

**2021
MASON COUNTY
DEPARTMENT REQUESTS
PRELIMINARY BUDGET**

PRESENTED SEPTEMBER 1, 2020

Paddy McGuire, Mason County Auditor

Leo Kim, CPA, Chief Finance Officer

Financial Services Staff



Paddy McGuire
Mason County Auditor

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September 1, 2020

The Honorable Sharon Trask, Chair
Mason County Board of County Commissioners
411 N 5th Street
Shelton, WA 98584

Dear Chair Trask:

In accordance with RCW 36.40.040, I am submitting to you the Preliminary Budget for Mason County for 2021. The Auditor's Financial Services Department has compiled and itemized the 2021 Annual Budget Departmental Requests. This document is a financial expression by each office and department of the programs and services each believe are important. There were no emergency warrants issued during the preceding fiscal year.

The preliminary budget in detail can be accessed on our website at:
<https://www.co.mason.wa.us/auditor/financial-services.php>

This submission represents extraordinary efforts by my Financial Services staff, who were able to complete their work timely despite being short-staffed and working during a global pandemic. In addition, the budget officers in the offices and departments of the County were able to complete their work in a shortened window of time because of the vagaries of the 2020 calendar. The citizens of Mason County have been well served by the professionals that have made this document possible. I am,

Sincerely yours,

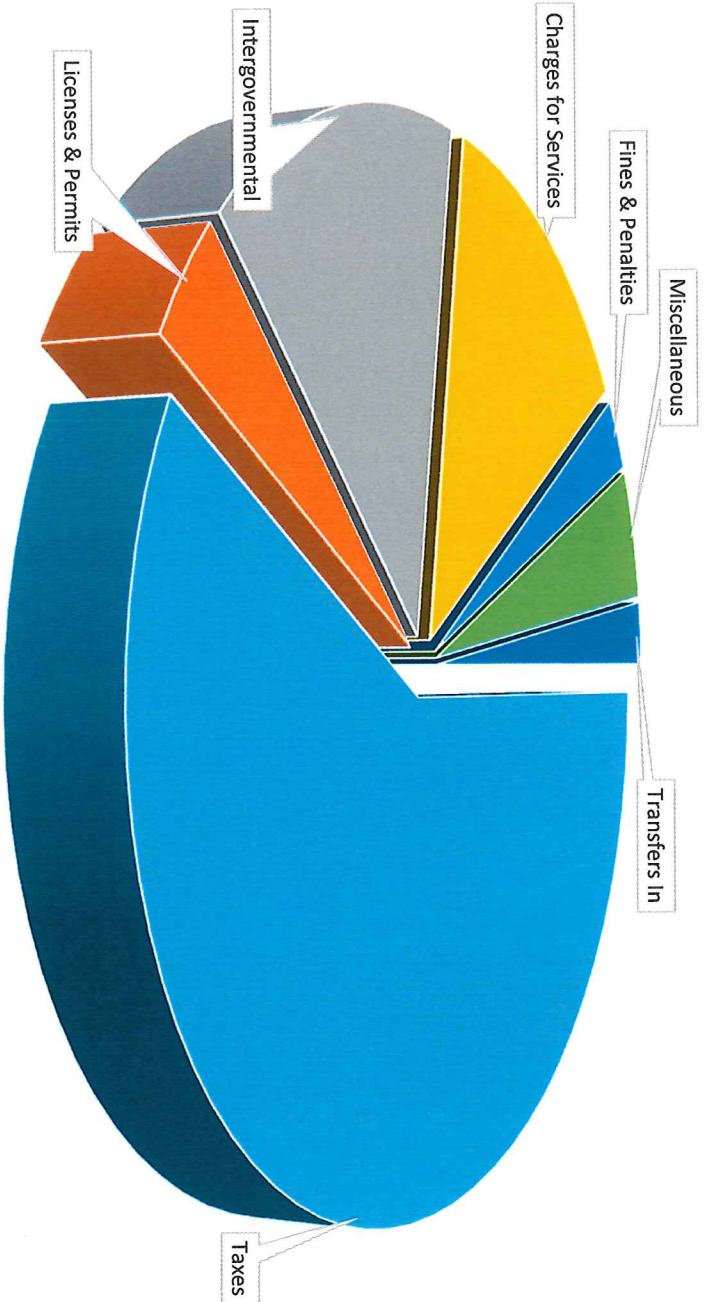
A handwritten signature in blue ink, appearing to read "Paddy McGuire", with a stylized flourish at the end.

