

**2020
MASON COUNTY
DEPARTMENT REQUESTS
PRELIMINARY BUDGET**

PRESENTED SEPTEMBER 3, 2019

Paddy McGuire, Mason County Auditor

Leo Kim, CPA, Chief Finance Officer

Financial Services Department



Paddy McGuire
Mason County Auditor

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September 3, 2019

The Honorable Kevin Shutty
Chair, Mason County Board of Commissioners
411 5th Street
Shelton, WA 98584

Dear Mr. Chairman:

In accordance with RCW 36.40.040, the Mason County Auditor's Financial Services Department has compiled and itemized the 2020 Annual Budget Departmental Requests. I hereby submit it to you for your consideration.

This preliminary budget is presented in detail for all proposed expenditures and anticipated revenues from each office and department within Mason County. This document is a financial expression by each department of the programs and services each believe are important based upon previous strategic plans and the community needs they believe should be addressed. This preliminary budget is presented to you for your consideration when making final decisions in adopting the 2020 Mason County budget.

This compilation includes the 2020 Budget Departmental Requests from all offices and departments, itemized and detailed 2019 budgets, and expenditures and revenues through August, 2019. Also included are the actual expenditures and revenues of each department for 2018.

Copies of the preliminary budget in detail for proposed expenditures and anticipated revenues within Mason County can be accessed on our website at:
<http://www.co.mason.wa.us/auditor/financial-services.php>

In accordance with RCW 36.40.040, there were no emergency warrants issued during the preceding fiscal year. I am,

Sincerely yours,

Paddy McGuire
Auditor

Mason County

2020 General Fund (Current Expense) Revenue Projection (Estimated Beginning Fund Balance Budgets are NOT included in Actual Revenue Totals)

Fund Number	Fund Description	2018 Actual	2019 Budget	2019 Actual		2020 Preliminary
				Jan-June		
	Estimated Beginning Fund Balance		\$ 5,786,719		\$	9,136,958
001-010	WVSU	36,036	20,440	16,286		19,000
001-020	Assessor	3,319	6,000	9,417		7,000
001-030	Auditor	631,133	744,371	320,467		1,035,457
001-050	Emergency Management	117,707	83,207	-		64,648
001-055	Facilities & Grounds	600	-	300		-
001-057	Human Resources-Admin	7,601	-	1,665		-
001-070	Clerk	304,094	308,825	191,948		318,468
001-080	Commissioners	3,047	824	419		824
001-090	Support Services	5,650	700	1,995		700
001-100	District Court-Admin	1,098,189	893,787	504,723		975,153
001-125	Community Development-Admin	1,822,385	1,667,810	924,261		1,790,810
001-146	Parks and Trails	75,728	42,200	17,150		44,000
001-170	Probation	1,119,593	1,026,628	546,643		1,161,972
001-180	Prosecutor	172,600	182,232	72,017		192,951
001-185	Child Support Enforcement	169,059	206,367	55,212		209,515
001-190	Coroner	26,240	39,000	17,460		35,000
001-205	Sheriff	1,229,138	1,164,692	550,972		987,443
001-240	OPD Funding	195,523	204,767	107,377		204,767
001-250	Superior Court	61,114	48,550	18,618		83,938
001-255	Family Court/Juvenile	2,448	2,500	1,088		2,500
001-256	Therapeutic Court	268,271	575,241	89,438		610,884
001-258	Murder Expenditures	-	-	-		-
001-260	Treasurer	25,726,000	24,726,117	14,175,995		25,097,327
001-300	Nondepartmental	3,259,177	3,923,478	1,920,237		3,829,804
		\$ 36,334,652	\$ 41,654,455	\$ 19,543,688		\$ 45,809,119

