



MASON COUNTY MONTHLY
FINANCIAL REPORT

APRIL 2024



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	12,000	(8,000)	60%	33,500		(33,500)	0%	(12,000)
Assessor	7,000	17,314	10,314	247%	7,000	125	(6,875)	2%	(17,189)
Auditor	1,092,250	315,840	(776,410)	29%	1,339,314	565,444	(773,870)	42%	249,604
Emergency Management	139,347	53,314	(86,034)	38%	137,304	54,812	(82,492)	40%	1,498
Facilities & Grounds	-	671	671	0%	-	125	-	0%	(546)
Human Resources	-	132	132	0%	-	-	-	0%	(132)
Clerk	378,377	75,380	(302,997)	20%	394,752	93,140	(301,612)	24%	17,760
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	86,522		(86,522)	0%	96,299	100	(96,199)	0%	100
District Court	852,300	279,654	(572,646)	33%	873,516	297,380	(576,136)	34%	17,727
Community Development	2,666,374	818,489	(1,847,885)	31%	2,716,206	1,142,717	(1,573,489)	42%	324,228
Historical Preservation	20,000	3,996	(16,004)	20%	13,000	3,959	(9,041)	30%	(37)
Parks & Trails	44,000	31,824	(12,176)	72%	49,000	13,696	(35,304)	28%	(18,128)
Juvenile Court Services	1,366,600	480,038	(886,562)	35%	1,356,216	514,860	(841,356)	38%	34,822
Prosecutor	216,249	36,412	(179,837)	17%	214,015	77,353	(136,662)	36%	40,941
Child Support Enforcement	171,310	17,962	(153,348)	10%	165,000	39,809	(125,191)	24%	21,847
Coroner	35,000	32,697	(2,303)	93%	35,000	30,175	(4,825)	86%	(2,522)
Sheriff	1,143,172	272,458	(870,714)	24%	936,596	249,775	(686,821)	27%	(22,682)
Indigent Defense	240,767	112,390	(128,377)	47%	240,767	128,732	(112,035)	53%	16,342
Superior Court	108,020	22,214	(85,807)	21%	111,951	62,095	(49,856)	55%	39,881
Family Court	2,500	496	(2,004)	20%	2,500	592	(1,908)	24%	96
Therapeutic Court	776,228	153,443	(622,785)	20%	685,446	209,564	(475,882)	31%	56,120
Treasurer	28,417,341	11,741,900	(16,675,441)	41%	29,228,834	11,694,474	(17,534,360)	40%	(47,426)
Non Departmental	4,709,045	1,998,501	(2,710,544)	42%	5,658,330	1,363,991	(4,294,339)	24%	(634,509)
Totals	\$ 42,492,402	\$ 16,477,123	\$ (26,015,279)	39%	\$ 44,294,546	\$ 16,542,918	\$ (27,751,753)	37%	65,795

