

**2023
MASON COUNTY
DEPARTMENT REQUESTS
PRELIMINARY BUDGET
SUMMARY**

PRESENTED SEPTEMBER 6, 2022

Paddy McGuire, Mason County Auditor

Leo Kim, CPA, Chief Finance Officer

Financial Services Staff:

Michele Crow, Shannon McGregor,
Jenny Muller and Robin Redman



**PADDY MCGUIRE
MASON COUNTY
AUDITOR**

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September 6, 2022

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

Dear Chair Shutty:

In accordance with RCW 36.40.040, I am submitting to you the Preliminary Budget for Mason County for 2023. The Auditor's Financial Services Department has compiled and itemized the 2023 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://masoncountywa.gov/auditor/financial-services.php>

This submission represents extraordinary efforts by my Financial Services staff during a challenging time with the staff facing illness, injury, and turnover. The citizens of Mason County have been well served by the professionals that have made this document possible.

Sincerely yours,

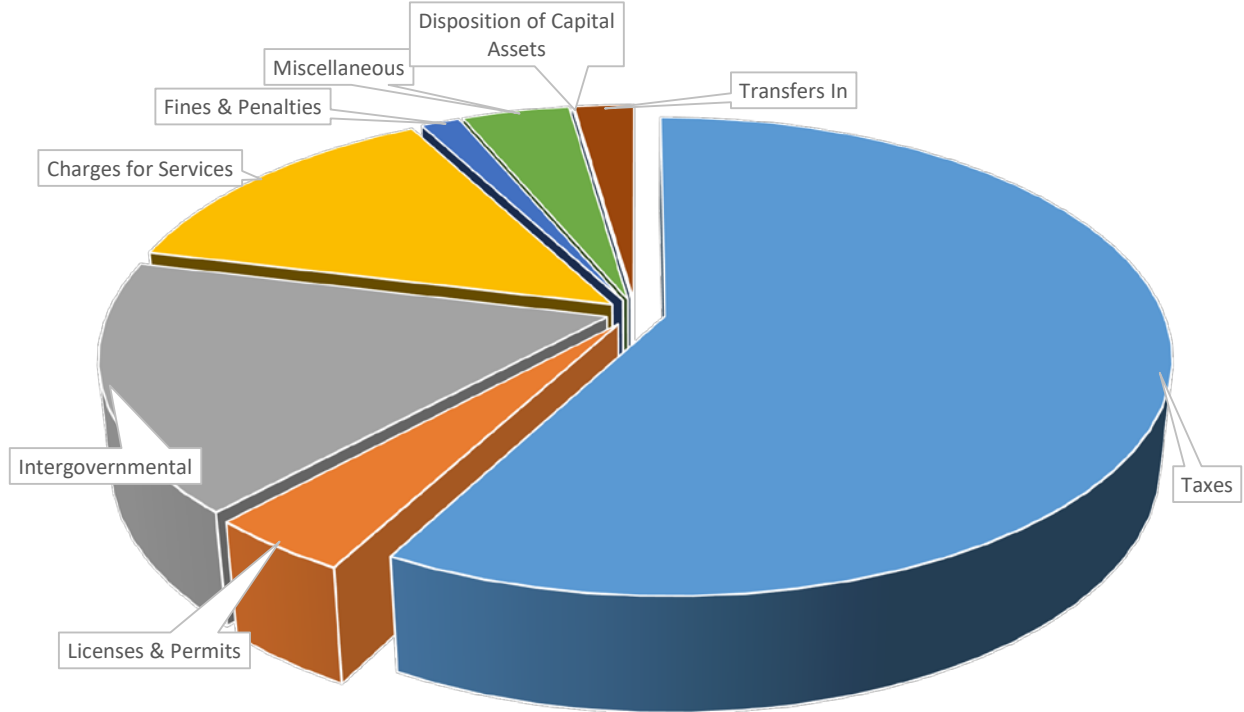
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Paddy McGuire
Auditor