Mason County

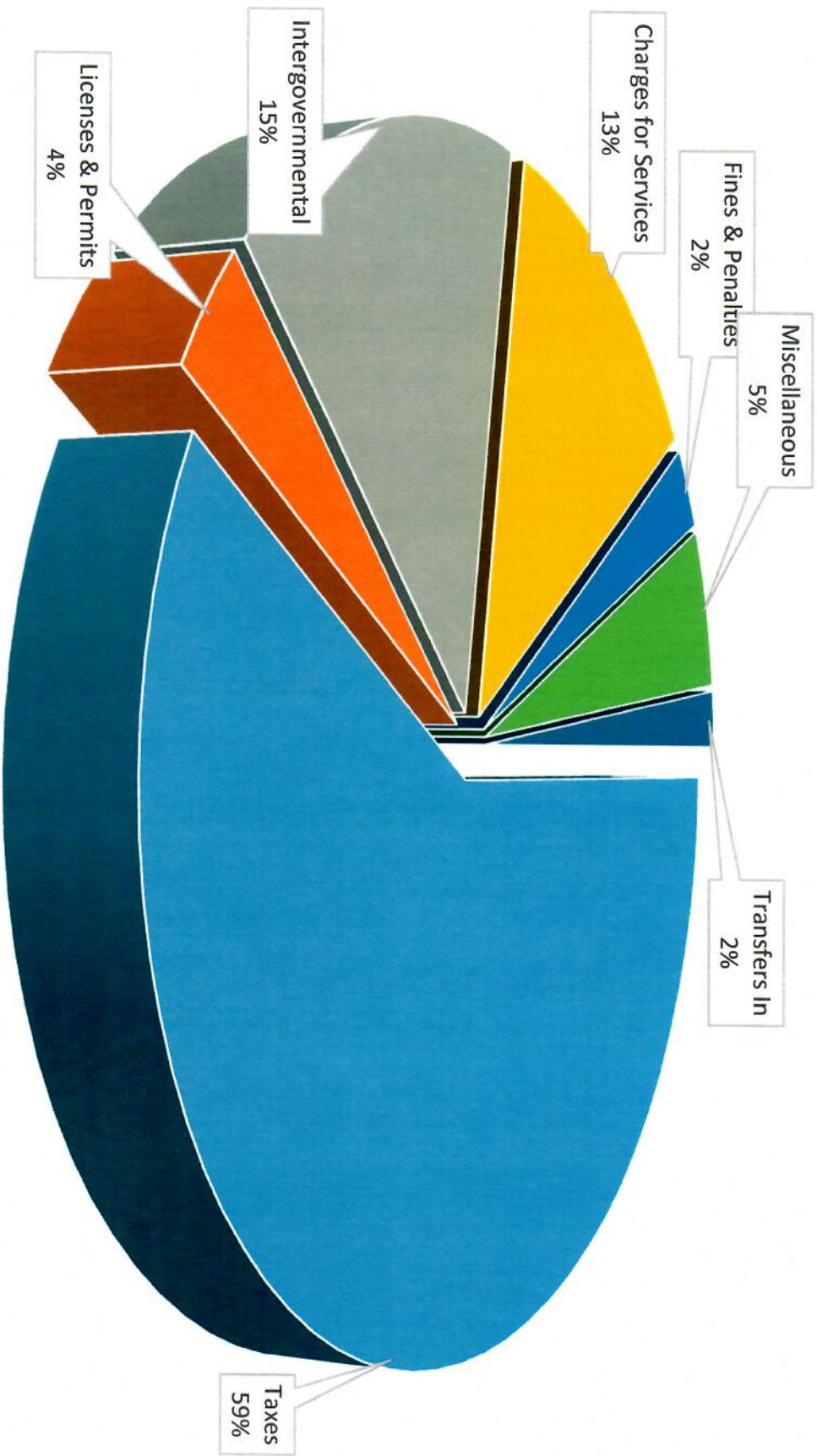
2020 General Fund (Current Expense) **Expenditure** Projection

(Estimated Ending Fund Balance Budgets are NOT included in Actual Revenue Totals)

