

BOARD OF MASON COUNTY COMMISSIONERS' PROCEEDINGS

December 8, 2009

1. Call to Order – The Chairperson called the special meeting to order at 6:01 p.m.
2. Continuation of the Public Hearing from December 7, 2009 - 2010 Mason County Budget.

Public Testimony

Duane Fagergren voiced his support for the WSU Extension program. He has worked closely with them and he is speaking on behalf of himself as an oyster grower and as a Puget Sound Partnership staff member. He has worked extensively in Oakland Bay and many other marine waters in Hood Canal. WSU has been the keystone of the education program that has helped citizens understand how to maintain and operate their onsite septic systems. He understands there are big decisions to make on the budget. He just wants to voice his strong support on what he believes is effective in changing human behavior. A lot of money has been invested in Oakland Bay. The educational part of that has come through the Conservation District and WSU. They have effectively reached citizens by teaching them the proper things to do. There has been a fair investment in the money spent in Oakland Bay, but it has brought big results of improved water quality and a 10 million dollar per year shellfish resource.

Alann Krivor, Skokomish Farms, also spoke in support of the Small Farms program at WSU. There are 471 productive farms in Mason County, which is a 47% increase from 2002 to 2007. The average value of farm products sold by each farm exceeds \$78,500. These farms contribute over 37 million dollars annually to the local economy. Agriculture is the 6th largest employer in Mason County and pays over 20 million dollars in annual wages. Over 92% of these farms are owned by local families and employ over 600 local residents. The WSU Small Farms program fields several hundred phone calls from local farmers each year. The important factor is that the Small Farms program helps all farmers, both large and small. As one of the larger farmers in Mason County, he feels WSU's annual budget should be maintained.

Mali Krivor, Skokomish Farms, stated in November 2008 she and her husband purchased a large farm in the Skokomish Valley. In part, that purchase was based on the opportunity to access the agricultural farm services of the Washington State University through the Mason County Extension Office. The WSU Extension Offices services are invaluable. She utilizes study courses, literature, webinars and most importantly, local access to WSU research and faculty. These valuable services, partly funded by Mason County, strongly influenced her decision to begin this endeavor. Through education and support they plan to bring their farm up to a fully sustainable farm, growing food crops and grass fed meats. When fully operational, Skokomish Farms could be one of the larger organic farms in the area. Availability to local WSU access for knowledge and direction is vital. She asks that the Board continue funding the WSU Mason County Extension Program for two very important reasons: viability of farms for economic stability and clear, clean and local food

Nancy Moran stressed again the importance of the programs at the WSU Extension. There is a small amount that the County contributes the Extension Office. The \$109,000 that goes into the Extension Office makes the rest of the Extension Office's \$800,000 budget possible. She is excited to hear not just about 4-H, but also the shellfish growers and farmers. It is a great resource to have in the County. There are thousands of kids that have gone through the 4-H program in Mason County. The seeds being planted today are the future tomorrow. She hopes the program can be sustained. It is very valuable.

Ashley Matheson stated she is in 4-H and she really appreciates having the program in the County.

Lauren Herrick stated she is in her 3rd year of 4-H and she would like to see it continue in the County for years to come.

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Stet Palmer stated he lives in Olympia but he has family property near Schafer State Park. About a year ago he came to the Board and asked for help in keeping Schafer State Park as a county asset. He thanked the Board for their support. Commissioner Gallagher and Mr. Keates were instrumental in the State shifting their aim away from closing that park. He knows that the revenue situation is dire in Mason County, but time children spend in Parks and 4-H is time they are not out creating further burden for the Sheriff, the Courts and Juvenile facilities.

Krag Unsoeld stated he also lives in Olympia but has been greatly associated with Mason County. He has co-facilitated workshops on establishing clean water districts and onsite septic issues. He worked a lot with a previous Board doing water quality. Now he is here in Mason County as a Juvenile Detention Center teacher. It is his 6th year on contract with the school district. He does a one room school at the Detention Center. He is intimately aware of the shortcomings the community has for providing optimum activities for kids to do after school. They need productive and meaningful challenges. 4-H is such an incredible asset for the community. It is important to keep funding it to provide productive opportunities for kids to keep them out of trouble. Last summer he took 5 weeks to do the 4-H Forestry Leadership program. He actively recruited kids that had been his former students and other at risk kids. He had 17 kids for 5 weeks and it was a great opportunity for them to get paid to do productive labor and to experience what it means to work as a group. He encourages the Board to do preventive expenditures so less people are incarcerated.

