

**RESOLUTION NO. 93-17**  
**ADOPTION OF 2018 BUDGET**

**WHEREAS**, the Board of Mason County Commissioners did meet in special session in the Commission Chambers on the first Monday in December 2017 at the hour of 9:00 AM, pursuant to public notice and as required by law for the purpose of adopting the budget for the year 2018; and

**WHEREAS**, said budget was compiled on 2017 property valuation as assessed by the Mason County Assessor; and

**WHEREAS**, the Road Fund Budget was prepared as required by RCW 36.82.160 and the County Road Administration Board;

**WHEREAS**, not all County departments and offices have submitted budget detail and the Commissioners will allow all departments and offices to transfer funding between adopted salaries/benefits expenses and operating expenses without a limitation until January 31, 2018. These budget transfers shall be made on an approved budget transfer form to the Budget manager or designee utilizing a Reallocation BARS number. After January 31, 2018, the budget transfer restrictions stated in Resolution 26-17 are applicable.

**NOW THEREFORE BE IT RESOLVED THAT** 2018 budgetary salary and benefit expenditure line items shall not be utilized to meet obligations authorized by other portions of the budget; and salary and benefit expenditure line items shall not be increased by other portions of the budget; **HOWEVER**, the Commissioners will allow all departments and offices to transfer funding between adopted salaries/benefits expenses and operating expenses without a limitation until January 31, 2018. These budget transfers shall be made on an approved budget transfer form to the Budget manager or designee utilizing a Reallocation BARS number. After January 31, 2018, the budget transfer restrictions stated in Resolution 26-17 are applicable. No additions of staff (either part or full time) or changes in salary and/or classification are permitted without approval of the Board of Commissioners.

**BE IT FURTHER RESOLVED THAT** that the Mason County Budget for 2018 is hereby adopted according to RCW 36.40.080 at the department level with two separate totals for salary/benefits expenditures and operating expenditures in the Current Expense Fund and at the fund level for all other funds (Attachment A which is hereby incorporated as part of this resolution).

Copies of the 2018 Budget will be available by January 31, 2018.

Adopted this 19<sup>th</sup> day of December 2017.

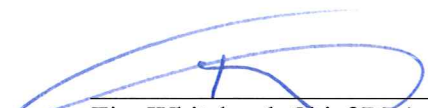
BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

ATTEST:

  
Clerk of the Board

NAY  
Kevin Shutty, Chair

APPROVED AS TO FORM:

  
Tim Whitehead, Chief DPA

  
Terri Drexler, Commissioner

  
Randy Neatherlin, Commissioner

**Mason County  
2018 Adopted Budget  
General Fund  
December 19, 2017**

	Revenues	Salaries & Benefits	Operating	Expenditures	Budgeted FTE's
001-000 <b>Beginning Fund Balance</b>	\$ 3,061,750				
001-010 WSU	33,868	167,452	69,482	236,934	2.000
001-020 Assessor	8,815	1,034,227	122,494	1,156,721	14.000
001-030 Auditor	744,371	1,034,787	161,967	1,196,754	11.500
001-050 Emergency Management	142,330	156,002	135,471	291,473	1.500
001-055 Facilities & Grounds	-	291,093	709,678	1,000,771	3.500
001-057 Human Resources/ Risk Management	-	513,291	198,759	712,050	5.000
001-058 LEOFF	-	65,000	600	65,600	0.000
001-070 Clerk	351,420	770,690	76,428	847,118	11.500
001-080 Commissioners	2,448	324,500	13,140	337,640	3.000
001-090 Support Services	5,640	490,943	23,796	514,739	5.650
001-100 District Court	1,003,481	1,039,999	87,961	1,127,960	11.200
001-125 Community Development	1,640,810	1,662,610	369,555	2,032,165	18.500
001-146 Parks & Trails	42,200	213,569	136,089	349,658	2.500
001-170 Juvenile Probation	115,801	726,315	26,045	752,360	7.740
001-171 Juvenile Services	192,148	119,015	73,590	192,605	1.260
001-172 Juvenile Care & Custody	674,500	792,059	48,253	840,312	8.000
001-180 Prosecutor	177,793	1,374,488	150,569	1,525,057	12.440
001-185 Child Support Enforcement	275,503	247,804	27,699	275,503	3.000
001-190 Coroner	39,000	181,683	121,275	302,958	1.500
001-205 Sheriff	932,369	10,234,924	2,095,857	12,330,781	96.000
001-208 Courthouse Security	-	-	167,240	167,240	0.000
001-240 Office of Public Defense	223,493	592,995	256,365	849,360	6.000
001-250 Superior Court	76,358	723,376	132,416	855,792	7.225
001-255 Family Court	2,500	-	2,500	2,500	0.000
001-256 Therapeutic Court	257,179	189,791	67,388	257,179	2.300
001-258 Murder Expenditures	-	-	50,000	50,000	0.000
001-260 Treasurer	23,758,359	551,129	140,522	691,651	7.000
001-300 Non Departmental	3,168,854	400,000	3,340,703	3,740,703	0.000
001-310 Transfers Out				965,950	0.000
001-320 <b>Ending Fund Balance</b>	-		3,261,456	3,261,456	0.000
	<b>\$ 36,930,990</b>	<b>\$ 23,897,742</b>	<b>\$ 12,067,298</b>	<b>\$ 36,930,990</b>	<b>242.315</b>