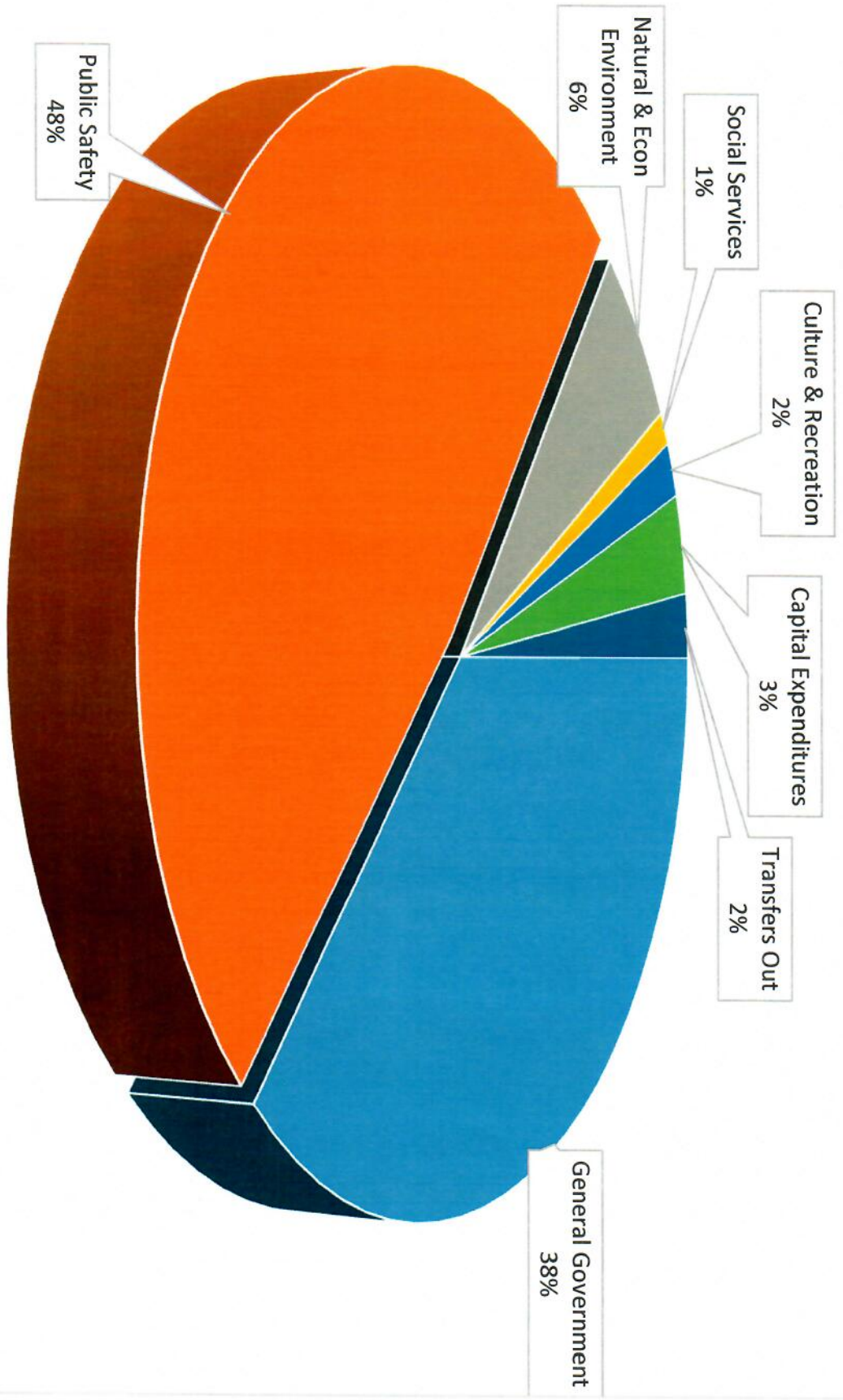
Fund Number	Fund Description	2018 Actual	2019 Budget	2019 Actual		2020 Preliminary
				Jan-June		
001-010	WSU	\$ 222,665	\$ 259,872	\$ 102,223	\$	290,310
001-020	Assessor	1,138,122	1,334,071	630,323		1,490,297
001-030	Auditor	1,223,370	1,345,142	619,421		1,667,368
001-050	Emergency Management	297,137	211,056	130,183		228,342
001-055	Facilities & Grounds	934,744	1,179,000	526,039		1,326,125
001-057	Human Resources	609,081	738,873	332,675		756,448
001-058	LEOFF	70,371	65,600	38,415		101,600
001-070	Clerk	867,018	1,007,346	482,420		1,037,611
001-080	Commissioners	336,767	356,881	166,643		343,519
001-090	Support Services	433,526	527,667	253,258		540,282
001-100	District Court	1,077,893	1,263,137	542,247		1,568,960
001-125	Community Development	1,921,916	2,193,111	998,053		2,275,640
001-146	Parks and Trails	362,792	489,787	253,826		575,282
001-170	Probation	1,644,197	1,867,831	839,579		1,998,562
001-180	Prosecutor	1,402,880	1,647,636	639,501		1,654,277
001-185	Child Support Enforcement	176,229	210,020	85,617		209,515
001-190	Coroner	302,987	310,249	157,616		354,950
001-205	Sheriff	12,459,899	12,827,809	6,059,690		17,389,022
001-208	Courthouse Security	160,115	170,740	77,556		202,860
001-240	OPD Funding	980,784	1,006,254	478,425		1,302,622
001-250	Superior Court	847,389	903,142	425,510		987,918
001-255	Family Court	2,088	2,500	1,350		2,500
001-256	Therapeutic Court	256,407	578,982	173,503		610,884
001-258	Murder Expenditures	38,560	50,000	13,868		50,000
001-260	Treasurer	684,633	806,712	400,732		818,503
001-300	Nondepartmental	3,175,896	3,958,247	1,356,813		4,358,843
001-310	Transfers Out	976,491	818,869	618,341		913,913
001-320	Estimated Ending Fund Balance		5,523,921	-		2,752,966

