

# A CITIZEN'S GUIDE TO UNDERSTANDING THE MASON COUNTY BUDGET 2003 -2004

The purpose of this budget guide is to explain how the county is organized, help citizens understand where the county gets money, and where it spends it.

The Mason County Commissioners are committed to preserving the public health, sustaining safe roadways, maintaining park and fairground facilities, providing community planning, upholding building permit standards, and delivering public water and sewer services in a cost effective manner in the best interest of the public welfare.

## COUNTY GOVERNMENT ORGANIZATION

Mason County government is comprised of ten elected offices and in 2003 employed 372 fulltime equivalent (FTE) staff. The authority and duties of each office are prescribed by Washington State law. Each office is independent of the other and although the County Commissioners approve an annual budget for each office, the Commissioners have no administrative authority over other elected offices. The elected offices and FTE staff are:

<b>Assessor - 20</b>	<b>District Court Judge - 8</b>
<b>Auditor – 14</b>	<b>Prosecutor – 13.4</b>
<b>Clerk – 9.5</b>	<b>Sheriff – 89.15</b>
<b>Coroner - .3</b>	<b>Treasurer - 10</b>
<b>Board of County Commissioners Departments-178.5</b>	
<b>Superior Court Judges/Probation Services – 29.25</b>	

The **Assessor** establishes a value for all property for tax purposes.

The **Auditor** has authority for Accounting, Elections, Vehicle/Vessel Licensing, Recording and Preservation of Records.

The **Board of County Commissioners** has administrative authority for only those departments listed below:

Administration	Budget & Finance
Community Development - Planning & Building Permits	Board of Equalization
Co-op Extension	Human Resources
Facilities & Grounds	Public Health Services
Fairgrounds	Utilities & Waste Management
Public Works – Roads	

The **Clerk** has administrative and financial external oversight authority for the Superior Court, including setting of cases, implementation of orders, jury management, passport information, and court records.

The **Coroner** is responsible for determining the manner of cause of sudden, unexpected, violent or suspicious deaths.

The **District Court Judge** has authority for misdemeanors, gross misdemeanors and infractions.

The **Prosecutor** represents the people of Mason County, files charges and initiates court action to enforce criminal laws, and works for the victims of crimes.

The **Sheriff** has responsibility for law enforcement, the county jail, civil processes (i.e. subpoenas, court orders) and emergency (disaster) management.

The **Superior Court Judges** have responsibility for felony crime and civil trials, arbitration, and domestic/probate/juvenile courts.

The **Treasurer** is in charge of all funds for the county and various taxing districts (schools, hospital, fire, ports, etc.) property tax collection, and foreclosures.

## BALANCING THE BUDGET

Each year the Board of County Commissioners must adopt a balanced budget. A balanced budget means that anticipated revenues must equal budgeted expenditures.

Recent voter initiatives, I-747 and I-695 have had a significant impact on county revenue by limiting property tax increases to one percent and significantly reducing the auto license fee. As the population of Mason County continues to grow annually at about 2.3 percent, demand for county services continues to grow.

Initially the state provided some replacement funding to the county because of the reduction in auto license fees. However, with the continuing state budget financial situation, the future of any replacement funding is doubtful. Consequently, the county must find ways to balance the budget without this revenue.

To address the voter mandates to contain spending while meeting the service needs, the Commissioners have undertaken a threefold strategy.

1. Identify ways to operate more efficiently and with fewer staff;
2. Utilize unneeded cash balances;
3. Increase fees for specific services, such as building permits and Fairground facilities.

## WHERE DOES THE MONEY COME FROM?

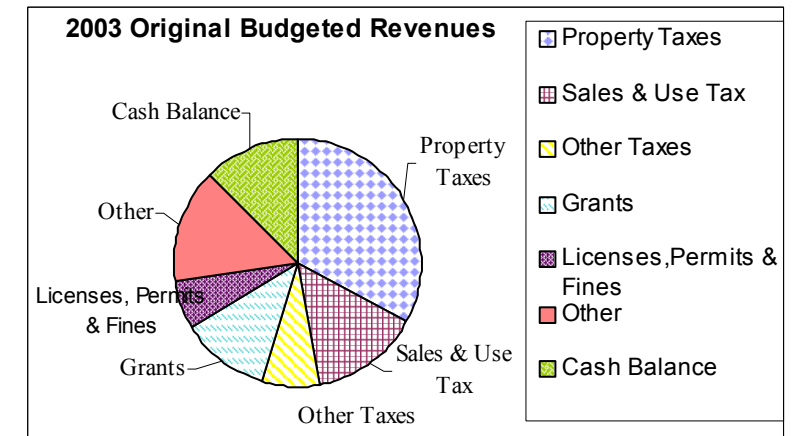
The county budget is divided into two categories – an operating budget, called the **Current Expense Budget**; and the **Special Funds Budget**, including capital expenditures.

The Current Expense Budget primarily represents the annual operating costs of the county, including elected offices, with the major exceptions of Utilities & Waste Management and Public Works. In 2003, the original adopted Current Expense Budget is \$22,297,266 and the Special Funds Budget is \$43,936,935 for a total of \$66,234,201.

## CURRENT EXPENSE BUDGET REVENUES

The Current Expense budget is funded from several sources, as listed below.

