

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS
REGULAR AGENDA REQUEST**

TO: Board of County Commissioners

FROM: Mark McCauley, County Administrator

DATE: December 11, 2023

RE: Adoption of the Final Jefferson County 2024-2025 Biennial Budget

STATEMENT OF ISSUE: On December 4, 2023, the Board held a Public Hearing and began deliberations on the Recommended Jefferson County 2024-2025 Jefferson County Biennial Budget. The Final Jefferson County 2024-2025 Biennial Budget is identical to the recommended 2024-2025 Biennial Budget.

ANALYSIS: Attached for potential Board action is a proposed resolution to adopt the Final Jefferson County 2024-2025 Biennial Budget.

A Budget Message and Power Point presentation for the Final Jefferson County 2022-2023 Biennial Budget are also attached, which will be posted with the Budget, after the Jefferson County 2024-2025 Biennial Budget is adopted.

This year the Board of County Commissioners previously adopted several Resolutions that also relate to the 2024-2025 Biennial Budget, which are in addition to resolutions from prior years:

- Resolution 49-23 - General Fund Levy for 2024 Taxes
- Resolution 50-23 - Road Levy for 2024 Taxes
- Resolution 51-23 - Diversion of Road Levy for Traffic Law Enforcement
- Resolution 52-23 - Conservation Futures Fund Levy for 2024 Taxes

FISCAL IMPACT: As proposed, the Final Jefferson County 2024-2025 Biennial Budget is balanced using 2024-2025 revenues and fund balance where necessary. Wages and salary adjustments are consistent with adopted collective bargaining agreements and also with Resolution No. 30-23 establishing objectives and procedures for the 2024-2025 Biennial County Budget.

RECOMMENDATION: Approve the proposed Resolution adopting the Jefferson County 2024-2025 Biennial Budget for the General Fund and Other Funds, the 2024-2025 Jefferson Road Construction Program, the 2024-2025 County Capital Improvement Program and the 2024 Central Services Cost Allocation Plan.


Reviewed by County Administrator

12/6/23
Date

COUNTY OF JEFFERSON
State of Washington

Adopting the 2024-2025 Biennial Budget }
for the General Fund and Other Funds, } RESOLUTION NO. _____
the 2024 Jefferson County Road Construction }
Program, the 2024 County Capital Improvement }
Program, and the Central Services 2024 Cost }
Allocation Plans }

WHEREAS, on March 11, 2019 the Board of County Commissioners, through Ordinance 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 17, 2023, the Board of County Commissioners adopted Resolution No. 30-23 setting Objectives and Procedures for the 2024-2025 Biennial County Budget; and

WHEREAS, Jefferson County's Elected Officials and Department Directors, working with the County Administrator, have prepared revenue and expenditure plans for 2024 and 2025 in conformance with Resolution No. 30-23 which were briefed to the Board of County Commissioners and were subsequently discussed during a budget workshop with the Board; 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 13, 2023 the Board of County Commissioners conducted a public hearing on setting the 2024 Ad Valorem Tax Levies for Jefferson County levy in 2023 to be collected in 2024, and subsequently adopted Resolution No. 49-23 for the General Fund levy, Resolution No. 50-23 for the County Road levy, Resolution No. 51-23 for the Diversion of Road levy for traffic law enforcement and Resolution No. 52-23 for the Conservation Futures levy; and

WHEREAS, on December 4, 2023, the Board of County Commissioners conducted a public hearing on the Recommended 2024-2025 Jefferson County Biennial Budget, 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 Jefferson County Biennial Budget;" and

WHEREAS, the 2024-2025 Jefferson County Biennial Budget as herein adopted complies with state law, including Chapter 36.40 of the Revised Code of Washington;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, Jefferson County, Washington, that the 2024 Jefferson County Road Construction Program and the County Capital Improvement Program for 2024 are hereby adopted as part of this budget document; and,

BE IT FURTHER RESOLVED, that the 2024-2025 Final Biennial Budget as posted by the Jefferson County Auditor on December 4, 2023 is hereby accepted; and,

BE IT FURTHER RESOLVED, that the 2024 Central Services Facilities and Information Services Cost Allocation Plans are hereby adopted as part of this budget document; and

BE IT FURTHER RESOLVED, that the following attached budget and staffing schedules (Attachments I, II, and III) are hereby adopted as the 2024-2025 Biennial Budget for Jefferson County, including the General Fund and all other County Funds; with an individual annual budget for 2024 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, 2024. Furthermore, any revisions in 2024 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 Board of County Commissioners or their designee.

