

**Resolution #** 16345

A RESOLUTION relating to the adoption of the 2024 and 2025 Biennium Thurston County Operating Budget, including the General Fund, the Road Fund, and all other county funds.

WHEREAS, pursuant to RCW 36.40.070, RCW 36.40.071 and RCW 36.40.250, the Board of Thurston County Commissioners held Public Hearings on December 4, 2023 and December 5, 2023, for the purpose of receiving public comments on the Preliminary 2024 and 2025 Biennium Thurston County Operating Budget; and

WHEREAS, the Board of Thurston County Commissioners have conducted deliberations on the Preliminary 2024 and 2025 Biennium Thurston County Operating Budget and is prepared to adopt the operating budget pursuant to RCW 36.40.080; and

WHEREAS, RCW 36.40.090 and RCW 36.82.040 allows county government to collect two separate property tax levies through the county general levy and road levy; and

WHEREAS, at the option of the county legislative authority, some of the levy capacity of the road levy may be shifted to increase the county general levy pursuant to RCW 84.52.043(1); and

WHEREAS, a road levy shift enables the general operating budget of a county to receive additional operating revenues without increasing the total amount of property tax the county is entitled to receive, as funds are shifted from the road levy to the county general levy; and

WHEREAS, all funds accruing from the county road property tax levy shall be credited to and deposited in the county road fund except levy revenue diverted under RCW 36.33.220 shall be placed in a separate and identifiable account within the county General Fund; and

WHEREAS, RCW 36.33.220 permits expenditure of road fund monies derived from the county road property tax levy for services to be provided in the unincorporated area of the County notwithstanding any other provision of law; and

WHEREAS, the Board of Thurston County Commissioners and the County Treasurer share the goal of collecting all sales tax due to the county; and

NOW, THEREFORE, BE IT RESOLVED, by the Thurston County Board of Commissioners of Thurston County as follows:

1. The adopted 2024 and 2025 Biennium Thurston County Operating Budget, including the General Fund, the Road Fund, and all other county funds, shall be as provided in Attachment A, which is attached and incorporated herein by reference.

2. The 2024 and 2025 Biennium Thurston County Operating Budget is adopted at the department and fund management level according to the Budget Accounting Reporting System

(BARS) for counties, promulgated by the Washington State Auditor.

3. County road property tax levy proceeds in the amount of \$4,700,000 in 2024 and \$4,700,000 in 2025 shall be shifted to the General Fund.

4. County road property tax levy proceeds in the amount of \$1,500,000 in 2024 and \$1,500,000 in 2025 shall be diverted to the General Fund for the purpose of contributing resources to fund the County's traffic-related law and justice services.

5. Upon action by the Board of County Commissioners, the County Manager or designee may distribute, to any General Fund officers or departments, amounts consistent with said decisions, from the General Fund Non-Departmental reserve line items.

6. Funds appropriated shall be conditioned as described in Attachment B, attached and incorporated herein by reference.

7. On a regular basis, the Thurston County Treasurer's Office shall conduct an audit of sales and use taxes as reported by the Washington State Department of Revenue to determine if additional revenue is due to the county.

ADOPTED: December 15, 2023

ATTEST:

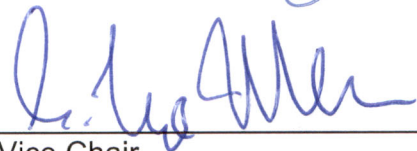
  
\_\_\_\_\_  
Clerk of the Board


BOARD OF COUNTY COMMISSIONERS  
Thurston County, Washington

  
\_\_\_\_\_  
Chair


APPROVED AS TO FORM:

