JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST

TO: **Board of County Commissioners**

FROM: **Mark McCauley, County Administrator**

DATE: **December 9, 2024**

SUBJECT: **HEARING re: RESOLUTION No.____ re:** 2024-2025 Mid-biennium Review and Modification for the General Fund and Other Funds, the 2025 Jefferson County Road Construction Program, the 2025 County Capital Improvement Program, and the Central Services 2025 Cost Recovery Plans

---

STATEMENT OF ISSUE:

The County Commissioners will hold a Public Hearing on the Recommended 2024-2025 Jefferson County Mid-biennium Review and Modification at 10:15 a.m. Monday, December 9, 2024 in the Commissioners Chambers. Members of the public may also participate using Zoom. After receiving and considering public testimony, the Commissioners can discuss to prepare to adopt the 2024-2025 Mid-Biennium Review and Modification on Monday, December 16, 2024.

ANALYSIS:

The Recommended 2024-2025 Mid-biennium Review and Modification was available to the County Commissioners on the County website on November 25, 2022. To review the Recommended 2024-2025 Mid-biennium Review and Modification, go to www.co.jefferson.wa.us - Services - Laserfiche Web Portal (username and password: public) - Board & Commissioners - BOCC Agenda Packets - 2024 Weekly Agenda Items - 12 December 2024 - 120924 - Hearing re: 2024-2025 Biennial Budget Mid-Biennium Review.

The County Administrator's drafted resolution on the Recommended 2024-2025 Mid-biennium Review and Modification is attached to this Agenda Request. In addition, at the public hearing, County Administrator Mark McCauley and Finance Director Judy Shepherd will give a Power Point presentation on the Recommended 2024-2025 Mid-biennium Review and Modification to further support the public as they prepare to provide testimony.

FISCAL IMPACT:

See attached Budget Resolution on the Recommended 2024-2025 Mid-biennium Review and Modification.

RECOMMENDATION:

A Public Hearing is held to take public testimony on the Recommended 2024-2025 Mid-biennium Review and Modification, deliberate on the record of the **RESOLUTION No.____ re:** 2024-2025 Mid-biennium Review and Modification for the General Fund and Other Funds, the 2025 Jefferson County Road Construction Program, the 2025 County Capital Improvement Program, and the Central Services 2025 Cost Allocation Plans.

REVIEWED BY:

Mark McCauley, County Administrator Date 12/2/24

County Administrator
Mark McCauley
1820 Jefferson Street
PO Box 1220
Port Townsend, WA 98368

TO: County Commissioners

FROM: Mark McCauley, County Administrator

DATE: December 9, 2024

SUBJECT: Message for the 2024-2025 Jefferson County Mid-biennium Review and Modification

I am pleased to transmit to the Board of County Commissioners the 2024-2025 Jefferson County Mid-biennium Review and Modification. This budget was developed using the recently adopted, more transparent budget development process that includes these steps:

- Biennial Budget Objectives and Procedures Resolution No. 41-0722-24R, July 22, 2024
- County Auditor Budget Call – August 1, 2024
- Department/elected office budgets submitted to the County Auditor – September 3, 2024
- Budget presentations to the BOCC – October 14, 2024
- BOCC budget workshop – November 4, 2024
- Recommended budget available – November 4, 2024
- Budget Hearing – December 9, 2024
- Budget adoption – December 16, 2024

This process affords the Board time to study the policy implications of the proposed budget. The currently proposed budget is the result of budget briefings to the Board by selected county departments and elected official offices and a subsequent budget workshop with the County Administrator and the Board. This proposed budget reflects the policy decisions of the Board.

Board guidance provided in Resolution No. 41-0722-24R:

- Operating transfers remain at 2024 levels
- Non-salary and benefits increase at 1.5%
- Included ratified bargaining agreements
- FTE additions must be fiscally sustainable
- Budgets must be balanced
- Recommended reserves must be maintained

Elected officials and department directors developed the 2024-2025 Mid-biennium Review and Modification using Board guidance and the best information available in the summer and fall of 2024.

The County Commissioners will hold a public hearing on the Recommended 2024-2025 Mid-Biennium Review and Modification, December 9th at 10:15 a.m. in the Commissioners' Chambers. The Commissioners are tentatively scheduled to take final action on December 16th.

Overview

The County's revenue and expenditure budgets for calendar year 2025 are shown below:

Expenditure Budgets

	2025
General Fund	**$30,245,152**
Other Funds	**$114,464,342**
All Funds	**$114,464,342**

Revenue Budgets

	2025
General Fund	**$26,846,321**
Other Funds	**$100,432,349**
All Funds	**$100,432,349**

This memorandum offers highlights about the 2024-2025 Mid-biennium Review and Modification, and describes a number of the County's strategic opportunities and challenges in the years ahead.

With the Covid-19 pandemic behind us the County is sailing relatively calm waters. Most revenue streams are performing very well, especially sales tax. Payment in lieu of taxes (PILT) revenue was the highest on record at over $1.9 million. We've seen solid investment income, which will gradually be reduced as the Federal Reserve cuts interest rates. This has resulted in near record setting reserves for the General Fund which we've invested in our employees and have used to address pent up demand for resources in a number of county departments and offices.

This budget includes improved compensation and benefits for all seven bargaining units. Bargaining unit contracts can be reviewed here: https://www.co.jefferson.wa.us/525/Union-Contracts Due to bargaining unit agreements effective January 1, 2025 and recent negotiations, there will be an additional increase appropriated in 2025.

This budget also allowed the County Commissioners to fund a number of important enhancements to department budgets, as indicated in the following chart.