Mason County
2023 General Fund (Current Expense) Revenue Projection
(Estimated Beginning Fund Balance Budgets are NOT included in Actual Revenue Totals)

Fund Number	Fund Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual Jan-June	2023 Preliminary
	Estimated Beginning Fund Balance	\$ -	\$ -	\$ 21,694,824	\$ -	\$ 23,000,000
001-010	WSU	20,437	29,231	40,600	11,268	14,000
001-020	Assessor	17,085	12,688	9,000	6,090	7,000
001-030	Auditor	1,582,052	1,056,279	1,142,750	633,396	1,092,250
001-050	Emergency Management	70,877	36,661	75,912	16,967	39,012
001-055	Facilities & Grounds	5,375	1,417	-	1,773	-
001-057	Human Resources-Admin	50	850	-	-	-
001-070	Clerk	268,859	293,787	378,377	187,892	373,324
001-080	Commissioners	-	725	-	-	-
001-090	Support Services	2,434	2,987	92,078	98	86,522
001-100	District Court-Admin	961,401	1,074,463	1,080,400	422,899	852,300
001-125	Community Development	2,201,806	2,940,665	2,434,000	1,195,690	2,666,374
001-126	Historical Preservation		74,886	24,000	10,167	20,000
001-146	Parks and Trails	7,739	44,017	44,000	13,367	44,000
001-170	Probation	1,304,727	1,485,390	1,255,805	712,603	1,366,600
001-180	Prosecutor	192,228	186,766	239,471	85,545	216,249
001-185	Child Support Enforcement	184,550	69,681	159,679	106,286	171,310
001-190	Coroner	24,640	41,440	35,000	24,180	35,000
001-205	Sheriff	1,102,631	1,080,584	953,505	518,226	1,223,172
001-240	OPD Funding	178,638	219,339	245,267	172,895	240,767
001-250	Superior Court	104,201	121,481	69,650	44,689	108,020
001-255	Family Court/Juvenile	2,472	2,912	2,500	1,272	2,500
001-256	Therapeutic Court	516,076	568,446	811,347	199,851	774,622
001-258	Murder Expenditures	-	-	-	-	-
001-260	Treasurer	26,892,054	30,115,907	26,983,596	17,624,131	29,472,950
001-300	Nondepartmental	8,681,274	4,107,723	4,619,977	2,274,996	4,709,045
001-305	Motor Pool	24,625	314,145	72,000	-	-
		\$ 44,346,231	\$ 43,882,470	\$ 62,463,738	\$ 24,264,281	\$ 66,515,017

