Mason County
2015 Preliminary Budget

September 2, 2014

Table of Contents

	Page
What is a Budget?	3 – 12
Expenditures by Government Function - Current Expense Fund	13
Expenditures - All Funds	14 – 19
Current Expense - Expenditures by Department	20 – 23
Revenue – All Funds	24 – 29
Ending Cash Balances	30 – 34
Budget Comparisons:	
Revenue – All Funds – 2015 Preliminary; 2014 Adopted Budget with Variance from 2015 Preliminary Budget; 2014 Revenues through June 30th; and 2013 Actual Revenues	36 - 37
Expenditures – Current Expense – 2015 Preliminary Budget; 2014 Adopted Budget with Variance from 2015 Preliminary Budget; 2014 Actual Expenditures through June 30th; and 2013 Actual Expenditures	38 - 40
Charts:	
Revenue – All Funds – All Sources	42
Expenditures – All Funds – All Sources	43
Revenue – Current Expense Fund	44
Expenditures – Current Expense Fund	45

What Is A Budget?

- A budget is a plan
- Revenue: Money collected by the County from taxes, grants, fees, and many other sources to pay for this plan
- Expenditures: Money spent on salaries, materials, and equipment to provide these planned services and facilities

Why Do We Budget?

- To manage our finances
- Mason County provides facilities and public services to meet citizens' needs
- The budgeting process provides the mechanism where the county commissioners and other elected officials, after hearing from citizens, taxpayers, and other interested parties, can compromise and reach an accord
- To measure how we're doing

How Are Spending Decisions Made?

- Final decisions are made by the County Commissioners
- With input from citizens and other interested parties
- Mason County Mission and Goals
- Strategic Plan

Mason County Mission

- Mission:

  The Mission of Mason County Government is to provide essential and mandated services which will preserve and benefit the health, safety, and welfare of the general public in a professional and courteous manner through the effective and equitable management of available public resources.

  Mason County government recognizes that its employees and volunteers are the foundation upon which these services are provided.

Mason County Goals

- Goals:

  A. To have managers and employees who are courteous, effective, and efficient, whose morale is high because they recognize their work is valued and they are part of the planning process of the department.

  B. To increase confidence among the general public by providing efficient coordinated cost-effective programs and services to the people of Mason County.

  C. To institute a management planning process in Mason County. The process should include employee accountability and evaluation through clearly defined department objectives.

  D. To have a work environment where all individuals can feel they are a trusted member of the organization as well as promoting public trust in the abilities of all levels of Mason County government.

Expenditures Exceed Revenues?

- We need to make cuts
- What are we required to do?
- What is Mason County's line of business?
- Need for Strategic Planning

Revenues Exceed Expenditures?

- What do we do now?
- What would we like to do?
- What is Mason County's line of business?
- Need for Strategic Planning

Strategic Planning Process

- Strategic planning is an organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy.
- Generally involves setting goals, determining actions to achieve the goals, and mobilizing resources to execute the actions. A strategy describes how the goals will be achieved within Available resources
- It's a process
- It allows us to measure how we're doing

Where Do Revenues Come?

- Sales and Use Tax
- Property Taxes
- Fees
- Grants
- Other

Expenditures?

- Salaries and benefits
- Supplies
- Services
- Intergovernmental payments
- Capital Outlays
- Debt Service

Mason County
Preliminary Budget - 2015

Expenditures By Govenment Function
Current Expense Fund

Version 4

Current Expense Fund By Government Function	General Government	Public Safety	Utilities	Transportation	Natural and Economic Environment	Social Services	Culture and Recreation	Other	Total
Salary	6,209,947	9,744,230	0	0	941,668	101,152	310,250	0	17,307,248
Benefits	2,385,411	3,603,302	0	0	408,278	22,554	130,119	0	6,549,664
Total salaries and benefits	**8,595,358**	**13,347,532**	**0**	**0**	**1,349,946**	**123,706**	**440,370**	**0**	**23,856,912**
Office and operating supplies	131,896	262,392	0	0	12,274	2,617	25,297	0	434,476
Fuel	0	9,900	0	0	0	0	3,000	0	12,900
Small tools and minor equipment	42,021	479,791	0	0	1,300	1,773	4,500	0	529,385
Professional services	952,644	1,968,600	0	0	176,779	100,622	5,218	0	3,203,863
Communications	184,958	117,847	0	0	19,305	1,614	10,386	0	334,110
Travel	27,695	53,022	0	0	1,000	0	3,315	0	85,032
Taxes and operating assessments	350	3,000	0	0	0	0	0	0	3,350
Operating rentals and leases	424,957	1,227,000	0	0	133,554	17,642	70,326	0	1,873,479
Insurance	620,682	33,868	0	0	3,200	100	1,100	0	658,950
Utilities	177,400	135,800	0	0	0	0	37,160	0	350,360
Repairs and maintenance	108,934	69,300	0	0	0	0	1,650	0	179,884
Miscellaneous	318,826	80,939	0	0	13,150	1,350	3,515	0	417,780
Operating costs	**2,990,362**	**4,441,459**	**0**	**0**	**360,562**	**125,718**	**165,467**	**0**	**8,083,568**
Intergovernmental	0	305,000	0	0	0	0	0	0	305,000
Intergovernmental services	66,300	1,200	0	0	51,000	0	107,630	0	226,130
Other improvements	0	0	0	0	0	0	0	575,000	575,000
Machinery and equipment	0	0	0	0	0	0	0	81,000	81,000
Other	0	0	0	0	0	0	0	619,821	619,821
Other Expenditures	**66,300**	**306,200**	**0**	**0**	**51,000**	**0**	**107,630**	**1,275,821**	**1,806,951**
Total Expenditures	**11,652,020**	**18,095,191**	**0**	**0**	**1,761,508**	**249,424**	**713,467**	**1,275,821**	**33,747,430**

Mason County
Preliminary Budget - 2015

Expenditures - All Funds
Version 4

	Total All Funds	Current Expense	RURAL CO SALES & USE TAX (.09)	AUDITOR'S O&M FUND	COUNTY ROAD	PATHS & TRAILS RESERVE	ELECTION EQUIPMENT HOLDING	CRIME VICTIMS COMPENSATING FD
Salary	23,894,449	17,307,248	0	21,516	3,413,470	0	0	65,000
Benefits	9,524,820	6,549,664	0	9,284	1,552,497	0	0	24,903
Total salaries and benefits	**33,419,269**	**23,856,912**	**0**	**30,800**	**4,965,967**	**0**	**0**	**89,903**
Operating costs	**22,082,348**	**8,083,568**	**70,100**	**105,147**	**5,406,444**	**15,000**	**18,500**	**9,859**
Intergovernmental	305,000	305,000	0	0	0	0	0	0
Intergovernmental services	853,326	226,130	132,118	0	92,000	0	0	0
Land and land improvements	221,000	0	0	0	221,000	0	0	0
Buildings and Structures	290,000	0	0	0	225,000	0	0	0
Other improvements	807,736	575,000	0	0	120,000	0	0	0
Machinery and equipment	1,766,175	81,000	0	29,475	20,000	0	6,200	0
Construction of Capital Assets	4,531,841	0	0	0	4,531,841	0	0	0
Debt Service	756,000	0	0	0	0	0	0	0
General Obligation Bonds	231,104	0	0	0	0	0	0	0
Intergovernmental Loans	2,238,267	0	0	0	1,000,000	0	0	0
Other Debt	26,659	0	0	0	0	0	0	0
Interest and related costs	498,896	0	0	0	0	0	0	0
Interest on interfund debt	25,823	0	0	0	14,558	0	0	0
Interest on long-term external debt	493,304	0	0	0	0	0	0	0
Other	3,827,874	619,821	325,000	33,500	1,164,988	0	0	0
Other Expenditures	**16,873,005**	**1,806,951**	**457,118**	**62,975**	**7,389,387**	**0**	**6,200**	**0**
Total expenditures	**72,374,621**	**33,747,430**	**527,218**	**198,922**	**17,761,798**	**15,000**	**24,700**	**99,762**

Mason County
Preliminary Budget - 2015

Expenditures - All Funds
Version 4

	VICTIM WITNESS ACTIVITIES FUND	HISTORICAL PRESERVATION	COMMUNITY SUPPORT SERVICES	ABATEMENT/REPAIR & DEMOLITION	RESERVE FOR TECHNOLOGY	REET & PROPERTY TAX ADMIN ASST	NATL FOREST/SFTY NET PL106-393	TRIAL COURT IMPROVEMENT	FAMILY LAW FACILITATOR
Salary	10,000	0	35,250	0	0	1,000	0	0	0
Benefits	6,650	0	19,926	0	0	169	0	0	0
Total salaries and benefits	**16,650**	**0**	**55,176**	**0**	**0**	**1,169**	**0**	**0**	**0**
Operating costs	**0**	**57,850**	**419,455**	**52,850**	**28,318**	**62,000**	**80,000**	**1,300**	**0**
Intergovernmental	0	0	0	0	0	0	0	0	0
Intergovernmental services	0	2,000	0	0	0	0	0	0	0
Land and land improvements	0	0	0	0	0	0	0	0	0
Buildings and Structures	0	0	0	0	0	0	0	0	0
Other improvements	0	0	0	0	0	0	0	0	0
Machinery and equipment	0	0	0	0	250,000	0	0	0	0
Construction of Capital Assets	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
General Obligation Bonds	0	0	0	0	0	0	0	0	0
Intergovernmental Loans	0	0	0	0	0	0	0	0	0
Other Debt	0	0	0	0	0	0	0	0	0
Interest and related costs	0	0	0	0	0	0	0	0	0
Interest on interfund debt	0	0	0	0	0	0	0	0	0
Interest on long-term external debt	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	14,500
Other Expenditures	**0**	**2,000**	**0**	**0**	**250,000**	**0**	**0**	**0**	**14,500**
Total expenditures	**16,650**	**59,850**	**474,631**	**52,850**	**278,318**	**63,169**	**80,000**	**1,300**	**14,500**