APPROVED AND ADOPTED this ____ day of December, 2023.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

Greg Brotherton, Chair

Kate Dean, Member

ATTEST:

Heidi Eisenhour, Member

Carolyn Gallaway, CMC
Clerk of the Board

ATTACHMENT 1: 2024-2025 GENERAL FUND SUMMARY

updated 11-28-2023

Page 1 of 2

		2024	2025
BARS	GENERAL FUND REVENUE TYPE	Budgeted Revenues	Budgeted Revenues
311	Property Tax	8,960,000	9,167,000
311	Diverted Road Taxes	620,000	620,000
3174010	Timber Excise Tax	372,000	379,440
3174020	Timber Excise Tax (div)	28,000	28,000
31310	Sales Tax	5,553,710	5,775,860
31371	Sales Tax - Local Option Criminal Justice	653,254	679,385
31315	Sales Tax - Special Purpose	1,592,591	1,656,295
317	Leasehold Excise Tax	95,060	96,960
34142/313233	Treas Collection Fees REET	141,700	144,700
359	Interest & Penalties	43,900	44,000
TOTAL TAXES		18,060,215	18,591,640
33215/33602	Fed Entitlements-PILT (includes state)	1,766,000	1,766,235
33500	PUD Priv. Tax	435,000	445,000
3360641/42	Marijuana Tax	64,932	69,197
3360610/51	Crim Just Hi Crime/DUI/Asst	455,455	450,000
3360694	Liquor Excise Tax	74,366	75,110
3360695	Liquor Profit	83,373	84,207
36250	Interfund Services	319,874	369,570
36111	Investment Income	1,935,000	2,000,000
36140	Treasurer's Invest Fees & other fees	283,500	241,000
360	Miscellaneous Revenue	25,000	21,500
3951010	Timber Sales D.N.R.	500,000	510,000
390	Other Non-Revenues / Extraordinary	0	0
397	Transfer in to Treas. from other funds	4,000	4,000
TOTAL OTHER TREAS. REVENUE		5,946,500	6,035,819
TOTAL TREASURER'S REVENUE		24,006,715	24,627,459
		2024	2025
		Revenues	Revenues
025	TREAS. REVENUE (from above)	24,006,715	24,627,459
Dept #			
010	Assessor	8,300	8,300
020	Auditor	391,650	391,650
021	Elections	421,000	251,593
050	Clerk	117,297	118,561
059	County Administrator	4,658	4,847
060	Commissioners	6,000	6,000
067	Emergency Management	60,031	60,031
068	Community Services	400	500
080	District Court	403,453	424,550
110	Juvenile Services	316,018	290,029
150	Prosecuting Attorney	265,561	268,067
151	Coroner	35,941	36,472
180	Sheriff	671,363	377,223
240	Superior Court	79,493	79,567
245	Therapeutic Courts	200,000	200,000
270	Non Departmental	29,419	33,360
TOTAL DEPARTMENTAL REVENUES		3,010,584	2,550,750
TOTAL ALL REVENUES:		27,017,299	27,178,209

