




JEFFERSON COUNTY ADMINISTRATOR

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TO: County Commissioners

FROM: Philip Morley, County Administrator 

DATE: December 4, 2017

SUBJECT: Message for the Recommended 2018 Jefferson County Budget

I am pleased to transmit to the Board of County Commissioners a Recommended 2018 Jefferson County Budget. At \$55 Million across 50 separate funds, it is a balanced budget that preserves the status quo of current programs and services, with a few very modest increases. This memorandum offers highlights about the 2018 Jefferson County Budget and as we do with each budget, identifies a number of the County’s budgetary opportunities and challenges in the years ahead.

Public oral testimony on the 2018 Budget is invited at a public hearing on December 4, 2017 at 10:00 a.m. in the Commissioners’ Chambers in the Jefferson County Courthouse. Written testimony is also welcome at any time through the end of the hearing. After the hearing and the Board’s deliberations, the County Commissioners will give direction to staff on modifications to create a Final Budget. The Board of County Commissioners is tentatively scheduled vote to adopt a Final Budget at its regular meeting on December 11, or at a subsequent meeting.

Overview

Staff, elected officials and department directors have worked together in preparing a Budget for 2018. Details of the 2018 Budget are on-line at www.co.jefferson.wa.us.

The total 2018 Recommended Jefferson County Budget is \$55,782,838 for all funds combined:

General Fund:	\$ 19,313,187
49 Other Funds:	\$ 36,469,651
All Funds:	\$ 55,782,838

Although the 2018 Budget is largely status quo, preparing this budget has been unusually difficult. After eight years of continued national economic growth and with Jefferson County located just a ferry ride away from Seattle’s booming economy, Washington State’s funding model for county government remains broken, and Jefferson County government struggles just to sustain recession levels of service. In this “good” economic time, county budgeting is mostly an exercise in allocating scarcity. This is true for counties across Washington State. Earnest desires by Jefferson County’s elected officials, department managers and staff to better serve our residents contrast with the continued erosion of our ability to do so. “If the economy is improving, why is my department still

hurting?” Residents’ expectations are frustrated too. Within our county organization, the mounting frustration strains our existing harmonious relations, and makes it increasingly difficult for one department to wait its turn, while another department’s need gets addressed now. Driven to serve our residents, we continue to collaborate, and we continue to innovate. But people are tired of a “dieting.”

TABLE 1 below shows how total General Fund revenues and expenditures for 2018 compare to 2017:

TABLE 1: GENERAL FUND

	2017 Original Budget	2017 Projected Year end	2018 Recommended Budget	% Change From 2017 Projected
General Fund Revenues	\$18,041,838	\$19,106,896	\$18,605,358	-2.6%
General Fund Expenditures	\$18,631,837	\$19,354,887	\$19,313,187	-0.2%
Estimated Ending Fund Balance	\$ 3,803,023	\$ 4,395,109	\$ 4,025,261	-8.4%
Unencumbered Fund Balance	\$ 1,212,839	\$ 1,217,611	** \$ 1,263,927	3.8%

**Up to an additional \$140,000 of on-going expenditures could be appropriated by the Commissioners mid-year 2018 to address urgent priorities including \$40,000 for pay equity adjustments. Were that to be the case, the unencumbered fund balance would be reduced to \$1,103,666 a reduction of 9.4% from 2017 projected.

ATTACHMENT 1 summarizes Recommended 2018 General Fund revenues and expenditures by department.

Besides the General Fund, the County has 49 other funds, such as the County Road Fund, Public Health, the Solid Waste Fund, and a Veterans’ Relief Fund. Revenues and expenditures for these 49 funds are aggregated and shown in TABLE 2. The amounts typically vary year-to-year, depending on the size and schedule of large capital projects (such as road projects).

TABLE 2

ALL OTHER FUNDS			
	2017 Budget	2018 Budget	% Change
Revenues	\$ 31,392,264	\$ 30,265,534	-3.6%
Expenditures	\$ 36,606,286	\$ 36,469,651	-0.4%

ATTACHMENT 2 summarizes total 2018 Recommended budgeted revenues and expenditures for each of the 49 other funds, as well as their projected beginning and ending fund balances.

5-Year Budget Strategy

Jefferson County uses a rolling five-year model of General Fund revenues and expenditures to inform budgetary strategies for the coming 5 years.

TABLE 3 on the next page shows the General Fund's history from 2015 to present, and models the projected General Fund revenues and status-quo expenditures for the next 5 years, 2018-2022.

2017 revenues have out-performed our original budget for the current year. This included upward trends in some on-going revenues, like sales tax, as well as one-time revenues, like a federal PILT allocation. These improved the General Fund's fund balance going into 2018 and compared to last year's forecast improves our revenue forecast for 2018 and beyond.

**TABLE 3
GENERAL FUND HISTORY & PROJECTION 2018-2022**

November 20, 2017

GENERAL FUND	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Proj Incr	2018 projected Budget**	2019 Proj Incr	2019 projected Budget	2020 Proj Incr	2020 projected Budget	2021 Proj Incr	2021 projected Budget	2021 Proj Incr	2022 projected Budget
Beginning Fund Balance	2,670,046	2,762,006	3,593,450	4,113,545	4,304,390		4,391,795		3,879,484		3,717,416		3,517,857		3,286,586
Revenues	16,530,822	17,298,966	17,702,654	18,041,838	18,056,838	2.0%	18,605,358	2.8%	19,126,308	2.9%	19,680,971	2.9%	20,259,592	2.9%	20,847,120
Additional Sales Tax Projected					186,000										
One time funds Received	847,422	1,660,000	1,574,362		863,272										
New Revenues (levy shift)															
Other One time revenues	13,500														
TOTAL REVENUES	17,391,744	18,958,966	19,277,016	18,041,838	106,110		18,635		19,126,308		19,680,971		20,259,592		20,847,120
Expenditures Base Budget	(16,393,232)	(16,954,773)	(17,489,670)	(18,152,507)	(18,152,507)	4.2%	(18,907,187)	3.1%	(19,631,936)	3.1%	(20,234,636)	3.1%	(20,855,839)	3.1%	(21,496,114)
To Capital Improvement Fund	(550,000)	(880,000)	(300,000)												
One time costs	(342,000)	(297,461)	(782,500)	(479,330)	(1,169,330)		(411,000)								
Other One time costs	(13,500)														
Additions to base budget				(202,000)	(35,000)		(140,000)								
Other additions to base															
TOTAL EXPENDITURES:	(17,298,732)	(18,132,234)	(18,572,170)	(18,833,837)	(19,356,837)		(19,458,187)		(19,631,936)		(20,234,636)		(20,855,839)		(21,496,114)
Year-End Adjustments	(1,052)	4,712	6,094												
Estimated carryover at 1.75%				279,478	338,132		340,518		343,559		354,106		364,977		376,182
Ending Fund Balance	2,762,006	3,593,450	4,304,390	3,601,024	4,391,795		3,879,484		3,717,416		3,517,857		3,286,586		3,013,774
Recomd. Reserves - 10% of Expend.	1,684,873	1,813,223	1,857,217	1,863,184	1,932,184		1,945,819		1,963,194		2,023,464		2,085,584		2,149,611
Revenue Stabilization Reserve	440,000	440,000	502,000	600,000	726,000		726,000		726,000		726,000		726,000		726,000
Reserved for one-time following year		417,250	607,000	127,000	516,000		104,000								
Unreserved Fund Balance	637,133	922,977	1,338,173	1,010,840	1,217,611		1,103,666		1,028,222		768,393		475,002		138,163
Diff. in Rev and Expendi (no carryover):	93,012	826,732	704,846	(791,999)	(250,727)		(852,829)		(505,628)		(553,665)		(596,248)		(648,994)