Constance Ibsen stated she believes that Mason County cannot not afford to budget for and hire a professional and experienced County Administrator. She also believes the hiring process should be open and transparent, with community members able to participate in the interviews. She thinks the cost should be a little over the \$110,000 that the Public Works Director makes so the person would be high in the pecking order. All of the department heads first line of report could be to that County Administrator. Over the last year she has seen a level of reports and documents submitted to the Board that are not up to her standards. There needs to be complete correct information. She doesn't believe RCWs are being followed as they should be. She urges the Board to budget for a County Administrator because it will be a cost saving in the end.

Pam Kennedy stated she is part of the Mason County 4-H program. She is the Mason County Horse Camp Director. She feels 4-H is a valuable program that mentors the kids. The events are put together by volunteers and they do a good job. 4-H needs to stay so volunteers can still participate.

Frank Benevente stated he is the Chair of the Mason County Parks Advisory Board. He is here to support the Parks program.

Susan Baker stated she is also on the Parks Advisory Board. Parks are important to the community. Kids need places to go after school and people need things to do when times are tough. Parks are extremely important to the community as a whole. It is not a frill. The importance of parks has been recognized by communities that have had levies to support parks.

Lori Schmidt stated she is a 4-H leader and she believes an ounce of prevention is worth a pound of cure. The youth are so important and the County needs to take that into consideration. There are so many volunteers out there. She hopes the Board is on the side of the volunteers.

BOARD OF MASON COUNTY COMMISSIONERS' PROCEEDINGS
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John Bolender stated he understands the challenges the Board is facing. There is a broad spectrum of important issues and priorities that need to be balanced. He asks that the Board is mindful and respectful of the investment in the future. How the dollars are distributed clearly lays the foundation for how the future of the community evolves. There are front end investments, such as 4-H and Parks, that clearly build the quality of life so significant investments don't need to be made on the back end. There is growth in farms and agriculture in the community that is often overlooked. It is one of the few growth stars in the community in the last few years. Jobs are being cut in many other sectors and small farms are emerging even in these tough economic times. He asks the Board to please be mindful that the work that the WSU Extension does fosters growth and helps keep the shellfish industry vibrant.

Crag Unsold added that as a 4-H volunteer he interviewed Choice High School students. It was an opportunity for kids to get a real life job interview experience. If the kids got into the program they had the opportunity to work with young people to learn how to be mentors. It is important because locally there is a lack of positive mentors.

Mo MacCracken stated that the Board has heard a lot about mandated versus non-mandated services. What is being heard this evening is about the community, the kids, families and volunteers. The Parks and 4-H programs are not mandated by the government, but they are mandated by the community. She asks the Board to remember that they represent the community.

Cmmr. Gallagher stated it has been a different day today. Yesterday was dominated by, don't cut the Sheriff's budget. Today it is about 4-H and WSU. Right now the Sheriff has a surplus of \$377,000 dollars that he hasn't spent. He was hoping the Sheriff would be here so he could ask him how that would be spent in the next three weeks. He and Commissioner Sheldon disagree on that issue, but the Sheriff has a tremendous surplus even after a cut of \$308,000. That department has been functioning very well. He thinks the Sheriff can absorb \$86,000. Hopefully he won't spend all of the \$377,000 in the next 20 days so there will be a nice carry over. He also wanted to point out that his fellow Commissioner keeps referring to two Commissioners signing things. He hopes his fellow Commissioner respects the body and the will of the Commission.

Cmmr. Ring Erickson stated she has heard a lot in the last six months. There are some people that want get rid of Public Works, and say you don't need roads. She disagrees. Even the cops need roads. Some people don't need parks, but she has had conversations with the Chamber over the last five years about how much business MCRA and Sandhill bring to the community. Realtors have said it is hard to sell a house next to a park chained closed. She understands that the WSU Extension isn't mandated at the State but it is in the community. It is a thoughtful opportunity to keep youth out of trouble and it is also about keeping the water clean for the shellfish industry. The value of a house on a piece of saltwater that is polluted is not the same value as a house on a pristine body of water. WSU participates in educating the public in a way that helps us all. No one wants to eat in a restaurant where the workers aren't trained in food safety. The Conservation District has done a lot of work with farms to plan for economic development while recognizing the fragile nature of the ground they occupy. This is a budget where there is enough pain for everyone. The reality is that this same balance takes place no matter how much money there is. It is about thoughtfully discussing the things that will make this a good community. She thinks this budget does a good job of that. She doesn't want to cut the Sheriff's office or WSU. She wasn't aware of the information that Commissioner Gallagher shared, but she applauds the Sheriff and his staff on their good stewardship of public dollars. She has talked to their office over the last couple of months and she has been advised that the current reduction wouldn't be an additional reduction to their staff. If it were, she would look at it differently than she is now. She is in favor of reducing the ER&R fund as a temporary measure and maybe taking a more thoughtful look at a levy shift next year. These are things that need to be done to get through the current economic climate, while still making this a good place to live and a place that businesses want to come.

