

## BOARD OF MASON COUNTY COMMISSIONERS' PROCEEDINGS

December 3, 2012

1. Call to Order – The Chairperson called the special meeting to order at 9:03 a.m.
2. Pledge of Allegiance – Lisa Frazier led the flag salute.
3. Roll Call – Present: Commissioner District 1 - Lynda Ring Erickson; Commissioner District 2 – Tim Sheldon; Commissioner District 3 -Terry Jeffreys.
4. 2013 Budget Hearing - Theresia Ehrich, Chief Finance Manager, went over the budget process. She noted that the tax levy resolution included a 1% tax increase, which was also included in the budget. She provided a recap of the changes and adjustments since the preliminary budget was presented. She also noted that the Commissioners mandated that the departments were to stay at their June 30, 2012 budget level for 2013.

### Questions for Staff

Tom Davis asked if departments could request some of the reductions back through a supplemental appropriation in 2013.

Cmmr. Ring Erickson replied that departments could only receive a budget amendment in the case of an emergency or if additional funding was received.

Mary Jean Hrbacek asked if the 1% tax increase that was being requested was just for current expense.

Cmmr. Ring Erickson stated that was correct. The Road levy and the Skokomish Flood District were separate resolutions.

Ms. Hrbacek asked if the 1% increase would also go to the Veteran's and Mental Health funds. She wanted to know if an increase was needed for those funds.

Cmmr. Ring Erickson replied that they were included in the Current Expense Levy. Counties have asked for the Veteran's Fund to be removed from the Current Expense Fund but that hasn't happened. The Veteran's Fund has been running short over the last couple of years.

Ms. Ehrich noted that there was a small amount that goes to those funds automatically.

There was no public testimony.

Cmmr. Sheldon thanked staff for working on the budget. He noted that it would be another tough year. The State was anticipating a 7.5% increases in revenue. The County hasn't seen that kind of growth and he would expect flat revenue growth for a couple of years. This would be a maintenance budget. He was glad the big issue of the labor settlement was now behind the Board.

Cmmr. Jeffreys was delighted with the spirit of corporation between the departments. She knew that dipping into the ER&R fund couldn't be done year after year. She encouraged citizens to shop locally and contribute sales tax dollars. She thanked the other Commissioners for working hard on the budget.

Cmmr. Ring Erickson supported the budget. She thought it was a good alternative budget that a great group of people were able to put together. It was much better than an across the board cut. She was glad to see the labor settlement before she left office. She noted that most of the employees haven't had a raise since 2008 and many employees have had their hours decreased. She thanked the new Clerk and other elected officials for working hard to balance their budgets.

**BOARD OF MASON COUNTY COMMISSIONERS' PROCEEDINGS**  
**December 3, 2012 - PAGE 2**

**Cmmr. Sheldon/Jeffreys moved and seconded to approve the resolutions to set the 2013 Current Expense Property Tax Levy at \$9,027,548, which is 1% greater than the previous year. Motion carried unanimously. RE-aye; S-aye; J-aye. Resolution Nos. 86-12 and 87-12 (Exhibits A and B)**

**Cmmr. Sheldon/Jeffreys moved and seconded to approve the resolutions to the set the 2013 Road Property Tax Levy at \$9,243,589, which is 0% greater than the previous year. Motion carried unanimously. RE-aye; S-aye; J-aye. Resolution Nos. 88-12 and 89-12 (Exhibits C and D)**

**Cmmr. Sheldon/Jeffreys moved and seconded to approve the resolutions to set the 2013 Skokomish Flood Control Zone District Property Tax Levy at \$0, which is \$66,964 less than the previous year. Motion carried unanimously. RE-aye; S-aye; J-aye. Resolution Nos. 90-12 and 91-12 (Exhibits E and F)**

Cmmr. Ring Erickson noted that in 2010 and 2011 the Board lowered the Road Levy by 10 cents per thousand. This year the Board was taking \$0.

Cmmr. Sheldon added that the Board also didn't take the 1% Current Expense levy for a couple of years.

Cmmr. Ring Erickson explained that the Skokomish Flood District was being retooled. An advisory group was looking at the flood zone to determine its duties.