** Included in 2018 expenditures in this model is an additional \$140,000 for potential expenditures mid-2018 to address emerging urgent priorities.

There are no permanent budget cuts required for the General Fund in this updated 5-year model. In 2018, we are able to add approximately \$247,000 to our base budget expenditures, as well as \$412,000 in special one-time expenditures. These are described later in this memo.

Base budget expenditures for 2018 include a 3% increase for non-personnel line items, annual pay step increases for eligible employees as well as increased benefit costs. At this writing, union agreements for 2018 are open, and once settled, adjustments will need to be added to the 2018 Budget at that time. In the meantime, the Recommended Budget includes a 1.50% salary increase for non-union staff. The Recommended Budget also includes a 3% increase in transfers from the General Fund to support public services in other funds such as Parks, Public Health, and Community Development. These modest increases are to the County General Fund's base budget to sustain existing public services, and are a partial offset to ground lost to inflation.

Jefferson County has three funds directly supported by property tax: the General Fund, Road Fund, and Conservation Futures Fund. About 46% of your General Fund comes from property tax to support criminal justice and other public functions mandated by the state. 60% of the Road Fund's Operating Revenue comes from property tax, and is used to maintain and operate 400 miles of county roads plus non-motorized transportation corridors. 100% of the Conservation Futures Fund is from property tax.

In 2007, the State Legislature reinstated Tim Eyman's I-747, which had been ruled invalid by the state Supreme Court. The law arbitrarily limits revenue growth in property taxes to 1 percent annually without a vote of the people. The value of new construction is added to the tax base, which, for the last eight years in Jefferson County has averaged 0.73% per year. So combined with the 1% state limit, our tax base has grown about 1.7% in each of the past eight years.

1.7% per year simply does not keep pace with the real cost of inflation, which has averaged 3.0% over the same eight years. The County's actual cost just to maintain existing levels of most county services grows about 3.1% per year. And population growth over the last eight years has stretched County services even further. For Roads, the Washington Department of Transportation's Construction Cost Index has gone up an average of 8% per year during the most recent 5 years reported. The gap between 1.7% increased revenues and 8% increased cost is not sustainable.

Over time, property tax, our single largest funding source, has been losing ground each year, and simply cannot continue to support current levels of service. This is the structural funding problem for county government created by the State. Despite continued efficiency measures, public services in Jefferson County – such as Public Safety and Public Health - are chronically stressed. Some services have already been reduced, such as Parks and Recreation, and others are in jeopardy.

To maintain essential county services to residents, the State Legislature must enact legislation to provide local government the tools to fund government services for our residents.

Prior cuts to levels of Jefferson County's services would be far worse than they already are, but for three reasons:

- 1) in 2010 local citizens voted to enact a Special Purpose Public Safety Sales Tax which saved cuts to many County services (see ATTACHMENT 4);
- 2) the PUD's entry into public power added a PUD Privilege Tax as revenue to the County General Fund in 2014; and
- 3) during the past several years, the US Congress has reached last-minute budget deals to continue and fully fund the federal Payment In Lieu of Taxes (PILT), at amounts in excess of what Jefferson County conservatively budgets.

Those infusions have partially masked the impact of the 1% cap over these past years, but without a change in state legislation, where will the next revenue infusion come from? What will offset continuing new losses to inflation?

On top of the structural challenges we already face in these "good" times, we must prepare for sustaining public services in bad times. As part of our 5-year General Fund budget strategy, in 2017 the county added \$126,000 to the General Fund's revenue stabilization reserve. The revenue stabilization reserve is intended to help maintain County services in the next economic recession, or in a year when large highly variable revenues (like DNR timber harvest revenue or federal PILT) are down. Pursuant to County Resolution 38-10, that \$126,000 was a 60% allocation from sales tax revenue growth in 2016 that exceeded our budget. This year's addition brought the total revenue stabilization reserve to \$726,000, equal to 3.8% of projected General Fund expenditures. The revenue stabilization reserve is on top of the General Fund's regular 10% fund reserve (approximately \$1.9 million) for normal cash flow and for emergencies.

In 2018-2022, maintaining General Fund services will draw down approximately \$965,000 of the General Fund's existing unencumbered fund balance, since future revenues are projected to be less than the cost to maintain those programs during that period.

Across all funds and departments, a total of 275.99 full time equivalent employees (FTEs) are proposed for 2018, 1.09 FTEs less than 2017. Jefferson County will have 6.6% fewer staff in 2018 than in 2008 - even discounting JeffCom's 2013 transformation into a separate entity. Within the General Fund from 2008 to 2018, only the Sheriff's Office has seen a noticeable staff increase (2.7 FTEs—one of which was moved from Animal Services in 2013 when that separate office was eliminated). Staffing in every other General Fund department has shrunk or is virtually unchanged. (See detailed Staffing Schedule in ATTACHMENT 3.)

Highlights of Changes in General Fund

The 2018 General Fund includes a number of significant changes compared to the 2017 budget projections, summarized below.

