



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**JUNE**  
**2024**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# JUNE

# 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	12,546	(7,454)	63%	33,500		(33,500)	0%	(12,546)
Assessor	7,000	17,314	10,314	247%	7,000	1,311	(5,689)	19%	(16,003)
Auditor	1,172,200	477,407	(694,793)	41%	1,378,914	719,656	(659,258)	52%	242,249
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%	-	3,586	-	0%	2,531
Human Resources	-	132	132	0%	-		-	0%	(132)
Clerk	478,377	103,368	(375,009)	22%	414,856	120,682	(294,174)	29%	17,314
Commissioners	-		-	0%			-	0%	-
Support Services	86,522		(86,522)	0%	96,299	100	(96,199)	0%	100
District Court	855,300	427,998	(427,302)	50%	873,516	480,465	(393,051)	55%	52,467
Community Development	2,666,374	1,292,488	(1,373,886)	48%	3,191,206	1,610,349	(1,580,857)	50%	317,861
Historical Preservation	20,000	6,480	(13,520)	32%	13,000	6,235	(6,765)	48%	(245)
Parks & Trails	53,235	41,206	(12,029)	77%	49,000	23,533	(25,467)	48%	(17,673)
Juvenile Court Services	1,366,600	735,283	(631,317)	54%	1,356,216	784,461	(571,755)	58%	49,178
Prosecutor	216,249	66,399	(149,850)	31%	214,015	98,215	(115,800)	46%	31,816
Child Support Enforcement	171,310	62,722	(108,588)	37%	165,000	57,079	(107,921)	35%	(5,643)
Coroner	35,000	32,697	(2,303)	93%	35,000	30,975	(4,025)	89%	(1,722)
Sheriff	1,167,789	426,857	(740,932)	37%	936,596	419,680	(516,916)	45%	(7,178)
Indigent Defense	240,767	116,503	(124,264)	48%	398,026	133,450	(264,576)	34%	16,947
Superior Court	195,846	104,726	(91,120)	53%	111,951	99,740	(12,211)	89%	(4,986)
Family Court	2,500	960	(1,540)	38%	2,500	1,152	(1,348)	46%	192
Therapeutic Court	776,228	206,139	(570,089)	27%	780,526	283,438	(497,088)	36%	77,298
Treasurer	28,417,341	16,748,655	(11,668,686)	59%	29,228,834	16,828,421	(12,400,413)	58%	79,766
Non Departmental	4,729,045	2,944,576	(1,784,469)	62%	5,658,330	2,513,125	(3,145,205)	44%	(431,451)
<b>Totals</b>	<b>\$ 42,817,030</b>	<b>\$ 23,936,238</b>	<b>\$ (18,880,792)</b>	<b>56%</b>	<b>\$ 45,081,589</b>	<b>\$ 24,289,272</b>	<b>\$ (20,795,903)</b>	<b>54%</b>	<b>353,034</b>

*Unaudited \*Benchmark for Month is 50%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

