



MASON COUNTY MONTHLY
FINANCIAL REPORT

JULY
2024



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY

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	16,497	(3,503)	82%	33,500	2,150	(31,350)	6%	(14,347)
Assessor	7,000	17,314	10,314	247%	7,000	9,386	2,386	134%	(7,929)
Auditor	1,172,200	608,999	(563,201)	52%	1,378,914	911,221	(467,693)	66%	302,222
Emergency Management	139,347	110,727	(28,621)	79%	137,304	73,621	(63,683)	54%	(37,106)
Facilities & Grounds	-	1,056	1,056	0%	-	3,736	-	0%	2,681
Human Resources	-	132	132	0%	-	-	-	0%	(132)
Clerk	478,377	245,626	(232,751)	51%	414,856	137,233	(277,623)	33%	(108,393)
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	86,522	-	(86,522)	0%	96,299	100	(96,199)	0%	100
District Court	855,300	508,390	(346,910)	59%	873,516	555,540	(317,976)	64%	47,150
Community Development	2,666,374	1,569,775	(1,096,599)	59%	3,191,206	2,026,150	(1,165,056)	63%	456,375
Historical Preservation	20,000	7,684	(12,316)	38%	13,000	7,489	(5,511)	58%	(195)
Parks & Trails	53,235	44,475	(8,760)	84%	49,000	26,928	(22,072)	55%	(17,547)
Juvenile Court Services	1,366,600	902,698	(463,902)	66%	1,356,216	825,942	(530,274)	61%	(76,757)
Prosecutor	216,249	93,950	(122,300)	43%	214,015	123,841	(90,174)	58%	29,891
Child Support Enforcement	171,310	70,830	(100,480)	41%	165,000	65,467	(99,533)	40%	(5,363)
Coroner	35,000	32,697	(2,303)	93%	35,000	31,475	(3,525)	90%	(1,222)
Sheriff	1,167,789	456,497	(711,292)	39%	936,596	586,764	(349,832)	63%	130,267
Indigent Defense	240,767	138,040	(102,727)	57%	398,026	170,765	(227,261)	43%	32,725
Superior Court	195,846	117,684	(78,162)	60%	111,951	109,099	(2,852)	97%	(8,585)
Family Court	2,500	1,280	(1,220)	51%	2,500	1,432	(1,068)	57%	152
Therapeutic Court	776,228	267,951	(508,277)	35%	780,526	288,724	(491,802)	37%	20,773
Treasurer	28,417,341	18,299,104	(10,118,237)	64%	29,228,834	18,497,876	(10,730,958)	63%	198,772
Non Departmental	4,729,045	3,134,278	(1,594,767)	66%	5,658,330	2,850,650	(2,807,680)	50%	(283,629)
Totals	\$ 42,817,030	\$ 26,645,683	\$ (16,171,347)	62%	\$ 45,081,589	\$ 27,305,587	\$ (17,779,738)	61%	659,904

