


**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA REQUEST

TO: Board of County Commissioners
FROM: Philip Morley, County Administrator 
DATE: December 13, 2010
RE: Deliberation and Potential Action on 2011 Jefferson County Budget

STATEMENT OF ISSUE:

Deliberation and approval by the Board of County Commissioners of a Final 2011 Jefferson County Budget is requested.

On December 6, 2010, the Board held a Public Hearing and began deliberations on the 2011 Jefferson County Budget. A Final Budget includes technical corrections and is ready for final action.

ANALYSIS:

Enclosed for Board action is a Resolution to adopt the 2011 Jefferson County Budget, including a Revised 2011 General Fund Summary, Revised 2011 Other Funds Summary. These are included for final deliberation and action.

Also included for the Board's information is a "Summary of Changes to November 17, 2010 Recommended Budget," which outlines the changes contained in the Final Budget.


FISCAL IMPACT:

As proposed, the Final 2011 Budget is a balanced budget.

RECOMMENDATION:

Approval of the Resolution adopting a final 2011 Jefferson County Budget.

REVIEWED BY:


County Administrator

12/9/10
Date

COUNTY OF JEFFERSON
State of Washington

In the Matter of Adoption of the Annual
Budget Including the General Fund, Public
Works, Special Funds, Jefferson County Road
Construction Program and County Tax Levy

RESOLUTION NO. _____

WHEREAS, State of Washington Laws of 1971, First Extraordinary Session, Chapter 36, and RCW laws having been complied with, a hearing held at which citizens were given an opportunity to question any part of the proposed budget, and the officials in charge of various departments were called in and consulted concerning the budget for their departments; and,

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, Jefferson County, Washington, that the Jefferson County Road Construction Program and the County Capital Improvement Program for 2011 are hereby adopted as part of this budget document; and,

BE IT FURTHER RESOLVED, that the following attached budget (Exhibit I and II) be, and, is hereby adopted as the 2011 BUDGET for Jefferson County, including the General Fund and all other County Funds; with all BUDGETS being adopted at the DEPARTMENT LEVEL.”

APPROVED AND ADOPTED this ____ day of December, 2010.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

David Sullivan, Chairman

ATTEST:

Phil Johnson, Member

Lorna Delaney, CMC
Clerk of the Board

John Austin, Member

JEFFERSON COUNTY GENERAL FUND - 2011 Budget (revised 12-9-10)

EXHIBIT I

BARS #	GENERAL FUND REVENUE TYPE	2008 Actual Revenues	2009 Actual Revenues	2010 Budget Revenues	2010 Projected Revenues	2011 Final Revenues
311	Property Tax	6,041,241	6,647,580	7,050,800	7,050,800	7,157,000
311	Diverted Road Taxes	634,763	676,648	720,000	720,000	720,000
311	Sale of Tax Title Property					0
312	Private Harvest Tax	296,940	92,729	165,000	120,580	108,000
312	Private Harvest Tax (div)	42,249	12,427	22,000	16,000	15,150
313	Sales Tax	2,410,507	2,136,768	2,200,000	1,909,332	1,916,000
313	Sales Tax-LOST	293,880	274,915	275,000	254,736	261,000
313	Sales Tax - Special Purpose					372,000
317	Leasehold Excise Tax	61,116	56,168	52,000	52,051	52,000
317	Treas Collection Fees	42,308	30,323	25,000	27,650	25,000
319	Penalties	258,871	246,911	197,500	212,101	200,500
TOTAL TAXES		10,081,875	10,174,469	10,707,300	10,363,250	10,826,650
332	Fed Entitlements-PILT	225,064	261,732	230,000	407,957	408,000
335	PUD Priv. Tax	84,161	73,092	75,000	50,666	50,000
336	Crim Just Hi Crime/DUI/Asst	329,361	325,688	336,000	329,739	339,000
336	Liquor Excise Tax	34,588	35,626	35,000	37,254	38,400
336	Liquor Profit	57,572	59,412	60,000	67,140	67,000
349	Interfund Serv.-Cost Alloc.	224,027	440,425	358,000	353,999	355,000
361	Investment Income	971,352	616,249	394,000	310,000	250,000
341	Treasurer's Investment Fees (361,362)	24,514	12,500	15,000	6,912	7,000
360	Miscellaneous Revenue	11,124	76,219	26,205	42,453	31,665
395	Timber Sales D.N.R.	322,657	148,007	175,000	79,006	230,000
395	Sale of Surplus Real Property		0		0	0
390	Other Non-Revenues	81,030	22,527	0	197,000	0
TOTAL OTHER TREAS. REVENUE		2,365,450	2,071,477	1,704,205	1,882,126	1,776,065
TOTAL TREASURER'S REVENUE		12,447,325	12,245,946	12,411,505	12,245,376	12,602,715
Dept #						0
010	Assessor	2,784	2,514	1,800	1,796	1,800
020	Auditor	258,691	263,342	268,628	251,339	256,742
021	Elections	92,776	130,781	53,200	125,064	190,447
050	Clerk	188,784	215,531	188,233	199,974	182,203
060	Commissioners	17,596	18,008	12,000	10,837	7,600
067	Safety & Security	40,013	96,234	113,801	110,795	102,437
068	Community Services		0	9,000	0	6,400
080	District Court	685,192	696,584	632,650	697,027	695,330
110	Juvenile Services	275,457	271,877	269,812	256,414	292,903
150	Prosecuting Attorney	136,442	209,021	302,880	292,191	230,236
151	Coroner	12,164	8,530	9,280	4,650	9,280
180	Sheriff	334,108	558,239	808,763	962,875	775,392
240	Superior Court		35,612	13,500	19,976	3,775
260	Non Departmental			0	0	0
TOTAL DEPARTMENTAL REVENUES		2,044,007	2,506,273	2,683,547	2,932,938	2,754,545
261	Transfer in	269,668				
TOTAL ALL REVENUES:		14,761,000	14,752,219	15,095,052	15,178,314	15,357,260
Percent increase from previous year		4.1%	-0.1%	2.3%	2.9%	1.2%