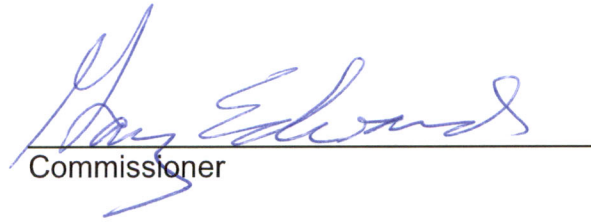
JON TUNHEIM  
PROSECUTING ATTORNEY

  
\_\_\_\_\_  
Vice Chair

By:   
\_\_\_\_\_  
Chief Deputy Prosecuting Attorney

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
Commissioner

Budget and FTEs by Department

Attachment A

Department	Fund #	Fund Name	2024		2025	
			Expenditure	FTEs	Expenditure	FTEs
<b>Assessor</b>						
	0010	General Fund	5,200,729	29.25	5,335,913	29.25
	1160	Real Estate Excise Tax Technology Fund	107,800	1.00	111,233	1.00
	1200	Veterans	188,725	1.75	169,880	1.75
		<b>Assessor Total</b>	<b>5,497,254</b>	<b>32.00</b>	<b>5,617,026</b>	<b>32.00</b>
<b>Auditor</b>						
	0010	General Fund	8,974,311	47.75	8,379,067	47.75
	1050	Auditor's Maintenance and Operations	613,328	4.25	620,757	4.25
	1090	Auditor's Election Reserve	1,148,486	0.00	232,965	0.00
	1240	Public Safety Sales Tax Justice	700,000	0.00	1,400,000	0.00
	1610	Election Stabilization Reserve	500,045	0.00	111,769	0.00
		<b>Auditor Total</b>	<b>11,936,170</b>	<b>52.00</b>	<b>10,744,558</b>	<b>52.00</b>
<b>Central Services</b>						
	5210	Central Services Facilities	12,841,327	40.30	13,039,366	40.30
	5220	Central Services Reserve	438,386	0.00	438,386	0.00
	5230	Central Services Facility Engineering	687,275	6.00	700,714	6.00
	5410	Equipment Rental & Revolving-Maintenance	5,955,533	13.35	6,103,223	13.35
	5420	Equipment Rental & Revolving-Replacement	5,843,186	1.65	6,388,225	1.65
		<b>Central Services Total</b>	<b>25,765,707</b>	<b>61.30</b>	<b>26,669,914</b>	<b>61.30</b>
<b>Clerk</b>						
	0010	General Fund	5,159,821	48.50	5,241,214	48.50
	1020	Family Court Services	0	0.00	0	0.00
	1910	Legal Financial Obligations Collection Fund	9,436	0.00	9,442	0.00
		<b>Clerk Total</b>	<b>5,169,257</b>	<b>48.50</b>	<b>5,250,656</b>	<b>48.50</b>
<b>Commissioners</b>						
	0010	General Fund	4,443,762	25.39	4,432,438	25.39
	1100	Detention Facility Sales Tax	3,858,415	0.00	3,714,095	0.00
	1170	Trial Court Improvement	150,432	0.00	500,432	0.00
	1180	Treatment Sales Tax	50,000	0.00	50,000	0.00
	1200	Veterans	20,000	0.00	20,000	0.00
	1300	Stadium/Convention/Art Center	150,493	0.00	150,493	0.00
	1380	Conservation Futures	1,291,526	0.00	1,092,447	0.00
	1400	Housing & Community Renewal	23,260	0.00	23,260	0.00
	1500	Public Health & Social Services	189,998	1.31	196,256	1.31
	1550	Communications	21,693,900	0.00	21,693,900	0.00
	1920	Tourism Promotion Area	1,000,000	0.00	1,000,000	0.00
	1930	Historic Preservation	106,097	0.00	106,097	0.00
	1940	COVID Local Fiscal Recovery Fund	23,105,426	28.00	4,745,000	28.00
	3080	Jail Capital Projects	0	0.00	0	0.00
	3160	Real Estate Excise Tax First Quarter	3,008,646	0.00	2,392,295	0.00
	3210	Real Estate Excise Tax Second Quarter	7,484,140	0.00	4,870,613	0.00
	3220	Courthouse Project	179,302	0.03	183,527	0.03
	3240	2022 Debt Holding	24,500,000	0.00	20,000,000	0.00
		<b>Commissioners Total</b>	<b>91,255,397</b>	<b>54.73</b>	<b>65,170,853</b>	<b>54.73</b>

