



MASON COUNTY MONTHLY
FINANCIAL REPORT

JANUARY
2024



MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 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	-	(7,000)	0%	-
Auditor	1,092,250	95,037	(997,213)	9%	1,339,314	82,640	(1,256,674)	6%	(12,397)
Emergency Management	139,347	400	(138,948)	0%	137,304	4,901	(132,403)	4%	4,501
Facilities & Grounds	-	9,235	9,235	0%	-	-	-	0%	(9,235)
Human Resources	-		-	0%	-	-	-	0%	-
Clerk	378,377	15,868	(362,509)	4%	394,752	13,597	(381,155)	3%	(2,271)
Commissioners	-		-	0%			-	0%	-
Support Services	86,522		(86,522)	0%	96,299	100	(96,199)	0%	100
District Court	852,300	60,726	(791,574)	7%	873,516	64,840	(808,676)	7%	4,114
Community Development	2,666,374	173,270	(2,493,104)	6%	2,716,206	291,789	(2,424,417)	11%	118,520
Historical Preservation	20,000	978	(19,022)	5%	13,000	918	(12,082)	7%	(60)
Parks & Trails	44,000	6,629	(37,371)	15%	49,000	1,125	(47,875)	2%	(5,504)
Juvenile Court Services	1,366,600	126,252	(1,240,348)	9%	1,356,216	138,405	(1,217,811)	10%	12,153
Prosecutor	216,249	9,908	(206,341)	5%	214,015	24,958	(189,057)	12%	15,050
Child Support Enforcement	171,310	9,592	(161,718)	6%	165,000	7,353	(157,647)	4%	(2,239)
Coroner	35,000		(35,000)	0%	35,000		(35,000)	0%	-
Sheriff	1,143,172	108,313	(1,034,859)	9%	936,596	94,719	(841,877)	10%	(13,595)
Indigent Defense	240,767	3,102	(237,665)	1%	240,767	84,985	(155,782)	35%	81,884
Superior Court	108,020	6,582	(101,438)	6%	111,951	11,624	(100,327)	10%	5,042
Family Court	2,500	80	(2,420)	3%	2,500	192	(2,308)	8%	112
Therapeutic Court	776,228	39,680	(736,548)	5%	685,446	25	(685,421)	0%	(39,655)
Murder Expenditures			-	0%			-	0%	-
Treasurer	28,417,341	1,410,302	(27,007,039)	5%	29,228,834	1,455,369	(27,773,465)	5%	45,068
Non Departmental	4,709,045	756,619	(3,952,426)	16%	5,658,330	179,804	(5,478,526)	3%	(576,815)
Motor Pool	-		-	0%			-	0%	-
Totals	\$ 42,492,402	\$ 2,832,572	\$ (39,659,830)	7%	\$ 44,294,546	\$ 2,457,344	\$ (41,837,202)	6%	(375,228)

