

2022
MASON COUNTY
DEPARTMENT REQUESTS
PRELIMINARY BUDGET

PRESENTED SEPTEMBER 7, 2021

Paddy McGuire, Mason County Auditor

Leo Kim, CPA, Chief Finance Officer

Financial Services Staff:

Paige Hansen, Michele Crow, Shannon McGregor, Jenny Muller and Hannah Heelan



Paddy McGuire
Mason County Auditor

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September 7, 2021

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

Dear Chair Neatherlin:

In accordance with RCW 36.40.040, I am submitting to you the Preliminary Budget for Mason County for 2022. The Auditor's Financial Services Department has compiled and itemized the 2022 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 in detail on our website at:
<https://www.masoncountywa.gov/auditor/financial-services.php>

This submission represents extraordinary efforts by my Financial Services staff. The citizens of Mason County have been well served by the professionals that have made this document possible. I am,

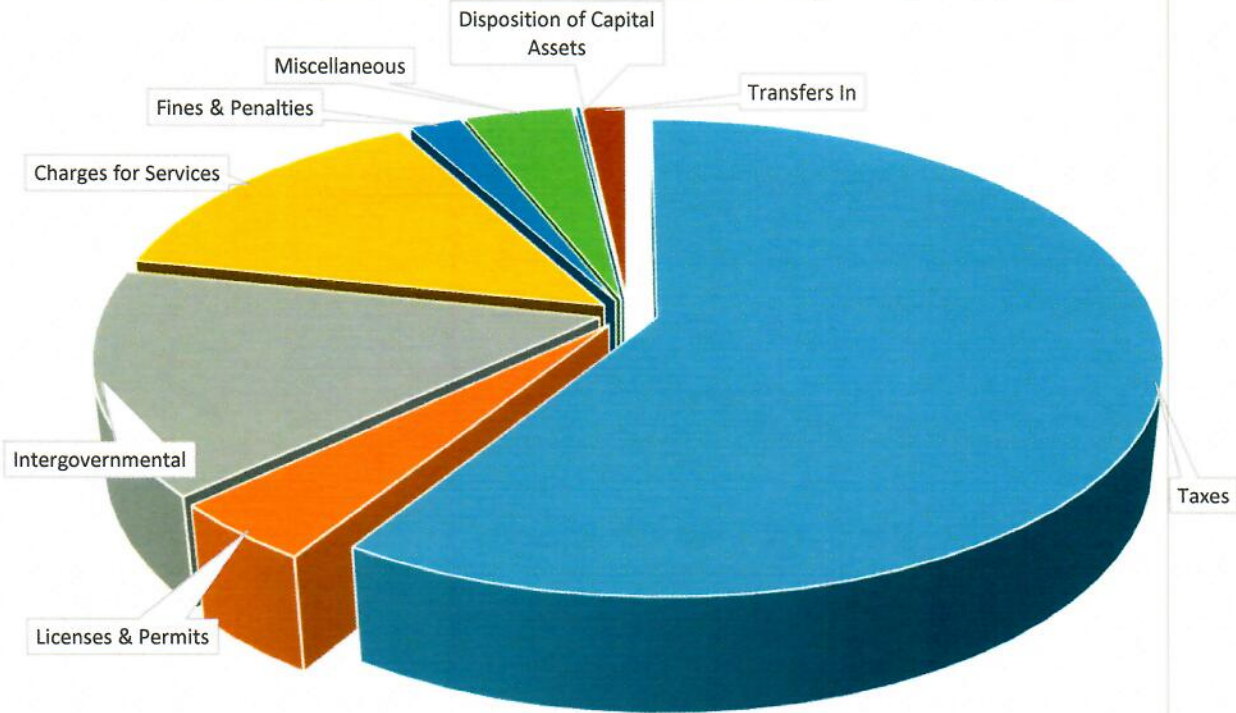
Sincerely yours,

Paddy McGuire
Auditor

Mason County
2022 General Fund (Current Expense) Revenue Projection
(Estimated Beginning Fund Balance Budgets are NOT included in Actual Revenue Totals)