2023 General Fund Revenue Budget by Source

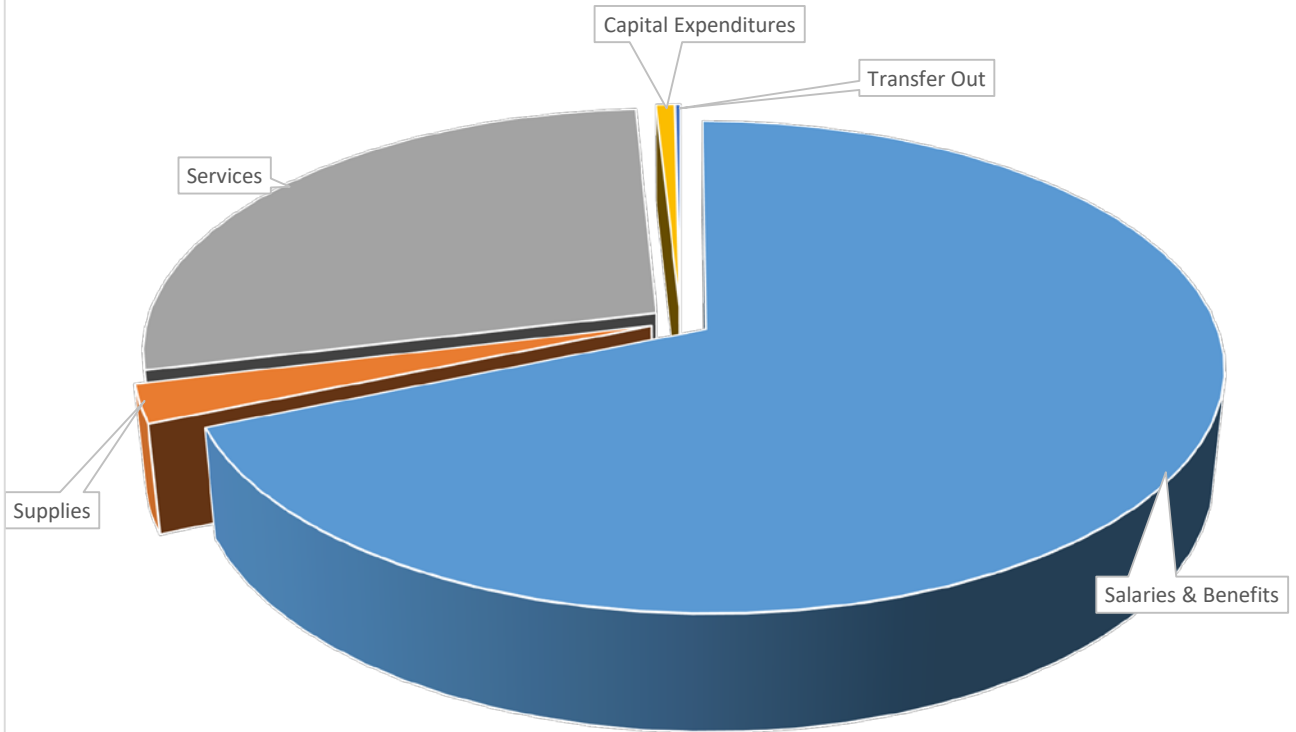


BARS	Description	Revenue	Percent
310	Taxes	\$ 25,186,600	58%
320	Licenses & Permits	1,717,700	4%
330	Intergovernmental	7,381,407	17%
340	Charges for Services	5,835,987	13%
350	Fines & Penalties	639,167	1%
360	Miscellaneous	1,769,849	4%
395	Disposition of Capital Assets	-	0.0%
397	Transfers In	984,307	2%
		<u>\$ 43,515,017</u>	<u>100%</u>

Mason County
2023 General Fund (Current Expense) Expenditure Projection
(Estimated Ending Fund Balance Budgets are NOT included in Actual Revenue Totals)

