



MASON COUNTY MONTHLY
FINANCIAL REPORT

FEBRUARY
2024



MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 2024

2023 vs 2024 Current Expense Revenue Comparison

Department Name	2023 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2023	2024 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2024	Actual dif 2023 vs 2024
WSU Extension	20,000		(20,000)	0%	33,500		(33,500)	0%	-
Assessor	7,000		(7,000)	0%	7,000	125	(6,875)	2%	125
Auditor	1,092,250	183,421	(908,829)	17%	1,339,314	315,210	(1,024,104)	24%	131,789
Emergency Management	139,347	400	(138,948)	0%	137,304	54,812	(82,492)	40%	54,412
Facilities & Grounds	-	9,335	9,335	0%	-		-	0%	(9,335)
Human Resources	-		-	0%	-		-	0%	-
Clerk	378,377	60,368	(318,009)	16%	394,752	28,698	(366,054)	7%	(31,670)
Commissioners	-		-	0%			-	0%	-
Support Services	86,522		(86,522)	0%	96,299	100	(96,199)	0%	100
District Court	852,300	136,007	(716,293)	16%	873,516	146,136	(727,380)	17%	10,130
Community Development	2,666,374	314,247	(2,352,127)	12%	2,716,206	545,755	(2,170,451)	20%	231,507
Historical Preservation	20,000	1,876	(18,124)	9%	13,000	1,870	(11,130)	14%	(6)
Parks & Trails	44,000	13,909	(30,091)	32%	49,000	8,885	(40,115)	18%	(5,024)
Juvenile Court Services	1,366,600	237,543	(1,129,057)	17%	1,356,216	273,972	(1,082,244)	20%	36,429
Prosecutor	216,249	19,003	(197,246)	9%	214,015	42,330	(171,685)	20%	23,327
Child Support Enforcement	171,310	17,962	(153,348)	10%	165,000	14,792	(150,208)	9%	(3,170)
Coroner	35,000	32,697	(2,303)	93%	35,000	29,775	(5,225)	85%	(2,922)
Sheriff	1,143,172	132,814	(1,010,358)	12%	936,596	162,562	(774,034)	17%	29,747
Indigent Defense	240,767	72,154	(168,613)	30%	240,767	87,207	(153,560)	36%	15,053
Superior Court	108,020	18,281	(89,739)	17%	111,951	30,961	(80,990)	28%	12,680
Family Court	2,500	208	(2,292)	8%	2,500	344	(2,156)	14%	136
Therapeutic Court	776,228	64,922	(711,306)	8%	685,446	94,285	(591,161)	14%	29,363
Murder Expenditures			-	0%			-	0%	-
Treasurer	28,417,341	2,975,347	(25,441,994)	10%	29,228,834	3,337,597	(25,891,237)	11%	362,250
Non Departmental	4,709,045	1,626,554	(3,082,491)	35%	5,658,330	986,814	(4,671,516)	17%	(639,740)
Motor Pool	-		-	0%			-	0%	-
Totals	\$ 42,492,402	\$ 5,917,049	\$ (36,575,353)	14%	\$ 44,294,546	\$ 6,162,228	\$ (38,132,318)	14%	245,179