Fund Number	Fund Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual Jan-June	2022 Preliminary
	Estimated Beginning Fund Balance	\$ -	\$ -	\$ 14,000,000	\$ -	\$ 17,050,000
001-010	WSU	31,726	20,437	23,500	11,925	22,000
001-020	Assessor	9,489	17,085	7,000	12,688	9,000
001-030	Auditor	647,381	1,582,052	1,130,017	578,559	1,142,750
001-050	Emergency Management	80,194	70,877	121,585	1,020	67,712
001-055	Facilities & Grounds	600	5,375	-	476	-
001-057	Human Resources-Admin	2,569	50	-	-	-
001-070	Clerk	372,800	268,859	366,348	109,682	378,377
001-080	Commissioners	936	-	-	725	-
001-090	Support Services	4,082	2,434	700	5	-
001-100	District Court-Admin	1,019,792	961,401	1,036,026	624,131	1,080,400
001-125	Community Development	2,056,608	2,201,806	2,177,600	1,633,277	2,384,000
001-126	Historical Preservation			76,000	61,887	24,000
001-146	Parks and Trails	56,543	7,739	44,000	14,890	44,000
001-170	Probation	1,270,018	1,304,727	1,161,438	683,936	1,255,805
001-180	Prosecutor	181,800	192,228	248,575	86,197	232,091
001-185	Child Support Enforcement	154,390	184,550	159,126	60,507	159,679
001-190	Coroner	32,020	24,640	35,000	21,280	35,000
001-205	Sheriff	1,230,294	1,102,631	1,000,835	475,413	933,505
001-240	OPD Funding	169,493	178,638	260,423	90,041	240,767
001-250	Superior Court	50,900	104,201	78,656	77,055	69,650
001-255	Family Court/Juvenile	2,232	2,472	2,500	1,232	2,500
001-256	Therapeutic Court	404,222	516,076	720,875	175,209	812,394
001-258	Murder Expenditures	-	-	-	-	-
001-260	Treasurer	26,673,988	26,892,054	26,206,041	15,433,120	27,198,268
001-300	Nondepartmental	3,878,431	8,681,274	4,303,486	1,944,740	4,163,580
001-305	Motor Pool		24,625	447,202	314,145	72,000
		\$ 38,330,508	\$ 44,346,231	\$ 53,606,933	\$ 22,412,140	\$ 57,377,478