**Cmmr. Sheldon/Jeffreys moved and seconded to approve the 2013 budget with a \$21,686 increase to the Commissioners' medical benefits. The increase will come from ending fund balance and the total Current Expense budget would be \$25,393,965. Motion carried. RE-nay; S-aye; J-aye. Resolution No. 92-12 (Exhibit G)**

Cmmr. Ring Erickson didn't think it was fair to increase the Commissioners' budget when the other elected officials did their best not to increase their budgets and to give back some. She also noted that the elected officials salaries had been frozen since 2008 while the Commissioners have received raises. She thought if you give the other departments instructions the Commissioners should follow the instructions too. She didn't want to deny people benefits but the Commissioners are receiving a 1% raise, which could go towards buying those benefits.

Cmmr. Jeffreys thought that the choice to turn back your benefits should be an individual decision. The position should include benefits. She understood Cmmr. Ring Erickson's comments but she didn't want to set a precedence that elected officials don't receive benefits.

Cmmr. Sheldon appreciated Cmmr. Ring Erickson's comments but he also thought it should be an individual decision. He thought everyone should be offered the same benefits package. Hopefully a salary commission could be established to eliminate the debate.

5. Adjournment – The meeting adjourned at 9:45 a.m.


**BOARD OF MASON COUNTY COMMISSIONERS' PROCEEDINGS**  
**December 3, 2012 - PAGE 3**

BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

  
Lynda Ring Erickson, Chair

  
Tim Sheldon, Commissioner

ATTEST:

  
Shannon Goudy, Clerk of the Board

  
Terri Jeffreys, Commissioner

MASON COUNTY CURRENT EXPENSE PROPERTY TAX LEVY  
RESOLUTION NO. 86-12

WHEREAS, the Board of Mason County Commissioners has met and considered its budget for the calendar year 2013 and,

WHEREAS, the Current Expense (District's) actual levy from the previous year was \$8,896,991; and,

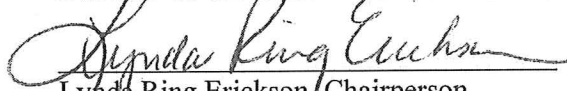
WHEREAS, the population of Mason County is more than 10,000; and now, therefore,


BE IT RESOLVED by the governing body of the taxing district (Current Expense) that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2013 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$88,969.91, which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

ADOPTED this 30<sup>th</sup> day of December 2012.

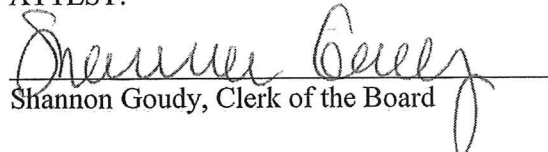
BOARD OF MASON COUNTY COMMISSIONERS

  
Lynda Ring Erickson, Chairperson

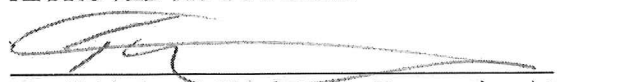
  
Tim Sheldon, Commissioner

  
Terri Jeffreys, Commissioner

ATTEST:

  
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

  
Tim Whitehead, Chief Deputy Prosecuting Attorney

**A RESOLUTION FIXING THE AMOUNT OF AD VALOREM TAXES  
FOR THE CURRENT EXPENSE LEVY FOR THE YEAR 2013  
RESOLUTION NO. 87-12**

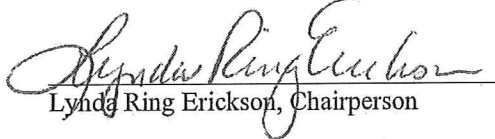
WHEREAS, RCW 36.40.090 states that the Board of Mason County Commissioners shall fix the amount of the tax levies to be raised for Current Expense.

IT IS THEREFORE DETERMINED, that the following be fixed as the amounts to be raised by ad valorem taxes for the purpose of meeting the expenditures estimated in the 2013 Budget for Mason County Current Expense, Mental Health, and Veterans' Assistance Funds:

|                            |             |
|----------------------------|-------------|
| CURRENT EXPENSE FUND       | \$8,775,647 |
| MENTAL HEALTH FUND         | \$ 173,724  |
| VETERANS' ASSISTANCE FUND  | \$ 78,176   |
| TOTAL CURRENT EXPENSE LEVY | \$9,027,548 |

ADOPTED this 3<sup>rd</sup> day of December 2012.