**Mason County  
Special Funds**

	Revenues	Salaries & Benefits	Operating	Expenditures	Budgeted FTE's
103 Sales Use Tax	\$ 1,086,553		1,086,553	\$ 1,086,553	0.000
104 Auditor's O&M	362,681	44,131	318,550	362,681	0.500
105 County Road	21,749,179	5,451,558	16,297,621	21,749,179	58.680
106 Paths & Trails	254,237	-	254,237	254,237	0.000
109 Election Equipment	306,923	-	306,923	306,923	0.000
110 Crime Victims	225,000	95,401	129,599	225,000	1.150
114 Victim Witness Activity	65,172	64,916	256	65,172	0.500
116 Historical Preservation	51,500	-	51,500	51,500	0.000
117 Community Support Services	1,643,574	70,680	1,572,894	1,643,574	0.800
118 Abatement	270,000	-	270,000	270,000	1.000
119 Reserve for Technology	240,950	-	240,950	240,950	0.000
120 REET Property Tax	90,500	1,223	89,277	90,500	0.050
134 National Forest Safety	86,429	16,300	70,129	86,429	0.000
135 Trial Court Improvement	105,092	-	105,092	105,092	0.000
138 Family Law Facilitator	15,500	-	15,500	15,500	0.000
140 Sheriff's Special Funds	200,000	51,100	148,900	200,000	0.000
150 Community Services Health	2,229,128	1,615,455	613,673	2,229,128	19.100
160 Law Library	94,419	-	94,419	94,419	1.000
163 Lodging Tax	550,907	-	550,907	550,907	0.000
164 Mental Health Tax	2,748,025	93,298	2,654,727	2,748,025	0.000
180 Treasurer's O&M	226,100	90,193	135,907	226,100	1.000
190 Veterans Assistance	204,700	-	204,700	204,700	1.000
192 Skokomish Flood Zone	373,209	-	373,209	373,209	0.000
194 Mason Lake Management	146,350	-	146,350	146,350	0.000
199 Island Lake Management	28,283	-	28,283	28,283	0.000
205 PW Facility 2007 Bond	1,004,000	-	1,004,000	1,004,000	0.000
210 Rural Development LTGO 2002 Bond	298,472	-	298,472	298,472	0.000
215 MC LTGO 2013 Bond	291,370	-	291,370	291,370	0.000
250 MC LTGO 2008 Bond	274,262	-	274,262	274,262	0.000
350 REET 1	2,161,441	-	2,161,441	2,161,441	0.000
351 REET 2	1,847,653	-	1,847,653	1,847,653	0.000
402 MC Landfill	3,976,677	969,623	3,007,054	3,976,677	10.500
403 NBCI Sewer Utility	2,238,378	472,711	1,765,667	2,238,378	4.000
411 NBCI Utility Reserve	717	-	717	717	0.000
411 Wastewater System Development	3,986	-	3,986	3,986	0.000
411 Rustlewood Sewer & Water	750,947	135,284	615,663	750,947	1.120
412 Beards Cove Water	845,630	72,086	773,544	845,630	0.640
413 Belfair WW & W Reclamation	2,176,581	265,343	1,911,238	2,176,581	2.240
428 Landfill Reserve	513,375	-	513,375	513,375	0.000
429 Beards Cove Reserve	371,634	-	371,634	371,634	0.000
480 Storm Drain System Development	44,564	5,737	38,827	44,564	0.050
500 Information Technology	706,288	407,056	299,232	706,288	3.850
501 Equipment Rental & Revolve Fund	8,460,638	816,249	7,644,389	8,460,638	8.650
502 Unemployment Fund	264,360	261,275	3,085	264,360	0.000
	<b>\$ 59,585,384</b>	<b>\$ 10,999,619</b>	<b>\$ 48,585,765</b>	<b>\$ 59,585,384</b>	<b>115.830</b>
TOTAL FUNDS	<b>\$ 96,516,374</b>			<b>\$ 96,516,374</b>	<b>358.145</b>