Dept.	GENERAL FUND EXPENDITURES	2008 Actual Expenditures	2009 Actual Expenditures	2010 Budget Expenditures	2010 Projected Expenditures	2011 Final Expenditures
010	ASSESSOR	612,084	665,016	682,310	682,310	690,817
020	AUDITOR	470,614	469,776	468,656	468,656	461,232
021	ELECTIONS	269,523	227,038	228,791	228,791	288,144
050	CLERK	376,999	367,203	389,849	389,849	388,411
059	COUNTY ADMINISTRATOR	360,109	276,073	306,376	306,376	312,849
060	COMMISSIONERS	358,737	378,159	392,147	392,147	388,010
061	BOARD OF EQUALIZATION	6,755	5,477	7,364	7,364	7,361
062	CIVIL SERVICE COMMISSION	2,207	1,938	2,100	2,100	2,100
063	PLANNING COMMISSION	22,172	24,419	34,644	34,644	33,944
067	SAFETY AND SECURITY	137,085	147,658	200,091	200,091	172,416
068	COMMUNITY SERVICES	153,353	153,353	146,350	146,350	146,350
080	DISTRICT COURT	633,646	640,144	649,942	649,942	652,882
110	JUVENILE SERVICES	869,699	850,292	904,414	904,414	914,643
150	PROSECUTING ATTORNEY	782,328	868,857	945,545	945,545	844,367
151	CORONER	32,159	20,347	32,850	32,850	32,850
180	SHERIFF	4,564,232	4,600,597	4,980,459	4,980,459	5,067,364
240	SUPERIOR COURT	309,650	421,919	273,289	366,289	266,782
250	TREASURER	312,866	316,759	340,707	340,707	344,635
	SUBTOTAL DEPARTMENTS:	10,274,218	10,435,025	10,985,884	11,078,884	11,015,157
260	NON-DEPARTMENTAL	2,051,830	2,109,297	2,713,008	2,713,008	2,730,833
261	OPERATING TRANSFERS					0
261	Op Trans- 10- Substance Abuse	48,894	48,894	46,599	46,599	46,600
261	Op Trans- 50- Coop. Extension	210,207	184,203	175,470	175,470	171,900
261	Op Trans- 70- County Cap. Improve.		251,000	0	0	0
261	Op Trans- 99- Parks & Recreation	326,176	349,548	349,477	349,477	342,300
261	Op Trans- 160-Health	746,043	615,774	607,623	557,623	595,200
261	Op Trans- 163-Animal Serv	108,750	104,059	108,705	108,705	108,000
261	Op Trans- 164-Water Qual.-Cons Dist	51,750	47,920	45,646	45,646	45,600
261	Op Trans- 165-Water Quality	76,664	86,933	82,852	82,852	81,200
261	Op Trans- 200-Community Develop.	602,476	420,000	420,000	420,000	411,400
261	Op Trans- 261-Info. Services	100,000	50,000			0
261	OTHER OPERATING TRANSFERS	683,072	467,904	101,362	101,362	89,354
	TOTAL:	15,280,080	15,170,557	15,636,626	15,679,626	15,637,544