		2024	2025
Dept.	GENERAL FUND EXPENDITURES	Budgeted Expenditures	Budgeted Expenditures
010	ASSESSOR	1,171,838	1,187,582
020	AUDITOR	1,120,764	1,135,789
021	ELECTIONS	810,841	635,095
050	CLERK	621,571	629,646
059	COUNTY ADMINISTRATOR	901,757	917,666
060	COMMISSIONERS	743,986	783,167
061	BOARD OF EQUALIZATION	25,561	26,009
062	CIVIL SERVICE COMMISSION	6,575	6,672
063	PLANNING COMMISSION	25,786	26,075
067	EMERGENCY MANAGEMENT	309,916	315,314
068	COMMUNITY SERVICES	319,667	322,912
080	DISTRICT COURT	1,100,813	1,115,304
110	JUVENILE SERVICES	1,376,541	1,398,886
150	PROSECUTING ATTORNEY	1,784,304	1,811,898
151	CORONER	61,552	62,500
180	SHERIFF	8,458,284	8,583,060
240	SUPERIOR COURT	550,916	556,780
245	THERAPEUTIC COURTS	191,984	194,428
250	TREASURER	707,673	717,291
	SUBTOTAL DEPARTMENTS:	20,290,329	20,426,074
270	NON-DEPARTMENTAL	6,106,705	6,197,166
	one time expenses		
261	OPERATING TRANSFERS		
	Auditor O&M	260,438	260,438
	Cooperative Extension (WSU)	333,080	283,580
	Noxious Weed	4,500	4,500
	Law Library	8,000	8,000
	Community Development	750,000	450,000
	Parks & Rec	871,559	721,559
	Roads	141,000	158,000
	Public Health - Nurse	63,748	63,748
	Public Health - General	532,068	532,068
	Public Health - GIS	4,388	4,388
	Public Health - Substance Abuse	59,495	59,495
	Water Quality - County Lakes	22,732	22,732
	TOTAL:	29,448,042	29,191,748

ATTACHMENT 2: OTHER FUNDS SUMMARY - 2024-2025

Updated 11.28.2023

	2024 Revenue BUDGET	2024 Expend BUDGET	2025 Revenue BUDGET	2025 Expend BUDGET
OTHER FUNDS				
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

ATTACHMENT 3:

