

# Island County Government and Budget Basics

Sept 2011

Prepared by:  
Commissioner Angie Homola  
Budget Director Elaine Marlow

# Island County - Paradise

---



# Island County Commissioners 2011

---

**Helen Price Johnson**  
District 1



**Angie Homola**  
District 2



**Kelly Emerson**  
District 3

Respectfully  
removed as  
requested by  
Commissioner  
Emerson  
with her  
expressed  
objection to this  
presentation

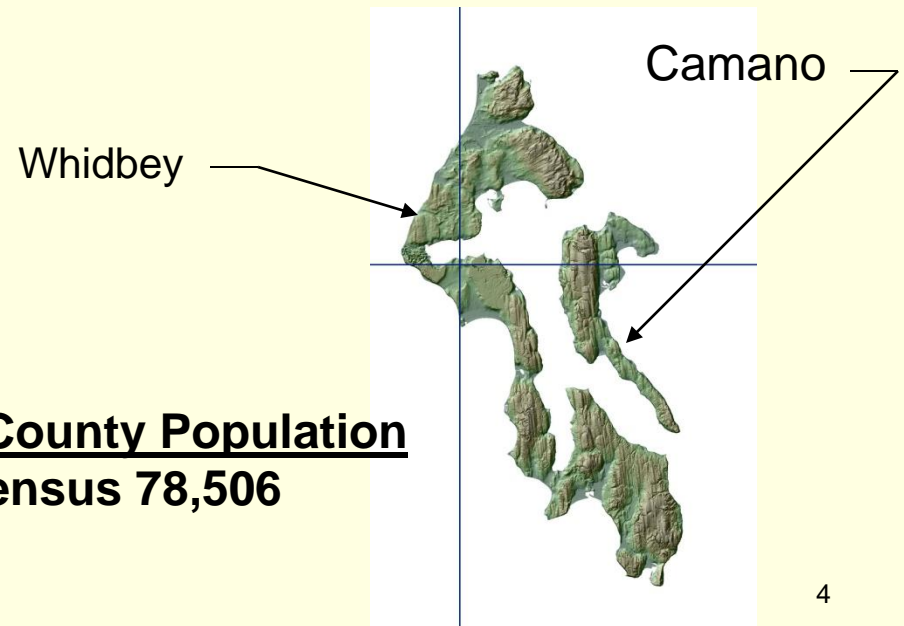
# Responsibilities of Island County Commissioners...

- Commissioners are charged with overseeing county operations, financial and budgetary matters, and the adoption of laws that regulate county growth, health, safety and the welfare of its citizens.

## Islands in Island County :

Camano  
Whidbey  
Baby  
Smith and Minor  
Strawberry  
Deception  
Ben Ure

**Island County Population**  
**2010 Census 78,506**



# County Government Mandates and Essential Services by Department

---

- **Assessor**

  - Assess, collect and levy taxes

- **Treasurer**

  - Process tax payments bank and invest Island County's and Junior Taxing District funds.

- **Auditor**

  - Elections, Licenses, document preservation, special public programs, payroll, audits

- **Coroner**

  - Determination and notification of death, autopsies and related investigations

- **Facilities**

  - Maintenance of public facilities and grounds

- **Human Resources**

  - Recruitment, compensation and benefits, labor relations and affirmative actions, performance appraisals, employee policies and procedures.

- **Public Works**

  - Roads, flood control and water conveyance, engineering, GIS, recreation/parks, emergency management, garbage collection and sanitation

# County Government Mandates and Essential Services by Department (continued)

---

- **Planning and Community Development**

Building permits, zoning, land use and natural resource planning, code enforcement

- **WSU Extension**

Education, 4H, Master Gardeners, Noxious Weed Control, Beach Watchers, Shore Stewards, L.I.D., forestry, livestock advisory

- **Human Services**

Mental health, drug and alcohol rehabilitation, school counseling, developmental disabilities, low income housing, veterans assistance

- **General Administration Services**

Risk management, property management, animal control/shelters county fair, pensions, board of equalization, indigent defense, motor pool, CFF

- **Law and Justice**

Law enforcement, prosecution, courts, jails, restitution and records

- **Public Health**

Environmental, community and public health, water quality monitoring

Things the County **does not fund or have jurisdiction over**  
Junior Taxing /Special Purpose Districts (over 50):

---

Island Transit  
Public Education  
Libraries  
Fire Districts  
Hospitals Districts  
Water Districts  
Cemetery Districts

Sewer Districts  
Diking Districts (1exception)



# Departments of Island County – **Under Elected Officials**

## Staffing levels 2008-2011

|                             | <u>Elected Officials</u> |      | <u>Staffing Levels – FTE's</u> |      |        |
|-----------------------------|--------------------------|------|--------------------------------|------|--------|
|                             | 2008                     | 2009 | 2010                           | 2011 | % chg  |
| ■ Assessor                  | 19.0                     | 15.7 | 15.7                           | 15.5 | - 18.5 |
| ■ Auditor                   | 15.3                     | 12.5 | 12.0                           | 11.0 | -28.2  |
| ■ Commissioners             | 5.6                      | 5.1  | 5.1                            | 3.5  | -37.5  |
| ■ Clerk                     | 7.8                      | 7.1  | 7.1                            | 6.1  | -21.8  |
| ■ Coroner                   | 2.0                      | 1.8  | 1.8                            | 1.8  | -10.0  |
| ■ District Court            | 14.0                     | 12.0 | 12.0                           | 11.2 | -20.0  |
| ■ Prosecuting Attorney      | 17.9                     | 17.1 | 17.4                           | 14.1 | -21.2  |
| ■ Superior Court            | 6.2                      | 6.2  | 6.0                            | 6.0  | -3.2   |
| Juvenile Justice            | 25.7                     | 24.2 | 24.2                           | 23.2 | -9.7   |
| ■ Treasurer                 | 7.6                      | 6.2  | 6.2                            | 5.6  | -26.3  |
| ■ Sheriff                   | 49.4                     | 46.0 | 44.0                           | 38.0 | -23.0  |
| Jail Administration         | 21.0                     | 20.0 | 20.0                           | 18.0 | -14.3  |
| ■ Budget/Clerk of the Board | 1.5                      | 1.3  | 1.3                            | 1.3  | -13.3  |