Paddy McGuire
Auditor

Mason County
2021 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 Actual	2020 Budget	2020 Actual		2021 Preliminary
					Jan-June	2021	
	Estimated Beginning Fund Balance						
001-010	WSU	36,036	31,726	\$ 11,636,958		\$ 12,767,631	
001-020	Assessor	3,319	9,489	20,500	11,937	12,000	
001-030	Auditor	631,133	647,381	7,000	17,085	7,000	
001-050	Emergency Management	117,707	80,194	1,198,700	798,713	1,130,017	
001-055	Facilities & Grounds	600	600	64,648	4,968	56,082	
001-057	Human Resources-Admin	7,601	2,569	-	5,225	-	
001-070	Clerk	304,094	372,800	328,058	100,000	366,348	
001-080	Commissioners	3,047	936	-	-	-	
001-090	Support Services	5,650	4,082	700	66	700	
001-100	District Court	1,098,189	1,019,792	978,652	457,271	1,010,757	
001-125	Community Services	1,822,385	2,056,608	1,790,810	1,108,367	2,177,600	
001-146	Parks and Trails	75,728	56,543	44,000	7,140	44,000	
001-170	Juvenile Court Services	1,119,593	1,270,018	1,161,972	564,053	1,161,580	
001-180	Prosecutor	172,600	181,800	192,951	79,804	248,575	
001-185	Child Support Enforcement	169,059	154,390	209,515	90,593	159,126	
001-190	Coroner	26,240	32,020	35,000	11,200	35,000	
001-205	Sheriff	1,229,138	1,230,294	1,126,875	551,931	878,835	
001-240	Office of Public Defense	195,523	169,493	204,767	73,733	204,767	
001-250	Superior Court	61,114	50,900	68,927	16,024	68,350	
001-255	Family Court/Juvenile	2,448	2,232	2,500	1,048	2,500	
001-256	Therapeutic Courts	268,271	404,222	610,884	170,985	636,507	
001-258	Murder Expenditures	-	-	-	-	-	
001-260	Treasurer	25,726,000	26,673,988	26,348,450	13,181,901	25,676,764	
001-300	Nondepartmental	3,259,177	3,878,431	3,956,682	1,633,516	3,853,486	
001-305	Motor Pool					447,202	
		\$ 36,334,652	\$ 38,330,508	\$ 49,988,549	\$ 18,885,560	\$ 50,944,827	

