



MASON COUNTY MONTHLY
FINANCIAL REPORT

DECEMBER
2024



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	33,000	44,629	11,629	135%	35,650	22,829	(12,821)	64%	(21,800)
Assessor	7,000	16,921	9,921	242%	7,000	9,386	2,386	134%	(7,535)
Auditor	1,199,500	953,853	(245,647)	80%	1,378,914	1,294,699	(84,215)	94%	340,846
Emergency Management	139,347	196,312	56,965	141%	188,424	124,728	(63,696)	66%	(71,584)
Facilities & Grounds	-	1,386	1,386	0%	-	4,242	-	0%	2,856
Human Resources	-	132	132	0%	-	-	-	0%	(132)
Clerk	478,377	345,650	(132,727)	72%	414,856	295,721	(119,135)	71%	(49,929)
Commissioners			-	0%			-	0%	-
Support Services	88,427	88,446	19	100%	96,299	105,975	9,676	110%	17,529
District Court	855,300	891,592	36,292	104%	873,516	960,818	87,302	110%	69,226
Community Development	2,666,374	2,713,776	47,402	102%	3,191,206	3,248,383	57,177	102%	534,607
Historical Preservation	20,000	13,294	(6,706)	66%	13,000	13,448	448	103%	154
Parks & Trails	53,235	75,506	22,271	142%	49,000	66,916	17,916	137%	(8,590)
Juvenile Court Services	1,366,600	1,569,519	202,919	115%	1,356,216	1,613,200	256,984	119%	43,681
Prosecutor	216,249	166,327	(49,922)	77%	214,015	226,062	12,047	106%	59,736
Child Support Enforcement	171,310	92,749	(78,561)	54%	165,000	115,648	(49,352)	70%	22,899
Coroner	35,000	63,426	28,426	181%	35,000	56,940	21,940	163%	(6,486)
Sheriff	1,167,789	739,185	(428,604)	63%	954,596	1,017,995	63,399	107%	278,809
Indigent Defense	356,159	263,363	(92,796)	74%	398,026	384,605	(13,421)	97%	121,242
Superior Court	195,846	161,554	(34,292)	82%	111,951	166,578	54,627	149%	5,024
Family Court	2,500	2,416	(84)	97%	2,500	2,432	(68)	97%	16
Therapeutic Court	776,228	457,020	(319,208)	59%	780,526	554,137	(226,389)	71%	97,117
Treasurer	28,417,341	31,424,423	3,007,082	111%	29,228,834	31,991,966	2,763,132	109%	567,543
Non Departmental	4,729,045	5,588,195	859,150	118%	5,858,330	5,977,740	119,410	102%	389,545
Totals	\$ 42,974,627	\$ 45,869,673	\$ 2,895,046	107%	\$ 45,352,859	\$ 48,254,447	\$ 2,897,346	106%	2,384,774