Percent increase from previous year 10.4% -0.7% 3.1% 3.4% -0.3%

Beginning Cash and Investments	3,317,256	2,799,352	2,415,665	2,381,014	2,136,498
Revenues	14,761,000	14,752,219	15,095,052	15,178,314	15,357,260
Expenditures	15,280,080	15,170,557	15,636,626	15,679,626	15,637,544
Ending Cash & Investments	2,798,176	2,381,014	1,874,091	1,879,702	1,856,214
Equity Transfer from other funds carryover (est at 1%)			156,366	156,796	156,375
Adj. Ending Cash & Investments	2,798,176	2,381,014	2,030,457	2,136,498	2,012,589
Required 10% of Exp. to Reserves	1,528,008	1,517,056	1,563,663	1,567,963	1,563,754
Unreserved Fund Balance	1,270,168	863,958	466,795	568,536	448,835

OTHER FUNDS	2010 Revenue BUDGET	2010 Expend BUDGET	2011 est. Beg. Cash BUDGET	2011 Revenue BUDGET	2011 Expend BUDGET	Est. Ending cash & invest 2011	Required Reserve
105-AUDITOR'S O&M	80,158	88,124	188,785	73,953	110,165	152,573	11,017
106-COURTHOUSE FACILITATOR	6,900	9,160	16,617	6,900	9,444	14,073	-
107-BOATING SAFETY PROGRAM	27,900	27,878	37,423	27,900	25,284	39,269	-
108-COOPERATIVE EXT. PROGRAMS	341,078	383,364	156,000	377,422	410,125	123,297	41,013
113-4-H AFTER SCHOOL	85,000	85,006	60,000	95,000	62,871	92,129	6,287
114-ECONOMIC DEVELOPMENT	-	25,000	100,000	-	25,000	75,000	6,250
119-JEFFCOM CAPITAL FUND (new 2011)	-	-	-	705,000	584,100	120,900	94,000
120-CRIME VICTIMS SERVICES	70,158	70,172	59,177	76,441	67,697	67,921	6,770
121-JEFFCOM ENHANCEMENT	193,720	2,254,220	633,000	875,500	1,508,500	-	-
122-E-911 TELEPHONE (JEFFCOM)	1,625,783	1,658,945	375,000	1,412,566	1,630,817	156,749	133,082
123-JEFF CO GRANT MANAGEMENT FUND	350,000	350,000	83,000	300,000	300,000	83,000	30,000
125-HOTEL-MOTEL	314,500	307,583	502,886	292,500	284,910	510,476	71,228
126-H&HS SITE ABATEMENT	22,500	28,500	27,229	3,000	9,000	21,229	-
127-PUBLIC HEALTH	3,518,612	3,703,572	975,041	3,560,824	3,856,930	678,935	385,693
128-NATURAL RESOURCES	1,009,067	1,028,210	199,447	852,745	833,290	218,902	83,329
129-ANIMAL SERVICES	223,132	231,461	62,000	213,127	237,493	37,634	23,749
130-MENTAL HEALTH	43,900	43,924	269	44,250	44,250	269	-
131-CHEMICAL DEPEND/MENTAL HEALTH	368,384	438,753	189,493	357,109	468,085	78,517	71,422
135-JEFFERSON COUNTY DRUG FUND	19,200	19,200	96,245	18,400	32,500	82,145	3,250
136-SHERIFF DRUG INVESTIGATION	-	20,000	22,815	-	10,000	12,815	1,000
140-LAW LIBRARY	10,893	10,981	29,593	9,066	9,000	29,659	900
141-TRIAL COURT IMPROVEMENT	12,000	26,041	22,301	16,000	26,036	12,265	2,604
142-PUBLIC DEFENSE FUNDING	36,162	36,162	-	35,000	35,000	-	-
143-COMMUNITY DEVELOPMENT	1,257,043	1,255,170	372,000	1,748,196	1,780,046	340,150	178,005
147-FEDERAL FOREST TITLE III	-	85,000	108,010	500	85,000	23,510	8,500
148-JEFF CO AFFORDABLE HOUSING	140,000	140,000	367,234	135,000	140,000	362,234	14,000
150-TREASURER'S O&M	12,787	22,482	5,000	27,110	30,987	1,123	-
151-REET TECHNOLOGY FUND	15,000	110,000	36,307	-	-	36,307	-
155-VETERANS RELIEF	40,000	48,442	25,000	50,850	72,800	3,050	3,050
160-WATER POLLUTION CNTRL LOAN FUND	5,000	15,000	114,584	5,540	1,883	118,241	188
174-PARKS AND RECREATION	438,077	438,077	85,506	441,691	436,077	91,120	43,608
175-COUNTY PARKS IMPROVEMENT FUND	51,000	68,916	14,895	55,000	62,791	7,104	-
177-SPECIAL PROJECTS FUND	-	-	31,962	122,889	118,974	35,877	-
178-POST HARVEST TIMBER MGMT RESV	150	15,060	9,758	50	3,616	6,192	-
180-COUNTY ROADS	10,142,228	11,436,779	4,776,429	9,446,253	10,834,766	3,387,916	1,249,675
181-EMERGENCY ROAD RESERVE	800	-	77,175	200	-	77,375	-
183-FACILITIES MANAGEMENT	934,907	1,016,858	248,800	941,580	1,004,080	186,300	100,408
185-FLOOD/STORM WATER MANAGEMENT	-	5,000	11,946	-	6,116	5,830	-
186-BRINNON FLOOD CONTROL SUB-ZONE	-	3,525	10,458	-	3,040	7,418	-
187-QUILCENE FLOOD CONTROL SUB-ZONE	175,000	286,552	145,978	-	21,656	124,322	-
301-CONSTRUCTION & RENOVATION	32,711	236,000	507,328	-	290,350	216,978	-
302-COUNTY CAPITAL IMPROVEMENT	756,000	743,067	356,202	710,000	710,000	356,202	355,000
303-CAP. IMPROV. CLOCKTOWER	-	32,711	-	-	-	-	-
304-H.J. CARROLL PARK	695	55,786	57,508	100	50,147	7,461	-
306-PUBLIC INFRASTRUCTURE	339,000	1,046,000	830,737	329,000	499,000	660,737	-
308-CONSERVATION FUTURES TAX	232,200	438,900	403,219	213,700	189,788	427,131	18,979
401-SOLID WASTE	2,442,020	2,775,756	744,063	2,192,616	2,429,363	507,316	242,936
402-SOLID WASTE POST CLOSURE	1,500	6,000	95,441	250	6,000	89,691	-
403-SOLID WASTE EQUIPMENT RESERVE	120,979	301,000	937,044	4,000	251,000	690,044	-
404-YARD WASTE EDUCATION FUND	6,000	6,000	5,886	6,000	6,000	5,886	-
405-TRI-AREA SEWER FUND	2,141,000	2,094,953	429,410	3,540,672	3,515,289	454,793	351,529
501-EQUIPMENT RENTAL & REVOLVING	1,697,000	1,760,622	3,175,081	1,804,000	1,965,211	3,013,870	1,115,672
502-RISK MANAGEMENT RESERVE	100,000	45,000	170,157	50,000	45,000	175,157	150,000
503-JC UNEMPLOYMENT RESERVE	118,000	218,000	281,202	114,000	213,000	182,202	21,300
504-INDUSTRIAL INSURANCE RESERVE	-	23,000	23,089	17,000	17,000	23,089	1,700
505-EMPLOYEE BENEFIT RESERVE	131,000	152,625	156,001	126,000	152,625	129,376	15,263
506-INFORMATION SERVICES	1,425,064	1,475,064	575,633	1,318,093	1,553,691	340,035	490,313
TOTAL OTHER FUNDS BUDGETS	31,114,208	37,203,601	19,025,364	32,752,993	37,075,793	14,701,794	5,331,716
GENERAL FUND	15,095,052	15,636,626	2,136,498	15,357,260	15,637,544	1,856,214	1,563,663
TOTAL ALL FUNDS	46,209,260	52,840,227	21,161,862	48,110,253	52,713,337	16,558,778	6,895,378