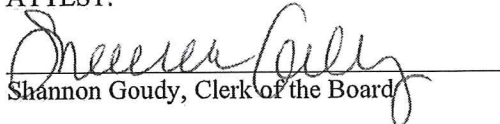
BOARD OF MASON COUNTY COMMISSIONERS

  
Lynda Ring Erickson, Chairperson

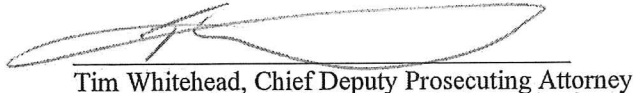
  
Tim Sheldon, Commissioner

  
Terri Jeffreys, Commissioner

ATTEST:

  
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

  
Tim Whitehead, Chief Deputy Prosecuting Attorney

MASON COUNTY ROAD PROPERTY TAX LEVY  
RESOLUTION NO. 68-12

**WHEREAS**, the Board of Mason County Commissioners has met and considered its budget for the calendar year 2013 and,

**WHEREAS**, the Road (District's) actual levy from the previous year was \$9,170,000; and,

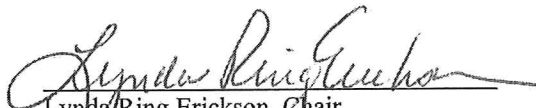
**WHEREAS**, the population of Mason County is more than 10,000; and now, therefore,


**BE IT RESOLVED**, by the governing body of the taxing district (Road) that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2013 tax year.


The dollar amount of the increase over the actual levy amount from the previous year shall be \$0, which is a percentage increase of 0% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refund made. The district will collect an additional \$45,566 of revenue from new construction and \$28,023 from refunds levied by the Treasurer.

**APPROVED** this 3<sup>rd</sup> day of December 2012.

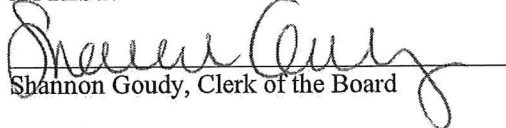
BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

  
Lynda Ring Erickson, Chair

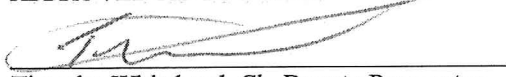
  
Terri Jeffreys, Commissioner

  
Tim Sheldon, Commissioner

ATTEST:

  
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

  
Timothy Whitehead, Ch. Deputy Prosecutor  
C: Accounting, Treasurer, County Road Fund

**A RESOLUTION FIXING THE AMOUNT OF AD VALOREM TAXES FOR  
THE ROAD FUND FOR THE YEAR 2013  
RESOLUTION NO. 89-12**


**WHEREAS**, RCW 36.40.090 states that the Board of Mason County Commissioners shall fix the amount of the tax levies to be raised for the Road Levy.

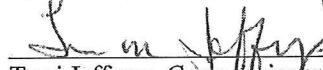
**IT IS THEREFORE DETERMINED**, that the following be fixed as the amount to be raised by ad valorem taxes for the purpose of meeting the expenditures estimated in the 2013 Budget for the Mason County Road Levy:


|                               |                    |
|-------------------------------|--------------------|
| <b>ROAD FUND</b>              | <b>\$8,368,589</b> |
| <b>DIVERSION OF ROAD LEVY</b> | <b>\$ 875,000</b>  |
| <b>TOTAL ROAD</b>             | <b>\$9,243,589</b> |

**ADOPTED** this 30<sup>th</sup> day of December 2012.


**BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON**

  
Lynda Ring Erickson, Chair


  
Terri Jeffreys, Commissioner

  
Tim Sheldon, Commissioner

**ATTEST:**

  
Shannon Goudy, Clerk of the Board

**APPROVED AS TO FORM:**

  
Timothy Whitehead, Ch. Deputy Prosecutor  
C: Accounting, Treasurer, County Road Fund

SKOKOMISH FLOOD ZONE PROPERTY TAX LEVY  
RESOLUTION NO. 90-12

WHEREAS, the Board of Mason County Commissioners has met and considered its budget for the calendar year 2013 and,

WHEREAS, the Skokomish Flood Zone's actual levy from the previous year was \$66,964; and

WHEREAS, the population of Mason County is more than 10,000; and now, therefore,

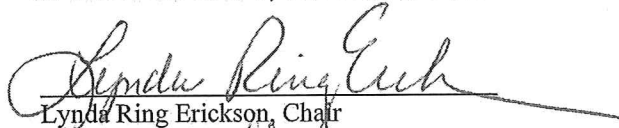
NOW THEREFORE BE IT RESOLVED, by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2013 tax year.