Source	2003 Revenue	%	Estimated 2004 Revenue @ 10/13/03	%
Property Taxes	\$ 7,320,641	32.8%		32.8%
Sales & Use Tax	3,198,120	14.3%		14.5%
Other Taxes	1,727,760	7.7%		6.7%
Grants/Intergov't Payments	2,598,170	11.7%		12.9%
Licenses,Permits & Fines	1,357,160	6.1%		6.3%
Other	3,304,923	14.9%		14.1%
Cash Balance	2,790,492	12.5%		12.7%
	<b>\$22,297,266</b>	<b>100.00%</b>		<b>100.00%</b>



## SPECIAL FUNDS BUDGET

Every Special Fund Budget has a separate dedicated funding revenue source which cannot, with rare exception, be spent in any other area.

There are about fifty individual funds, including:

❖ Roads	\$ 18,370,010	41.8%
❖ Equipment Rental	8,261,531	18.8%
❖ North Bay Sewer	3,851,996	8.8%
❖ Landfill	2,878,768	6.6%
❖ Health Services	2,229,312	5.1%
❖ .08 Distressed Area	779,070	1.8%
❖ Criminal Justice	747,232	1.7%
❖ Landfill Reserve	688,640	1.6%
❖ Real Estate Excise Tax 1	671,263	1.5%
❖ All Other Funds	5,459,113	12.4%
Total	<b>\$ 43,936,935</b>	<b>100.0%</b>

**WHERE IS THE MONEY SPENT?**

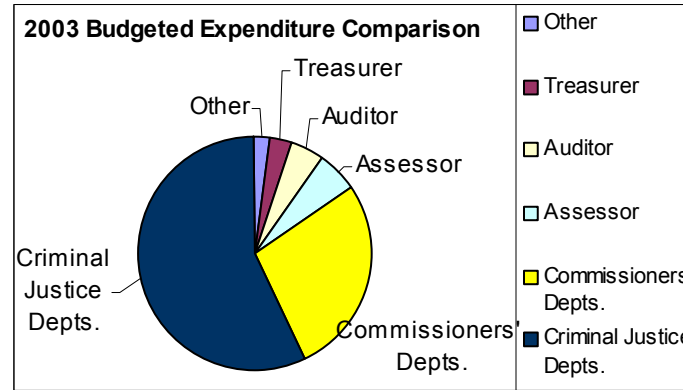
The **Current Expense Fund** revenue is used to operate each of the elected offices.

	2003 Expenditure Budget	
Assessor	\$ 1,129,633	6%
Auditor	\$ 963,323	5%
Commissioners' Departments*	\$ 5,566,592	27%
Civil Service	\$ 15,375	0%
Clerk	\$ 533,542	3%
Coroner	\$ 176,480	1%
District Court	\$ 631,410	3%
Prosecutor/Child Support Enf.	\$ 996,179	5%
Sheriff	\$ 6,896,775	34%
Superior Court**	\$ 2,410,442	12%
Treasurer	\$ 612,848	3%
Non-Departmental	\$ 368,242	2%
Operating Transfers*	\$ 111,250	1%
<b>Subtotal</b>	<b>\$ 20,412,091</b>	<b>100%</b>
Ending Cash Balance	\$ 1,885,175	
<b>Total Current Expense</b>	<b>\$ 22,297,266</b>	

\*Health Services Operating Transfer is in Commissioners' Dept.

\*\*Includes Probation Services

The areas which comprise criminal justice include the Sheriff, Clerk, Coroner, Civil Service, District Court, Prosecutor, Probation Services, Superior Court and the Reserve Legal #2 Fund; for a total of \$11,685,203 or 57% of the total Current Expense 2003 budget.



**BOARD OF COUNTY COMMISSIONERS' DEPARTMENTS**

For the departments under the jurisdiction of the Board of County Commissioners, the Current Expense budgeted expenses for 2003 are:

Cooperative Extension	\$ 245,880
Board of Equalization	\$ 21,253
Budget & Finance	\$ 160,212
Fairgrounds	\$ 390,080
Facilities & Grounds/Parks	\$ 1,114,000
Health Services (Current Expense Portion)	\$ 600,468
Human Resources	\$ 140,306
Commissioners	\$ 243,507
County Administrator's Office	\$ 253,559
Community Development*	\$ 2,372,327
Hearing Examiner	\$ 25,000
<b>Total - Current Expense</b>	<b>\$ 5,566,592</b>

\*Note that the Community Development Department is almost entirely supported by fee income for services provided.

The following Special Funds are also under the Commissioners' jurisdiction.

Health Services**	\$ 2,229,312
Road Department**	\$ 18,370,010
Utilities & Waste Management Funds**	\$ 8,693,084

\*\*The Road Department, Utilities and Waste Management, and a portion of Health Services are supported by dedicated revenues which, with rare exception, cannot be spent for any other purpose.

**WHAT DOES THE FUTURE HOLD?**

Demand for county services continues to grow. Inflation continues to increase the cost of doing business, in particular the rising cost of health insurance. Approximately 65% of the Current Expense budget is personnel costs including wages and benefits. As we look ahead, costs are increasing faster than revenue and thus, staffing levels must be reduced unless other revenue sources materialize. It is anticipated that several positions will be eliminated in the 2004 budget. If this trend continues, further staff reductions will impact the level of service and what services can be provided by the county. The Commissioners are committed to providing quality service to citizens and businesses in the most efficient manner with the funding available.

Mason County government belongs to you. If you have any questions regarding the budget, please contact your Commissioner, (360) 427-9670, ext. 419 or call the Budget & Finance Director Ione Siegler at (360) 427-9670, ext. 423.

For more information on county organization please see our "Getting to Know Mason County Government" brochure or visit the county web page at [www.co.mason.wa.us](http://www.co.mason.wa.us).

**MASON COUNTY BOARD OF COMMISSIONERS**

Herb Baze  
District No. 1

Wesley Johnson  
District No. 2

Jayni Kamin  
District No. 3