Mason County
Preliminary Budget - 2015

Expenditures - All Funds
Version 4

	SHERIFF SPECIAL FUNDS	PUBLIC HEALTH	LAW LIBRARY	LODGING (MOTEL/HOTEL) TAX	MENTAL HEALTH	TREASURER'S M&O	VETERANS ASSISTANCE FUND	SKOKOMISH FLOOD ZONE	MASON LAKE AQUATIC WEEDS MGMT
Salary	74,600	1,184,255	0	0	29,973	60,432	0	0	0
Benefits	32,530	495,837	0	0	19,029	24,398	0	0	0
Total salaries and benefits	**107,130**	**1,680,092**	**0**	**0**	**49,002**	**84,830**	**0**	**0**	**0**
Operating costs	**152,700**	**615,192**	**22,863**	**402,112**	**510,208**	**80,536**	**133,972**	**38,000**	**45,103**
Intergovernmental	0	0	0	0	0	0	0	0	0
Intergovernmental services	0	2,000	0	0	200,000	0	0	20,000	0
Land and land improvements	0	0	0	0	0	0	0	0	0
Buildings and Structures	0	0	0	0	0	0	0	0	0
Other improvements	0	0	0	0	0	0	0	0	0
Machinery and equipment	0	0	0	0	0	0	0	0	0
Construction of Capital Assets	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
General Obligation Bonds	0	0	0	0	0	0	0	0	0
Intergovernmental Loans	0	0	0	0	0	0	0	0	0
Other Debt	0	0	0	0	0	0	0	0	0
Interest and related costs	0	0	0	0	0	0	0	0	0
Interest on interfund debt	0	0	0	0	0	0	0	0	0
Interest on long-term external debt	0	0	0	0	0	0	0	0	0
Other	0	0	4,348	0	125,371	0	0	0	0
Other Expenditures	**0**	**2,000**	**4,348**	**0**	**325,371**	**0**	**0**	**20,000**	**0**
Total expenditures	**259,830**	**2,297,284**	**27,211**	**402,112**	**884,581**	**165,366**	**133,972**	**58,000**	**45,103**

Mason County
Preliminary Budget - 2015

Expenditures - All Funds
Version 4

	ISLAND LAKE MGMT.DIST.#1	PUBLIC WORKS FAC BOND 2007	RURAL DEV/N.BAY LTGO BOND'02	MASON COUNTY LTGO 2013 BOND	M.CO. LIMITED TAX GO BOND 2008	CAPITAL IMPROVEMENTS-REET 1	CAPITAL IMPROVEMENTS-REET 2	MASON COUNTY LANDFILL	WASTEWATER NO.BAY/CASE INLET
Salary	0	0	0	0	0	0	0	356,259	145,203
Benefits	0	0	0	0	0	0	0	199,064	63,801
Total salaries and benefits	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**555,323**	**209,004**
Operating costs	**4,500**	**0**	**0**	**0**	**0**	**0**	**0**	**2,043,688**	**411,444**
Intergovernmental	0	0	0	0	0	0	0	0	0
Intergovernmental services	0	0	0	0	0	0	0	15,369	8,034
Land and land improvements	0	0	0	0	0	0	0	0	0
Buildings and Structures	0	0	0	0	0	0	0	30,000	35,000
Other improvements	0	0	0	0	0	0	0	35,000	0
Machinery and equipment	0	0	0	0	0	0	0	155,000	120,000
Construction of Capital Assets	0	0	0	0	0	0	0	0	0
Debt Service	0	680,000	0	76,000	0	0	0	0	0
General Obligation Bonds	0	0	81,399	0	0	0	0	0	0
Intergovernmental Loans	0	0	0	0	0	0	0	0	375,390
Other Debt	0	0	0	0	0	26,659	0	0	0
Interest and related costs	0	484,988	0	13,908	0	0	0	0	0
Interest on interfund debt	0	0	0	0	0	11,265	0	0	0
Interest on long-term external debt	0	0	217,073	0	0	0	0	0	0
Other	0	0	0	0	0	554,348	135,000	221,828	459,184
Other Expenditures	**0**	**1,164,988**	**298,472**	**89,908**	**0**	**592,272**	**135,000**	**457,197**	**997,608**
Total expenditures	**4,500**	**1,164,988**	**298,472**	**89,908**	**0**	**592,272**	**135,000**	**3,056,208**	**1,618,056**

Mason County
Preliminary Budget - 2015

Expenditures - All Funds
Version 4

	NBCI SEWER UTILITY RESERVE	WASTEWATER SYSTEM DEVELOPMENT	COMBINED UTILITIES ADMIN.	RUSTLEWOOD SEWER & WATER	BEARDS COVE WATER	BELFAIR WW & WTR RECLAMATION	CUM RESERVE LANDFILL	RESERVE BEARDS COVE	STORM DRAINAGE SYSTEM DEVELOP
Salary	0	0	300,983	61,055	26,594	68,205	0	0	7,332
Benefits	0	0	120,055	29,070	12,453	29,489	0	0	2,875
Total salaries and benefits	**0**	**0**	**421,037**	**90,125**	**39,047**	**97,694**	**0**	**0**	**10,207**
Operating costs	**0**	**0**	**106,237**	**71,428**	**52,231**	**241,177**	**0**	**0**	**147,617**
Intergovernmental	0	0	0	0	0	0	0	0	0
Intergovernmental services	0	0	670	1,555	448	7,672	0	0	0
Land and land improvements	0	0	0	0	0	0	0	0	0
Buildings and Structures	0	0	0	0	0	0	0	0	0
Other improvements	0	0	0	22,736	55,000	0	0	0	0
Machinery and equipment	0	0	0	6,500	50,000	0	0	0	0
Construction of Capital Assets	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
General Obligation Bonds	0	0	0	17,163	0	132,542	0	0	0
Intergovernmental Loans	0	0	0	0	0	379,590	0	0	0
Other Debt	0	0	0	0	0	0	0	0	0
Interest and related costs	0	0	0	0	0	0	0	0	0
Interest on interfund debt	0	0	0	0	0	0	0	0	0
Interest on long-term external debt	0	0	0	53,635	0	222,596	0	0	0
Other	0	0	0	37,176	78,928	53,108	0	0	0
Other Expenditures	**0**	**0**	**670**	**138,765**	**184,376**	**795,508**	**0**	**0**	**0**
Total expenditures	**0**	**0**	**527,944**	**300,318**	**275,654**	**1,134,379**	**0**	**0**	**157,824**

Mason County
Preliminary Budget - 2015

Expenditures - All Funds
Version 4

	INFORMATION TECHNOLOGY FUND	EQUIPMENT RENTAL & REVOLVING	UNEMPLOYMENT FUND
Salary	294,499	431,575	0
Benefits	119,296	213,830	0
Total salaries and benefits	**413,795**	**645,405**	**0**
Operating costs	**260,199**	**2,332,750**	**0**
Intergovernmental	0	0	0
Intergovernmental services	4,000	16,330	125,000
Land and land improvements	0	0	0
Buildings and Structures	0	0	0
Other improvements	0	0	0
Machinery and equipment	150,000	898,000	0
Construction of Capital Assets	0	0	0
Debt Service	0	0	0
General Obligation Bonds	0	0	0
Intergovernmental Loans	0	483,287	0
Other Debt	0	0	0
Interest and related costs	0	0	0
Interest on interfund debt	0	0	0
Interest on long-term external debt	0	0	0
Other	0	774	0
Other Expenditures	**154,000**	**1,398,391**	**125,000**
Total expenditures	**827,994**	**4,376,546**	**125,000**

Mason County
Preliminary Budget - 2015

Current Expense by Departments
Version 4

	Total Current Expense	WSU Extension	Assessor	Auditor	Emergency Management	Facilities and Grounds	Human Resources	Clerk
Salary	17,307,248	114,966	686,704	743,009	143,165	239,559	301,150	457,295
Benefits	6,549,664	36,235	309,693	326,771	60,376	106,530	103,318	212,399
Total salaries and benefits	**23,856,912**	**151,202**	**996,397**	**1,069,780**	**203,541**	**346,089**	**404,468**	**669,694**
Office and operating supplies	434,476	4,714	9,876	9,500	1,200	61,850	7,424	14,500
Fuel	12,900	0	0	0	500	0	0	0
Small tools and minor equipment	529,385	2,300	1,000	7,301	1,000	19,000	1,150	0
Professional services	3,203,863	535	116,990	38,125	1,813	120,060	77,350	11,025
Communications	334,110	5,878	44,075	41,202	14,209	4,681	4,341	32,363
Travel	85,032	3,215	1,000	4,518	250	340	1,250	0
Taxes and operating assessments	3,350	0	0	0	0	150	0	0
Operating rentals and leases	1,873,479	33,030	101,034	41,064	14,709	72,541	14,876	44,343
Insurance	658,950	200	2,700	2,700	6,100	1,100	800	2,350
Utilities	350,360	0	0	0	0	311,500	0	0
Repairs and maintenance	179,884	150	1,200	23,913	1,000	80,700	0	12,621
Miscellaneous	417,780	700	2,000	64,913	3,000	3,000	5,494	400
Operating costs	**8,083,568**	**50,722**	**279,875**	**233,236**	**43,781**	**674,922**	**112,685**	**117,602**
Intergovernmental	305,000	0	0	0	0	0	0	0
Intergovernmental services	226,130	107,630	0	0	0	2,500	0	0
Other improvements	575,000	0	0	0	0	0	0	0
Machinery and equipment	81,000	0	0	0	31,000	0	0	0
Other	619,821	0	0	0	0	0	0	0
Other Expenditures	**1,806,951**	**107,630**	**0**	**0**	**31,000**	**2,500**	**0**	**0**
Total expenditures	**33,747,430**	**309,554**	**1,276,272**	**1,303,016**	**278,321**	**1,023,511**	**517,153**	**787,296**