*Note: numbers fluctuate as staffing levels change*

# Departments of Island County – Under the Commissioners

## Staffing levels 2008-2011

| <u>Department</u>         | <u>Staffing Levels FTE's</u> |       |       |       |       |
|---------------------------|------------------------------|-------|-------|-------|-------|
|                           | 2008                         | 2009  | 2010  | 2011  | % Chg |
| ■ Central Services        | 10.0                         | 7.5   | 7.0   | 7.0   | -30   |
| ■ Civil Services          | 0.3                          | 0.3   | 0.3   | 0.3   | 0     |
| ■ General Services Admin  | 4.2                          | 3.3   | 3.3   | 3.1   | -26   |
| ■ Health                  | 47.0                         | 39.0  | 39.0  | 32.0  | -32   |
| ■ Human Resources         | 2.5                          | 1.8   | 1.8   | 1.8   | -28   |
| ■ * Human Services        | 5.0                          | 14.0  | 15.0  | *15.0 | +200  |
| ■ Maint. and Facilities   | 14.5                         | 10.8  | 10.8  | 10.6  | -27   |
| ■ Planning                | 37.5                         | 19.0  | 19.5  | 19.5  | -48   |
| ■ Public Works            | 114.0                        | 111.0 | 109.0 | 106.0 | -7    |
| ■ Dept of Emergency Mgmt. | 2.0                          | 1.3   | 1.3   | 1.0   | -50   |
| ■ WSU Extension           | 10.2                         | 7.5   | 6.3   | 6.3   | -38.3 |

- *Mental Health Sales Tax adopted 2008 created dedicated funding*
- *Note numbers fluctuate as staffing levels change*

# Island County Staffing...

## who does the work...(as of 2011)

- **Employees 364 FTE's (Down from ~ 447 in 2008 15% less than in 1998)**
- Elected Officials – non represented **13**
- Non represented employees **89**
- Represented employees **289**

### ■ Unions

### Contract Expires

- |   |                                 |
|---|---------------------------------|
| ■ Guild Administration (4) – Sheriff                  | Dec 31 2007                     |
| ■ Guild Corrections (17) – Sheriff                    | Dec 31 2007 (A) 1 <sup>st</sup> |
| ■ Guild Road Deputies (30) – Sheriff                  | Dec 31 2008 (A) 2 <sup>nd</sup> |
| ■ 1845 (149)  | Dec 31 2013                     |
| ■ 1845 I (84)   | Dec 31 2013                     |
| ■ Teamsters - Prosecuting Attorneys (5)<br>bargaining | Dec 31 2009                     |

*Note: numbers fluctuate as staffing levels change*

# Contracts and Consultants - Outsourcing

---

Total outsource approx. \$15.2 million in service contracts for example:

- Mass mail/printing, newspaper (40K)
- Tech support, software and updates (300K)
- \* Autopsies – Coroner (50K)
- Court Room Security (50K)
- Animal Control Officer (101K)
- Animal Shelters (74 K)
- Public Defender (720K)
- Hearing Examiner
- Jail meals (180K)
- Jail Medical (215K)
- Solid waste hauling (2.1mil)
- Misc. Contracts

\* includes grant reimbursement

*Figures are approximate*

## Total General Fund or Current Expense Capacity

---

|  |                |
|--|----------------|
| Annual Expenditures +/- :  | \$ 21 million  |
| <b>Reduced by 6.2 or 20% million in the last 3 years</b>                     |                |
| Monthly Expenditures +/- :   | \$ 2 million   |
| <b>Prudent Contingency 3 months</b> expenses +/- :                           | \$ 6 million   |
| <b>Actual Contingency 1 months expense</b><br>(dedicated by ordinance) +/- : | \$ 2.2 million |

*Figures are approximate*

# Island County Funding Sources

## Current Expense Fund Revenues

- Property Taxes (37%)
- Local Sales Tax (26%)
- Permits (3%)
- Fines and penalties (3%)
- Fees for service (8%)
- State and Federal funds or grants (11%)
- Misc. (12%)

## Restricted Funds

- County Road
- Indigent Veterans – property tax
- Conservation Futures – property tax
- Historic Preservation – recording fee
- Mental Health – sales tax
- Real Estate Excise Tax  
REET 1  
REET 2