*Unaudited *Benchmark for Month is 33.33%*



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	4,911,005	3,723,094	47%	10,527,844	4,945,299	3,810,922	47%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	2,860,194	675,943	34%	9,200,000	2,944,898	701,660	32%
LOCAL PUBLIC SAFETY-CITY	50,000	17,386	3,870	35%	51,000	18,224	4,030	36%
CRIMINAL JUSTICE	900,000	331,069	77,115	37%	1,000,000	343,024	80,166	34%
LEASEHOLD EXCISE TAX	35,000	8,214	0	23%	35,000	10,318	125	29%
FOREST EXCISE TAX	200,000	133,269	0	67%	250,000	2,244	0	1%
FRANCHISE FEES	500,000	172,232	63,560	34%	500,000	101,195	12,928	20%
PAYMENT IN LIEU OF TAX/B OF L	350,000	-	0	0%	350,000	-	0	0%
PUD PRIVILEGE TAX	800,000	875,638	0	109%	880,000	861,135	0	98%
DNR OTHER TRUST 2	100	13	0	13%	100	8	0	8%
CITY-COUNTY ASSISTANCE	2,500,000	230,823	0	9%	1,750,000	218,579	0	12%
DNR PILT NAP / NRCA	4,000	-	0	0%	3,525	(307)	0	-9%
CRIMINAL JUSTICE- COUNTIES	775,000	379,574	189,864	49%	750,000	390,979	195,524	52%
ADULT COURT COST-JUVENILE OFFE	5,000	1,411	353	28%	4,500	1,365	341	30%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	34,053	0	27%	133,000	39,882	0	30%
DUI - OTHER CRIMINAL JUSTICE A	17,000	242	121	1%	10,000	5,275	2,080	53%
LIQUOR/BEER EXCISE TAX	165,000	84,838	44,899	51%	165,000	81,523	42,346	49%
LIQUOR CONTROL BOARD PROFITS	200,000	49,740	0	25%	200,000	50,076	0	25%
IN LIEU OF-CITY OF TACOMA	210,000	75,867	21,676	36%	210,000	77,384	20,484	37%
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	680	240	27%	2,500	1,040	280	42%
REET COLLECTION FEES	170,000	34,911	9,648	21%	145,000	40,616	16,656	28%
REET COLLECTIONS COSTS	10,000	2,568	550	26%	8,500	2,408	600	28%
TREAS. FIRE PROTECTION ASSESSM	15,000	7,543	4,733	50%	15,000	7,630	5,113	51%
TREAS OTHER WORD PROCESSING	200	28	4	14%	150	4	2	2%

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	-	100	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	3	1	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	150	0	0%	-	150	0	0%
REAL & PERSONAL PENALTY	150,000	40,357	16,092	27%	150,000	46,613	15,263	31%
PERSONAL PROP FILING PEN	30,000	18,692	13,882	62%	30,000	11,299	3,421	38%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	654,908	170,707	262%	900,000	833,579	197,915	93%
INVESTMENT SERVICE FEES(TREAS.	10,000	11,764	3,071	118%	35,000	12,332	3,145	35%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	13,343	3,054	133%	35,000	16,498	3,567	47%
LEASEHOLD EXCISE TAX INTEREST	-	8	(0)	0%	10	3	0	30%
EXCISE INTEREST	100	3	0	3%	100	70	0	70%
INV PURCHASED INT	-	(3,945)	(1,528)	0%	-	(16,167)	(7,704)	0%
INTEREST ON DELINQUENT PR TAX	600,000	165,287	66,547	28%	500,000	192,932	69,052	39%
RENTS/LEASES-DNR TRUST	20,000	3,804	158	19%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	-	0	0%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	97,689	0	98%	-	4,601	(200)	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(940)	(38)	-9405%	500	93	(19)	19%
TAX DISTRIBUTION ROUNDING	10	-	14	0%	100	(1,256)	(1,245)	-1256%
MISCELLANEOUS-OTHER REVENUE	100	0	0	0%	100	272	0	272%
STATE SHARED REVENUE	-	-	0		-	15,339	0	0%
STATE SHARED REVENUE	-	-	0		-	9,172	216	0%
ROAD DIVERSION	1,080,000	512,784	385,709	47%	1,080,000	506,841	385,338	47%
SALE OF TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	1,600	912	0	57%	1,600	(2,972)	13	-186%
TIMBER EXCISE TAX	10,000	15,191	0	152%	10,000	(57,006)	0	-570%
DNR PILT NAP / NRCA	1,275	-	0	0%	-	-	0	0%
DNR OTHER TRUST 2	50	1	0	3%	50	(41)	0	-82%
OTHER INT-DNR INTEREST	50	87	28	174%	50	(138)	0	-277%
RENTS & LEASES/DNR OTHR TRST 1	3,800	404	19	11%	1,200	(1,794)	0	-149%
RENTS & LEASES-DNR TMBR TRST 1	75,000	-	0	0%	20,000	(18,843)	0	-94%
Grand Total	\$28,417,341	\$11,741,900	5,473,385	41%	\$29,228,834	\$11,694,474	\$5,562,018	40%
Unaudited *Benchmark for Month is 33.33%								



