

# MASON COUNTY

## 2024 PRELIMINARY BUDGET

### ◆ SUMMARY ◆

## DEPARTMENT REQUESTS

PRESENTED SEPTEMBER 5, 2023

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 5, 2023

The Honorable Sharon Trask, Chair  
Mason County Board of County Commissioners  
411 N 5<sup>th</sup> 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 2024. The Auditor's Financial Services Department has compiled and itemized the 2024 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,

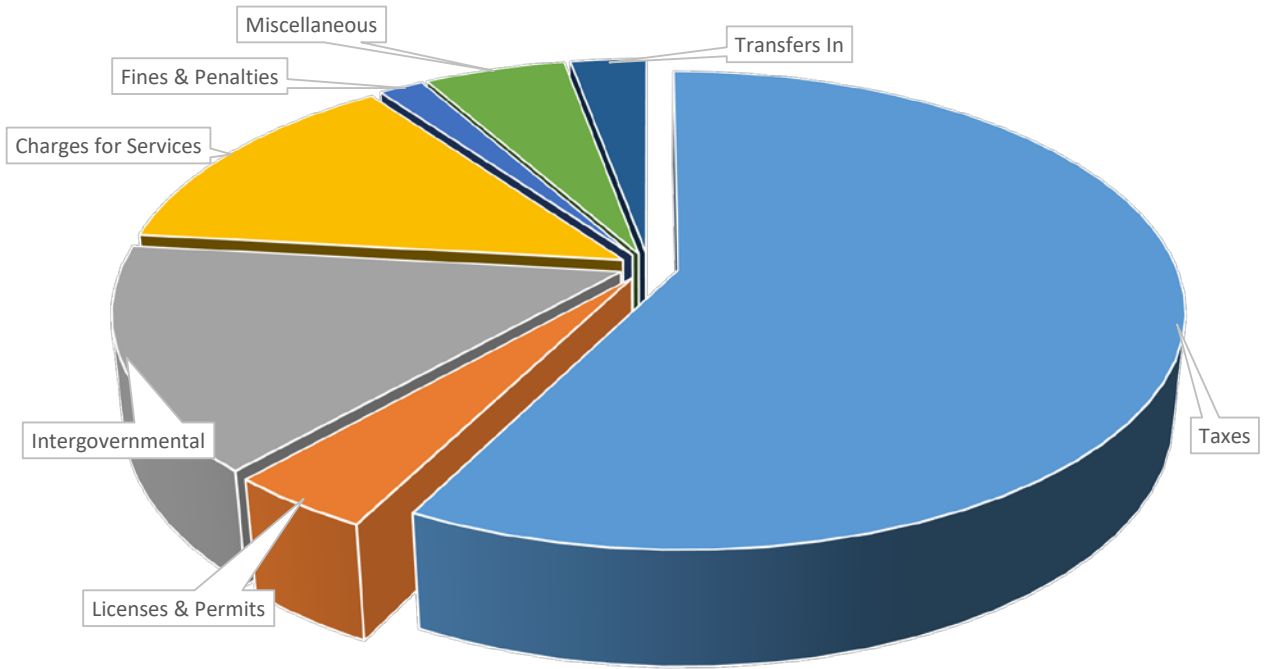
A handwritten signature in black ink, appearing to read "Steve Duenkel".

Steve Duenkel  
Auditor

**Mason County**  
**2024 General Fund (Current Expense) Revenue Projection**  
*(Estimated Beginning Fund Balance Budgets are NOT included in Actual Revenue Totals)*