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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	6,050,551	117,271	58%	10,527,844	6,098,619	104,227	58%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	4,412,042	763,504	53%	9,200,000	4,552,191	790,757	49%
LOCAL PUBLIC SAFETY-CITY	50,000	25,630	4,080	51%	51,000	26,759	4,201	52%
CRIMINAL JUSTICE	900,000	504,942	85,687	56%	1,000,000	523,623	88,804	52%
LEASEHOLD EXCISE TAX	35,000	14,740	534	42%	35,000	16,343	0	47%
FOREST EXCISE TAX	200,000	243,022	0	122%	250,000	163,309	0	65%
FRANCHISE FEES	500,000	208,043	0	42%	500,000	169,492	0	34%
PAYMENT IN LIEU OF TAX/B OF L	350,000	350,317	350,317	100%	350,000	402,009	402,009	115%
PUD PRIVILEGE TAX	800,000	875,638	0	109%	880,000	861,135	0	98%
DNR OTHER TRUST 2	100	368	355	368%	100	23,071	23,047	23071%
CITY-COUNTY ASSISTANCE	2,500,000	819,342	588,519	33%	1,750,000	813,424	594,845	46%
DNR PILT NAP / NRCA	4,000	-	0	0%	3,500	-	307	0%
CRIMINAL JUSTICE- COUNTIES	775,000	379,574	0	49%	750,000	390,979	0	52%
ADULT COURT COST-JUVENILE OFFE	5,000	2,116	353	42%	4,500	2,048	341	46%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	66,277	32,224	53%	133,000	72,316	32,434	54%
DUI - OTHER CRIMINAL JUSTICE A	17,000	242	0	1%	10,000	5,275	0	53%
LIQUOR/BEER EXCISE TAX	165,000	84,838	0	51%	165,000	81,523	0	49%
LIQUOR CONTROL BOARD PROFITS	200,000	99,481	49,740	50%	200,000	100,152	50,076	50%
IN LIEU OF-CITY OF TACOMA	210,000	113,800	18,967	54%	210,000	116,076	19,346	55%
TREASURER'S FEES	30	-	0	0%	30	-	0	0%
TREASURER FEES CLEAN WATER DIS	-	1,846	1,846	0%	1,850	1,846	1,846	100%
PAYMNT FOR SRVCS-MASON LK DIST	375	-	0	0%	375	-	0	0%
PAYMNT FOR SRVCS-SPENCER LK FND	150	160	160	107%	150	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	-	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,500	1,632	1,632	109%	1,600	1,712	1,712	107%
RETURNED REMITTANCE(NSF) FEES	2,500	1,840	120	74%	2,500	2,080	280	83%
REET COLLECTION FEES	170,000	64,944	15,634	38%	145,000	65,745	12,624	45%
REET COLLECTIONS COSTS	10,000	3,897	643	39%	8,500	3,623	580	43%
TREAS. FIRE PROTECTION ASSESSM	15,000	9,808	310	65%	15,000	9,755	286	65%
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	0%
DATA PROCESSING SERVICES	-	3	0	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	250	0	0%	-	250	100	0%
REAL & PERSONAL PENALTY	150,000	68,093	13,021	45%	150,000	70,636	14,097	47%
PERSONAL PROP FILING PEN	30,000	25,604	781	85%	30,000	18,596	1,004	62%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	1,150,699	280,106	460%	900,000	1,339,922	287,186	149%
INVESTMENT SERVICE FEES(TREAS.	10,000	18,141	3,309	181%	35,000	18,831	3,325	54%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	32,494	3,935	325%	35,000	27,147	6,751	78%
LEASEHOLD EXCISE TAX INTEREST	-	11	2	0%	10	5	2	53%
EXCISE INTEREST	100	31	1	31%	100	72	2	72%
INV PURCHASED INT	-	(5,579)	(1,633)	0%	-	(19,115)	(474)	0%
INTEREST ON DELINQUENT PR TAX	600,000	276,648	40,560	46%	500,000	296,142	42,081	59%
RENTS/LEASES-DNR TRUST	20,000	3,948	143	20%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	73,384	8,668	29%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	97,689	0	98%	-	4,601	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(1,214)	(153)	-12136%	500	(239)	(73)	-48%
TAX DISTRIBUTION ROUNDING	10	(58)	(4)	-575%	100	(47)	(2)	-47%
MISCELLANEOUS-OTHER REVENUE	100	0	0	0%	100	594	322	594%
STATE SHARED REVENUE	-	-	0	-	-	-	(9,215)	0%
ROAD DIVERSION	1,080,000	635,026	12,987	102%	1,080,000	627,821	10,978	58%
LEASEHOLD EXCISE TAX	1,600	1,636	43	0%	1,600	(2,416)	(2)	-151%
TIMBER EXCISE TAX	10,000	27,702	0	84%	10,000	(39,049)	0	-390%
DNR PILT NAP / NRCA	1,275	-	0	177%	25	(307)	(307)	-1229%
DNR OTHER TRUST 2	50	42	41	11%	50	2,534	2,573	5068%
OTHER INT-DNR INTEREST	50	89	1	11%	50	(129)	4	-259%
RENTS & LEASES/DNR OTHR TRST 1	3,800	420	16	0%	1,200	(1,794)	0	-149%
RENTS & LEASES-DNR TMBR TRST 1	75,000	8,378	990	0%	20,000	(18,843)	0	-94%
<b>Grand Total</b>	<b>\$28,417,341</b>	<b>16,748,655</b>	<b>2,394,711</b>	<b>59%</b>	<b>\$29,228,834</b>	<b>16,828,421</b>	<b>\$2,486,077</b>	<b>58%</b>
<b>Unaudited *Benchmark for Month is 50%</b>								