2025 Budget Amendment - Adds Summary

Fund	Department	Base Budget Add	One-Time Add	Description
General Fund				
020	Auditor	10,580		Postage - increase from .63 to .73
055	Human Resources		40,000	County Employee training
150	Prosecuting Attorney	1,411		Software - Lexis Nexis price increase
151	Coroner	18,360		Up to 3% increase, new coroner duties
180	Sheriff	140,000		South County Deputy S&B $140,367
250	Treasurer	4,510		Software Vendor increase 9.1%
261	Operating Transfers		1,013,795	Increase DCD Transfer $815,000 2)Auditor O&M $190,795 3) Law Library $8,000
240	Superior Court	30,000		Increase use of Court Commissioners
270	Non-departmental		50,000	Production Alliance Partnership
	Total General Fund	**204,861**	**1,103,795**	
	Total Adds to Budget	**1,308,656**		

5-Year Budget Strategy

TABLE 1 on the next page shows our General Fund Projection Model, that projects revenues and expenditures for the coming year and four years beyond based on budgeted programs and levels of service. We use the Model to inform budgetary strategies or changes we may need to make in the coming year, or budget adjustments we foresee needing to make in future years to manage the budget responsibly.

The current version of the Model shows the County maintaining adequate reserves even with the improvements in employee compensation and the departmental enhancements included in this budget. The County is well positioned to weather a moderate economic downturn should one occur.

Although the General Fund expenditure budget is several million larger than its revenue budget, general fund budgets are typically under spent by as much as 6.4%. This underspending is key to our projections being valid. There is risk here but history has proven that the risk is acceptable.

TABLE 1: 2025-2029 BUDGET PROJECTION & FIVE-YEAR BUDGET OUTLOOK

Updated 12-6-24 GENERAL FUND	2024 Projected Actual	2025 Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget
Beginning Fund Balance	**8,947,600**	**7,642,640**	**6,176,474**	**5,348,438**	**4,922,757**	**4,917,910**
REVENUES	28,126,331	26,846,321	27,651,711	28,481,262	29,335,700	30,215,771
EXPENDITURES:	(29,431,291)	(30,245,152)	(30,423,829)	(30,880,187)	(31,343,390)	(31,813,540)
Estimated carryover	0	1,932,665	1,944,083	1,973,244	2,002,843	2,032,885
Ending Fund Balance	**7,642,640**	**6,176,474**	**5,348,438**	**4,922,757**	**4,917,910**	**5,353,026**
Recommended Reserves - 15% of Expenditures	**4,414,694**	**4,536,773**	**4,563,574**	**4,632,028**	**4,701,508**	**4,772,031**
Unreserved Fund Balance	**3,227,946**	**1,639,701**	**784,864**	**290,729**	**216,402**	**580,995**

Other Funds

Three non-general fund budgets are notable in 2025:

- The Road Fund budget is larger than normal in 2025 as it reflects $7.8 million in grant revenue and related construction activity. The further confirms the continued success our Public Works Department has in securing grant funding for important projects we otherwise could not undertake.
- The Tri-Area Sewer Fund budget of $15.6 million reflects robust construction activity including installation of sewer pipes and constructing the waste water treatment plant itself. Significant spending on this project will continue into 2025 when the treatment plant is expected to begin operation.
- The General Fund Transfer to the Department of Community Development was increased by $815,000 for 2025 to help fund professional services contracts related to the 2025 Comprehensive Plan Update and other extraordinary activities.

Base budget expenditures in 2025 include a 1.5% increase for non-personnel line items and annual pay step increases for eligible employees. It also includes wage adjustments for all our collective bargaining units. The Budget also includes no increases in transfers in 2025 from the General Fund to support public services in other funds except for Community Development.

Staffing

Staffing levels are robust and reflect increased demand for county services. For a detailed Staffing Schedule, see ATTACHMENT 3 to this memo.

Major County Challenges and Opportunities

- The County has received significant State and Federal funding for the $35 million Tri-Area Sewer project construction of which will continue into 2025. It is expected that the treatment plant will be operating around May, 2025. This project will fuel economic development and will encourage home builders to construct affordable housing for what we expect to be new arrivals to Jefferson County as new jobs are created. The County and Jefferson County Public Utilities District No. 1 have entered into an Interlocal Agreement whereby the PUD will operate the treatment plant on behalf of the County.

- The County continues to make good use of the Distressed Rural County .09% sales tax contribution from the State for public infrastructure that supports economic development. Next year's funding includes funds for the Port of Port Townsend's International Airport Eco-Industrial Park, the City of Port Townsend's Lawrence Street Complete Streets project and Jefferson County's Quilcene Complete Streets project.

- As provided in House Bill 1590 the County adopted an Affordable Housing sales tax (of 1/10th of 1%) on December 21, 2021, which has provided around $700,000 per year for affordable housing and supportive services. The Housing Fund Board is putting these funds to good use in the county.

- The County continues its collaboration with the City of Port Townsend, the Port of Port Townsend, and the Jefferson County Public Utilities District No. 1 though the Intergovernmental Collaboration Group (ICG) and other groups, all designed to ensure that goals and objectives reflect a collaborative approach to meeting our community's challenges and solving problems. This group has continued to prove its worth and has been extended through December 31, 2026.