*Unaudited *Benchmark for Month is 16.67%*



MASON COUNTY MONTHLY FINANCIAL REPORT

**FEBRUARY
2024**

Treasurer Department Receipts

Treasurer #001-260-000	2023 Budget	2023 YTD	This Month	% 2023	2024 Budget	2024 YTD	This Month	% 2024
REAL & PERSONAL PROPERTY TAXES	10,389,391	313,646	285,801	3%	10,527,844	632,092	594,075	6%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	1,523,216	761,134	18%	9,200,000	1,568,798	830,025	17%
LOCAL PUBLIC SAFETY-CITY	50,000	9,700	4,865	19%	51,000	10,098	5,266	20%
CRIMINAL JUSTICE	900,000	178,404	89,391	20%	1,000,000	184,689	97,353	18%
LEASEHOLD EXCISE TAX	35,000	490	0	1%	35,000	9,871	9,795	28%
FOREST EXCISE TAX	200,000	133,269	133,269	67%	250,000	2,244	2,244	1%
FRANCHISE FEES	500,000	69,360	0	14%	500,000	88,267	53,199	18%
PAYMENT IN LIEU OF TAX/B OF L	350,000	-	0	0%	350,000	-	0	0%
PUD PRIVILEGE TAX	800,000	-	0	0%	880,000	-	0	0%
DNR OTHER TRUST 2	100	13	0	13%	100	-	0	0%
CITY-COUNTY ASSISTANCE	2,500,000	-	0	0%	1,750,000	-	0	0%
DNR PILT NAP / NRCA	4,000	-	0	0%	3,525	(307)	(307)	-9%
CRIMINAL JUSTICE- COUNTIES	775,000	189,710	0	24%	750,000	195,455	0	26%
ADULT COURT COST-JUVENILE OFFE	5,000	705	353	14%	4,500	683	341	15%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	-	0	0%	133,000	-	0	0%
DUI - OTHER CRIMINAL JUSTICE A	17,000	121	0	1%	10,000	3,194	0	32%
LIQUOR/BEER EXCISE TAX	165,000	39,939	0	24%	165,000	39,178	0	24%
LIQUOR CONTROL BOARD PROFITS	200,000	-	0	0%	200,000	-	0	0%
IN LIEU OF-CITY OF TACOMA	210,000	36,127	18,064	17%	210,000	37,933	18,967	18%
TREASURER'S FEES	30	-	0	0%	30	-	0	0%
TREASURER FEES CLEAN WATER DIS	-	-	0	0%	1,850	-	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	375	-	0	0%	375	-	0	0%
PAYMNT FOR SRVCS-SPENCER LK FND	150	-	0	0%	150	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	-	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,500	-	0	0%	1,600	-	0	0%
RETURNED REMITTANCE(NSF) FEES	2,500	160	160	6%	2,500	320	120	13%
REET COLLECTION FEES	170,000	13,102	6,858	8%	145,000	15,625	7,154	11%
REET COLLECTIONS COSTS	10,000	1,228	630	12%	8,500	1,128	545	13%
TREAS. FIRE PROTECTION ASSESSM	15,000	744	664	5%	15,000	1,428	1,335	10%
TREAS OTHER WORD PROCESSING	200	18	17	9%	150	1	1	0%

Treasurer Department Receipts

Treasurer #001-260-000	2023 Budget	2023 YTD	This Month	% 2023	2024 Budget	2024 YTD	This Month	% 2024
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	100	100	0%
GAMBLING TAX PENALTY	-	-	(50)	0%	-	150	150	0%
REAL & PERSONAL PENALTY	150,000	12,352	6,308	8%	150,000	19,454	8,902	13%
PERSONAL PROP FILING PEN	30,000	456	371	2%	30,000	3,351	3,059	11%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	338,229	177,252	135%	900,000	432,232	204,349	48%
INVESTMENT SERVICE FEES(TREAS.	10,000	5,758	2,907	58%	35,000	6,128	3,029	18%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	7,145	3,730	71%	35,000	8,393	4,244	24%
LEASEHOLD EXCISE TAX INTEREST	-	4	0	0%	10	(3)	(3)	-27%
EXCISE INTEREST	100	3	1	3%	100	70	3	70%
INV PURCHASED INT	-	(1,123)	(547)	0%	-	(8,284)	(8,284)	0%
INTEREST ON DELINQUENT PR TAX	600,000	51,317	27,249	9%	500,000	74,460	43,027	15%
RENTS/LEASES-DNR TRUST	20,000	3,641	527	18%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	-	0	0%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	(1,738)	0	-2%	-	4,801	4,801	0%
CASH ADJUSTMENTS/OVER-UNDER	10	4	28	41%	500	58	68	12%
TAX DISTRIBUTION ROUNDING	10	-	1	0%	100	(6)	(5)	-6%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	-	0	0%
STATE SHARED REVENUE	1,080,000	33,434	33,434		-	9,153	9,146	0%
STATE SHARED REVENUE	-	-	0		-	8,926	5,709	0%
ROAD DIVERSION	1,600	52	(2,842)	3%	1,080,000	68,762	64,678	6%
SALE OF TAX TITLE PROPERTY	10,000	15,191	15,191	152%	-	-	0	0%
LEASEHOLD EXCISE TAX	1,275	-	(52)	0%	1,600	(3,019)	(3,027)	-189%
TIMBER EXCISE TAX	50	1	1	3%	10,000	(57,006)	(57,006)	-570%
DNR PILT NAP / NRCA	50	35	35	69%	-	-	0	0%
DNR OTHER TRUST 2	3,800	385	383	10%	50	(42)	(42)	-84%
OTHER INT-DNR INTEREST	75,000	-	(8)	0%	50	(139)	(148)	-278%
RENTS & LEASES/DNR OTHR TRST 1			(325)	0%	1,200	(1,794)	(1,794)	-149%
RENTS & LEASES-DNR TMBR TRST 1			0	0%	20,000	(18,843)	(18,843)	-94%
Grand Total	\$28,417,341	\$2,975,101	1,564,799	10%	\$29,228,834	\$3,337,596	\$1,882,227	11%
Unaudited *Benchmark for Month is 16.67%								



MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 2024

2023 vs 2024 Current Expense Expenditure Comparison

Department Name	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023	2024 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2024	Actual dif 2023 vs 2024
WSU Extension	383,372	46,399	336,973	12%	394,210	22,586	371,624	6%	(23,812)
Assessor	1,475,815	281,679	1,194,136	19%	1,511,722	310,962	1,200,760	21%	29,284
Auditor	1,881,812	275,305	1,606,507	15%	2,121,197	378,280	1,742,917	18%	102,975
Emergency Management	359,683	51,050	308,633	14%	529,965	66,275	463,690	13%	15,224
Facilities & Grounds	1,545,159	260,405	1,284,754	17%	1,691,493	261,736	1,429,757	15%	1,331
HR/ Risk Mngt	875,434	131,326	744,108	15%	991,225	156,035	835,190	16%	24,709
LEOFF	100,000	20,060	79,940	20%	100,000	17,902	82,098	18%	(2,158)
Clerk	1,108,905	176,578	932,327	16%	1,161,360	176,116	985,244	15%	(462)
Commissioners	390,615	66,986	323,629	17%	396,975	63,115	333,860	16%	(3,871)
Support Services	1,064,379	155,158	909,221	15%	1,286,233	182,936	1,103,297	14%	27,778
District Court	1,526,343	221,974	1,304,369	15%	1,615,683	239,159	1,376,524	15%	17,185
Community Development	3,256,041	459,150	2,796,891	14%	3,571,988	560,298	3,011,690	16%	101,148
Historical Preservation	41,150	539	40,611	1%	36,600	472	36,128	1%	(67)
Parks & Trails	790,080	113,207	676,873	14%	836,616	122,938	713,678	15%	9,731
Juvenile Court Services	2,155,933	315,668	1,840,265	15%	2,124,006	329,006	1,795,000	15%	13,338
Prosecutor	2,169,613	289,397	1,880,216	13%	2,320,074	312,903	2,007,171	13%	23,505
Child Support Enforcement	174,363	20,287	154,076	12%	167,560	16,434	151,126	10%	(3,853)
Coroner	640,942	78,754	562,188	12%	701,125	103,762	597,363	15%	25,008
Sheriff	16,089,917	2,819,947	13,269,970	18%	17,849,534	2,566,971	15,282,563	14%	(252,976)
Courthouse Security	309,300	45,702	263,598	15%	307,300	41,819	265,481	14%	(3,883)
Indigent Defense	1,538,125	260,836	1,277,289	17%	1,569,583	325,044	1,244,539	21%	64,208
Superior Court	1,275,932	224,777	1,051,155	18%	1,581,693	215,785	1,365,908	14%	(8,992)
Family Court	2,500	-	2,500	0%	2,500	638	1,863	26%	638
Therapeutic Court	783,709	78,012	705,697	10%	690,506	111,694	578,812	16%	33,682
Murder Expenditures	-	925	(925)	0%			-	0%	(925)
Treasurer	913,511	191,675	721,836	21%	980,973	225,610	755,363	23%	33,935
Non Departmental	5,856,719	711,908	5,144,811	12%	6,858,237	1,059,870	5,798,367	15%	347,961
Motor Pool	-	5,087	(5,087)	0%			-	0%	(5,087)
Transfers Out to Other Funds	464,021	65,112	398,909	14%	565,046	65,791	499,255	12%	679
Totals	\$ 47,173,373	\$ 7,367,903	\$ 39,805,470	16%	\$ 51,963,404	\$ 7,934,137	\$ 44,029,267	15%	566,235

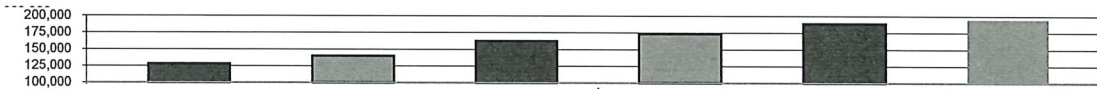
Unaudited *Benchmark for Month is 16.67%