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL

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	108,977	274,395	28%	394,210	79,757	314,453	20%	(29,219)
Assessor	1,475,815	520,662	955,153	35%	1,511,722	531,133	980,589	35%	10,470
Auditor	1,881,812	580,296	1,301,516	31%	2,121,197	778,903	1,342,294	37%	198,607
Emergency Management	359,683	209,145	150,538	58%	529,965	133,414	396,551	25%	(75,731)
Facilities & Grounds	1,545,159	484,486	1,060,673	31%	1,691,493	491,790	1,199,703	29%	7,305
HR/ Risk Mngt	875,434	266,127	609,307	30%	991,225	279,517	711,708	28%	13,390
LEOFF	100,000	33,717	66,283	34%	100,000	27,054	72,946	27%	(6,663)
Clerk	1,108,905	398,132	710,773	36%	1,161,360	363,160	798,200	31%	(34,972)
Commissioners	390,615	128,699	261,916	33%	396,975	123,874	273,101	31%	(4,824)
Support Services	1,064,379	323,039	741,340	30%	1,286,233	381,825	904,408	30%	58,786
District Court	1,526,343	442,469	1,083,874	29%	1,615,683	489,730	1,125,953	30%	47,261
Community Development	3,256,041	947,804	2,308,237	29%	3,571,988	1,024,981	2,547,007	29%	77,177
Historical Preservation	41,150	1,640	39,510	4%	36,600	908	35,692	2%	(732)
Parks & Trails	790,080	247,776	542,304	31%	836,616	250,846	585,770	30%	3,070
Juvenile Court Services	2,155,933	625,783	1,530,150	29%	2,124,006	636,186	1,487,820	30%	10,403
Prosecutor	2,169,613	588,821	1,580,792	27%	2,320,074	611,630	1,708,444	26%	22,809
Child Support Enforcement	174,363	37,604	136,759	22%	167,560	34,510	133,050	21%	(3,094)
Coroner	640,942	188,975	451,967	29%	701,125	207,111	494,014	30%	18,136
Sheriff	16,089,917	5,339,553	10,750,364	33%	17,849,534	5,336,125	12,513,409	30%	(3,428)
Courthouse Security	309,300	90,031	219,269	29%	307,300	88,028	219,273	29%	(2,004)
Indigent Defense	1,538,125	482,445	1,055,680	31%	1,569,583	662,652	906,931	42%	180,207
Superior Court	1,275,932	431,110	844,822	34%	1,581,693	480,442	1,101,251	30%	49,332
Family Court	2,500	-	2,500	0%	2,500	1,388	1,113	56%	1,388
Therapeutic Court	783,709	168,054	615,655	21%	690,506	206,265	484,241	30%	38,211
Murder Expenditures	-	1,682	(1,682)	0%			-	0%	(1,682)
Treasurer	913,511	329,747	583,764	36%	980,973	359,097	621,876	37%	29,350
Non Departmental	5,856,719	1,621,118	4,235,601	28%	6,858,237	1,707,908	5,150,329	25%	86,790
Motor Pool	-	5,717	(5,717)	0%			-	0%	(5,717)
Transfers Out to Other Funds	464,021	70,731	393,290	15%	565,046	65,791	499,255	12%	(4,940)
Totals	\$ 47,173,373	\$ 14,674,340	\$ 32,499,033	31%	\$ 51,963,404	\$ 15,354,024	\$ 36,609,380	30%	679,684

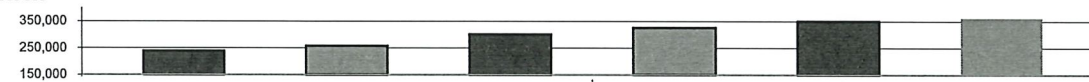
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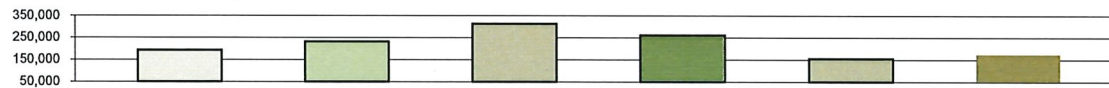
APRIL 2024