*Unaudited *Benchmark for Month is 8.33%*



MASON COUNTY MONTHLY FINANCIAL REPORT

**JANUARY
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	27,845	(11,264,480)	0%	10,527,844	38,016	38,016	0%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	762,083	(8,631,791)	9%	9,200,000	738,773	738,773	8%
LOCAL PUBLIC SAFETY-CITY	50,000	4,835	(46,681)	10%	51,000	4,832	4,832	9%
CRIMINAL JUSTICE	900,000	89,013	(971,737)	10%	1,000,000	87,336	87,336	9%
LEASEHOLD EXCISE TAX	35,000	490	(40,386)	1%	35,000	76	76	0%
FOREST EXCISE TAX	200,000	-	(385,659)	0%	250,000	-	0	0%
FRANCHISE FEES	500,000	69,360	(386,041)	14%	500,000	35,067	35,067	7%
PAYMENT IN LIEU OF TAX/B OF L	350,000	-	(354,065)	0%	350,000	-	0	0%
PUD PRIVILEGE TAX	800,000	-	(797,422)	0%	880,000	-	0	0%
DNR OTHER TRUST 2	100	13	(106)	13%	100	-	0	0%
CITY-COUNTY ASSISTANCE	2,500,000	-	(3,985,759)	0%	1,750,000	-	0	0%
DNR PILT NAP / NRCA	4,000	-	(3,404)	0%	3,525	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	189,710	(575,345)	24%	750,000	195,455	195,455	26%
ADULT COURT COST-JUVENILE OFFE	5,000	353	(4,051)	7%	4,500	341	341	8%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	-	(138,858)	0%	133,000	-	0	0%
DUI - OTHER CRIMINAL JUSTICE A	17,000	121	(11,482)	1%	10,000	3,194	3,194	32%
LIQUOR/BEER EXCISE TAX	165,000	39,939	(128,627)	24%	165,000	39,178	39,178	24%
LIQUOR CONTROL BOARD PROFITS	200,000	-	(198,848)	0%	200,000	-	0	0%
IN LIEU OF-CITY OF TACOMA	210,000	18,064	(198,699)	9%	210,000	18,967	18,967	9%
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	-	(378)	0%	375	-	0	0%
PAYMNT FOR SRVCS-SPENCER LK FND	150	-	(152)	0%	150	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	(100)	0%	-	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,500	-	(1,514)	0%	1,600	-	0	0%
RETURNED REMITTANCE(NSF) FEES	2,500	-	(2,400)	0%	2,500	200	200	8%
REET COLLECTION FEES	170,000	6,244	(161,683)	4%	145,000	8,471	8,471	6%
REET COLLECTIONS COSTS	10,000	598	(7,777)	6%	8,500	583	583	7%
TREAS. FIRE PROTECTION ASSESSM	15,000	80	(14,717)	1%	15,000	93	93	1%
TREAS OTHER WORD PROCESSING	200	1	(159)	0%	150	-	0	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%	-	-	0	0%
GAMBLING TAX PENALTY	-	50	50	0%	-	-	0	0%
REAL & PERSONAL PENALTY	150,000	6,044	(176,735)	4%	150,000	10,551	10,551	7%
PERSONAL PROP FILING PEN	30,000	85	(20,213)	0%	30,000	292	292	1%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	160,978	(572,797)	64%	900,000	227,883	227,883	25%
INVESTMENT SERVICE FEES(TREAS.	10,000	2,851	(15,831)	29%	35,000	3,099	3,099	9%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	3,416	(15,401)	34%	35,000	4,149	4,149	12%
LEASEHOLD EXCISE TAX INTEREST	-	4	(1)	0%	10	0	0	0%
EXCISE INTEREST	100	2	(175)	2%	100	67	67	67%
INV PURCHASED INT	-	(576)	3,871	0%	-	-	0	0%
INTEREST ON DELINQUENT PR TAX	600,000	24,069	(456,361)	4%	500,000	31,432	31,432	6%
RENTS/LEASES-DNR TRUST	20,000	3,114	(16,139)	16%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	-	(424,374)	0%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	(1,738)	(113,307)	-2%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(24)	858	-237%	500	(10)	(10)	-2%
TAX DISTRIBUTION ROUNDING	10	(1)	79	-11%	100	(1)	(1)	-1%
MISCELLANEOUS-OTHER REVENUE	100	-	(234)	0%	100	-	0	0%
STATE SHARED REVENUE	-	-	-	-	-	6	6	0%
STATE SHARED REVENUE	-	-	-	-	-	3,217	3,217	0%
ROAD DIVERSION	1,080,000	2,894	145	0%	1,080,000	4,084	4,084	0%
SALE OF TAX TITLE PROPERTY	-	-	(14,873)	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	1,600	52	52	3%	1,600	8	8	1%
TIMBER EXCISE TAX	10,000	-	(899)	0%	10,000	-	0	0%
DNR PILT NAP / NRCA	1,275	-	29	0%	-	-	0	0%
DNR OTHER TRUST 2	50	2	787	4%	50	-	0	0%
OTHER INT-DNR INTEREST	50	8	36,088	16%	50	9	9	18%
RENTS & LEASES/DNR OTHR TRST 1	3,800	325	(32,579,286)	9%	1,200	-	0	0%
RENTS & LEASES-DNR TMBR TRST 1	75,000	-	0	0%	20,000	-	0	0%
Grand Total	\$28,417,341	\$1,410,302	320,660	5%	\$29,228,834	\$1,455,369	\$1,455,369	5%
Unaudited *Benchmark for Month is 8.33%								



MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 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	24,001	359,371	6%	394,210	10,401	383,809	3%	(13,600)
Assessor	1,475,815	179,495	1,296,320	12%	1,511,722	198,005	1,313,717	13%	18,511
Auditor	1,881,812	129,580	1,752,232	7%	2,121,197	164,481	1,956,716	8%	34,902
Emergency Management	359,683	26,718	332,965	7%	529,965	29,231	500,734	6%	2,513
Facilities & Grounds	1,545,159	138,780	1,406,379	9%	1,691,493	123,593	1,567,900	7%	(15,187)
HR/ Risk Mngt	875,434	65,108	810,326	7%	991,225	93,392	897,833	9%	28,285
LEOFF	100,000	12,864	87,136	13%	100,000	11,080	88,920	11%	(1,784)
Clerk	1,108,905	85,140	1,023,765	8%	1,161,360	84,496	1,076,864	7%	(643)
Commissioners	390,615	30,520	360,095	8%	396,975	30,264	366,711	8%	(256)
Support Services	1,064,379	75,707	988,672	7%	1,286,233	89,568	1,196,665	7%	13,861
District Court	1,526,343	107,782	1,418,561	7%	1,615,683	115,683	1,500,000	7%	7,901
Community Development	3,256,041	216,101	3,039,940	7%	3,571,988	251,122	3,320,866	7%	35,021
Historical Preservation	41,150	539	40,611	1%	36,600	-	36,600	0%	(539)
Parks & Trails	790,080	53,236	736,844	7%	836,616	64,833	771,783	8%	11,598
Juvenile Court Services	2,155,933	162,551	1,993,382	8%	2,124,006	174,030	1,949,976	8%	11,479
Prosecutor	2,169,613	147,637	2,021,976	7%	2,320,074	149,240	2,170,834	6%	1,603
Child Support Enforcement	174,363	10,981	163,382	6%	167,560	8,489	159,071	5%	(2,492)
Coroner	640,942	43,609	597,333	7%	701,125	65,437	635,688	9%	21,828
Sheriff	16,089,917	1,367,270	14,722,647	8%	17,849,534	1,266,976	16,582,558	7%	(100,294)
Courthouse Security	309,300	22,201	287,099	7%	307,300	20,263	287,038	7%	(1,938)
Indigent Defense	1,538,125	149,623	1,388,502	10%	1,569,583	137,643	1,431,940	9%	(11,980)
Superior Court	1,275,932	107,866	1,168,066	8%	1,581,693	105,281	1,476,412	7%	(2,585)
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	783,709	41,462	742,247	5%	690,506	43,616	646,890	6%	2,154
Murder Expenditures	-	925	(925)	0%			-	0%	(925)
Treasurer	913,511	129,936	783,575	14%	980,973	140,907	840,066	14%	10,971
Non Departmental	5,856,719	524,422	5,332,297	9%	6,858,237	421,565	6,436,672	6%	(102,857)
Motor Pool	-	3,574	(3,574)	0%			-	0%	(3,574)
Transfers Out to Other Funds	464,021	65,082	398,939	14%	565,046	65,791	499,255	12%	709
Totals	\$ 47,173,373	\$ 3,922,708	\$ 43,250,665	8%	\$ 51,963,404	\$ 3,865,390	\$ 48,098,014	7%	(57,318)

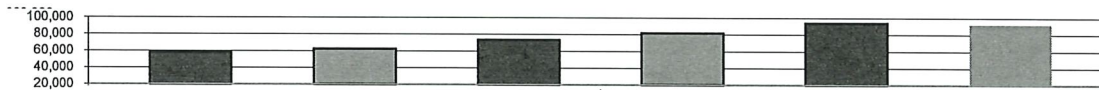
*Unaudited *Benchmark for Month is 8.33%*