Mason County
Preliminary Budget - 2015

Current Expense by Departments
Version 4

	Commissioners	Central Operations	District Court	Department of Community Development	Parks and Trails	Probation Services	Juvenile Services	Juvenile Facility-Reserve for Care and Custody	Prosecutor
Salary	239,831	279,144	638,288	830,120	256,844	363,174	97,018	635,881	906,326
Benefits	72,467	112,545	250,753	369,445	107,273	151,285	41,614	281,737	308,427
Total salaries and benefits	**312,298**	**391,689**	**889,041**	**1,199,565**	**364,117**	**514,459**	**138,632**	**917,618**	**1,214,753**
Office and operating supplies	2,350	4,200	20,400	9,860	22,497	4,856	11,312	32,000	10,550
Fuel	0	0	0	0	3,000	0	0	0	0
Small tools and minor equipment	300	1,400	350	0	3,000	2,500	1,500	5,349	10,770
Professional services	1,525	1,425	36,866	316,394	4,783	18,763	80,571	19,748	41,341
Communications	3,544	6,346	8,199	17,955	4,858	5,899	1,934	1,911	14,187
Travel	0	1,000	5,500	0	600	1,718	3,004	400	10,100
Taxes and operating assessments	0	0	0	0	0	0	0	0	0
Operating rentals and leases	7,068	25,898	18,765	119,620	41,430	24,325	4,760	10,539	51,533
Insurance	300	1,000	2,300	3,000	900	1,242	400	2,800	2,580
Utilities	0	0	0	0	37,160	0	0	0	500
Repairs and maintenance	0	4,000	2,700	0	1,500	0	0	0	6,000
Miscellaneous	874	1,533	8,918	12,400	3,165	4,588	850	0	42,300
Operating costs	**15,961**	**46,802**	**103,998**	**479,229**	**122,893**	**63,891**	**104,331**	**72,747**	**189,861**
Intergovernmental	0	0	0	0	0	0	0	0	0
Intergovernmental services	0	0	0	0	0	0	0	0	0
Other improvements	0	0	0	0	575,000	0	0	0	0
Machinery and equipment	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Other Expenditures	**0**	**0**	**0**	**0**	**575,000**	**0**	**0**	**0**	**0**
Total expenditures	**328,259**	**438,491**	**993,039**	**1,678,794**	**1,062,010**	**578,350**	**242,963**	**990,365**	**1,404,614**

Mason County
Preliminary Budget - 2015

Current Expense by Departments
Version 4

	Child Support Enforcement	Coroner	Sherriff	Sherriff Courthouse Security	Indigent Defense	Superior Court	Family Court	Problem Solving Courts	Murder Expenditures
Salary	158,496	101,152	8,238,594	164,000	334,392	521,841	0	71,568	0
Benefits	67,958	22,554	3,122,359	69,040	120,578	111,400	0	14,137	0
Total salaries and benefits	**226,454**	**123,706**	**11,360,953**	**233,040**	**454,970**	**633,241**	**0**	**85,705**	**0**
Office and operating supplies	2,500	2,617	184,300	1,000	1,650	7,600	0	2,720	0
Fuel	0	0	9,400	0	0	0	0	0	0
Small tools and minor equipment	2,000	1,773	465,792	2,500	0	400	0	0	0
Professional services	6,855	100,622	1,684,105	1,855	270,378	55,291	2,500	23,058	100,000
Communications	3,000	1,614	93,475	324	100	7,201	0	633	0
Travel	1,000	0	45,900	1,000	200	2,700	0	1,337	0
Taxes and operating assessments	0	0	3,000	0	0	0	0	0	0
Operating rentals and leases	3,500	17,642	1,135,738	0	1,500	20,154	0	6,200	0
Insurance	600	100	23,100	600	0	1,168	0	560	0
Utilities	0	0	1,200	0	0	0	0	0	0
Repairs and maintenance	1,500	0	39,500	0	300	4,800	0	0	0
Miscellaneous	6,759	1,350	71,692	1,000	6,404	144,050	0	0	0
Operating costs	**27,714**	**125,718**	**3,757,202**	**8,279**	**280,532**	**243,364**	**2,500**	**34,507**	**100,000**
Intergovernmental	0	0	305,000	0	0	0	0	0	0
Intergovernmental services	0	0	1,000	0	0	0	0	0	0
Other improvements	0	0	0	0	0	0	0	0	0
Machinery and equipment	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Other Expenditures	**0**	**0**	**306,000**	**0**	**0**	**0**	**0**	**0**	**0**
Total expenditures	**254,168**	**249,424**	**15,424,155**	**241,319**	**735,502**	**876,605**	**2,500**	**120,212**	**100,000**

Mason County
Preliminary Budget - 2015

Current Expense by Departments
Version 4

	Treasurer	Non-Departmental	Transfers Out
Salary	404,732	380,000	0
Benefits	170,619	150	0
Total salaries and benefits	**575,351**	**380,150**	**0**
Office and operating supplies	4,000	1,000	0
Fuel	0	0	0
Small tools and minor equipment	0	0	0
Professional services	55,165	16,720	0
Communications	16,181	0	0
Travel	0	0	0
Taxes and operating assessments	0	200	0
Operating rentals and leases	63,110	100	0
Insurance	2,350	600,000	0
Utilities	0	0	0
Repairs and maintenance	0	0	0
Miscellaneous	6,100	26,290	0
Operating costs	**146,906**	**644,310**	**0**
Intergovernmental	0	0	0
Intergovernmental services	0	115,000	0
Other improvements	0	0	0
Machinery and equipment	0	50,000	0
Other	0	0	619,821
Other Expenditures	**0**	**165,000**	**619,821**
Total expenditures	**722,257**	**1,189,460**	**619,821**

Mason County
Preliminary Budget - 2015

Revenue - All Funds
Version 4

Revenues:	Total All Funds	CURRENT EXPENSE	RURAL CO SALES & USE TAX (.09)	AUDITOR'S O&M FUND	COUNTY ROAD	PATHS & TRAILS RESERVE	ELECTION EQUIPMENT HOLDING	CRIME VICTIMS COMPENSATING FD
Property Tax	18,761,898	10,189,811	0	0	8,282,087	0	0	0
Sales and Use Tax	5,695,775	4,413,000	480,000	0	0	0	0	0
Business and Occupation Tax	465,000	465,000	0	0	0	0	0	0
Excise Tax in Lieu of Property Tax	616,600	315,000	0	0	295,000	0	0	0
Other Taxes	652,000	52,000	0	0	0	0	0	0
License and Permits	181,700	2,500	0	0	30,500	0	0	0
Non-Business Licenses and Permits	792,700	702,200	0	0	5,000	0	0	0
State and Federal Grants	8,414,507	2,837,192	0	0	4,243,400	0	0	0
Other tax revenues	4,107,235	1,673,307	0	54,250	2,101,000	10,425	0	0
Local Grants, Entitlements and Other Payments	437,000	237,000	0	0	0	0	0	0
ARRA Grants	0	0	0	0	0	0	0	0
Charges for Goods and Services	3,562,326	2,142,509	0	51,850	329,000	0	20,390	24,400
Public Safety	1,050,660	891,160	0	0	0	0	0	0
Utilities	4,932,317	0	0	0	0	0	0	0
Transportation	11,000	0	0	0	11,000	0	0	0
Natural and Economic Environment	722,200	719,500	0	0	0	0	0	0
Social Services	276,406	0	0	0	0	0	0	0
Culture and Recreation	81,750	81,750	0	0	0	0	0	0
Internal Service Funds Sales and Services	1,861,687	0	0	0	0	0	0	0
Fines and Penalties	50,580	39,580	0	0	0	0	0	0
Civil Penalties	2,298	2,288	0	0	0	0	0	10
Civil Infraction Penalties	460,188	459,688	0	0	0	0	0	0
Civil Parking Infractions	1,100	1,100	0	0	0	0	0	0
Criminal Traffic Misdemeanor	128,046	128,046	0	0	0	0	0	0
Criminal Non-Traffic Fines	23,300	23,300	0	0	0	0	0	0
Criminal Costs	73,105	73,105	0	0	0	0	0	0
Non-Court Fines and Penalties	401,100	400,100	0	0	0	0	0	0
Interest	787,224	728,645	162	375	12,966	167	155	0
Rents	3,367,217	25,290	0	0	499,200	0	0	0
Donations	176,600	166,500	0	0	0	0	0	0
Other	5,534,958	575,204	0	0	729,221	0	0	500
Total Revenues	**62,835,777**	**26,642,576**	**480,162**	**106,475**	**16,533,374**	**10,592**	**20,545**	**24,910**

