



# MASON COUNTY

## Auditor's Monthly Financial Report

### July 25, 2024

Mason County is operating on an approved budget of \$72,294,546. These funds include a beginning cash balance of \$28,000,000 and cover the Sheriff's department, administrative functions, operations of various offices and departments, and the courts. The Board of County Commissioners approved a Public Hearing on June 18, 2024, for requested supplemental appropriations of \$770,821 for General Fund & \$2,556,821 for Funds other than the General Fund. The tables below summarize expenditures and revenues through June 30, 2024.

### Expenditures

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

As of June 30, 2024	Budget	Actual	Remaining
WSU	394,210.00	119,294.79	274,915.21
Assessor	1,515,062.00	745,013.56	770,048.44
Auditor	2,140,037.00	1,137,351.88	1,002,685.12
Emergency Management	525,965.00	203,325.73	322,639.27
Facilities	1,691,493.00	755,289.20	936,203.80
Human Resources	1,021,225.00	415,272.02	605,952.98
LEOFF	100,000.00	44,308.76	55,691.24
Clerk	1,174,700.00	552,551.64	622,148.36
Commissioners	436,995.00	192,250.61	244,744.39
Support Services	1,286,233.00	574,102.09	712,130.91
District Court	1,615,683.00	753,966.38	861,716.62
Community Development	4,046,988.00	1,548,422.71	2,498,565.29
Historical Preservation	36,600.00	6,057.95	30,542.05
Parks & Trails	857,712.00	379,998.19	477,713.81
Juvenile	2,126,006.00	970,691.35	1,155,314.65
Prosecutor	2,331,874.00	925,707.53	1,406,166.47
Child Support Enforcement	167,560.00	51,722.21	115,837.79
Coroner	714,465.00	298,887.10	415,577.90
Sheriff	17,855,129.00	8,253,878.94	9,601,250.06
Courthouse Security	307,300.00	139,805.87	167,494.13
OPD	1,601,613.00	1,006,206.27	595,406.73
Superior Court	1,581,693.00	731,343.84	850,349.16
Family Court	2,500.00	2,500.00	-
Therapeutic Court	785,586.00	296,744.01	488,841.99
Treasurer	994,313.00	490,955.07	503,357.93
Non-Departmental	6,858,237.00	2,398,646.90	4,459,590.10
Transfers Out	565,046.00	76,987.00	488,059.00
<b>Total</b>	<b>52,734,225.00</b>	<b>23,071,281.60</b>	<b>29,662,943.40</b>

### Revenues

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

As of June 30, 2024	Projected	Actual	Variance
Property Tax	11,607,844.00	6,726,439.98	(4,881,404.02)
Sales Tax	13,251,000.00	6,643,605.40	(6,607,394.60)
B & O Tax	50,789.00	54,419.83	3,630.83
Excise Tax	296,600.00	138,188.93	(158,411.07)
Business Licenses & Permits	502,200.00	170,442.49	(331,757.51)
Non-Business Licenses & Permits	1,218,700.00	791,294.37	(427,405.63)
Grant Revenue	3,376,947.00	1,079,910.62	(2,297,036.38)
Federal Non-Grant Revenue	362,000.00	402,009.00	40,009.00
Entitlements	4,499,631.00	2,702,080.59	(1,797,550.41)
Filing & Recording Fees	311,319.00	133,537.22	(177,781.78)
Records Services	116,273.00	56,228.94	(60,044.06)
Financial Services	3,103,302.00	1,713,053.19	(1,390,248.81)
Other Services	139,135.00	113,902.58	(25,232.42)
Public Safety	830,246.00	351,074.20	(479,171.80)
Natural & Econ Environment	1,249,000.00	682,656.02	(566,343.98)
Social Services	5,500.00	4,355.00	(1,145.00)
Cultural and Recreational Fees	45,000.00	23,533.00	(21,467.00)
Fines and Penalties	420,217.00	241,949.02	(178,267.98)
Criminal Costs	59,452.00	28,200.31	(31,251.69)
Non-Court Fines & Penalties	181,000.00	89,781.93	(91,218.07)
Miscellaneous Revenues	2,220,266.00	1,848,189.24	(372,076.76)
Transfers In	1,235,168.00	294,420.61	(940,747.39)
<b>Total</b>	<b>45,081,589.00</b>	<b>24,289,272.47</b>	<b>(20,792,316.53)</b>

### Debt

Outstanding debt for the County as of June 30, 2024, is \$15,699,424.53. 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 June 2024 with General Fund reserves of \$28,868,629.60. These funds are largely invested by the Treasurer in the Local Government Investment Pool.