Staffing Summary based on FTEs

2024-2025 Biennial Budget

FTE=based on Full Time, 40hrs/wk

	5 YR HISTORICAL					Budget 2023	Budget 2024	Variance
	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022			
General Fund								
Assessor	9.50	9.39	10.39	9.39	9.50	10.50	11.38	0.88
Auditor	7.88	7.75	8.50	8.50	10.81	11.40	11.90	0.50
Elections	2.12	2.12	2.12	2.12	2.12	2.12	3.38	1.26
Clerk	6.04	6.04	6.04	6.04	5.97	5.97	6.18	0.21
County Administrator	3.13	3.13	3.13	3.13	5.03	5.13	6.71	1.58
Commissioners	4.87	4.87	4.87	4.87	5.90	5.90	5.92	0.02
Board of Equalization	0.50	0.50	0.50	0.50	0.50	0.50	0.25	(0.25)
Safety & Security (Emer Mgmt)	2.80	2.59	2.59	2.59	4.30	4.30	3.14	(1.16)
District Court	8.96	8.96	8.96	8.96	8.96	9.16	9.38	0.22
Juvenile Services	7.75	7.75	7.75	7.75	7.68	8.20	8.38	0.18
Prosecuting Attorney	9.95	9.80	11.40	10.40	11.60	11.60	12.60	1.00
Sheriff	50.70	51.10	49.63	49.63	50.63	51.00	51.00	-
Superior Court	2.25	2.25	2.25	2.25	2.44	2.25	3.14	0.89
Therapeutic Courts							1.38	1.38
Treasurer	4.71	4.46	4.67	4.67	5.67	5.81	6.05	0.24
Total General Fund	121.16	120.71	122.80	120.80	131.11	133.84	140.79	6.95
Other Funds								
Auditor's O & M	0.38	0.38	0.38	0.38	-	-	-	-
Courthouse Facilitator	0.15	0.08	0.08	0.08	0.08	0.08	-	(0.08)
Boating Safety	0.25	0.25	0.23	0.23	0.23	-	-	-
Cooperative Extension	4.25	4.35	4.69	4.69	3.64	3.92	5.87	1.95
Noxious Weed Control		-	1.00	1.00	1.50	1.50	1.38	(0.12)
4H After School	0.40	0.95						-
Crime Victims	1.18	1.20	1.20	1.20	1.20	1.58	1.00	(0.58)
Public Health	33.50	35.80	37.60	38.19	42.41	45.32	47.27	1.95
Water Quality	8.94	8.55	8.42	8.42	8.41	8.44	7.61	(0.83)
Community Development	16.40	17.18	16.03	16.03	18.20	19.03	22.68	3.65
Treasurer's O & M	0.29	0.29	0.33	0.33	0.33	0.33	0.33	-
Veteran's Relief	0.13	0.13	0.13	0.13	0.13	0.13	0.13	(0.01)
Parks & Recreation	6.01	5.95	6.27	5.76	6.90	6.85	7.67	0.82
County Parks Improvement	0.18	0.18	0.42	0.26	0.26	0.19	0.30	0.11
County Roads	46.63	46.84	45.56	45.37	46.80	45.77	46.27	0.50
Facilities Management	7.71	7.68	7.58	7.58	7.68	8.17	9.62	1.45
Flood/Stormwater Mgmt.	0.02	-	-	-	0.01	0.01	-	(0.01)
Quilcene Flood Control	0.03	0.03	-	-	-	-	-	-
Construction & Renovation	0.37	0.37	0.54	0.40	0.60	0.60	0.40	(0.20)
HJ Carroll Park JUMP		-			0.38	0.02	-	(0.02)
Solid Waste	10.21	10.00	11.26	10.10	11.07	11.13	12.93	1.80
Tri Area Sewer	0.19	-	0.33	1.53	1.76	2.15	5.39	3.24
ER & R	6.65	6.63	6.63	6.63	6.63	7.19	8.63	1.44
Information Services	8.45	8.43	8.66	8.66	9.02	9.13	9.83	0.70
Total Other Funds	152.32	155.27	157.34	156.97	167.24	171.55	187.31	15.76
County Total	273.48	275.98	280.14	277.77	298.35	305.39	328.09	22.71



Board of Commissioners Adoption of the Final 2024-2025 Biennial Budget

December 11, 2023



Budget Process

- Biennial Budget Objectives and Procedures Resolution – 30-23
- Auditor issues budget call – 8/1
- Department/elected office budgets due to Auditor - 9/5
- Preliminary budget available - 9/29
- Budget presentation to the BOCC - 10/4 and 10/5
- BOCC budget workshop - 11/2
- Recommended budget available - 11/6
- Budget Hearing - 12/4
- Budget adoption - 12/11



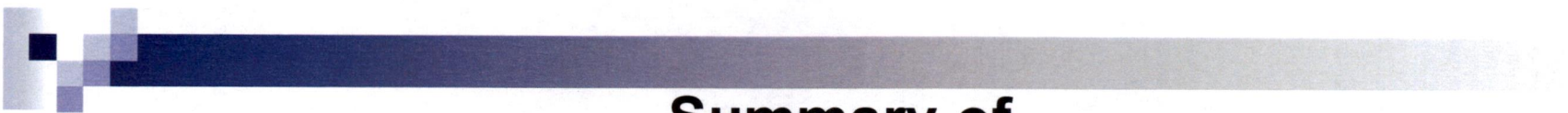
Commissioner Budget Parameters

- Biennial Budget Objectives and Procedures Resolution – 30-23
 - Operating transfers remain at 2023 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



Overview:

- Strong projected General Fund revenues
 - Healthy beginning General Fund cash balance
 - Pent up demand in departments and elected offices
 - Good opportunity to meet some of those demands
 - Inflation – 21.5% over last three years - worsening affordability
 - Significant increases in employee compensation
 - Assuming some risk but at acceptable level
-



Summary of 2024-2025 Final Budgets

ALL FUNDS

TOTAL FINAL 2024-2025 BUDGET		
	2024	2025
All Revenues	\$ 101,454,564	\$ 84,327,961
All Expenditures	\$ 109,821,429	\$ 91,318,024