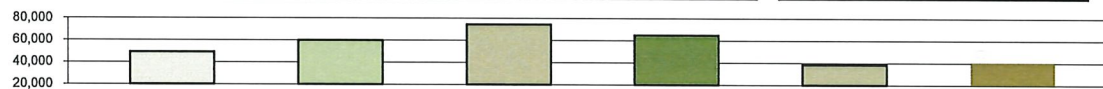
JANUARY 2024

Six Year Specific Revenue Streams Comparison

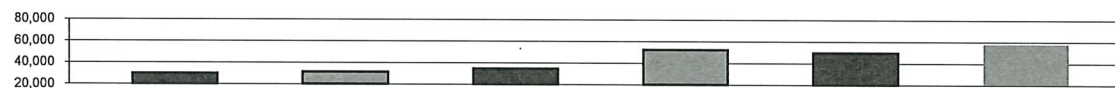
	1/31/2019	1/31/2020	1/31/2021	1/31/2022	1/31/2023	1/31/2024	
Community Development Revenues	112,889	182,431	238,417	212,179	173,270	291,789	
Detention & Correction Services	13,318	10,195	14,241	8,458	6,169	2,653	205.270.342.30.
Current Expense Property Taxes	47,876	28,826	31,476	21,272	27,845	38,016	
Road Diversion Property Tax	5,216	5,690	(13,091)	(10,245)	2,894	4,084	
County Road Property Tax	43,751	24,034	49,659	31,720	23,013	37,740	
Current Expense Sales Tax	417,708	455,734	571,995	678,071	762,083	738,773	001.260.000.313.11
Criminal Justice Taxes/Entitlements	223,526	247,826	265,834	276,054	279,197	286,326	see bottom of revenue
Rural Sales & Use Tax Fund	57,341	62,108	73,306	81,673	94,094	91,933	103- 313.18



<u>Com Svcs-Homelessness Preven Filings</u>	49,211	59,838	74,428	64,707	38,084	40,414	117.000.200.341.27.:
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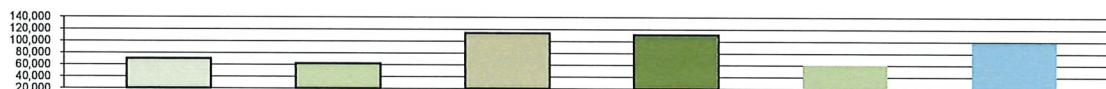


<u>Lodging (Hotel/Motel) Tax</u>	30,095	31,314	34,594	52,626	49,681	57,850	163- 313.31
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<u>REET 1 Excise Tax Only</u>	70,082	61,781	113,312	110,464	60,834	98,705	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	70,082	61,781	113,312	110,464	60,834	98,705	
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MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 2024

REVENUE MONTH	2023 REVENUE	2024 REVENUE	DIFFERENCE
JANUARY	\$ 762,082.70	\$ 738,772.98	(23,309.72)
FEBRUARY	\$ 761,133.57		
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	\$ 738,772.98	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	9,504,979.25
YET TO BE COLLECTED	-	(8,461,227.02)	
ANTICIPATED INCREASE		\$ 304,979.25	
12 MONTH ROLLING AVERAGE CHANGE		3.8%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		4.9%	



JANUARY 2024

Six Year Financial Recap

Current Expense Recap	1/31/2019	1/31/2020	1/31/2021	1/31/2022	1/31/2023	1/31/2024
General Fund Operating Reserves	6,520,791	6,817,603	10,044,540	9,614,040	10,191,954	10,191,954
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	336,000	386,000	386,000
Equipment & Vehicle Replacement Reserves	525,000	525,000	525,000	1,040,500	790,000	790,000
Accrued Leave Reserve	520,000	530,805	347,742	502,000	413,000	413,000
Capital Reserve				5,000,000	5,000,000	5,000,000
Current Expense Unreserved Cash	(1,832,241)	1,989,739	3,199,687	3,086,724	7,850,395	8,337,069
This Month Current Expense Cash	6,933,550	11,063,147	15,316,969	20,579,264	25,631,349	26,118,023
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	49,581,229	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	1,671,482	1,761,241	2,123,753	2,084,682	2,832,572	2,457,344
Budgeted Revenues Received	5%	5%	5%	5%	7%	6%
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	2,697,629	2,857,835	2,998,751	3,246,033	3,922,708	3,865,390
Budgeted Expenditures Expended	8%	8%	7%	7%	8%	7%