**BOARD OF MASON COUNTY COMMISSIONERS' PROCEEDINGS
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Cmmr. Sheldon noted that many of the law enforcement people are at the memorial today. He appreciates the people coming in support of the WSU programs. They are wonderful programs, and while they are taking a hit in this budget, it is good that the programs are continuing. Bob Simmons has been very creative. He also stated that he feels his role is a representative of the people. What people are saying is that the government isn't listening to them. It is important that the Board tries to listen. He believes public safety is the citizens' clear priority. The Courts, the Prosecutor and the Sheriff all work together and must have balanced funding. Cutting all three would jeopardize public safety even more. The revenue projections for 2010 are too optimistic in his opinion. Mason County isn't immune to the recession. In fact, Mason County is affected tremendously by the downturn in residential construction and lumber production. State government in Olympia will experience more layoffs 2010 and Mason County's unemployment rate will increase because of the dependence on jobs in Olympia. He has been in the Legislature since 1991 and this recession is the biggest financial challenge the State has ever faced. Mason County needs to spend less and save more for the future. He would cut funding levels for non-mandated County services in order to spend more on criminal justice. He predicts the Board will be back to re-adjust the 2010 budget in just a few months. The County is just entering the slow months of January, February and March. The Board needs to craft a budget that is sustainable for the long term without raiding the special funds. The 2010 budget should be rewritten to reflect the reality of the economic situation without siphoning off these special funds for a one-time injection of cash. He has seen the recession described many ways. Some feel it is a "V" shape, some believe it is a "W". He thinks the recession in Mason County is more like an "L". The economy has dropped 14 or 15%. Sales tax is down and property tax collection is stable. Business taxes and other funds, such as timber tax, are way down. The Board needs to realize that and set a level that is sustainable for the future. He has lost plenty of votes and he doesn't take it personally. The Commissioners just differ philosophically. He looks forward to working with the other Commissioners to meet the challenges that the Board will face in 2010. He also thanks the citizens that have taken the time to express their opinions and be heard.

Cmmr. Ring Erickson/Gallagher moved and seconded to adopt the 2010 Mason County Budget in the total amount of \$113,565,708. The total Current Expense is \$26,364,294 and the total other funds is \$87,201,414. Motion carried. RE-aye; G-aye; S-nay. Resolution No. 111-09 (Exhibit A)

Cmmr. Sheldon commented that there is an opportunity in the next three motions to saved the taxpayers of Mason County \$181,369. It is a small portion divided among many citizens, but they would appreciate a property tax break, although small, in these economic times.

Cmmr. Gallagher/Ring Erickson moved and seconded to approve the three resolutions setting the 2010 Current Expense Property Tax Levy at \$8,683,169, which is 1% greater than the previous year, and declaring a substantial need to set the limit factor of 101%. Motion carried. RE-aye; G-aye; S-nay. Resolutions 112-09, 113-09 and 114-09 (Exhibits B, C and D)

Cmmr. Gallagher moved to approve the three resolutions setting the 2010 Road Property Tax Levy at \$9,386,805, which is 1% greater than the previous year, and declaring a substantial need to set the limit factor of 101%.

Motion died due to a lack of a second.

Cmmr. Gallagher/Ring Erickson moved and seconded to approve the two resolutions setting the 2010 Skokomish Flood Control Zone District Property Tax Levy at \$66,964, which is 1% greater than the previous year. Motion carried. RE-aye; G-aye; S-nay. Resolutions 115-09 and 116-09 (Exhibits E and F)

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Cmmr. Sheldon commented that many cities have taken action not to accept this 1% due to the economic circumstances they are in. In this situation, 2 votes set the levy rate at 101%.

Cmmr. Ring Erickson noted this is a fund that has been short on money the last several years and there is certainly a need to be prepared.

Cmmr. Ring Erickson added that she would like the Assessor's staff to prepare an alternate road levy that puts the levy at the same rate as last year.

