

MASON COUNTY

2025 PRELIMINARY BUDGET

◆ SUMMARY◆

DEPARTMENT REQUESTS

PRESENTED SEPTEMBER 3, 2024

Steve Duenkel, Mason County Auditor

Leo Kim, CPA, Chief Finance Officer

Financial Services Staff:

Michele Crow, Shannon McGregor,
Robin Redman and Jenny Muller



**STEVE DUENKEL
MASON COUNTY
AUDITOR**

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September 3, 2024

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 2025. The Auditor's Financial Services Department has compiled and itemized the 2025 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. The citizens of Mason County have been well served by the professionals that have made this document possible.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Steve Duenkel".

Steve Duenkel
Auditor

Mason County

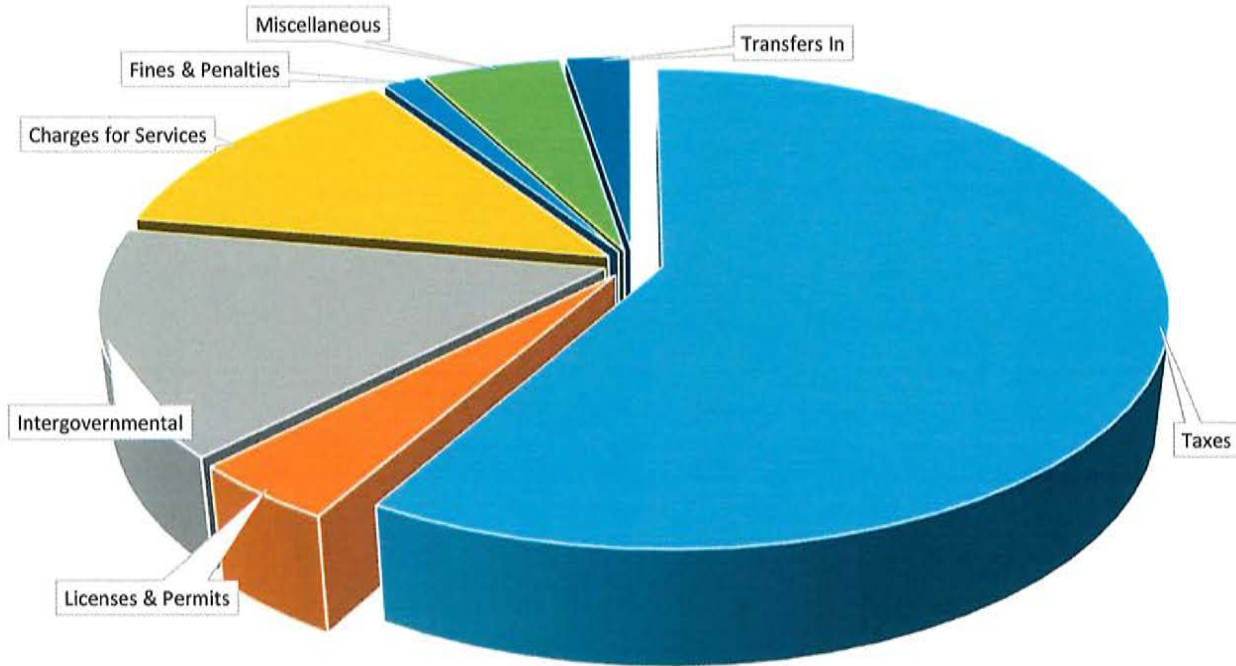
2025 General Fund (Current Expense) Revenue Projection