Special Fund Cash Balances	1/31/2019	1/31/2020	1/31/2021	1/31/2022	1/31/2023	1/31/2024
Rural County Sales & Use Tax Fund (.09)	727,759	803,219	1,060,086	1,435,117	1,831,944	2,058,972
Auditor's O&M	238,532	257,577	303,295	398,463	444,378	426,604
County Roads Fund	10,267,705	10,057,716	10,441,108	8,316,623	10,487,999	12,446,614
Paths & Trails	258,404	271,959	280,861	289,497	300,458	316,818
Election Equipment Holding	164,717	162,418	234,483	270,081	298,201	132,724
Crime Victims	197,430	204,416	212,582	212,110	186,662	163,795
Victim Witness Activities	24,415	32,594	21,736	11,818	6,488	307
Historical Preservation Fund	35,851	29,691				
Community Support Services Fund	769,308	858,917	1,283,964	682,330	1,999,515	2,116,105
Abatement/Repair/Demolition Fund	273,982	278,603	278,709	277,715	280,834	293,576
Reserve for Technology Fund	117,147					
REET & Property Tax Admin Asst	74,842	74,072	69,272	80,740	83,836	74,211
National Forest Safety	39,520	25,186	16,030	5,068	24,500	33,824
Trial Court Improvement Fund	106,283	111,561	71,515	92,323	93,295	115,112
Sheriff Special Funds	241,323	246,597				
Sheriff's Boating Program			118,702	155,717	83,383	84,495
Narcotics Investigation			94,308	97,772	94,647	93,579
Mason County Clean Water District				1	176,806	169,044
Public Health Fund	351,485	561,304	809,497	1,560,332	3,235,614	2,780,488
American Rescue Plan Act				5,020,970	7,516,683	4,545,449
Law Library	75,692	70,213	57,931	48,678	37,674	28,606
Lodging (Motel/Hotel) Tax Fund	582,938	757,681	800,887	1,150,317	1,725,799	2,121,841
Mental Health Tax Fund	1,324,987	1,243,591	1,455,596	1,684,373	2,116,225	2,465,948
Treasurer's M&O Fund	86,336	99,651	87,247	62,276	109,493	159,850
Veterans Assistance	75,970	54,940	95,550	155,518	210,688	259,204
Skokomish Flood Zone	53,188	89,486	24,133	15,370	11,032	33,127
Mason Lake Management District	138,253	112,230	73,732	68,982	68,689	97,510
Spencer Lake Management District			6,795	7,189	7,866	7,349
Island Lake Management District	19,750	29,692	30,271	29,110	26,062	13,486
Capital Improvement / Reet 1 Fund	1,831,018	1,897,767	2,392,611	1,692,403	2,061,860	1,991,310
Capital Improvement / Reet 2 Fund	2,457,110	2,868,849	3,266,226	4,334,032	5,270,681	5,270,090
Mason County Landfill	638,341	678,406	1,219,029	1,911,973	2,729,733	3,654,663
N. Bay/Case Inlet Utility	1,096,479	1,171,898	1,519,283	1,867,378	2,358,613	3,170,791
N. Bay/Case Inlet Utility Reserve	734					
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	266,023	137,722	77,590	137,721	66,951	97,297
Beards Cove Water	335,314	481,661	552,316	612,757	929,275	999,640
Belfair WW & Water Reclamation	124,382	308,003	476,013	1,152,261	2,367,763	6,231,897
Reserve Landfill	481,413	460,814	444,891	443,552	442,935	450,339
Reserve Beards Cove Ulid	191,103	201,841	209,520	216,199		
Storm Drain System Development	188,680	181,567	179,771	178,820		
Information Technology	231,430	133,444	124,059	139,226	85,644	229,187
Equipment Rental & Revolving Fund	4,013,707	3,874,882	4,010,059	4,719,033	4,808,342	5,693,090
Unemployment Fund	151,682	138,729	180,388	178,843	214,556	215,940
TOTALS	28,257,217	28,972,885	32,584,035	39,712,686	52,795,123	59,042,880