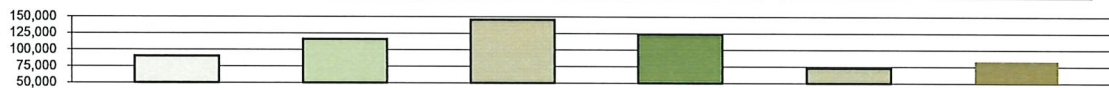
FEBRUARY 2024

Six Year Specific Revenue Streams Comparison

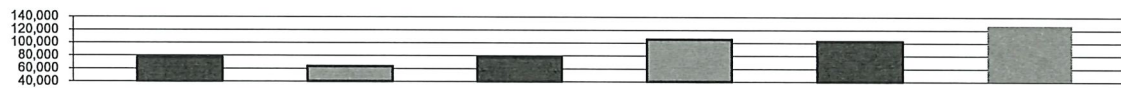
	2/28/2019	2/29/2020	2/28/2021	2/28/2022	2/28/2023	2/29/2024	
Community Development Revenues	215,371	411,838	429,745	435,616	314,247	545,755	
Detention & Correction Services	26,344	20,452	23,143	13,808	12,163	4,574	205.270.342.30.
Current Expense Property Taxes	269,371	187,860	238,759	107,536	313,646	594,075	
Road Diversion Property Tax	53,243	38,835	10,075	(1,692)	33,434	68,762	
County Road Property Tax	240,579	162,237	222,540	99,160	311,549	649,876	
Current Expense Sales Tax	940,043	1,045,991	1,277,708	1,413,645	1,523,216	1,568,798	001.260.000.313.11
Criminal Justice Taxes/Entitlements	290,690	321,542	350,118	362,608	368,940	384,021	see bottom of revenue
Rural Sales & Use Tax Fund	128,038	139,691	162,361	173,257	188,882	194,752	103- 313.18



<u>Com Svcs-Homelessness Preven Filings</u>	90,308	116,065	145,316	123,320	72,862	82,694	117.000.200.341.27.:
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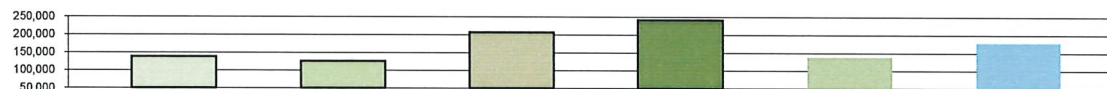


<u>Lodging (Hotel/Motel) Tax</u>	76,691	63,465	77,318	105,367	102,396	127,257	163- 313.31
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<u>REET 1 Excise Tax Only</u>	138,188	125,240	205,901	241,296	137,143	177,449	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	138,188	125,240	205,901	241,296	137,143	177,449	
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MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 2024

REVENUE MONTH	2023 REVENUE	2024 REVENUE	DIFFERENCE
JANUARY	\$ 762,082.70	\$ 738,772.98	\$ (23,309.72)
FEBRUARY	\$ 761,133.57	\$ 830,025.00	\$ 68,891.43
MARCH	\$ 661,034.70		
APRIL	\$ 675,943.00		
MAY	\$ 788,344.00		
JUNE	\$ 763,504.00		
JULY	\$ 808,992.00		
AUGUST	\$ 931,329.00		
SEPTEMBER	\$ 861,616.00		
OCTOBER	\$ 853,005.00		
NOVEMBER	\$ 891,123.00		
DECEMBER	\$ 770,182.00		
TOTAL COLLECTED REVENUE	\$ 9,528,288.97	\$ 1,568,797.98	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,573,870.68
YET TO BE COLLECTED	.	(7,631,202.02)	
ANTICIPATED INCREASE	\$	373,870.68	
12 MONTH ROLLING AVERAGE CHANGE		3.4%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		3.8%	

Six Year Financial Recap

Current Expense Recap	2/28/2019	2/29/2020	2/28/2021	2/28/2022	2/28/2023	2/29/2024
General Fund Operating Reserves	6,520,791	6,817,603	10,044,540	10,044,540	10,191,954	11,249,909
Contingency Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology Replacement Reserves	200,000	200,000	200,000	264,295	386,000	400,000
Equipment & Vehicle Replacement Reserves	525,000	525,000	525,000	932,475	790,000	1,000,000
Accrued Leave Reserve	520,000	530,805	347,742	347,742	413,000	500,000
Capital Reserve					5,000,000	5,000,000
Current Expense Unreserved Cash	(2,623,636)	1,325,576	2,607,249	7,200,174	7,466,550	6,676,635
This Month Current Expense Cash	6,142,155	10,398,983	14,724,531	19,789,226	25,247,503	25,826,545
Adopted Budget on December 31st	41,404,349	49,581,229	53,464,511	62,188,434	68,492,402	72,294,546
Supplemental Appropriations						
Total Budget including Supplementals	41,404,349.00	49,581,229.00	53,464,511	62,188,434	68,492,402	72,294,546
Budgeted Beginning Fund Balance	5,786,719	11,636,958	14,000,000	21,500,000	26,000,000	28,000,000
Budgeted Ending Fund Balance	5,786,719	11,656,660	12,780,888	18,628,587	21,319,029	20,331,142
Revenue Budgets	35,617,630	37,944,271	39,464,511	40,688,434	42,492,402	44,294,546
Revenues thru This Month of each year	3,544,749	3,938,452	4,644,172	4,518,131	5,917,049	6,162,228
Budgeted Revenues Received	10%	10%	12%	11%	14%	14%
Expenditure Budgets	34,721,442	37,924,569	40,683,623	43,559,847	47,173,373	51,963,404
Expenditures thru This Month of each year	5,342,573	5,678,605	6,089,329	6,530,737	7,367,903	7,934,137
Budgeted Expenditures Expended	15%	15%	15%	15%	16%	15%