Unaudited *Benchmark for Month is 58.3%



MASON COUNTY MONTHLY FINANCIAL REPORT

**JULY
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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	6,101,769	51,218	59%	10,527,844	6,167,229	68,610	59%
SALES TAX TITLE PROPERTY	-		0	0%	-		0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	5,221,034	808,992	62%	9,200,000	5,412,457	860,266	59%
LOCAL PUBLIC SAFETY-CITY	50,000	30,553	4,924	61%	51,000	31,248	4,489	61%
CRIMINAL JUSTICE	900,000	599,045	94,103	67%	1,000,000	620,032	96,409	62%
LEASEHOLD EXCISE TAX	35,000	15,379	639	44%	35,000	18,392	2,050	53%
FOREST EXCISE TAX	200,000	243,022	0	122%	250,000	163,309	0	65%
FRANCHISE FEES	500,000	236,214	28,171	47%	500,000	237,358	67,866	47%
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	45,691	22,620	45691%
CITY-COUNTY ASSISTANCE	2,500,000	819,342	0	33%	1,750,000	813,424	0	46%
DNR PILT NAP / NRCA	4,000	-	0	0%	3,500	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	574,740	195,166	74%	750,000	589,587	198,608	79%
ADULT COURT COST-JUVENILE OFFE	5,000	2,457	341	49%	4,500	2,373	325	53%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	66,277	0	53%	133,000	72,316	0	54%
DUI - OTHER CRIMINAL JUSTICE A	17,000	3,436	3,194	20%	10,000	7,257	1,982	73%
LIQUOR/BEER EXCISE TAX	165,000	127,962	43,124	78%	165,000	119,973	38,450	73%
LIQUOR CONTROL BOARD PROFITS	200,000	99,481	0	50%	200,000	100,152	0	50%
IN LIEU OF-CITY OF TACOMA	210,000	152,767	38,967	73%	210,000	135,422	19,346	64%
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	397	106%	375	416	416	111%
PAYMNT FOR SRVCS-SPENCER LK FND	150	160	0	107%	150	-	0	0%
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	1,960	120	78%	2,500	2,120	40	85%
REET COLLECTION FEES	170,000	78,183	13,239	46%	145,000	79,686	13,941	55%
REET COLLECTIONS COSTS	10,000	4,507	610	45%	8,500	4,298	675	51%
TREAS. FIRE PROTECTION ASSESSM	15,000	9,931	123	66%	15,000	9,880	126	66%
TREAS OTHER WORD PROCESSING	200	29	0	14%	150	4	0	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%
DATA PROCESSING SERVICES	-	-	(3)	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	400	150	0%	-	250	0	0%
REAL & PERSONAL PENALTY	150,000	150,575	82,482	100%	150,000	83,428	12,791	56%
PERSONAL PROP FILING PEN	20,000	13,426	(12,178)	67%	30,000	19,028	433	63%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	160,145	(990,554)	64%	900,000	1,556,590	216,668	173%
INVESTMENT SERVICE FEES(TREAS.	6,000	6,173	(11,968)	103%	35,000	22,059	3,228	63%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	6,380	(26,114)	75%	35,000	30,586	3,440	87%
LEASEHOLD EXCISE TAX INTEREST	-	3	(8)	0%	10	10	5	102%
EXCISE INTEREST	50	62	32	125%	100	73	1	73%
INV PURCHASED INT	-	(482)	5,096	0%	-	(26,315)	(7,200)	0%
INTEREST ON DELINQUENT PR TAX	600,000	325,626	48,978	54%	500,000	328,969	32,828	66%
RENTS/LEASES-DNR TRUST	10,000	18,104	14,157	181%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	163,835	90,451	66%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	102,188	4,500	101%	-	4,601	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(261)	953	-2609%	500	(263)	(24)	-53%
TAX DISTRIBUTION ROUNDING	10	(41)	16	-413%	100	(61)	(14)	-61%
MISCELLANEOUS-OTHER REVENUE	100	234	233	234%	100	1,434	840	1434%
STATE SHARED REVENUE	-	-	0	-	-	-	0	0%
ROAD DIVERSION	1,080,000	640,764	5,738	59%	1,080,000	635,304	7,482	59%
LEASEHOLD EXCISE TAX	1,600	1,709	73	107%	1,600	(2,185)	231	-137%
TIMBER EXCISE TAX	10,000	27,702	0	277%	10,000	(39,049)	0	-390%
DNR PILT NAP / NRCA	1,275	-	0	0%	25	(307)	0	-1229%
DNR OTHER TRUST 2	50	42	0	84%	50	5,060	2,526	10120%
OTHER INT-DNR INTEREST	50	88	(1)	175%	50	(127)	2	-254%
RENTS & LEASES/DNR OTHR TRST 1	3,800	1,181	761	31%	1,200	(1,794)	0	-149%
RENTS & LEASES-DNR TMBR TRST 1	75,000	8,378	0	11%	20,000	(18,843)	0	-94%
Grand Total	\$28,392,668	17,244,678	496,023	61%	\$29,228,834	18,497,876	\$1,669,455	63%
Unaudited *Benchmark for Month is 58.3%								