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

Fund Number	Fund Description	2023 Actual	2024 Budget	2024 Actual Jan-June	2025 Preliminary
Estimated Beginning Fund Balance		\$ -	\$ 27,525,669	\$ -	\$ 25,000,000
001-010	WSU	44,629	33,500	-	22,000
001-020	Assessor	16,920	7,000	1,311	7,000
001-030	Auditor	953,853	1,378,914	719,656	1,116,300
001-050	Emergency Management	196,312	137,304	73,621	46,358
001-055	Facilities & Grounds	1,386	-	3,586	-
001-057	Human Resources-Admin	132	-	-	-
001-070	Clerk	345,650	414,856	120,682	406,752
001-090	Support Services	88,446	96,299	100	101,681
001-100	District Court-Admin	891,592	873,516	480,465	871,817
001-125	Community Development	2,713,776	3,191,206	1,610,349	3,213,262
001-126	Historical Preservation	13,294	13,000	6,235	13,000
001-146	Parks and Trails	75,506	49,000	23,533	69,450
001-170	Probation	1,569,519	1,356,216	784,461	1,345,110
001-180	Prosecutor	166,327	214,015	98,215	238,314
001-185	Child Support Enforcement	92,749	165,000	57,079	179,558
001-190	Coroner	63,426	35,000	30,975	35,000
001-205	Sheriff	739,185	936,596	419,680	814,957
001-240	OPD Funding	263,363	398,026	133,450	240,767
001-250	Superior Court	161,554	111,951	99,740	121,594
001-255	Family Court/Juvenile	2,416	2,500	1,152	2,500
001-256	Therapeutic Court	457,020	780,526	283,438	759,018
001-260	Treasurer	31,424,423	29,228,834	16,828,421	29,843,767
001-300	Nondepartmental	5,588,195	5,658,330	2,513,125	4,537,386
		\$ 45,869,673	\$ 72,607,258	\$ 24,289,274	\$ 68,985,591

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2025 General Fund Revenue Budget by Source