\$ 32,603,957 \$ 41,654,455 \$ 16,403,827 \$ 45,809,119

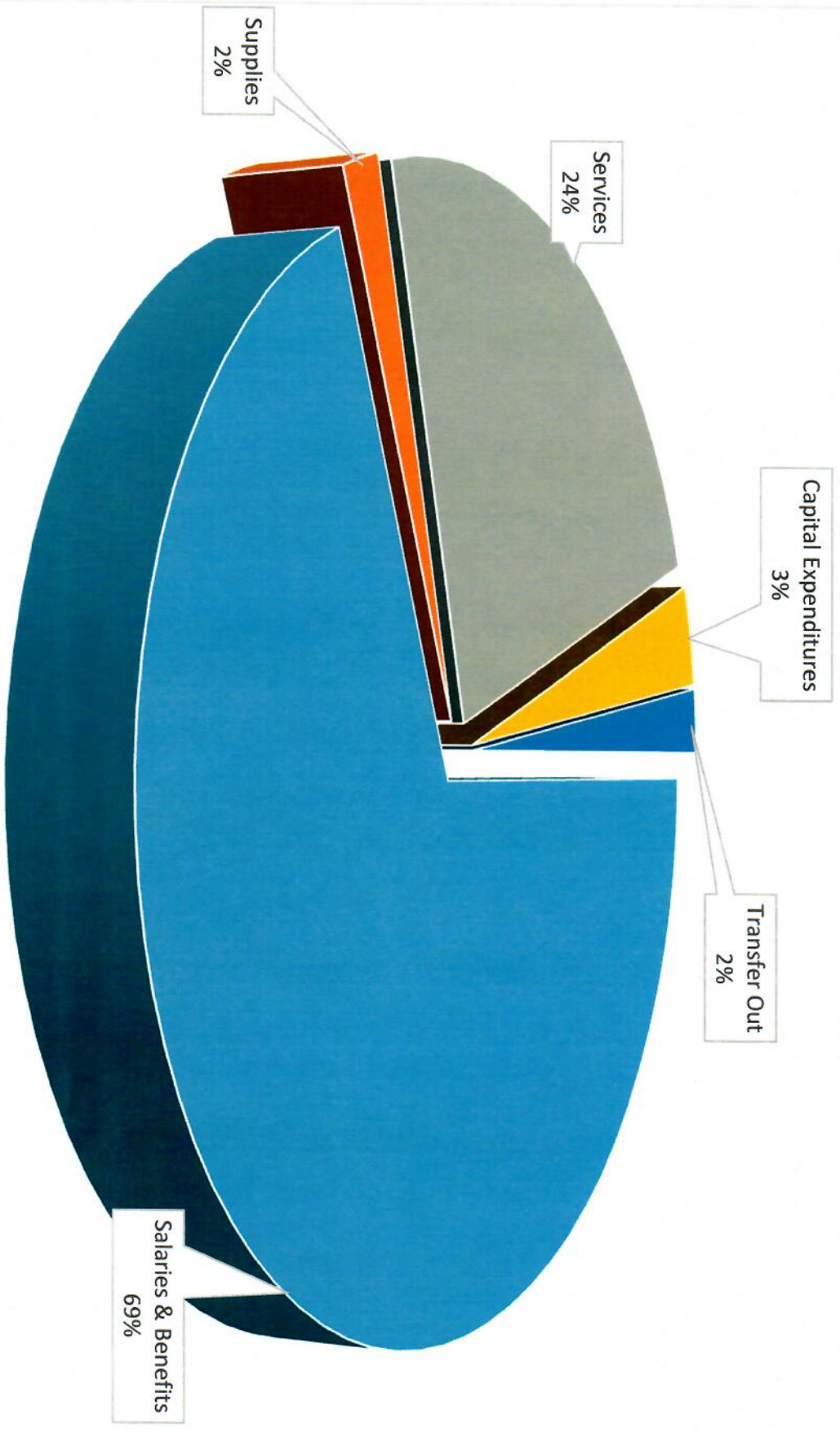
2020 General Fund Revenue Budget by Source