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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	386,072	198,674	187,398	51%	394,210	164,266	229,944	42%	(34,408)
Assessor	1,475,815	883,591	592,224	60%	1,515,062	869,659	645,403	57%	(13,932)
Auditor	1,964,162	1,040,074	924,088	53%	2,140,037	1,283,821	856,216	60%	243,747
Emergency Management	540,330	315,054	225,276	58%	525,965	234,652	291,313	45%	(80,403)
Facilities & Grounds	1,545,159	827,303	717,856	54%	1,691,493	856,548	834,945	51%	29,246
HR/ Risk Mngt	926,434	461,854	464,580	50%	1,021,225	477,315	543,910	47%	15,461
LEOFF	100,000	60,024	39,977	60%	100,000	50,955	49,045	51%	(9,068)
Clerk	1,208,905	710,889	498,016	59%	1,174,700	636,172	538,528	54%	(74,717)
Commissioners	390,615	221,642	168,973	57%	436,995	227,661	209,334	52%	6,019
Support Services	1,064,379	584,012	480,367	55%	1,286,233	672,907	613,326	52%	88,896
District Court	1,526,343	797,641	728,702	52%	1,615,683	875,410	740,273	54%	77,769
Community Development	3,256,041	1,707,702	1,548,339	52%	4,046,988	1,789,856	2,257,132	44%	82,153
Historical Preservation	41,150	12,262	28,888	30%	36,600	8,988	27,612	25%	(3,275)
Parks & Trails	814,815	436,717	378,098	54%	857,712	441,645	416,067	51%	4,928
Juvenile Court Services	2,155,933	1,070,194	1,085,739	50%	2,126,006	1,140,897	985,109	54%	70,703
Prosecutor	2,188,840	1,061,207	1,127,633	48%	2,331,874	1,107,144	1,224,730	47%	45,937
Child Support Enforcement	174,363	60,686	113,677	35%	167,560	60,282	107,278	36%	(405)
Coroner	640,942	356,767	284,176	56%	714,465	349,587	364,878	49%	(7,180)
Sheriff	16,183,144	8,819,736	7,363,408	54%	17,855,129	9,656,610	8,198,519	54%	836,874
Courthouse Security	309,300	157,715	151,585	51%	307,300	164,236	143,064	53%	6,521
Indigent Defense	1,538,125	853,651	684,474	55%	1,601,613	1,210,469	391,144	76%	356,818
Superior Court	1,530,861	854,218	676,643	56%	1,581,693	839,988	741,705	53%	(14,229)
Family Court	2,500	-	2,500	0%	2,500	2,500	-	100%	2,500
Therapeutic Court	787,786	299,276	488,510	38%	785,586	335,463	450,123	43%	36,186
Murder Expenditures	-	-	-	0%	-	-	-	0%	0
Treasurer	913,511	520,969	392,542	57%	994,313	563,553	430,760	57%	42,583
Non Departmental	5,884,219	2,769,294	3,114,925	47%	6,858,237	2,658,149	4,200,088	39%	(111,145)
Motor Pool	-	-	-	0%	-	-	-	0%	0
Transfers Out to Other Funds	464,021	76,350	387,671	16%	565,046	76,987	488,059	14%	637
Totals	\$ 48,013,765	\$ 25,157,501	\$ 22,856,264	52%	\$ 52,734,225	\$ 26,755,718	\$ 25,978,507	51%	1,598,217