2022 General Fund Revenue Budget by Source

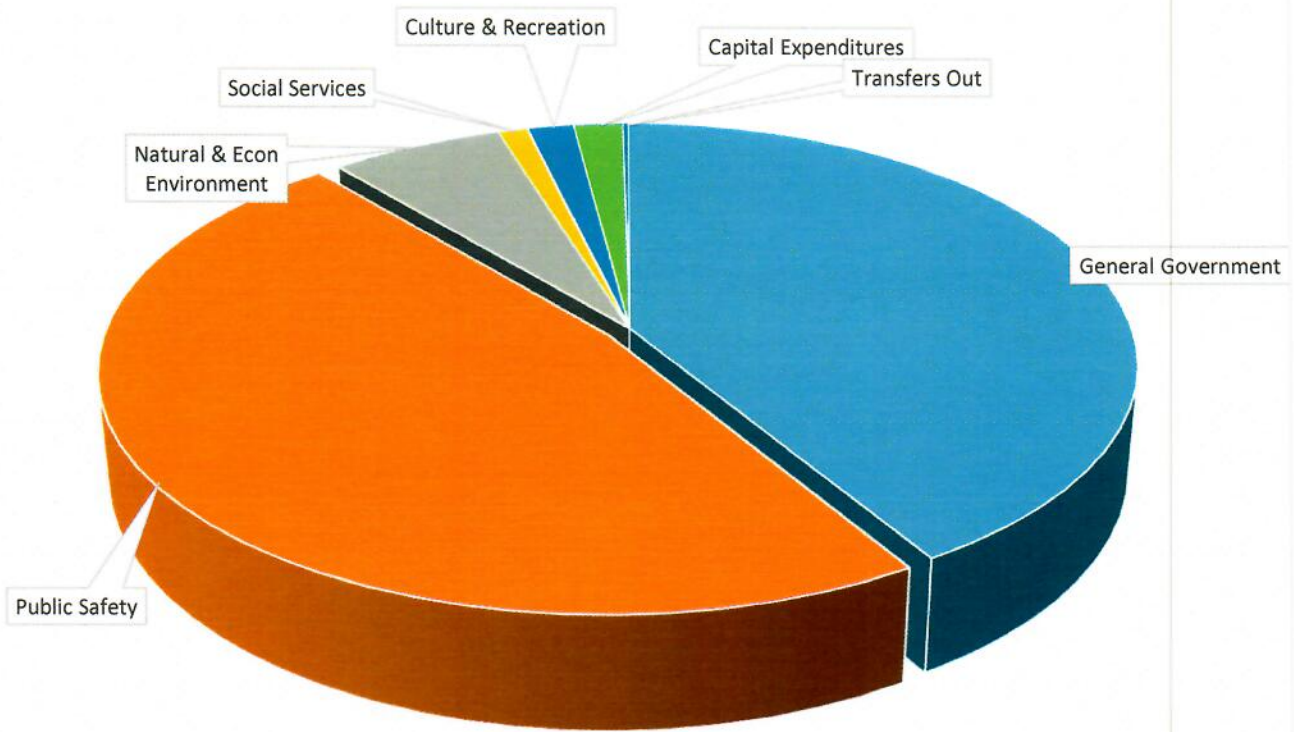


BARS	Description	Revenue	Percent
310	Taxes	\$ 23,768,496	59%
320	Licenses & Permits	1,666,200	4%
330	Intergovernmental	6,113,709	15%
340	Charges for Services	5,583,381	14%
350	Fines & Penalties	792,972	2%
360	Miscellaneous	1,660,507	4%
395	Disposition of Capital Assets	72,000	0.2%
397	Transfers In	670,213	2%
		<u>\$ 40,327,478</u>	<u>100%</u>

Mason County
2022 General Fund (Current Expense) Expenditure Projection
(Estimated Ending Fund Balance Budgets are NOT included in Actual Revenue Totals)