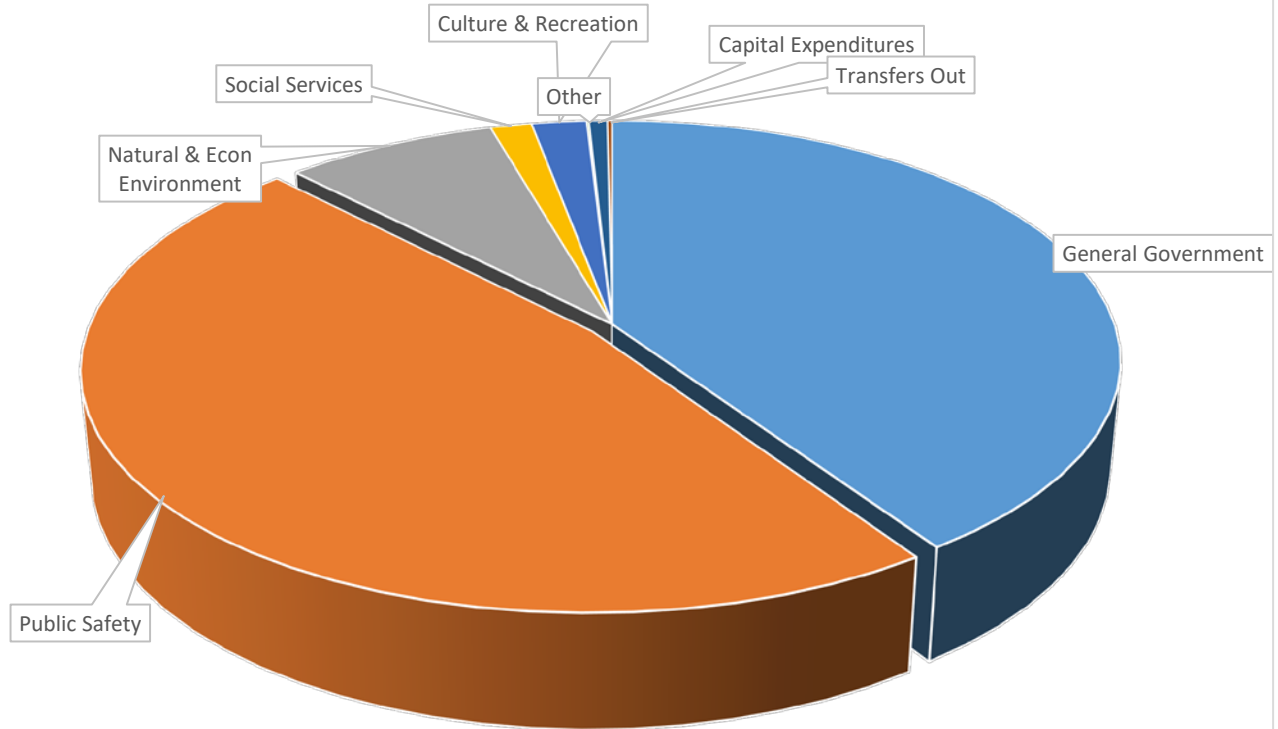
Fund Number	Fund Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual Jan-June	2023 Preliminary
001-010	WSU	\$ 283,617	\$ 304,952	\$ 347,244	\$ 120,640	\$ 359,035
001-020	Assessor	1,289,525	1,307,607	1,453,707	730,490	1,469,786
001-030	Auditor	1,753,541	1,605,652	1,887,225	877,829	1,870,959
001-050	Emergency Management	286,786	293,621	353,422	144,299	364,726
001-055	Facilities & Grounds	1,072,920	1,214,638	1,440,148	657,438	1,526,767
001-057	Human Resources	546,637	535,859	679,310	243,546	725,502
001-058	LEOFF	61,136	63,034	100,000	41,719	100,000
001-070	Clerk	1,046,050	1,082,457	1,128,716	573,393	1,101,938
001-080	Commissioners	341,002	343,743	357,704	177,365	363,319
001-090	Support Services	693,769	766,959	1,005,923	501,788	1,032,837
001-100	District Court	1,292,033	1,311,749	1,458,412	657,147	1,614,587
001-125	Community Development	2,295,387	2,636,817	2,976,073	1,345,331	3,161,722
001-126	Historical Preservation	-	6,120	24,000	2,335	41,150
001-146	Parks and Trails	484,923	588,884	795,136	350,778	773,620
001-170	Probation	1,826,780	1,833,627	2,022,773	878,087	2,119,246
001-180	Prosecutor	1,453,052	1,619,649	2,080,150	828,851	2,141,730
001-185	Child Support Enforcement	179,975	105,838	161,447	54,493	171,310
001-190	Coroner	315,542	353,264	347,914	167,919	579,839
001-205	Sheriff	13,528,916	13,939,752	15,047,209	7,213,748	17,989,190
001-208	Courthouse Security	173,983	243,453	303,755	134,306	307,300
001-240	OPD Funding	1,067,818	1,202,944	1,271,847	613,945	1,466,308
001-250	Superior Court	1,006,710	1,050,009	1,132,810	511,544	1,240,154
001-255	Family Court	1,070	-	2,500	-	2,500
001-256	Therapeutic Court	464,136	543,684	816,662	250,292	774,622
001-258	Murder Expenditures	5,240	40,133	50,000	2,845	-
001-260	Treasurer	772,868	788,342	878,239	436,767	908,232
001-300	Nondepartmental	4,985,608	4,554,161	5,316,129	1,903,785	5,806,219
001-305	Motor Pool	35,098	30,480	50,829	19,063	-
001-310	Transfers Out	2,914,039	91,319	466,282	78,717	87,766
001-320	Estimated Ending Fund Balance			18,508,172	-	18,414,653
		\$ 40,178,161	\$ 38,458,747	\$ 62,463,738	\$ 19,518,460	\$ 66,515,017