Our County Road Fund continues to deal with its structural revenue challenges due to property tax growth not keeping up with construction inflation, especially in the last four years. The transition to electric vehicles continues to inhibit the growth of Motor Vehicle Fuel Tax revenues which further limits our ability to leverage local funds in support of capital projects. To help combat, this the County reduced the diversion of Road Fund property taxes to the General Fund from $720,000 to $670,000 in 2023 and by another $50,000 reduction in 2024 to $620,000. We are reducing this further in 2025 to $520,000. In addition, we are increasing the total of Secure Rural Schools and Payment in Lieu of Taxes up to $750,000. Finally, the Board may have approved a Transportation Benefit District that will raise significant revenue for the Road Fund. These revenue enhancements will stabilize the Road Fund so it can continue to maintain our excellent road system. Our capable Road Fund staff will leverage those dollars to secure additional grants to help maintain and improve County road infrastructure. Examples of this are contained in the 6-Year Transportation Improvement Plan approved by the Board of County Commissioners in the fall of every year. An interfund loan of $650,000 from the Capital Fund to the Road Fund was approved by the board with resolution 36-16 September 19, 2016. The interest rate is 2.5%, and the loan shall be repaid by September 30, 2036. The current balance is $390,000.

- **Structural Funding Gap:**

  Some high tax states and counties can rely on three major sources of revenue: income taxes, sales taxes and property taxes. All counties in Washington, including Jefferson County, get by with only two of those three revenue sources – sales and property taxes. Sales taxes are volatile and depend on the spending habits and economic activity. Inflation, even when dormant, consumes all of the statutorily limited 1% property tax increase plus new construction. But inflation has totaled over 20 percent since 2021, causing the County considerable concern. Employee wages and other cost increases exert tremendous pressure on local government budgets. Jefferson County, though, has thus far managed to weather the storm. The General Fund will come under increasing pressure in the months and years to come. This is especially true now as a number of important General Fund revenues, such as investment income and DNR timber revenues are expected to fall next year. Fortunately, sales tax revenues have been robust, but a recession could reduce sales tax revenues significantly.

  A looming threat is the potential change in case load standards for indigent defense attorneys. The County spends close to a million dollars every year for indigent defense, with the state contributing around $32,000 or about three percent. If the case load standards are significantly reduced, the County could see its indigent defense costs increase substantially, possibly even doubling. If this does happen, it is possible reductions in other services would need to occur.

Jefferson County has six funds directly supported by property tax: General Fund, Road Fund, Developmental Disabilities, Mental Health, Veteran's Relief and Conservation Futures Fund. About 37% of General Fund revenue comes from property tax to support criminal justice and other public functions mandated by the state. Between 35% and 60% of the Road Fund's operating revenue comes from property tax, which is used to maintain and operate 400 miles of county roads plus non-motorized transportation corridors. Conservation Futures Fund is funded 100% from property tax.

State law limits revenue growth in property taxes to one percent annually (excluding new construction) without a vote of the people. This one percent per year simply does not keep pace with the real cost of inflation, especially in the cost of materials and professional services for an example. The 20% plus inflation since 2021 has been especially problematic. Over time, our existing property tax base is not able to pay for existing services. Department directors and elected officials have done great work in looking for efficiencies and new revenue sources. However, those only partially offset the loss.

To maintain essential county services to residents, we continue to ask the State Legislature to provide local government the tools to fund government services for our residents.

Compliance Opinion & Basis for Budget Preparation

The 2024-2025 Mid-biennium Review and Modification complies with all statutory and constitutional requirements, and substantially complies with adopted County ordinances and resolutions, including:

- Resolution No. 41-0722-24R, setting Objectives and Procedures for the 2024-2025 Mid-biennium Review and Modification;
- Resolution No. 32-10, directing that Proposition 1 funds be used to retain or provide certain listed programs and projects or similar programs and projects within available funding.
- Resolution No. 41-19, which sets minimum recommended reserve percentages or amounts for each fund.
- Most funds are projected to meet the minimum recommended reserve, established by Resolution 41-19.

Other Notes

- Revenue: This 2024-2025 Mid-biennium Review and Modification includes:
  - the allowable 1% property tax revenue increase for the Road Fund
  - the allowable 1% property tax revenue increase for the General Fund,
  - the allowable 1% property tax revenue increase for the Conservation Futures Fund,
  - the base & optional local sales tax of 1%
  - the 0.1% sales tax for Criminal Justice to the General Fund

- the 0.3% special purpose sales tax to the General Fund approved by the voters in November, 2010 (Prop. 1)
- the 0.09% state share sales tax funding rural counties
- the 0.1% sales tax for Mental Health/Chemical Dependency
- the 0.1% sales tax for JeffCom 911
- the 0.1% sales tax for Housing and Related Services
- the 0.0146% state share sales tax for Affordable and Supportive Housing with a dollar amount cap each year

The 2025 level of "diversion" of Road Fund property tax to the General Fund is reduced to $520,000, which is less than the amount of money budgeted to be expended for traffic law enforcement by the Sheriff in 2025.

Conclusion

This biennial budget represents cautious optimism about the future. We will actively monitor revenues and expenditures and adapt if and as necessary.

Many other individuals in every branch and department of our organization worked hard to prepare the Budget. Particular recognition and my personal thanks go to Jeff Chapman, Carolyn Gallaway, Sarah Melancon, Brenda Huntingford, Sarah Melancon, Stacie Prada, Noeme Riddle, Veronica Shaw, Jenn Mitchell, Judy Shepherd, Renee Talley, and Cathy Taylor.

Our County Leadership Team continues to evolve. We welcome one new department director to the team: Shawn Frederick as Director, Central Services. We'll all be bidding Kate Dean, our current Board Chair and District 1 Commissioner, a fond farewell as she seeks new challenges. We thank her for her great work on behalf of the residents of Jefferson County for the past eight years. We will also be welcoming Kate's replacement, Heather Dudley-Nollete, to her first term as a county commissioner.