*Unaudited *Benchmark for Month is 100%*



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	10,355,222	47,323	100%	10,527,844	10,514,416	77,468	100%	
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%	
LOCAL RETAIL SALES & USE TAX	8,400,000	9,528,289	770,182	113%	9,200,000	9,857,799	799,900	107%	
LOCAL PUBLIC SAFETY-CITY	50,000	53,928	4,240	108%	51,000	54,895	4,479	108%	
CRIMINAL JUSTICE	900,000	1,085,951	87,974	121%	1,000,000	1,119,702	91,051	112%	#
LEASEHOLD EXCISE TAX	35,000	39,745	260	114%	35,000	43,459	368	124%	
FOREST EXCISE TAX	200,000	502,304	0	251%	250,000	341,794	0	137%	
FRANCHISE FEES	500,000	406,344	0	81%	500,000	314,888	0	63%	
PAYMENT IN LIEU OF TAX/B OF L	350,000	350,317	0	100%	350,000	402,009	0	115%	
PUD PRIVILEGE TAX	800,000	875,638	0	109%	880,000	861,135	0	98%	
DNR OTHER TRUST 2	100	368	0	368%	100	237,352	53	237352%	
CITY-COUNTY ASSISTANCE	2,500,000	1,818,791	244,011	73%	1,750,000	2,185,636	361,767	125%	
DNR PILT NAP / NRCA	4,000	2,690	2,690	67%	3,500	3,240	3,240	93%	
CRIMINAL JUSTICE- COUNTIES	775,000	770,458	0	99%	750,000	788,365	0	105%	#
ADULT COURT COST-JUVENILE OFFE	5,000	3,823	341	76%	4,500	3,999	325	89%	#
CRIMINAL JST-MARIJUANA ENFORCE	125,000	141,537	37,219	113%	133,000	143,139	35,282	108%	#
DUI - OTHER CRIMINAL JUSTICE A	17,000	6,630	0	39%	10,000	9,239	0	92%	#
LIQUOR/BEER EXCISE TAX	165,000	165,690	0	100%	165,000	162,185	0	98%	
LIQUOR CONTROL BOARD PROFITS	200,000	199,633	50,076	100%	200,000	200,594	50,221	100%	
IN LIEU OF-CITY OF TACOMA	210,000	227,600	(1,033)	108%	210,000	232,152	38,692	111%	
TREASURER'S FEES	30	-	0	0%	30	-	0	0%	
TREASURER FEES CLEAN WATER DIS	-	1,846	0	0%	1,850	1,846	0	100%	
PAYMNT FOR SRVCS-MASON LK DIST	375	397	0	106%	375	416	0	111%	
PAYMNT FOR SRVCS-SPENCER LK FND	150	160	0	107%	150	168	0	112%	
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	-	-	0	0%	
CHARGES FOR SRVCS-MACECOM	1,500	1,632	0	109%	1,600	1,712	0	107%	
RETURNED REMITTANCE(NSF) FEES	2,500	3,520	160	141%	2,500	3,525	160	141%	
REET COLLECTION FEES	170,000	136,092	9,490	80%	145,000	143,178	11,736	99%	
REET COLLECTIONS COSTS	10,000	7,336	605	73%	8,500	7,468	550	88%	
TREAS. FIRE PROTECTION ASSESSM	15,000	14,842	124	99%	15,000	14,929	170	100%	
TREAS OTHER WORD PROCESSING	200	33	0	16%	150	9	0	6%	

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	0	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	704	0	0%	-	363	0	0%
REAL & PERSONAL PENALTY	150,000	114,279	10,500	76%	150,000	115,928	13,781	77%
PERSONAL PROP FILING PEN	30,000	44,810	224	149%	30,000	30,231	304	101%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	2,552,377	308,516	1021%	900,000	2,576,923	247,895	286%
INVESTMENT SERVICE FEES(TREAS.	10,000	37,057	3,189	371%	35,000	37,704	3,094	108%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	61,668	5,309	617%	35,000	57,015	5,447	163%
LEASEHOLD EXCISE TAX INTEREST	-	24	7	0%	10	23	6	226%
EXCISE INTEREST	100	199	71	199%	100	165	51	165%
INV PURCHASED INT	-	(11,199)	(1,181)	0%	-	(33,916)	(3,372)	0%
INTEREST ON DELINQUENT PR TAX	600,000	492,011	30,481	82%	500,000	487,536	35,191	98%
RENTS/LEASES-DNR TRUST	20,000	15,979	80	80%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	165,048	0	66%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	91,770	0	92%	-	7,284	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(1,545)	(21)	-15450%	500	(630)	(98)	-126%
TAX DISTRIBUTION ROUNDING	10	(95)	(2)	-951%	100	(98)	(3)	-98%
MISCELLANEOUS-OTHER REVENUE	100	115	0	115%	100	1,783	0	1783%
STATE SHARED REVENUE	-	-	0	-	-	-	0	0%
ROAD DIVERSION	1,080,000	1,078,174	4,899	100%	1,080,000	1,075,890	7,169	100%
LEASEHOLD EXCISE TAX	1,600	3,736	30	234%	1,600	(277)	41	-17%
TIMBER EXCISE TAX	10,000	57,256	0	573%	10,000	(19,150)	0	-191%
DNR PILT NAP / NRCA	1,275	307	307	24%	25	55	362	219%
DNR OTHER TRUST 2	50	42	0	84%	50	25,806	6	51611%
OTHER INT-DNR INTEREST	50	151	12	302%	50	(39)	41	-78%
RENTS & LEASES/DNR OTHR TRST 1	3,800	1,794	9	47%	1,200	(1,137)	0	-95%
RENTS & LEASES-DNR TMBR TRST 1	75,000	18,843	(0)	25%	20,000	(18,843)	0	-94%
Grand Total	\$28,417,341	31,424,423	1,616,092	111%	\$29,228,834	31,991,966	\$1,785,376	109%
Unaudited *Benchmark for Month is 100%								