Six Year Specific Revenue Streams Comparison

	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024	
Community Development Revenues	584,056	669,555	1,108,276	805,627	818,489	1,142,717	
Detention & Correction Services	51,390	41,433	44,047	49,227	29,473	5,488	205.270.342.30.
Current Expense Property Taxes	4,584,391	4,360,527	5,414,146	5,388,054	4,911,005	4,945,299	
Road Diversion Property Tax	984,254	927,800	520,017	505,699	512,784	506,842	
County Road Property Tax	4,036,932	3,895,168	4,422,468	4,383,487	4,906,734	4,938,876	
Current Expense Sales Tax	1,722,611	1,922,741	2,393,494	2,667,698	2,860,194	2,944,898	001.260.000.313.11
Criminal Justice Taxes/Entitlements	585,481	643,869	699,877	735,655	746,348	780,525	see bottom of revenue
Rural Sales & Use Tax Fund	238,727	257,503	301,585	325,775	350,474	361,694	103- 313.18



<u>Com Srvc-Homelessness Preven Filings</u>	191,661	230,663	312,642	261,183	155,597	172,967	117.000.200.341.27.:
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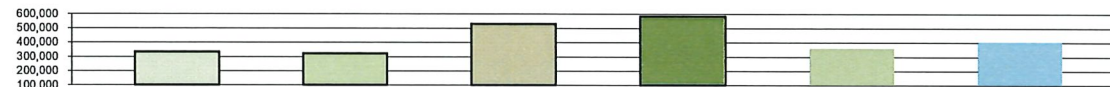


<u>Lodging (Hotel/Motel) Tax</u>	125,751	126,249	169,600	227,177	222,013	268,614	163- 313.31
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<u>REET 1 Excise Tax Only</u>	333,303	322,840	528,373	582,622	357,513	404,787	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	333,303	322,840	528,373	582,622	357,513	404,787	
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MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	\$ 674,440.00	\$ 13,405.30
APRIL	\$ 675,943.00	\$ 701,660.00	\$ 25,717.00
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	\$ 2,944,897.98	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,612,992.98
YET TO BE COLLECTED	.	(6,255,102.02)	
ANTICIPATED INCREASE		\$ 412,992.98	
12 MONTH ROLLING AVERAGE CHANGE		2.7%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		3.0%	



APRIL 2024

Six Year Financial Recap

Current Expense Recap	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024
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	1,363,159	4,344,407	7,005,220	12,440,143	10,746,076	9,478,290
This Month Current Expense Cash	10,128,950	13,417,814	19,122,501	25,029,195	28,527,030	28,628,200
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	-	109,432	-	-		
Total Budget including Supplementals	41,404,349	49,690,661	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	5,738,194	11,491,930	12,780,888	18,628,587	21,319,029	20,331,142
Revenue Budgets	35,617,630	38,053,703	39,464,511	40,688,434	42,492,402	44,294,546
Revenues thru This Month of each year	12,916,849	12,946,050	15,211,745	16,275,769	16,477,123	16,542,918
Budgeted Revenues Received	36%	34%	39%	40%	39%	37%
Expenditure Budgets	35,666,155	38,198,731	40,683,623	43,559,847	47,173,373	51,963,404
Expenditures thru This Month of each year	10,713,550	11,799,730	12,428,155	13,158,817	14,674,340	15,354,024
Budgeted Expenditures Expended	30%	31%	31%	30%	31%	30%