Restricted revenue

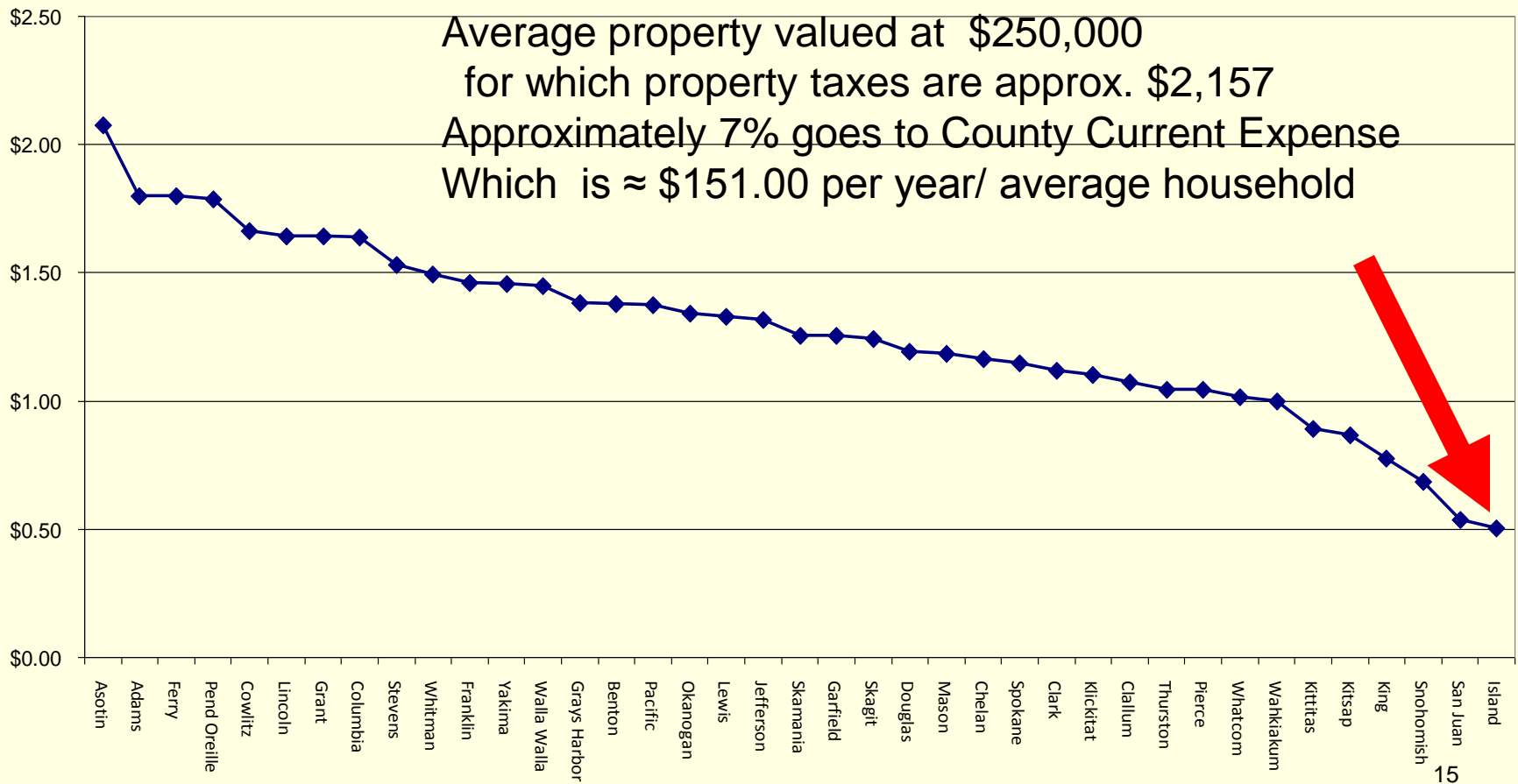
## What part of property taxes does Island County receive

---

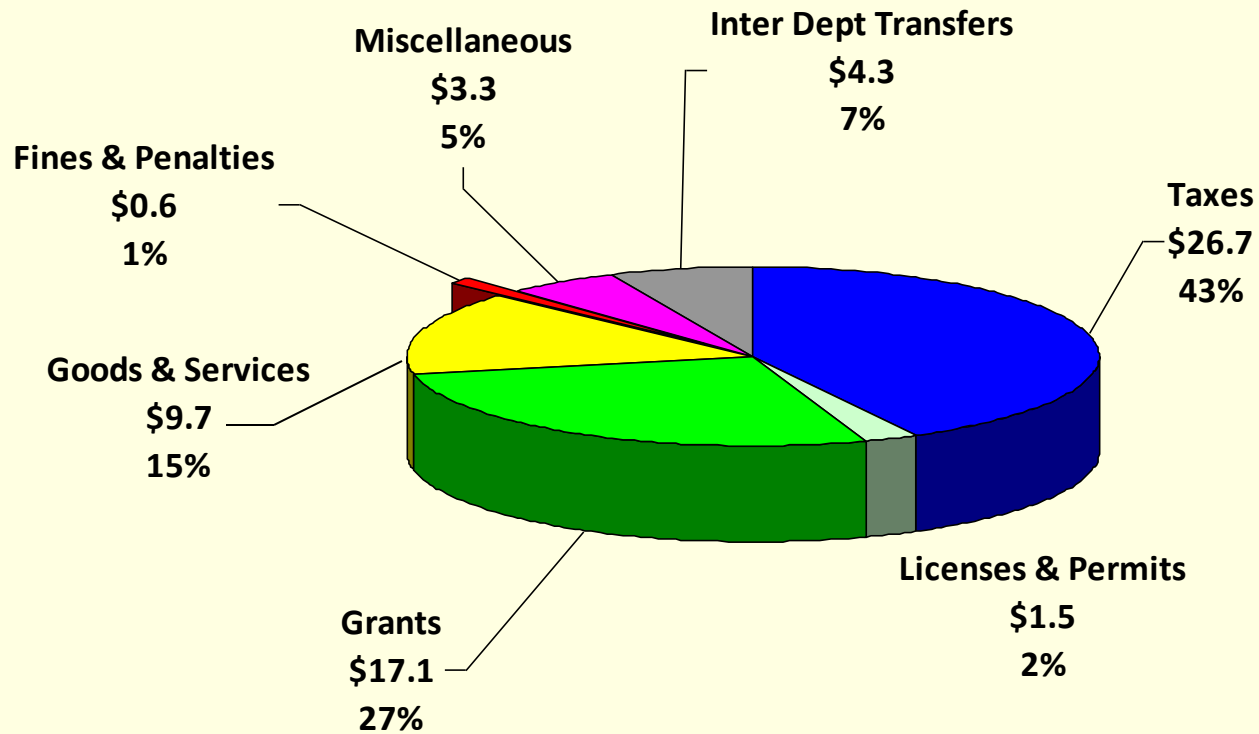
- **County Current Expense Levy** (58 cents per \$1000 of assessed value (AV) 55.7 cents goes to Current Expense Fund (CE). \$1.80 is max amt. possible unless voter approved increase
- **Mental Health and Developmental Disabilities** (approx. 2.3 cents per \$1000 AV) – Dedicated (additional funding from sales tax 1/10<sup>th</sup> of 1 %)
- **County Road Levy** (73 cents per \$1000 AV) – Dedicated. \$2.25 is max amt. possible unless voter approved increase
- **Conservation Futures Fund** (5 cents/ \$1000) – Dedicated
- **Total amount of Property taxes going to Island County \$1.36 per \$1000 of assessed value – max possible \$4.05**