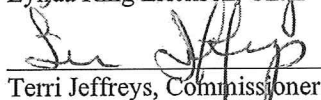
There will be no request for a Property Tax Levy for 2013. The reduction from the actual levy amount from the previous year shall be \$(66,967), which is a percentage increase of 0% from the previous year. This reduction is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refund made.

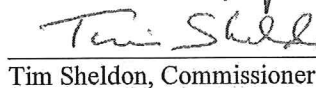
SKOKOMISH FLOOD ZONE            \$ 0

ADOPTED this 3rd day of December 2012.

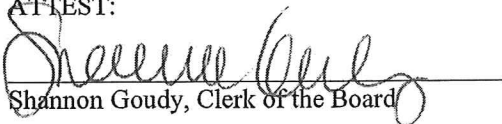
BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

  
Lynda Ring Erickson, Chair

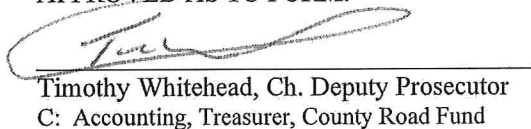
  
Terri Jeffreys, Commissioner

  
Tim Sheldon, Commissioner

ATTEST:

  
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

  
Timothy Whitehead, Ch. Deputy Prosecutor  
C: Accounting, Treasurer, County Road Fund



**A RESOLUTION FIXING THE AMOUNT OF AD VALOREM TAXES  
FOR THE SKOKOMISH FLOOD ZONE FOR THE YEAR 2013  
RESOLUTION NO. 91-12**

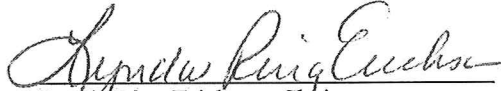
**WHEREAS**, RCW 36.40.090 states that the Board of Mason County Commissioners shall fix the amount of the tax levy to be raised for the Skokomish Flood Zone.


**IT IS THEREFORE DETERMINED**, that the following be fixed as the amount to be raised by ad valorem taxes for the purpose of meeting the expenditures estimated in the 2013 Budget for the Skokomish Flood Zone:

SKOKOMISH FLOOD ZONE      \$0

**APPROVED** this 300 day of December 2012.

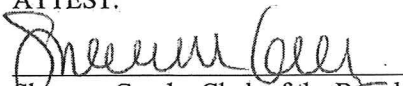
**BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON**

  
Lynda Ring Erickson, Chair

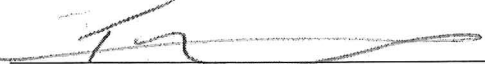
  
Terri Jeffreys, Commissioner

  
Tim Sheldon, Commissioner

**ATTEST:**

  
Shannon Goudy, Clerk of the Board

**APPROVED AS TO FORM:**

  
Timothy Whitehead, Ch. Deputy Prosecutor  
C: Accounting, Treasurer, County Road Fund

**RESOLUTION NO. 92-12**  
**ADOPTION OF 2013 BUDGET**

**WHEREAS**, the Board of Mason County Commissioners did meet in regular session in the Commission Chambers on the first Monday in December 2012 at the hour of 9:00 AM, pursuant to public notice and as required by law for the purpose of adopting the budget for the year 2013; and

**WHEREAS**, said budget was compiled on 2013 property valuation as assessed by the Mason County Assessor; and

**WHEREAS**; the Road Fund Budget was prepared as required by RCW 36.82.160 and the County Road Administration Board; and

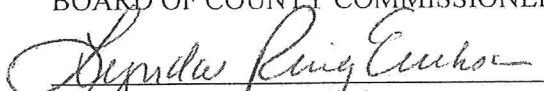
**WHEREAS**, no additions of staff (either part or full time) or changes in salary and/or classification are permitted without approval of the Board of Commissioners;

**NOW THEREFORE BE IT RESOLVED** that the Mason County Budget for 2013 is hereby adopted according to RCW 36.40.080 at the department level in the Current Expense Fund and at the fund level for all other funds (Attachment A which is hereby incorporated as part of this resolution).

