

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS**

CONSENT AGENDA REQUEST

TO: Board of County Commissioners
Mark McCauley, County Administrator

FROM: Judy Shepherd, Finance Director

DATE: May 12, 2025

SUBJECT: Establish Transportation Benefit District, Fund 182 (JCTBD)

STATEMENT OF ISSUE:

Jefferson County approved Ordinance No. 10-1216.24 on December 16, 2024, establishing the Jefferson County Transportation Benefit District (JCTBD) for unincorporated Jefferson County pursuant to RCW Chapter 36.73.

January 13, 2025, the JCTBD Board by a majority vote approved and adopted Resolution No. 03- 0113- 25 imposing an a one- tenth of one percent sales and use tax pursuant to RCW 36. 73. 065(4) (a) (v) and RCW 82.14.0455 and Resolution No. 04-0113-25 imposing an annual vehicle fee pursuant to RCW 36.73. 065(4) (a) (1) and RCW 82.80. 140.

Following a public hearing Jefferson County then approved Ordinance No. 01-0210-25 on February 10, 2025, authorizing the Board of Commissioners to assume the rights, powers, functions, and obligations of the JCTBD.

ANALYSIS:

A separate fund is required to be setup to record the revenue per Resolution No. 03-0113-25, imposing a one-tenth of one percent sales and use tax, and Resolution No. 04-113-25, imposing an annual vehicle fee.

FISCAL IMPACT:

Establish a new fund, 182 Jeff Co Transportation Benefit District. This fund doesn't require working capital and therefore will have a working capital reserve requirement of \$0.00 (zero).

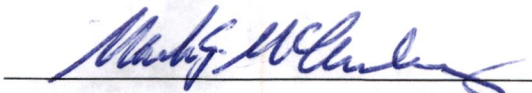
The sales tax will be collected by Washington State Department of Revenue and remitted monthly to the Jefferson County Treasurer for deposit to fund 182. The vehicle fees collected will follow the established protocol by WA Department of Licensing and will be received and allocated also by the Treasurer. The funds shall be invested by the Treasurer and the interest earnings will be deposited into the same, Fund 182.

Oversight of the fund will be provided by the Director of Public Works in collaboration with the Board of County Commissioners. Annually, a report will be made to the Board of County Commissioners of these assigned projects that used the funds.

RECOMMENDATION:

Approve the attached resolution establishing Fund 182.

REVIEWED BY:

A handwritten signature in blue ink, appearing to read "Mark McCauley", is written over a horizontal line.

Mark McCauley, County Administrator

5/6/25
Date

STATE OF WASHINGTON
County of Jefferson

**In the Matter of Establishing a New Fund for
Jeff Co Transportation Benefit District
(JCTBD), Fund 182, With Budget Authority**

RESOLUTION NO. _____

WHEREAS, Jefferson County approved Ordinance No. [10-1216-24](#) on December 16, 2024, establishing the Jefferson County Transportation Benefit District (JCTBD) for unincorporated Jefferson County pursuant to RCW Chapter [36.73](#); and

WHEREAS, January 13, 2025, the JCTBD Board by a majority vote approved and adopted Resolution No. [03-0113-25](#) imposing an a one-tenth of one percent sales and use tax pursuant to RCW [36.73.065](#)(4)(a)(v) and RCW [82.14.0455](#) and Resolution No. [04-0113-25](#) imposing an annual vehicle fee pursuant to RCW [36.73.065](#)(4)(a)(1) and RCW [82.80.140](#); and

WHEREAS, following a public hearing Jefferson County then approved Ordinance No. [01-0210-25](#) on February 10, 2025, authorizing the Board of County Commissioners to assume the rights, powers, functions, and obligations of the JCTBD;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, STATE OF WASHINGTON:

Section 1. Whereas Clauses Adopted as 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 to establish a new fund, Fund 182 Jeff Co Transportation Benefit District (JCTBD), its operation and budget. The resolution:

1. Establishes Fund 182, Jeff Co Transportation Benefit District (JCTBD).
2. Establishes budget authority for this fund with \$700,000 each for revenue and expenditures.
3. Fund balance may be invested at the discretion of the Jeff Co Treasurer and interest earned will be received by Fund 182.
4. The fund will be governed by the Director of Public Works in collaboration with the Board of County Commissioners.
5. The fund will not require working capital reserve.

Section 3. Severability. If any section, subsection, sentence, clause, phrase 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 4. Effective Date. This resolution is effective upon adoption.

Section 5. SEPA Categorical Exemption. This resolution is categorically exempt from the State Environmental Policy Act under WAC [197-11-800](#)(19).

(SIGNATURES FOLLOW ON THE NEXT PAGE)

APPROVED this _____ day of May, 2025.

SEAL:

JEFFERSON COUNTY BOARD OF
COUNTY COMMISSIONERS

Heidi Eisenhour, Chair

Greg Brotherton, Member

Heather Dudley-Nollette, Member

ATTEST:

APPROVED AS TO FORM:

Carolyn Gallaway, CMC Date
Clerk of the Board

Philip C. Hunsucker, Date
Chief Civil Deputy Prosecuting Attorney