ATTACHMENTS:

1. 2025 General Fund Summary
2. 2025 Other Funds Summary
3. 2025 Departmental Staffing Schedule

ATTACHMENT 1
2025 GENERAL FUND SUMMARY

updated 11-22-2024

BARS	GENERAL FUND REVENUE TYPE	2025 Budgeted Revenues
311	Property Tax	9,075,330
311	Diverted Road Taxes	520,000
3174010	Timber Excise Tax	379,440
3174020	Timber Excise Tax (div)	28,560
31310	Sales Tax	5,775,860
31371	Sales Tax - Local Option Criminal Justice	679,385
31315	Sales Tax - Special Purpose	1,656,295
317	Leasehold Excise Tax	96,960
34142/313233	Treas Collection Fees REET	144,700
359	Interest & Penalties	44,000
TOTAL TAXES		18,400,530
33215/33602	Fed Entitlements-PILT (includes state)	1,766,235
33500	PUD Priv. Tax	445,000
3360641/42	Marijuana Tax	64,167
3360610/51	Criminal Justice High Crime/DUI/Asst	450,000
3360694	Liquor Excise Tax	63,949
3360695	Liquor Profit	82,254
36250	Interfund Services	369,570
36111	Investment Income	2,000,000
36140	Treasurer's Invest Fees & other fees	241,000
360	Miscellaneous Revenue	21,500
3951010	Timber Sales D.N.R.	150,000
390	Other Non-Revenues / Extraordinary	0
397	Transfer in to Treas. from other funds	4,000
TOTAL OTHER TREAS. REVENUE		5,657,675
TOTAL TREASURER'S REVENUE		24,058,205

		2025 Revenues
250	TREAS. REVENUE (from above)	24,058,205
Dept #		
010	Assessor	8,300
020	Auditor	396,450
021	Elections	251,593
050	Clerk	118,561
059	County Administrator	4,847
060	Commissioners	6,000
067	Emergency Management	60,031
068	Community Services	500
080	District Court	424,550
110	Juvenile Services	288,860
150	Prosecuting Attorney	268,067
151	Coroner	36,472
180	Sheriff	677,223
240	Superior Court	5,000
245	Therapeutic Courts	200,000
270	Non Departmental	41,662
TOTAL DEPARTMENTAL REVENUES		2,788,116
TOTAL ALL REVENUES:		26,846,321

ATTACHMENT 1 - Continued

Page 2 of 2

Dept.	GENERAL FUND EXPENDITURES	2025 Budgeted Expenditures
010	ASSESSOR	1,122,804
020	AUDITOR	1,279,725
021	ELECTIONS	689,153
050	CLERK	597,680
059	COUNTY ADMINISTRATOR	501,041
060	COMMISSIONERS	746,008
061	BOARD OF EQUALIZATION	26,009
062	CIVIL SERVICE COMMISSION	6,672
063	PLANNING COMMISSION	24,779
065	HUMAN RESOURCES	461,192
067	EMERGENCY MANAGEMENT	327,533
068	COMMUNITY SERVICES	357,163
080	DISTRICT COURT	1,033,710
110	JUVENILE SERVICES	1,506,034
150	PROSECUTING ATTORNEY	1,734,542
151	CORONER	80,860
180	SHERIFF	8,948,268
240	SUPERIOR COURT	543,177
245	THERAPEUTIC COURTS	185,466
250	TREASURER	724,982
	SUBTOTAL DEPARTMENTS:	**20,896,798**
270	NON-DEPARTMENTAL	5,790,724
261	OPERATING TRANSFERS	
	Auditor O&M	190,795
	Cooperative Extension (WSU)	333,080
	Noxious Weed	4,500
	Law Library	8,000
	Community Development	1,265,000
	Parks & Rec	721,559
	Roads	352,285
	Public Health - Nurse	63,748
	Public Health - General	532,048
	Public Health - GIS	4,388
	Public Health - Substance Abuse	59,495
	Water Quality - County Lakes	22,732
	TOTAL:	30,245,152

ATTACHMENT 2
OTHER FUNDS SUMMARY - 2025

Updated 11.25.2024

OTHER FUNDS	2025 Revenue BUDGET	2025 Expenditures BUDGET
104-HAVA 3 GRANT	2,000	-
105-AUDITOR'S O&M	236,130	287,431
106-COURTHOUSE FACILITATOR	5,000	5,000
107-BOATING SAFETY PROGRAM	44,500	44,782
108-COOPERATIVE EXT. PROGRAMS	546,675	630,490
109-NOXIOUS WEED CONTROL	202,473	237,250
119-JEFFCOM BOND FUND	282,000	278,533
120-CRIME VICTIMS SERVICES	94,543	117,718
123-JEFF CO GRANT MANAGEMENT FUND	3,725,000	4,701,935
125-HOTEL-MOTEL	681,500	915,347
126-H&HS SITE ABATEMENT	16,000	65,000
127-PUBLIC HEALTH	7,940,050	8,741,482
128-WATER QUALITY FUND	1,149,995	1,279,890
129-LAND ACQUISITIONS	298,000	298,000
130-MENTAL HEALTH	59,375	65,000
131-CHEMICAL DEPEND/MENTAL HEALTH	850,000	968,297
134-JC INMATE COMMISSARY	39,000	39,000
135-JEFFERSON COUNTY DRUG FUND	600	-
140-LAW LIBRARY	19,591	16,418
141-TRIAL COURT IMPROVEMENT	27,000	13,200
143-COMMUNITY DEVELOPMENT	3,902,108	3,904,543
147-FEDERAL FOREST TITLE III	20,500	50
148-JEFF CO AFFORDABLE HOUSING	815,000	1,400,000
149-HOMELESS HOUSING	291,377	265,000
150-TREASURER'S O&M	64,582	64,582
151-REET TECHNOLOGY FUND	14,000	14,000
155-VETERANS RELIEF	55,350	64,660
160-WATER POLLUTION CNTRL LOAN FUND	-	1,000
174-PARKS AND RECREATION	1,017,419	1,123,247
175-COUNTY PARKS IMPROVEMENT FUND	643,782	693,416
178-POST HARVEST TIMBER MGMT RESV	-	1,500
180-COUNTY ROADS	15,571,764	16,833,390
185-FLOOD/STORM WATER MANAGEMENT	-	5,708
186-BRINNON FLOOD CONTROL SUB-ZONE	-	16,906
187-QUILCENE FLOOD CONTROL SUB-ZONE	-	5,522