Copies of the 2013 Budget will be available after January 31, 2013.

Signed this 30<sup>th</sup> day of December 2012.

BOARD OF COUNTY COMMISSIONERS

  
Lynda Ring Erickson, Chairperson

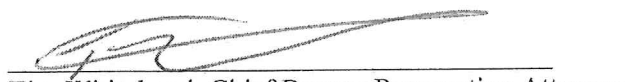
  
Terri Jeffreys, Commissioner

  
Tim Sheldon, Commissioner

ATTEST:

  
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

  
Tim Whitehead, Chief Deputy Prosecuting Attorney

## Original 2013 Mason County Adopted Budget

| Fund# | Department/Fund Description                          | Anticipated Revenues |                      | Anticipated Expenditures |                      |
|-------|--|----------------------|----------------------|--------------------------|----------------------|
|       |  | \$                   |                      | \$                       |                      |
| 010   | WSU Cooperative Extension                            |                      | 117,500              |                          | 266,286              |
| 020   | Assessor   |                      | 450                  |                          | 1,185,087            |
| 030   | Auditor  |                      | 636,264              |                          | 1,197,285            |
| 040   | Board of Equalization                                |                      | -                    |                          | 65,805               |
| 055   | Facilities & Grounds                                 |                      | 25,793               |                          | 1,021,586            |
| 057   | Human Resources / Risk Management                    |                      | -                    |                          | 328,467              |
| 060   | Civil Services                                       |                      | -                    |                          | 11,900               |
| 070   | Clerk  |                      | 353,463              |                          | 663,401              |
| 080   | Commissioners  |                      | -                    |                          | 322,202              |
| 090   | Central Operations                                   |                      | 8,006                |                          | 260,853              |
| 100   | District Court                                       |                      | 944,709              |                          | 873,542              |
| 125   | Community Development/Building & Planning            |                      | 1,559,350            |                          | 1,668,406            |
| 146   | Parks & Trails                                       |                      | 107,540              |                          | 469,026              |
| 170   | Probation Services                                   |                      | 817,954              |                          | 1,718,732            |
| 180   | Prosecutor   |                      | 347,258              |                          | 1,493,887            |
| 190   | Coroner & Indigent Burials                           |                      | 28,000               |                          | 215,613              |
| 205   | Sheriff  |                      | 780,712              |                          | 9,155,429            |
| 206   | Traffic Policing                                     |                      | -                    |                          | 880,998              |
| 208   | Courthouse Security                                  |                      |                      |                          | 144,760              |
| 240   | Indigent Defense                                     |                      | 123,601              |                          | 660,445              |
| 250   | Superior Court                                       |                      | 148,733              |                          | 881,664              |
| 260   | Treasurer  |                      | 16,994,053           |                          | 685,956              |
| 300   | Indirect Payments from Special Funds/Insur Py        |                      | 1,218,171            |                          | 625,528              |
| 310   | Transfers Out of Current Expense to Other Fund       |                      | -                    |                          | 597,107              |
|       | <b>Total Revenue/Expenditures</b>                    |                      | <b>24,211,557</b>    |                          | <b>25,393,965</b>    |
| 320   | <b>Beginning/Ending Fund Balances (Cash on Hand)</b> |                      | <b>5,772,000</b>     |                          | <b>4,589,592</b>     |
|       | <b>Total Current Expense Fund Budget</b>             |                      | <b>\$ 29,983,557</b> |                          | <b>\$ 29,983,557</b> |