Budget and FTEs by Department

Attachment A

Department	Fund #	Fund Name	2024		2025	
			Expenditure	FTEs	Expenditure	FTEs
<b>Community Planning</b>						
	0010	General Fund	2,613,142	11.98	2,656,160	11.98
	4530	Habitat Conservation Mitigation	858,471	0.75	861,213	0.75
		<b>Community Planning Total</b>	<b>3,471,613</b>	<b>12.73</b>	<b>3,517,373</b>	<b>12.73</b>
<b>Community Planning and Economic Development</b>						
	0010	General Fund	3,085,052	18.55	3,114,399	18.55
	1030	Fair	399,172	2.18	406,290	2.18
	1390	Abatement	61,543	0.00	61,543	0.00
	4060	Storm & Surface Water Utility	2,950,938	11.39	2,997,638	11.39
	4124	Land Use & Permitting	4,556,061	22.15	4,702,738	22.15
		<b>Community Planning and Economic Development Total</b>	<b>11,052,766</b>	<b>54.27</b>	<b>11,282,608</b>	<b>54.27</b>
<b>Coroner</b>						
	0010	General Fund	2,019,865	10.00	2,052,518	10.00
		<b>Coroner Total</b>	<b>2,019,865</b>	<b>10.00</b>	<b>2,052,518</b>	<b>10.00</b>
<b>District Court</b>						
	0010	General Fund	4,358,288	29.00	4,477,407	29.00
	1180	Treatment Sales Tax	1,099,361	8.00	1,150,784	8.00
		<b>District Court Total</b>	<b>5,457,649</b>	<b>37.00</b>	<b>5,628,191</b>	<b>37.00</b>
<b>Emergency Management</b>						
	0010	General Fund	2,287,668	8.20	2,080,436	8.20
	1140	Emergency Management Council	259,052	0.00	156,698	0.00
		<b>Emergency Management Total</b>	<b>2,546,720</b>	<b>8.20</b>	<b>2,237,134</b>	<b>8.20</b>
<b>Emergency Services</b>						
	1280	Medic One - Reserve	1,000,000	0.00	500,000	0.00
	1290	Medic One	22,172,335	16.30	23,526,070	16.30
		<b>Emergency Services Total</b>	<b>23,172,335</b>	<b>16.30</b>	<b>24,026,070</b>	<b>16.30</b>
<b>Human Resources</b>						
	0010	General Fund	2,297,539	12.60	2,345,153	12.60
	1190	Roads & Transportation	83,263	0.70	84,452	0.70
	1500	Public Health & Social Services	117,011	1.00	119,352	1.00
	4030	Solid Waste	22,496	0.20	23,266	0.20
	4060	Storm & Surface Water Utility	11,249	0.10	11,633	0.10
	5030	Unemployment Compensation	299,519	0.60	300,810	0.60
	5050	Insurance Risk	7,620,422	3.10	8,488,286	3.10
	5060	Benefits Administration	398,433	2.70	408,307	2.70
	5080	Leave Buyout	301,295	0.00	301,295	0.00
		<b>Human Resources Total</b>	<b>11,151,227</b>	<b>21.00</b>	<b>12,082,554</b>	<b>21.00</b>
<b>Information Technology</b>						
	3230	2021 Debt Holding	1,280,524	0.00	0	0.00
	5240	Large System Replacement Reserve	5,051,875	10.00	2,711,293	10.00
	5250	Information Technology Operations	13,623,415	47.85	13,644,289	47.85
	5260	Information Technology Reserves	1,143,457	0.00	1,117,290	0.00
		<b>Information Technology Total</b>	<b>21,099,271</b>	<b>57.85</b>	<b>17,472,872</b>	<b>57.85</b>
<b>Juvenile Court</b>						
	0010	General Fund	7,840,887	59.00	8,017,384	59.00
	1100	Detention Facility Sales Tax	844,083	5.00	853,028	5.00
	1180	Treatment Sales Tax	355,301	2.00	361,707	2.00
		<b>Juvenile Court Total</b>	<b>9,040,271</b>	<b>66.00</b>	<b>9,232,119</b>	<b>66.00</b>