2021 General Fund Revenue Budget by Source

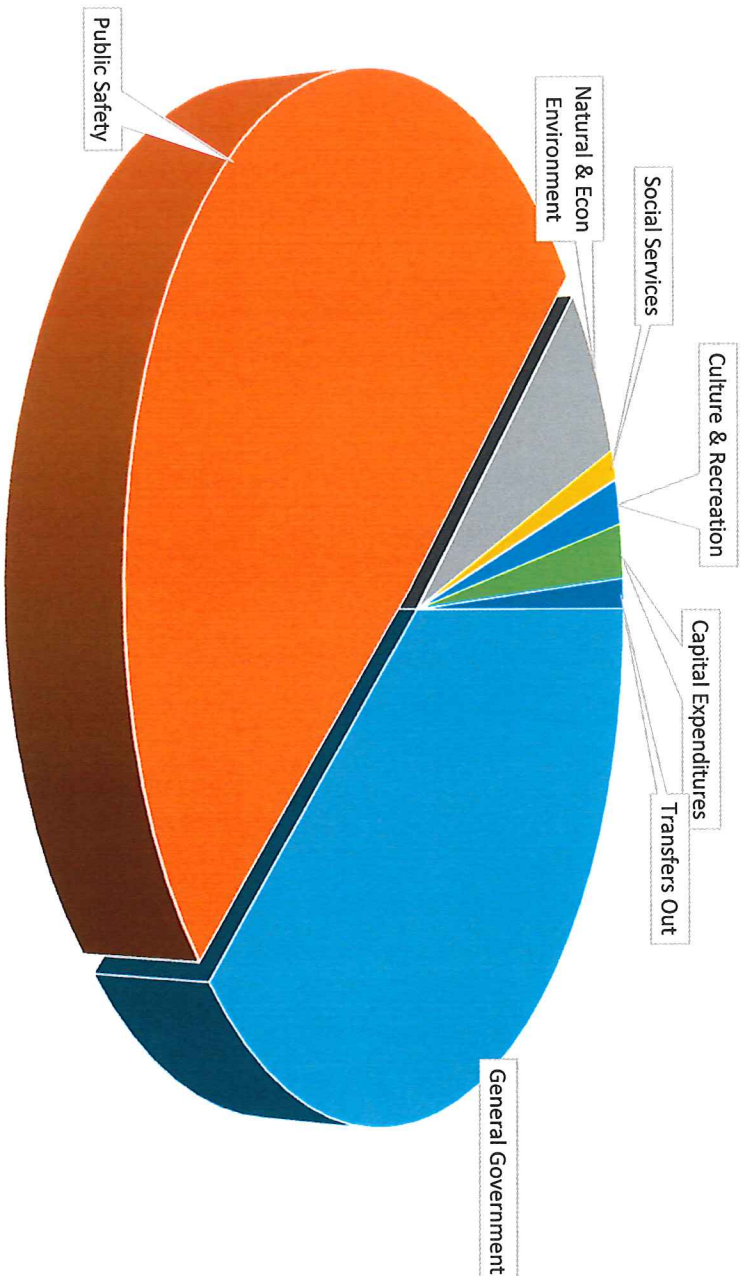


BARS	Description	Revenue	Percent
310	Taxes	\$ 22,272,219	58%
320	Licenses & Permits	1,556,800	4%
330	Intergovernmental	5,721,659	15%
340	Charges for Services	5,108,500	13%
350	Fines & Penalties	949,103	2%
360	Miscellaneous	1,732,405	5%
397	Transfers In	836,510	2%
		<u>\$ 38,177,196</u>	<u>100%</u>

Mason County
2021 General Fund (Current Expense) Expenditure Projection
(Estimated Ending Fund Balance Budgets are NOT Included in Actual Revenue Totals)