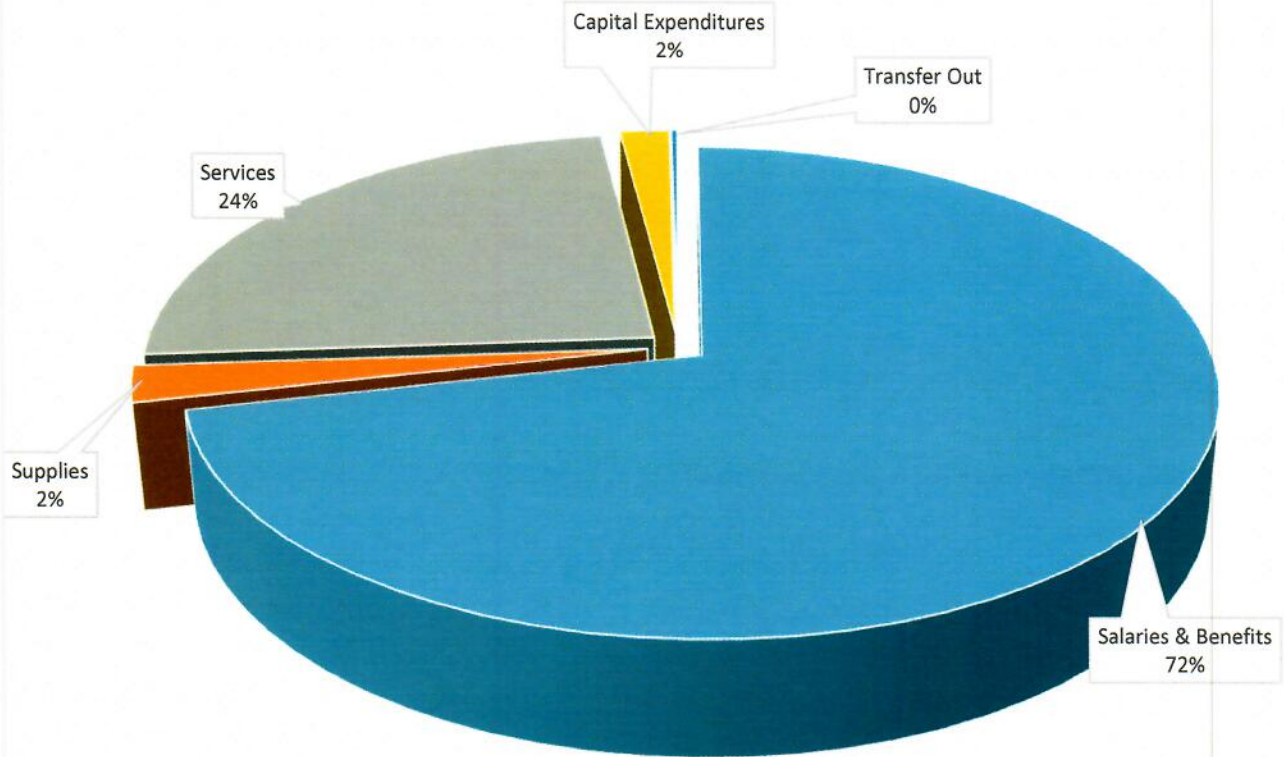
Fund Number	Fund Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual Jan-June	2022 Preliminary
001-010	WSU	\$ 252,182	\$ 283,617	\$ 319,520	\$ 116,194	\$ 318,801
001-020	Assessor	1,297,933	1,289,525	1,420,286	686,289	1,462,997
001-030	Auditor	1,333,072	1,753,541	1,757,620	780,999	1,906,370
001-050	Emergency Management	222,268	286,786	313,592	144,781	311,218
001-055	Facilities & Grounds	1,080,505	1,072,920	1,383,584	593,071	1,439,620
001-057	Human Resources	659,442	546,637	608,086	255,377	733,935
001-058	LEOFF	64,614	61,136	100,044	33,346	100,000
001-070	Clerk	946,733	1,046,050	1,126,730	566,552	1,177,540
001-080	Commissioners	334,012	341,002	355,610	171,324	355,706
001-090	Support Services	509,001	693,769	750,933	357,282	887,798
001-100	District Court	1,101,301	1,292,033	1,376,288	672,620	1,767,437
001-125	Community Development	1,988,142	2,295,387	2,801,296	1,324,066	2,884,664
001-126	Historical Preservation	-	-	16,000	2,810	24,000
001-146	Parks and Trails	473,535	484,923	568,121	287,948	619,205
001-170	Probation	1,772,131	1,826,780	2,009,280	915,676	2,013,540
001-180	Prosecutor	1,356,282	1,453,052	1,876,838	782,202	2,050,307
001-185	Child Support Enforcement	173,467	179,975	160,462	53,885	159,679
001-190	Coroner	304,566	315,542	345,276	168,153	359,533
001-205	Sheriff	12,840,586	13,528,916	14,555,735	6,866,395	16,861,042
001-208	Courthouse Security	154,488	173,983	259,287	109,265	303,755
001-240	OPD Funding	961,958	1,067,818	1,280,757	590,387	1,264,385
001-250	Superior Court	889,192	1,006,710	1,081,638	598,793	1,179,000
001-255	Family Court	2,500	1,070	2,500	-	2,500
001-256	Therapeutic Court	409,899	464,136	724,863	317,301	811,482
001-258	Murder Expenditures	24,711	5,240	50,000	10,731	50,000
001-260	Treasurer	761,928	772,868	872,579	428,112	875,338
001-300	Nondepartmental	3,355,708	4,985,608	4,889,779	1,689,078	4,807,130
001-305	Motor Pool	-	35,098	49,538	14,263	50,829
001-310	Transfers Out	817,874	2,914,039	91,339	79,993	90,027
001-320	Estimated Ending Fund Balance			12,459,352	-	12,509,640
		\$ 34,088,030	\$ 40,178,161	\$ 53,606,933	\$ 18,616,893	\$ 57,377,478

2022 General Fund Expenditure Budget by Function



Function	Description	Amount	Percent
510	General Government	\$ 18,535,553	41%
520	Public Safety	21,325,000	48%
550	Natural & Econ Environment	2,855,945	6%
560	Social Services	489,277	1%
570	Culture & Recreation	761,444	2%
594	Capital Expenditures	810,592	2%
597	Transfers Out	90,027	0.2%
		<u>\$ 44,867,838</u>	<u>100%</u>

2022 General Fund Budget Expenditures by Object Code



Object	Description	Amount	Percentage
10/20	Salaries & Benefits	\$ 32,060,756	71%
30	Supplies	1,067,036	2%
40	Services	10,839,427	24%
60	Capital Expenditures	810,592	2%
99	Transfer Out	90,027	0.2%
		<u>\$ 44,867,838</u>	<u>100%</u>