# Lowest Current Expense Property Tax Rate of 39 Washington Counties

Island County levy rate  $\approx$  58 cents per \$1000 of value



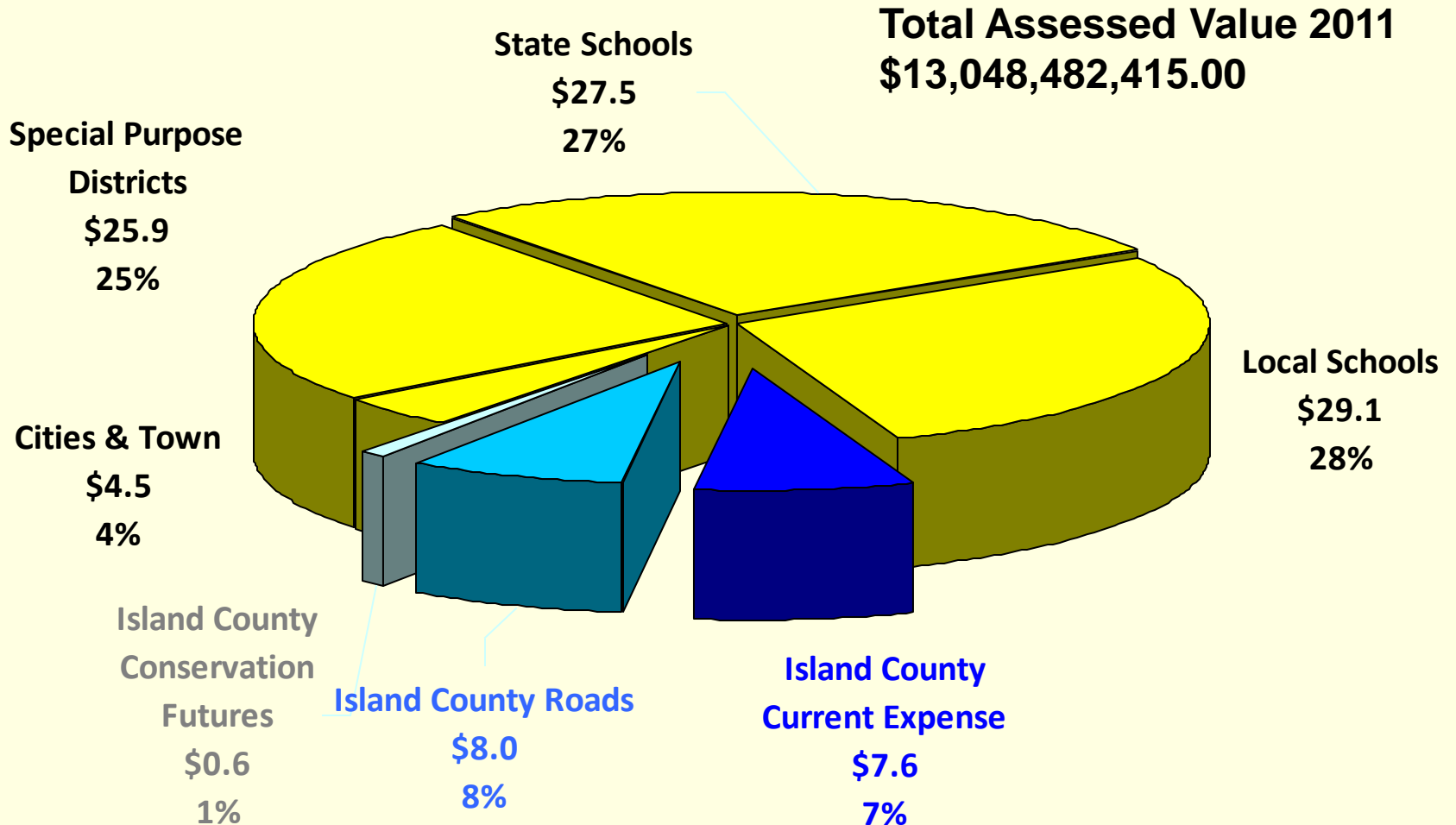
# Total Island County Budget \$65 million