2023 General Fund Budget Expenditures by Object Code



Object	Description	Amount	Percentage
10/20	Salaries & Benefits	\$ 32,960,467	69%
30	Supplies	1,210,159	3%
40	Services	13,390,073	28%
60	Capital Expenditures	325,013	1%
99	Transfer Out	87,766	0.2%
		<u>\$ 47,973,478</u>	<u>100%</u>

2023 General Fund Expenditure Budget by Function



Function	Description	Amount	Percent
510	General Government	\$ 19,475,476	40%
520	Public Safety	22,707,349	47%
550	Natural & Econ Environment	3,759,230	8%
560	Social Services	731,326	2%
570	Culture & Recreation	975,084	2%
580	Other	39,120	0%
594	Capital Expenditures	325,013	1%
597	Transfers Out	87,766	0.2%
		\$ 48,100,364	100%

**2023 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Name	Revenue	Salary/Benefits	Operating	Total 2023 Req
001.010.000	WSU Extension	0	101,042	100,422	201,464
001.010.003	WSU Ext/Noxious Weeds	14,000	147,190	10,381	157,571
001.020.000	Assessor	7,000	1,243,856	225,930	1,469,786
001.030.030	Auditor	0	121,533	6,945	128,478
001.030.031	Auditor/Financial Services	0	538,229	18,462	556,691
001.030.032	Auditor/Recording	220,000	218,652	4,080	222,732
001.030.033	Auditor/Licensing	620,000	299,053	23,180	322,233
001.030.034	Auditor/Elections	252,250	291,678	349,147	640,825
001.050.000	Emergency Management	39,012	281,879	82,847	364,726
001.055.000	Facilities & Grounds	0	585,184	941,583	1,526,767
001.057.000	Human Resources	0	277,551	140,120	417,671
001.057.100	HR/Risk Mngmt	0	96,225	47,784	144,009
001.057.200	HR/Civil Service & BOE	0	113,688	50,134	163,822
001.058.271	LEOFF	0	98,400	1,600	100,000
001.070.000	Clerk	373,324	1,015,153	86,785	1,101,938
001.080.000	Commissioners	0	348,857	14,462	363,319
001.090.000	Support Services	86,522	1,004,343	28,494	1,032,837
001.100.000	District Court	852,300	1,454,459	160,128	1,614,587
001.100.173	District Court/Probation	N/A	N/A	N/A	0
001.125.000	Community Services/Admin	204,374	825,165	279,205	1,104,370
001.125.140	Community Services/Permit Assist	1,920,000	980,451	161,756	1,142,207
001.125.141	Community Services/Fire Warden	0	0	82,000	82,000
001.125.145	Community Services/Current Plan	519,000	521,813	51,613	573,426
001.125.146	Comm Services/Long Range Plan	0	228,064	8,655	236,719
001.125.150	Comm Services/Hearings Examiner	23,000	0	23,000	23,000
001.126.000	Historical Preservation (was Fund 116)	20,000	0	41,150	41,150
001.146.000	Parks & Trails & Batting Cages 146.110	44,000	566,119	207,501	773,620
001.170.000	Juvenile Court Services	1,366,600	1,982,388	136,858	2,119,246
001.180.000	Prosecutor	146,000	1,896,758	162,303	2,059,061
001.180.100	Prosecutor/Legal Services	0	0	12,420	12,420
001.180.164	Prosecutor/Mental Health	70,249	65,019	5,230	70,249
001.185.000	Child Support Enforcement	171,310	144,863	26,447	171,310
001.190.000	Coroner	35,000	284,934	294,905	579,839
001.205.265	Sheriff/Administration	620,647	1,529,846	433,140	1,962,986
001.205.267	Sheriff/Patrol	188,000	5,632,923	1,755,371	7,388,294
001.205.270	Sheriff/Care & Custody of Prisoners	404,025	3,924,125	1,791,370	5,715,495
001.205.280	Sheriff/Traffic	0	2,694,194	210,221	2,904,415
001.205.290	Sheriff/Prisoner Welfare	1,600	0	10,000	10,000
001.205.295	Sheriff/Donations	8,900	550	7,450	8,000
001.208.000	Courthouse Security	0	0	307,300	307,300
001.240.000	Office of Public Defense (OPD)	240,767	872,339	593,969	1,466,308
001.240.100	OPD /State funded portion	N/A	N/A	N/A	0
001.240.200	OPD/County funded portion	N/A	N/A	N/A	0
001.250.000	Superior Court	108,020	1,054,080	186,074	1,240,154
001.255.000	Family Court/Juvenile	2,500	0	2,500	2,500
001.256.100	Therapeutic Courts	684,024	342,473	341,551	684,024