Fund #	Fund Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024
						Jan-June	Preliminary
Estimated Beginning Fund Balance		\$ -	\$ -	\$ -	\$ 26,656,033	\$ -	\$ 26,000,000
001-010	WSU	20,437	29,231	32,865	20,000	12,546	33,500
001-020	Assessor	17,085	12,688	6,344	7,000	17,314	7,000
001-030	Auditor	1,582,052	1,056,279	1,094,121	1,172,200	477,407	1,249,314
001-050	Emergency Management	70,877	36,661	54,680	139,347	110,727	137,304
001-055	Facilities & Grounds	5,375	1,417	2,283	-	1,056	-
001-057	Human Resources-Admin	50	850	-	-	132	-
001-070	Clerk	268,859	293,787	369,471	478,377	103,368	714,858
001-080	Commissioners	-	725	-	-	-	-
001-090	Support Services	2,434	2,987	73,259	86,522	-	96,299
001-100	District Court-Admin	961,401	1,074,463	846,202	855,300	427,988	873,516
001-125	Community Development	2,201,806	2,940,665	2,474,358	2,666,374	1,292,488	2,716,206
001-126	Historical Preservation	-	74,886	18,389	20,000	6,480	13,000
001-146	Parks and Trails	7,739	44,017	29,371	53,235	41,206	49,000
001-170	Probation	1,304,727	1,485,390	1,578,651	1,366,600	735,283	1,356,216
001-180	Prosecutor	192,228	186,766	175,493	216,249	66,399	214,015
001-185	Child Support Enforcement	184,550	69,681	152,594	171,310	62,722	165,000
001-190	Coroner	24,640	41,440	48,680	35,000	32,697	35,000
001-205	Sheriff	1,102,631	1,080,584	1,099,302	1,167,789	426,857	936,596
001-240	OPD Funding	178,638	219,339	186,784	240,767	116,503	240,767
001-250	Superior Court	104,201	121,481	73,507	195,846	104,726	111,951
001-255	Family Court/Juvenile	2,472	2,912	2,768	2,500	960	2,500
001-256	Therapeutic Court	516,076	568,446	441,402	776,228	206,139	680,823
001-258	Murder Expenditures	-	-	-	-	-	-
001-260	Treasurer	26,892,054	30,115,907	32,580,492	28,417,341	16,748,655	28,857,745
001-300	Nondepartmental	8,681,274	4,107,723	4,388,009	4,729,045	2,944,576	4,659,230
001-305	Motor Pool	24,625	314,145	-	-	-	-
		<b>\$ 44,346,231</b>	<b>\$ 43,882,470</b>	<b>\$ 45,729,025</b>	<b>\$ 69,473,063</b>	<b>\$ 23,936,229</b>	<b>\$ 69,149,840</b>