2020 General Fund Expenditure Budget by Function



2020 General Fund Budget Expenditures by Object Code



**2020 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Department Name	Revenue	Salary/Benefits	Operating	Total 2020 Req
001.010.000	WSU Extension	0	87,601	86,334	173,935
001.010.003	WSU Ext/Noxious Weeds	19,000	108,606	7,769	116,375
001.020.000	Assessor	7,000	1,248,893	241,404	1,490,297
001.030.030	Auditor	0	118,132	5,055	123,187
001.030.031	Auditor/Financial Services	100	478,259	19,383	497,642
001.030.032	Auditor/Recording	202,500	171,287	4,515	175,802
001.030.033	Auditor/Licensing	450,000	246,262	14,765	261,027
001.030.034	Auditor/Elections	382,857	279,885	329,825	609,710
001.050.000	Emergency Management	64,648	138,321	90,021	228,342
001.055.000	Facilities & Grounds	0	449,126	876,999	1,326,125
001.057.000	Human Resources	0	362,161	104,232	466,393
001.057.100	HR/Risk Mngmt	0	85,853	67,135	152,988
001.057.200	HR/Civil Service & BOE	0	99,676	37,391	137,067
001.058.271	LEOFF	0	100,000	1,600	101,600
001.070.000	Clerk	318,468	953,298	84,313	1,037,611
001.080.000	Commissioners	824	328,578	14,941	343,519
001.090.000	Support Services	700	514,316	25,966	540,282
001.100.000	District Court	643,123	1,105,856	92,133	1,197,989
001.100.173	District Court/Probation	332,030	337,607	33,364	370,971
001.125.000	Community Services/Admin	2,500	511,598	175,451	687,049
001.125.140	Community Services/Building	1,296,750	752,019	134,538	886,557
001.125.141	Community Services/Fire Warden	0	0	19,000	19,000
001.125.145	Community Services/Current Plan	413,560	477,696	68,424	546,120
001.125.146	Comm Services/Long Range Plan	55,000	118,299	6,691	124,990
001.125.150	Comm Services/Hearings Examine	23,000	0	11,924	11,924
001.146.000	Parks & Trails	44,000	411,921	163,361	575,282
001.170.000	Juvenile Services	1,161,972	1,862,559	136,003	1,998,562
001.180.000	Prosecutor	133,110	1,421,161	160,855	1,582,016
001.180.100	Prosecutor/Legal Services	0	0	12,420	12,420
001.180.164	Prosecutor/Mental Health	59,841	54,518	5,323	59,841
001.185.000	Child Support Enforcement	209,515	182,276	27,239	209,515
001.190.000	Coroner	35,000	191,316	163,634	354,950
001.205.265	Sheriff/Administration	544,510	1,427,293	478,097	1,905,390
001.205.267	Sheriff/Patrol	99,933	4,894,242	2,403,249	7,297,491
001.205.270	Sheriff/Care&Custody Prisoner	343,000	4,165,599	1,294,861	5,460,460
001.205.280	Sheriff/Traffic	0	2,596,731	128,950	2,725,681
001.208.000	Courthouse Security	0	0	202,860	202,860
001.240.000	Office of Public Defense (OPD)	80,000	0	0	0
001.240.100	OPD /State funded portion	77,493	0	87,550	87,550
001.240.200	OPD/County funded portion	47,274	956,342	258,730	1,215,072
001.250.000	Superior Court	83,938	836,139	151,779	987,918
001.255.000	Family Court/Juvenile	2,500	0	2,500	2,500
001.256.100	Therapeutic Courts	561,754	279,410	282,344	561,754
001.256.200	Therapeutic Courts	49,130	0	49,130	49,130
001.258.000	Murder Expenditures	0	0	50,000	50,000
001.260.000	Treasurer	22,872,227	680,273	138,180	818,453