Mason County
Preliminary Budget - 2015

Revenue - All Funds
Version 4

Revenues:	VICTIM WITNESS ACTIVITIES FUND	HISTORICAL PRESERVATION	COMMUNITY SUPPORT SERVICES	ABATEMENT/REP AIR & DEMOLITION	RESERVE FOR TECHNOLOGY	REET & PROPERTY TAX ADMIN ASST	NATL FOREST/SFTY NET PL106-393	TRIAL COURT IMPROVEMENT
Property Tax	0	0	0	0	0	0	0	0
Sales and Use Tax	0	0	0	0	0	0	0	0
Business and Occupation Tax	0	0	0	0	0	0	0	0
Excise Tax in Lieu of Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
License and Permits	0	0	0	0	0	0	0	0
Non-Business Licenses and Permits	0	0	0	0	0	0	0	0
State and Federal Grants	0	0	0	0	0	0	35,000	0
Other tax revenues	16,500	0	0	0	0	9,000	0	0
Local Grants, Entitlements and Other Payments	0	0	0	0	0	0	0	0
ARRA Grants	0	0	0	0	0	0	0	0
Charges for Goods and Services	0	16,000	348,259	0	0	9,000	0	0
Public Safety	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0
Natural and Economic Environment	0	0	0	0	0	0	0	0
Social Services	0	0	800	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0	0	0
Internal Service Funds Sales and Services	0	0	0	0	107,730	0	0	0
Fines and Penalties	0	0	1,000	0	0	0	0	0
Civil Penalties	0	0	0	0	0	0	0	0
Civil Infraction Penalties	0	0	0	0	0	0	0	0
Civil Parking Infractions	0	0	0	0	0	0	0	0
Criminal Traffic Misdemeanor	0	0	0	0	0	0	0	0
Criminal Non-Traffic Fines	0	0	0	0	0	0	0	0
Criminal Costs	0	0	0	0	0	0	0	0
Non-Court Fines and Penalties	0	0	0	1,000	0	0	0	0
Interest	0	0	0	350	100	100	0	0
Rents	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Other	0	0	0	0	3,500	0	0	23,896
Total Revenues	**16,500**	**16,000**	**350,059**	**1,350**	**111,330**	**18,100**	**35,000**	**23,896**

Mason County
Preliminary Budget - 2015

Revenue - All Funds
Version 4

Revenues:	FAMILY LAW FACILITATOR	SHERIFF SPECIAL FUNDS	PUBLIC HEALTH	LAW LIBRARY	LODGING (MOTEL/HOTEL) TAX	MENTAL HEALTH	TREASURER'S M&O	VETERANS ASSISTANCE FUND
Property Tax	0	0	0	0	0	200,000	0	90,000
Sales and Use Tax	0	0	0	0	300,000	500,000	0	2,775
Business and Occupation Tax	0	0	0	0	0	0	0	0
Excise Tax in Lieu of Property Tax	0	0	0	0	0	6,600	0	0
Other Taxes	0	0	0	0	0	0	0	0
License and Permits	0	0	148,700	0	0	0	0	0
Non-Business Licenses and Permits	4,500	0	81,000	0	0	0	0	0
State and Federal Grants	4,500	15,000	1,075,413	0	0	0	0	2
Other tax revenues	0	15,275	227,448	0	0	0	0	30
Local Grants, Entitlements and Other Payments	0	0	0	0	0	0	0	0
ARRA Grants	0	0	0	0	0	0	0	0
Charges for Goods and Services	5,200	5,000	0	22,502	0	0	126,270	0
Public Safety	0	13,500	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0
Natural and Economic Environment	2,700	0	0	0	0	0	0	0
Social Services	2,100	0	273,506	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0	0	0
Internal Service Funds Sales and Services	0	0	15,000	0	0	0	0	0
Fines and Penalties	0	10,000	0	0	0	0	0	0
Civil Penalties	0	0	0	0	0	0	0	0
Civil Infraction Penalties	0	0	500	0	0	0	0	0
Civil Parking Infractions	0	0	0	0	0	0	0	0
Criminal Traffic Misdemeanor	0	0	0	0	0	0	0	0
Criminal Non-Traffic Fines	0	0	0	0	0	0	0	0
Criminal Costs	0	0	0	0	0	0	0	0
Non-Court Fines and Penalties	0	0	0	0	0	0	0	0
Interest	0	100	0	0	0	0	125	170
Rents	0	0	0	0	0	0	0	200
Donations	0	8,900	1,200	0	0	0	0	0
Other	0	15,500	557,800	0	225	7,000	30	3,005
Total Revenues	**14,500**	**83,275**	**2,299,567**	**22,502**	**300,225**	**713,600**	**126,425**	**96,182**

Mason County
Preliminary Budget - 2015

Revenue - All Funds
Version 4

Revenues:	SKOKOMISH FLOOD ZONE	MASON LAKE AQUATIC WEEDS MGMT	SKOK. FLOOD HAZARD MITIGATION	ISLAND LAKE MGMT.DIST.#1	PUBLIC WORKS FAC BOND 2007	RURAL DEV/N.BAY LTGO BOND'02	MASON COUNTY LTGO 2013 BOND	CAPITAL IMPROVEMENTS-REET 1
Property Tax	0	0	0	0	0	0	0	0
Sales and Use Tax	0	0	0	0	0	0	0	0
Business and Occupation Tax	0	0	0	0	0	0	0	0
Excise Tax in Lieu of Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	300,000
License and Permits	0	0	0	0	0	0	0	0
Non-Business Licenses and Permits	0	0	0	0	0	0	0	0
State and Federal Grants	0	0	0	0	0	0	0	0
Other tax revenues	0	0	0	0	0	0	0	0
Local Grants, Entitlements and Other Payments	200,000	0	0	0	0	0	0	0
ARRA Grants	0	0	0	0	0	0	0	0
Charges for Goods and Services	0	0	0	0	0	298,472	89,908	0
Public Safety	0	0	0	0	0	0	0	146,000
Utilities	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0
Natural and Economic Environment	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0	0	0
Internal Service Funds Sales and Services	0	0	0	0	0	0	0	0
Fines and Penalties	0	0	0	0	0	0	0	0
Civil Penalties	0	0	0	0	0	0	0	0
Civil Infraction Penalties	0	0	0	0	0	0	0	0
Civil Parking Infractions	0	0	0	0	0	0	0	0
Criminal Traffic Misdemeanor	0	0	0	0	0	0	0	0
Criminal Non-Traffic Fines	0	0	0	0	0	0	0	0
Criminal Costs	0	0	0	0	0	0	0	0
Non-Court Fines and Penalties	0	0	0	0	0	0	0	0
Interest	80	90	0	5	0	0	0	1,000
Rents	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Other	0	47,000	0	4,000	1,164,988	0	0	0
Total Revenues	**200,080**	**47,090**	**0**	**4,005**	**1,164,988**	**298,472**	**89,908**	**447,000**

Mason County
Preliminary Budget - 2015

Revenue - All Funds
Version 4

Revenues:	CAPITAL IMPROVEMENTS-REET 2	MASON COUNTY LANDFILL	WASTEWATER NO.BAY/CASE INLET	NBCI SEWER UTILITY RESERVE	WASTEWATER SYSTEM DEVELOPMENT	COMBINED UTILITIES ADMIN.	RUSTLEWOOD SEWER & WATER	BEARDS COVE WATER
Property Tax	0	0	0	0	0	0	0	0
Sales and Use Tax	0	0	0	0	0	0	0	0
Business and Occupation Tax	0	0	0	0	0	0	0	0
Excise Tax in Lieu of Property Tax	0	0	0	0	0	0	0	0
Other Taxes	300,000	0	0	0	0	0	0	0
License and Permits	0	0	0	0	0	0	0	0
Non-Business Licenses and Permits	0	0	0	0	0	0	0	0
State and Federal Grants	0	84,000	0	0	0	0	0	0
Other tax revenues	0	0	0	0	0	0	0	0
Local Grants, Entitlements and Other Payments	0	0	0	0	0	0	0	0
ARRA Grants	0	0	0	0	0	0	0	0
Charges for Goods and Services	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0
Utilities	0	2,555,000	1,465,949	0	0	0	225,048	192,792
Transportation	0	0	0	0	0	0	0	0
Natural and Economic Environment	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0	0	0
Internal Service Funds Sales and Services	0	0	0	0	0	0	0	0
Fines and Penalties	0	0	0	0	0	0	0	0
Civil Penalties	0	0	0	0	0	0	0	0
Civil Infraction Penalties	0	0	0	0	0	0	0	0
Civil Parking Infractions	0	0	0	0	0	0	0	0
Criminal Traffic Misdemeanor	0	0	0	0	0	0	0	0
Criminal Non-Traffic Fines	0	0	0	0	0	0	0	0
Criminal Costs	0	0	0	0	0	0	0	0
Non-Court Fines and Penalties	0	0	0	0	0	0	0	0
Interest	2,500	200	260	0	0	0	50	250
Rents	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Other	0	178,550	42,540	0	0	531,076	5,200	5,000
Total Revenues	**302,500**	**2,817,750**	**1,508,749**	**0**	**0**	**531,076**	**230,298**	**198,042**

Mason County
Preliminary Budget - 2015

Revenue - All Funds
Version 4

Revenues:	BELFAIR WW & WTR RECLAMATION	CUM RESERVE LANDFILL	RESERVE BEARDS COVE	STORM DRAINAGE SYSTEM DEVELOP	INFORMATION TECHNOLOGY FUND	EQUIPMENT RENTAL & REVOLVING	UNEMPLOYMENT FUND
Property Tax	0	0	0	0	0	0	0
Sales and Use Tax	0	0	0	0	0	0	0
Business and Occupation Tax	0	0	0	0	0	0	0
Excise Tax in Lieu of Property Tax	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
License and Permits	0	0	0	0	0	0	0
Non-Business Licenses and Permits	0	0	0	0	0	0	0
State and Federal Grants	0	0	0	120,000	0	0	0
Other tax revenues	0	0	0	0	0	0	0
Local Grants, Entitlements and Other Payments	0	0	0	0	0	0	0
ARRA Grants	0	0	0	0	0	0	0
Charges for Goods and Services	0	0	0	0	0	0	73,566
Public Safety	0	0	0	0	0	0	0
Utilities	483,040	0	10,488	0	0	0	0
Transportation	0	0	0	0	0	0	0
Natural and Economic Environment	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0	0
Internal Service Funds Sales and Services	0	0	0	0	827,994	910,963	0
Fines and Penalties	0	0	0	0	0	0	0
Civil Penalties	0	0	0	0	0	0	0
Civil Infraction Penalties	0	0	0	0	0	0	0
Civil Parking Infractions	0	0	0	0	0	0	0
Criminal Traffic Misdemeanor	0	0	0	0	0	0	0
Criminal Non-Traffic Fines	0	0	0	0	0	0	0
Criminal Costs	0	0	0	0	0	0	0
Non-Court Fines and Penalties	0	0	0	0	0	0	0
Interest	21,876	650	400	80	0	16,368	0
Rents	0	0	0	0	0	2,842,527	0
Donations	0	0	0	0	0	0	0
Other	486,624	0	9,888	0	0	1,144,211	0
Total Revenues	**991,540**	**650**	**20,776**	**120,080**	**827,994**	**4,914,069**	**73,566**