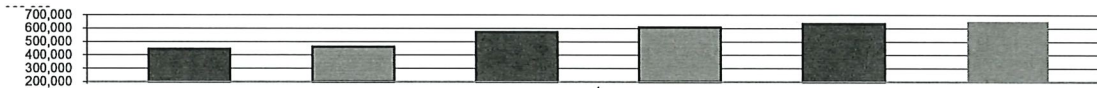
Unaudited *Benchmark for Month is 58.3%



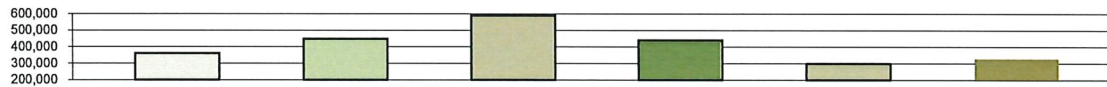
JULY 2024

Six Year Specific Revenue Streams Comparison

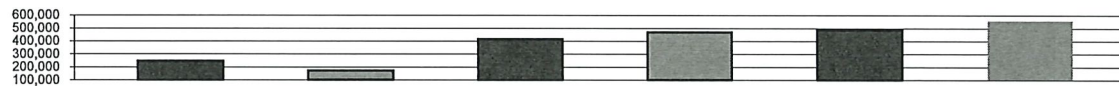
	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023	7/31/2024	
Community Development Revenues	1,134,537	1,245,223	1,854,178	1,395,988	1,569,775	2,026,150	
Detention & Correction Services	10,222	63,779	148,610	43,152	41,709	8,619	205.270.342.30.
Current Expense Property Taxes	5,855,589	5,844,745	6,645,791	6,666,163	6,101,769	6,167,229	
Road Diversion Property Tax	1,267,573	1,253,446	647,681	633,418	640,764	635,304	
County Road Property Tax	5,193,575	5,248,244	5,443,820	5,445,960	6,115,709	6,194,870	
Current Expense Sales Tax	3,259,442	3,500,133	4,612,511	5,034,531	5,221,034	5,412,457	001.260.000.313.11
Criminal Justice Taxes/Entitlements	991,204	1,055,570	1,175,708	1,223,488	1,245,955	1,291,565	see bottom of revenue
Rural Sales & Use Tax Fund	445,371	460,827	571,731	607,853	633,281	654,169	103- 313.18



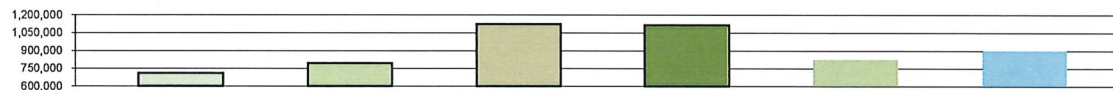
Com Svcs-Homelessness Preven Filings	361,124	448,370	588,746	440,500	299,041	326,824	117.000.200.341.27.1
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Lodging (Hotel/Motel) Tax	248,682	173,723	414,489	467,989	485,945	557,721	163- 313.31
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REET 1 Excise Tax Only	709,789	794,113	1,123,845	1,115,616	824,602	902,863	350-318.34.300000
REET 2 Excise Tax Only	709,789	794,113	1,123,845	1,115,616	824,602	902,863	





MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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	\$ 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		
SEPTEMBER	\$ 861,616.00		
OCTOBER	\$ 853,005.00		
NOVEMBER	\$ 891,123.00		
DECEMBER	\$ 770,182.00		
TOTAL COLLECTED REVENUE	\$ 9,528,288.97	\$ 5,412,456.98	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,719,711.98
YET TO BE COLLECTED		(3,787,543.02)	
ANTICIPATED INCREASE		\$ 519,711.98	
12 MONTH ROLLING AVERAGE CHANGE		2.5%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		2.5%	



JULY 2024

Six Year Financial Recap

Current Expense Recap	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023	7/31/2024
General Fund Operating Reserves	6,520,791	6,817,603	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
Current Expense Unreserved Cash	2,319,865	4,444,947	7,588,831	12,957,545	10,514,672	9,026,028
This Month Current Expense Cash	11,085,657	13,518,355	20,177,883	25,450,086	28,295,626	28,175,938
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	250,106	407,320	119,775	275,304	980,661	312,712
Total Budget including Supplementals	41,654,455	49,988,549	53,584,286	62,463,738	69,473,063	72,607,258
Budgeted Beginning Fund Balance	5,786,719	11,636,958	14,000,000	21,694,824	26,000,000	28,000,000
Budgeted Ending Fund Balance	5,523,921	11,291,981	12,664,036	18,508,172	21,319,029	20,331,142
Revenue Budgets	35,867,736	38,351,591	39,584,286	40,768,914	42,817,030	45,081,589
Revenues thru This Month of each year	22,365,776	21,850,509	25,958,641	26,543,191	26,645,683	27,405,587
Budgeted Revenues Received	62%	57%	66%	65%	62%	61%
Expenditure Budgets	36,130,534	38,696,568	40,920,250	43,955,566	48,013,765	52,734,225
Expenditures thru This Month of each year	19,249,360	20,478,544	21,669,206	22,845,958	25,074,516	26,755,718
Budgeted Expenditures Expended	53%	53%	53%	52%	52%	51%