GENERAL FUND: Revenues:

General Fund	Budget Change	Description
Sales Tax	\$180,602	Combined increase anticipated in Regular, Local Option & Special Purpose (Prop. 1) sales tax from the 2017 projected (budget 2018 is 4% over projected 2017 sales tax).
Property Tax	\$173,027	1% General Levy & increase from new construction
Department Revenues	\$103,555	Increases in various departments' projected revenues, combined.
Marijuana Tax	(\$14,810)	Estimated decrease from 2017 Budget

GENERAL FUND: Expenditures:

This year, a variety of departments requested that a total of almost \$892,000 of enhancements be added to the General Fund's existing \$18.9 Million base expenditure budget – a potential increase of 4.7 percent that, regardless of the merits of the requests, simply is not affordable given the County's structural funding problem. However, a few priority increases that fit sustainably in our 5-year budget model are included in the final budget:

General Fund	Budget Change	Description
Auditor	\$22,000	Accounting staff
Commissioners	\$7,200	Chambers audiovisual upgrade
District Court	\$14,019	Salary and Benefit Adjustment
Sheriff	\$26,592	1 deputy sheriff added mid-year
Sheriff	\$14,594	Jail food service contract and secure communications equipment
Treasurer	\$2,834	Increase staff hours
Parks and Recreation	\$20,000	Help to maintain status quo Parks and Recreation program

The Sheriff's Office had requested adding 4 Deputy Sheriff positions with vehicles in 2018, plus a clerk hire for courthouse security. While this additional staffing in the General Fund is not affordable, the County can sustainably add 1 Deputy Sheriff mid-2018, with some cost sharing by the Sheriff to enhance staffing levels for the safety of both our residents and our deputies. This addition would be on top of previous staff additions to the Sheriff's Office.

The Final budget for the Sheriff’s Office also includes a base budget enhancement of \$14,000 for the first full year of contracted Jail food service improvements.

The health and safety of all our Sheriff staff and Jail inmates continues to be a priority. If the Budget is approved as recommended, in 2016-2018 the Board of County Commissioners will have added around a quarter million dollars of permanent enhancements to the Sheriff’s annual base budget.

The 2018 General Fund Budget also includes \$411,985 of special one-time expenditures as shown below:

2018 One-time Funding Allocations

Item	Funding
Sheriff – cost to equip 1 additional deputy	\$ 73,800
Sheriff – equipment, less lethal ammunition, jail supplies, etc.	\$ 40,000
Emergency Management -additional staffing	\$ 22,000
Prosecutor – Training	\$ 1,630
Coroner – autopsy charge increase and additional autopsies	\$ 20,000
Assessor – High resolution aerial photography	\$ 6,000
Planning Commission - Comprehensive Plan and other large projects	\$ 15,000
Treasurer – additional staffing	\$ 12,000
Non-Departmental – Public Records Position – 2 year funding	\$ 99,000
Non-Departmental – Community Health Improvm’t Project - County share	\$ 53,000
4H After School – maintain program status quo	\$ 16,000
Parks and Recreation – maintain status quo Parks and Recreation services	\$ 53,555
Total:	\$ 411,985

Continuing with the County’s commitment to public safety, this Budget includes \$113,800 for new equipment, less lethal ammunition, jail supplies and other items that the Sheriff will prioritize. It also includes funds to equip a new deputy that we hope will join the Sheriff’s team mid-2018.

Between 2015, 2016 & 2017, the County Commissioners will have approved a total of approximately \$703,800 in one-time investments in the Sheriff’s Office. This is in addition to the \$251,000 ongoing additions to the Sheriff’s base budget noted above.

Eight years after the Great Recession wages for our valued Jefferson County employees continue to be constrained, because the County’s finances are also constrained. In this setting, after several years of national economic recovery, rising expectations are frustrated, and there are perceived inequalities relative to what other jurisdictions may pay for similar work. In the Fall of last year, I wrote to invite each of the three unions representing Jefferson County employees to open discussion with County Management, through our Labor Representative, regarding a fair and open approach for identifying the most inequitable compensation situations within our organization, and potentially addressing them in a sustainable way within

the County's limited means. The best we can do is triage a few of the most deserving job classifications, and in my letter, I emphasized that **without new major revenues, Jefferson County cannot afford to make any across the board adjustments to increase compensation** above our normal annual wage adjustments. The 2017 Non-Departmental budget included up to \$75,000 of one-time funds to support this process. In the late summer of 2017 we contracted with a consultant to perform a total compensation study for the county comparing us to a number of like counties. We expect their work to be complete in the next few months. We will use the results to make appropriate wage adjustments.

Highlights of Changes in Other Funds

Significant changes in revenues and expenditures in the other County 49 funds are listed below.

OTHER FUNDS: Revenues

Other Funds	Budget Change	Description
WSU Cooperative Extension	(\$47,000)	Reduction in Small Farms Program Revenue
Hotel Motel Fund	\$45,000	Increase in Lodging Tax revenues
Water Quality	(\$69,000)	Decrease in State and Federal Funding
County Parks Imp.	\$52,000	Transfer in from Capital Imp. For capital maint. projects
County Roads	(\$2,175,000)	Reduction in Federal and State Grant Funding for construction projects
Parks & Recreation	\$62,000	Hotel Motel tax increase of 13,000 for campgrounds and one-time general fund transfer in.
Public Infrastructure	\$40,000	Increase in Rural County Sales Tax

OTHER FUNDS: Expenditures

OTHER FUNDS	Budget Change	Description
WSU Cooperative Extension	(\$60,000)	Reduction in Small Farms program and administration costs
Hotel Motel Fund	\$51,000	Additional tourism promotion projects using Lodging Tax revenues
Water Quality	\$180,000	Increase in professional services, fiscal fee increase
Mental Health	\$134,000	Increase in Contracted Services due to increase in sales tax for Mental Health
Parks & Recreation	\$28,000	Cost of replacing retired volunteer with staff to maintain County campgrounds, using 1-time Hotel Motel funds
County Parks Imp.	\$78,000	Capital Maintenance Projects
County Roads	(\$2,300,000)	Decrease in Construction Projects
Fleet Services	\$403,000	Vehicle and equipment replacements

OTHER FUNDS	Budget Change	Description
Information Serv.	\$474,000	Capital outlay for financial software, telephone system and voting equipment replacement; continued funding for public records position

Future Needs:

- Housing – In recent years the lack of affordable housing for residents and the local labor force has become a pressing community problem, especially for households that have low or very low income and which frequently house our most vulnerable neighbors – children in poverty, people with disabilities, the elderly and veterans. Jefferson County government is not responsible for providing affordable housing, but saw an opportunity to be a conduit for the community to address this community problem. Proposition 1 on the 2017 General Election Ballot asked citizens if they wanted to raise property taxes for 7 years to create a Home Opportunity Fund to enable housing organizations to build and preserve the inventory of affordable housing in Jefferson County. Housing organizations needed a source of local funds to qualify for matching funds for housing from the state and federal governments, anticipated to bring millions of additional dollars for housing in our community. Citizens voted 68% to 32% to reject this approach. But the community’s affordable housing problem remains. Jefferson County government must be part of the solution, but it is not the solution. The County is presently updating its 20-year Comprehensive Plan and associated development regulations. This is an opportunity to improve how zoning and development regulations can better support both housing and economic development. I invite residents, businesses, private developers, and housing organizations to actively participate in this Comp Plan update. The Comprehensive Plan – which has a June 30, 2018 state deadline - can also set the stage for streamlining our permitting process in Community Development and in Environmental Health in 2018 and beyond. In 2018 we will also be investing in a new permit tracking software system, which will promote efficient work flows and enhance permit tracking for improved timelines. These steps are essential, and they will help, but zoning changes and permit efficiencies, no matter how good, cannot address demographic and economic pressures from Seattle and California, nor address an investment/builder market that attracts private investment to develop mid and upper tier housing, rather than affordable housing. Affordable housing remains a problem for the entire community to solve.
- County Roads – The Road Fund is impacted by the 1% Property Tax cap that loses ground against 5% inflation. It is also impacted by flat gas tax receipts, and by reductions in federal funding that county roads receives through the Secure Rural Schools and Communities (SRS) Act. SRS is the federal offset for the loss of historic road revenue from discontinued federal timber harvests. While 5 years ago, SRS funding used to be as high as \$1.3 Million/year, in 2017 SRS for Jefferson County roads was only approximately \$76,000, a 94% reduction. Only \$66,000 in SRS funding is budgeted for