Mason County
Preliminary Budget - 2015

Ending Cash Balances
Version 4

	Total All Funds	CURRENT EXPENSE	RURAL CO SALES & USE TAX (.09)	AUDITOR'S O&M FUND	COUNTY ROAD	PATHS & TRAILS RESERVE	ELECTION EQUIPMENT HOLDING	CRIME VICTIMS COMPENSATING FD	VICTIM WITNESS ACTIVITIES FUND
Beginning cash and investments	**17,163,165**	**0**	**81,711**	**323,764**	**3,842,851**	**208,326**	**194,582**	**250,000**	**0**
Total Revenues	45,672,612	26,642,576	480,162	106,475	16,533,374	10,592	20,545	24,910	16,500
Expenditures	72,374,621	33,747,430	527,218	198,922	17,761,798	15,000	24,700	99,762	16,650
Budgeted Increase (Decrease)	**(26,702,009)**	**(7,104,855)**	**(47,056)**	**(92,447)**	**(1,228,424)**	**(4,408)**	**(4,155)**	**(74,852)**	**(150)**
Ending Cash and Investments	**(9,538,844)**	**(7,104,855)**	**34,655**	**231,317**	**2,614,427**	**203,918**	**190,427**	**175,148**	**(150)**

Mason County
Preliminary Budget - 2015

Ending Cash Balances
Version 4

	HISTORICAL PRESERVATION	COMMUNITY SUPPORT SERVICES	ABATEMENT/REPAIR & DEMOLITION	RESERVE FOR TECHNOLOGY	REET & PROPERTY TAX ADMIN ASST	NATL FOREST/SFTY NET PL106-393	TRIAL COURT IMPROVEMENT	FAMILY LAW FACILITATOR	SHERIFF SPECIAL FUNDS	PUBLIC HEALTH
Beginning cash and investments	**70,000**	**447,872**	**265,000**	**166,988**	**45,069**	**50,000**	**79,500**	**0**	**109,544**	**100,000**
Total Revenues	16,000	350,059	1,350	111,330	18,100	35,000	23,896	14,500	83,275	2,299,567
Expenditures	59,850	474,631	52,850	278,318	63,169	80,000	1,300	14,500	259,830	2,297,284
Budgeted Increase (Decrease)	**(43,850)**	**(124,572)**	**(51,500)**	**(166,988)**	**(45,069)**	**(45,000)**	**22,596**	**0**	**(176,555)**	**2,283**
Ending Cash and Investments	**26,150**	**323,300**	**213,500**	**0**	**0**	**5,000**	**102,096**	**0**	**(67,011)**	**102,283**

Mason County
Preliminary Budget - 2015

Ending Cash Balances
Version 4

	LAW LIBRARY	LODGING (MOTEL/HOTEL) TAX	MENTAL HEALTH	TREASURER'S M&O	VETERANS ASSISTANCE FUND	SKOKOMISH FLOOD ZONE	MASON LAKE AQUATIC WEEDS MGMT	ISLAND LAKE MGMT.DIST.#1	PUBLIC WORKS FAC BOND 2007	RURAL DEV/N.BAY LTGO BOND'02
Beginning cash and investments	**84,000**	**258,300**	**573,880**	**38,941**	**80,800**	**118,335**	**67,000**	**2,100**	**0**	**0**
Total Revenues	22,502	300,225	713,600	126,425	96,182	200,080	47,090	4,005	1,164,988	298,472
Expenditures	27,211	402,112	884,581	165,366	133,972	58,000	45,103	4,500	1,164,988	298,472
Budgeted Increase (Decrease)	**(4,709)**	**(101,887)**	**(170,981)**	**(38,941)**	**(37,790)**	**142,080**	**1,987**	**(495)**	**0**	**0**
Ending Cash and Investments	**79,291**	**156,413**	**402,899**	**0**	**43,010**	**260,415**	**68,987**	**1,605**	**0**	**0**

Mason County
Preliminary Budget - 2015

Ending Cash Balances
Version 4

	MASON COUNTY LTGO 2013 BOND	CAPITAL IMPROVEMENTS-REET 1	CAPITAL IMPROVEMENTS-REET 2	MASON COUNTY LANDFILL	WASTEWATER NO.BAY/CASE INLET	NBCI SEWER UTILITY RESERVE	WASTEWATER SYSTEM DEVELOPMENT	COMBINED UTILITIES ADMIN.	RUSTLEWOOD SEWER & WATER	BEARDS COVE WATER
Beginning cash and investments	**0**	**1,976,103**	**1,063,017**	**246,196**	**201,297**	**0**	**0**	**120,635**	**77,823**	**182,274**
Total Revenues	89,908	447,000	302,500	2,817,750	1,508,749	0	0	531,076	230,298	198,042
Expenditures	89,908	592,272	135,000	3,056,208	1,618,056	0	0	527,944	300,318	275,654
Budgeted Increase (Decrease)	**0**	**(145,272)**	**167,500**	**(238,458)**	**(109,307)**	**0**	**0**	**3,132**	**(70,020)**	**(77,612)**
Ending Cash and Investments	**0**	**1,830,831**	**1,230,517**	**7,738**	**91,990**	**0**	**0**	**123,767**	**7,804**	**104,662**

Mason County
Preliminary Budget - 2015

Ending Cash Balances
Version 4

	BELFAIR WW & WTR RECLAMATION	CUM RESERVE LANDFILL	RESERVE BEARDS COVE	STORM DRAINAGE SYSTEM DEVELOP	INFORMATION TECHNOLOGY FUND	EQUIPMENT RENTAL & REVOLVING	UNEMPLOYMENT FUND
Beginning cash and investments	**295,107**	**499,401**	**302,569**	**268,644**	**0**	**4,366,536**	**105,000**
Total Revenues	991,540	650	20,776	120,080	827,994	4,914,069	73,566
Expenditures	1,134,379	0	0	157,824	827,994	4,376,546	125,000
Budgeted Increase (Decrease)	**(142,839)**	**650**	**20,776**	**(37,744)**	**0**	**537,522**	**(51,434)**
Ending Cash and Investments	**152,269**	**500,051**	**323,345**	**230,900**	**0**	**4,904,058**	**53,566**

Mason County
2015 Preliminary Budget

Budget Comparisons

Revenues – All Funds:

Revenue – All Funds – 2015 Preliminary; 2014 Adopted Budget with Variance from 2015 Preliminary Budget; 2014 Revenues through June 30th; and 2013 Actual Revenues

Expenditures - Current Expense:

Expenditures – Current Expense – 2015 Preliminary Budget; 2014 Adopted Budget with Variance from 2015 Preliminary Budget; 2014 Actual Expenditures through June 30th; and 2013 Actual Expenditures

Revenue - All Funds
2015 Preliminary Budget; 2014 Adopted Budget; 2014 through June 30, 2014

Version 4

Revenues:	2015 Preliminary Budget			2014 Adopted Budget			Variance	Actual Revenues through June 30, 2014			
	CURRENT EXPENSE	Other Funds - Total	**Total All Funds**	CURRENT EXPENSE	Other Funds - Total	**Total All Funds**	***2015 Preliminary Budget vs. 2014 Adopted Budget***	CURRENT EXPENSE	Other Funds - Total	**Total All Funds**	**2013 Revenues**
Property Tax	10,189,811	8,572,087	18,761,898	10,189,811	8,458,689	18,648,500	*113,398*	5,799,014	4,808,199	10,607,214	18,329,036
Sales and Use Tax	4,413,000	1,282,775	5,695,775	4,148,000	1,127,204	5,275,204	*420,571*	2,405,619	601,632	3,007,251	5,771,973
Business and Occupation Tax	465,000	0	465,000	450,000	0	450,000	*15,000*	192,634	0	192,634	466,589
Excise Tax in Lieu of Property Tax	315,000	301,600	616,600	314,500	306,382	620,882	*(4,282)*	322,935	286,915	609,850	744,540
Other Taxes	52,000	600,000	652,000	41,000	600,000	641,000	*11,000*	28,613	444,628	473,241	950,335
License and Permits	2,500	179,200	181,700	1,400	177,000	178,400	*3,300*	1,500	171,412	172,912	212,581
Non-Business Licenses and Permits	702,200	90,500	792,700	670,700	87,000	757,700	*35,000*	302,099	51,534	353,633	676,146
State and Federal Grants	2,134,992	5,486,815	7,621,807	1,763,712	6,369,516	8,133,228	*(511,421)*	655,467	1,094,785	1,750,253	8,757,603
Other tax revenues	1,673,307	2,433,928	4,107,235	1,357,127	2,314,962	3,672,089	*435,146*	900,656	1,207,616	2,108,273	4,152,839
Local Grants, Entitlements and Other Payments	237,000	200,000	437,000	218,000	0	218,000	*219,000*	89,873	0	89,873	233,920
Local Grants, Entitlements and Other Payments	0	0	0	17,759	0	17,759	*(17,759)*	0	0	0	0
Charges for Goods and Services	2,142,509	1,419,817	3,562,326	2,211,211	966,266	3,177,477	*384,849*	586,089	371,045	957,134	3,095,455
Public Safety	891,160	159,500	1,050,660	1,079,409	159,500	1,238,909	*(188,249)*	342,496	0	342,496	761,013
Utilities	0	4,932,317	4,932,317	0	4,952,441	4,952,441	*(20,124)*	0	2,433,968	2,433,968	4,845,242
Transportation	0	11,000	11,000	0	52,000	52,000	*(41,000)*	0	7,710	7,710	852
Natural and Economic Environment	719,500	2,700	722,200	708,500	2	708,502	*13,698*	423,506	6,307	429,812	589,700