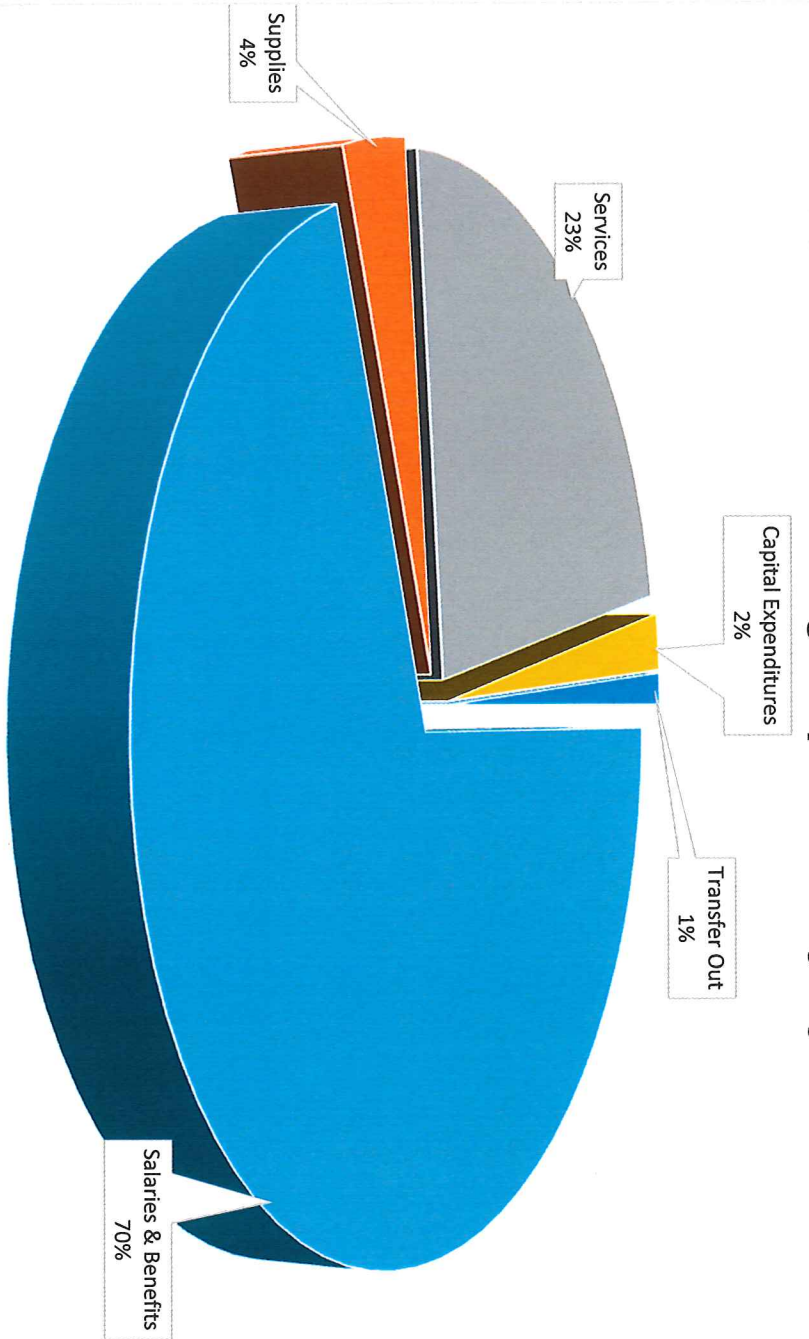
Fund Number	Fund Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual		2021 Preliminary
					Jan-June		
001-010	WSU	\$ 222,665	\$ 252,182	\$ 293,274	\$ 118,879	\$ 298,662	
001-020	Assessor	1,138,122	1,297,933	1,433,285	668,085	1,415,216	
001-030	Auditor	1,223,370	1,333,072	1,738,549	800,134	1,728,895	
001-050	Emergency Management	297,137	222,268	232,009	141,468	231,058	
001-055	Facilities & Grounds	934,744	1,080,505	1,309,792	529,121	1,331,249	
001-057	Human Resources	609,081	659,442	592,660	294,411	602,072	
001-058	LEOFF	70,371	64,614	100,044	36,851	100,044	
001-070	Clerk	867,018	946,733	1,037,808	509,506	1,123,479	
001-080	Commissioners	336,767	334,012	348,669	170,400	355,517	
001-090	Support Services	433,526	509,001	716,397	350,253	733,735	
001-100	District Court	1,077,893	1,101,301	1,291,480	591,821	1,575,597	
001-125	Community Development	1,921,916	1,988,142	2,458,927	1,085,274	2,452,605	
001-146	Parks and Trails	362,792	473,535	547,442	214,653	520,388	
001-170	Juvenile Court Services	1,644,197	1,772,131	1,943,451	912,542	2,021,773	
001-180	Prosecutor	1,402,880	1,356,282	1,668,998	718,490	1,858,425	
001-185	Child Support Enforcement	176,229	173,467	210,658	90,939	159,126	
001-190	Coroner	302,987	304,566	321,934	144,500	319,907	
001-205	Sheriff	12,459,899	12,840,586	13,393,473	6,569,882	17,099,585	
001-208	Courthouse Security	160,115	154,488	170,740	84,921	170,740	
001-240	Office of Public Defense	980,784	961,958	1,127,136	521,107	1,143,466	
001-250	Superior Court	847,389	889,192	986,175	475,296	1,010,218	
001-255	Family Court	2,088	2,500	2,500	1,070	2,500	
001-256	Therapeutic Courts	256,407	409,899	617,849	239,883	636,507	
001-258	Murder Expenditures	38,560	24,711	50,000	-	50,000	
001-260	Treasurer	684,633	761,928	823,053	413,295	870,225	
001-300	Nondepartmental	3,175,896	3,355,708	4,328,914	1,242,843	4,984,779	
001-305	Motor Pool			37,438	5,245	54,564	
001-310	Transfers Out	976,491	817,874	913,913	714,322	467,594	
001-320	Estimated Ending Fund Balance			11,291,981	-	7,626,901	
		\$ 32,603,957	\$ 34,088,030	\$ 49,988,549	\$ 17,645,191	\$ 50,944,827	

2021 General Fund Expenditure Budget by Function



Function	Description	Amount	Percent
510	General Government	\$ 16,894,449	39%
520	Public Safety	21,276,069	49%
550	Natural & Econ Environment	2,669,321	6%
560	Social Services	468,380	1%
570	Culture & Recreation	693,917	2%
594	Capital Expenditures	848,196	2%
597	Transfers Out	467,594	1%
		<u>\$ 43,317,926</u>	<u>100%</u>