Budget details on County website:

<http://www.co.jefferson.wa.us/231/Accounting>

Summary of 2024-2025 Final Budgets

GENERAL FUND			
	2024	2025	% Change From 2024 to 2025
GF Revenues	\$27,017,299	\$27,178,209	.595%
GF Expenditures	\$29,448,042	\$29,191,7848	-.87%
Estimated Ending Fund Balance	\$7,666,586	\$7,256,679	-5.3%
Unreserved Fund Balance	\$3,249,076	\$2,877,613	-11.4%

OTHER FUNDS			
	2024	2025	% Change From 2024 to 2025
Revenues	\$ 74,437,299	\$ 57,149,752	- 30.2%
Expenditures	\$ 80,373,387	\$ 62,126,276	- 29.3%

2024-2025 Biennial Budget Overview

General Fund Current Year & 5 Year Projection 2024-2028

2024-2028 Budget Projection - Five-Year Budget Outlook

Updated 11-28-23						
GENERAL FUND	2023 Projected	2024 Budget	2025 Budget	2026 Projected	2027 Projected	2028 Projected
	Actual	Budget	Budget	Budget	Budget	Budget
Beginning Fund Balance	6,847,949	8,479,599	7,668,498	7,260,505	6,840,273	6,407,433
REVENUES	27,229,000	27,017,299	27,178,209	27,993,555	28,833,362	29,698,363
EXPENDITURES:	(25,597,350)	(29,448,042)	(29,191,748)	(30,067,500)	(30,969,525)	(31,898,611)
Estimated carryover		1,619,642	1,605,546	1,653,713	1,703,324	1,754,424
Ending Fund Balance	8,479,599	7,668,498	7,260,505	6,840,273	6,407,433	5,961,608
Recommended Reserves - 15% of Expenditures	3,839,603	4,417,206	4,378,762	4,510,125	4,645,429	4,784,792
Unreserved Fund Balance	4,639,997	3,251,292	2,881,743	2,330,148	1,762,004	1,176,817

Overview (cont.):

- General Fund Reserve of 15% of expenditures is \$4.417 Million in 2024 and \$4.379 Million in 2025;
- Our projections through 2028 reflect a relatively healthy unreserved fund balance.
- This will help insulate us against a financial downturn.

Updated 11-28-23						
	2023	2024	2025	2026	2027	2028
GENERAL FUND	Projected			Projected	Projected	Projected
	Actual	Budget	Budget	Budget	Budget	Budget
Unreserved Fund Balance	4,639,997	3,251,292	2,881,743	2,330,148	1,762,004	1,176,817

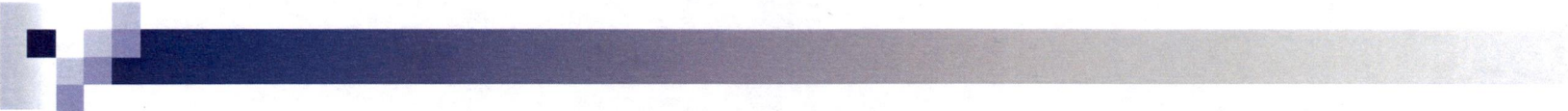


County Challenges and Opportunities:

- The 2024-2025 Biennial Budget reflects optimism about the future but challenges remain:
 - Hadlock Sewer project – fully funded and under construction
 - HB 1590 - 1/10th of 1% affordable housing sales tax
 - Department of Community Development fully staffed and is reducing permit wait times to reasonable levels
 - Continue intergovernmental cooperation - ICG
 - Capital project and property management
 - Chronic Road Fund funding shortages
 - Continuing structural funding problem for counties
 - Uncertain economic outlook