Cmmr. Sheldon commented that a quick calculation could be done to save time.

There was a discussion on the calculations.

Lisa Frazier, Treasurer, stated that this document is prepared by the County Assessor. It needs to be kept in mind that there are certain calculations that the Assessor prepares. It is not just a matter of subtracting 1%. There is also a road diversion in the calculation and that budget was already passed for the Sheriff.

3. Adjournment – The meeting adjourned at 6:49 p.m.

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON



Tim Sheldon, Chair



Lynda Ring Erickson, Commissioner

ATTEST:



Shannon Goudy, Clerk of the Board



Ross Gallagher, Commissioner

RESOLUTION NO. 111-09
ADOPTION OF 2010 BUDGET

WHEREAS, the Board of Mason County Commissioners did meet in regular session in the Commission Chambers on the first Monday in December 2009 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 2010; and

WHEREAS, said budget was compiled on 2009 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 2010 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 2010 Budget will be available after January 31, 2010.

Signed this 8th day of December 2009.

BOARD OF COUNTY COMMISSIONERS

Ray
Tim Sheldon, Chairperson

Lynda Ring Erickson
Lynda Ring Erickson, Commissioner

Ross Gallagher
Ross Gallagher, Commissioner

ATTEST:
Shannon Goudy
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:
Monty Cobb
Monty Cobb, Chief Deputy Prosecuting Attorney

Original 2010 Mason County Adopted Budget

Fund#	Department/Fund Description	Anticipated Revenues	Anticipated Expenditures
010	WSU Cooperative Extension	\$ 130,723	\$ 239,830
020	Assessor	2,700	1,227,736
030	Auditor	635,355	1,155,494
040	Board of Equalization	-	28,425
055	Facilities & Grounds	10,146	1,036,574
057	Human Resources	-	197,571
060	Civil Services	-	3,718
070	Clerk	330,393	656,659
080	Commissioners	-	287,490
090	Central Operations / Risk Management	3,756	290,839
100	District Court & Indigent Defense	924,260	909,232
125	Community Development/Building & Planning	1,641,680	1,642,674
146	Parks & Trails	122,673	495,159
170	Probation Services	95,316	548,406
171	Juvenile Services - Grants	258,094	258,094
172	Juvenile Detention Facility	519,500	949,031
173	District Court Probation - Adult	117,577	117,109
180	Prosecutor	105,227	1,210,404
185	Child Support Enforcement	231,217	224,916
190	Coroner & Indigent Burials	22,000	190,956
205	Sheriff	1,184,130	7,703,066
206	Traffic Policing	-	970,000
250	Superior Court & Indigent Defense	186,554	1,250,322
255	Family Court	2,000	2,000
260	Treasurer	16,213,905	677,852
300	Indirect Payments from Special Funds/Insur Py	1,127,088	589,901
310	Transfers Out of Current Expense to Other Fund	-	552,758
	Total Revenue/Expenditures	23,864,294	23,416,216
320	Beginning/Ending Fund Balances (Cash on Hand)	2,500,000	2,948,078
	Total Current Expense Fund	\$ 26,364,294	\$ 26,364,294
100	Fairgrounds Fund	\$ 77,700	\$ 77,700
102	Employee Recognition Fund	500	500
103	Rural County Sales & Use Tax Fund	1,751,386	1,751,386
104	Auditor's O&M Fund	326,731	326,731
105	Road Fund	19,652,149	19,652,149
106	Paths & Trails Reserve Fund	163,395	163,395
109	Election Equipment Holding Fund	109,841	109,841
110	Crime Victims Compensating Fund	99,020	99,020
113	Reserve for Courts Fund	27,000	27,000
114	Victims Witness Activities Fund	26,901	26,901
116	Historical Preservation	110,000	110,000
117	Community Support Services	1,536,629	1,536,629
118	Abatement/Repairs & Demolition Fund	253,800	253,800
119	Reserve for Technology Fund	284,782	284,782
120	REET Electronic Technology	91,195	91,195
125	Emergency Communications 911 Sales & Use Tax	500,000	500,000
127	Cumulative Reserve Deductible Fund	323,362	323,362
130	Reserve Legal #2 Fund	47,882	47,882
131	Reserve for Accrued Leave Fund	354,500	354,500
134	National Forest Safety Net PL106-39	107,100	107,100
135	Trial Court Improvement Fund	102,558	102,558