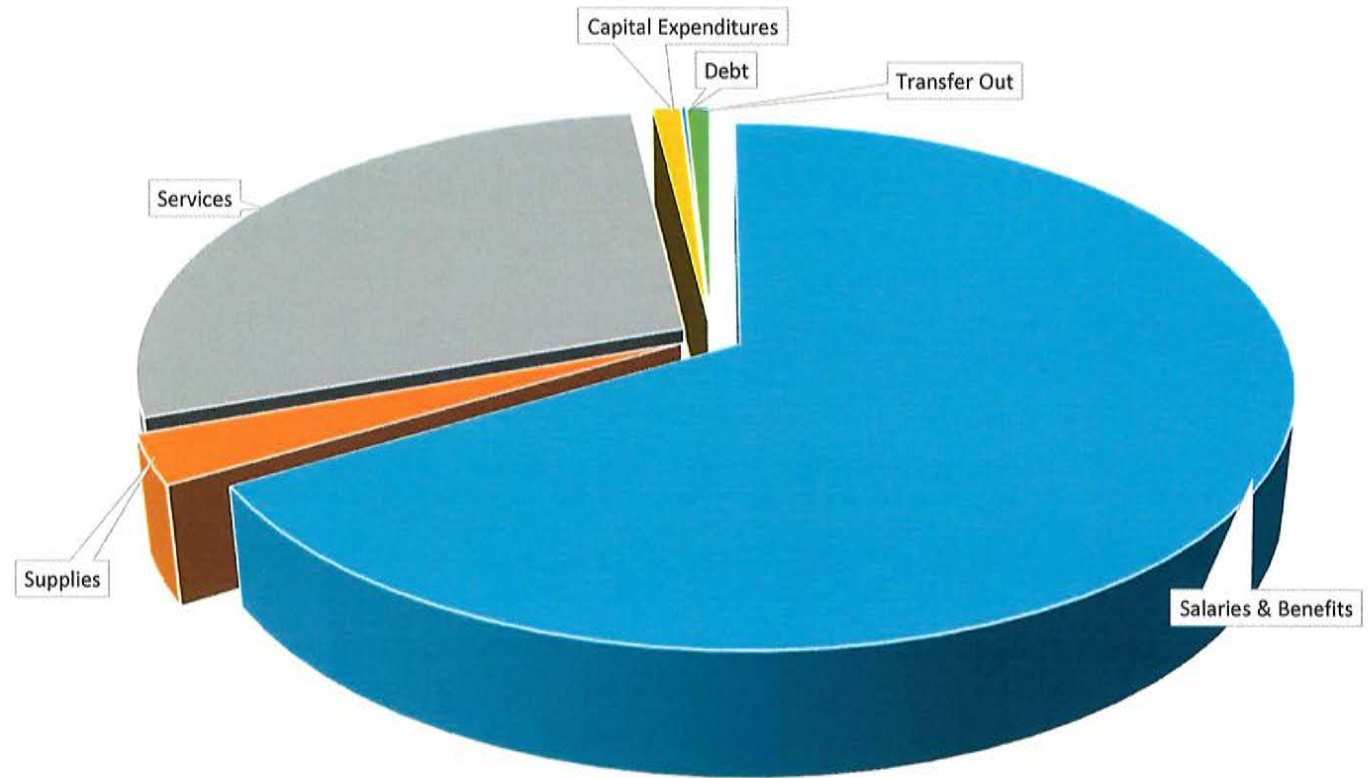


BARS	Description	Revenue	Percent
310	Taxes	\$ 25,628,122	58%
320	Licenss & Permits	1,803,900	4%
330	Intergovernmental	6,743,474	15%
340	Charges for Services	5,771,049	13%
350	Fines & Penalties	628,449	1%
360	Miscellaneous	2,323,001	5%
397	Transfers In	1,087,596	2%
		<u>\$ 43,985,591</u>	<u>100%</u>

Mason County
2025 General Fund (Current Expense) Expenditure Projection
(Estimated Ending Fund Balance Budgets are NOT included in Actual Revenue Totals)