Special Fund Cash Balances	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023	7/31/2024
Rural County Sales & Use Tax Fund (.09)	518,013	719,821	1,059,847	1,915,616	1,908,347	2,627,352
Auditor's O&M	289,198	320,589	417,975	468,181	503,919	483,802
County Roads Fund	10,074,449	11,907,801	13,588,126	12,308,163	13,917,538	15,442,642
Paths & Trails	265,162	276,467	284,875	293,776	308,176	324,644
Election Equipment Holding	169,771	228,641	243,373	285,519	254,121	181,200
Crime Victims	201,146	204,852	220,123	203,902	199,316	179,696
Victim Witness Activities	31,247	32,446	21,951	16,642	2,350	307
Historical Preservation Fund	36,867	37,602				
Community Support Services Fund	823,171	1,044,648	1,289,063	2,111,191	1,854,752	1,707,487
Abatement/Repair/Demolition Fund	276,682	279,330	278,274	277,616	286,763	300,257
Reserve for Technology Fund	92,691					
REET & Property Tax Admin Asst	73,062	68,328	80,604	89,409	91,540	81,585
National Forest Safety	42,052	43,504	18,890	25,135	46,672	52,502
Trial Court Improvement Fund	109,156	120,337	82,566	102,641	104,252	125,910
Sheriff Special Funds	233,835					
Sheriff's Boating Program		125,638	123,000	134,291	66,772	50,170
Narcotics Investigation		85,801	93,648	97,883	94,291	92,732
Mason County Clean Water District				113,352	290,602	186,879
Public Health Fund	264,735	774,912	1,337,370	2,051,048	2,557,564	5,253,166
American Rescue Plan Act			6,133,304	4,527,773	6,656,384	2,028,813
Law Library	74,699	63,701	53,211	43,106	33,720	22,036
Lodging (Motel/Hotel) Tax Fund	617,530	711,007	944,356	1,324,305	1,874,963	2,242,320
Mental Health Tax Fund	1,432,203	1,522,870	1,840,038	1,905,338	2,356,917	2,607,627
Treasurer's M&O Fund	168,603	195,290	100,352	183,853	201,009	217,725
Veterans Assistance	66,434	82,054	141,616	186,804	247,701	293,816
Skokomish Flood Zone	25,679	68,639	19,954	13,195	10,665	31,337
Mason Lake Management District	156,730	129,490	93,621	86,006	88,878	122,322
Spencer Lake Management District		7,511	14,056	16,175	9,223	16,982
Island Lake Management District	25,490	33,407	28,048	26,860	26,334	13,469
Capital Improvement / Reet 1 Fund	1,969,482	2,014,560	1,358,629	1,716,854	2,237,056	2,333,847
Capital Improvement / Reet 2 Fund	2,761,240	3,196,347	3,837,862	5,321,571	5,647,462	5,988,652
Mason County Landfill	368,182	1,122,850	1,914,399	2,383,651	3,322,957	4,270,939
N. Bay/Case Inlet Utility	723,669	1,563,282	1,859,598	2,112,552	2,745,506	3,685,448
N. Bay/Case Inlet Utility Reserve	361					
Wastewater System Development	3,986	3,986				
Rustlewood Sewer & Water	162,405	100,462	75,502	135,757	87,869	79,740
Beards Cove Water	443,478	526,283	593,642	678,418	988,981	1,056,525
Belfair WW & Water Reclamation	596,634	819,164	1,809,083	1,647,254	4,177,457	5,581,063
Reserve Landfill	472,222	447,745	444,224	442,180	440,142	446,034
Reserve Beards Cove Ulid	196,771	206,178	212,845	220,622		
Storm Drain System Development	184,086	180,739	179,354	178,578		
Information Technology	455,891	506,253	174,172	133,311	855,955	349,006
Equipment Rental & Revolving Fund	3,863,942	2,358,264	1,911,522	4,381,156	5,444,759	6,067,185
Unemployment Fund	189,423	192,551	201,938	232,015	255,414	286,329
TOTALS	28,460,378	32,323,349	43,081,012	48,391,701	60,196,326	64,831,545