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	387,863	363,544	24,319	94%	394,210	336,412	57,798	85%	(27,132)
Assessor	1,478,815	1,437,062	41,753	97%	1,515,062	1,447,240	67,822	96%	10,178
Auditor	2,031,462	1,832,219	199,243	90%	2,214,743	2,163,475	51,268	98%	331,256
Emergency Management	560,330	534,554	25,776	95%	588,085	460,685	127,400	78%	(73,869)
Facilities & Grounds	1,595,159	1,385,570	209,589	87%	1,713,493	1,469,165	244,328	86%	83,595
HR/ Risk Mngt	926,434	770,899	155,535	83%	1,059,081	885,799	173,282	84%	114,900
LEOFF	120,000	89,335	30,665	74%	100,000	81,224	18,776	81%	(8,112)
Clerk	1,219,959	1,189,334	30,625	97%	1,214,700	1,102,459	112,241	91%	(86,874)
Commissioners	390,615	378,427	12,188	97%	436,995	405,190	31,805	93%	26,762
Support Services	1,064,379	1,012,693	51,686	95%	1,286,233	1,185,881	100,352	92%	173,188
District Court	1,537,038	1,397,316	139,722	91%	1,615,683	1,490,810	124,873	92%	93,495
Community Development	3,256,041	2,927,002	329,039	90%	4,046,988	3,067,498	979,490	76%	140,495
Historical Preservation	41,150	22,962	18,188	56%	36,600	23,763	12,837	65%	801
Parks & Trails	814,815	745,843	68,972	92%	857,712	749,730	107,982	87%	3,887
Juvenile Court Services	2,157,933	1,888,522	269,411	88%	2,126,006	1,984,749	141,257	93%	96,227
Prosecutor	2,188,840	1,846,560	342,280	84%	2,331,874	1,927,574	404,300	83%	81,014
Child Support Enforcement	174,363	98,783	75,580	57%	167,560	102,708	64,852	61%	3,925
Coroner	640,942	595,499	45,443	93%	714,465	640,478	73,987	90%	44,979
Sheriff	16,448,169	15,657,701	790,468	95%	18,173,129	16,790,023	1,383,106	92%	1,132,322
Courthouse Security	309,300	267,337	41,963	86%	317,300	273,124	44,176	86%	5,786
Indigent Defense	1,623,125	1,589,758	33,367	98%	2,251,613	2,070,507	181,106	92%	480,749
Superior Court	1,558,047	1,500,007	58,040	96%	1,581,693	1,450,052	131,641	92%	(49,955)
Family Court	2,500	2,500	-	100%	2,500	2,500	-	100%	0
Therapeutic Court	787,786	514,419	273,367	65%	785,586	561,296	224,290	71%	46,878
Murder Expenditures	-	-	-	0%	-	-	-	0%	0
Treasurer	913,511	867,828	45,683	95%	994,313	913,713	80,600	92%	45,885
Non Departmental	6,219,092	5,620,516	598,576	90%	7,522,472	6,866,912	655,560	91%	1,246,397
Motor Pool	-	-	-	0%	-	-	-	0%	0
Transfers Out to Other Funds	620,559	463,845	156,714	75%	565,046	464,438	100,608	82%	593
Totals	\$ 49,068,227	\$ 45,000,038	\$ 4,068,189	92%	\$ 54,613,142	\$ 48,917,407	\$ 5,695,735	90%	3,917,369

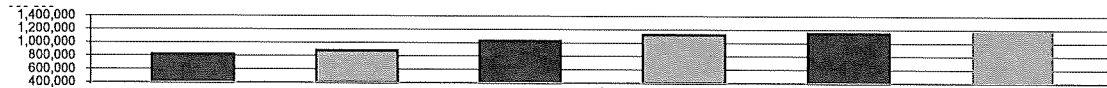
*Unaudited *Benchmark for Month is 100%*