Original 2010 Mason County Adopted Budget

Fund#	Department/Fund Description	Anticipated Revenues	Anticipated Expenditures
138	Family Law Facilitator Fund	21,900	21,900
140	Sheriff Boating Fund	180,000	180,000
141	Sheriff Chaplain Fund	2,010	2,010
143	Sheriff Search & Rescue Fund	33,300	33,300
144	Sheriff Volunteer Fund	2,500	2,500
145	Oakland Bay Shellfish Protection District Fund	300,000	300,000
150	Public Health Services Fund	2,490,523	2,490,523
160	Law Library Fund	99,000	99,000
163	Motel/Hotel Tax Fund	470,931	470,931
164	Mental Health Fund	233,151	233,151
165	Narcotics Investigation Fund	44,110	44,110
175	Prisoner Commissary Fund	14,050	14,050
176	Non-Violent Offender Program Fund	86,500	86,500
180	Treasurer's M&O Fund	100,021	100,021
190	Veteran's Assistance Fund	93,362	93,362
192	Skokomish Flood Control Zone District Fund	371,069	371,069
194	Mason Lake Management District #2 Fund	53,941	53,941
199	Island Lake Management District #1 Fund	18,475	18,475
200	Mason County LTGO BOND 1998 Fund	215,962	215,962
201	Water Quality Improvement Fund	13,759	13,759
205	Public Works Facility Bond 2007 Fund	1,162,580	1,162,580
210	Rural Dev/N. BAY WSTWTR LTGO Bond 2002 Fu	298,472	298,472
250	Mason County LTGO Bond 2008 Fund	115,011	115,011
350	Capital Improvement - REET 1 Fund	1,874,000	1,874,000
351	Capital Improvement - REET 2 Fund	3,119,815	3,119,815
370	Capital Improvement - Fairgrounds Fund	15,911	15,911
402	Mason County Landfill Fund	2,650,791	2,650,791
403	Wastewater - North Bay/Case Inlet Fund	1,738,091	1,738,091
404	North Bay Case Inlet Sewer Reserve Fund	398,878	398,878
405	Wastewater System Development Fund	60,000	60,000
406	Combined Utilities Administration Fund	548,122	548,122
411	Rustlewood Sewer & Water Fund	296,505	296,505
412	Beards Cove Water Fund	376,538	376,538
413	Belfair Wastewater & Water Reclamation Fund	30,698,503	30,698,503
428	Cumulative Reserve Landfill Fund	514,811	514,811
429	Cumulative Reserve Beards Cove Fund	243,667	243,667
480	Storm Drainage System Development Fund	659,598	659,598
501	Equipment Rental & Revolving Fund	11,038,461	11,038,461
502	Unemployment Fund	402,065	402,065
503	Geographic Information Service Fund	198,600	198,600
	Total Other Funds	87,201,414	87,201,414
	Total 2010 Mason County Adopted Budgets	\$ 113,565,708	\$ 113,565,708
*Adopted on 12/8/09 at Board of Mason County Commissioner's Meeting			

**MASON COUNTY CURRENT EXPENSE PROPERTY TAX LEVY
RESOLUTION NO. 112-09**

WHEREAS, the Board of Mason County Commissioners has met and considered its budget for the calendar year 2010 and,

WHEREAS, the Current Expense (District's) actual levy from the previous year was \$8,484,992.20; 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 2010 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$84,849.92, 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 8th day of December 2009.

BOARD OF MASON COUNTY COMMISSIONERS

Tim Sheldon
Tim Sheldon, Chairperson

Lynda Ring Erickson
Lynda Ring Erickson, Commissioner

Ross Gallagher
Ross Gallagher, Commissioner

ATTEST:

Shannon Goudy
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

Monty Cobb
Monty Cobb, Chief Deputy Prosecuting Attorney

**A RESOLUTION FIXING THE AMOUNT OF AD VALOREM TAXES
FOR THE CURRENT EXPENSE LEVY FOR THE YEAR 2010
RESOLUTION NO. 113-091**

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 2010 Budget for Mason County Current Expense, Mental Health, and Veterans' Assistance Funds:

CURRENT EXPENSE FUND	\$8,402,836
MENTAL HEALTH FUND	\$ 193,610
VETERANS' ASSISTANCE FUND	\$ <u>86,723</u>
TOTAL CURRENT EXPENSE LEVY	\$8,683,169

ADOPTED this 8th day of December 2009.