**2020 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Department Name	Revenue	Salary/Benefits	Operating	Total 2020 Req
001.260.010	Treasurer - Road Diversion	2,225,100	0	50	50
001.300.000	Non Departmental	305,732	0	611,843	611,843
001.300.200	Non Dept/Accrued Leave Pay	0	520,000	0	520,000
001.300.300	Non Dept/911 payments	2,000,000	0	2,000,000	2,000,000
001.300.310	Non Dept/Indirects	1,524,072	0	0	0
001.300.312	Non Dept/Risk Management	0	0	1,227,000	1,227,000
001.310.000	Transfer Out	0	0	913,913	913,913
		Revenue	Salary/Benefits	Operating	Total 2020 Req
TOTAL REQUESTS FOR CURRENT EXPENSE:		36,672,161	29,553,109	13,503,044	43,056,153
Current Expense out of balance by:			(6,383,992)	over requested Expenditures	
	ADD END FUND BAL: 308.10	8,765,791	ADD BEG FUND BAL: 508.10	0	
	ADD END FUND BAL: 308.80	371,167	ADD BEG FUND BAL: 508.80	2,752,966	
	TOTAL CE REVENUES + 308's	45,809,119	TOTAL CE EXPENDITURES + 508's	45,809,119	

2020 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Department Name	Revenue	Salary/Benefit	Operating	Total 2020 Req
103.000.000	Rural Co Sales & Use Tax(.09)	1,203,392	0	1,203,392	1,203,392
104.000.000	Auditor's O & M	407,322	0	407,322	407,322
105.000.000	Roads	30,742,096	5,935,337	24,806,383	30,741,720
105.000.100	Roads/G I S	221,078	192,325	29,129	221,454
105.000.200	Roads/2007 PW Bond Reserve	0	0	0	0
105.000.420	Roads/R I D #1 Reserve	0	0	0	0
105.000.421	Roads/R I D #2,3 Reserve	0	0	0	0
106.000.000	Paths & Trails Reserve	285,892	0	285,892	285,892
109.000.000	Election Equipment Holding	181,832	0	181,832	181,832
110.000.000	Crime Victims	149,836	70,531	79,305	149,836
114.000.000	Victim Witness Activities	67,934	56,070	11,864	67,934
116.000.000	Historical Preservation	34,560	0	34,560	34,560
117.000.000	Community Support Services	357,000	0	357,000	357,000
117.000.100	Domestic Violence Prevention	1,700	0	1,700	1,700
117.000.200	Homeless Prevention	1,896,000	78,241	1,817,759	1,896,000
118.000.000	Abatement/Repair/Demolition	287,545	0	287,545	287,545
119.000.000	Reserve for Technology	197,590	0	197,590	197,590
120.000.000	REET Property Tax Admin	64,188	1,220	62,968	64,188
134.000.000	National Forest Safety	88,092	20,472	67,620	88,092
135.000.000	Trial Court Improvement	135,155	0	135,155	135,155
138.000.000	Family Law Facilitator	0	0	0	0
140.000.000	Sheriff/Boating Program	283,375	64,063	36,163	100,226
140.100.000	Sheriff/Search & Rescue	0	0	0	0
140.100.100	Sheriff/SAR Explorers	0	0	0	0
140.110.000	Sheriff/SWAT	10,000	0	1,000	1,000
140.200.000	Sheriff/K-9 Unit	0	0	50,000	50,000
140.300.000	Sheriff/Narc Invest	23,375	0	53,375	53,375
140.400.000	Sheriff/Chaplain	1,000	0	7,000	7,000
140.500.000	Sheriff/Volunteers	1,200	1,000	12,200	13,200
140.600.000	Sheriff/Honor Guard	0	6,000	0	6,000
140.700.000	Sheriff/Reserves	0	8,500	4,500	13,000
140.800.000	Sheriff/Prisoner Comm	21,250	0	94,646	94,646
150.000.000	Community Services Health	459,662	0	0	0
150.100.000	Community Services Health/Admin	455,901	497,515	248,943	746,458
150.200.000	Comm Srvcs Health/Family Health	430,894	563,550	122,000	685,550