Revenue - All Funds
2015 Preliminary Budget; 2014 Adopted Budget; 2014 through June 30, 2014

Version 4

Revenues:	2015 Preliminary Budget			2014 Adopted Budget			Variance	Actual Revenues through June 30, 2014			
	CURRENT EXPENSE	Other Funds - Total	**Total All Funds**	CURRENT EXPENSE	Other Funds - Total	**Total All Funds**	***2015 Preliminary Budget vs. 2014 Adopted Budget***	CURRENT EXPENSE	Other Funds - Total	**Total All Funds**	**2013 Revenues**
Social Services	0	276,406	276,406	1,900	245,788	247,688	*28,718*	0	124,755	124,755	380,564
Culture and Recreation	81,750	0	81,750	100,750	0	100,750	*(19,000)*	29,461	4,625	34,086	114,447
Internal Service Funds Sales and Services	0	1,861,687	1,861,687	0	1,702,060	1,702,060	*159,627*	0	543,109	543,109	1,170,803
Fines and Penalties	39,580	11,000	50,580	38,775	10,700	49,475	*1,105*	25,316	6,604	31,920	51,576
Civil Penalties	2,288	10	2,298	1,700	10	1,710	*588*	1,151	0	1,151	1,899
Civil Infraction Penalties	459,688	500	460,188	488,990	500	489,490	*(29,302)*	224,826	100	224,926	429,987
Civil Parking Infractions	1,100	0	1,100	3,800	0	3,800	*(2,700)*	532	0	532	3,193
Criminal Traffic Misdemeanor	128,046	0	128,046	116,310	0	116,310	*11,736*	64,667	0	64,667	123,913
Criminal Non-Traffic Fines	23,300	0	23,300	24,910	0	24,910	*(1,610)*	11,838	0	11,838	32,234
Criminal Costs	73,105	0	73,105	229,648	0	229,648	*(156,543)*	38,878	0	38,878	77,937
Non-Court Fines and Penalties	400,100	1,000	401,100	356,100	500	356,600	*44,500*	211,317	1,149	212,466	396,874
Interest	728,645	58,579	787,224	128,535	47,018	175,553	*611,671*	445,829	12,079	457,908	861,668
Rents	25,290	3,341,927	3,367,217	28,190	3,641,449	3,669,639	*(302,422)*	3,140	976,581	979,721	1,733,005
Donations	166,500	10,100	176,600	1,800	8,900	10,700	*165,900*	3,650	8,259	11,909	18,875
Other	575,204	4,959,754	5,534,958	2,316,743	9,041,622	11,358,365	*(5,823,407)*	1,822,282	6,016,266	7,838,549	11,255,837
Total Revenues	**26,642,576**	**36,193,202**	**62,835,777**	**27,009,280**	**40,269,509**	**67,278,789**	**(4,443,012)**	**14,933,390**	**19,179,280**	**34,112,669**	**66,240,634**

Current Expense-2015 Preliminary Budget; 2014 Budget; and 2014 expenditures through June 30, 2014

Version 4

Department:	2015 Preliminary Budget			2014 Adopted Budget			Variance	Actual Expenditures through June 30, 2014			
	Salaries and benefits	Total Operating and Other Costs	2015 Total Budgeted Expenditures	Salaries and benefits	Total Operating and Other Costs	2014 Total Budgeted Expenditures	*2015 Preliminary Budget vs. 2014 Adopted Budget*	Salaries and benefits	Total Operating and Other Costs	Actual Expenditures through June 30, 2014	2013 Expenditures
WSU Extension	151,202	158,352	**309,554**	133,401	176,153	**309,554**	*(0)*	61,829	36,444	**313,558**	**277,115**
Assessor	996,397	279,875	**1,276,272**	1,022,594	253,678	**1,276,272**	*0*	501,244	102,595	**603,839**	**1,130,125**
Auditor	1,069,780	233,236	**1,303,016**	957,174	258,825	**1,215,999**	*87,017*	469,038	54,102	**523,140**	**1,165,608**
Board of Equalization	0	0	**0**	0	0	**0**	*0*	0	0	**0**	**40,142**
Emergency Management	203,541	74,781	**278,321**	140,554	114,446	**255,000**	*23,321*	82,100	35,389	**117,489**	**0**
Facilities and Grounds	346,089	677,422	**1,023,511**	341,691	681,670	**1,023,361**	*150*	153,681	277,508	**431,189**	**832,198**
Human Resources	404,468	112,685	**517,153**	390,746	126,407	**517,153**	*(0)*	176,610	35,680	**212,290**	**327,850**
Civil Services	0	0	**0**	0	0	**0**	*0*	149	0	**149**	**23,045**
Clerk	669,694	117,602	**787,296**	633,526	111,412	**744,938**	*42,358*	313,489	43,625	**357,114**	**647,887**
Commissioners	312,298	15,961	**328,259**	311,873	16,386	**328,259**	*(0)*	155,239	4,811	**160,050**	**310,074**
Central Operations	391,689	46,802	**438,491**	377,791	40,469	**418,260**	*20,231*	159,118	17,127	**176,245**	**243,193**
District Court	889,041	103,998	**993,039**	766,451	133,499	**899,950**	*93,089*	360,853	46,567	**407,420**	**894,863**
Department of Community Development	1,199,565	479,229	**1,678,794**	1,156,988	444,445	**1,601,433**	*77,361*	539,469	125,322	**664,791**	**1,467,809**
Parks and Trails	364,117	697,893	**1,062,010**	365,501	124,009	**489,510**	*572,500*	180,697	44,511	**225,208**	**431,963**
Probation Services	514,459	63,891	**578,350**	491,328	76,680	**568,008**	*10,342*	232,702	14,714	**247,416**	**465,855**

Current Expense-2015 Preliminary Budget; 2014 Budget; and 2014 expenditures through June 30, 2014

Version 4

Department:	2015 Preliminary Budget			2014 Adopted Budget			Variance	Actual Expenditures through June 30, 2014			
	Salaries and benefits	Total Operating and Other Costs	2015 Total Budgeted Expenditures	Salaries and benefits	Total Operating and Other Costs	2014 Total Budgeted Expenditures	*2015 Preliminary Budget vs. 2014 Adopted Budget*	Salaries and benefits	Total Operating and Other Costs	Actual Expenditures through June 30, 2014	2013 Expenditures
Juvenile Services	138,632	104,331	**242,963**	145,441	67,925	**213,366**	*29,597*	70,284	28,131	**98,415**	**214,729**
Juvenile Facility-Reserve for Care and Custody	917,618	72,747	**990,365**	930,788	69,953	**1,000,741**	*(10,376)*	399,649	22,018	**421,667**	**936,225**
Prosecutor	1,214,753	189,861	**1,404,614**	1,178,360	181,320	**1,359,680**	*44,934*	553,595	60,670	**614,265**	**1,136,982**
Child Support Enforcement	226,454	27,714	**254,168**	222,349	27,714	**250,063**	*4,105*	91,380	6,058	**97,438**	**211,545**
Coroner	123,706	125,718	**249,424**	118,437	120,826	**239,263**	*10,161*	63,820	45,578	**109,398**	**215,383**
Sherriff	11,360,953	4,063,202	**15,424,155**	8,876,418	2,293,277	**11,169,695**	*4,254,460*	4,150,857	1,229,466	**5,380,323**	**9,203,298**
Sherriff-Traffic Policing	0	0	**0**	0	0	**0**	*0*	70,020	0	**70,020**	**880,998**
Sherriff Courthouse Security	233,040	8,279	**241,319**	136,061	2,620	**138,681**	*102,638*	69,242	455	**69,696**	**131,444**
Indigent Defense	454,970	280,532	**735,502**	373,672	300,282	**673,954**	*61,548*	164,950	218,503	**383,453**	**795,358**
Superior Court	633,241	243,364	**876,605**	633,386	243,222	**876,608**	*(4)*	307,401	86,586	**393,987**	**752,195**
Family Court	0	2,500	**2,500**	0	2,000	**2,000**	*500*	0	615	**615**	**2,000**
Problem Solving Courts	85,705	34,507	**120,212**	95,712	26,611	**122,323**	*(2,111)*	38,300	2,984	**41,284**	**27,109**
Murder Expenditures	0	100,000	**100,000**	0	100,000	**100,000**	*0*	0	47,478	**47,478**	**0**
Treasurer	575,351	146,906	**722,257**	557,535	164,722	**722,257**	*(0)*	278,024	125,908	**403,931**	**673,496**
Non-Departmental	380,150	809,310	**1,189,460**	596,692	832,647	**1,429,339**	*(239,879)*	38,285	162,001	**200,287**	**1,105,229**

Current Expense-2015 Preliminary Budget; 2014 Budget; and 2014 expenditures through June 30, 2014