Special Fund Cash Balances	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024
Rural County Sales & Use Tax Fund (.09)	737,955	493,829	1,217,342	1,599,615	2,084,546	2,331,329
Auditor's O&M	236,139	257,706	308,203	406,129	453,308	440,059
County Roads Fund	8,951,650	10,214,136	9,944,668	9,206,193	14,893,451	15,983,066
Paths & Trails	260,513	274,196	282,040	290,688	304,073	320,729
Election Equipment Holding	168,902	188,150	239,041	282,932	310,018	176,220
Crime Victims	189,234	207,292	211,977	207,104	182,907	178,642
Victim Witness Activities	24,415	23,839	21,736	9,776	7,247	307
Historical Preservation Fund	36,885	32,668				
Community Support Services Fund	749,389	889,784	1,228,808	1,728,432	2,027,304	1,765,156
Abatement/Repair/Demolition Fund	274,790	279,343	278,480	277,475	283,586	297,084
Reserve for Technology Fund	80,908					
REET & Property Tax Admin Asst	65,971	67,961	72,275	82,779	86,827	77,488
National Forest Safety	36,423	25,186	6,308	1,304	47,053	57,031
Trial Court Improvement Fund	103,843	117,229	77,040	91,832	98,789	114,927
Sheriff Special Funds	266,627	279,268	31,212			
Sheriff's Boating Program			116,697	154,027	79,894	79,831
Narcotics Investigation			93,171	98,034	94,423	93,169
Mason County Clean Water District				26,372	265,654	256,854
Public Health Fund	227,243	587,331	1,231,186	1,734,947	2,919,539	3,884,405
American Rescue Plan Act				4,873,348	7,378,269	4,607,893
Law Library	74,126	69,983	55,792	46,253	35,735	25,516
Lodging (Motel/Hotel) Tax Fund	593,280	743,473	802,954	1,195,261	1,780,504	2,138,201
Mental Health Tax Fund	1,422,346	1,421,790	1,604,123	1,802,639	2,304,976	2,545,745
Treasurer's M&O Fund	162,178	195,426	83,788	174,849	201,929	225,538
Veterans Assistance	63,819	40,389	91,224	146,263	253,597	302,668
Skokomish Flood Zone	32,447	73,049	21,484	14,301	7,113	32,936
Mason Lake Management District	141,194	115,956	77,263	72,745	86,070	115,624
Spencer Lake Management District		2,833	9,356	8,909	15,182	15,539
Island Lake Management District	20,869	30,881	31,268	29,676	26,181	13,480
Capital Improvement / Reet 1 Fund	1,625,618	1,988,458	1,399,622	1,745,779	2,330,324	1,990,329
Capital Improvement / Reet 2 Fund	1,998,523	2,634,954	3,519,046	4,619,727	5,534,635	5,545,756
Mason County Landfill	449,396	813,149	1,163,830	2,386,763	2,923,586	4,102,261
N. Bay/Case Inlet Utility	730,420	1,197,259	1,575,363	1,917,543	2,666,185	3,484,255
N. Bay/Case Inlet Utility Reserve	546					
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	433,483	122,899	73,947	139,905	115,224	91,352
Beards Cove Water	411,582	493,887	555,998	630,926	966,391	1,025,295
Belfair WW & Water Reclamation	332,478	893,716	304,776	1,731,607	2,180,595	6,398,251
Reserve Landfill	476,982	460,201	444,540	443,221	440,527	450,153
Reserve Beards Cove Ulid	192,426	204,119	210,314	217,004		
Storm Drain System Development	187,439	181,567	179,534	178,727		
Information Technology	138,382	467,553	471,038	351,850	438,393	633,863
Equipment Rental & Revolving Fund	4,671,102	3,678,688	3,071,731	4,418,352	5,216,911	5,791,440
Unemployment Fund	151,033	138,729	141,240	178,413	191,118	208,423
TOTALS	26,724,541	29,910,862	31,252,403	43,521,700	59,232,064	65,800,815



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	2,798	-708	133.87%	2,138	130	2,008	6.08%
ASSESSOR	32,910	11,914	20,996	36.20%	32,200	9,323	22,877	28.95%
EMERGENCY MANAGEMENT	2,540	319	2,221	12.55%	3,052	772	2,280	25.31%
FACILITIES & GROUNDS	85,685	16,494	69,191	19.25%	60,219	25,864	34,355	42.95%
COMMUNITY SERVICES	66,645	21,017	45,628	31.54%	62,864	18,923	43,941	30.10%
PARKS & TRAILS	45,043	15,753	29,291	34.97%	43,392	14,372	29,020	33.12%
JUVENILE COURT SERVICES	8,570	2,546	6,024	29.71%	17,571	2,552	15,019	14.52%
PROSECUTOR	7,127	2,021	5,106	28.36%	7,128	107	7,021	1.50%
CORONER	50,891	6,451	44,440	12.68%	50,978	5,665	45,313	11.11%
SHERIFF ADMIN	1,354,357	399,780	954,577	29.52%	1,609,936	335,968	1,273,968	20.87%
MOTOR POOL	0	0	0	0%			0	0%
Total 001 GENERAL FUND	1,655,858	479,092	1,176,766	28.93%	1,889,478	413,676	1,475,802	21.89%
SHERIFF'S BOATING PROGRAM	0	406	-406	0%	0	26	-26	0%
NARCOTICS INVESTIGATION FUND				0%				0%
COMMUNITY SERVICES HEALTH	47,172	14,626	32,546	31.01%	46,223	16,820	29,403	36.39%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	15,032	32,140	31.87%	46,223	16,846	29,377	36.45%
Total GENERAL FUND & SPECIAL FUNDS	1,703,030	494,124	1,208,906	29.01%	1,935,701	430,522	1,505,179	22.24%