SUMMARY OF CHANGES TO 11-17-10 Recommended Budget

2011 Final Budget at a Glance:

General Fund Revenues	\$ 15,357,260
General Fund Expenditures 11-17-10 :	\$ 15,636,049
Revisions 12-9-10	\$ 1,495
Final General Fund	\$ 15,637,544
Other Funds Revenues 11-17-10 :	\$ 32,833,293
Revisions 12-9-10	(\$ 80,300)
Total Other Funds	\$ 32,752,993
Other Funds Expenditures 11-17-10 :	\$ 37,116,189
Revisions 12-9-10	(\$ 40,396)
Total Other Funds	\$ 37,075,793

Changes by Fund:

	Revenue	Expenditure	
<u>001-General Fund</u>		1,495	Misc salary and benefits adjustments
<u>Other Fund Changes</u>			
127-Health		15,948	Labor savings reallocated into budget
122-JeffCom	44,800	(114,658)	Increase sales tax allocation; Reduce Transfer to Capital Fund, add prof services
119-JeffCom Capital	(125,000)	24,800	Reduce transfer in from fund 122; Increase Sales Tax allocation to operating fund;
142-Dept. of Community Development		28,509	.25 FTE from Tri Area Sewer to DCD Admin.
108-Cooperative Extension		6,600	Spruce room rental for 6 months.
Other Fund Salary & Benefit Corrections		(1,595)	minor salary and benefit adjustments
<u>Total Adjustments to Other Funds</u>	<u>(80,200)</u>	<u>(40,396)</u>	