BOARD OF MASON COUNTY COMMISSIONERS

nan
Tim Sheldon, Chairperson

Lynda Ring Erickson
Lynda Ring Erickson, Commissioner

Ross Gallagher
Ross Gallagher, Commissioner

ATTEST:

Shannon Goudy
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

Monty Cobb
Monty Cobb, Chief Deputy Prosecuting Attorney

**A RESOLUTION OF THE BOARD OF MASON COUNTY COMMISSIONERS OF
SHELTON WASHINGTON, MAKING A DECLARATION OF SUBSTANTIAL NEED
FOR PURPOSES OF THE SETTING THE LIMIT FACTOR FOR THE CURRENT
EXPENSE PROPERTY TAX LEVY FOR THE YEAR 2010.**

RESOLUTION NO. 114-09

WHEREAS, RCW 84.55.010 provides that a taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest levy of the most recent three years plus additional amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property;

WHEREAS, RCW 84.55.005 (2) (c), the limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 101 percent or 100 percent plus inflation;

WHEREAS, RCW 84.55.005 (1) defines “inflation” as the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent 12-month period by the Bureau of Economic Analysis of the federal Department of Commerce in September of the year before the taxes are payable;

WHEREAS, “inflation” for July 2009 is -0.848 percent and the limit factor is 99.152 percent, meaning the taxes levied in Current Expense in 2009 for collection in 2010 will decrease except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property;

WHEREAS, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by two-thirds of the members when the board consists of four members or less, or a majority plus one approval of the board when the board consists of more than four members;

WHEREAS, the governing body of the current expense taxing district has determined that due to reduced revenues, making further cuts to the general maintenance and operational expenses would be difficult, the Board of Commissioners finds that there is a substantial need to set the levy limit at one hundred one percent.

**NOW, THEREFORE, THE BOARD OF MASON COUNTY COMMISSIONERS
OF THE CURRENT EXPENSE TAXING DISTRICT OF MASON COUNTY
WASHINGTON, DOES RESOLVE AS FOLLOWS:**

Section 1. A finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101 percent for the Current Expense property tax levy for 2010.

A RESOLUTION OF THE BOARD OF MASON COUNTY COMMISSIONERS OF
SHELTON WASHINGTON, MAKING A DECLARATION OF SUBSTANTIAL NEED
FOR PURPOSES OF THE SETTING THE LIMIT FACTOR FOR THE CURRENT
EXPENSE PROPERTY TAX LEVY FOR THE YEAR 2010.
RESOLUTION NO. 114-09

ADOPTED this 8th day of December 2009.

BOARD OF MASON COUNTY COMMISSIONERS

Tim Sheldon
Tim Sheldon, Chairperson

Lynda Ring Erickson
Lynda Ring Erickson, Commissioner

Ross Gallagher
Ross Gallagher, Commissioner

ATTEST:

Shannon Goudy
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

Morty Cobb
Morty Cobb, Chief Deputy Prosecuting Attorney

**SKOKOMISH FLOOD CONTROL ZONE DISTRICT PROPERTY TAX LEVY
RESOLUTION NO. 115-09**

WHEREAS, the Board of Mason County Commissioners has met and considered its budget for the calendar year 2010; and,

WHEREAS, the District's actual levy from the previous year was \$63,691.68; and,

WHEREAS, the population of this district is less than 10,000; and 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 2009 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$636.92, 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 8th day of December 2009.

BOARD OF MASON COUNTY COMMISSIONERS

Tim Sheldon
Tim Sheldon, Chairperson

Lynda Ring Erickson
Lynda Ring Erickson, Commissioner

Ross Gallagher
Ross Gallagher, Commissioner

ATTEST:

Shannon Goudy
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

Monty Cobb
Monty Cobb, Chief Deputy Prosecuting Attorney

**A RESOLUTION FIXING THE AMOUNT OF AD VALOREM TAXES
FOR THE SKOKOMISH FLOOD CONTROL ZONE DISTRICT FOR THE YEAR 2010
RESOLUTION NO. 116-09**

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 Skokomish Flood Control Zone District.

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 2010 Budget for Mason County Skokomish Flood Control Zone District Fund:

SKOKOMISH FLOOD CONTROL ZONE DISTRICT \$66,964

ADOPTED this 27 day of December 2009.

BOARD OF COUNTY COMMISSIONERS

Tim Sheldon
Tim Sheldon, Chairperson

Lynda Ring Erickson
Lynda Ring Erickson, Commissioner

Ross Gallagher
Ross Gallagher, Commissioner

ATTEST:

Shannon Goudy
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

Monty Cobb
Monty Cobb, Chief Deputy Prosecuting Attorney