General Fund & Other Funds Enhancement Highlights in 2024

2024 Budget Amendment				
Fund	Department	Approved Base Add	Approved One-time Add	Description
<i>General Fund</i>				
021	Elections	46,313	184,848	Additional legislation requirements resulting in additional expenditures.
050	Clerk	7,147		Dues & Court Facilitator moving back to general fund.
068	Community Services	89,000		Added cost - new Fairgrounds agreement
150	Prosecuting Attorney	88,133		Add Paralegal Support Staff
180	Sheriff			3-year contract with Hoh Tribe for law enforcement
250	Treasurer	4,001		Increase 11% for repair & maintenance
261	Operating Transfers	199,500	300,000	Parks, WSU and Community Development
240	Superior Court	66,500		Convert 2 Commissioners from vendor to clerk hire
270	Non-Departmental	567,627		Increased dues, interfund services, property tax, & JeffCom cost. Additional Energov services. Humane Society.
Total General Fund		1,068,221	484,848	
<i>Other Funds</i>				
108	Cooperative Extension	49,500		Increased salaries and benefits, rent & travel
143	Community Development (DCD)		300,000	To fund non-revenue generating positions & operating costs
147	Title III		67,000	Search and Rescue Vehicle
174	Parks & Recreation	150,000		New recreation supervisor and inflation coverage
Total Other Funds		199,500	367,000	
Total County Funds		1,267,721	851,848	



Improved Compensation/Benefits

- Needed for our employees to be able to afford life here, to remain competitive for talent and to recognize our great employees.
- 12% pay increase over the next three years
- Step increases from 2.5% to 3% represented employees
- Transition to the personal time off (PTO) model
- Other benefit enhancements
 - ☐ Increased time off carryover
 - ☐ More liberal bereavement leave policy
 - ☐ Merit step increases
 - ☐ Added tiers for longevity recognition



Budget Policies:

The 2024-2025 Biennial Budget complies with all statutory and constitutional requirements, and substantially complies with adopted county ordinances and resolutions, including:

- **Resolution No. 30-23:** Objectives and Procedures for the 2024-2025 Biennial County Budget;
- **Resolution No. 32-10:** use of Special Purpose Tax (Proposition 1);
- **Resolution 41-19** setting minimum recommended reserve amounts for each fund (General Fund increased from 10% to 15%);

2024-2025 Final General Fund Budget

		2024	2025
BARS	GENERAL FUND REVENUE TYPE	Budgeted Revenues	Budgeted Revenues
311	Property Tax	8,960,000	9,167,000
311	Diverted Road Taxes	620,000	620,000
3174010	Timber Excise Tax	372,000	379,440
3174020	Timber Excise Tax (div)	28,000	28,000
31310	Sales Tax	5,553,710	5,775,860
31371	Sales Tax - Local Option Criminal Justice	653,254	679,385
31315	Sales Tax - Special Purpose	1,592,591	1,656,295
317	Leasehold Excise Tax	95,060	96,960
34142/313233	Treas Collection Fees REET	141,700	144,700
359	Interest & Penalties	43,900	44,000
TOTAL TAXES		18,060,215	18,591,640
33215/33602	Fed Entitlements-PILT (includes state)	1,766,000	1,766,235
33500	PUD Priv. Tax	435,000	445,000
3360641/42	Marijuana Tax	64,932	69,197
3360610/51	Crim Just Hi Crime/DUI/Asst	455,455	450,000
3360694	Liquor Excise Tax	74,366	75,110
3360695	Liquor Profit	83,373	84,207
36250	Interfund Services	319,874	369,570
36111	Investment Income	1,935,000	2,000,000
36140	Treasurer's Invest Fees & other fees	283,500	241,000
360	Miscellaneous Revenue	25,000	21,500
3951010	Timber Sales D.N.R.	500,000	510,000
390	Other Non-Revenues / Extraordinary	0	0
397	Transfer in to Treas. from other funds	4,000	4,000
TOTAL OTHER TREAS. REVENUE		5,946,500	6,035,819
TOTAL TREASURER'S REVENUE		24,006,715	24,627,459