150.300.000	Comm Srvcs Health/Environmental	955,772	578,053	292,168	870,221
160.000.000	Law Library	96,373	5,013	91,360	96,373
163.000.000	Lodging Tax (Hotel/Motel)	855,243	0	855,243	855,243
164.000.000	Mental Health	378,112	0	378,112	378,112
164.100.000	Mental Health/Substance Abuse	2,099,928	101,040	1,998,888	2,099,928
180.000.000	Treasurer's M & O	161,336	84,219	173,650	257,869
180.100.000	Treasurer's M & O/Foreclosure	108,800	7,767	4,500	12,267
190.000.000	Veteran's Assistance	144,060	0	144,060	144,060
192.000.000	Skokomish Flood Zone	201,210	0	201,210	201,210
194.000.000	Mason Lake Mngmt Dist #2	93,000	0	129,000	129,000
194.100.000	Mason Lake Mngmt Dist #2	36,000	0	0	0
199.001.000	Island Lake Mngmt Dist #1	29,000	0	29,000	29,000
205.000.000	Public Works Facility Bond '07	1,001,400	0	1,001,400	1,001,400

2020 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Department Name	Revenue	Salary/Benefit	Operating	Total 2020 Req
210.000.000	M Co Rural Devel LTGO Bd '02	0	0	0	0
215.000.000	Mason County LTGO 2013 Bond	141,135	0	141,135	141,135
250.000.000	Mason County LTGO 2008 Bond	276,268	0	276,268	276,268
350.000.000	REET 1/Capital Improvements	3,283,051	0	1,141,905	1,141,905
350.100.000	REET 1/Parks Capital Projects	0	0	0	0
350.300.000	REET 1/Facilities & Grounds	0	80,497	1,746,456	1,826,953
350.300.200	REET 1/Courthouse	0	0	0	0
350.300.300	REET 1/Jail Renovations	0	0	0	0
350.900.000	REET 1/ Mason Co Debt Srv	0	0	314,193	314,193
351.000.000	REET 2/Capital Improvement	3,668,988	0	3,189,523	3,189,523
351.100.000	REET 2/Parks Trails Cap Imp.	325,000	74,465	730,000	804,465
351.300.000	REET 2/Facilities Grounds Proj	0	0	0	0
351.400.000	REET 2/Sunset Bluff Properties	0	0	0	0
402.000.000	Landfill	4,820,342	908,656	3,911,686	4,820,342
403.100.020	NBCI Sewer Utility	2,530,159	530,956	1,999,203	2,530,159
404.000.000	N. Bay/Case Inlet Reserve	759	0	759	759
405.000.000	Wastewater Special Projects	3,986	0	3,986	3,986
411.000.000	Rustlewood	624,968	0	199,850	199,850
411.100.000	Rustlewood Sewer	30,000	91,369	121,453	212,822
411.100.010	Rustlewood Capital Projects	0	0	70,794	70,794
411.200.000	Rustlewood Water	0	93,145	78,357	171,502
412.000.000	Beards Cove Water - Admin	933,887	0	729,277	729,277
412.200.000	Beards Cove Water	0	81,341	123,269	204,610
413.000.000	Belfair WW/Water Reclamation	2,542,876	229,163	2,313,713	2,542,876
428.000.000	Reserve Landfill	439,180	0	439,180	439,180
429.000.000	Reserve Beards Cove	47,680	0	47,680	47,680
480.000.000	Storm Drainage System Devel	64,337	0	64,337	64,337
500.000.000	Information Technology (IT)	833,805	507,782	326,023	833,805
501.000.000	Equipment Rental & Revolving	7,266,779	828,699	6,664,177	7,492,876
501.000.548	Reserve Replace CO Shop	226,097	0	0	0
502.000.000	Unemployment	241,264	0	241,264	241,264
		Revenue	Salary/Benefits	Operating	Total 2020 Req
TOTAL REQUESTS FOR SPECIAL FUNDS:		72,468,664	11,696,989	60,769,922	72,466,911
Difference is MCSO Fund 140 is not in balance (Revenue) is over) by: \$1,753					