**2022 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Name	Revenue	Salary/Benefits	Operating	Total 2022 Req
001.010.000	WSU Extension	0	92,221	97,013	189,234
001.010.003	WSU Ext/Noxious Weeds	22,000	121,196	8,371	129,567
001.020.000	Assessor	9,000	1,248,100	214,897	1,462,997
001.030.030	Auditor	0	120,042	6,675	126,717
001.030.031	Auditor/Financial Services	0	571,383	18,462	589,845
001.030.032	Auditor/Recording	240,500	219,272	3,875	223,147
001.030.033	Auditor/Licensing	650,000	296,909	24,935	321,844
001.030.034	Auditor/Elections	252,250	279,531	365,286	644,817
001.050.000	Emergency Management	67,712	248,521	62,697	311,218
001.055.000	Facilities & Grounds	0	522,081	917,539	1,439,620
001.057.000	Human Resources	0	331,427	116,966	448,393
001.057.100	HR/Risk Mngmt	0	92,040	45,784	137,824
001.057.200	HR/Civil Service & BOE	0	105,584	42,134	147,718
001.058.271	LEOFF	0	98,400	1,600	100,000
001.070.000	Clerk	378,377	1,091,515	86,025	1,177,540
001.080.000	Commissioners	0	342,551	13,155	355,706
001.090.000	Support Services	0	863,250	24,548	887,798
001.100.000	District Court	741,135	1,207,038	118,675	1,325,713
001.100.173	District Court/Probation	339,265	406,670	35,054	441,724
001.125.000	Community Services/Admin	39,000	668,580	272,929	941,509
001.125.140	Community Services/Permit Assist	1,820,000	861,796	138,758	1,000,554
001.125.141	Community Services/Fire Warden	0	0	79,000	79,000
001.125.145	Community Services/Current Plan	502,000	554,791	51,370	606,161
001.125.146	Comm Services/Long Range Plan	0	236,761	8,755	245,516
001.125.150	Comm Services/Hearings Examine	23,000	0	11,924	11,924
001.126.000	Historical Preservation (was Fund 11)	24,000	0	24,000	24,000
001.146.000	Parks & Trails	44,000	448,719	170,486	619,205
001.170.000	Juvenile Court Services	1,255,805	1,885,948	127,592	2,013,540
001.180.000	Prosecutor	173,538	1,822,021	157,591	1,979,612
001.180.100	Prosecutor/Legal Services	0	0	12,420	12,420
001.180.164	Prosecutor/Mental Health	58,553	53,045	5,230	58,275
001.185.000	Child Support Enforcement	159,679	133,125	26,554	159,679
001.190.000	Coroner	35,000	225,386	134,147	359,533
001.205.265	Sheriff/Administration	529,244	1,597,308	423,000	2,020,308
001.205.267	Sheriff/Patrol	110,000	5,121,059	1,708,374	6,829,433
001.205.270	Sheriff/Care & Custody of Prisoners	286,361	4,012,073	1,167,650	5,179,723
001.205.280	Sheriff/Traffic	0	2,681,578	134,300	2,815,878
001.205.290	Sheriff/Prisoner Welfare	2,200	0	10,000	10,000
001.205.295	Sheriff/Donations	5,700	550	5,150	5,700
001.208.000	Courthouse Security	0	0	303,755	303,755
001.240.000	Office of Public Defense (OPD)	240,767	864,544	399,841	1,264,385

**2022 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Name	Revenue	Salary/Benefits	Operating	Total 2022 Req
001.240.100	OPD /State funded portion	0	0	0	0
001.240.200	OPD/County funded portion	0	0	0	0
001.250.000	Superior Court	69,650	1,005,411	173,589	1,179,000
001.255.000	Family Court/Juvenile	2,500	0	2,500	2,500
001.256.100	Therapeutic Courts	721,796	356,531	364,353	720,884
001.256.200	Therapeutic Courts - CJTA	90,598	0	90,598	90,598
001.258.000	Murder Expenditures	0	0	50,000	50,000
001.260.000	Treasurer	26,077,808	732,313	142,975	875,288
001.260.010	Treasurer - Road Diversion	1,120,460	0	50	50
001.300.000	Non Departmental	100,080	0	920,233	920,233
001.300.200	Non Dept/Accrued Leave Pay	0	501,897	0	501,897
001.300.300	Non Dept/911 payments	2,000,000	0	2,000,000	2,000,000
001.300.310	Non Dept/Indirects	2,063,500	0	0	0
001.300.312	Non Dept/Risk Management	0	0	1,385,000	1,385,000
001.305.000	Motor Pool	72,000	39,589	11,240	50,829
001.310.000	Transfer Out	0	0	90,027	90,027
		Revenue	Salary/Benefits	Operating	Total 2022 Req
TOTAL REQUESTS FOR CURRENT EXPENSE:		40,327,478	32,060,756	12,807,082	44,867,838
Current Expense out of balance by:		(4,540,360)	Expenditures exceed Revenues		
	ADD END FUND BAL: 308.	17,050,000	ADD BEG FUND BAL: 508.80	12,509,640	
	TOTAL CE REVENUES + 308's	57,377,478	TOTAL CE EXPENDITURES + 508's	57,377,478	