OTHER FUNDS	2025 Revenue BUDGET	2025 Expend BUDGET
301-CONSTRUCTION & RENOVATION	2,009,700	4,304,310
302-COUNTY CAPITAL IMPROVEMENT	1,592,250	2,144,771
304-H.J. CARROLL PARK	515,565	553,047
306-PUBLIC INFRASTRUCTURE	835,000	2,999,999
308-CONSERVATION FUTURES TAX	285,450	752,702
401-SOLID WASTE	4,806,224	5,282,574
402-SOLID WASTE POST CLOSURE	100	6,000
403-SOLID WASTE EQUIPMENT RESERVE	30,000	140,000
404-YARD WASTE EDUCATION FUND	7,550	15,000
405-TRI-AREA SEWER FUND	15,801,766	15,563,725
501-EQUIPMENT RENTAL & REVOLVING	3,985,212	3,969,985
502-RISK MANAGEMENT RESERVE	150,000	150,000
505-EMPLOYEE BENEFIT RESERVE	400,000	331,700
506-INFORMATION SERVICES	2,821,038	3,176,221
507-FACILITIES MANAGEMENT	1,730,859	1,730,859
TOTAL OTHER FUNDS BUDGETS	73,586,028	84,219,190
001-GENERAL FUND	26,846,321	30,245,152
TOTAL ALL FUNDS	**100,432,349**	**114,464,342**

ATTACHMENT 3

JEFFERSON COUNTY STAFFING SCHEDULE - 2025 Budget Amendment

UPDATED 11/22/2024

(Full Time Equivalents - FTE's)

General Fund Department	*Actual 2021*	*Actual 2022*	*Actual 2023*	Budget 2024	Budget 2025
Assessor	9.47	8.63	9.29	11.38	9.6
Auditor	8.13	9.96	10.80	11.5	11.88
Board of Equalization	0.28	0.14	0.50	0.25	0.27
Clerk	5.55	5.61	5.81	6.18	5.8
Commissioners	5.02	5.17	5.93	5.92	6
County Administrator	4.35	4.51	4.62	6.71	2.5
District Court	8.39	7.59	7.46	9.38	8
Elections	1.99	2.07	2.27	3.38	4.7
Emergency Management	3.32	2.83	3.32	3.14	3.52
Human Resources					3
Juvenile Services	7.13	7.21	6.33	8.38	9.38
Prosecuting Attorney	11.45	11.84	11.71	11.6	11.33
Sheriff	49.05	47.56	51.20	51	56.38
Superior Court	1.13	1.26	2.89	3.14	3.53
Therapeutic Courts Case Mgt			1.00	1.38	1.38
Treasurer	4.73	4.73	5.19	6.05	6
Total General Fund	**119.99**	**119.11**	**128.32**	**139.39**	**143.30**
Other Funds					
Auditor's O & M	0.04				
Boating Safety	0.01	0.02			
Community Development	16.97	17.85	16.91	23.60	22.14
Construction & Renovation	0.56	0.42		0.40	0.34
Cooperative Extension	2.31	2.73	3.02	5.87	3.50
County Parks Improvement	0.38	0.35		0.30	
County Roads	42.11	41.13	43.80	46.27	46.46
Courthouse Facilitator	0.08	0.02			
Crime Victims	1.12	1.15	0.72	1.00	1.00
ER & R	6.67	6.55	6.60	8.63	8.22
Facilities Management	8.14	8.41	10.60	9.62	11.10
HJ Carroll Park		0.49			0.11
Information Services	8.33	8.25	8.36	9.83	11.26
Noxious Weed Control	1.32	0.95	1.00	1.38	1.00
Parks & Recreation (incl Parks Imprv)	5.10	6.10	6.56	7.67	8.18
Public Health	38.25	41.80	45.01	47.27	51.42
Solid Waste	10.84	10.92	11.34	12.93	13.28
Treasurer's O & M	0.24	0.08		0.33	0.33
Tri Area Sewer	0.66	1.17	2.41	5.39	4.85
Veteran's Relief	0.04	0.11		0.13	0.13
Water Quality	7.71	7.38	6.13	7.61	5.00
Total Other Funds	**150.88**	**155.88**	**162.46**	**188.23**	**188.32**
Total All Funds	**270.87**	**274.99**	**290.78**	**327.62**	**331.62**

STATE OF WASHINGTON
COUNTY OF JEFFERSON

In the Matter of Adopting the 2024-2025 Mid-biennium Review and Modification for the General Fund and Other Funds, the 2025 Jefferson County Road Construction Program, the 2025 County Capital Improvement Program, and the Central Services 2025 Cost Allocation Plans	**RESOLUTION NO.**