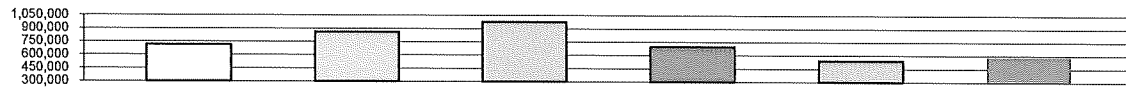
DECEMBER 2024

Six Year Specific Revenue Streams Comparison

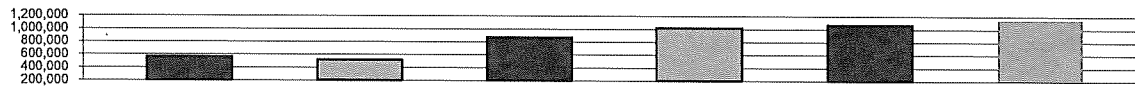
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	
Community Development Revenues	2,056,607	2,201,806	2,940,665	2,474,358	2,713,776	3,248,383	
Detention & Correction Services	157,043	116,746	118,148	105,877	60,236	27,369	205.270.342.30.
Current Expense Property Taxes	9,953,187	10,114,897	11,239,794	11,292,326	10,355,222	10,514,416	
Road Diversion Property Tax	2,168,424	2,180,155	1,093,163	1,072,022	1,078,174	1,075,890	
County Road Property Tax	8,783,981	9,017,752	9,132,356	9,165,055	10,324,935	10,511,039	105.311.10.300000
Current Expense Sales Tax	6,062,688	6,883,694	8,400,127	9,393,874	9,528,289	9,857,799	001.260.000.313.11
Criminal Justice Taxes/Entitlements	1,576,823	1,690,336	1,869,425	1,980,670	2,008,398	2,064,443	see bottom of revenue
Rural Sales & Use Tax Fund	818,312	878,401	1,028,114	1,121,522	1,147,235	1,180,522	103-313.18



<u>Com Srvcs-Homelessness Preven Filings</u>	713,278	860,926	975,427	692,460	539,806	586,164	117.000.200.341.27.:
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<u>Lodging (Hotel/Motel) Tax</u>	562,002	520,003	869,733	1,018,943	1,066,219	1,143,715	163-313.31
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<u>REET 1 Excise Tax Only</u>	1,263,762	1,599,034	2,137,199	1,865,394	1,496,700	1,612,520	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	1,263,762	1,599,034	2,137,199	1,865,394	1,496,700	1,612,520	
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MASON COUNTY MONTHLY FINANCIAL REPORT

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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	\$ 816,536.00	\$ 28,192.00
JUNE	\$ 763,504.00	\$ 790,757.00	\$ 27,253.00
JULY	\$ 808,992.00	\$ 860,266.00	\$ 51,274.00
AUGUST	\$ 931,329.00	\$ 932,140.00	\$ 811.00
SEPTEMBER	\$ 861,616.00	\$ 928,270.00	\$ 66,654.00
OCTOBER	\$ 853,005.00	\$ 892,237.20	\$ 39,232.20
NOVEMBER	\$ 891,123.00	\$ 892,796.00	\$ 1,673.00
DECEMBER	\$ 770,182.00	\$ 799,899.78	\$ 29,717.78
TOTAL COLLECTED REVENUE	\$ 9,528,288.97	\$ 9,857,799.18	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	9,857,799.18
YET TO BE COLLECTED	\$	\$ 657,799.18	
ANTICIPATED INCREASE	\$	657,799.18	
12 MONTH ROLLING AVERAGE CHANGE		2.6%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		2.5%	



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Six Year Financial Recap

Current Expense Recap	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
General Fund Operating Reserves	6,520,791	8,522,003	10,044,540	9,614,040	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	264,295	336,000	386,000	400,000
Equipment & Vehicle Replacement Reserves	525,000	525,000	932,475	1,040,500	790,000	1,000,000
Accrued Leave Reserve	520,000	530,805	347,742	502,000	413,000	500,000
Capital Reserve				5,000,000	5,000,000	5,000,000
Current Expense Unreserved Cash	3,334,654	5,351,321	9,109,916	9,163,493	9,744,715	7,713,199
This Month Current Expense Cash	12,100,445	16,129,130	21,698,968	26,656,033	27,525,669	26,863,109
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	469,736	5,883,554	1,103,322	275,304	1,138,258	583,982
Total Budget including Supplementals	41,874,085	55,464,783	54,567,833	62,463,738	69,630,660	72,878,528
Budgeted Beginning Fund Balance	5,786,719	11,636,958	14,000,000	21,694,824	26,656,033	28,000,000
Budgeted Ending Fund Balance	5,065,690	12,046,160	12,046,160	18,508,172	21,459,298	20,331,142
Revenue Budgets	36,087,366	43,827,825	40,567,833	41,489,842	42,974,627	45,325,859
Revenues thru This Month of each year	38,330,506	44,206,843	43,886,614	45,729,023	45,869,673	48,254,447
Budgeted Revenues Received	106%	101%	108%	110%	107%	106%
Expenditure Budgets	36,808,395	43,418,623	42,989,234	45,473,830	49,068,227	54,613,142
Expenditures thru This Month of each year	34,088,013	40,178,159	38,456,162	40,767,814	45,000,038	48,917,407
Budgeted Expenditures Expended	93%	93%	89%	90%	92%	90%