2022 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Name	Revenue	Salary/Benefit	Operating	Total 2022 Req
103.000.000	Rural Co Sales & Use Tax(.09)	1,866,000	0	1,866,000	1,866,000
104.000.000	Auditor's O & M	540,250	0	540,250	540,250
105.000.000	Roads	30,933,671	6,124,394	24,746,269	30,870,663
105.000.100	Roads/G I S	236,672	203,920	33,588	237,508
105.000.200	Roads/2007 PW Bond Reserve	0	0	0	0
105.000.420	Roads/R I D #1 Reserve	0	0	59,697	59,697
105.000.421	Roads/R I D #2,3 Reserve	0	0	2,475	2,475
106.000.000	Paths & Trails Reserve	291,663	0	291,663	291,663
109.000.000	Election Equipment Holding	283,752	0	283,752	283,752
110.000.000	Crime Victims	170,000	76,954	93,046	170,000
114.000.000	Victim Witness Activities	70,000	53,985	16,015	70,000
117.000.000	Community Support Services	590,000	0	590,000	590,000
117.000.100	Domestic Violence Prevention	1,700	0	1,700	1,700
117.000.200	Homeless Prevention	2,916,328	189,463	2,726,865	2,916,328
118.000.000	Abatement/Repair/Demolition	240,178	0	240,178	240,178
120.000.000	REET Property Tax Admin	100,589	1,191	99,398	100,589
134.000.000	National Forest Safety	31,457	19,416	12,041	31,457
135.000.000	Trial Court Improvement	116,544	0	116,544	116,544
141.000.000	Sheriff/Boating Program	149,522	16,765	132,757	149,522
142.000.000	Sheriff/Narcotic Investigation	96,245	0	96,245	96,245
150.000.000	Community Services Health	792,358	0	0	0
150.100.000	Community Services Health/Admin	990,448	601,157	254,950	856,107
150.200.000	Comm Srvcs Health/Family Health	464,012	929,298	410,143	1,339,441
150.300.000	Comm Srvcs Health/Environmental	1,009,500	858,117	202,653	1,060,770
155.000.000	American Rescur Plan Act	12,584,451	0	12,584,451	12,584,451
160.000.000	Law Library	71,650	5,732	65,918	71,650
163.000.000	Lodging Tax (Hotel/Motel)	1,200,500	0	1,200,500	1,200,500
164.000.000	Mental Health	378,543	0	370,543	370,543
164.100.000	Mental Health/Substance Abuse	2,435,249	111,772	2,331,477	2,443,249
180.000.000	Treasurer's M & O	317,086	93,505	325,664	419,169
180.100.000	Treasurer's M & O/Foreclosure	113,600	8,517	3,000	11,517
190.000.000	Veteran's Assistance	240,822	0	240,822	240,822
192.000.000	Skokomish Flood Zone	114,412	0	114,412	114,412
194.000.000	Mason Lake Mngmt Dist #2	70,100	0	0	0
194.100.000	Mason Lake Mngmt Dist #2	37,800	0	107,900	107,900
195.000.000	Spencer Lake Lake Mngmt Dist	24,500	0	24,500	24,500
199.001.000	Island Lake Mngmt Dist #1	30,000	0	30,000	30,000
205.000.000	Public Works Facility Bond '07	998,900	0	998,900	998,900
215.000.000	Mason County LTGO 2013 Bond	134,375	0	134,375	134,375
250.000.000	Mason County LTGO 2008 Bond	275,696	0	275,696	275,696
350.000.000	REET 1/Capital Improvements	2,462,000	0	374,807	374,807
350.100.000	REET 1/Parks Capital Projects	0	0	0	0
350.300.000	REET 1/Facilities & Grounds	0	81,497	1,730,000	1,811,497