WHEREAS, on March 11, 2019 the Board of County Commissioners, through Ordinance No. 03-0311-19, adopted biennial budgeting for Jefferson County: and

WHEREAS, the biennial budget for Jefferson County consists of two annual budgets adopted together for the biennium, with appropriations expiring on December 31 of each budget year; and

WHEREAS, on July 22, 2024, the Board of County Commissioners adopted Resolution No. 41-0722-24R setting Objectives and Procedures for the 2024-2025 Mid-biennium Review and Modification; and

WHEREAS, Jefferson County's Elected Officials and Department Directors, working with the County Administrator, have prepared revenue and expenditure plans for 2025 in conformance with Resolution No. 41-0722-24R; and

WHEREAS, the County Administrator, Elected Officials and Department Heads have considered the Working Capital Reserve Requirements for all County Funds in preparing their budgets; and

WHEREAS, on November 18, 2024 the Board of County Commissioners conducted a public hearing on setting the 2025 Ad Valorem Tax Levies for Jefferson County levy in 2024 to be collected in 2025, and subsequently adopted Resolution No. 62-1118-24R for the Increase in the Jefferson County General Fund Levy for 2025 Taxes, Resolution No. 64-1118-24R for the Increase for the Jefferson County Road Levy for 2025, Resolution No. 65-1118-24R for the Diversion of Road Levy for Traffic Law Enforcement for the 2025 General Fund Budget, and Resolution No. 63-1118-24R for the Increase for the Jefferson County Conservation Futures Tax Levy for 2025; and

WHEREAS, on December 9, 2024, the Board of County Commissioners conducted a public hearing on the Recommended 2024-2025 Jefferson County Mid-biennium Review and Modification, at which hearing citizens were given an opportunity to provide input on any part of the proposed budget; and

WHEREAS, the County Administrator has submitted a "Message for the Final 2024-2025 Mid-biennium Review and Modification;" and

WHEREAS, the 2024-2025 Jefferson County Mid-biennium Review and Modification as herein adopted complies with state law, including Chapter 36.40 of the Revised Code of Washington;

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, WASHINGTON, HEREBY RESOLVE AS FOLLOWS:

Section 1. Whereas Clauses are Findings of Fact. The Jefferson County Board of Commissioners hereby adopts the above "Whereas" clauses as Findings of Fact.

Section 2. Purpose. The purpose of this resolution is for the Jefferson County Board of Commissioners to adopt the 2024-2025 Mid-biennium Review and Modification for the General Fund and Other Funds, the 2025 Jefferson County Road Construction Program, the 2025 County Capital Improvement Program, and the Central Services 2025 Cost Allocation Plans.

Section 3. Adoption of 2025 Road Construction and 2025 Capital Improvement. The Board of Jefferson County Commissioners hereby adopt the 2025 Jefferson County Road Construction Program and the County Capital Improvement Program for 2025 as part of this budget document.

Section 4. Adoption of 2024-2025 Final Mid-biennium Review and Modification. The Jefferson County Board of Commissioners hereby adopt the 2024-2025 Final Mid-biennium Review and Modification as posted by the Jefferson County Auditor on December 9, 2024, as part of this budget document.

Section 5. Adoption of 2025 Central Services Facilities and Information Services Cost Allocation Plans. The Jefferson County Board of Commissioners hereby adopt the 2025 Central Services Facilities and Information Services Cost Allocation Plans as part of this budget document.

Section 6. Adoption of Budget and Staffing Schedules **(Attachments 1, 2, and 3)**. The Jefferson County Board of Commissioners hereby adopt the attached budget and staffing schedules **(Attachments 1, 2, and 3)** as the 2024-2025 Mid-biennium Review and Modification for Jefferson County, including the General Fund and all other County Funds; with an individual annual budget for 2025 being adopted at the DEPARTMENT LEVEL for the General Fund and at the FUND LEVEL for all other funds, with the adopted appropriated budget expiring on December 31, 2025. Furthermore, any revisions in 2025 that effect amounts appropriated and the number of authorized employee positions, salaries, wages, ranges, hours, or other conditions of employment must be approved by the Jefferson County Board of Commissioners or their approved designee.

Section 7. Severability. If any section, subsection, sentence, clause, phrase or section of this resolution or its application to any person or circumstance is held invalid, the remainder of this resolution or its application to other persons or circumstances shall be fully valid and shall not be affected.

Section 8. SEPA Categorical Exemption. This resolution is categorically exempt from the State Environmental Policy Act under WAC 197-11-800 (19).

Section 9. Effective Date. This resolution shall take effect and be in full force immediately upon passage by the Jefferson County Board of Commissioners.

(SIGNATURES FOLLOW ON THE NEXT PAGE)

ADOPTED and APPROVED this _____ day of December, 2024.