2018. At the same time, the County continues to use \$720,000 per year from the Road Fund for road safety law enforcement by the Sheriff's Office in the General Fund, as authorized by state law. These trends have left Public Works with inadequate funding to maintain and improve roads and other transportation facilities. In our 2018-2023 Six Year Transportation Improvement Program, Jefferson County can only allocate an average of \$277,000 per year of local funds for all construction projects. Even with the General Fund backfilling recent SRS funding levels, and despite reductions already made in Roads maintenance and construction programs, and despite an extraordinary record of qualifying for state and federal matching funds, the Road fund balance is projected to dwindle alarmingly. Road's fund balance is projected to shrink from approximately \$4 Million in 2017, down to \$1.3 Million by 2023 (this assumes that \$466,000 in SRS/PILT will be available for the Road Fund every year—otherwise fund balance drops below zero before 2023). This trajectory is not sustainable. Jefferson County will need to continue to explore options for sustainable and adequate funding for Roads.

- Parks & Recreation – In 2017, Parks and Recreation used about \$45,000 of their Fund reserves. This is necessary to maintain current operations, despite a subsidy of \$52,000 from one-time General Funds to cover Rec Center facility costs, and a one-year allocation of \$28,000 in 2017 from the Hotel-Motel Fund for staffing and maintenance at County campgrounds upon the retirement of a citizen volunteer. In 2018 we are increasing Parks' base budget by \$20,000 and its one-time subsidy to \$73,555. The 2018 Hotel-Motel Fund allocation to Parks will increase to \$41,625 in 2018. Even with these increases, Parks and Recreation will have an unreserved fund balance of about \$6,000 at the end of 2018. Parks' base budget is short by over \$100,000 per year to maintain existing facilities and recreation programming. Since the Great Recession, sustainably funding Parks & Recreation has been a persistent problem that still needs solving.
- Capital Maintenance – The County's projected minimum capital needs from 2018 to 2022 are estimated at \$3.2 Million, leaving many aging facility capital maintenance needs unmet, and not addressing new facilities needed to support public services or to address seismic improvements for county buildings. Facility, property and capital planning will be a significant focus for the County's Central Services Director in 2018.
- General Fund & PILT – The \$892,000 in department requests for additional public service enhancements in 2018, continued wage constraints and the ongoing challenge to sustain Parks and Recreation are all symptoms of inadequate funding for local government.

And as we continue to cope with scarce resources we are mindful that potential threats to our delicately balanced budget exist. Our Puget Sound economy and stock markets may be booming now but economies are cyclic. Another deep recession, as happened in 2008, would again be devastating—but even a modest downturn poses serious risks for public services. We have taken prudent fiscal measures to help blunt the impacts of any economic slowdown or recession. However, those measures simply provide short-term breathing room to allow us to make whatever additional cost and service reductions

that will be necessary to maintain a balanced budget. Another risk is the uncertainty of two large funding sources: whether federal Payment In Lieu of Taxes (PILT) will be timely and adequately funded by Congress, and whether any given year may experience a low harvest and revenue from forests managed in trust for the County by the State Department of Natural Resources. The loss of either funding source in a year would have a significant impact on Jefferson County's financial health and its ability to sustain services.

Until the State Legislature acts to give counties more tools for funding important county services, Jefferson County will continue to explore whatever partial solutions we can find.

Compliance Opinion & Basis for Budget Preparation

The 2018 Budget complies with all statutory and constitutional requirements, and substantially complies with adopted County ordinances and resolutions, including:

- Resolution No. 34-17, setting Objectives and Procedures for the 2018 County Budget;
- 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 - see Attachment 4, titled "Special Purpose Sales Tax 2012 through 2018; and
- Resolution No. 38-10, setting how sales tax revenues shall be budgeted, and setting aside sales tax exceeding the budgeted amount for use for future revenue downturns, capital facilities projects, one-time operating costs and reduction of property taxes.
- Each fund meets the minimum recommended reserve, established by a separate resolution.

Other Notes

- The 2018 level of "diversion" of Road Fund property tax to the General Fund is \$720,000, the same dollar figure years 2011 through 2017. It is equal to or less than the amount of money budgeted to be expended for traffic law enforcement by the Sheriff in 2018.
- Revenue: This 2018 Budget 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 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)