# Budget and FTEs by Department

Attachment A

Department	Fund #	Fund Name	2024		2025	
			Expenditure	FTEs	Expenditure	FTEs
<b>Non Departmental</b>						
	0010	General Fund	4,863,949	0.00	4,297,932	0.00
	1620	PEG - Public Educational & Governmental	88,480	0.00	88,480	0.00
		<b>Non Departmental Total</b>	<b>4,952,429</b>	<b>0.00</b>	<b>4,386,412</b>	<b>0.00</b>
<b>Pretrial Services</b>						
	0010	General Fund	1,130,462	7.64	1,152,728	7.64
	1180	Treatment Sales Tax	691,274	5.36	723,978	5.36
		<b>Pretrial Services Total</b>	<b>1,821,736</b>	<b>13.00</b>	<b>1,876,706</b>	<b>13.00</b>
<b>Prosecuting Attorney</b>						
	0010	General Fund	11,645,858	76.25	11,663,540	76.25
	1110	Victim Advocate Program	827,456	8.00	849,080	8.00
	1180	Treatment Sales Tax	400,773	0.00	400,773	0.00
	1240	Public Safety Sales Tax Justice	84,500	0.00	0	0.00
	1470	Interlocal Drug Enforcement	108,686	1.00	109,348	1.00
	1900	Anti-Profiteering	10,000	0.00	10,000	0.00
		<b>Prosecuting Attorney Total</b>	<b>13,077,273</b>	<b>85.25</b>	<b>13,032,741</b>	<b>85.25</b>
<b>Public Defense</b>						
	0010	General Fund	8,867,776	51.74	8,437,502	51.74
	1180	Treatment Sales Tax	438,996	3.16	496,349	3.16
	1240	Public Safety Sales Tax Justice	272,526	2.00	223,225	2.00
		<b>Public Defense Total</b>	<b>9,579,298</b>	<b>56.90</b>	<b>9,157,076</b>	<b>56.90</b>
<b>Public Health</b>						
	0010	General Fund	227,229	1.50	231,851	1.50
	1180	Treatment Sales Tax	6,710,702	14.45	6,924,711	14.45
	1490	Public Health & Social Services - Technology	30,439	0.00	30,439	0.00
	1500	Public Health & Social Services	20,062,486	87.05	20,395,944	87.05
	1540	OPIOID SETTLEMENT FUND	1,500,000	0.00	1,500,000	0.00
	1720	Long Lake - Lake Management District	428,788	0.00	429,967	0.00
	1740	Lake Lawrence - Lake Management District	414,785	0.00	125,484	0.00
	1760	Offut Lake LMD	57,478	0.00	81,450	0.00
	1770	PATTISON Lake - Lake Management District	83,443	0.00	131,557	0.00
	4030	Solid Waste	1,124,524	8.75	1,154,092	8.75
	4510	Community Loan Repayment #1	1,124	0.00	1,124	0.00
	4520	Environmental Health	7,719,046	50.45	7,418,851	50.45
		<b>Public Health Total</b>	<b>38,360,044</b>	<b>162.20</b>	<b>38,425,470</b>	<b>162.20</b>