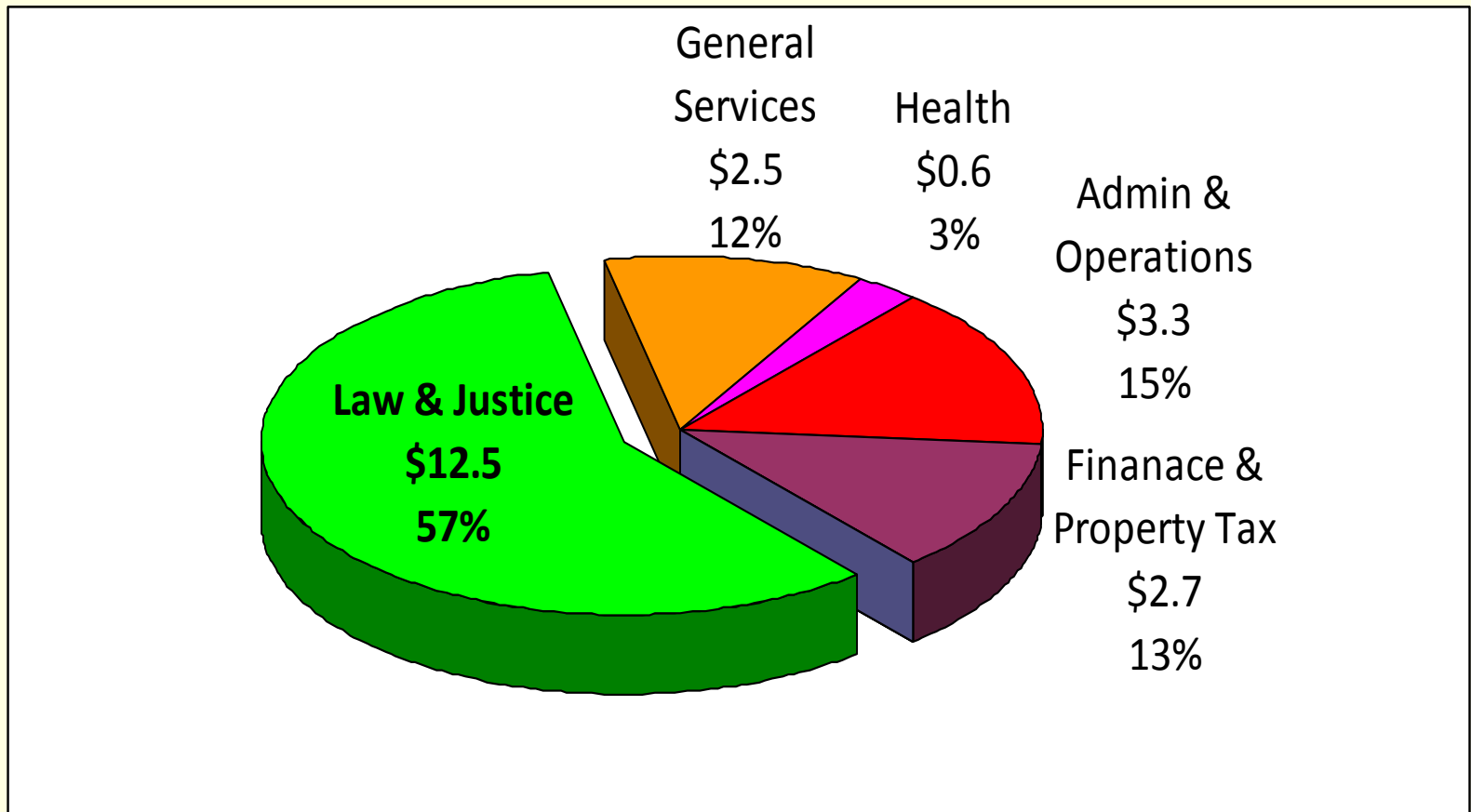
*Rounded \$ millions*

# Property Taxes - Where they go

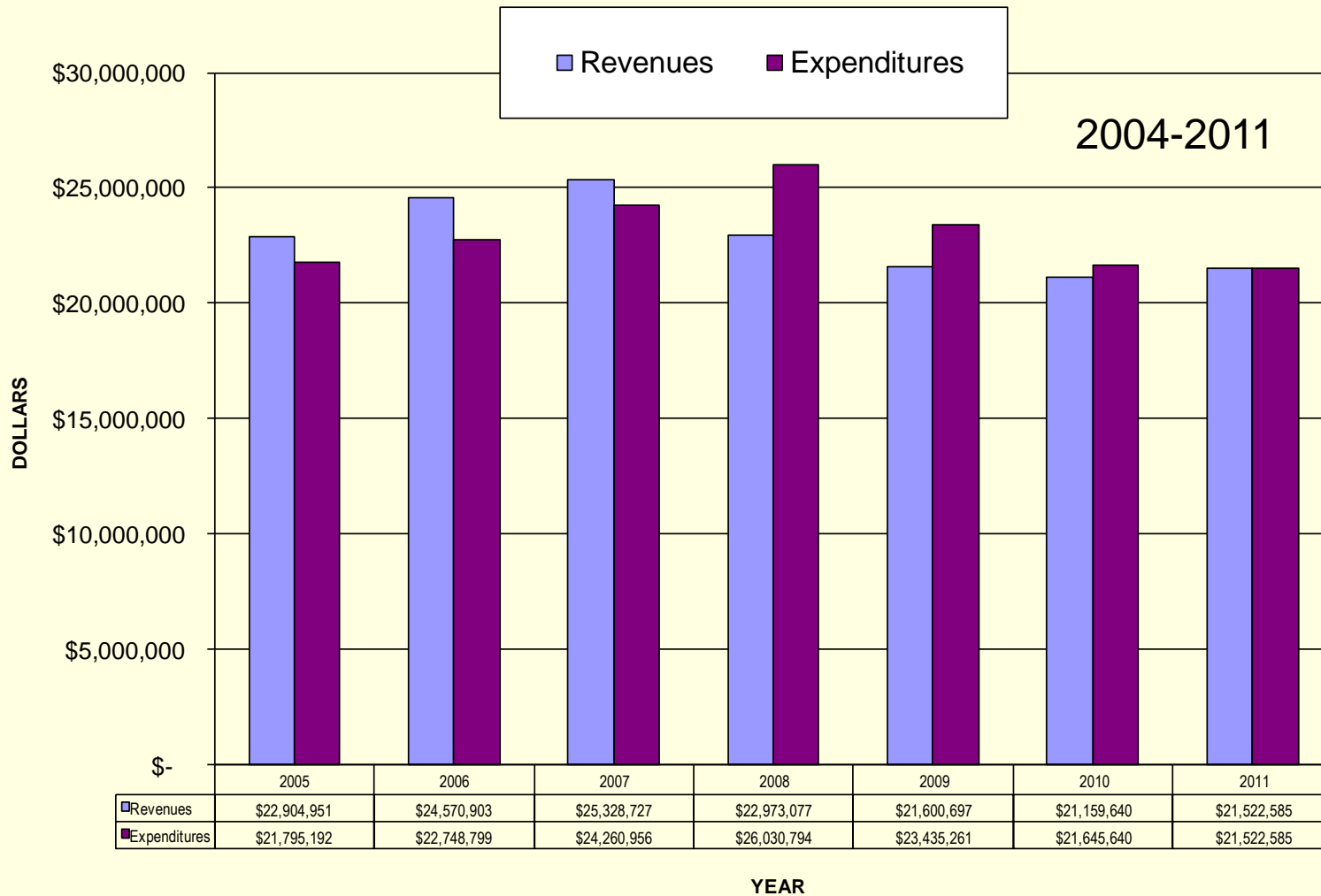
*Rounded \$ millions*



# Current Expense Allocation