Special Fund Cash Balances	2/28/2019	2/29/2020	2/28/2021	2/28/2022	2/28/2023	2/29/2024
Rural County Sales & Use Tax Fund (.09)	799,700	881,811	1,147,168	1,525,084	1,931,424	2,170,731
Auditor's O&M	238,463	256,113	307,035	401,033	445,177	428,259
County Roads Fund	8,941,998	9,768,486	8,852,275	8,490,328	11,289,591	12,689,677
Paths & Trails	259,638	273,127	281,278	289,945	301,387	317,833
Election Equipment Holding	164,984	187,967	236,334	272,359	306,779	154,931
Crime Victims	194,931	205,695	212,391	213,519	191,126	155,788
Victim Witness Activities	24,415	28,124	21,736	13,694	14,952	307
Historical Preservation Fund	36,920	31,043				
Community Support Services Fund	796,630	868,178	1,264,818	1,388,655	2,056,647	2,024,096
Abatement/Repair/Demolition Fund	274,511	278,990	278,453	277,453	281,553	294,566
Reserve for Technology Fund	97,328	-				
REET & Property Tax Admin Asst	65,691	66,293	68,879	80,897	84,154	74,197
National Forest Safety	39,514	25,186	14,002	1,304	24,118	33,666
Trial Court Improvement Fund	111,983	111,561	71,377	91,832	93,170	114,927
Sheriff Special Funds	240,079	246,016				
Sheriff's Boating Program			116,697	155,049	82,314	83,768
Narcotics Investigation			92,997	97,405	94,620	93,114
Mason County Clean Water District				1,477	184,220	182,656
Public Health Fund	339,956	563,508	687,029	1,734,543	3,208,638	3,764,840
American Rescue Plan Act				5,014,673	7,490,392	4,465,903
Law Library	76,860	69,909	57,561	46,574	37,786	25,245
Lodging (Motel/Hotel) Tax Fund	613,193	786,622	803,588	1,195,389	1,768,786	2,123,369
Mental Health Tax Fund	1,405,674	1,322,186	1,533,284	1,742,761	2,219,228	2,509,535
Treasurer's M&O Fund	98,177	114,215	83,215	86,509	111,402	169,251
Veterans Assistance	66,784	42,325	87,150	142,426	205,084	254,964
Skokomish Flood Zone	53,200	89,507	21,789	14,301	7,168	33,030
Mason Lake Management District	139,329	112,979	73,706	68,587	69,728	100,127
Spencer Lake Management District			7,287	7,158	8,471	7,839
Island Lake Management District	20,093	29,941	30,378	28,963	25,994	13,368
Capital Improvement / Reet 1 Fund	1,582,373	1,936,021	1,470,524	1,696,707	2,133,692	1,809,309
Capital Improvement / Reet 2 Fund	2,530,052	2,927,128	3,383,263	4,454,226	5,301,597	5,369,227
Mason County Landfill	583,871	719,616	1,199,957	1,925,262	2,732,048	3,795,319
N. Bay/Case Inlet Utility	697,554	1,078,599	1,387,383	1,812,179	2,475,287	3,267,339
N. Bay/Case Inlet Utility Reserve	735					
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	241,564	119,371	66,517	140,245	127,186	84,395
Beards Cove Water	417,447	482,339	546,791	617,577	932,023	998,635
Belfair WW & Water Reclamation	120,808	223,844	320,397	1,137,424	2,276,658	6,384,719
Reserve Landfill	480,060	461,448	444,496	443,186	444,282	448,450
Reserve Beards Cove Ulid	192,277	203,018	209,252	216,016		
Storm Drain System Development	188,676	181,567	179,591	178,727		
Information Technology	192,283	92,349	44,904	58,229	9,392	816,883
Equipment Rental & Revolving Fund	4,062,784	3,768,701	3,193,101	4,562,644	4,689,677	5,557,165
Unemployment Fund	151,662	138,729	158,190	178,413	214,081	215,452
TOTALS	26,546,179	28,696,498	28,958,780	40,802,755	53,869,830	61,032,881



MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 2024

2023 vs 2024 Motor Pool Expenditure Comparison

FUND OR DEPARTMENT	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023	2024 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2024
WSU	2,090	2,656	-566	127.09%	2,138	117	2,021	5.47%
ASSESSOR	32,910	4,887	28,023	14.85%	32,200	4,700	27,500	14.60%
EMERGENCY MANAGEMENT	2,540	111	2,429	4.37%	3,052	276	2,776	9.04%
FACILITIES & GROUNDS	85,685	8,469	77,216	9.88%	60,219	15,849	44,370	26.32%
COMMUNITY SERVICES	66,645	9,012	57,633	13.52%	62,864	9,755	53,109	15.52%
PARKS & TRAILS	45,043	9,347	35,696	20.75%	43,392	7,552	35,840	17.40%
JUVENILE COURT SERVICES	8,570	1,344	7,226	15.68%	17,571	1,206	16,365	6.86%
PROSECUTOR	7,127	1,001	6,126	14.05%	7,128	94	7,034	1.31%
CORONER	50,891	2,292	48,599	4.50%	50,978	2,842	48,136	5.58%
SHERIFF ADMIN	1,354,357	198,430	1,155,927	14.65%	1,609,936	161,626	1,448,310	10.04%
MOTOR POOL	0	0	0	0%			0	0%
Total 001 GENERAL FUND	1,655,858	237,549	1,418,309	14.35%	1,889,478	204,017	1,685,461	10.80%
SHERIFF'S BOATING PROGRAM	0	13	-13	0%	0	13	-13	0%
NARCOTICS INVESTIGATION FUND				0%				0%
COMMUNITY SERVICES HEALTH	47,172	7,009	40,163	14.86%	46,223	7,508	38,715	16.24%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	7,022	40,150	14.89%	46,223	7,521	38,702	16.27%
Total GENERAL FUND & SPECIAL FUNDS	1,703,030	244,572	1,458,458	14.36%	1,935,701	211,538	1,724,163	10.93%

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023	2024 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2024
MOTOR POOL SALARIES & BENEFITS	40,275	3,666	36,609	9.10%		2,409	-2,409	0%
MOTOR POOL SUPPLIES	54,050	8,472	45,578	15.67%	10,150	6,955	3,195	68.52%
MOTOR POOL FUEL	402,000	45,068	356,932	11.21%	401,500	49,776	351,724	12.40%
MOTOR POOL LEASE	706,272	113,548	592,724	16.08%	997,655	131,100	866,555	13.14%
MOTOR POOL MAINT-MONTHLY	12,000	4,009	7,991	33.41%	15,874	2,246	13,628	14.15%
MOTOR POOL REPAIRS & MISC.	70,075	14,662	55,413	20.92%	101,467	17,356	84,111	17.11%
MOTOR POOL INSURANCE	16,640	644	15,996	3.87%	27,354	1,696	25,658	6.20%
MOTOR POOL CAPITAL LEASE	147,000	33,960	113,040	23.10%	0	0	0	0%
MOTOR POOL CAP UPFIT	254,718	20,542	234,176	8.06%	381,701	0	381,701	0.00%
Total GENERAL FUND & HEALTH FUND	1,703,030	244,572	1,458,458	14.36%	1,935,701	211,538	1,724,163	10.93%