Budget and FTEs by Department

Attachment A

Department	Fund #	Fund Name	2024		2025	
			Expenditure	FTEs	Expenditure	FTEs
<b>Public Works</b>						
	0010	General Fund	900,604	9.73	931,550	9.73
	1190	Roads & Transportation	32,122,475	239.20	32,846,982	239.20
	1330	Parks and Trails	23,447	2.65	23,919	2.65
	1350	Noxious Weed	764,844	7.56	784,673	7.56
	1380	Conservation Futures	389,842	1.61	397,559	1.61
	1720	Long Lake - Lake Management District	1,638	0.56	(95,362)	0.56
	1740	Lake Lawrence - Lake Management District	644	0.24	644	0.24
	1760	Offut Lake LMD	0	0.00	0	0.00
	1770	PATTISON Lake - Lake Management District	1,281	0.40	1,281	0.40
	3010	Roads Construction In Progress	647,699	38.99	647,589	38.99
	3190	Transportation Impact Fees	2,980,108	0.00	1,601,135	0.00
	3200	Parks Impact Fees	912,083	0.00	348,470	0.00
	4030	Solid Waste	31,456,789	73.08	35,723,008	73.08
	4040	Solid Waste Reserve for Closure	1,085,113	4.38	1,091,288	4.38
	4050	Solid Waste Reserves	158,171	3.32	133,715	3.32
	4060	Storm & Surface Water Utility	5,783,947	30.69	5,647,476	30.69
	4070	Storm & Surface Water Capital	818,232	7.03	830,485	7.03
	4200	Boston Harbor Water and Wastewater Utility	0	3.72	0	3.72
	4210	Boston Harbor Reserve	0	0.76	0	0.76
	4300	Tamoshan/Beverly Beach Sewer Utility	0	1.47	0	1.47
	4340	Grand Mound Wastewater Utility	0	8.04	0	8.04
	4350	Grand Mound Water Utility	0	5.58	0	5.58
	4400	Tamoshan Water Utility	0	1.24	0	1.24
	4410	Olympic View Sewer Utility	0	0.38	0	0.38
	4420	Tamoshan Reserve	0	0.66	0	0.66
	4440	Grand Mound Wastewater Capital Reserve	0	1.19	0	1.19
	4450	Grand Mound Water Capital Reserve	0	0.59	0	0.59
	4460	Tamoshan/Beverly Beach Debt Service	15,000	0.00	0	0.00
	4600	Sewer Utility	3,186,645	0.20	2,634,346	0.20
	4650	Sewer Utility Reserve	135,982	0.25	141,330	0.25
	4700	Water Utility Maintenance and Operations Fund	2,639,617	0.20	1,874,107	0.20
	4750	Water Utility Reserve	132,476	0.25	169,985	0.25
		<b>Public Works Total</b>	<b>84,156,637</b>	<b>443.97</b>	<b>85,734,180</b>	<b>443.97</b>
<b>Sheriff-Corrections</b>						
	0010	General Fund	21,302,752	109.25	22,042,330	109.25
	1100	Detention Facility Sales Tax	5,255,905	22.00	5,062,522	22.00
	1180	Treatment Sales Tax	873,519	1.00	875,830	1.00
	1450	Prisoner's Concessions	81,497	0.25	81,497	0.25
		<b>Sheriff-Corrections Total</b>	<b>27,513,673</b>	<b>132.50</b>	<b>28,062,179</b>	<b>132.50</b>