SEAL:

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

____
Kate Dean, Chair

____
Greg Brotherton, Member

____
Heidi Eisenhour, Member

ATTEST:

____
Carolyn Gallaway, CMC Date
Clerk of the Board

APPROVED AS TO FORM:

____
Philip C. Hunsucker, Date
Chief Civil Deputy Prosecuting Attorney

ATTACHMENT 1
2025 GENERAL FUND SUMMARY

updated 11-22-2024

BARS	GENERAL FUND REVENUE TYPE	2025 Budgeted Revenues
311	Property Tax	9,075,330
311	Diverted Road Taxes	520,000
3174010	Timber Excise Tax	379,440
3174020	Timber Excise Tax (div)	28,560
31310	Sales Tax	5,775,860
31371	Sales Tax - Local Option Criminal Justice	679,385
31315	Sales Tax - Special Purpose	1,656,295
317	Leasehold Excise Tax	96,960
34142/313233	Treas Collection Fees REET	144,700
359	Interest & Penalties	44,000
TOTAL TAXES		18,400,530
33215/33602	Fed Entitlements-PILT (includes state)	1,766,235
33500	PUD Priv. Tax	445,000
3360641/42	Marijuana Tax	64,167
3360610/51	Criminal Justice High Crime/DUI/Asst	450,000
3360694	Liquor Excise Tax	63,949
3360695	Liquor Profit	82,254
36250	Interfund Services	369,570
36111	Investment Income	2,000,000
36140	Treasurer's Invest Fees & other fees	241,000
360	Miscellaneous Revenue	21,500
3951010	Timber Sales D.N.R.	150,000
390	Other Non-Revenues / Extraordinary	0
397	Transfer in to Treas. from other funds	4,000
TOTAL OTHER TREAS. REVENUE		5,657,675
TOTAL TREASURER'S REVENUE		24,058,205

		2025 Revenues
250	TREAS. REVENUE (from above)	24,058,205
Dept #		
010	Assessor	8,300
020	Auditor	396,450
021	Elections	251,593
050	Clerk	118,561
059	County Administrator	4,847
060	Commissioners	6,000
067	Emergency Management	60,031
068	Community Services	500
080	District Court	424,550
110	Juvenile Services	288,860
150	Prosecuting Attorney	268,067
151	Coroner	36,472
180	Sheriff	677,223
240	Superior Court	5,000
245	Therapeutic Courts	200,000
270	Non Departmental	41,662
TOTAL DEPARTMENTAL REVENUES		2,788,116
TOTAL ALL REVENUES:		26,846,321

ATTACHMENT 1 - Continued

Dept.	GENERAL FUND EXPENDITURES	2023 Budgeted Expenditures
010	ASSESSOR	1,122,804
020	AUDITOR	1,279,725
021	ELECTIONS	689,153
050	CLERK	597,680
059	COUNTY ADMINISTRATOR	501,041
060	COMMISSIONERS	746,008
061	BOARD OF EQUALIZATION	26,009
062	CIVIL SERVICE COMMISSION	6,672
063	PLANNING COMMISSION	24,779
065	HUMAN RESOURCES	461,192
067	EMERGENCY MANAGEMENT	327,533
068	COMMUNITY SERVICES	357,163
080	DISTRICT COURT	1,033,710
110	JUVENILE SERVICES	1,506,034
150	PROSECUTING ATTORNEY	1,734,542
151	CORONER	80,860
180	SHERIFF	8,948,268
240	SUPERIOR COURT	543,177
245	THERAPEUTIC COURTS	185,466
250	TREASURER	724,982
	SUBTOTAL DEPARTMENTS:	**20,896,798**
270	NON-DEPARTMENTAL	5,790,724
261	OPERATING TRANSFERS	
	Auditor O&M	190,795
	Cooperative Extension (WSU)	333,080
	Noxious Weed	4,500
	Law Library	8,000
	Community Development	1,265,000
	Parks & Rec	721,559
	Roads	352,285
	Public Health - Nurse	63,748
	Public Health - General	532,048
	Public Health - GIS	4,388
	Public Health - Substance Abuse	59,495
	Water Quality - County Lakes	22,732
	TOTAL:	30,245,152