## 2024 General Fund Revenue Budget by Source

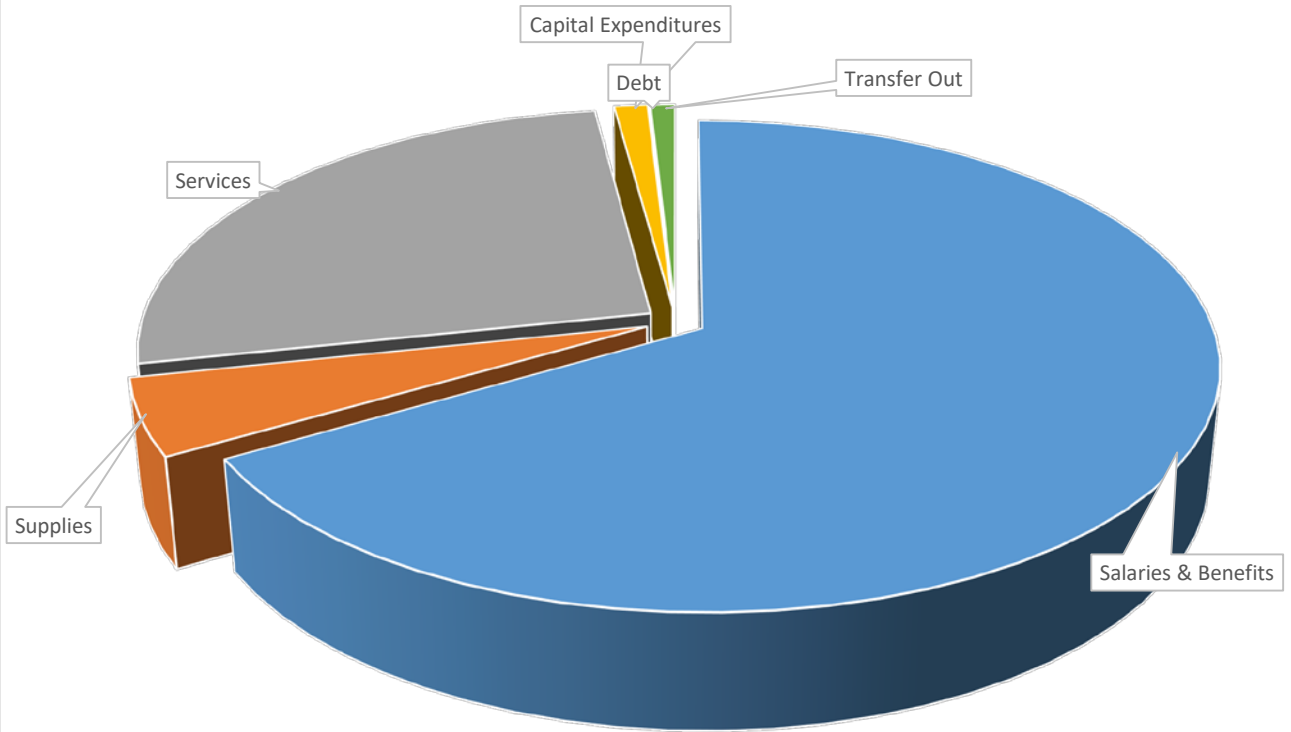


<b>BARS</b>	<b>Description</b>	<b>Revenue</b>	<b>Percent</b>
310	Taxes	\$ 24,849,355	58%
320	Licenses & Permits	1,720,900	4%
330	Intergovernmental	6,564,851	15%
340	Charges for Services	5,741,675	13%
350	Fines & Penalties	733,169	2%
360	Miscellaneous	2,301,372	5%
397	Transfers In	1,238,518	3%
		<u>\$ 43,149,840</u>	<u>100%</u>

**Mason County**  
**2024 General Fund (Current Expense) Expenditure Projection**  
*(Estimated Ending Fund Balance Budgets are NOT included in Actual Revenue Totals)*