Unaudited *Benchmark for month is 16.67%



MASON COUNTY MONTHLY FINANCIAL
REPORT

FEBRUARY 2024

2023 vs 2024 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2023 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2023	2024 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2024	Actual dif 2023 vs 2024
103	Sales & Use Tax	963,000	202,949	(760,051)	21%	1,180,000	216,099	(963,901)	18%	13,151
104	Auditor's O & M	127,250	9,109	(118,141)	7%	85,250	11,530	(73,720)	14%	2,421
105	County Road	21,099,126	2,459,474	(18,639,652)	12%	23,521,200	3,148,571	(20,372,629)	13%	689,096
106	Paths & Trails	9,707	2,785	(6,922)	29%	10,518	3,120	(7,398)	30%	335
109	Election Equipment Holdings	42,250	12,071	(30,179)	29%	53,000	37,233	(15,767)	70%	25,162
110	Crime Victims	59,010	17,242	(41,768)	29%	59,010	11,380	(47,630)	19%	(5,862)
114	Victim Witness Activities	51,191	11,228	(39,963)	22%	55,370	-	(55,370)	0%	(11,228)
117	Community Support Services	2,254,928	546,230	(1,708,698)	24%	3,743,618	523,758	(3,219,860)	14%	(22,472)
118	Abatement	1,200	1,922	722	160%	13,000	2,597	(10,403)	20%	674
120	REET & Property Tax Admin	25,750	2,999	(22,751)	12%	25,000	3,225	(21,775)	13%	227
134	National Forest Safety	21,500	-	(21,500)	0%	22,000	-	(22,000)	0%	-
135	Trial Court Improvements	22,684	30	22,652	0%	23,000	-	(23,000)	0%	(30)
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	32,023	(6,777)	83%	32,023
142	Narcotics Investigation Fund	6,500	522	(5,978)	8%	6,500	38	(6,462)	1%	(484)
145	Mason County Clean Water District	190,000	8,040	(181,960)	4%	190,000	16,009	(173,991)	8%	7,969
150	Community Services Health	3,349,997	1,534,083	(1,815,914)	46%	4,156,136	1,892,928	(2,263,208)	46%	358,846
155	American Rescue Plan Act	22,500	57,526	35,026	256%	50,000	42,407	(7,593)	85%	(15,119)
160	Law Library	23,260	5,745	(17,515)	25%	23,260	4,394	(18,866)	19%	(1,350)
163	Lodging Tax (Hotel/Motel)	600,750	106,817	(493,933)	18%	710,000	142,185	(567,815)	20%	35,368
164	Mental Health	1,414,765	232,048	(1,182,717)	16%	1,451,758	250,906	(1,200,852)	17%	18,857
180	Treasurer's M&O Fund	274,062	22,405	(251,657)	8%	231,800	60,626	(171,174)	26%	38,221
190	Veterans Assistance	146,524	7,406	(139,118)	5%	152,467	11,236	(141,231)	7%	3,829
192	Skokomish Flood Zone	6,897,203	-	(6,897,203)	0%	6,414,540	-	(6,414,540)	0%	-
194	Mason Lake Mngmt Dist #2	39,990	1,701	(38,289)	4%	43,675	3,477	(40,198)	8%	1,775
195	Spencer Lake Mngmt Dist #3	16,036	794	(15,242)	5%	17,185	733	(16,452)	4%	(61)
199	Island Lake Mngmt Dist #1	100	176	76	176%	100	113	13	113%	(63)
350	REET 1 Capital Improvements	1,866,000	152,387	(1,713,613)	8%	1,580,000	197,411	(1,382,589)	12%	45,024
351	REET 2 Capital Improvements	1,813,000	176,420	(1,636,580)	10%	1,700,000	231,652	(1,468,348)	14%	55,232
402	Mason County Landfill	7,216,147	1,000,566	(6,215,581)	14%	7,145,106	1,122,075	(6,023,031)	16%	121,508
403	N. Bay / Case Inlet Utility	2,337,004	405,997	(1,931,007)	17%	2,139,353	382,061	(1,757,292)	18%	(23,936)
411	Rustlewood Sewer & Water	576,560	109,892	(466,668)	19%	556,436	120,979	(435,457)	22%	11,087
412	Beards Cove Water	367,564	45,776	(321,788)	12%	268,334	55,079	(213,255)	21%	9,303
413	Belfair WW & Water Reclamation	3,707,003	387,471	(3,319,532)	10%	3,137,303	3,259,239	121,936	104%	2,871,768
428	Reserve Landfill	700	3,066	2,366	438%	20,000	4,036	(15,964)	20%	969
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,151,233	-	(1,151,233)	0%	1,300,000	650,000	(650,000)	50%	650,000
501	Equipment Rental & Revolving	2,812,088	262,265	(2,549,823)	9%	2,010,678	71,601	(1,939,077)	4%	(190,665)
502	Unemployment Fund	76,204	-	(76,204)	0%	79,202	-	(79,202)	0%	-
Totals		\$ 59,621,586	7,787,143	\$ (51,789,137)	13%	\$ 62,213,599	12,508,722	\$ (49,704,877)	20%	4,721,579