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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	4,790	3,892	898	81.25%	2,138	607	1,531	28.38%
ASSESSOR	32,910	21,562	11,348	65.52%	32,200	16,485	15,715	51.19%
EMERGENCY MANAGEMENT	2,540	704	1,836	27.72%	3,052	1,069	1,983	35.02%
FACILITIES & GROUNDS	85,685	27,399	58,286	31.98%	60,219	45,432	14,787	75.44%
COMMUNITY SERVICES	66,645	34,755	31,890	52.15%	62,864	32,664	30,200	51.96%
PARKS & TRAILS	51,043	24,866	26,177	48.72%	43,392	26,829	16,563	61.83%
JUVENILE COURT SERVICES	8,570	4,290	4,280	50.06%	17,571	4,333	13,238	24.66%
PROSECUTOR	7,127	2,685	4,442	37.67%	7,128	290	6,838	4.07%
CORONER	50,891	10,725	40,166	21.07%	50,978	9,196	41,782	18.04%
SHERIFF ADMIN	1,354,357	630,500	723,857	46.55%	1,609,936	715,720	894,216	44.46%
MOTOR POOL			0	0%			0	0%
Total 001 GENERAL FUND	1,664,558	761,379	903,179	45.74%	1,889,478	852,625	1,036,853	45.12%
SHERIFF'S BOATING PROGRAM		426	-426	0%	0	454	-454	0%
NARCOTICS INVESTIGATION FUND		100		0%				0%
COMMUNITY SERVICES HEALTH	47,172	27,912	19,260	59.17%	46,223	31,470	14,753	68.08%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	28,438	18,834	60.29%	46,223	31,924	14,299	69.07%
Total GENERAL FUND & SPECIAL FUNDS	1,711,730	789,817	922,013	46.14%	1,935,701	884,549	1,051,152	45.70%

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	9,317	30,958	23.13%		8,300	-8,300	0%
MOTOR POOL SUPPLIES	54,050	15,854	38,196	29.33%	10,150	42,468	-32,318	418.40%
MOTOR POOL FUEL	402,000	177,277	224,723	44.10%	401,500	191,004	210,496	47.57%
MOTOR POOL LEASE	712,272	399,193	313,079	56.05%	997,655	463,258	534,397	46.43%
MOTOR POOL MAINT-MONTHLY	12,000	12,237	-237	101.98%	15,874	7,478	8,396	47.11%
MOTOR POOL REPAIRS & MISC.	72,775	40,281	32,494	55.35%	101,467	52,235	49,232	51.48%
MOTOR POOL INSURANCE	16,640	2,870	13,770	17.25%	27,354	4,569	22,785	16.70%
MOTOR POOL CAPITAL LEASE	147,000	33,960	113,040	23.10%	0	11,559	-11,559	0%
MOTOR POOL CAP UPFIT	254,718	98,826	155,892	38.80%	381,701	103,678	278,023	27.16%
Total GENERAL FUND & HEALTH FUND	1,711,730	789,817	921,913	46.14%	1,935,701	884,549	1,051,152	45.70%