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	6,730	33,545	16.71%		4,402	-4,402	0%
MOTOR POOL SUPPLIES	54,050	19,565	34,485	36.20%	10,150	20,512	-10,362	202.09%
MOTOR POOL FUEL	402,000	95,759	306,241	23.82%	401,500	101,086	300,414	25.18%
MOTOR POOL LEASE	706,272	230,621	475,651	32.65%	997,655	261,606	736,049	26.22%
MOTOR POOL MAINT-MONTHLY	12,000	6,066	5,934	50.55%	15,874	5,102	10,772	32.14%
MOTOR POOL REPAIRS & MISC.	70,075	24,899	45,176	35.53%	101,467	26,627	74,840	26.24%
MOTOR POOL INSURANCE	16,640	1,442	15,198	8.67%	27,354	2,734	24,620	9.99%
MOTOR POOL CAPITAL LEASE	147,000	33,960	113,040	23.10%	0	0	0	0%
MOTOR POOL CAP UPFIT	254,718	75,081	179,637	29.48%	381,701	8,454	373,247	2.21%
Total GENERAL FUND & HEALTH FUND	1,703,030	494,124	1,208,906	29.01%	1,935,701	430,522	1,505,179	22.24%

Unaudited *Benchmark for month is 33.33%



**MASON COUNTY MONTHLY FINANCIAL
REPORT**

APRIL 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	378,560	(584,440)	39%	1,180,000	401,447	(778,553)	34%	22,887
104	Auditor's O & M	127,250	19,225	(108,025)	15%	85,250	23,920	(61,330)	28%	4,695
105	County Road	21,099,126	8,257,226	(12,841,900)	39%	23,524,200	8,234,116	(15,290,084)	35%	(23,110)
106	Paths & Trails	9,707	5,471	(4,236)	56%	10,518	6,016	(4,502)	57%	545
109	Election Equipment Holdings	42,250	15,310	(26,940)	36%	53,000	58,521	5,521	110%	43,211
110	Crime Victims	59,010	23,200	(35,810)	39%	59,010	48,372	(10,638)	82%	25,172
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	1,356,536	(898,392)	60%	3,743,618	1,114,352	(2,629,266)	30%	(242,184)
118	Abatement	1,200	3,956	2,756	330%	13,000	5,115	(7,885)	39%	1,160
120	REET & Property Tax Admin	25,750	6,309	(19,441)	25%	25,000	6,516	(18,484)	26%	208
134	National Forest Safety	21,500	22,936	1,436	107%	22,000	24,750	2,750	113%	1,815
135	Trial Court Improvements	22,684	5,649	(22,652)	25%	23,000	-	(23,000)	0%	(5,649)
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	590	(5,910)	9%	6,500	93	(6,407)	1%	(497)
145	Mason County Clean Water District	190,000	89,475	(100,525)	47%	190,000	90,207	(99,793)	47%	732