Unaudited *Benchmark for Month is 16.67%



MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 2024

2023 vs 2024 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023	2024 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2024	Actual dif 2023 vs 2024
103	Sales & Use Tax	678,711	111,957	566,754	16%	792,509	451,958	340,551	57%	340,001
104	Auditor's O & M	111,635	41,027	70,608	37%	117,306	48,184	69,122	41%	7,156
105	County Road	23,793,040	3,066,263	20,726,777	13%	26,198,341	3,133,473	23,064,868	12%	67,210
106	Paths & Trails	2,047	452	1,595	22%	2,439	552	1,887	23%	101
109	Election Equipment Holdings	51,642	354	51,289	1%	64,910	11,981	52,929	18%	11,627
110	Crime Victims	106,491	14,868	91,623	14%	109,991	18,003	91,988	16%	3,135
114	Victim Witness Activities	52,740	4,926	47,814	9%	60,317	-	60,317	0%	(4,926)
117	Community Support Services	2,456,488	502,283	1,954,205	20%	3,743,818	799,562	2,944,256	21%	297,280
118	Abatement	54,155	278	53,877	1%	54,312	313	53,999	1%	35
120	REET & Property Tax Admin	110,750	14,705	96,045	13%	110,000	27,192	82,808	25%	12,487
134	National Forest Safety	36,500	382	36,118	1%	52,000	950	51,050	2%	568
135	Trial Court Improvements	53,715	155	53,560	0%	53,847	186	53,661	0%	30
141	Sheriff's Boating Program	42,083	1,075	41,008	3%	39,601	1,575	38,026	4%	500
142	Narcotics Investigation Fund	5,869	457	5,412	8%	5,958	554	5,404	9%	97
145	Mason County Clean Water District	190,153	-	190,153	0%	195,447	1,309	194,138	1%	1,309
150	Community Services Health	4,077,531	649,499	3,428,032	16%	4,185,615	872,853	3,312,762	21%	223,353
155	American Rescue Plan Act	10,000,000	131,226	9,868,774	1%	5,050,000	374,060	4,675,940	7%	242,835
160	Law Library	34,856	6,133	28,723	18%	36,819	6,547	30,272	18%	414
163	Lodging Tax (Hotel/Motel)	988,514	12,013	976,501	1%	470,562	94,527	376,035	20%	82,515
164	Mental Health	1,464,058	50,078	1,413,980	3%	1,595,426	185,865	1,409,561	12%	135,786
180	Treasurer's M&O Fund	354,062	18,459	335,603	5%	366,704	17,924	348,780	5%	(535)
190	Veterans Assistance	252,000	21,702	230,298	9%	352,467	26,918	325,549	8%	5,215
192	Skokomish Flood Zone	6,914,198	3,865	6,910,334	0%	6,414,540	8,800	6,405,740	0%	4,935
194	Mason Lake Mngmt Dist #2	129,990	350	129,640	0%	103,675	375	103,300	0%	25
195	Spencer Lake Mngmt Dist #3	20,201	163	20,038	1%	27,185	181	27,004	1%	19
199	Island Lake Mngmt Dist #1	35,100	160	34,940	0%	12,100	175	11,925	1%	15
350	REET 1 Capital Improvements	2,101,804	332,174	1,769,630	16%	2,071,184	624,348	1,446,836	30%	292,174
351	REET 2 Capital Improvements	2,103,875	88,061	2,015,814	4%	2,101,187	869,681	1,231,506	41%	781,620
402	Mason County Landfill	6,760,452	901,045	5,859,407	13%	6,497	847,589	(841,091)	13045%	(53,456)
403	N. Bay / Case Inlet Utility	2,235,214	168,250	2,066,964	8%	2,842,408	168,702	2,673,706	6%	452
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	677,661	54,843	622,818	8%	626,387	59,346	567,041	9%	4,503
412	Beards Cove Water	335,427	30,421	305,006	9%	355,731	44,617	311,114	13%	14,196
413	Belfair WW & Water Reclamation	7,142,083	726,274	6,415,809	10%	2,529,344	539,147	1,990,197	21%	(187,127)
428	Reserve Landfill	300,950	238	300,713	0%	31,373	3,911	27,462	12%	3,674
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,174,995	242,689	932,306	21%	1,372,546	183,526	1,189,020	13%	(59,163)
501	Equipment Rental & Revolving	3,345,768	298,723	3,047,045	9%	3,231,269	298,938	2,932,331	9%	216
502	Unemployment Fund	276,204	476	275,728	0%	279,202	25,634	253,568	9%	25,158
Totals		\$ 78,470,962	\$ 7,496,022	\$ 70,974,940	10%	\$ 65,663,017	\$ 9,749,457	\$ 55,913,560	15%	2,253,435

*Unaudited *Benchmark for Month is 16.67%*