## Budget and FTEs by Department

## Attachment A

Department	Fund #	Fund Name	2024		2025	
			Expenditure	FTEs	Expenditure	FTEs
<b>Sheriff-Law Enforcement</b>						
	0010	General Fund	26,442,598	121.63	27,115,786	121.63
	1230	Public Safety Sales Tax - Law	2,602,573	14.00	7,695,334	14.00
	1440	Sheriff's Special Programs	97,680	0.14	97,909	0.14
	1470	Interlocal Drug Enforcement	539,255	1.72	510,068	1.72
		<b>Sheriff-Law Enforcement Total</b>	<b>29,682,106</b>	<b>137.49</b>	<b>35,419,097</b>	<b>137.49</b>
<b>Social Services</b>						
	0010	General Fund	24,590	0.00	24,593	0.00
	1200	Veterans	926,355	0.90	930,362	0.90
	1400	Housing & Community Renewal	28,267,216	11.75	28,319,713	11.75
	1500	Public Health & Social Services	8,693,069	6.40	8,716,497	6.40
		<b>Social Services Total</b>	<b>37,911,230</b>	<b>19.05</b>	<b>37,991,165</b>	<b>19.05</b>
<b>Superior Court</b>						
	0010	General Fund	7,871,731	51.40	8,022,349	51.40
	1040	Law Library	102,202	0.00	102,395	0.00
	1080	Superior Court - Family Court Services	52,364	0.00	52,364	0.00
	1180	Treatment Sales Tax	923,580	4.60	938,048	4.60
		<b>Superior Court Total</b>	<b>8,949,877</b>	<b>56.00</b>	<b>9,115,156</b>	<b>56.00</b>
<b>Treasurer</b>						
	0010	General Fund	1,662,849	8.75	1,713,729	8.75
	1010	Treasurer's Maintenance and Operations - Not Budgeted	0	1.50	0	1.50
	1120	Investment Administration - Not Budgeted	0	2.20	0	2.20
	1160	Real Estate Excise Tax Technology Fund	22,440	0.15	22,851	0.15
	1190	Roads & Transportation	87,615	0.00	359,340	0.00
	2260	General Obligation Bonds 2010	102,805	0.00	102,805	0.00
	2270	General Obligation Bonds 2015	907,700	0.00	149,700	0.00
	2290	General Obligation Bonds 2016	3,578,300	0.00	3,576,550	0.00
	2320	General Obligation Bond 2021 B	960,810	0.00	960,510	0.00
	2330	GO Bond ERP	767,415	0.00	766,930	0.00
	2340	GO Bonds 2022	2,290,600	0.00	2,290,600	0.00
	4350	Grand Mound Water Utility	0	0.00	0	0.00
	4510	Community Loan Repayment #1	5,280	0.00	4,630	0.00
	4700	Water Utility Maintenance and Operations Fund	235	0.00	155	0.00
	5410	Equipment Rental & Revolving-Maintenance	25,400	0.00	23,390	0.00
		<b>Treasurer Total</b>	<b>10,411,449</b>	<b>12.60</b>	<b>9,971,190</b>	<b>12.60</b>
		<b>Grand Total</b>	<b>495,051,254</b>	<b>1,650.84</b>	<b>474,155,818</b>	<b>1,650.84</b>



## **Resolution # Attachment B**

The 2024-25 Thurston County Operating Budget shall be contingent upon the following provisions:

1. Provided that the Board of County Commissioners approval may be required prior to filling any vacant position.
2. Provided that \$100,000 of Property Tax millage transferred to the Thurston Mason Behavioral Health Administrative Service Organization shall be used only for services for persons with mental health problems in accordance with RCW 71.20.110. Payment will be made in two equal installments, the first shall be after April 15<sup>th</sup> and the second after November 15<sup>th</sup>.
3. Provided that liquor distribution revenue received from the State of Washington and appropriated to the Thurston County Department of Public Health and Social Services shall be passed through to the Thurston Mason Behavioral Health Administrative Service Organization to be spent to support alcoholism and/or drug addiction programs.
4. Provided that the appropriation for the position for North Thurston School Resource Officer approved August 14, 2018, for the Sheriff's Office, is only approved so long as funding provided by the North Thurston School District covers at least 75% of the costs of the position.
5. Provided that the appropriation for the position for Rochester School Resource Officer, approved December 18, 2020, for the Sheriff's Office, is only approved so long as funding provided by the Rochester School District covers at least 75% of the costs of the position.
6. Provided that Fund 1550, Communications, payments to Thurston 9-1-1 Communications are limited to the revenue received from the State of Washington pursuant to RCW 90.14.420. The amount received by Thurston County is passed through to Thurston 9-1-1 Communications. Budgeted expenditures do not constitute a commitment to pay the full amount to Thurston 9-1-1 Communications.
7. Provided that Fund 1920, Tourism Promotion Area payments to the Visitor Convention Bureau are limited to revenue received from the State of Washington pursuant to RCW 82.14 less the budgeted indirect costs. Budgeted expenditures do not constitute a commitment to pay the full amount to the Visitor Convention Bureau.
8. Provided that \$215,694 (\$130,000 in FY24 and \$85,694 in FY25) of General Fund Non Departmental appropriation is provided solely for implementation of the Thurston Climate Mitigation Plan. If the amount spent is less than \$215,694, the difference shall not be spent for other purposes and the appropriation shall lapse. (B-23-02)