2021 General Fund Budget Expenditures by Object Code



Object	Description	Amount	Percentage
10/20	Salaries & Benefits	\$ 30,160,219	70%
30	Supplies	1,653,464	4%
40	Services	10,188,453	24%
60	Capital Expenditures	848,196	2%
99	Transfer Out	467,594	1%
		<u>\$ 43,317,926</u>	<u>100%</u>

**2021 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Name	Revenue	Salary/Benefits	Operating	Total 2021 Req
001.010.000	WSU Extension	0	92,516	81,013	173,529
001.010.003	WSU Ext/Noxious Weeds	12,000	117,505	7,628	125,133
001.020.000	Assessor	7,000	1,209,891	205,325	1,415,216
001.030.030	Auditor	0	121,400	4,945	126,345
001.030.031	Auditor/Financial Services	0	537,681	14,962	552,643
001.030.032	Auditor/Recording	225,500	189,038	5,020	194,058
001.030.033	Auditor/Licensing	515,000	261,770	18,935	280,705
001.030.034	Auditor/Elections	389,517	281,795	293,349	575,144
001.050.000	Emergency Management	56,082	147,599	83,459	231,058
001.055.000	Facilities & Grounds	0	494,124	837,125	1,331,249
001.057.000	Human Resources	0	203,801	117,328	321,129
001.057.100	HR/Risk Mngmt	0	90,557	45,784	136,341
001.057.200	HR/Civil Service & BOE	0	102,468	42,134	144,602
001.058.271	LEOFF	0	98,400	1,644	100,044
001.070.000	Clerk	366,348	1,045,529	77,950	1,123,479
001.080.000	Commissioners	0	342,362	13,155	355,517
001.090.000	Support Services	700	709,237	24,498	733,735
001.100.000	District Court	675,227	1,053,405	87,086	1,140,491
001.100.173	District Court/Probation	335,530	400,052	35,054	435,106
001.125.000	Community Services/Admin	23,000	539,101	189,608	728,709
001.125.140	Community Services/Permit Assist	1,560,500	790,466	122,022	912,488
001.125.141	Community Services/Fire Warden	0	0	19,000	19,000
001.125.145	Community Services/Current Plan	434,100	494,795	51,803	546,598
001.125.146	Comm Services/Long Range Plan	137,000	125,130	108,756	233,886
001.125.150	Comm Services/Hearings Examiner	23,000	0	11,924	11,924
001.146.000	Parks & Trails	44,000	424,219	96,169	520,388
001.170.000	Juvenile Services	1,161,580	1,905,420	116,353	2,021,773
001.180.000	Prosecutor	191,982	1,634,094	155,318	1,789,412
001.180.100	Prosecutor/Legal Services	0	0	12,420	12,420
001.180.164	Prosecutor/Mental Health	56,593	51,363	5,230	56,593
001.185.000	Child Support Enforcement	159,126	132,576	26,550	159,126
001.190.000	Coroner	35,000	221,172	98,735	319,907
001.205.265	Sheriff/Administration	570,635	1,638,635	448,805	2,087,440
001.205.267	Sheriff/Patrol	107,500	4,792,368	2,030,355	6,822,723
001.205.270	Sheriff/Care & Custody of Prisoners	188,000	4,040,269	1,234,325	5,274,594
001.205.280	Sheriff/Traffic	0	2,761,732	140,396	2,902,128
001.205.290	Sheriff/Prisoner Welfare	10,000	0	10,000	10,000
001.205.295	Sheriff/Donations	2,700	250	2,450	2,700
001.208.000	Courthouse Security	0	0	170,740	170,740
001.240.000	Office of Public Defense (OPD)	80,000	0	0	0
001.240.100	OPD /State funded portion	77,493	0	93,444	93,444
001.240.200	OPD/County funded portion	47,274	725,257	324,765	1,050,022
001.250.000	Superior Court	68,350	862,016	148,202	1,010,218
001.255.000	Family Court/Juvenile	2,500	0	2,500	2,500
001.256.100	Therapeutic Courts	544,627	297,940	246,687	544,627
001.256.200	Therapeutic Courts - CJTA	91,880	0	91,880	91,880