MASON COUNTY MONTHLY FINANCIAL REPORT

**JANUARY
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	2,650	-560	126.78%	2,138	7	2,131	0.31%
ASSESSOR	32,910	2,336	30,574	7.10%	32,200	2,282	29,918	7.09%
EMERGENCY MANAGEMENT	2,540	31	2,509	1.20%	3,052	24	3,028	0.79%
FACILITIES & GROUNDS	85,685	5,272	80,413	6.15%	60,219	4,832	55,387	8.02%
COMMUNITY SERVICES	66,645	4,491	62,154	6.74%	62,864	4,274	58,590	6.80%
PARKS & TRAILS	45,043	6,596	38,447	14.64%	43,392	4,578	38,814	10.55%
JUVENILE COURT SERVICES	8,570	784	7,786	9.15%	17,571	589	16,983	3.35%
PROSECUTOR	7,127	501	6,626	7.02%	7,128	7	7,121	0.09%
CORONER	50,891	1,223	49,668	2.40%	50,978	1,372	49,606	2.69%
SHERIFF ADMIN	1,354,357	72,819	1,281,538	5.38%	1,609,936	21,860	1,588,076	1.36%
MOTOR POOL	0	0	0	0%			0	0%
Total 001 GENERAL FUND	1,655,858	96,701	1,559,157	5.84%	1,889,478	39,823	1,849,655	2.11%
SHERIFF'S BOATING PROGRAM	0	7	-7	0%	0	0	0	0%
NARCOTICS INVESTIGATION FUND				0%				0%
COMMUNITY SERVICES HEALTH	47,172	3,409	43,763	7.23%	46,223	3,653	42,570	7.90%
AMERICAN RESCUE PLAN ACT		0	0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	3,416	43,756	7.24%	46,223	3,653	42,570	7.90%
Total GENERAL FUND & SPECIAL FUNDS	1,703,030	100,117	1,602,913	5.88%	1,935,701	43,476	1,892,225	2.25%

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	3,066	37,209	7.61%		273	-273	0%
MOTOR POOL SUPPLIES	54,050	6,698	47,352	12.39%	10,150	0	10,150	0.00%
MOTOR POOL FUEL	402,000	20,645	381,355	5.14%	401,500	25,189	376,311	6.27%
MOTOR POOL LEASE	706,272	56,222	650,050	7.96%	997,655	15,252	982,403	1.53%
MOTOR POOL MAINT-MONTHLY	12,000	1,017	10,983	8.47%	15,874	100	15,774	0.63%
MOTOR POOL REPAIRS & MISC.	70,075	12,149	57,926	17.34%	101,467	2,663	98,804	2.62%
MOTOR POOL INSURANCE	16,640	322	16,318	1.94%	27,354	0	27,354	0.00%
MOTOR POOL CAPITAL LEASE	147,000	0	147,000	0.00%	0	0	0	0%
MOTOR POOL CAP UPFIT	254,718	0	254,718	0.00%	381,701	0	381,701	0.00%
Total GENERAL FUND & HEALTH FUND	1,703,030	100,117	1,602,913	5.88%	1,935,701	43,476	1,892,225	2.25%

