

BOARD OF MASON COUNTY COMMISSIONERS' PROCEEDINGS

December 31, 2013

1. Call to Order – The Chairperson called the special meeting to order at 9:08 a.m.
2. Pledge of Allegiance – Marissa Neatherlin led the flag salute.
3. Roll Call – Present: Commissioner District 1 – Randy Neatherlin; Commissioner District 2 – Tim Sheldon; Commissioner District 3 -Terry Jeffreys.
4. 2014 Budget Hearing - Theresia Ehrich, Chief Finance Manager, reviewed the budget process. She provided a recap of the 2014 budget changes and adjustments made since the preliminary budget was presented. She clarified changes, which included the road diversion and traffic policing. She explained that the biggest change was the Current Expense which is \$5,239,165. The total budget is \$91,908,576.

There was no public testimony.

Cmmr. Jeffreys commented that the budget will set the stage for the New Year and brighter future adding that she would like to see a five year plan by the end of 2014.

Cmmr. Neatherlin thanked Theresia Ehrich for her work on the budget. He expressed his concerns for the New Year adding that he was pleased with the ending numbers.

Cmmr. Sheldon complimented both Cmmr. Neatherlin and Cmmr. Jeffreys for their hard work and efforts throughout the year. He added that he was not going to approve the budget, adding that the increased revenue is not appropriate.

Cmmr. Jeffreys/Neatherlin moved and seconded to approve the adoption of the 2014 budget with a total amount of \$91,908,576; the Current Expense of \$33,809,280 and the total other funds of \$58,099,296. Motion carried. N-aye; S-nay; J-aye. Exhibit A

5. Adjournment – The meeting adjourned at 9:24 a.m.

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON



Randy Neatherlin, Chair



Tim Sheldon, Commissioner

ATTEST:



Clerk of the Board



Terri Jeffreys, Commissioner

RESOLUTION NO. 83-13
ADOPTION OF 2014 BUDGET

WHEREAS, the Board of Mason County Commissioners did meet in regular session in the Commission Chambers on the first Monday in December 2013 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 2014; and

WHEREAS, said budget was compiled on 2014 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;

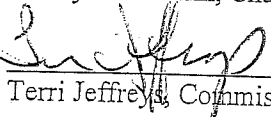
NOW THEREFORE BE IT RESOLVED that the Mason County Budget for 2014 is hereby adopted according to RCW 36.40.080 at the department level in the Current Expense Fund and at the fund level for all other funds (Attachment A which is hereby incorporated as part of this resolution).

Copies of the 2014 Budget will be available after January 31, 2014.

Signed this 31ST day of December 2013.

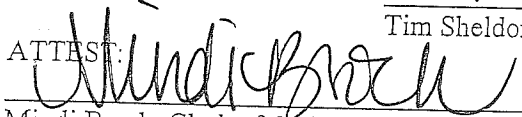
BOARD OF COUNTY COMMISSIONERS


Randy Neatherlin, Chair


Terri Jeffrey, Commissioner

NAY
Tim Sheldon, Commissioner

ATTEST:


Mindi Brock, Clerk of the Board

APPROVED AS TO FORM:


Tim Whitehead, Chief Deputy Prosecuting Attorney

Original 2014 Mason County Adopted Budget

Fund#	Department/Fund Description	Anticipated Revenues	Anticipated Expenditures
010	WSU Cooperative Extension	\$ 121,500	\$ 309,554
020	Assessor	450	1,276,272
030	Auditor	610,933	1,215,999
050	Emergency Management	92,123	255,000
055	Facilities & Grounds	12,000	1,023,511
057	Human Resources	-	385,612
057	Risk Management		117,341
057	Civil Services	-	14,200
070	Clerk	335,035	744,938
080	Commissioners	-	328,259
090	Central Operations	18,948	397,705
90	Board of Equalization		20,555
100	District Court	956,629	899,950
125	Community Development/Building & Planning	1,463,900	1,601,433
146	Parks & Trails	70,040	489,510
170	Probation Services	782,674	1,782,115
180	Prosecutor	362,191	1,609,743
190	Coroner & Indigent Burials	33,000	239,263
205	Sheriff	1,191,763	11,172,695
208	Courthouse Security		138,681
240	Indigent Defense	281,832	673,954
250	Superior Court	190,084	1,000,931
258	Murder Expenditures		100,000
260	Treasurer	17,939,129	722,257
300	Dues, State Auditor, UGA Expansion, Park Equipmnt		200,997
300	Deputies Arbitration		224,036
300	Accrued Leave Payouts		372,506
300	Indirect Payments from Special Funds/Insur Pymt	1,547,049	632,000
300	Sale of Capital Assets - Timber Sale Revenue	1,000,000	
310	Transfers Out of Current Expense to Other Funds	-	621,098
	Total Revenue/Expenditures	27,009,280	28,570,115
320	Beginning/Ending Fund Balances (Cash on Hand)	6,800,000	5,239,165
	Total Current Expense Fund Budget	\$ 33,809,280	\$ 33,809,280
103	Rural County Sales & Use Tax Fund	705,954	705,954
104	Auditor's O&M Fund	451,847	451,847
105	Road Fund	19,299,114	19,299,114
106	Paths & Trails Reserve Fund	207,852	207,852
109	Election Equipment Holding Fund	184,648	184,648
110	Crime Victims Compensating Fund	299,310	299,310
114	Victims Witness Activities Fund	16,650	16,650
116	Historical Preservation	97,000	97,000
117	Community Support Services/Homelessness Prev	1,048,660	1,048,660
118	Abatement/Repairs & Demolition Fund	215,200	215,200
119	Reserve for Technology Fund	237,197	237,197
120	REET Electronic Technology	68,900	68,900
127	Cumulative Reserve Insurance Deductible Fund	20,000	20,000

Original 2014 Mason County Adopted Budget

Fund#	Department/Fund Description	Anticipated Revenues	Anticipated Expenditures
130	Reserve Legal #2 Fund	20,000	20,000
131	Reserve for Accrued Leave Fund	20,000	20,000
134	National Forest Safety Net PL106-39	90,000	90,000
135	Trial Court Improvement Fund	83,996	83,996
138	Family Law Facilitator Fund	16,300	16,300
140	Special Sheriff Funds	192,819	192,819
150	Public Health Services Fund	2,328,537	2,328,537
160	Law Library Fund	102,579	102,579
163	Lodging (Motel/Hotel) Tax Fund	464,148	464,148
164	Mental Health Fund	1,377,648	1,377,648
180	Treasurer's M&O Fund	200,235	200,235
190	Veteran's Assistance Fund	174,116	174,116
192	Skokomish Flood Control Zone District Fund	387,186	387,186
194	Mason Lake Management District #2 Fund	114,090	114,090
199	Island Lake Management District #1 Fund	12,256	12,256
205	Public Works Facility 2007 Bond Fund	1,164,878	1,164,878
210	Rural Dev/N. BAY WSTWTR LTGO 2002 Bond Fund	298,472	298,472
215	Mason County LTGO 2013 Bond Fund	292,274	292,274
250	Mason County LTGO 2008 Bond Fund	616,911	616,911
350	Capital Improvement - REET 1 Fund	3,599,185	3,599,185
351	Capital Improvement - REET 2 Fund	1,128,345	1,128,345
402	Mason County Landfill Fund	3,031,725	3,031,725
403	Wastewater - North Bay/Case Inlet Fund	1,683,040	1,683,040
404	North Bay Case Inlet Sewer Reserve Fund	280	280
405	Wastewater System Development Fund	3,986	3,986
406	Combined Utilities Administration Fund	601,725	601,725
411	Rustlewood Sewer & Water Fund	256,022	256,022
412	Beards Cove Water Fund	354,313	354,313
413	Belfair Wastewater & Water Reclamation Fund	3,968,681	3,968,681
428	Cumulative Reserve Landfill Fund	499,764	499,764
429	Cumulative Reserve Beards Cove Fund	303,036	303,036
480	Storm Drainage System Development Fund	350,582	350,582
500	Information Technology Department Fund	1,628,638	1,628,638
501	Equipment Rental & Revolving Fund	9,617,631	9,617,631
502	Unemployment Fund	263,566	263,566
	Total Other Funds	58,099,296	58,099,296
	Total 2014 Mason County Adopted Budgets	\$ 91,908,576	\$ 91,908,576
*Adopted on 12/31/13 at Board of Mason County Commissioner's Meeting			