**2023 CURRENT EXPENSE
DEPARTMENT BUDGET REQUESTS**

Fund	Name	Revenue	Salary/Benefits	Operating	Total 2023 Req
001.256.200	Therapeutic Courts - CJTA	90,598	0	90,598	90,598
001.258.000	Murder Expenditures	0	0	0	0
001.260.000	Treasurer	28,301,175	760,157	147,975	908,132
001.260.010	Treasurer - Road Diversion	1,171,775	0	100	100
001.300.000	Non Departmental	551,185	0	1,634,219	1,634,219
001.300.200	Non Dept/Accrued Leave Pay	0	505,000	0	505,000
001.300.300	Non Dept/911 payments	2,000,000	0	2,000,000	2,000,000
001.300.310	Non Dept/Indirects	2,157,860	0	N/A	0
001.300.312	Non Dept/Risk Management	0	0	1,667,000	1,667,000
001.305.000	Motor Pool	0	0	0	0
001.310.000	Transfer Out	N/A	0	87,766	87,766
		Revenue	Salary/Benefits	Operating	Total 2023 Req
TOTAL REQUESTS FOR CURRENT EXPENSE:		43,515,017	33,048,233	15,052,131	48,100,364
	Current Expense out of balance by:		(4,585,347)	Expenditures exceed Revenues	
	ADD BEG FUND BAL: 308.	23,000,000	ADD END FUND BAL: 508.80		18,414,653
	TOTAL CE REVENUES + 308's	66,515,017	TOTAL CE EXPENDITURES + 508's		66,515,017