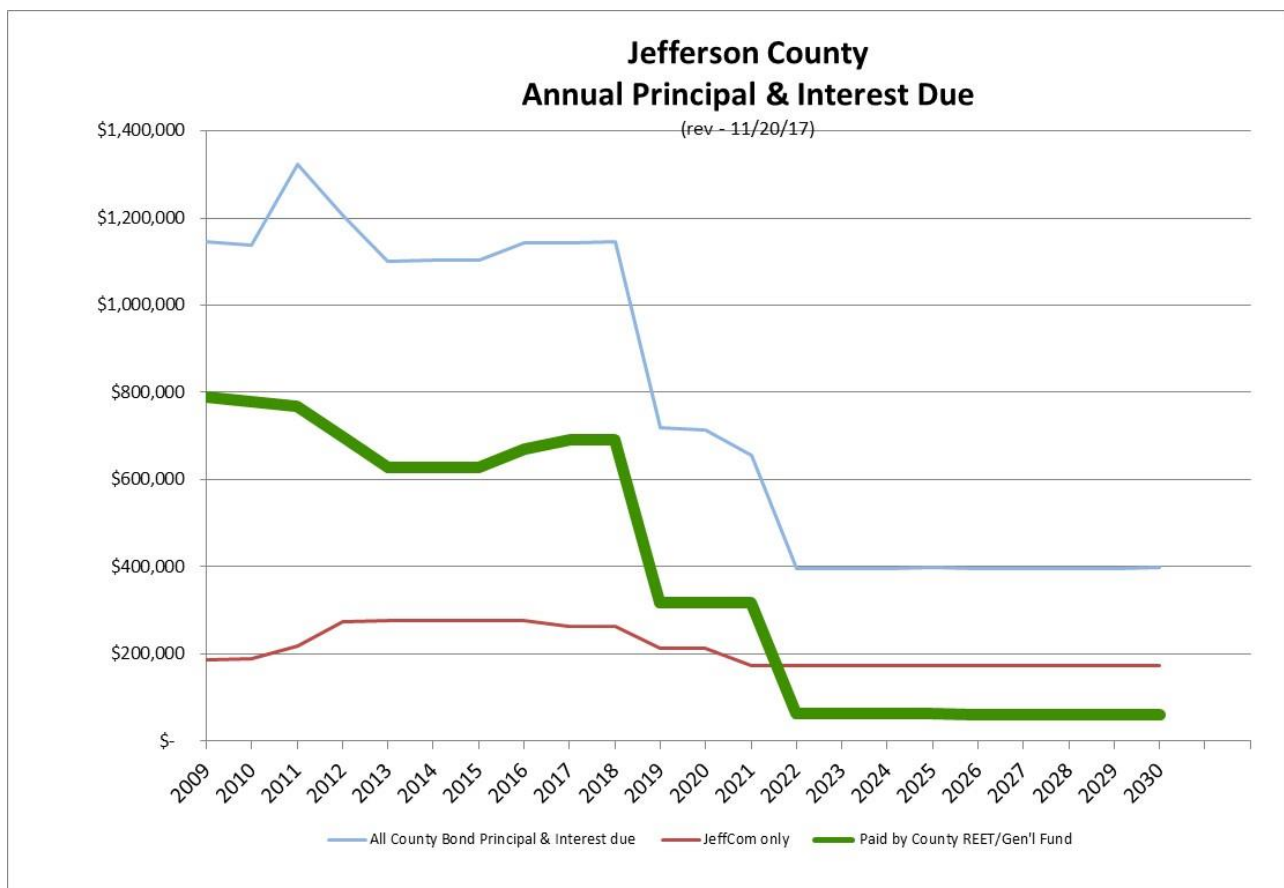
- the 0.1% sales tax for Mental Health/Chemical Dependency
- the 0.1% sales tax for JeffCom 911

- Debt: At year end 2017 as we enter into 2018, the County expects to have the following principal outstanding on the debt:

General Obligation Bonds	\$ 4,614,303
<u>Contractual Borrowing</u>	<u>\$ 2,657,921</u>
Estimated Debt: Principal Outstanding 12/31/17	\$ 7,272,224

The graph in Table 5 below shows the County’s schedule of annual debt service payments (for principal plus interest) which will decline over time. The graph shows all County debt, and also highlights in green that portion currently anticipated to be funded by Real Estate Excise Tax and/or the General Fund. (The County’s JeffCom bond debt service is funded by JeffCom’s E911 sales tax revenues.)

TABLE 5



As shown in the graph, in 2019, some of the County’s existing annual debt service will be reduced, which would allow the County to bond for new capital improvements without going

above today's debt service cost. In 2022, the County will gain additional capital bonding capacity.

Conclusion

The 2018 Budget is a fiscally responsible budget. Still, significant uncertainties, challenges and opportunities lay ahead.

Many other individuals in every branch and department of our organization work hard to prepare the Budget. Particular recognition and my personal thanks go to Mark McCauley, Anne Sears, Erin Lundgren, Rose Ann Carroll, Judy Shephard, Jeff Chapman, Stacie Prada, Renee Talley, Cathy Taylor, Veronica Shaw, Leslie Locke, Julie Shannon, and Carolyn Gallaway.

ATTACHMENTS:

- 1. 2018 General Fund Summary
- 2. 2018 Other Funds Summary
- 3. 2018 Departmental Staffing Schedule
- 4. 2018 Special Purpose Sales Tax

ATTACHMENT 1: 2017 General Fund Summary – page 1

November 20, 2017

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BARS	GENERAL FUND REVENUE TYPE	2015 Actual Revenues	2016 Actual Revenues	2017 Budget Revenues	2017 Projected Revenues	2018 Recommend Revenues
311	Property Tax	7,388,068	7,514,257	7,696,105	7,677,000	7,850,027
311	Diverted Road Taxes	720,000	720,000	720,000	720,000	720,000
317	Timber Excise Tax	405,634	247,872	300,000	300,000	300,000
317	Timber Excise Tax (div)	55,250	33,463	35,000	35,000	35,000
313	Sales Tax	2,486,611	2,738,244	2,742,000	2,918,000	3,040,000
313	Sales Tax - Local Option	318,902	364,508	366,157	373,000	380,070
313	Sales Tax - Special Purpose	769,038	876,170	870,430	911,000	955,428
317	Leasehold Excise Tax	59,267	55,407	62,000	62,000	62,000
341	Treas Collection Fees REET	74,197	84,213	70,000	87,000	80,000
359	Interest & Penalties	309,847	325,697	336,600	336,600	346,497
TOTAL TAXES		12,586,814	12,959,831	13,198,292	13,419,600	13,769,022
332	Fed Entitlements-PILT (includes state)	1,408,800	1,476,638	561,000	1,445,772	572,220
335	PUD Priv. Tax	370,446	318,107	348,000	314,000	323,420
336	Marijuana Tax	25,568	36,920	39,530	24,000	24,720
336	Crim Just Hi Crime/DUI/Asst	488,747	477,057	476,845	445,000	463,500
336	Liquor Excise Tax	21,930	41,722	40,722	40,722	41,536
336	Liquor Profit	85,002	84,749	88,434	88,434	90,203
349	Interfund Serv.-Cost Alloc	293,329	294,890	307,661	305,000	328,526
361	Investment Income	465,345	682,617	218,484	380,000	230,000
341	Treasurer's Invest Fees & other fees	4,082	11,599	16,290	35,000	16,290
360	Miscellaneous Revenue	29,889	46,095	11,900	11,900	8,735
395	Timber Sales D.N.R.	473,881	336,350	250,000	175,000	250,000
390	Other Non-Revenues / Extraordinary	246,000	-	-	-	-
397	Transfer in to Treas. from other funds	42,755	21,928	3,000	41,837	3,000
TOTAL OTHER TREAS. REVENUE		3,955,774	3,828,672	2,361,866	3,306,665	2,352,150
TOTAL TREASURER'S REVENUE		16,542,588	16,788,503	15,560,158	16,726,265	16,121,172
Dept #						
010	Assessor	1,155	8,761	8,700	8,700	8,700
020	Auditor	314,346	336,443	317,853	330,000	331,371
021	Elections	101,629	160,151	110,711	110,711	146,191
050	Clerk	211,927	192,402	189,087	176,000	170,768
059	County Administrator				3,700	4,260
060	Commissioners	8,663	8,609	8,000	8,000	8,000
067	Safety & Security	71,594	70,305	64,959	64,959	64,959
068	Community Services	4,488	8,269	9,900	9,900	6,900
080	District Court	667,142	632,629	660,257	601,000	603,032
110	Juvenile Services	248,693	260,358	253,516	253,516	259,676
150	Prosecuting Attorney	224,953	124,918	195,552	151,000	201,419
151	Coroner	11,140	8,340	19,200	19,200	25,348
180	Sheriff	530,345	626,703	575,029	575,029	563,077
240	Superior Court	19,984	26,142	19,500	19,500	40,038
270	Non Departmental	0	24,483	49,416	49,416	50,447
TOTAL DEPARTMENTAL REVENUES		2,416,059	2,488,513	2,481,680	2,380,631	2,484,186
TOTAL ALL REVENUES		18,958,647	19,277,016	18,041,838	19,106,896	18,605,358
Percent change from previous year		9.0%	11.0%	-6.4%	-0.9%	-2.6%