**2020 REQUESTED BUDGET
TRANSFERS IN/TRANSFERS OUT**

To / From	Fund Number	Fund Name	397 Transfers-In	597 Transfers-Out	Match
To:	001.000000.070.000	Clerk	16,083		NO
From:	164.000000.100.000	Mental Health		15,905	NO
To:	001.000000.170.000	Juvenile Probation Services	46,665		NO
From:	164.000000.100.000	Mental Health		47,282	NO
To:	001.000000.180.164	Prosecutor - Mental Health	59,841		NO
From:	164.000000.100.000	Mental Health		65,740	NO
To:	001.000000.205.270	Sheriff - Care & Custody (Jail)	150,000		YES
From:	164.000000.100.000	Mental Health		150,000	YES
To:	001.000000.240.000	Public Defense	80,000		YES
From:	164.000000.100.000	Mental Health		80,000	YES
To:	001.000000.256.100	Therapeutic Court	300,507		NO
From:	164.000000.100.000	Mental Health		271,073	NO
To:	135.000000.000.000	Trial Court Improvement	22,800		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		22,800	YES
To:	150.000000.000.000	Community Services-Health	376,255		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		376,255	YES
To:	150.000000.100.000	Comm Services-Health Admin	80,000		YES
From:	164.000000.100.000	Mental Health		80,000	YES
To:	205.000000.000.000	PW Facility Bond 2007	1,001,400		YES
From:	105.000000.000.000	County Roads		1,001,400	YES
To:	215.000000.000.000	Jail - LTGO Bond 2013	67,135		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		67,135	YES
To:	215.000000.000.000	Jail - LTGO Bond 2013	30,000		YES
From:	350.000000.300.000	REET 1 - Facilities & Grounds		30,000	YES
To:	250.000000.000.000	MCSO buidling-LTGO Bond 2008	276,268		YES
From:	350.000000.900.000	REET 1 - Debt Service		276,268	YES
To:	411.000000.100.000	Rustlewood Sewer & Water	30,000		YES
From:	351.000000.000.000	REET 2 - Capital Improvements		30,000	YES
To:	413.000000.000.000	Belfair WW/Water Reclamation	450,000		YES
From:	103.000000.000.000	Sales & Use Tax (.09)		450,000	YES

**2020 REQUESTED BUDGET
TRANSFERS IN/TRANSFERS OUT**

To / From	Fund Number	Fund Name	397 Transfers-In	597 Transfers-Out	Match
To:	413.000000.000.000	Belfair WW/Water Reclamation	800,000		YES
From:	351.000000.000.000	REET 2 - Capital Improvements		800,000	YES
To:	500.000000.000.000	Information Technology	447,723		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		447,723	YES
2020 Total Budgeted Transfer In / Out			4,234,677	4,211,581	

Over requested amount for Transfers In: 23,096