2023 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Name	Revenue	Salary/Benefit	Operating	Total 2023 Req
103.000.000	Rural Co Sales & Use Tax(.09)	2,673,000	0	2,673,000	2,673,000
104.000.000	Auditor's O & M	638,942	0	638,942	638,942
105.000.000	Roads	30,698,190	6,326,570	24,371,620	30,698,190
105.000.100	Roads/G I S	241,231	201,798	39,433	241,231
105.000.200	Roads/2007 PW Bond Reserve	0	0	0	0
105.000.420	Roads/R I D #1 Reserve	59,697	0	59,697	59,697
105.000.421	Roads/R I D #2,3 Reserve	2,475	0	2,475	2,475
106.000.000	Paths & Trails Reserve	306,230	0	306,230	306,230
109.000.000	Election Equipment Holding	283,752	0	283,752	283,752
110.000.000	Crime Victims	200,000	82,284	117,716	200,000
114.000.000	Victim Witness Activities	64,000	51,191	12,809	64,000
117.000.000	Community Support Services	720,000	0	603,530	603,530
117.000.100	Domestic Violence Prevention	1,700	0	1,700	1,700
117.000.200	Homeless Prevention	2,408,328	187,510	2,337,288	2,524,798
118.000.000	Abatement/Repair/Demolition	278,400	0	278,400	278,400
120.000.000	REET Property Tax Admin	110,750	1,198	109,552	110,750
134.000.000	National Forest Safety	36,500	19,545	16,955	36,500
135.000.000	Trial Court Improvement	138,604	0	138,604	138,604
141.000.000	Sheriff/Boating Program	160,846	16,765	144,081	160,846
142.000.000	Sheriff/Narcotic Investigation	102,674	0	102,674	102,674
145.000.000	Clean Water District	190,000	0	190,000	190,000
150.000.000	Community Services Health	1,014,663	0	0	0
150.100.000	Community Services Health/Admin	1,290,448	769,748	603,346	1,373,094
150.200.000	Comm Srvcs Health/Family Health	714,794	896,746	425,749	1,322,495
150.300.000	Comm Srvcs Health/Environmental	968,500	1,065,219	227,597	1,292,816
155.000.000	American Rescue Plan Act	10,022,500	0	10,022,500	10,022,500
160.000.000	Law Library	62,988	6,065	56,923	62,988
163.000.000	Lodging Tax (Hotel/Motel)	1,730,750	0	1,730,750	1,730,750
164.000.000	Mental Health	375,736	0	378,663	378,663
164.100.000	Mental Health/Substance Abuse	2,432,736	112,222	2,317,587	2,429,809
180.000.000	Treasurer's M & O	230,400	94,472	250,700	345,172
180.100.000	Treasurer's M & O/Foreclosure	123,662	8,890	0	8,890
190.000.000	Veteran's Assistance	352,000	0	352,000	352,000
192.000.000	Skokomish Flood Zone	7,007,203	0	7,007,203	7,007,203
194.000.000	Mason Lake Mngmt Dist #2	129,990	0	0	0
194.100.000	Mason Lake Mngmt Dist #2	0	0	129,990	129,990
195.000.000	Spencer Lake Lake Mngmt Dist	20,201	0	20,201	20,201
199.001.000	Island Lake Mngmt Dist #1	45,100	0	45,100	45,100
205.000.000	Public Works Facility Bond '07	995,025	0	995,025	995,025
215.000.000	Mason County LTGO 2013 Bond	130,082	0	130,082	130,082
250.000.000	Mason County LTGO 2008 Bond	274,731	0	274,731	274,731
350.000.000	REET 1/Capital Improvements	3,866,000	0	1,778,499	1,778,499