ATTACHMENT 1: 2017 General Fund Summary – page 2

Dept.	GENERAL FUND EXPENDITURES	2015 Actual Expenditure	2016 Actual Expenditure	2017 Budget Expenditure	2017 Projected Expenditure	2018 Recommend Expenditure
010	ASSESSOR	799,053	871,472	839,479	839,479	882,122
020	AUDITOR	541,759	558,188	608,647	608,647	636,876
021	ELECTIONS	242,495	305,083	259,552	259,552	303,923
050	CLERK	379,617	386,609	445,400	445,400	450,812
059	COUNTY ADMINISTRATOR	351,176	331,528	375,503	375,503	409,559
060	COMMISSIONERS	429,939	430,581	494,917	494,917	506,070
061	BOARD OF EQUALIZATION	5,527	30,890	34,589	34,589	24,717
062	CIVIL SERVICE COMMISSION	1,128	1,827	2,238	2,238	2,305
063	PLANNING COMMISSION	30,157	35,308	36,510	36,510	52,605
067	EMERGENCY MANAGEMENT	170,518	193,310	189,134	189,134	205,848
068	COMMUNITY SERVICES	175,567	185,945	186,000	186,000	191,580
080	DISTRICT COURT	761,785	801,149	837,061	837,061	895,076
110	JUVENILE SERVICES	897,521	936,200	979,269	979,269	1,010,612
150	PROSECUTING ATTORNEY	918,298	914,053	972,622	972,622	1,055,333
151	CORONER	47,266	45,865	57,996	57,996	59,126
180	SHERIFF	5,597,372	5,861,428	6,129,542	6,129,542	6,116,843
240	SUPERIOR COURT	260,719	277,176	315,019	315,019	331,542
250	TREASURER	440,371	443,116	453,743	453,743	466,342
	SUBTOTAL DEPARTMENTS:	12,050,268	12,609,728	13,217,221	13,217,221	13,601,291
270	NON-DEPARTMENTAL base budget additions	3,212,167	3,312,922	3,557,806	3,567,806	3,718,651
	one time expenses				690,000	
261	<u>OPERATING TRANSFERS</u>					
261	Op Trans- 10- Substance Abuse	48,960	50,200	51,720	51,720	53,280
261	Op Trans- 50- Jeff County Extension	181,700	186,250	191,840	191,840	197,600
261	Op Trans- 350- County Cap. Improve.	880,000	300,000	-	-	
261	Op Trans- 99- Parks & Recreation	406,950	443,150	456,950	480,000	490,655
261	Op Trans- 160-Health	657,167	701,220	653,230	653,230	672,830
261	Op Trans- 165-Water Quality		0	0	0	0
261	Op Trans- 200-Community Develop.	495,650	572,000	451,140	451,140	464,680
261	Op Trans-180 Road Fund	70,000	356,000	-	-	
261	Op Trans- 261-Risk Management	0	0	-	-	0
261	OTHER OPERATING TRANSFERS	129,642	40,700	51,930	51,930	114,200
	TOTAL	18,132,504	18,572,170	18,631,837	19,354,887	19,313,187
	Percent change from previous year	4.8%	2.8%	-1.7%	4.2%	-0.2%
	Beginning Cash and Investments	2,762,005	3,593,450	4,113,545	4,304,390	4,395,109
	Revenues	18,958,647	19,277,016	18,041,838	19,106,896	18,605,358
	Expenditures	18,132,504	18,572,170	18,631,837	19,354,887	19,313,187
	Ending Cash & Investments	3,588,148	4,298,296	3,523,545	4,056,399	3,687,280
	adjustments	5,302	6,094			
	carryover (est. at 1.75%)			279,478	338,711	337,981
	Adj. Ending Cash & Investments	3,593,450	4,304,390	3,803,023	4,395,109	4,025,261
	Required 10% of Exp. to Reserves	1,813,250	1,857,217	1,863,184	1,935,489	1,931,319
	Revenue stabilization reserve	440,000	502,000	600,000	726,000	726,000
	Reserved for one time expenses		607,000	127,000	516,000	104,015
	Unreserved Fund Balance	1,340,200	1,338,173	1,212,839	1,217,621	1,263,927