150	Community Services Health	3,349,997	1,920,561	(1,429,436)	57%	4,156,136	2,689,025	(1,467,111)	65%	768,463
155	American Rescue Plan Act	22,500	110,472	87,972	491%	50,000	442,996	392,996	886%	332,524
160	Law Library	23,260	8,215	(15,045)	35%	23,260	9,380	(13,880)	40%	1,165
163	Lodging Tax (Hotel/Motel)	600,750	231,912	(368,838)	39%	710,000	297,767	(412,233)	42%	65,855
164	Mental Health	1,414,765	524,982	(889,783)	37%	1,451,758	548,784	(902,974)	38%	23,802
180	Treasurer's M&O Fund	274,062	132,215	(141,847)	48%	231,800	139,112	(92,688)	60%	6,897
190	Veterans Assistance	146,524	71,863	(74,661)	49%	152,467	72,298	(80,169)	47%	435
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	18,044	(21,946)	45%	43,675	18,973	(24,702)	43%	929
195	Spencer Lake Mngmt Dist #3	16,036	7,504	(8,532)	47%	17,185	8,432	(8,753)	49%	928
199	Island Lake Mngmt Dist #1	100	363	263	363%	100	226	126	226%	(137)
350	REET 1 Capital Improvements	1,866,000	388,173	(1,477,827)	21%	1,580,000	441,003	(1,138,997)	28%	52,829
351	REET 2 Capital Improvements	1,813,000	436,489	(1,376,511)	24%	1,700,000	505,642	(1,194,358)	30%	69,153
402	Mason County Landfill	7,216,147	2,019,429	(5,196,718)	28%	7,145,106	2,384,492	(4,760,614)	33%	365,064
403	N. Bay / Case Inlet Utility	2,337,004	766,559	(1,570,445)	33%	2,139,353	793,767	(1,345,586)	37%	27,208
411	Rustlewood Sewer & Water	576,560	159,520	(417,040)	28%	556,436	170,515	(385,921)	31%	10,995
412	Beards Cove Water	367,564	96,980	(270,584)	26%	268,334	103,485	(164,849)	39%	6,505
413	Belfair WW & Water Reclamation	3,707,003	1,317,256	(2,389,747)	36%	3,137,303	3,481,323	344,020	111%	2,164,067
428	Reserve Landfill	700	6,321	5,621	903%	20,000	7,934	(12,066)	40%	1,614
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,151,233	575,463	(575,770)	50%	1,300,000	650,000	(650,000)	50%	74,537
501	Equipment Rental & Revolving	2,812,088	1,119,755	(1,692,333)	40%	2,010,678	653,889	(1,356,789)	33%	(465,866)
502	Unemployment Fund	76,204	-	(76,204)	0%	79,202	-	(79,202)	0%	-
Totals		\$ 59,621,586	20,107,745	\$ (39,474,154)	34%	\$ 62,216,599	23,464,492	\$ (38,752,107)	38%	3,356,747