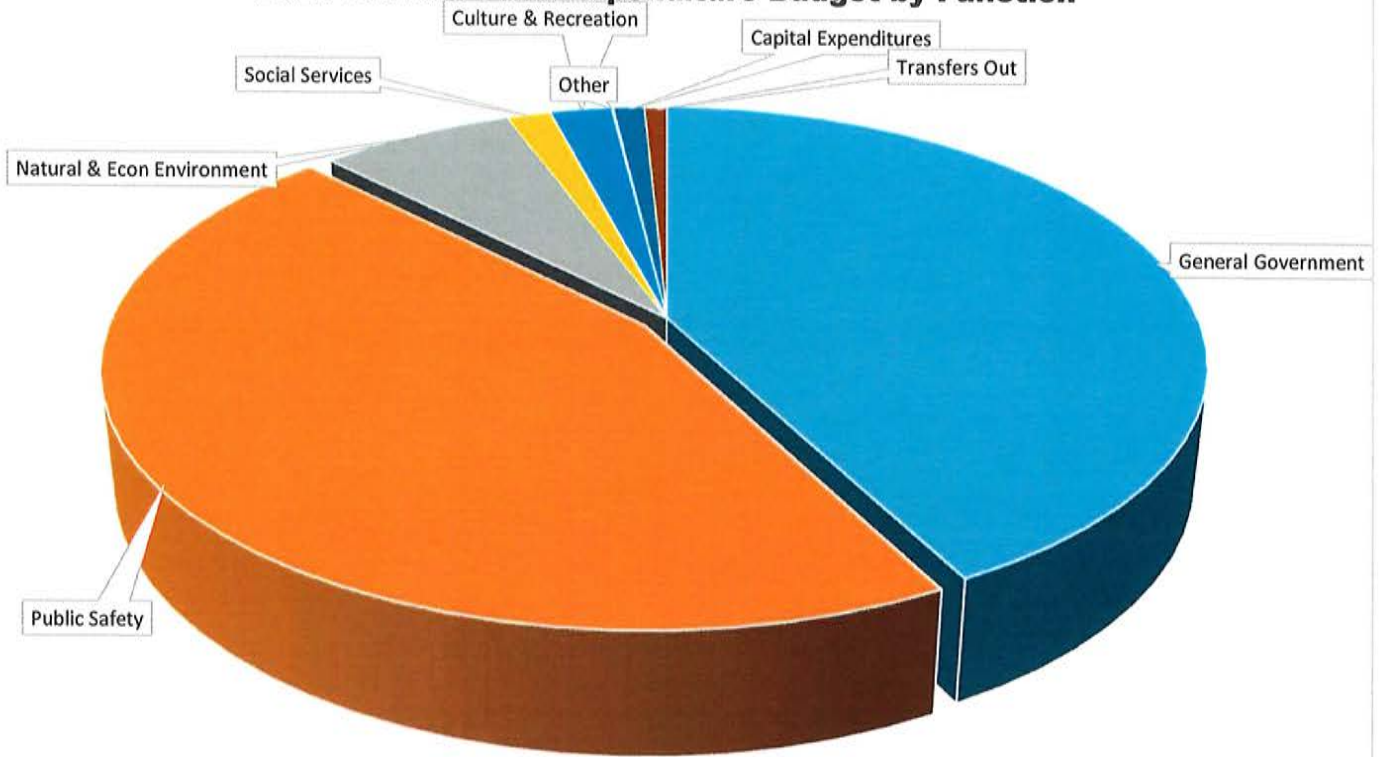
Fund Number	Fund Description	2023 Actual	2024 Budget	2024 Actual Jan-June	2025 Preliminary
001-010	WSU	\$ 363,544	\$ 394,210	\$ 119,295	\$ 400,961
001-020	Assessor	1,437,062	1,515,062	745,014	1,615,549
001-030	Auditor	1,832,219	2,140,037	1,137,352	2,347,757
001-050	Emergency Management	534,554	525,965	203,326	529,533
001-055	Facilities & Grounds	1,385,570	1,691,493	755,289	1,810,659
001-057	Human Resources	770,899	1,021,225	415,272	1,035,844
001-058	LEOFF	89,335	100,000	44,309	100,000
001-070	Clerk	1,188,934	1,174,700	552,552	1,285,225
001-080	Commissioners	378,427	436,995	192,251	455,509
001-090	Support Services	1,012,693	1,286,233	574,102	1,244,454
001-100	District Court	1,397,316	1,615,683	753,966	1,952,618
001-125	Community Development	2,927,002	4,046,988	1,548,423	3,833,575
001-126	Historical Preservation	22,962	36,600	6,058	31,750
001-146	Parks and Trails	745,843	857,712	379,998	1,034,311
001-170	Probation	1,888,522	2,126,006	970,691	2,359,389
001-180	Prosecutor	1,846,560	2,331,874	925,708	2,472,477
001-185	Child Support Enforcement	98,783	167,560	51,722	179,558
001-190	Coroner	595,499	714,465	298,887	712,643
001-205	Sheriff	15,657,701	17,855,129	8,253,879	20,450,230
001-208	Courthouse Security	267,337	307,300	139,806	307,300
001-240	OPD Funding	1,589,758	1,601,613	1,006,207	2,365,738
001-250	Superior Court	1,500,007	1,581,693	731,344	1,704,944
001-255	Family Court	2,500	2,500	2,500	2,500
001-256	Therapeutic Court	514,419	785,586	296,744	759,018
001-260	Treasurer	867,828	994,313	490,955	1,052,265
001-300	Nondepartmental	5,620,516	6,858,237	2,398,647	5,925,238
001-310	Transfers Out	463,845	565,046	76,987	460,469
001-320	Estimated Ending Fund Balance		19,873,033	-	12,556,077
		\$ 44,999,635	\$ 72,607,258	\$ 23,071,284	\$ 68,985,591

2025 General Fund Budget Expenditures by Object Code



Object	Description	Amount	Percent
10/20	Salaries & Benefits	\$ 37,504,229	66%
30	Supplies	1,719,936	3%
40	Services	16,131,083	29%
60	Capital Expenditures	535,358	1%
70	Debt	78,439	0%
99	Transfer Out	460,469	0.8%
		\$ 56,429,514	100%

2025 General Fund Expenditure Budget by Function



Function	Description	Amount	Percent
510	General Government	\$ 23,783,946	42%
520	Public Safety	25,551,947	45%
550	Natural & Econ Environment	3,885,431	7%
560	Social Services	861,963	2%
570	Culture & Recreation	1,232,891	2%
580	Other	38,520	0%
594	Capital Expenditures	614,347	1%
597	Transfers Out	460,469	0.8%
		<u>\$ 56,429,514</u>	<u>100%</u>