2022 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Name	Revenue	Salary/Benefit	Operating	Total 2022 Req
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	275,696	275,696
351.000.000	REET 2/Capital Improvement	4,305,000	0	3,079,404	3,079,404
351.100.000	REET 2/Parks Trails Cap Imp.	0	75,596	1,150,000	1,225,596
351.300.000	REET 2/Facilities Grounds Proj		0		0
351.400.000	REET 2/Sunset Bluff Properties		0		0
402.000.000	Landfill	6,859,451	1,030,402	5,829,049	6,859,451
403.100.020	NBCI Sewer Utility	3,809,073	629,112	3,179,961	3,809,073
404.000.000	N. Bay/Case Inlet Reserve	0	0	0	0
411.000.000	Rustlewood	2022 Budget was not turned in for auditing			0
411.100.000	Rustlewood Sewer	2022 Budget was not turned in for auditing			0
411.100.010	Rustlewood Capital Projects	2022 Budget was not turned in for auditing			0
411.200.000	Rustlewood Water	2022 Budget was not turned in for auditing			0
412.000.000	Beards Cove Water - Admin	902,234	0	691,284	691,284
412.200.000	Beards Cove Water	0	87,355	123,595	210,950
413.000.000	Belfair WW/Water Reclamation	2022 Budget was not turned in for auditing			0
428.000.000	Reserve Landfill	2022 Budget was not turned in for auditing			0
429.000.000	Reserve Beards Cove	2022 Budget was not turned in for auditing			0
480.000.000	Storm Drainage System Devel	2022 Budget was not turned in for auditing			0
500.000.000	Information Technology (IT)	1,142,820	591,141	551,679	1,142,820
501.000.000	ER&R	8,231,625	779,047	7,452,578	8,231,625
502.000.000	Unemployment	234,420	232,608	1,812	234,420
		Revenue	Salary/Benefits	Operating	Total 2022 Req
TOTAL REQUESTS FOR SPECIAL FUNDS:		88,865,196	12,800,944	76,064,252	88,865,196

**2022 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	26,805		NO
From:	164.000000.100.000	Mental Health/Substance Abuse		23,188	NO
To:	001.000000.170.000	Juvenile Probation Services	54,126		YES
From:	164.000000.100.000	Mental Health/Substance Abuse		54,126	YES
To:	001.000000.180.164	Prosecutor - Mental Health	58,553		YES
From:	164.000000.100.000	Mental Health/Substance Abuse		58,553	YES
To:	001.000000.205.270	Sheriff - Care & Custody (Jail)	130,836		YES
From:	164.000000.100.000	Mental Health/Substance Abuse		130,836	YES
To:	001.000000.240.000	Public Defense	80,000		YES
From:	164.000000.100.000	Mental Health/Substance Abuse		80,000	YES
To:	001.000000.256.100	Therapeutic Court	319,893		YES
From:	164.000000.100.000	Mental Health/Substance Abuse		319,893	YES
To:	135.000000.000.000	Trial Court Improvement	22,652		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		22,652	YES
To:	150.000000.000.000	Community Services-Health	376,255		NO
From:	001.000000.310.000	Current Exp: Non-Departmental		0	NO
To:	150.000000.100.000	Comm Services-Health Admin	100,000		YES
From:	164.000000.100.000	Mental Health/Substance Abuse		100,000	YES
To:	205.000000.000.000	PW Facility Bond 2007	998,900		YES
From:	105.000000.000.000	County Roads		998,900	YES
To:	215.000000.000.000	Jail - LTGO Bond 2013	67,375		YES
From:	001.000000.310.000	Current Exp: Non-Departmental		67,375	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	275,696		YES
From:	350.000000.900.000	REET 1 - Debt Service		275,696	YES
To:	413.000000.000.000	Belfair WW/Water Reclamation	Budget was not turned in for auditing		
From:	103.000000.000.000	Sales & Use Tax (.09)		450,000	YES
To:	413.000000.000.000	Belfair WW/Water Reclamation	Budget was not turned in for auditing		
From:	351.000000.000.000	REET 2 - Capital Improvements		800,000	YES

2022 Total Budgeted Transfer In / Out	2,541,091	3,411,219
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Over requested amount for Transfers In: (870,128)