ATTACHMENT 2: OTHER FUNDS SUMMARY - 2024-2025

Updated 11.28.2023

OTHER FUNDS	2024 Revenue BUDGET	2024 Expend BUDGET	2025 Revenue BUDGET	2025 Expend BUDGET
104-HAVA 3 GRANT	600	78,692	-	-
105-AUDITOR'S O&M	317,173	339,225	56,735	80,400
106-COURTHOUSE FACILITATOR	5,000	5,000	5,000	5,000
107-BOATING SAFETY PROGRAM	44,500	44,500	44,500	44,500
108-COOPERATIVE EXT. PROGRAMS	539,675	582,326	495,375	604,505
109-NOXIOUS WEED CONTROL	202,473	214,107	202,473	215,712
119-JEFFCOM BOND FUND	282,000	279,625	282,000	278,533
120-CRIME VICTIMS SERVICES	94,543	110,310	94,543	110,310
123-JEFF CO GRANT MANAGEMENT FUND	2,350,000	3,850,000	1,725,000	2,225,000
125-HOTEL-MOTEL	755,000	735,558	755,000	735,247
126-H&HS SITE ABATEMENT	7,000	4,000	7,000	4,000
127-PUBLIC HEALTH	7,612,470	8,087,319	8,141,783	8,304,386
128-WATER QUALITY FUND	1,059,126	1,404,386	1,081,393	1,363,872
129-LAND ACQUISITIONS	478,000	478,000	478,000	478,000
130-MENTAL HEALTH	51,732	70,000	51,732	50,000
131-CHEMICAL DEPEND/MENTAL HEALTH	849,538	1,012,092	892,015	1,012,092
134-JC INMATE COMMISSARY	39,000	39,000	39,000	39,000
135-JEFFERSON COUNTY DRUG FUND	600	-	600	-
140-LAW LIBRARY	19,591	16,418	11,591	16,418
141-TRIAL COURT IMPROVEMENT	23,000	17,240	23,000	17,240
143-COMMUNITY DEVELOPMENT	2,511,613	2,656,233	2,211,613	2,489,935
147-FEDERAL FOREST TITLE III	20,500	142,050	20,500	50
148-JEFF CO AFFORDABLE HOUSING	882,000	992,000	677,000	687,000
149-HOMELESS HOUSING	274,000	350,000	247,986	248,700
150-TREASURER'S O&M	64,160	64,160	64,582	64,582
151-REET TECHNOLOGY FUND	12,000	14,000	14,000	14,000
155-VETERANS RELIEF	55,350	54,400	55,350	54,660
160-WATER POLLUTION CNTRL LOAN FUND	-	1,000	-	1,000
174-PARKS AND RECREATION	1,020,309	1,021,778	1,009,309	1,042,168
175-COUNTY PARKS IMPROVEMENT FUND	202,000	226,286	202,000	232,942
178-POST HARVEST TIMBER MGMT RESV	-	1,500	-	1,500
180-COUNTY ROADS	17,789,488	18,430,371	13,416,832	14,528,270
185-FLOOD/STORM WATER MANAGEMENT	-	2,500	-	3,208
186-BRINNON FLOOD CONTROL SUB-ZONE	-	5,000	-	2,933
187-QUILCENE FLOOD CONTROL SUB-ZONE	-	5,523	-	-
301-CONSTRUCTION & RENOVATION	976,424	2,043,500	1,007,674	3,491,500
302-COUNTY CAPITAL IMPROVEMENT	1,593,063	1,109,297	1,642,250	1,100,000
304-H.J. CARROLL PARK	100,000	140,000	-	5,000
306-PUBLIC INFRASTRUCTURE	815,000	521,410	815,000	515,750
308-CONSERVATION FUTURES TAX	278,050	656,660	280,667	278,050
401-SOLID WASTE	4,943,199	5,243,691	4,755,785	5,102,705
402-SOLID WASTE POST CLOSURE	100	6,000	100	6,000
403-SOLID WASTE EQUIPMENT RESERVE	30,000	440,000	30,000	140,000
404-YARD WASTE EDUCATION FUND	7,550	7,500	7,550	7,500
405-TRI-AREA SEWER FUND	19,857,703	19,894,678	7,927,290	7,932,239
501-EQUIPMENT RENTAL & REVOLVING	3,537,731	4,285,540	3,588,810	3,784,661
502-RISK MANAGEMENT RESERVE	150,000	150,000	150,000	150,000
505-EMPLOYEE BENEFIT RESERVE	400,000	321,200	400,000	321,200
506-INFORMATION SERVICES	2,591,369	2,624,677	2,592,459	2,690,253
507-FACILITIES MANAGEMENT	1,594,635	1,594,635	1,646,255	1,646,255
TOTAL OTHER FUNDS BUDGETS	74,437,265	80,373,387	57,149,752	62,126,276

JEFFERSON COUNTY STAFFING SCHEDULE - 2025 Preliminary Budget Amendment

UPDATED 11/22/2024

(Full Time Equivalents - FTE's)

General Fund Department	***Actual 2021***	***Actual 2022***	***Actual 2023***	**Budget 2024**	**Budget 2025**
Assessor	9.47	8.63	9.29	11.38	9.6
Auditor	8.13	9.96	10.80	11.5	11.88
Board of Equalization	0.28	0.14	0.50	0.25	0.27
Clerk	5.55	5.61	5.81	6.18	5.8
Commissioners	5.02	5.17	5.93	5.92	6
County Administrator	4.35	4.51	4.62	6.71	2.5
District Court	8.39	7.59	7.46	9.38	8
Elections	1.99	2.07	2.27	3.38	4.7
Emergency Management	3.32	2.83	3.32	3.14	3.52
Human Resources					3
Juvenile Services	7.13	7.21	6.33	8.38	9.38
Prosecuting Attorney	11.45	11.84	11.71	11.6	11.33
Sheriff	49.05	47.56	51.20	51	56.38
Superior Court	1.13	1.26	2.89	3.14	3.53
Therapeutic Courts Case Mgt			1.00	1.38	1.38
Treasurer	4.73	4.73	5.19	6.05	6
Total General Fund	**119.99**	**119.11**	**128.32**	**139.39**	**143.30**
Other Funds					
Auditor's O & M	0.04				
Boating Safety	0.01	0.02			
Community Development	16.97	17.85	16.91	23.60	22.14
Construction & Renovation	0.56	0.42		0.40	0.34
Cooperative Extension	2.31	2.73	3.02	5.87	3.50
County Parks Improvement	0.38	0.35		0.30	
County Roads	42.11	41.13	43.80	46.27	46.46
Courthouse Facilitator	0.08	0.02			
Crime Victims	1.12	1.15	0.72	1.00	1.00
ER & R	6.67	6.55	6.60	8.63	8.22
Facilities Management	8.14	8.41	10.60	9.62	11.10
HJ Carroll Park		0.49			0.11
Information Services	8.33	8.25	8.36	9.83	11.26
Noxious Weed Control	1.32	0.95	1.00	1.38	1.00
Parks & Recreation (incl Parks Imprv)	5.10	6.10	6.56	7.67	8.18
Public Health	38.25	41.80	45.01	47.27	51.42
Solid Waste	10.84	10.92	11.34	12.93	13.28
Treasurer's O & M	0.24	0.08		0.33	0.33
Tri Area Sewer	0.66	1.17	2.41	5.39	4.85
Veteran's Relief	0.04	0.11		0.13	0.13
Water Quality	7.71	7.38	6.13	7.61	5.00
Total Other Funds	**150.88**	**155.88**	**162.46**	**188.23**	**188.32**
Total All Funds	**270.87**	**274.99**	**290.78**	**327.62**	**331.62**