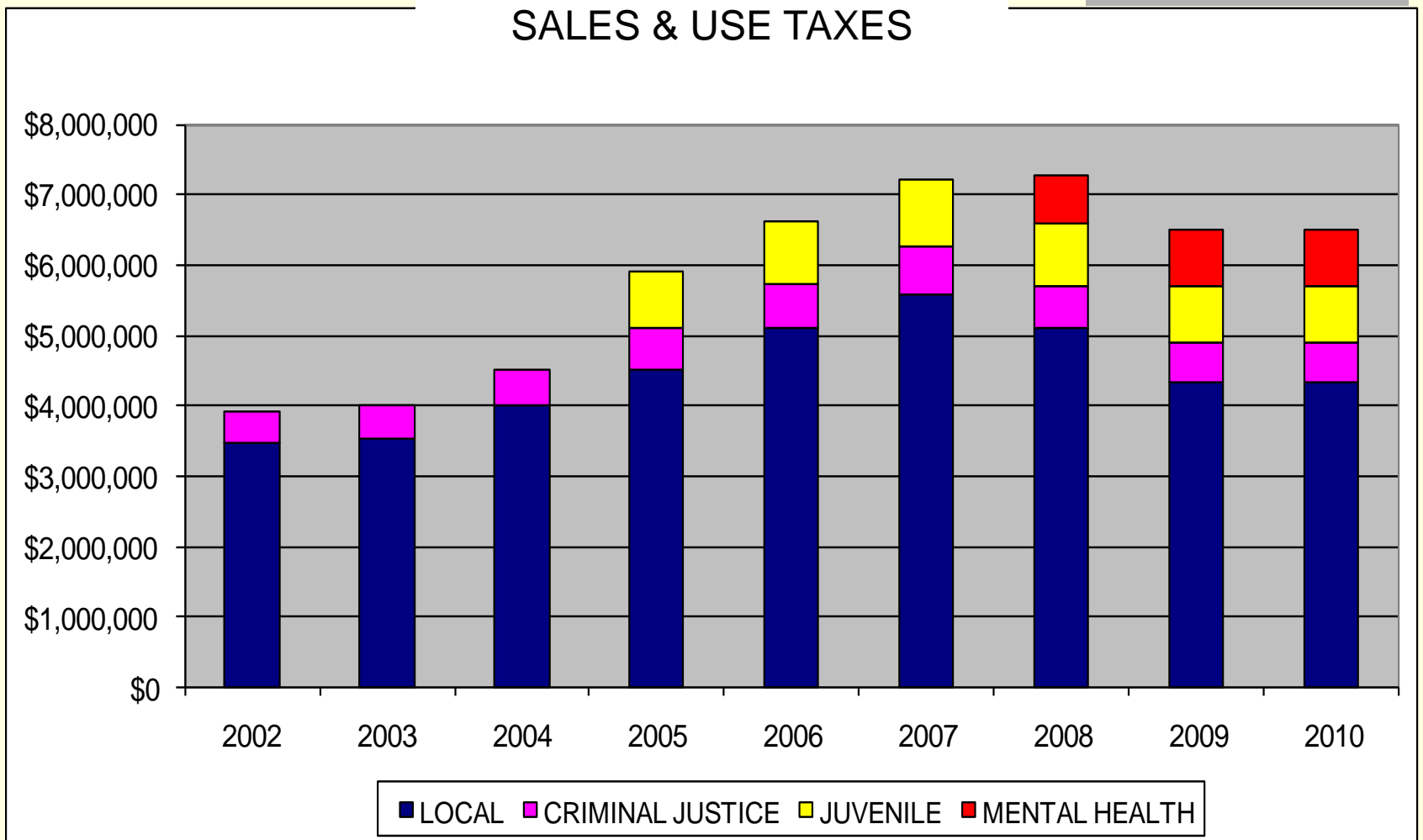
# Island County Current Expense Fund Revenues and Expenditures



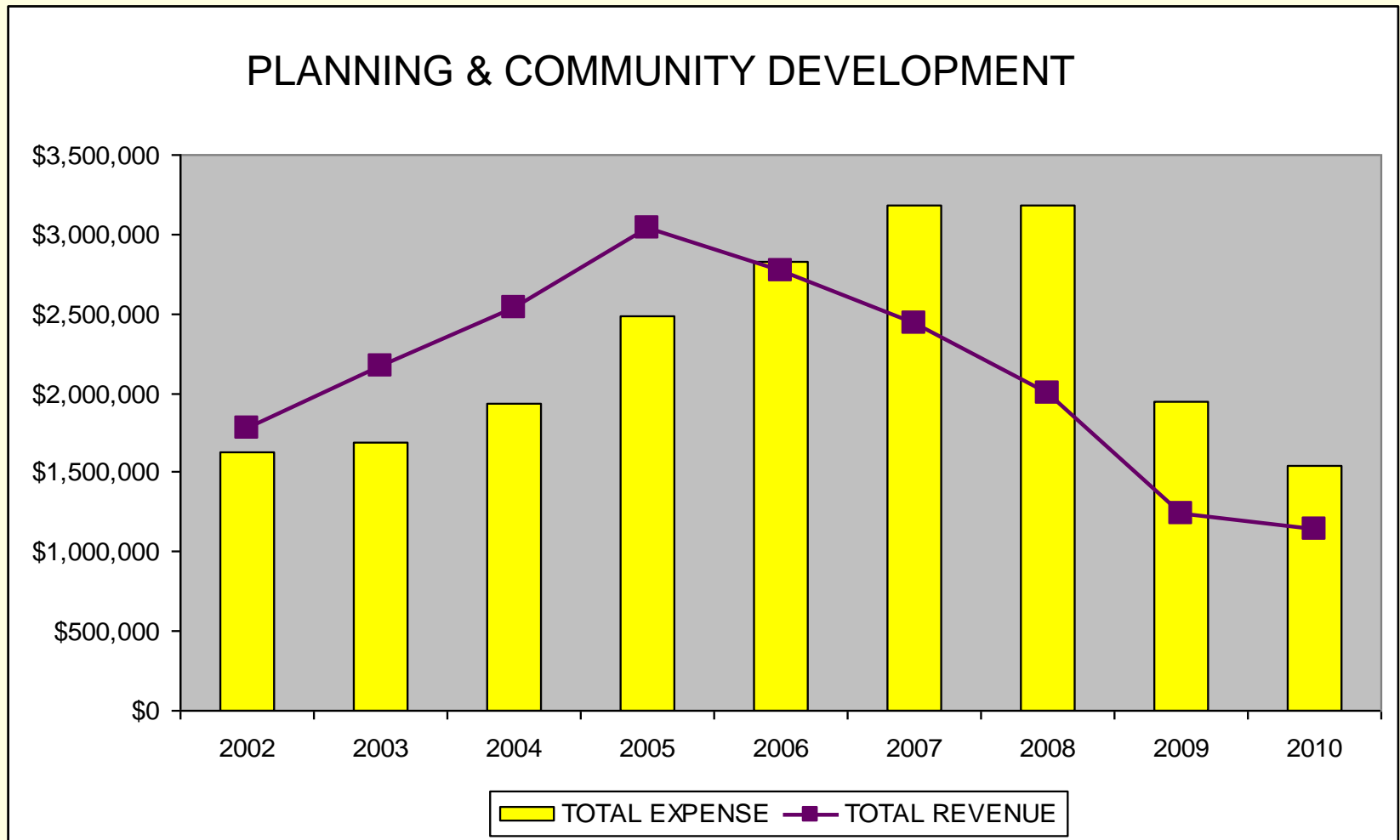
# Revenue from Interest on Accounts 2006 - 2010