## Original 2013 Mason County Adopted Budget

| Fund# | Department/Fund Description                    | Anticipated | Anticipated  |
|-------|--|-------------|--------------|
|       |  | Revenues    | Expenditures |
| 103   | Rural County Sales & Use Tax Fund              | 726,738     | 726,738      |
| 104   | Auditor's O&M Fund                             | 495,780     | 495,780      |
| 105   | Road Fund                                      | 19,346,372  | 19,346,372   |
| 106   | Paths & Trails Reserve Fund                    | 196,520     | 196,520      |
| 109   | Election Equipment Holding Fund                | 158,945     | 158,945      |
| 110   | Crime Victims Compensating Fund                | 299,020     | 299,020      |
| 114   | Victims Witness Activities Fund                | 18,000      | 18,000       |
| 116   | Historical Preservation                        | 100,000     | 100,000      |
| 117   | Community Support Services/Homelessness Pro    | 997,985     | 997,985      |
| 118   | Abatement/Repairs & Demolition Fund            | 213,850     | 213,850      |
| 119   | Reserve for Technology Fund                    | 199,297     | 199,297      |
| 120   | REET Electronic Technology                     | 55,080      | 55,080       |
| 127   | Cumulative Reserve Insurance Deductible Fund   | 170,105     | 170,105      |
| 130   | Reserve Legal #2 Fund                          | 100,100     | 100,100      |
| 131   | Reserve for Accrued Leave Fund                 | 100,200     | 100,200      |
| 134   | National Forest Safety Net PL106-39            | 95,000      | 95,000       |
| 135   | Trial Court Improvement Fund                   | 88,024      | 88,024       |
| 138   | Family Law Facilitator Fund                    | 17,000      | 17,000       |
| 140   | Special Sheriff Funds                          | 291,992     | 291,992      |
| 145   | Oakland Bay Shellfish Protection District Fund | 100,000     | 100,000      |
| 150   | Public Health Services Fund                    | 2,348,145   | 2,348,145    |
| 160   | Law Library Fund                               | 108,385     | 108,385      |
| 163   | Lodging (Motel/Hotel) Tax Fund                 | 480,250     | 480,250      |
| 164   | Mental Health Fund                             | 892,059     | 892,059      |
| 180   | Treasurer's M&O Fund                           | 165,240     | 165,240      |
| 190   | Veteran's Assistance Fund                      | 207,289     | 207,289      |
| 192   | Skokomish Flood Control Zone District Fund     | 436,165     | 436,165      |

## Original 2013 Mason County Adopted Budget

| Fund# | Department/Fund Description                 | Anticipated Revenues | Anticipated Expenditures |
|-------|---|----------------------|--------------------------|
| 194   | Mason Lake Management District #2 Fund      | 91,030               | 91,030                   |
| 199   | Island Lake Management District #1 Fund     | 11,510               | 11,510                   |
| 205   | Public Works Facility Bond 2007 Fund        | 1,163,502            | 1,163,502                |
| 210   | Rural Dev/N. BAY WSTWTR LTGO Bond 2002 Fu   | 298,472              | 298,472                  |
| 250   | Mason County LTGO Bond 2008 Fund            | 527,700              | 527,700                  |
| 350   | Capital Improvement - REET 1 Fund           | 911,011              | 911,011                  |
| 351   | Capital Improvement - REET 2 Fund           | 2,849,365            | 2,849,365                |
| 402   | Mason County Landfill Fund                  | 2,728,050            | 2,728,050                |
| 403   | Wastewater - North Bay/Case Inlet Fund      | 1,525,603            | 1,525,603                |
| 404   | North Bay Case Inlet Sewer Reserve Fund     | 201,082              | 201,082                  |
| 405   | Wastewater System Development Fund          | 20,460               | 20,460                   |
| 406   | Combined Utilities Administration Fund      | 541,353              | 541,353                  |
| 411   | Rustlewood Sewer & Water Fund               | 266,399              | 266,399                  |
| 412   | Beards Cove Water Fund                      | 362,651              | 362,651                  |
| 413   | Belfair Wastewater & Water Reclamation Fund | 4,025,880            | 4,025,880                |
| 428   | Cumulative Reserve Landfill Fund            | 510,900              | 510,900                  |
| 429   | Cumulative Reserve Beards Cove Fund         | 292,740              | 292,740                  |
| 480   | Storm Drainage System Development Fund      | 303,400              | 303,400                  |
| 501   | Equipment Rental & Revolving Fund           | 9,932,598            | 9,932,598                |
| 502   | Unemployment Fund                           | 282,804              | 282,804                  |
|       | Total Other Funds                           | 55,254,051           | 55,254,051               |
|       | Total 2013 Mason County Adopted Budgets     | \$ 85,237,608        | \$ 85,237,608            |

\*Adopted on 12/3/12 at Board of Mason County Commissioner's Meeting