**Resolution #**  
**Attachment B**

9. Provided that the Assessor shall be allowed to shift costs for position 01R01312 between the General Fund and the Real Estate Excise Tax Technology Fund at the Assessor's discretion.
10. Provided that the Auditor may transfer unspent General Fund 2025 appropriations intended to pay for elections to the Auditor's Elections Reserve Fund.
11. Provided that \$500,000 of ARPA, Fund 1940, appropriated in the Commissioner's office in FY24 is appropriated for the implementation of a District Court program that would use technology in lieu of incarceration. Request for additional funding will require reporting of program results to the Board. (B-07-17)
12. Provided the appropriations for position control numbers approved on December 17, 2021. for the District Court, TST Care Coordinator, and Mental Health & Veterans Court Coordinator, are continued only if the caseload is at 55 or greater. (B-07-03)
13. Provided that the appropriation for position control number 34R01623 for a Public Works Accounting Assistant III - Project Position for ERP implementation support approved on December 17, 2021, for Public Works, is only approved so long as the CAMS system is replaced. (B-34-044).
14. Provided that all new reclassifications in the 2024-25 biennium must have agreement of Human Resources.
15. Provided that the Fair Coordinator will generate 75% of the cost of the position in revenue within 18 months of the employee start date.
16. Provided that appropriation for the grant-funded position in Public Defense for Not Guilty by Reason of Insanity will be approved for as long as the grant continues.
17. Funding is provided for the following positions, which will be added to Position Control after the classifications are created by Human Resources and approved by the Board: Victim Advocate Program Coordinator, Deputy Cadet, Evidence Technician, Facilities Control Specialist, Fair Manager, Community Health Worker, and Medical Social Worker. The following classification will be added to Position Control after the classification is created by Human Resources and approved by the Board: Chief Appraiser.
18. If the Board approves the following transactions in Amendment 1 of the 2024-2025 biennial budget, then the Budget office may make the following transactions after the date Amendment 1 is approved:
  - a. Transfer all General Fund expenditure appropriation for 2024-25 as approved by the Board on December 15, 2023, and expenditures as of January 1, 2024, as follows:
    - i. Sheriff's Office-Law (Department 10) to Public Safety Sales Tax-Law, Fund 1230,

**Resolution #**  
**Attachment B**

- ii. Prosecuting Attorney's Office (Department 09) to Public Safety Sales Tax -Justice, Fund 1240, except for appropriations for the Civil Division, and
  - iii. Public Defense (Department 24) to Public Safety Sales Tax-Justice, Fund 1240.
  - iv. After the appropriation is transferred, all expenditures, except for the Civil Division of the Prosecuting Attorney's Office, shall be made directly in the appropriate Public Safety Sales Tax fund.
- b. Any revenue assumed in the department's 2023 budget, excluding Involuntary Treatment Act revenue, and revenue flowing into the Civil division, shall be assumed in the PSST fund in that department.
- c. The baseline year for non-supplanting purposes under Resolution 16289 for Public Safety Sales Tax is set at 2023. The baseline amount for the Sheriff Law Enforcement, Prosecuting Attorney excluding the Civil Division, and Public Defense is calculated as:
- d. The amount of 2023 General Fund appropriation, as of Amendment 3. excluding grant revenues assumed in the 2023 budget, Involuntary Treatment Act revenues, and excluding any other remaining revenues assumed in the department's 2023 budget.
- e. The amount of the annual baseline operating transfer from the General Fund to the Public Safety Sales Tax funds shall be made in two equal amounts on May 1 and November 1 in each year as follows:
  - i. For Sheriff's Office – Law Enforcement: \$24,952,984 to Public Safety Sales Tax – Law, Fund 1230.
  - ii. For Prosecuting Attorney's Office: \$7,891,667 to Public Safety Sales Tax – Justice, Fund 1240.
  - iii. For Public Defense: \$7,879,961 to Public Safety Sales Tax – Justice, Fund 1240.
- f. It is the intention of the Board of County Commissioners that the baseline in the amounts and on the timeline stated above will be transferred to the Public Safety Sales Tax funds in all ensuing years.