Unaudited *Benchmark for month is 8.33%



MASON COUNTY MONTHLY FINANCIAL
REPORT

JANUARY 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	101,708	(861,292)	11%	1,180,000	102,401	(1,077,599)	9%	693
104	Auditor's O & M	127,250	4,657	(122,593)	4%	85,250	5,648	(79,602)	7%	991
105	County Road	21,099,126	325,947	(20,773,179)	2%	23,521,200	1,533,465	(21,987,735)	7%	1,207,518
106	Paths & Trails	9,707	1,405	(8,302)	14%	10,518	1,555	(8,963)	15%	150
109	Election Equipment Holdings	42,250	3,139	(39,111)	7%	53,000	3,048	(49,952)	6%	(92)
110	Crime Victims	59,010	4,232	(54,778)	7%	59,010	8,339	(50,671)	14%	4,107
114	Victim Witness Activities	51,191	-	(51,191)	0%	55,370	-	(55,370)	0%	-
117	Community Support Services	2,254,928	277,049	(1,977,879)	12%	3,743,618	408,336	(3,335,282)	11%	131,287
118	Abatement	1,200	926	(274)	77%	13,000	1,296	(11,704)	10%	370
120	REET & Property Tax Admin	25,750	1,526	(24,224)	6%	25,000	1,706	(23,294)	7%	181
134	National Forest Safety	21,500	-	(21,500)	0%	22,000	-	(22,000)	0%	-
135	Trial Court Improvements	22,684	-	(22,684)	0%	23,000	-	(23,000)	0%	-
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	93	(6,407)	1%	6,500	25	(6,475)	0%	(68)
145	Mason County Clean Water District	190,000	626	(189,374)	0%	190,000	1,090	(188,910)	1%	464
150	Community Services Health	3,349,997	1,298,298	(2,051,699)	39%	4,156,136	443,035	(3,713,101)	11%	(855,263)
155	American Rescue Plan Act	22,500	31,434	8,934	140%	50,000	21,954	(28,046)	44%	(9,480)
160	Law Library	23,260	1,796	(21,464)	8%	23,260	1,793	(21,467)	8%	(3)
163	Lodging Tax (Hotel/Motel)	600,750	51,817	(548,933)	9%	710,000	65,483	(644,517)	9%	13,665
164	Mental Health	1,414,765	111,445	(1,303,320)	8%	1,451,758	113,520	(1,338,238)	8%	2,076
180	Treasurer's M&O Fund	274,062	12,162	(261,900)	4%	231,800	42,019	(189,781)	18%	29,857
190	Veterans Assistance	146,524	1,010	(145,514)	1%	152,467	1,674	(150,793)	1%	664
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	312	(39,678)	1%	43,675	485	(43,190)	1%	173
195	Spencer Lake Mngmt Dist #3	16,036	25	(16,011)	0%	17,185	61	(17,124)	0%	36
199	Island Lake Mngmt Dist #1	100	84	(16)	84%	100	57	(43)	57%	(27)
350	REET 1 Capital Improvements	1,866,000	68,239	(1,797,761)	4%	1,580,000	108,812	(1,471,188)	7%	40,573
351	REET 2 Capital Improvements	1,813,000	80,866	(1,732,134)	4%	1,700,000	125,580	(1,574,420)	7%	44,714
402	Mason County Landfill	7,216,147	533,713	(6,682,434)	7%	7,145,106	563,586	(6,581,520)	8%	29,873
403	N. Bay / Case Inlet Utility	2,337,004	202,589	(2,134,415)	9%	2,139,353	197,779	(1,941,574)	9%	(4,810)
411	Rustlewood Sewer & Water	576,560	22,447	(554,113)	4%	556,436	95,368	(461,068)	17%	72,921
412	Beards Cove Water	367,564	25,717	(341,847)	7%	268,334	28,097	(240,237)	10%	2,380
413	Belfair WW & Water Reclamation	3,707,003	44,866	(3,662,137)	1%	3,137,303	2,633,161	(504,142)	84%	2,588,295
428	Reserve Landfill	700	1,481	781	212%	20,000	2,014	(17,986)	10%	532
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	-	(1,300,000)	0%	-
501	Equipment Rental & Revolving	2,812,088	231,030	(2,581,058)	8%	2,010,678	36,066	(1,974,612)	2%	(194,964)
502	Unemployment Fund	76,204	-	(76,204)	0%	79,202	-	(79,202)	0%	-
Totals		\$ 59,621,586	3,440,640	\$ (56,180,946)	6%	\$ 62,213,599	6,579,477	\$ (55,634,122)	11%	3,138,836