2024-2025 Final General Fund Budget - continued

		2024	2025
		Revenues	Revenues
025	TREAS. REVENUE (from above)	24,006,715	24,627,459
Dept #			
010	Assessor	8,300	8,300
020	Auditor	391,650	391,650
021	Elections	421,000	251,593
050	Clerk	117,297	118,561
059	County Administrator	4,658	4,847
060	Commissioners	6,000	6,000
067	Emergency Management	60,031	60,031
068	Community Services	400	500
080	District Court	403,453	424,550
110	Juvenile Services	316,018	290,029
150	Prosecuting Attorney	265,561	268,067
151	Coroner	35,941	36,472
180	Sheriff	671,363	377,223
240	Superior Court	79,493	79,567
245	Therapeutic Courts	200,000	200,000
270	Non Departmental	29,419	33,360
TOTAL DEPARTMENTAL REVENUES		3,010,584	2,550,750
TOTAL ALL REVENUES:		27,017,299	27,178,209

2024-2025 Final General Fund Budget - continued

Dept.	GENERAL FUND EXPENDITURES	2024 Budgeted Expenditures	2025 Budgeted Expenditures
010	ASSESSOR	1,171,838	1,187,582
020	AUDITOR	1,120,764	1,135,789
021	ELECTIONS	810,841	635,095
050	CLERK	621,571	629,646
059	COUNTY ADMINISTRATOR	901,757	917,666
060	COMMISSIONERS	743,986	783,167
061	BOARD OF EQUALIZATION	25,561	26,009
062	CIVIL SERVICE COMMISSION	6,575	6,672
063	PLANNING COMMISSION	25,786	26,075
067	EMERGENCY MANAGEMENT	309,916	315,314
068	COMMUNITY SERVICES	319,667	322,912
080	DISTRICT COURT	1,100,813	1,115,304
110	JUVENILE SERVICES	1,376,541	1,398,886
150	PROSECUTING ATTORNEY	1,784,304	1,811,898
151	CORONER	61,552	62,500
180	SHERIFF	8,458,284	8,583,060
240	SUPERIOR COURT	550,916	556,780
245	THERAPEUTIC COURTS	191,984	194,428
250	TREASURER	707,673	717,291
	SUBTOTAL DEPARTMENTS:	20,290,329	20,426,074

2024-2025 Final General Fund Budget - continued

270	NON-DEPARTMENTAL	6,106,705	6,197,166
	one time expenses		
261	<u>OPERATING TRANSFERS</u>		
	Auditor O&M	260,438	260,438
	Cooperative Extension (WSU)	333,080	283,580
	Noxious Weed	4,500	4,500
	Law Library	8,000	8,000
	Community Development	750,000	450,000
	Parks & Rec	871,559	721,559
	Roads	141,000	158,000
	Public Health - Nurse	63,748	63,748
	Public Health - General	532,068	532,068
	Public Health - GIS	4,388	4,388
	Public Health - Substance Abuse	59,495	59,495
	Water Quality - County Lakes	22,732	22,732
	TOTAL:	29,448,042	29,191,748

2024-2025 Final Budget - Other Funds

	2024 Revenue BUDGET	2024 Expend BUDGET	2025 Revenue BUDGET	2025 Expend BUDGET
OTHER FUNDS				
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

2024-2025 Final Budget - Other Funds - Continued

<i>OTHER FUNDS</i>	<i>Revenue BUDGET</i>	<i>Expend BUDGET</i>	<i>Revenue BUDGET</i>	<i>Expend BUDGET</i>
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

