



MASON COUNTY

Auditor's Monthly Financial Report

February 25, 2024

Mason County is operating on an approved budget including of \$72,294,546. These funds include a beginning cash balance of \$28,000,000, and cover the Sherriff's department, administrative functions, operations of various offices and departments, and the courts. The tables below summarize expenditures and revenues through January 31, 2024.

Expenditures

Current expenditures include the supplemental appropriations and amendments to the budget approved on January 31, 2024.

As of January 31, 2024	Budget	Actual	Remaining
WSU	394,210.00	10,406.63	383,803.37
Assessor	1,511,722.00	198,005.43	1,313,716.57
Auditor	2,121,197.00	164,481.48	1,956,715.52
Emergency Management	529,965.00	29,230.89	500,734.11
Facilities	1,691,493.00	126,005.84	1,565,487.16
Human Resources	991,225.00	96,684.06	894,540.94
LEOFF	100,000.00	11,080.05	88,919.95
Clerk	1,161,360.00	84,496.04	1,076,863.96
Commissioners	396,975.00	30,264.42	366,710.58
Support Services	1,286,233.00	89,575.27	1,196,657.73
District Court	1,615,683.00	115,683.27	1,499,999.73
Community Development	3,571,988.00	251,121.91	3,320,866.09
Historical Preservation	36,600.00	-	36,600.00
Parks & Trails	836,616.00	64,833.09	771,782.91
Juvenile	2,124,006.00	174,079.93	1,949,926.07
Prosecutor	2,320,074.00	149,239.69	2,170,834.31
Child Support Enforcement	167,560.00	8,489.49	159,070.51
Coroner	701,125.00	65,437.12	635,687.88
Sheriff	17,849,534.00	1,332,316.31	16,517,217.69
Courthouse Security	307,300.00	20,262.50	287,037.50
OPD	1,569,583.00	137,643.32	1,431,939.68
Superior Court	1,581,693.00	105,281.19	1,476,411.81
Family Court	2,500.00	-	2,500.00
Therapeutic Court	690,506.00	43,616.32	646,889.68
Treasurer	980,973.00	140,906.92	840,066.08
Non-Departmental	6,858,237.00	437,944.11	6,420,292.89
Transfers Out	565,046.00	65,791.00	499,255.00
Expense	51,963,404.00	3,952,876.28	48,010,527.72

Revenues

Revenue sources include taxes, fees, grants, and entitlements, with the majority coming from taxes.

As of January 31, 2024	Projected	Actual	Variance
Property Tax	11,607,844.00	42,100.36	(11,565,743.64)
Sales Tax	13,251,000.00	1,087,244.24	(12,163,755.76)
B & O Tax	65,000.00	17,333.66	(47,666.34)
Excise Tax	296,600.00	84.09	(296,515.91)
Business Licenses & Permits	502,200.00	35,067.42	(467,132.58)
Non-Business Licenses & Permits	1,218,700.00	160,471.51	(1,058,228.49)
Grant Revenue	2,820,667.00	87,907.37	(2,732,759.63)
Federal Non-Grant Revenue	362,000.00	-	(362,000.00)
Entitlements	4,485,831.00	349,337.38	(4,136,493.62)
Filing & Recording Fees	311,319.00	18,417.58	(292,901.42)
Records Services	116,273.00	9,597.08	(106,675.92)
Financial Services	3,103,302.00	82,847.77	(3,020,454.23)
Other Services	99,535.00	7,573.15	(91,961.85)
Public Safety	830,246.00	72,170.51	(758,075.49)
Natural & Econ Environment	1,249,000.00	92,588.46	(1,156,411.54)
Social Services	5,500.00	380.45	(5,119.55)
Cultural and Recreational Fees	45,000.00	1,125.00	(43,875.00)
Fines and Penalties	420,217.00	31,713.38	(388,503.62)
Criminal Costs	59,452.00	2,716.33	(56,735.67)
Non-Court Fines & Penalties	181,000.00	10,843.77	(170,156.23)
Miscellaneous Revenues	2,220,266.00	301,333.73	(1,918,932.27)
Transfers In	1,043,594.00	46,490.93	(997,103.07)
	44,294,546.00	2,457,344.17	(41,837,201.83)

Cash Balance

Mason County closed January 2024 with General Fund reserves of \$25,953,755.85. These funds are largely invested by the Treasurer in the Local Government Investment Pool.

Debt

Outstanding debt for the County as of January 31, 2024, is \$16,550,121.08. Most of which is in the form of Limited Tax General Obligation Bonds. Most debt payments have interest payments due on June 1 and principal and interest payments due on December 1, 2024.

