



MASON COUNTY

Auditor's Monthly Financial Report

April 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 March 31, 2024.

Expenditures

Current expenditures listed below are relative to the budget adopted December 4, 2023.

As of March 31, 2024	Budget	Actual	Remaining
WSU	394,210.00	37,254.43	356,955.57
Assessor	1,511,722.00	421,154.37	1,090,567.63
Auditor	2,121,197.00	596,893.20	1,524,303.80
Emergency Management	529,965.00	94,200.53	435,764.47
Facilities	1,691,493.00	370,299.24	1,321,193.76
Human Resources	991,225.00	215,148.88	776,076.12
LEOFF	100,000.00	25,406.81	74,593.19
Clerk	1,161,360.00	276,273.28	885,086.72
Commissioners	396,975.00	93,481.43	303,493.57
Support Services	1,286,233.00	287,480.85	998,752.15
District Court	1,615,683.00	365,639.67	1,250,043.33
Community Development	3,571,988.00	800,525.83	2,771,462.17
Historical Preservation	36,600.00	472.35	36,127.65
Parks & Trails	836,616.00	179,412.29	657,203.71
Juvenile	2,124,006.00	482,312.96	1,641,693.04
Prosecutor	2,320,074.00	453,032.89	1,867,041.11
Child Support Enforcement	167,560.00	25,523.26	142,036.74
Coroner	701,125.00	163,228.66	537,896.34
Sheriff	17,849,534.00	4,094,663.08	13,754,870.92
Courthouse Security	307,300.00	63,434.84	243,865.16
OPD	1,569,583.00	475,352.14	1,094,230.86
Superior Court	1,581,693.00	359,615.52	1,222,077.48
Family Court	2,500.00	1,387.50	1,112.50
Therapeutic Court	690,506.00	158,755.86	531,750.14
Treasurer	980,973.00	293,614.72	687,358.28
Non-Departmental	6,858,237.00	1,333,482.44	5,524,754.56
Transfers Out	565,046.00	65,791.00	499,255.00
Expense	51,963,404.00	11,733,838.03	40,229,565.97

Revenues

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

As of March 31, 2024	Projected	Actual	Variance
Property Tax	11,607,844.00	1,255,879.95	(10,351,964.05)
Sales Tax	13,251,000.00	3,293,307.43	(9,957,692.57)
B & O Tax	50,789.00	25,904.76	(24,884.24)
Excise Tax	296,600.00	(47,554.97)	(344,154.97)
Business Licenses & Permits	502,200.00	88,266.67	(413,933.33)
Non-Business Licenses & Permits	1,218,700.00	413,742.82	(804,957.18)
Grant Revenue	2,820,667.00	422,619.09	(2,398,047.91)
Federal Non-Grant Revenue	362,000.00	-	(362,000.00)
Entitlements	4,485,831.00	1,675,094.72	(2,810,736.28)
Filing & Recording Fees	311,319.00	56,665.66	(254,653.34)
Records Services	116,273.00	24,837.42	(91,435.58)
Financial Services	3,103,302.00	857,083.70	(2,246,218.30)
Other Services	99,535.00	29,430.71	(70,104.29)
Public Safety	830,246.00	137,379.67	(692,866.33)
Natural & Econ Environment	1,249,000.00	435,803.50	(813,196.50)
Social Services	5,500.00	1,835.45	(3,664.55)
Cultural and Recreational Fees	45,000.00	10,409.00	(34,591.00)
Fines and Penalties	420,217.00	117,502.67	(302,714.33)
Criminal Costs	59,452.00	14,581.19	(44,870.81)
Non-Court Fines & Penalties	181,000.00	39,377.60	(141,622.40)
Miscellaneous Revenues	2,220,266.00	887,660.68	(1,332,605.32)
Transfers In	1,057,805.00	117,857.20	(939,947.80)
	44,294,546.00	9,857,684.92	(34,436,861.08)

Debt

Outstanding debt for the County as of March 31, 2024, is \$16,549,334.80. 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.

Cash Balance

Mason County closed March 2024 with General Fund reserves of \$25,804,027.12. These funds are largely invested by the Treasurer in the Local Government Investment Pool.