Final 2024-2025 Staffing Schedule

Staffing Summary based on FTEs

2024-2025 Biennial Budget

FTE=based on Full Time, 40hrs/wk

	5 YR HISTORICAL					Budget 2023	Budget 2024	Variance
	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022			
<u>General Fund</u>								
Assessor	9.50	9.39	10.39	9.39	9.50	10.50	11.38	0.88
Auditor	7.88	7.75	8.50	8.50	10.81	11.40	11.90	0.50
Elections	2.12	2.12	2.12	2.12	2.12	2.12	3.38	1.26
Clerk	6.04	6.04	6.04	6.04	5.97	5.97	6.18	0.21
County Administrator	3.13	3.13	3.13	3.13	5.03	5.13	6.71	1.58
Commissioners	4.87	4.87	4.87	4.87	5.90	5.90	5.92	0.02
Board of Equalization	0.50	0.50	0.50	0.50	0.50	0.50	0.25	(0.25)
Safety & Security (Emer Mgmt)	2.80	2.59	2.59	2.59	4.30	4.30	3.14	(1.16)
District Court	8.96	8.96	8.96	8.96	8.96	9.16	9.38	0.22
Juvenile Services	7.75	7.75	7.75	7.75	7.68	8.20	8.38	0.18
Prosecuting Attorney	9.95	9.80	11.40	10.40	11.60	11.60	12.60	1.00
Sheriff	50.70	51.10	49.63	49.63	50.63	51.00	51.00	-
Superior Court	2.25	2.25	2.25	2.25	2.44	2.25	3.14	0.89
Therapeutic Courts							1.38	1.38
Treasurer	4.71	4.46	4.67	4.67	5.67	5.81	6.05	0.24
Total General Fund	121.16	120.71	122.80	120.80	131.11	133.84	140.79	6.95

Final 2024-2025 Staffing Schedule - continued

Other Funds								
Auditor's O & M	0.38	0.38	0.38	0.38	-	-	-	-
Courthouse Facilitator	0.15	0.08	0.08	0.08	0.08	0.08		(0.08)
Boating Safety	0.25	0.25	0.23	0.23	0.23	-	-	-
Cooperative Extension	4.25	4.35	4.69	4.69	3.64	3.92	5.87	1.95
Noxious Weed Control		-	1.00	1.00	1.50	1.50	1.38	(0.12)
4H After School	0.40	0.95						-
Crime Victims	1.18	1.20	1.20	1.20	1.20	1.58	1.00	(0.58)
Public Health	33.50	35.80	37.60	38.19	42.41	45.32	47.27	1.95
Water Quality	8.94	8.55	8.42	8.42	8.41	8.44	7.61	(0.83)
Community Development	16.40	17.18	16.03	16.03	18.20	19.03	22.68	3.65
Treasurer's O & M	0.29	0.29	0.33	0.33	0.33	0.33	0.33	-
Veteran's Relief	0.13	0.13	0.13	0.13	0.13	0.13	0.13	(0.01)
Parks & Recreation	6.01	5.95	6.27	5.76	6.90	6.85	7.67	0.82
County Parks Improvement	0.18	0.18	0.42	0.26	0.26	0.19	0.30	0.11
County Roads	46.63	46.84	45.56	45.37	46.80	45.77	46.27	0.50
Facilities Management	7.71	7.68	7.58	7.58	7.68	8.17	9.62	1.45
Flood/Stormwater Mgmt.	0.02	-	-	-	0.01	0.01	-	(0.01)
Quilcene Flood Control	0.03	0.03	-	-	-	-	-	-
Construction & Renovation	0.37	0.37	0.54	0.40	0.60	0.60	0.40	(0.20)
HJ Carroll Park JUMP		-			0.38	0.02	-	(0.02)
Solid Waste	10.21	10.00	11.26	10.10	11.07	11.13	12.93	1.80
Tri Area Sewer	0.19	-	0.33	1.53	1.76	2.15	5.39	3.24
ER & R	6.65	6.63	6.63	6.63	6.63	7.19	8.63	1.44
Information Services	8.45	8.43	8.66	8.66	9.02	9.13	9.83	0.70
Total Other Funds	152.32	155.27	157.34	156.97	167.24	171.55	187.31	15.76
County Total	273.48	275.98	280.14	277.77	298.35	305.39	328.09	22.71



Conclusion:

The 2024-2025 Final Biennial Budget is fiscally sustainable. It reflects cautious optimism, with a number of significant strategic enhancements to improve services to our citizens.

Staff, directors and elected officials in every branch and department of our organization have worked hard to prepare the Final 2024-2025 Biennial Budget.

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