**2021 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Name	Revenue	Salary/Benefits	Operating	Total 2021 Req
001.258.000	Murder Expenditures	0	0	50,000	50,000
001.260.000	Treasurer	23,501,304	729,425	140,750	870,175
001.260.010	Treasurer - Road Diversion	2,175,460	0	50	50
001.300.000	Non Departmental	302,225	0	1,132,086	1,132,086
001.300.200	Non Dept/Accrued Leave Pay	0	457,693	0	457,693
001.300.300	Non Dept/911 payments	2,000,000	0	2,000,000	2,000,000
001.300.310	Non Dept/Indirects	1,551,261	0	0	0
001.300.312	Non Dept/Risk Management	0	0	1,395,000	1,395,000
001.305.000	Motor Pool	447,202	37,168	17,396	54,564
001.310.000	Transfer Out	0	0	467,594	467,594
		Revenue	Salary/Benefits	Operating	Total 2021 Req
TOTAL REQUESTS FOR CURRENT EXPENSE:		38,177,196	30,160,219	13,157,707	43,317,926
Current Expense out of balance by:			(5,140,730)	over requested Expenditures	
ADD END FUND BAL: 308.		12,767,631	ADD BEG FUND BAL: 508.80	7,626,901	
TOTAL CE REVENUES + 308's		50,944,827	TOTAL CE EXPENDITURES + 508's	50,944,827	

2021 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Name	Revenue	Salary/Benefit	Operating	Total 2021 Req
103.000.000	Rural Co Sales & Use Tax(.09)	1,617,997	0	1,617,997	1,617,997
104.000.000	Auditor's O & M	439,925	0	439,925	439,925
105.000.000	Roads	26,548,866	6,151,060	20,397,806	26,548,866
105.000.100	Roads/G I S	236,672	202,336	34,336	236,672
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	294,222	0	294,222	294,222
109.000.000	Election Equipment Holding	271,987	0	271,987	271,987
110.000.000	Crime Victims	191,910	76,403	115,507	191,910
114.000.000	Victim Witness Activities	74,907	60,723	14,184	74,907
116.000.000	Historical Preservation	58,905	0	58,905	58,905
117.000.000	Community Support Services	465,473	0	465,473	465,473
117.000.100	Domestic Violence Prevention	1,700	0	1,700	1,700
117.000.200	Homeless Prevention	1,904,000	81,254	1,822,746	1,904,000
118.000.000	Abatement/Repair/Demolition	286,484	0	286,484	286,484
120.000.000	REET Property Tax Admin	64,672	1,220	63,452	64,672
134.000.000	National Forest Safety	43,092	20,472	22,620	43,092
135.000.000	Trial Court Improvement	134,658	0	134,658	134,658
141.000.000	Sheriff/Boating Program	155,207	11,504	143,703	155,207
142.000.000	Sheriff/Narcotic Investigation	89,469	0	89,469	89,469
150.000.000	Community Services Health	713,643	0	282,509	282,509
150.100.000	Community Services Health/Admin	547,448	521,280	257,754	779,034
150.200.000	Comm Srvcs Health/Family Health	817,294	609,828	408,082	1,017,910
150.300.000	Comm Srvcs Health/Environmental	938,500	727,460	209,972	937,432
160.000.000	Law Library	96,373	5,306	91,067	96,373
163.000.000	Lodging Tax (Hotel/Motel)	980,000	0	980,000	980,000
164.000.000	Mental Health	373,207	0	373,207	373,207
164.100.000	Mental Health/Substance Abuse	2,010,476	105,316	1,905,160	2,010,476
180.000.000	Treasurer's M & O	179,723	91,302	189,200	280,502
180.100.000	Treasurer's M & O/Foreclosure	113,600	8,301	4,520	12,821
190.000.000	Veteran's Assistance	191,422	0	191,422	191,422
192.000.000	Skokomish Flood Zone	114,662	0	114,662	114,662
194.000.000	Mason Lake Mngmt Dist #2	109,500	0	0	0
194.100.000	Mason Lake Mngmt Dist #2	36,000	0	145,500	145,500
195.000.000	Spencer Lake Lake Mngmt Dist	19,650	0	19,650	19,650
199.001.000	Island Lake Mngmt Dist #1	40,650	0	40,650	40,650
205.000.000	Public Works Facility Bond '07	1,001,025	0	1,001,025	1,001,025
215.000.000	Mason County LTGO 2013 Bond	138,667	0	138,667	138,667
250.000.000	Mason County LTGO 2008 Bond	278,888	0	278,888	278,888
350.000.000	REET 1/Capital Improvements	2,342,700	0	770,145	770,145
350.100.000	REET 1/Parks Capital Projects	0	0	0	0