Unaudited *Benchmark for month is 58.3%



MASON COUNTY MONTHLY FINANCIAL
REPORT

JULY 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	685,936	(277,064)	71%	1,180,000	724,724	(455,276)	61%	38,788
104	Auditor's O & M	127,250	74,109	(53,141)	58%	85,250	76,709	(8,541)	90%	2,600
105	County Road	21,099,126	11,074,151	(10,024,975)	52%	23,524,200	11,434,438	(12,089,762)	49%	360,286
106	Paths & Trails	9,707	10,026	319	103%	10,518	10,545	27	100%	519
109	Election Equipment Holdings	42,250	29,714	(12,536)	70%	53,000	64,108	11,108	121%	34,394
110	Crime Victims	59,010	62,508	3,498	106%	59,010	66,925	7,915	113%	4,417
114	Victim Witness Activities	51,191	14,182	(37,009)	28%	60,010	-	(60,010)	0%	(14,182)
117	Community Support Services	2,254,928	2,293,979	39,051	102%	3,743,618	2,413,216	(1,330,402)	64%	119,237
118	Abatement	1,200	7,411	6,211	618%	13,000	8,963	(4,038)	69%	1,552
120	REET & Property Tax Admin	25,750	12,177	(13,573)	47%	25,000	12,169	(12,831)	49%	(7)
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	11,268	22,652	50%	23,000	11,196	(11,804)	49%	(72)
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	44,111	5,311	114%	44,111
142	Narcotics Investigation Fund	6,500	1,045	(5,455)	16%	6,500	156	(6,344)	2%	(890)
145	Mason County Clean Water District	190,000	116,269	(73,731)	61%	190,000	116,482	(73,518)	61%	213
150	Community Services Health	3,349,997	2,795,507	(554,490)	83%	4,556,136	5,156,775	600,639	113%	2,361,269
155	American Rescue Plan Act	22,500	198,989	176,489	884%	50,000	498,429	448,429	997%	299,440
160	Law Library	23,260	14,588	(8,672)	63%	23,260	14,796	(8,464)	64%	208
163	Lodging Tax (Hotel/Motel)	600,750	511,944	(88,806)	85%	710,000	608,589	(101,411)	86%	96,646
164	Mental Health	1,414,765	894,946	(519,820)	63%	1,451,758	933,619	(518,139)	64%	38,674
180	Treasurer's M&O Fund	274,062	162,948	(111,114)	59%	240,155	159,376	(80,779)	66%	(3,572)
190	Veterans Assistance	146,524	93,514	(53,010)	64%	152,467	94,894	(57,573)	62%	1,381
192	Skokomish Flood Zone	6,897,203	10,554	(6,886,649)	0%	6,414,540	-	(6,414,540)	0%	(10,554)
194	Mason Lake Mngmt Dist #2	39,990	24,886	(15,104)	62%	43,675	26,490	(17,185)	61%	1,603
195	Spencer Lake Mngmt Dist #3	16,036	9,879	(6,157)	62%	17,185	10,061	(7,124)	59%	182
199	Island Lake Mngmt Dist #1	100	676	576	676%	100	397	297	397%	(279)
350	REET 1 Capital Improvements	1,866,000	882,058	(983,942)	47%	1,580,000	964,280	(615,720)	61%	82,222
351	REET 2 Capital Improvements	1,813,000	971,395	(841,605)	54%	1,700,000	1,077,054	(622,946)	63%	105,659
402	Mason County Landfill	7,216,147	3,800,796	(3,415,351)	53%	7,200,106	4,026,080	(3,174,026)	56%	225,285
403	N. Bay / Case Inlet Utility	2,337,004	1,336,312	(1,000,692)	57%	2,139,353	1,340,735	(798,618)	63%	4,423
411	Rustlewood Sewer & Water	704,210	230,809	(473,401)	33%	631,436	248,627	(382,809)	39%	17,818
412	Beards Cove Water	367,564	169,097	(198,467)	46%	268,334	177,524	(90,810)	66%	8,427
413	Belfair WW & Water Reclamation	4,526,622	4,448,798	(77,824)	98%	4,537,303	3,780,580	(756,723)	83%	(668,218)
428	Reserve Landfill	700	11,777	11,077	1682%	20,000	13,792	(6,208)	69%	2,014
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,151,233	1,151,255	22	100%	1,300,000	650,000	(650,000)	50%	(501,255)
501	Equipment Rental & Revolving	2,812,088	1,826,627	(985,461)	65%	2,010,678	1,336,977	(673,701)	66%	(489,650)
502	Unemployment Fund	76,204	76,204	-	100%	79,202	79,202	-	100%	2,998
Totals		\$ 60,568,855	34,039,270	\$ (26,495,517)	56%	\$ 64,159,594	36,206,767	\$ (27,952,827)	56%	2,167,497