*Unaudited *Benchmark for Month is 33.33%*



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	139,866	538,845	21%	792,509	476,708	315,801	60%	336,842
104	Auditor's O & M	111,635	43,081	68,554	39%	117,306	48,774	68,532	42%	5,693
105	County Road	23,793,040	5,260,154	18,532,886	22%	26,198,341	4,925,366	21,272,975	19%	(334,788)
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	29,044	77,447	27%	109,991	32,140	77,851	29%	3,096
114	Victim Witness Activities	52,740	12,451	40,289	24%	60,317	-	60,317	0%	(12,451)
117	Community Support Services	2,456,488	1,341,932	1,114,556	55%	3,743,818	1,467,954	2,275,864	39%	126,022
118	Abatement	54,155	278	53,877	1%	54,312	313	53,999	1%	35
120	REET & Property Tax Admin	110,750	15,341	95,409	14%	110,000	27,192	82,808	25%	11,851
134	National Forest Safety	36,500	382	36,118	1%	52,000	2,484	49,516	5%	2,102
135	Trial Court Improvements	53,715	155	53,560	0%	53,847	186	53,661	0%	30
141	Sheriff's Boating Program	42,083	3,495	38,588	8%	39,601	5,512	34,089	14%	2,017
142	Narcotics Investigation Fund	5,869	721	5,148	12%	5,958	554	5,404	9%	(167)
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	1,336,063	2,741,468	33%	4,185,615	1,544,293	2,641,322	37%	208,230
155	American Rescue Plan Act	10,000,000	295,129	9,704,871	3%	5,050,000	634,398	4,415,602	13%	339,269
160	Law Library	34,856	10,654	24,202	31%	36,819	11,261	25,558	31%	607
163	Lodging Tax (Hotel/Motel)	988,514	125,390	863,124	13%	470,562	219,527	251,035	47%	94,137
164	Mental Health	1,464,058	277,009	1,187,049	19%	1,595,426	416,042	1,179,384	26%	139,034
180	Treasurer's M&O Fund	354,062	38,397	315,665	11%	366,704	40,123	326,581	11%	1,726
190	Veterans Assistance	252,000	37,713	214,287	15%	352,467	53,119	299,348	15%	15,406
192	Skokomish Flood Zone	6,914,198	3,919	6,910,279	0%	6,414,540	8,894	6,405,646	0%	4,975
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	384,040	1,717,764	18%	2,071,184	713,463	1,357,721	34%	329,423
351	REET 2 Capital Improvements	2,103,875	98,061	2,005,814	5%	2,101,187	967,176	1,134,011	46%	869,114
402	Mason County Landfill	6,760,452	1,728,369	5,032,083	26%	6,497,423	1,803,064	4,694,359	28%	74,695
403	N. Bay / Case Inlet Utility	2,235,214	337,915	1,897,299	15%	2,843,908	363,493	2,480,415	13%	25,578
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	677,661	116,434	561,227	17%	636,387	101,925	534,462	16%	(14,508)
412	Beards Cove Water	335,427	47,257	288,170	14%	355,731	66,362	289,369	19%	19,106
413	Belfair WW & Water Reclamation	7,142,083	1,752,123	5,389,960	25%	2,529,344	747,699	1,781,645	30%	(1,004,424)
428	Reserve Landfill	300,950	7,247	293,703	2%	31,373	6,107	25,266	19%	(1,140)
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,174,995	397,541	777,454	34%	1,372,546	370,484	1,002,062	27%	(27,056)
501	Equipment Rental & Revolving	3,345,768	628,978	2,716,790	19%	3,231,269	646,953	2,584,316	20%	17,975
502	Unemployment Fund	276,204	23,438	252,766	8%	279,202	32,663	246,539	12%	9,225
Totals		\$ 78,470,962	\$ 14,494,055	\$ 63,976,907	18%	\$ 72,165,443	\$ 15,748,804	\$ 56,416,639	22%	1,254,748

*Unaudited *Benchmark for Month is 33.33%*



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 2024

OUTSTANDING COUNTY DEBT

NAME OF BOND OR LOAN	ORIGINATION YEAR	ORIGINAL LOAN AMOUNT	APRX INTEREST RATE	FUND	BALANCE	MATURITY YEAR
MASON COUNTY LTGO 2013 B- JAIL	2014	1,620,000	3.00%	REET 1 350	870,000	2033
MAS0144-2-1 PUBLIC WORKS BOND FUND	2016	8,370,000	2.12%	COUNTY ROADS 105	3,595,000	2027
N BAY CASE INLET LTGO REF 2017	2018	4,435,000	3.50%	NORTH BAY SEWER 403	3,670,000	2042
WATER METER BEARDS COVE '18A	2019	166,000	2.75%	BEARDS COVE WATER 412	153,730	2058
WATER METER BEARDS COVE '19	2019	107,400	3.13%	BEARDS COVE WATER 412	100,060	2059
MASON COUNTY LTGO 2021 REF BOND	2021	3,167,955	1.06%	BELFAIR SEWER 413	2,273,650	2030
MASON COUNTY LTGO 2020B REF BOND	2021	1,175,385	1.72%	RUSTLEWOOD FUND 411	1,079,815	2048
MASON COUNTY LTGO 2020A REF BOND	2021	7,259,095	1.00%	REET 1 350 & BELFAIR SEWER 413	4,807,080	2032
TOTAL COUNTY DEBT AT END OF MONTH					16,549,335	
AS OF May 27, 2021						
REMAINING NON VOTED DEBT CAPACITY					107,238,013	
VOTED DEBT CAPACITY					95,923,650	
REMAINING COUNTY DEBT CAPACITY					203,161,663	