2021 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Name	Revenue	Salary/Benefit	Operating	Total 2021 Req
350.300.000	REET 1/Facilities & Grounds	0	85,743	1,170,000	1,255,743
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	316,812	316,812
351.000.000	REET 2/Capital Improvement	3,710,000	0	2,541,324	2,541,324
351.100.000	REET 2/Parks Trails Cap Imp.	0	77,492	1,091,184	1,168,676
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	5,220,185	997,739	4,222,446	5,220,185
403.100.020	NBCI Sewer Utility	2,671,727	523,805	2,147,922	2,671,727
404.000.000	N. Bay/Case Inlet Reserve	654	0	654	654
405.000.000	Wastewater Special Projects	3,986	0	3,986	3,986
411.000.000	Rustlewood	297,767	0	6,246	6,246
411.100.000	Rustlewood Sewer	182,000	91,509	118,311	209,820
411.100.010	Rustlewood Capital Projects	0	0	70,796	70,796
411.200.000	Rustlewood Water	0	91,829	101,076	192,905
412.000.000	Beards Cove Water - Admin	797,782	0	596,915	596,915
412.200.000	Beards Cove Water	0	80,655	120,212	200,867
413.000.000	Belfair WW/Water Reclamation	4,806,527	228,717	4,577,810	4,806,527
428.000.000	Reserve Landfill	439,180	0	439,180	439,180
429.000.000	Reserve Beards Cove	48,180	0	48,180	48,180
480.000.000	Storm Drainage System Devel	180,717	0	180,717	180,717
500.000.000	Information Technology (IT)	1,044,179	502,659	541,520	1,044,179
501.000.000	ER&R	6,418,634	780,051	5,638,583	6,418,634
501.000.548	ER&R - Reserve for County Shops	500	0	500	500
502.000.000	Unemployment	231,293	228,777	2,516	231,293
		Revenue	Salary/Benefits	Operating	Total 2021 Req
TOTAL REQUESTS FOR SPECIAL FUNDS:		69,976,885	12,362,741	57,614,144	69,976,885

**2021 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	17,304		NO
From:	164.000000.100.000	Mental Health		16,083	NO
To:	001.000000.170.000	Juvenile Probation Services	52,799		NO
From:	164.000000.100.000	Mental Health		46,665	NO
To:	001.000000.180.164	Prosecutor - Mental Health	56,593		NO
From:	164.000000.100.000	Mental Health		59,841	NO
To:	001.000000.205.270	Sheriff - Care & Custody (Jail)	48,000		YES
From:	164.000000.100.000	Mental Health		48,000	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	314,112		NO
From:	164.000000.100.000	Mental Health		300,507	NO
To:	001.000000.305.000	Motor Pool	267,702		YES
From:	501.000000.000.000	ER&R		267,702	YES
To:	135.000000.000.000	Trial Court Improvement	22,672		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		22,672	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:	150.000000.100.000	Comm Services-Health Admin	37,388		YES
From:	501.000000.000.000	ER&R		37,388	YES
To:	205.000000.000.000	PW Facility Bond 2007	1,001,025		YES
From:	105.000000.000.000	County Roads		1,001,025	YES
To:	215.000000.000.000	Jail - LTGO Bond 2013	68,667		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		68,667	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	278,888		YES
From:	350.000000.900.000	REET 1 - Debt Service		278,888	YES

**2021 REQUESTED BUDGET
TRANSFERS IN/TRANSFERS OUT**

To / From	Fund Number	Fund Name	397 Transfers-In	597 Transfers-Out	Match
To:	411.000000.100.000	Rustlewood Sewer & Water	182,000		NO
From:	351.000000.000.000	REET 2 - Capital Improvements		60,000	NO
To:	413.000000.000.000	Belfair WW/Water Reclamation	450,000		YES
From:	103.000000.000.000	Sales & Use Tax (.09)		450,000	YES
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	2,330		YES
From:	501.000000.000.000	ER&R		2,330	YES
2021 Total Budgeted Transfer In / Out			4,165,735	4,026,023	

Over requested amount for Transfers In: 139,712