Special Fund Cash Balances	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Rural County Sales & Use Tax Fund (.09)	740,116	986,654	1,353,351	1,840,443	2,406,590	2,990,336
Auditor's O&M	282,431	327,972	430,989	477,095	464,913	508,466
County Roads Fund	11,295,244	11,032,069	9,607,493	11,896,380	12,674,316	14,323,930
Paths & Trails	270,735	280,106	288,610	299,054	315,266	331,360
Election Equipment Holding	162,210	227,692	248,130	295,061	129,680	163,265
Crime Victims	209,212	205,861	213,227	188,752	162,410	170,323
Victim Witness Activities	23,775	24,139	13,983	8,650	307	307
Historical Preservation Fund	29,478	48,147				
Community Support Services Fund	694,924	1,045,602	1,039,015	2,012,700	2,118,758	1,783,308
Abatement/Repair/Demolition Fund	278,205	278,674	277,694	279,908	292,282	305,793
REET & Property Tax Admin Asst	72,245	77,302	89,218	95,860	98,164	83,803
National Forest Safety	25,186	16,030	5,068	24,500	33,974	46,102
Trial Court Improvement Fund	111,561	71,515	92,323	93,295	115,113	115,199
Sheriff Special Funds	247,346					
Sheriff's Boating Program		118,702	155,723	83,389	53,320	59,963
Narcotics Investigation		90,949	97,843	94,555	93,630	91,674
Mason County Clean Water District				176,179	167,956	154,690
Public Health Fund	343,932	20,365	1,352,527	2,228,136	2,738,586	4,736,849
American Rescue Plan Act			5,056,879	7,562,927	4,797,385	642,181
Law Library	71,331	58,122	49,208	38,174	27,397	16,191
Lodging (Motel/Hotel) Tax Fund	732,955	766,277	1,100,108	1,673,982	2,059,961	2,435,055
Mental Health Tax Fund	1,170,550	1,396,299	1,634,063	2,037,258	2,413,003	2,546,392
Treasurer's M&O Fund	95,279	94,796	56,673	107,456	126,549	146,727
Veterans Assistance	63,630	99,609	160,786	219,380	270,526	311,622
Skokomish Flood Zone	21,936	24,131	15,370	11,032	41,830	
Mason Lake Management District	112,012	73,645	68,977	68,377	97,026	130,927
Spencer Lake Management District		6,794	7,189	7,840	7,288	5,811
Island Lake Management District	29,650	30,267	29,108	25,978	13,429	13,381
Capital Improvement / Reet 1 Fund	2,194,452	2,285,178	2,010,195	2,311,811	2,236,246	2,929,563
Capital Improvement / Reet 2 Fund	2,824,709	3,147,286	4,230,432	5,196,208	6,007,256	6,781,011
Mason County Landfill	642,412	1,405,571	2,074,206	2,632,526	3,520,833	4,910,747
N. Bay/Case Inlet Utility	1,100,127	1,424,200	1,777,042	2,237,540	3,053,980	3,618,884
Wastewater System Development	3,986	3,986				
Rustlewood Sewer & Water	170,222	76,526	133,014	72,137	22,763	80,892
Beards Cove Water	472,008	545,155	604,335	916,668	988,172	1,086,640
Belfair WW & Water Reclamation	348,349	409,639	1,194,294	2,615,461	3,664,626	4,728,272
Reserve Landfill	461,715	444,835	443,520	441,453	448,326	442,471
Reserve Beards Cove Ulid	200,697	208,643	215,405			
Storm Drain System Development	181,567	179,771	178,820			
Information Technology	177,684	206,270	217,712	252,081	350,021	491,936
Equipment Rental & Revolving Fund	3,171,029	4,183,488	4,802,093	4,726,134	5,784,503	6,294,174
Unemployment Fund	155,910	180,388	196,228	214,556	241,086	285,265
TOTALS	29,188,811	32,102,657	41,520,852	53,462,936	58,037,470	63,763,505