Unaudited *Benchmark for Month is 8.33%



MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 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	110,206	568,505	16%	507,377	19	507,358	0%	(110,188)
104	Auditor's O & M	111,635	37,602	74,033	34%	117,306	43,956	73,350	37%	6,354
105	County Road	23,793,040	1,734,328	22,058,712	7%	28,981,230	766,889	28,214,341	3%	(967,439)
106	Paths & Trails	2,047	-	2,047	0%	2,439	3	2,436	0%	3
109	Election Equipment Holdings	51,642	-	51,642	0%	64,910	3	64,907	0%	3
110	Crime Victims	106,491	6,322	100,169	6%	109,991	6,955	103,036	6%	633
114	Victim Witness Activities	52,740	2,162	50,578	4%	60,317	-	60,317	0%	(2,162)
117	Community Support Services	2,456,488	290,234	2,166,254	12%	3,743,818	410,990	3,332,828	11%	120,755
118	Abatement	54,155	-	54,155	0%	54,312	2	54,310	0%	2
120	REET & Property Tax Admin	110,750	13,550	97,200	12%	110,000	25,660	84,340	23%	12,110
134	National Forest Safety	36,500	-	36,500	0%	52,000	150	51,850	0%	150
135	Trial Court Improvements	53,715	-	53,715	0%	53,847	1	53,846	0%	1
141	Sheriff's Boating Program	42,083	7	42,076	0%	39,601	848	38,753	2%	842
142	Narcotics Investigation Fund	5,869	-	5,869	0%	5,958	76	5,882	1%	76
145	Mason County Clean Water District	190,153	-	190,153	0%	5,447	2	5,445	0%	
150	Community Services Health	4,077,531	305,161	3,772,370	7%	4,185,615	401,132	3,784,483	10%	95,971
155	American Rescue Plan Act	10,000,000	107,678	9,892,322	1%	4,786,695	241,817	4,544,878	5%	134,139
160	Law Library	34,856	2,297	32,559	7%	36,819	585	36,234	2%	(1,712)
163	Lodging Tax (Hotel/Motel)	988,514	-	988,514	0%	470,562	3,604	466,958	1%	3,604
164	Mental Health	1,464,058	32,478	1,431,580	2%	715,137	46,157	668,980	6%	13,679
180	Treasurer's M&O Fund	354,062	10,125	343,937	3%	366,704	8,718	357,986	2%	(1,407)
190	Veterans Assistance	252,000	9,702	242,298	4%	352,467	12,996	339,471	4%	3,294
192	Skokomish Flood Zone	6,914,198	-	6,914,198	0%	6,414,540	8,703	6,405,837	0%	8,703
194	Mason Lake Mngmt Dist #2	129,990	-	129,990	0%	103,675	1	103,674	0%	1
195	Spencer Lake Mngmt Dist #3	20,201	-	20,201	0%	27,185	0	27,185	0%	0
199	Island Lake Mngmt Dist #1	35,100	-	35,100	0%	12,100	0	12,100	0%	0
350	REET 1 Capital Improvements	2,101,804	318,190	1,783,614	15%	1,806,018	88,582	1,717,436	5%	(229,608)
351	REET 2 Capital Improvements	2,103,875	6,392	2,097,483	0%	3,239,187	746	3,238,441	0%	(5,647)
402	Mason County Landfill	6,760,452	436,505	6,323,947	6%	6,495,423	423,845	6,071,578	7%	(12,660)
403	N. Bay / Case Inlet Utility	2,235,214	81,517	2,153,697	4%	2,842,408	80,969	2,761,439	3%	(548)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	677,661	27,634	650,027	4%	635,837	20,833	615,004	3%	(6,801)
412	Beards Cove Water	335,427	13,110	322,317	4%	335,681	16,630	319,051	5%	3,520
413	Belfair WW & Water Reclamation	7,142,083	292,564	6,849,519	4%	2,527,344	65,890	2,461,454	3%	(226,674)
428	Reserve Landfill	300,950	-	300,950	0%	31,373	-	31,373	0%	-
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,174,995	166,837	1,008,158	14%	1,372,546	120,835	1,251,711	9%	(46,003)
501	Equipment Rental & Revolving	3,345,768	148,823	3,196,945	4%	3,900,702	127,398	3,773,304	3%	(21,425)
502	Unemployment Fund	276,204	-	276,204	0%	279,202	25,146	254,056	9%	25,146
Totals		\$ 78,470,962	\$ 4,153,423	\$ 74,317,539	5%	\$ 74,845,773	\$ 2,950,139	\$ 71,895,634	4%	(1,203,284)

*Unaudited *Benchmark for Month is 8.33%*