Version 4

Department:	2015 Preliminary Budget			2014 Adopted Budget			Variance	Actual Expenditures through June 30, 2014			
	Salaries and benefits	Total Operating and Other Costs	2015 Total Budgeted Expenditures	Salaries and benefits	Total Operating and Other Costs	2014 Total Budgeted Expenditures	*2015 Preliminary Budget vs. 2014 Adopted Budget*	Salaries and benefits	Total Operating and Other Costs	Actual Expenditures through June 30, 2014	2013 Expenditures
Transfers Out	0	619,821	**619,821**	0	621,098	**621,098**	*(1,277)*	0	11,940	**11,940**	**604,931**
Other Reserves	0	0	**0**	0	5,239,165	**5,239,165**	*(5,239,165)*	0	0	**0**	**0**
Totals	**23,856,912**	**9,890,519**	**33,747,430**	**20,954,469**	**12,851,461**	**33,805,930**	**(58,500)**	**9,682,023**	**2,886,786**	**12,784,095**	**25,148,650**

Mason County
2015 Preliminary Budget

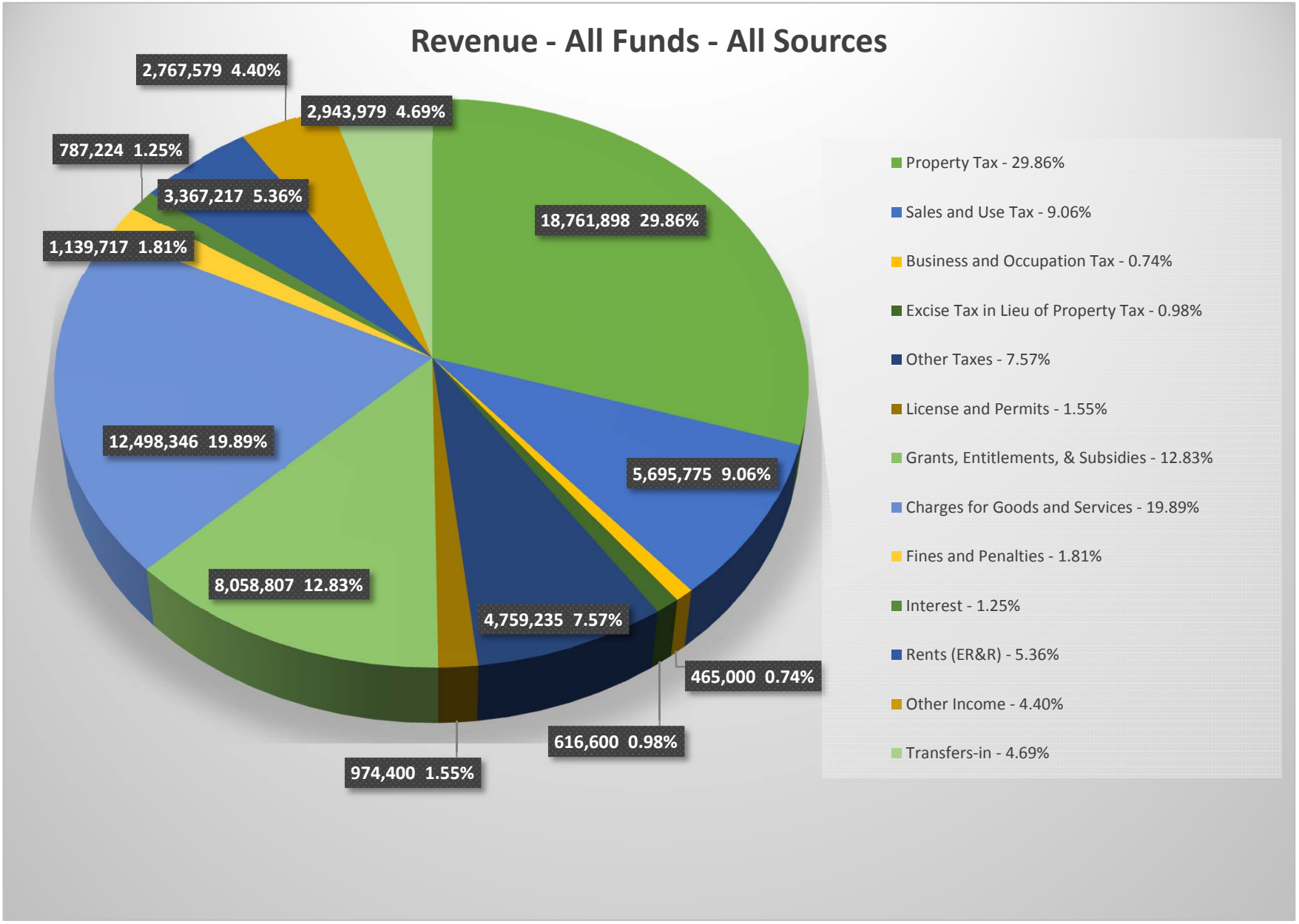
Charts

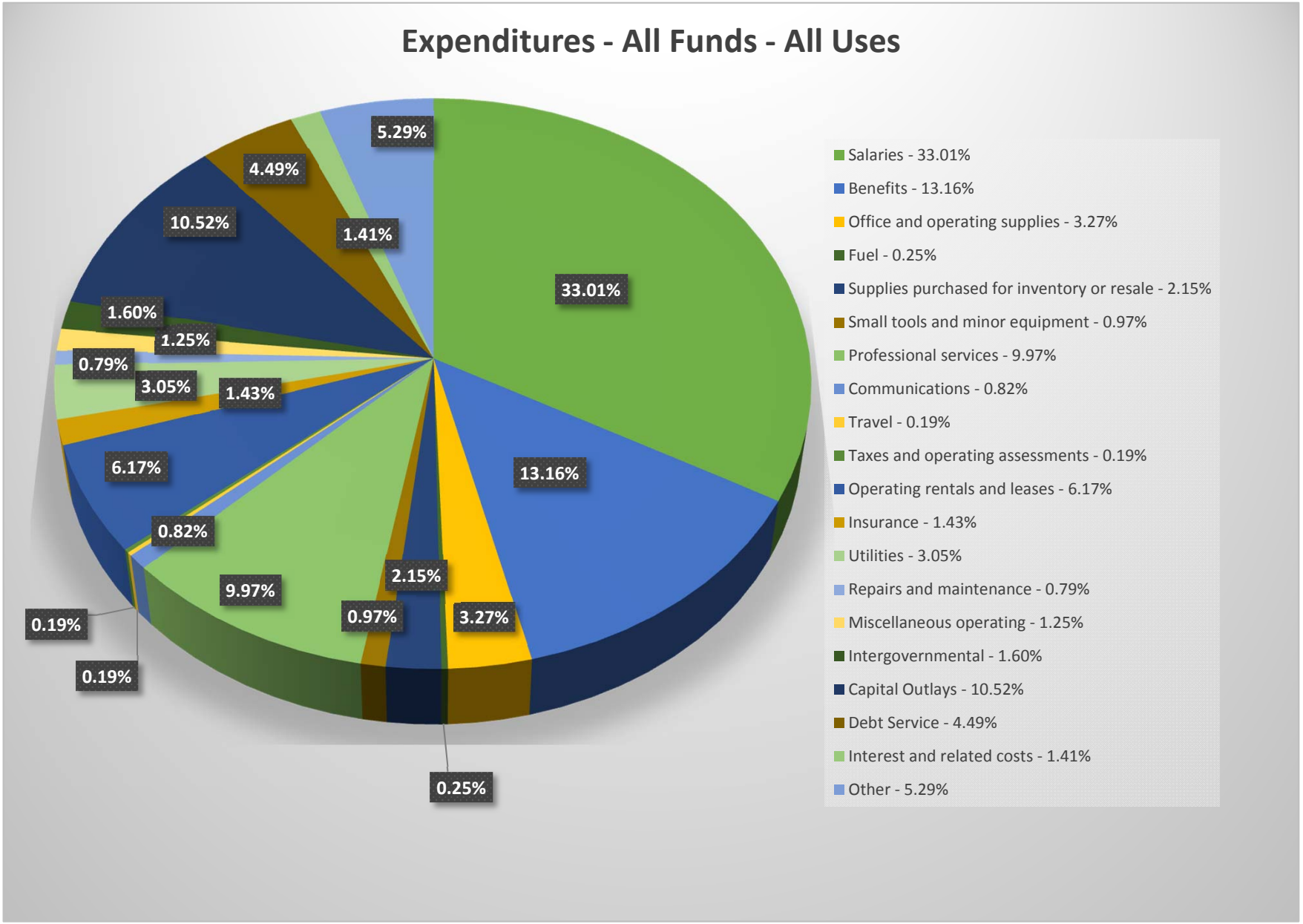
Revenue – All Funds – All Sources

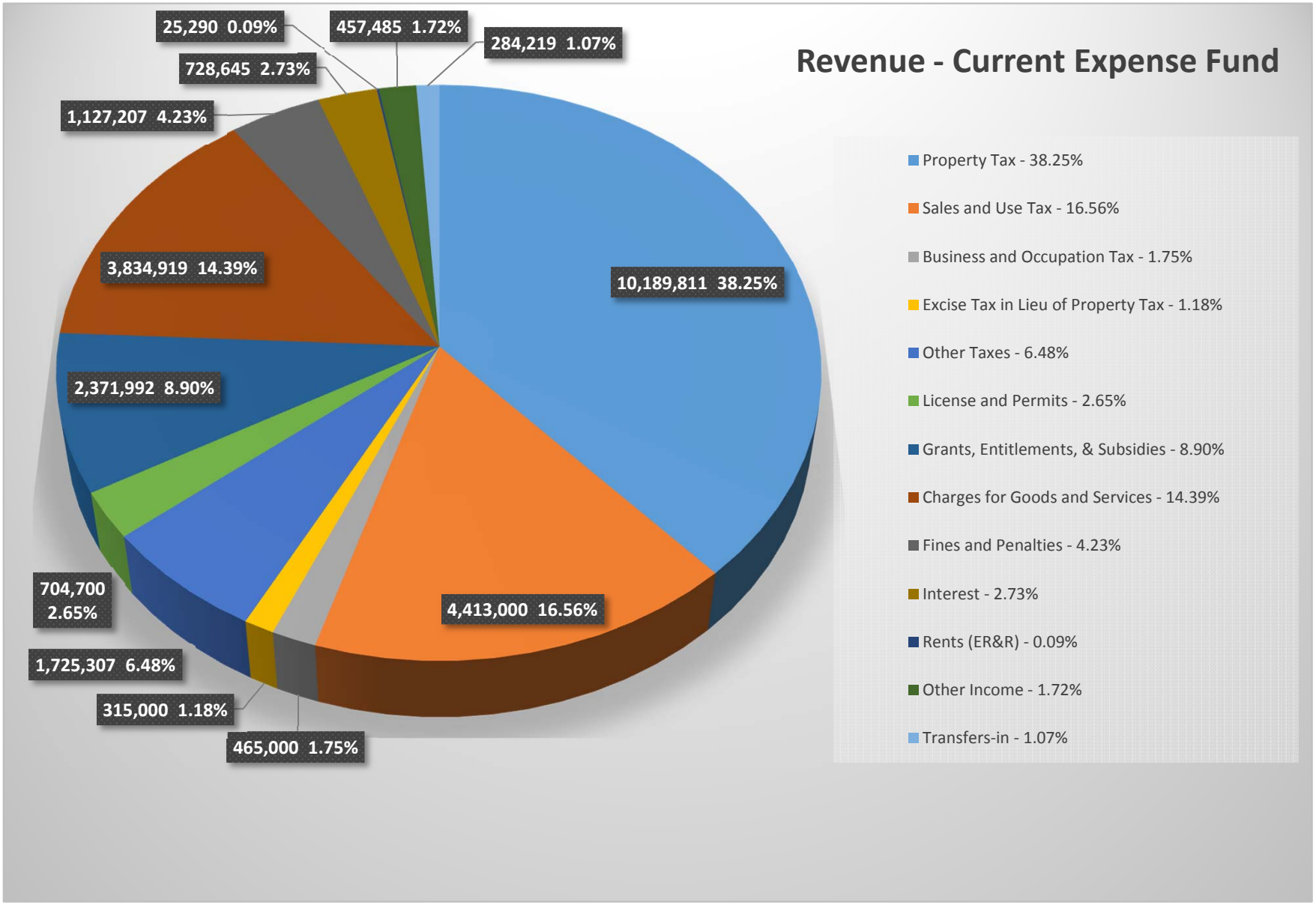
Expenditures – All Funds – All Sources

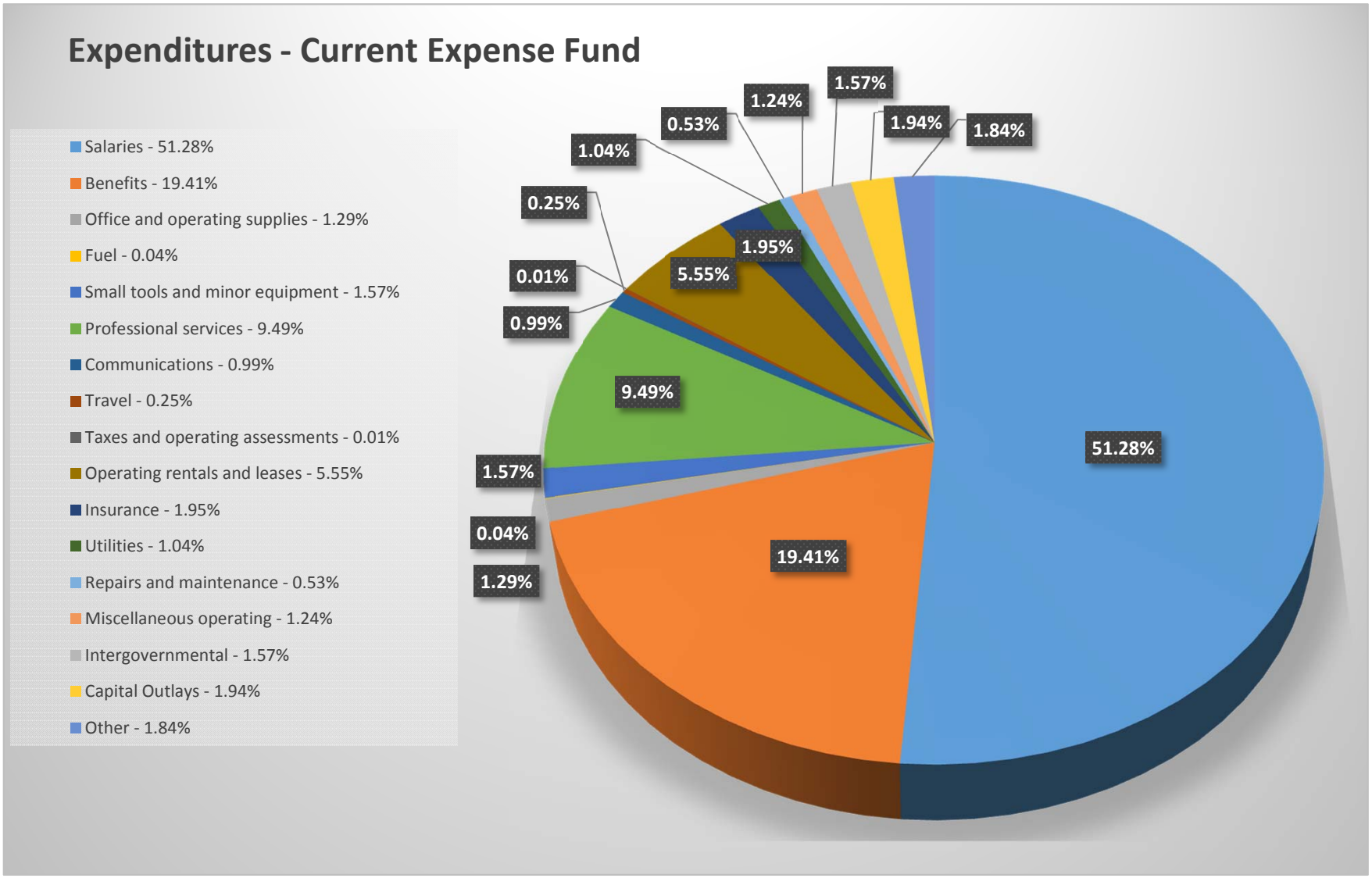
Revenue – Current Expense Fund

Expenditures – Current Expense Fund


Revenue - All Funds - All Sources
2,767,579 4.40%
2,943,979 4.69%
787,224 1.25%
3,367,217 5.36%
1,139,717 1.81%
18,761,898 29.86%
12,498,346 19.89%
5,695,775 9.06%
8,058,807 12.83%
4,759,235 7.57%
465,000 0.74%
616,600 0.98%
974,400 1.55%
Property Tax - 29.86%
Sales and Use Tax - 9.06%
Business and Occupation Tax - 0.74%
Excise Tax in Lieu of Property Tax - 0.98%
Other Taxes - 7.57%
License and Permits - 1.55%
Grants, Entitlements, & Subsidies - 12.83%
Charges for Goods and Services - 19.89%
Fines and Penalties - 1.81%
Interest - 1.25%
Rents (ER&R) - 5.36%
Other Income - 4.40%
Transfers-in - 4.69%


Expenditures - All Funds - All Uses
5.29%
4.49%