MASON COUNTY MONTHLY FINANCIAL REPORT

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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	6,581	5,296	1,285	80.48%	2,138	1,928	210	90.18%
ASSESSOR	35,910	33,573	2,337	93.49%	32,200	27,434	4,766	85.20%
EMERGENCY MANAGEMENT	2,540	5,625	-3,085	221.45%	3,052	1,614	1,438	52.88%
FACILITIES & GROUNDS	85,685	46,209	39,476	53.93%	74,219	66,576	7,643	89.70%
COMMUNITY SERVICES	66,645	58,061	8,584	87.12%	62,864	58,221	4,643	92.61%
PARKS & TRAILS	51,043	39,246	11,797	76.89%	43,392	40,228	3,164	92.71%
JUVENILE COURT SERVICES	8,570	7,373	1,197	86.03%	17,571	7,602	9,969	43.27%
PROSECUTOR	7,127	2,904	4,223	40.75%	7,128	404	6,724	5.66%
CORONER	50,891	17,652	33,239	34.69%	50,978	39,111	11,867	76.72%
SHERIFF ADMIN	1,414,357	1,222,374	191,983	86.43%	1,609,936	1,159,651	450,285	72.03%
MOTOR POOL			0	0%			0	0%
Total 001 GENERAL FUND	1,729,349	1,438,314	291,035	83.17%	1,903,478	1,402,769	500,709	73.70%
SHERIFF'S BOATING PROGRAM		458	-458	0%	0	487	-487	0%
NARCOTICS INVESTIGATION FUND		100		0%				0%
COMMUNITY SERVICES HEALTH	47,172	49,786	-2,614	105.54%	46,223	55,471	-9,248	120.01%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	50,344	-3,072	106.73%	46,223	55,958	-9,735	121.06%
Total GENERAL FUND & SPECIAL FUNDS	1,776,521	1,488,659	287,862	83.80%	1,949,701	1,458,727	490,974	74.82%

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	12,238	28,037	30.39%		10,131	-10,131	0%
MOTOR POOL SUPPLIES	54,050	41,481	12,569	76.75%	10,150	82,127	-71,977	809.13%
MOTOR POOL FUEL	402,000	316,971	85,029	78.85%	403,500	329,042	74,458	81.55%
MOTOR POOL LEASE	712,272	697,061	15,211	97.86%	997,655	797,825	199,830	79.97%
MOTOR POOL MAINT-MONTHLY	12,000	21,028	-9,028	175.23%	15,874	11,388	4,486	71.74%
MOTOR POOL REPAIRS & MISC.	77,566	68,930	8,636	88.87%	113,467	89,034	24,433	78.47%
MOTOR POOL INSURANCE	16,640	6,087	10,553	36.58%	27,354	7,850	19,504	28.70%
MOTOR POOL CAPITAL LEASE	147,000	164,610	-17,610	111.98%	0	24,316	-24,316	0%
MOTOR POOL CAP UPFIT	314,718	160,252	154,466	50.92%	381,701	107,015	274,686	28.04%
Total GENERAL FUND & HEALTH FUND	1,776,521	1,488,659	287,862	83.80%	1,949,701	1,458,727	490,974	74.82%