2023 SPECIAL FUND DEPARTMENT REQUESTS

Fund	Name	Revenue	Salary/Benefit	Operating	Total 2023 Req
350.100.000	REET 1/Parks Capital Projects	0	0	0	0
350.300.000	REET 1/Facilities & Grounds	0	82,770	1,730,000	1,812,770
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	274,731	274,731
351.000.000	REET 2/Capital Improvement	5,813,000	0	4,586,154	4,586,154
351.100.000	REET 2/Parks Trails Cap Imp.	0	76,846	1,150,000	1,226,846
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	7,962,655	1,050,520	6,912,135	7,962,655
403.100.020	NBCI Sewer Utility	4,192,183	664,544	3,527,639	4,192,183
404.000.000	N. Bay/Case Inlet Reserve				0
411.000.000	Rustlewood	822,626	0	142,897	142,897
411.100.000	Rustlewood Sewer	0	113,272	124,814	238,086
411.100.010	Rustlewood Capital Projects	0	0	61,997	61,997
411.200.000	Rustlewood Water	0	113,272	266,374	379,646
412.000.000	Beards Cove Water - Admin	561,788	0	241,142	241,142
412.200.000	Beards Cove Water	0	98,441	222,205	320,646
413.000.000	Belfair WW/Water Reclamation	11,056,292	278,614	10,777,678	11,056,292
428.000.000	Reserve Landfill	440,323	0	440,323	440,323
429.000.000	Reserve Beards Cove	233,997	0	233,997	233,997
480.000.000	Storm Drainage System Devel	178,749	0	178,749	178,749
500.000.000	Information Technology (IT)	1,305,233	517,305	787,928	1,305,233
501.000.000	ER&R	7,927,402	793,271	7,134,131	7,927,402
502.000.000	Unemployment	273,420	271,328	2,092	273,420
		Revenue	Salary/Benefits	Operating	Total 2023 Req
TOTAL REQUESTS FOR SPECIAL FUNDS:		111,870,496	13,900,406	97,970,090	111,870,496

**2023
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	21,752		
From:	164.000000.100.000	Mental Health/Substance Abuse		26,805	
To:	001.000000.090.000	Support Servies	86,522		
From:	155.000000.000.000	American Rescue Plan Act		86,522	
To:	001.000000.125.000	Community Services	164,874		
From:	155.000000.000.000	American Rescue Plan Act			
To:	001.000000.170.000	Juvenile Probation Services	57,831		
From:	164.000000.100.000	Mental Health/Substance Abuse		57,831	
To:	001.000000.180.164	Prosecutor - Mental Health	70,249		
From:	164.000000.100.000	Mental Health/Substance Abuse		70,249	
To:	001.000000.205.270	Sheriff - Care & Custody (Jail)	200,000		
From:	164.000000.100.000	Mental Health/Substance Abuse		120,000	
To:	001.000000.240.000	Public Defense	80,000		
From:	164.000000.100.000	Mental Health/Substance Abuse		80,000	
To:	001.000000.256.100	Therapeutic Court	303,079		
From:	164.000000.100.000	Mental Health/Substance Abuse		303,079	
To:	135.000000.000.000	Trial Court Improvement	22,684		
From:	001.000000.310.000	Current Exp: Non-Departmental		22,684	
To:	150.000000.000.000	Community Services-Health	376,255		
From:	001.000000.310.000	Current Exp: Non-Departmental			
To:	150.000000.100.000	Comm Services-Health Admin		100,000	
From:	164.000000.100.000	Mental Health/Substance Abuse	100,000		
To:	205.000000.000.000	PW Facility Bond 2007	995,025		
From:	105.000000.000.000	County Roads		995,025	
To:	215.000000.000.000	Jail - LTGO Bond 2013	65,082		
From:	001.000000.310.000	Current Exp: Non-Departmental		65,082	
To:	215.000000.000.000	Jail - LTGO Bond 2013	30,000		
From:	350.000000.300.000	REET 1 - Facilities & Grounds		30,000	
To:	412.000000.000.000	Beards Cove Water	100,000		
From:	155.000000.000.000	American Rescue Plan Act		100,000	

**2023
REQUESTED BUDGET
TRANSFERS IN/TRANSFERS OUT**

To / From	Fund Number	Fund Name	397 Transfers-In	597 Transfers-Out	Match
To:	250.000000.000.000	MCSO buidling-LTGO Bond 2008	274,731		
From:	350.000000.900.000	REET 1 - Debt Service		274,731	
To:	413.000000.000.000	Belfair WW/Water Reclamation	450,000		
From:	103.000000.000.000	Sales & Use Tax (.09)		450,000	
To:	413.000000.000.000	Belfair WW/Water Reclamation		800,000	
From:	351.000000.000.000	REET 2 - Capital Improvements	800,000		
2023 Total Budgeted Transfer In / Out			4,198,084	3,582,008	

Over requested amount for Transfers In: 616,076