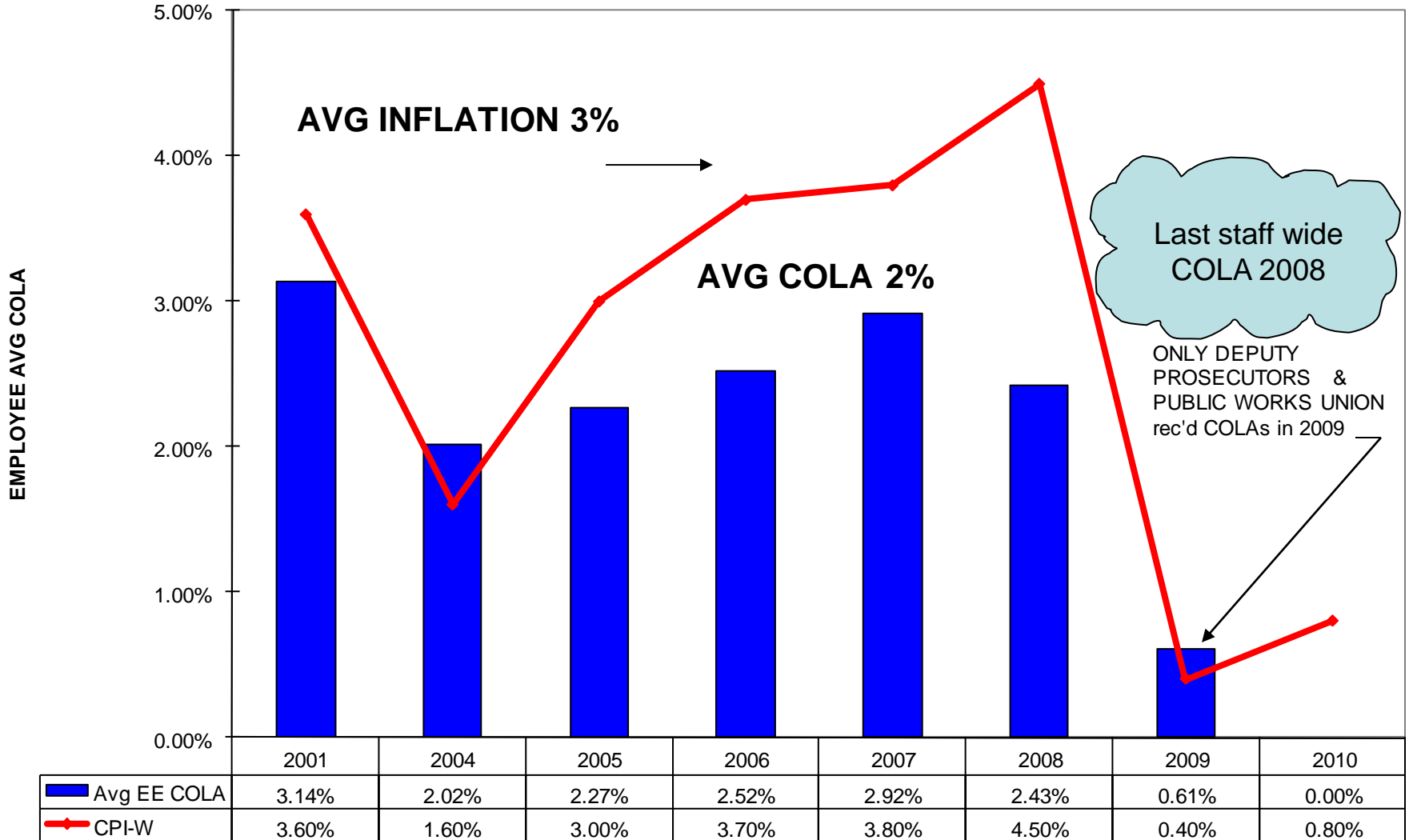
# Revenue from Sales Tax 2002 - 2010



# Revenue and Expenses from Planning Department Permits



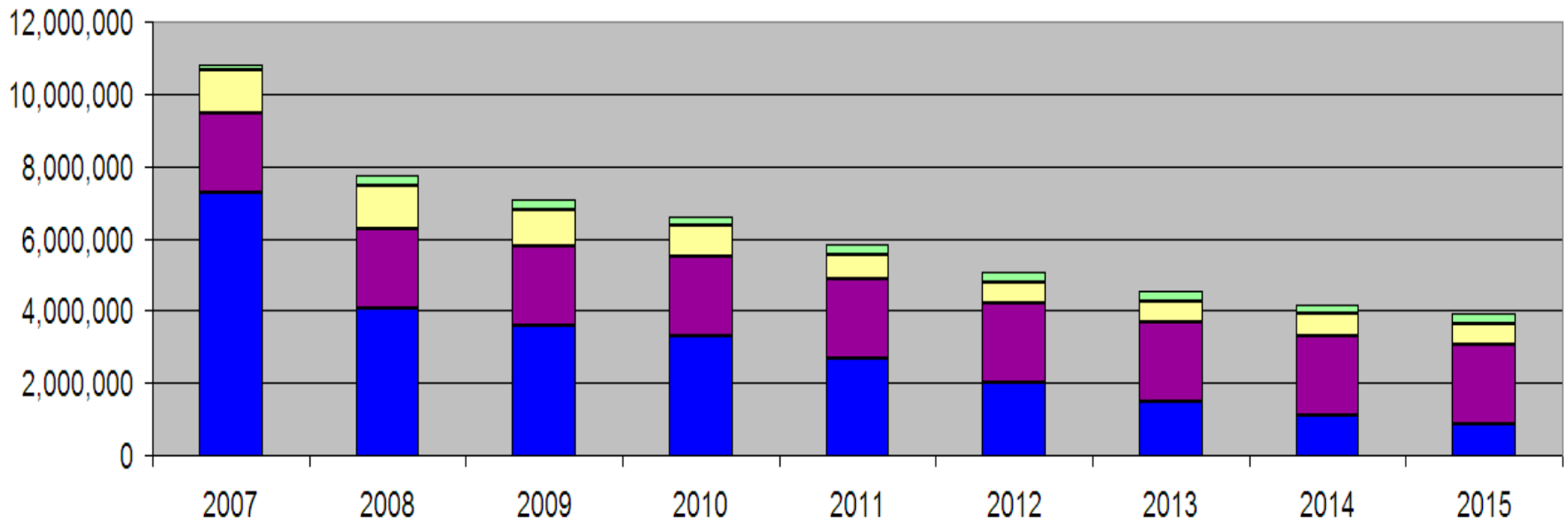
# INFLATION RATE VS EMPLOYEE COLAs



# 2010 Five Year Financial Forecast

## 2010 BUDGET CURRENT EXPENSE FUND BALANCE PROJECTION

UNRESERVED CONTINGENCY RESERVE COMPUTER SYS REPLACE RESERVED



## **83 Fewer Employees Are Working In Island County Departments Funded By The Current Expense Fund Than in 2008 – with 15% less staff than over ten years ago**

- ✂ Deputy Sheriffs
- ✂ Correction Officer
- ✂ Deputy Prosecuting Attorneys
- ✂ Court Commissioner
- ✂ District Court Clerks
- ✂ Probation Officer
- ✂ Superior Court Clerks
- ✂ Paralegal
- ✂ Civil Records Clerk
- ✂ Public Health Coordinators
- ✂ Environmental Health Specialists
- ✂ Hydro geologist
- ✂ WSU Agricultural Coordinator
- ✂ Bldg. Inspectors
- ✂ Parks Technician
- ✂ Planners
- ✂ Open Space program coordinator
- ✂ Permit Technicians
- ✂ Parcel Segregation clerk
- ✂ Vehicle licensing clerk
- ✂ Cashier
- ✂ Election workers
- ✂ Human Resources specialist
- ✂ Recording clerk
- ✂ Facilities Custodians
- ✂ IT programmer
- ✂ Mailroom clerk
- ✂ Computer technician
- ✂ Accounting technicians
- ✂ Administrative & Clerical support staff

**Additionally work hours were significantly reduced for many positions.**

# Accomplishments 2009-present

Slide added 20 September 2011 as a brief summary

- Conservation District funding
- Adopt-a-Parks Volunteers and Parks Plan
- Increased access and transparency– posted agendas, committee assignments, web recordings
- Technology upgrades – permit tracking software, tax check scanning, Assessor Treasurer software, payroll software, telephone upgrades, courtroom video