Unaudited *Benchmark for month is 100%



MASON COUNTY MONTHLY FINANCIAL
REPORT

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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	1,244,456	281,456	129%	1,180,000	1,308,009	128,009	111%	63,553
104	Auditor's O & M	127,250	101,861	(25,389)	80%	85,250	110,412	25,162	130%	8,551
105	County Road	21,099,126	19,161,193	(1,937,933)	91%	26,502,298	20,665,194	(5,837,104)	78%	1,504,002
106	Paths & Trails	9,707	18,194	8,487	187%	10,518	18,455	7,937	175%	261
109	Election Equipment Holdings	98,788	42,205	(56,583)	43%	53,000	82,402	29,402	155%	40,198
110	Crime Victims	59,010	66,705	7,695	113%	59,010	88,796	29,786	150%	22,091
114	Victim Witness Activities	51,191	14,182	(37,009)	28%	60,010	-	(60,010)	0%	(14,182)
117	Community Support Services	5,027,928	4,510,359	(517,569)	90%	5,258,618	4,139,902	(1,118,716)	79%	(370,457)
118	Abatement	1,200	13,627	12,427	1136%	13,000	15,207	2,207	117%	1,580
120	REET & Property Tax Admin	25,750	21,370	(4,380)	83%	25,000	21,407	(3,593)	86%	38
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	22,508	22,652	99%	23,000	22,392	(608)	97%	(116)
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	71,246	32,446	184%	71,246
142	Narcotics Investigation Fund	56,500	44,420	(12,080)	79%	6,500	262	(6,238)	4%	(44,158)
145	Mason County Clean Water District	190,000	180,010	(9,990)	95%	190,000	182,402	(7,598)	96%	2,392
150	Community Services Health	4,139,997	4,941,088	801,091	119%	4,982,136	6,834,091	1,851,955	137%	1,893,002
155	American Rescue Plan Act	22,500	328,432	305,932	1460%	50,000	535,412	485,412	1071%	206,981
160	Law Library	23,260	23,012	(248)	99%	23,260	24,833	1,573	107%	1,821
163	Lodging Tax (Hotel/Motel)	600,750	1,124,060	523,310	187%	710,000	1,232,921	522,921	174%	108,861
164	Mental Health	1,414,765	1,612,924	198,159	114%	1,451,758	1,669,732	217,974	115%	56,808
180	Treasurer's M&O Fund	274,062	187,577	(86,485)	68%	240,155	211,731	(28,424)	88%	24,154
190	Veterans Assistance	146,524	161,971	15,447	111%	152,467	165,378	163,176	108%	3,407
192	Skokomish Flood Zone	6,897,203	47,675	(6,849,528)	1%	6,414,540	-	(6,414,540)	0%	(47,675)
194	Mason Lake Mngmt Dist #2	39,990	43,850	3,860	110%	43,675	47,132	3,457	108%	3,283
195	Spencer Lake Mngmt Dist #3	16,036	16,561	525	103%	17,185	17,282	97	101%	721
199	Island Lake Mngmt Dist #1	100	1,015	915	1015%	100	669	569	669%	(345)
350	REET 1 Capital Improvements	1,866,000	1,604,125	(261,875)	86%	1,580,000	1,723,805	143,805	109%	119,680
351	REET 2 Capital Improvements	1,813,000	1,769,185	(43,815)	98%	1,700,000	1,917,335	217,335	113%	148,150
402	Mason County Landfill	7,216,147	6,780,197	(435,950)	94%	7,227,562	7,565,409	337,847	105%	785,212
403	N. Bay / Case Inlet Utility	2,390,624	2,334,636	(55,988)	98%	2,139,353	2,283,878	144,525	107%	(50,759)
411	Rustlewood Sewer & Water	804,210	435,458	(368,752)	54%	643,218	442,962	(200,256)	69%	7,504
412	Beards Cove Water	367,564	287,445	(80,119)	78%	268,334	298,471	30,137	111%	11,026
413	Belfair WW & Water Reclamation	4,526,622	6,823,653	2,297,031	151%	6,016,243	4,781,549	(1,234,694)	79%	(2,042,105)
428	Reserve Landfill	700	21,455	20,755	3065%	20,000	23,115	3,115	116%	1,659
500	Information Technology Dept	1,151,233	1,151,255	22	100%	1,300,000	1,300,000	-	100%	148,745
501	Equipment Rental & Revolving	2,812,088	3,080,838	268,750	110%	2,010,678	2,468,490	457,812	123%	(612,349)
502	Unemployment Fund	76,204	76,204	-	100%	79,202	79,202	-	100%	2,998
Totals		\$ 64,392,013	58,316,641	\$ (6,052,544)	91%	\$ 70,596,870	\$60,374,235	\$ (10,072,370)	86%	2,057,594