ATTACHMENT 2: 2017 Other Funds Summary

NOVEMBER 20, 2017

OTHER FUNDS	2017 Revenue BUDGET	2017 Expend BUDGET	2018 Beg. Bal. BUDGET	2018 Revenue BUDGET	2018 Expend BUDGET	2018 End. Bal. BUDGET
105-AUDITOR'S O&M	77,169	105,902	39,549	75,337	105,355	9,531
106-COURTHOUSE FACILITATOR	6,000	9,270	10,743	5,100	4,955	10,888
107-BOATING SAFETY PROGRAM	54,632	54,632	34,016	48,740	48,740	34,016
108-COOPERATIVE EXT. PROGRAMS	590,016	572,856	-	542,594	512,594	30,000
113-4-H AFTER SCHOOL	20,950	35,950	28,000	37,250	37,250	28,000
119-JEFFCOM BOND FUND	254,650	261,370	79,961	204,000	207,517	76,444
120-CRIME VICTIMS SERVICES	50,418	92,212	31,000	110,757	100,050	41,707
123-JEFF CO GRANT MANAGEMENT FUND	150,000	150,000	34,658	150,000	150,000	34,658
125-HOTEL-MOTEL	425,500	454,700	536,207	500,500	505,603	531,104
126-H&HS SITE ABATEMENT		27,000	49,465		14,103	35,362
127-PUBLIC HEALTH	3,964,210	4,208,016	930,259	3,956,447	4,221,356	665,350
128-WATER QUALITY FUND	1,029,803	916,768	475,277	960,714	1,097,601	338,390
130-MENTAL HEALTH	47,650	44,250	18,599	45,150	44,250	19,499
131-CHEMICAL DEPEND/MENTAL HEALTH	490,490	433,266	236,793	490,490	561,398	165,885
135-JEFFERSON COUNTY DRUG FUND	23,438	16,789	62,000	18,288	16,789	63,499
136-SHERIFF DRUG INVESTIGATION		3,000	3,666			3,666
140-LAW LIBRARY	10,150	10,300	14,996	10,150	10,609	14,537
141-TRIAL COURT IMPROVEMENT	25,000	25,000	25,950	25,000	25,000	25,950
142-PUBLIC DEFENSE FUNDING	35,000	49,416	34,770	35,000	50,437	19,333
143-COMMUNITY DEVELOPMENT	1,594,110	1,702,231	430,000	1,663,379	1,663,379	430,000
147-FEDERAL FOREST TITLE III			82,883			82,883
148-JEFF CO AFFORDABLE HOUSING	198,431	203,400	320,000	237,381	213,643	343,738
150-TREASURER'S O&M	47,140	47,140	39,000	47,280	47,280	39,000
151-REET TECHNOLOGY FUND	14,420	14,000	25,850	14,420	14,000	26,270
155-VETERANS RELIEF	59,330	59,950	81,444	59,820	69,446	71,818
160-WATER POLLUTION CNTRL LOAN FUND		600	103,327		7,000	96,327
174-PARKS AND RECREATION	586,640	631,641	91,935	648,380	665,612	74,703
175-COUNTY PARKS IMPROVEMENT FUND	61,000	75,386	78,910	131,185	153,536	56,559
178-POST HARVEST TIMBER MGMT RESV		2,500	9,866		1,500	8,366
180-COUNTY ROADS	10,012,963	11,113,045	4,860,711	7,838,108	8,837,403	3,861,416
181-EMERGENCY ROAD RESERVE			2,465			2,465
183-FACILITIES MANAGEMENT	1,037,953	1,130,661	539,908	1,074,934	1,150,372	464,470
185-FLOOD/STORM WATER MANAGEMENT		2,665	6,342		3,133	3,209
186-BRINNON FLOOD CONTROL SUB-ZONE		2,500	9,848		2,500	7,348
187-QUILCENE FLOOD CONTROL SUB-ZONE		8,163	63,577		60,879	2,698
199-JEFFERSON COUNTY FAIR	250,000	250,000				
301-CONSTRUCTION & RENOVATION	500,000	1,488,500	840,000	1,000,000	1,052,000	788,000
302-COUNTY CAPITAL IMPROVEMENT	1,048,750	1,129,200	2,248,940	1,072,938	1,983,585	1,338,293
306-PUBLIC INFRASTRUCTURE	411,400	405,000	862,640	451,400	480,000	834,040
308-CONSERVATION FUTURES TAX	239,645	551,584	702,440	239,400	702,440	239,400
401-SOLID WASTE	3,408,989	3,712,524	1,488,991	3,357,942	3,763,705	1,083,228
402-SOLID WASTE POST CLOSURE	150	6,000	55,013	150	6,000	49,163
403-SOLID WASTE EQUIPMENT RESERVE	1,500	-	850,940	4,000	-	854,940
404-YARD WASTE EDUCATION FUND	7,740	7,740	7,417	5,800	5,000	8,217
405-TRI-AREA SEWER FUND	201,000	244,642	857,682	226,000	284,481	799,201
501-EQUIPMENT RENTAL & REVOLVING	2,411,194	3,883,342	3,760,079	2,451,202	4,286,858	1,924,423
502-RISK MANAGEMENT RESERVE	150,000	150,000	215,278	215,000	215,000	215,278
505-EMPLOYEE BENEFIT RESERVE	198,000	249,200	557,499	208,000	249,200	516,299
506-INFORMATION SERVICES	1,696,833	2,063,975	1,177,990	2,103,298	2,838,092	443,196
TOTAL OTHER FUNDS BUDGETS	31,392,264	36,606,286	23,016,884	30,265,534	36,469,651	16,812,767
001-GENERAL FUND	18,041,838	18,631,837	4,414,393	18,605,358	19,313,187	3,706,564
TOTAL ALL FUNDS	49,434,102	55,238,123	27,431,277	48,870,892	55,782,838	20,519,331

ATTACHMENT 3: 2017 Departmental Staffing Schedule

(Full Time Equivalents - FTE's)