- Clean Water Utility – to provide water quality monitoring, hydrogeologist, septic inspection program admin, low impact development ordinance, storm and surface water mitigation
- Indigent Veteran assistance and counseling
- Economic Development support – EDC, Tourism Board
- Historic Preservation support, PBY, Island County Historical Society, South Whidbey Historical Society, Camano School House, Ebey's Landing National Historic Reserve
- Bicycle trail and recreational enhancements
- Agriculture and tourism job promotion

# 2012 Budget Adoption

2012 Budget adoption process currently underway

Slide added 20 September 2011

Proposed Budget - Public Hearing scheduled for October 3<sup>rd</sup> at 6:00 p.m. Coupeville

**Assumptions** – Status Quo – each department asked to hold tight at 2011 levels,  
No Cost of Living Increases (4<sup>th</sup> year for most staff)

however some proposed areas of assist include:

3 deputy cars, HR assistant, scanner for the Clerk, restored Director for General Services with added duties (I.T., Facilities, General Services consolidation), modest animal control increase, jail support, Treasurer assistance with back log, IDIPIC, assistance to Camano counter staff

**Budget assumptions include:**

The 1% Property tax Current Expense levy increase (approx \$75,000 or or \$5.00/yr per average property)

The 1% Road Levy increase – (approx. \$79,000 or \$5.05/yr per average property)

The 1% Conservation Futures increase (approx. 6,600 or 44cents/yr per average property)

Total increase to average Island County property valued at \$250,000 ≈ \$10.50/yr depending on final assessment values and adjustments.

# Island County – Our Home