Unaudited *Benchmark for Month is 100%



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	678,309	402	100%	792,509	724,263	68,246	91%	45,954
104	Auditor's O & M	144,635	114,043	30,592	79%	117,306	66,860	50,446	57%	(47,184)
105	County Road	23,793,040	18,383,256	5,409,784	77%	27,798,341	19,015,581	8,782,760	68%	632,325
106	Paths & Trails	2,047	1,982	65	97%	2,439	2,361	78	97%	378
109	Election Equipment Holdings	255,348	207,586	47,762	81%	114,986	48,817	66,169	42%	(158,769)
110	Crime Victims	106,491	93,047	13,444	87%	109,991	80,884	29,107	74%	(12,163)
114	Victim Witness Activities	52,740	22,525	30,215	43%	60,317		60,317	0%	(22,525)
117	Community Support Services	5,231,488	4,404,300	827,188	84%	5,258,818	4,475,353	783,465	85%	71,052
118	Abatement	54,155	1,253	52,902	2%	54,312	1,696	52,616	3%	443
120	REET & Property Tax Admin	110,750	19,066	91,684	17%	110,000	35,769	74,231	33%	16,703
134	National Forest Safety	36,500	13,461	23,039	37%	52,000	12,623	39,377	24%	(838)
135	Trial Court Improvements	53,715	690	53,025	1%	53,847	22,307	31,540	41%	21,617
141	Sheriff's Boating Program	42,083	30,069	12,014	71%	67,523	64,603	2,920	96%	34,534
142	Narcotics Investigation Fund	55,869	45,344	10,525	81%	5,958	2,218	3,740	37%	(43,127)
145	Mason County Clean Water District	190,153	188,234	1,919	99%	195,447	195,667	(220)	100%	7,433
150	Community Services Health	4,867,531	4,430,638	436,893	91%	5,311,615	4,835,827	475,788	91%	405,189
155	American Rescue Plan Act	7,562,927	3,093,974	4,468,953	41%	4,847,385	4,690,616	156,769	97%	1,596,642
160	Law Library	35,356	33,789	1,567	96%	36,819	36,039	780	98%	2,250
163	Lodging Tax (Hotel/Motel)	988,514	738,080	250,434	75%	1,115,869	857,828	258,041	77%	119,748
164	Mental Health	1,579,450	1,237,178	342,272	78%	2,072,789	1,536,343	536,446	74%	299,165
180	Treasurer's M&O Fund	355,062	168,484	186,578	47%	366,704	191,554	175,150	52%	23,070
190	Veterans Assistance	252,000	110,825	141,175	44%	352,467	124,281	228,186	35%	13,456
192	Skokomish Flood Zone	6,908,235	16,877	6,891,358	0%	6,414,540	41,830	6,372,710	1%	24,953
194	Mason Lake Mngmt Dist #2	108,367	15,201	93,166	14%	140,701	13,231	127,470	9%	(1,970)
195	Spencer Lake Mngmt Dist #3	23,876	17,114	6,762	72%	24,473	18,759	5,714	77%	1,645
199	Island Lake Mngmt Dist #1	26,078	13,563	12,515	52%	13,529	718	12,811	5%	(12,846)
350	REET 1 Capital Improvements	2,101,804	1,679,689	422,115	80%	2,071,184	1,030,488	1,040,696	50%	(649,201)
351	REET 2 Capital Improvements	2,103,875	958,137	1,145,738	46%	2,101,187	1,143,580	957,607	54%	185,443
402	Mason County Landfill	7,061,611	5,891,891	1,169,720	83%	6,956,957	6,175,495	781,462	89%	283,604
403	N. Bay / Case Inlet Utility	2,235,214	1,518,196	717,018	68%	2,835,665	1,718,975	1,116,690	61%	200,779
411	Rustlewood Sewer & Water	776,347	484,833	291,514	62%	636,387	384,833	251,554	60%	(100,000)
412	Beards Cove Water	335,427	215,941	119,486	64%	355,731	200,004	155,727	56%	(15,937)
413	Belfair WW & Water Reclamation	7,142,083	5,774,489	1,367,594	81%	5,590,300	3,717,903	1,872,397	67%	(2,056,586)
428	Reserve Landfill	300,950	14,583	286,367	5%	31,373	28,970	2,403	92%	14,387
500	Information Technology Dept	1,261,915	1,053,315	208,600	83%	1,372,546	1,158,085	214,461	84%	104,770
501	Equipment Rental & Revolving	3,345,768	2,022,470	1,323,298	60%	3,231,269	1,958,818	1,272,451	61%	(63,652)
502	Unemployment Fund	276,204	49,674	226,530	18%	320,288	35,024	285,264	11%	(14,651)
Totals		\$ 80,456,319	\$ 53,742,108	\$ 26,714,211	67%	\$ 80,993,572	\$ 54,648,199	\$ 26,345,373	67%	906,092

*Unaudited *Benchmark for Month is 100%*



MASON COUNTY MONTHLY FINANCIAL REPORT

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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	790,000	2033
MAS0144-2-1 PUBLIC WORKS BOND FUND	2016	8,370,000	2.12%	COUNTY ROADS 105	2,760,000	2027
N BAY CASE INLET LTGO REF 2017	2018	4,435,000	3.50%	NORTH BAY SEWER 403	3,530,000	2042
WATER METER BEARDS COVE '18A	2019	166,000	2.75%	BEARDS COVE WATER 412	151,068	2058
WATER METER BEARDS COVE '19	2019	107,400	3.13%	BEARDS COVE WATER 412	99,261	2059
MASON COUNTY LTGO 2021 REF BOND	2021	3,167,955	1.06%	BELFAIR SEWER 413	1,959,150	2030
MASON COUNTY LTGO 2020B REF BOND	2021	1,175,385	1.72%	RUSTLEWOOD FUND 411	1,045,230	2048
MASON COUNTY LTGO 2020A REF BOND	2021	7,259,095	1.00%	REET 1 350 & BELFAIR SEWER 413	4,091,055	2032
MASON COUNTY:BELFAIR SEWER EXT-DOC	2020	2,648,452	0.54%	BELFAIR SEWER 413	2,434,433	2039
TOTAL COUNTY DEBT AT END OF MONTH					16,860,198	
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	