

GUEMES ISLAND ROAD TAX LEVY ANALYSIS

Table 1 shows the amount of road levy taxes paid by Guemes Island property owners, Skagit County as a whole, and what percentage of the levy Guemes Island assessments account for. Between the years 2006 and 2010, the 5-year average of road levy taxes assessed to Guemes Island property owners was approximately \$441,478, or 3.85% of Skagit County's total road levy assessments.

Table 1 - Guemes Levy as Percentage of County						
	2006	2007	2008	2009	2010	5-Year Average
Guemes Road Levy Assessments	\$399,409	\$460,158	\$422,260	\$445,645	\$479,920	\$441,478
County-Wide Road Levy Assessments	\$10,625,193	\$11,548,864	\$11,618,363	\$11,650,152	\$11,901,339	\$11,468,782
Guemes Levy as Percentage of County	3.76%	3.98%	3.63%	3.83%	4.03%	3.85%

Table 2 shows ferry operating expenses as reported on the ferry deficit reimbursement report, as well as road operations costs for road maintenance/work performed on Guemes Island for the years 2006 through 2010. As indicated in the table, the 5-year average ferry and Guemes Island road operations expenses were approximately \$1,873,862.

Table 2 - Total Ferry & Operations Expenses on Guemes Island						
	2006	2007	2008	2009	2010	5-Year Average
Ferry Operating Expenses	\$1,568,250	\$1,719,695	\$2,046,208	\$1,639,166	\$1,540,444	\$1,702,753
Road Operations Expenses on Guemes	\$97,332	\$108,380	\$449,016	\$90,690	\$110,129	\$171,110
Total Ferry & Operations Expenses on Guemes	\$1,665,582	\$1,828,075	\$2,495,225	\$1,729,856	\$1,650,573	\$1,873,862

Table 3 shows that on average, between 2006 and 2010, expenditures (ferry and road maintenance) were approximately \$1,873,862, or 16.34% of the total County Road levy assessments of \$11,468,782.

Table 3 - Percent of County-Wide Road Levy Expended on Guemes						
	2006	2007	2008	2009	2010	5-Year Average
Total Ferry & Operations Expenses	\$1,665,582	\$1,828,075	\$2,495,225	\$1,729,856	\$1,650,573	\$1,873,862
County-Wide Road Levy Assessments	\$10,625,193	\$11,548,864	\$11,618,363	\$11,650,152	\$11,901,339	\$11,468,782
Percent of County-Wide Road Levy Expended on Guemes	15.68%	15.83%	21.48%	14.85%	13.87%	16.34%

Table 4 illustrates the Road Operations expenses, the Ferry Operations funded by the road fund, and the total Guemes Road Levy Tax Assessments. The difference is the total expenses less the tax assessments.

Table 4 - Difference between Guemes Road Levy Assessments and Expenses						
	2006	2007	2008	2009	2010	5-Year Total
Road Operations Expenses on Guemes	\$97,332	\$108,380	\$449,016	\$90,690	\$110,129	\$855,548
Ferry Operations Funded by Road Fund	\$430,320	\$707,527	\$934,961	\$611,332	\$523,197	\$3,207,337
Subtotal of Expenses	\$527,652	\$815,907	\$1,383,977	\$702,022	\$633,326	\$4,062,884
Guemes Road Levy Tax Assessments	\$399,409	\$460,158	\$422,260	\$445,645	\$479,920	\$2,207,392
<i>Difference</i>	<i>\$128,243</i>	<i>\$355,749</i>	<i>\$961,717</i>	<i>\$256,377</i>	<i>\$153,406</i>	<i>\$1,855,492</i>