November 20, 2017

Department	Budget 2008	Budget 2009	Budget 2010	Budget 2011	Budget 2012	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Recmd. Budget 2018	2017 to 2018 Change
Assessor	10.63	10.63	9.63	9.52	9.37	9.37	9.37	9.65	9.65	9.50	9.50	-
Auditor	8.05	7.50	6.63	6.31	6.31	6.44	7.19	7.19	7.54	7.88	7.88	-
Elections	2.19	2.19	2.10	2.10	2.07	2.07	2.07	2.10	2.10	2.12	2.12	-
Clerk	7.00	7.00	6.52	6.32	5.82	5.82	5.82	5.82	6.10	6.10	6.04	(0.06)
County Administrator	3.16	3.16	2.94	2.94	2.91	2.91	3.01	2.91	2.94	2.94	3.13	0.19
Commissioners	5.36	5.23	5.19	5.19	5.15	5.15	5.15	5.15	5.08	5.08	4.87	(0.21)
Board of Equalization	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.60	0.60	0.50	(0.10)
Planning Commission	0.50	0.45	-	-	-	-	-	-	-	-	-	-
Safety & Security	2.69	2.48	2.85	3.00	2.47	2.47	2.47	2.59	2.60	2.53	2.80	0.27
District Court	9.11	9.25	8.61	8.39	8.89	8.89	9.02	9.11	9.15	8.96	8.96	-
Juvenile Services	8.19	7.76	7.32	7.52	7.52	7.60	7.20	7.64	7.50	7.55	7.75	0.20
Prosecuting Attorney	11.85	10.85	11.77	10.32	10.62	10.62	10.62	10.60	10.46	10.25	10.25	-
Sheriff	48.46	47.97	49.57	49.51	49.08	51.31	50.60	49.74	50.84	51.68	52.16	0.48
Superior Court	2.15	2.22	2.03	2.03	2.01	2.01	2.21	2.27	2.25	2.25	2.25	-
Treasurer	4.61	4.46	4.38	4.39	4.38	4.38	4.38	4.38	4.40	4.40	4.71	0.31
	124.17	121.37	119.76	117.76	116.82	119.26	119.33	119.37	121.21	121.84	122.92	1.08
Auditor's O & M	0.00	0.25	0.25	0.56	0.56	0.94	0.56	0.56	0.59	0.38	0.38	-
Courthouse Facilitator	0.00	0.15	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.15	(0.03)
Boating Safety	0.26	0.27	0.25	0.15	0.15	0.15	0.15	0.33	0.33	0.33	0.25	(0.08)
Cooperative Extension	4.10	2.65	3.06	2.63	2.92	3.24	3.09	4.74	5.57	5.30	4.88	(0.43)
4H After School	1.26	1.26	1.26	1.26	1.34	1.29	1.34	0.90	0.90	0.60	0.40	(0.20)
Crime Victims	1.05	1.05	1.05	1.00	1.00	1.00	1.00	1.00	1.00	1.18	1.18	-
E-911 JeffCom	15.35	17.35	17.35	16.36	14.86	-	-	-	-	-	-	-
Public Health	38.79	35.75	35.26	34.09	33.03	34.93	33.08	34.12	34.19	36.31	33.50	(2.81)
Water Quality	6.03	6.75	5.79	5.24	5.48	5.76	6.08	7.14	8.26	9.09	8.94	(0.15)
Animal Services	2.64	2.67	2.06	2.06	1.06	-	-	-	-	-	-	-
Trial Court Improvement	0.00	0.00	0.34	0.35	0.22	0.22	0.22	-	-	-	-	-
Community Development	25.89	15.20	11.38	17.05	14.80	10.85	12.62	13.38	13.90	16.98	16.40	(0.58)
Treasurer's O & M	0.15	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	-
Veterans Relief											0.13	0.13
Parks & Recreation	7.58	7.92	5.28	5.27	7.93	7.74	6.74	5.59	5.39	5.59	6.01	0.42
County Parks Improvemen	0.71	0.75	0.25	0.24	0.07	0.07	0.12	0.13	0.14	0.18	0.18	-
Special Projects	0.00	0.00	-	1.05	1.18	0.85	-	-	-	-	-	-
Post Harvest Timber	0.00	0.00	-	1.05	0.01	0.01	0.01	0.01	0.01	-	-	-
County Roads	50.63	51.90	51.47	49.95	45.97	48.90	48.24	45.89	46.36	45.41	46.63	1.22
Facilities Management	8.23	7.46	7.42	6.76	6.75	6.70	7.84	7.97	7.96	7.87	7.71	(0.16)
Flood/Stormwater Mgmt.	0.00	0.00	-	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.01
Brinnon Flood Control	0.01	0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.01	-	-	-
Quilcene Flood Control	0.01	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.03	0.03	-
Construction & Renovatio	0.53	0.24	0.18	0.49	0.22	0.28	0.22	0.62	0.29	0.01	0.37	0.36
HJ Carroll Park	0.28	0.28	0.07	0.06	0.06	0.06	0.06	-	-	-	-	-
Solid Waste	8.28	9.33	9.30	9.22	9.26	9.27	9.24	9.63	9.75	11.26	10.21	(1.05)
Tri Area Sewer	1.12	0.68	1.13	1.25	1.32	2.38	1.22	0.16	0.16	0.15	0.19	0.04
ER & R	6.60	6.71	6.54	6.57	6.65	6.65	6.65	6.40	6.54	6.64	6.65	0.01
Information Services	7.14	7.13	7.38	7.37	7.37	8.37	8.42	7.45	7.43	7.45	8.45	1.00
Total Other Funds	186.76	176.18	167.58	170.54	162.71	150.16	147.4	146.52	149.27	155.24	152.94	(2.30)
Total All Funds	310.93	297.55	287.34	288.3	279.53	269.42	266.73	265.89	270.48	277.08	275.86	(1.22)

ATTACHMENT 4: 2018 Special Purpose Sales Tax

SPECIAL PURPOSE SALES TAX - 2011 - 2018

11-30-17

Department/Organization	Description	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Revised Budget 2017	Budget 2018
REVENUES:									
Sales Tax Revenue	Special Purpose Sales Tax Revenue	381,308	621,440	705,054	701,994	769,039	876,170	911,000	955,428
General Fund support	Property Taxes & Other Shared Revenue	255,692	24,560	(24,560)					
	Total Revenue	637,000	646,000	680,494	701,994	769,039	876,170	911,000	955,428
EXPENDITURES:									
Sheriff	1 deputy position, safety training, misc programs, 1 animal control officer	175,000	178,700	178,700	180,668	184,281	188,888	194,555	200,391
Prosecutor	1/2 deputy prosecutor retained	37,500	38,300	38,300	38,722	39,496	40,484	41,698	42,949
Juvenile Services	1 juvenile probation officer, support staff, diversion	75,000	76,600	76,600	77,443	78,991	80,966	83,395	85,897
Misc. Public Safety	costs in criminal justice departments	19,000	19,400	19,400	25,714	20,743	101,790	122,998	166,688
Misc. Public Safety	one-time costs in criminal justice departments			34,444	27,000	24,912	33,995	55,530	30,900
	Subtotal Public Safety:	306,500	313,000	347,444	349,547	348,424	446,123	498,176	526,826
	% of TTL spent on Public Safety (must spend minimum of 33%):	48.1%	48.5%	51.1%	50.5%	50.4%	52.9%	54.7%	55.1%
Community Services: Olycap	Tri-Area, Quilcene & Brinnon Community Centers & Senior Services	126,000	126,000	126,000	127,300	129,900	133,148	137,150	141,270
Community Services	PT Community Center	12,500	12,500	12,500	12,650	12,900	13,222	13,620	14,030
Community Services	Gardiner Community Center	2,800	2,800	2,850	2,900	2,950	3,024	3,120	3,220
Community Services	County Fair	4,500	4,500	4,500	4,550	4,650	4,766	4,910	5,060
WSU Cooperative	afterschool programs for youth and facility costs	20,000	20,000	20,000	20,200	20,640	21,156	21,840	22,495
Transfer to Public Health	Maternal Health Nurse	50,000	51,000	51,000	51,500	52,530	53,843	55,460	57,124
Transfer to Pub Health for Substance Abuse	Programs including "Project Alert" that serves youth in PT, Chimacum and Quilcene	46,600	47,500	47,500	48,000	48,960	50,200	51,706	53,280
Jefferson County Conservation District	Programs in agriculture, water quality, forestry, fish & wildlife habitat and education	45,600	45,600	45,600	46,100	47,100	47,100	48,520	49,975
	Subtotal Community Services:	308,000	309,900	309,950	313,200	319,630	326,459	336,326	346,454
Misc. Core Services	Staffing and other costs in administrative depts.	22,500	23,100	23,100	29,456	23,821	61,458	61,458	71,848
Misc. Core Services	One-time costs in admin. & comm. serv. depts.						9,085	15,040	10,300
	Subtotal core services:	22,500	23,100	23,100	29,456	23,821	70,543	76,498	82,148
	TOTAL EXPENDITURES:	637,000	646,000	680,494	692,203	691,875	843,125	911,000	955,428
	To Revenue Reserve/capital/one-time (Res. 038-010)				9,791	77,164	33,045		