Unaudited *Benchmark for Month is 58.3%



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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	618,031	60,680	91%	792,509	503,961	288,548	64%	(114,070)
104	Auditor's O & M	111,635	47,354	64,281	42%	117,306	57,820	59,486	49%	10,466
105	County Road	23,793,040	9,052,993	14,740,047	38%	26,198,341	8,666,113	17,532,228	33%	(386,880)
106	Paths & Trails	2,047	904	1,144	44%	2,439	1,166	1,273	48%	263
109	Election Equipment Holdings	51,642	70,655	(19,013)	137%	64,910	12,588	52,322	19%	(58,067)
110	Crime Victims	106,491	51,944	54,547	49%	109,991	46,640	63,351	42%	(5,304)
114	Victim Witness Activities	52,740	20,482	32,258	39%	60,317	-	60,317	0%	(20,482)
117	Community Support Services	2,456,488	2,724,932	(268,444)	111%	3,743,818	2,824,487	919,331	75%	99,555
118	Abatement	54,155	556	53,599	1%	54,312	988	53,324	2%	432
120	REET & Property Tax Admin	110,750	16,696	94,054	15%	110,000	28,749	81,251	26%	12,052
134	National Forest Safety	36,500	764	35,737	2%	52,000	6,222	45,778	12%	5,459
135	Trial Court Improvements	53,715	311	53,405	1%	53,847	399	53,448	1%	89
141	Sheriff's Boating Program	42,083	16,617	25,466	39%	44,601	47,261	(2,660)	106%	30,644
142	Narcotics Investigation Fund	5,869	1,309	4,560	22%	5,958	1,054	4,904	18%	(255)
145	Mason County Clean Water District	190,153	1,846	188,307	1%	195,447	97,558	97,889	50%	95,712
150	Community Services Health	4,077,531	2,469,940	1,607,591	61%	4,585,615	2,642,195	1,943,420	58%	172,254
155	American Rescue Plan Act	7,562,927	1,273,105	6,289,822	17%	4,847,385	3,267,001	1,580,384	67%	1,993,896
160	Law Library	34,856	19,042	15,814	55%	36,819	20,157	16,662	55%	1,115
163	Lodging Tax (Hotel/Motel)	988,514	310,963	677,551	31%	1,115,869	426,231	689,638	38%	115,268
164	Mental Health	1,464,058	579,644	884,414	40%	1,772,789	738,995	1,033,794	42%	159,351
180	Treasurer's M&O Fund	354,062	69,724	284,338	20%	366,704	68,199	298,505	19%	(1,525)
190	Veterans Assistance	252,000	65,488	186,512	26%	352,467	71,604	280,863	20%	6,116
192	Skokomish Flood Zone	6,908,235	10,922	6,897,313	0%	6,414,540	10,493	6,404,047	0%	(429)
194	Mason Lake Mngmt Dist #2	108,367	4,366	104,001	4%	140,701	1,193	139,508	1%	(3,172)
195	Spencer Lake Mngmt Dist #3	23,876	8,497	15,379	36%	24,473	367	24,106	1%	(8,130)
199	Island Lake Mngmt Dist #1	26,078	321	25,758	1%	13,529	357	13,172	3%	37
350	REET 1 Capital Improvements	2,101,804	963,049	1,138,755	46%	2,071,184	866,679	1,204,505	42%	(96,370)
351	REET 2 Capital Improvements	2,103,875	520,141	1,583,734	25%	2,101,187	1,095,658	1,005,529	52%	575,517
402	Mason County Landfill	6,760,452	3,110,365	3,650,087	46%	6,552,423	3,275,974	3,276,449	50%	165,608
403	N. Bay / Case Inlet Utility	2,235,214	828,346	1,406,868	37%	2,843,908	709,268	2,134,640	25%	(119,079)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	776,347	215,077	561,270	28%	636,387	191,650	444,737	30%	(23,428)
412	Beards Cove Water	335,427	96,784	238,643	29%	355,731	109,171	246,560	31%	12,387
413	Belfair WW & Water Reclamation	7,142,083	2,886,801	4,255,282	40%	3,929,344	1,964,142	1,965,202	50%	(922,659)
428	Reserve Landfill	300,950	13,088	287,862	4%	31,373	16,083	15,290	51%	2,995
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,261,915	548,259	713,656	43%	1,372,546	651,015	721,531	47%	102,757
501	Equipment Rental & Revolving	3,345,768	1,108,002	2,237,766	33%	3,231,269	1,054,294	2,176,975	33%	(53,708)
502	Unemployment Fund	276,204	35,346	240,858	13%	320,288	33,959	286,329	11%	(1,387)
Totals		\$ 76,186,562	\$ 27,762,664	\$ 48,423,898	36%	\$ 74,722,327	\$ 29,509,692	\$ 45,212,635	39%	1,747,028

Unaudited *Benchmark for Month is 58.3%



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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	2,760,000	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	152,408	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	4,793,492	2032
TOTAL COUNTY DEBT AT END OF MONTH					15,699,425	
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	