b>\$53,916,887</b>	<b>\$5,042,561</b>



# ISLAND COUNTY 2026 INTERFUND TRANSFERS

397702 - TRANSFERS IN OPERATING			Budget	Current Expense	Roads	Planning	Public Health	REET 1	REET 2	Courts	Description
PARKS ADMINISTRATION 001-11-7681-0	001-11-7681-0	397702 OK	487,722					(487,722)			Funds Parks maintenance
SUPERIOR COURT CLERK 001-24-1230-0	001-24-1230-0	397702 OK	7,200							(7,200)	Supports Adult Drug Court Duties
FAC ADMINISTRATION 001-28-1830-0	001-28-1830-0	397702 OK	246,688					(246,688)			Funds Facilities Project Manager
CURRENT EXPENSE 001-90-1992-0	001-90-1992-0	397702 OK	112,500		(37,500)	(37,500)	(37,500)				Software Manager - Planning/Permitting
PA CRIMINAL 001-39-1521-0	001-39-1521-0	397702 OK	11,000							(11,000)	Supports Adult Drug Court Duties
SHERIFF CRIMINAL 001-40-2112-0	001-40-2112-0	397702 OK	1,522,047		(1,522,047)						CRAB Report
ELECTION RESERVE FUND 111-21-1171-0	111-21-1171-0	397702 OK	46,500	(46,500)							Funds half of Elections Supervisor
HUMAN SVCS MENTAL HLTH 113-13-6440-0	113-13-6440-0	397702 OK	7,200							(7,200)	Supports Adult Drug Court Duties
JV DEP & TERM PA 131-41-1285-0	131-41-1285-0	397702 OK	60,460	(60,460)							Covers what the Grant in CASA fund doesn't
PDC LAND USE 152-53-5861-0	152-53-5861-0	397702 OK	82,000								Supplemental Request Approved 2023 Ongoing - 1 Planner
PCD GMA 152-53-5821-0	152-53-5821-0	397702 OK	459,462	(459,462)							CE is required to pay for Long Range Planners
PCD ENFORCEMENT 152-53-5965-0	152-53-5965-0	397702 OK	209,720	(209,720)							CE is required to pay for Code Enforcement
EXT ADMINISTRATION 160-16-7101-0	160-16-7101-0	397702 OK	237,048	(237,048)							CE pays WSU Contract
MOTOR POOL - SHERIFF VEHICLE LEASE	505-28-4879-0	397702 OK	430,700	(430,700)							Funding for Sheriff Vehicle Lease
REET 1 - 134-90-1992-0	134-90-1992-0	397702 OK	13,500,000						(13,500,000)		Transfer REET 2 Fund Balance to REET 1
397702 - TRANSFERS IN OPERATING			17,420,247	(1,525,890)	(1,559,547)	(37,500)	(37,500)	(734,410)	-	(25,400)	
579702 - TRANSFERS OUT OPERATING											
CURRENT EXPENSE 001-90-1992-0	001-90-1992-0	579702 OK	1,525,890	1,525,890							CRAB Report
PDC LAND USE 152-53-5861-0	152-53-5861-0	579702 OK	18,750			18,750					Software Manager - Planning/Permitting
PDC BUILDING PERMITS 152-53-5961-0	152-53-5961-0	579702 OK	18,750			18,750					Software Manager - Planning/Permitting
EH ADMIN/SUPPORT 104-14-6201-0	104-14-6201-0	579702 OK	37,500				37,500				Software Manager - Planning/Permitting
COUNTY ROAD GENL FISCAL 101-11-1992-0	101-11-1992-0	579702 OK	1,559,547		1,559,547						Roads to Sheriff for Traffic Control
SC ADULT DRUG COURT 126-41-1223-0	126-41-1223-0	579702 OK	25,400							25,400	Supports Adult Drug Court Duties
FACILITIES MAINT W/ REET 1 134-28-1832-3	134-28-1832-3	579702 OK	246,688					246,688			Funds Facilities Project Manager
PARKS MAINTENANCE 135-11-7681-0	135-11-7681-0	579702 OK	487,722					487,722			Funds Parks maintenance
REET 2 135-90-1992-0	135-90-1992-0	579702	13,500,000						13,500,000		Transfer REET 2 Fund Balance to REET 1
579702 - TRANSFERS OUT OPERATING			17,420,247	1,525,890	1,559,547	37,500	37,500	734,410	13,500,000	25,400	
TRANSFERS CAPITAL											
IT CAPITAL REPL FUND 507-26-1844-0	507-26-1844-0	397703 OK	570,000	(570,000)							Based on Capital Replacement Program from IT
CURRENT EXPENSE 001-90-1992-0	001-90-1992-0	579703 OK	570,000	570,000							

## 511500 - ADMIN SALARY OFFSET

### HUMAN SERVICES

SENIOR AGENCIES 001-13-5550-0	-
HOUSING 105-13-5121-0	3,750
PLAN ADMIN 106-13-5121-0	10,195
GENERAL FISCAL 107-13-1992-0	14,616
MENTAL HEALTH GENL FISCAL 113-13-1992-0	157,971
DEVEL DISAB GENL FISCAL 114-13-1992-0	149,059
PROVIDER ADMINISTRATION 126-13-6410-0	67,581
PROVIDER ADMIN 129-13-6410-0	(403,172)

NET

### PUBLIC WORKS

PW PARKS 001-11-570-7681-0-511100	36,586
COUNTY ROAD GENL FISCAL 101-11-1992-0	375,807
FACILITIES CAPITAL 134-11-1833-0	65,205
DRAINAGE CAPITAL 134-11-4750-0	170,278
GENERAL FISCAL 139-11-1992-0	(910,030)
PW CWU ADMIN 154-11-3210-0	54,477
GENERAL FISCAL 401-11-1992-0	158,447
GENERAL FISCAL 501-11-1992-0	49,230

NET

ISLAND COUNTY  
2026 BUDGET

DIKING DISTRICT #4

DESCRIPTION	Prior Years 2023	Actuals 2024	Year to Date @ 09/30/2025	2025 Budget	2026 Budget	\$ Change	% Change
USE OF FUND BALANCE				4,700		(4,700.00)	-100%
LID TAX						-	
SPECIAL ASSESSMENTS		4,921	3,102		4,700	4,700.00	
<b>TOTAL REVENUES</b>	-	4,921	3,102	4,700	4,700	-	0%
INTERFUND SERVICES	2,080	1,471	-	4,700	4,700	-	0%
DEBT SERVICE							
ACCUM OF ENDING FUND BALANCE							
<b>TOTAL EXPENDITURES</b>	2,080	1,471	-	4,700	4,700	-	0%