10.52%
1.41%
33.01%
1.60%
1.25%
0.79%
3.05%
1.43%
6.17%
13.16%
0.82%
2.15%
9.97%
0.97%
3.27%
0.19%
0.19%
0.25%
Salaries - 33.01%
Benefits - 13.16%
Office and operating supplies - 3.27%
Fuel - 0.25%
Supplies purchased for inventory or resale - 2.15%
Small tools and minor equipment - 0.97%
Professional services - 9.97%
Communications - 0.82%
Travel - 0.19%
Taxes and operating assessments - 0.19%
Operating rentals and leases - 6.17%
Insurance - 1.43%
Utilities - 3.05%
Repairs and maintenance - 0.79%
Miscellaneous operating - 1.25%
Intergovernmental - 1.60%
Capital Outlays - 10.52%
Debt Service - 4.49%
Interest and related costs - 1.41%
Other - 5.29%


Revenue - Current Expense Fund
25,290 0.09%
457,485 1.72%
284,219 1.07%
728,645 2.73%
1,127,207 4.23%
3,834,919 14.39%
10,189,811 38.25%
2,371,992 8.90%
704,700 2.65%
4,413,000 16.56%
1,725,307 6.48%
315,000 1.18%
465,000 1.75%
Property Tax - 38.25%
Sales and Use Tax - 16.56%
Business and Occupation Tax - 1.75%
Excise Tax in Lieu of Property Tax - 1.18%
Other Taxes - 6.48%
License and Permits - 2.65%
Grants, Entitlements, & Subsidies - 8.90%
Charges for Goods and Services - 14.39%
Fines and Penalties - 4.23%
Interest - 2.73%
Rents (ER&R) - 0.09%
Other Income - 1.72%
Transfers-in - 1.07%


Expenditures - Current Expense Fund
Salaries - 51.28%
Benefits - 19.41%
Office and operating supplies - 1.29%
Fuel - 0.04%
Small tools and minor equipment - 1.57%
Professional services - 9.49%
Communications - 0.99%
Travel - 0.25%
Taxes and operating assessments - 0.01%
Operating rentals and leases - 5.55%
Insurance - 1.95%
Utilities - 1.04%
Repairs and maintenance - 0.53%
Miscellaneous operating - 1.24%
Intergovernmental - 1.57%
Capital Outlays - 1.94%
Other - 1.84%
51.28%
19.41%
1.29%
0.04%
1.57%
9.49%
0.99%
0.01%
0.25%
5.55%
1.95%
1.04%
0.53%
1.24%
1.57%
1.94%
1.84%