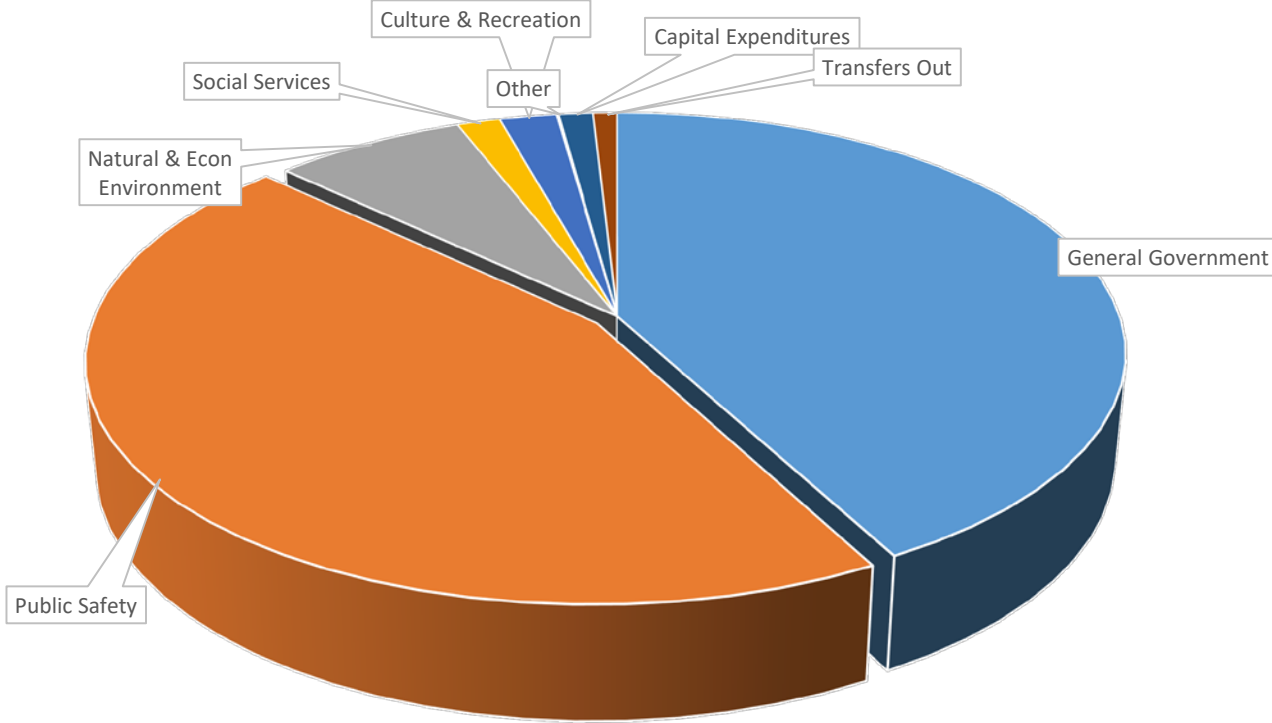
Fund #	Fund Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual Jan-June	2024 Preliminary
001-010	WSU	\$ 304,952	\$ 307,150	\$ 386,072	\$ 152,615	\$ 385,441
001-020	Assessor	1,307,607	1,374,048	1,475,815	761,145	1,504,116
001-030	Auditor	1,605,652	1,773,773	1,964,162	902,682	2,411,115
001-050	Emergency Management	293,621	377,507	540,330	290,543	532,854
001-055	Facilities & Grounds	1,214,638	1,335,924	1,545,159	710,743	1,687,579
001-057	Human Resources	535,859	549,133	926,434	385,970	972,713
001-058	LEOFF	63,034	79,128	100,000	54,767	100,000
001-070	Clerk	1,082,457	1,162,874	1,208,905	613,556	1,316,050
001-080	Commissioners	343,743	356,726	390,615	190,781	392,269
001-090	Support Services	766,959	966,562	1,064,379	494,084	1,439,393
001-100	District Court	1,311,749	1,318,932	1,526,343	682,274	1,732,373
001-125	Community Development	2,636,817	2,677,111	3,256,041	1,458,991	3,417,201
001-126	Historical Preservation	6,120	9,383	41,150	9,508	36,600
001-146	Parks and Trails	588,884	769,125	814,815	376,078	884,796
001-170	Probation	1,833,627	1,793,128	2,155,933	916,332	2,116,801
001-180	Prosecutor	1,619,649	1,703,035	2,188,840	892,450	2,406,637
001-185	Child Support Enforcement	105,838	109,451	174,363	53,422	165,000
001-190	Coroner	353,264	359,840	640,942	300,910	689,717
001-205	Sheriff	13,939,752	14,193,647	16,183,144	7,696,825	18,811,498
001-208	Courthouse Security	243,453	259,109	309,300	135,817	307,300
001-240	OPD Funding	1,202,944	1,192,356	1,538,125	708,783	1,538,125
001-250	Superior Court	1,050,009	1,092,866	1,530,861	749,694	1,564,072
001-255	Family Court	-	-	2,500	-	2,500
001-256	Therapeutic Court	543,684	516,217	787,786	254,449	702,311
001-258	Murder Expenditures	40,133	7,183	-	183	-
001-260	Treasurer	788,342	818,810	913,511	457,809	978,382
001-300	Nondepartmental	4,554,161	5,175,224	5,884,219	2,088,324	5,861,289
001-305	Motor Pool	30,480	23,291	-	-	-
001-310	Transfers Out	91,319	466,282	464,021	70,731	465,046
001-320	Estimated Ending Fund Balance			21,459,298	-	16,728,662
		<b>\$ 38,458,747</b>	<b>\$ 40,767,815</b>	<b>\$ 69,473,063</b>	<b>\$ 21,409,466</b>	<b>\$ 69,149,840</b>

## 2024 General Fund Budget Expenditures by Object Code



<b>Object</b>	<b>Description</b>	<b>Amount</b>	<b>Percentage</b>
10/20	Salaries & Benefits	\$ 34,919,157	67%
30	Supplies	2,653,934	5%
40	Services	13,722,754	26%
60	Capital Expenditures	636,358	1%
70	Debt	23,929	0%
99	Transfer Out	465,046	0.9%
		<u>\$ 52,421,178</u>	<u>100%</u>

## 2024 General Fund Expenditure Budget by Function



Function	Description	Amount	Percent
510	General Government	\$ 22,077,467	42%
520	Public Safety	23,529,927	45%
550	Natural & Econ Environment	3,711,793	7%
560	Social Services	830,028	2%
570	Culture & Recreation	1,107,560	2%
580	Other	38,520	0%
594	Capital Expenditures	660,837	1%
597	Transfers Out	465,046	0.9%
		<u>\$ 52,421,178</u>	<u>100%</u>