# MASON COUNTY MONTHLY FINANCIAL REPORT

## JUNE

## 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	152,615	233,457	40%	394,210	119,084	275,126	30%	(33,531)
Assessor	1,475,815	761,145	714,670	52%	1,515,062	744,675	770,387	49%	(16,470)
Auditor	1,964,162	902,682	1,061,480	46%	2,140,037	1,109,721	1,030,316	52%	207,039
Emergency Management	540,330	290,543	249,787	54%	525,965	203,182	322,783	39%	(87,361)
Facilities & Grounds	1,545,159	710,743	834,416	46%	1,691,493	715,981	975,512	42%	5,238
HR/ Risk Mngt	926,434	385,970	540,464	42%	1,021,225	399,143	622,082	39%	13,173
LEOFF	100,000	54,767	45,233	55%	100,000	44,239	55,761	44%	(10,528)
Clerk	1,208,905	613,556	595,349	51%	1,174,700	546,403	628,297	47%	(67,153)
Commissioners	390,615	190,781	199,834	49%	436,995	192,113	244,882	44%	1,332
Support Services	1,064,379	494,084	570,295	46%	1,286,233	573,485	712,748	45%	79,401
District Court	1,526,343	682,274	844,069	45%	1,615,683	752,943	862,740	47%	70,669
Community Development	3,256,041	1,458,991	1,797,050	45%	4,046,988	1,547,604	2,499,384	38%	88,613
Historical Preservation	41,150	9,508	31,642	23%	36,600	6,058	30,542	17%	(3,451)
Parks & Trails	814,815	376,078	438,737	46%	857,712	376,334	481,378	44%	255
Juvenile Court Services	2,155,933	916,332	1,239,601	43%	2,126,006	970,043	1,155,963	46%	53,710
Prosecutor	2,188,840	892,450	1,296,390	41%	2,331,874	922,426	1,409,448	40%	29,976
Child Support Enforcement	174,363	53,422	120,941	31%	167,560	51,722	115,838	31%	(1,700)
Coroner	640,942	300,910	340,032	47%	714,465	298,391	416,074	42%	(2,519)
Sheriff	16,183,144	7,696,825	8,486,319	48%	17,855,129	8,102,324	9,752,805	45%	405,500
Courthouse Security	309,300	135,817	173,483	44%	307,300	139,806	167,494	45%	3,989
Indigent Defense	1,538,125	708,783	829,342	46%	1,601,613	1,006,206	595,407	63%	297,423
Superior Court	1,530,861	749,694	781,167	49%	1,581,693	729,916	851,777	46%	(19,779)
Family Court	2,500	-	2,500	0%	2,500	2,500	-	100%	2,500
Therapeutic Court	787,786	254,449	533,337	32%	785,586	291,530	494,056	37%	37,081
Murder Expenditures	-	-	-	0%	-	-	-	0%	0
Treasurer	913,511	457,809	455,702	50%	994,313	489,672	504,641	49%	31,863
Non Departmental	5,884,219	2,088,324	3,795,895	35%	6,858,237	2,374,958	4,483,279	35%	286,634
Motor Pool	-	-	-	0%	-	-	-	0%	0
Transfers Out to Other Funds	464,021	70,731	393,290	15%	565,046	76,987	488,059	14%	6,256
<b>Totals</b>	<b>\$ 48,013,765</b>	<b>\$ 21,409,284</b>	<b>\$ 26,604,481</b>	<b>45%</b>	<b>\$ 52,734,225</b>	<b>\$ 22,787,445</b>	<b>\$ 29,946,780</b>	<b>43%</b>	<b>1,378,161</b>

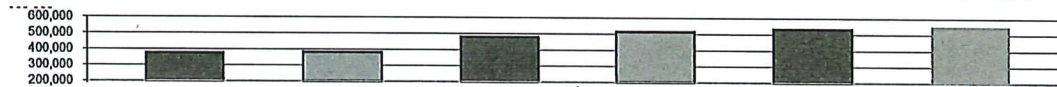
*Unaudited \*Benchmark for Month is 50%*



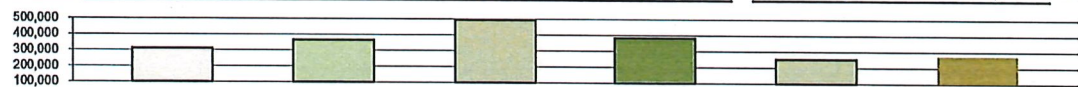
# JUNE 2024

## Six Year Specific Revenue Streams Comparison

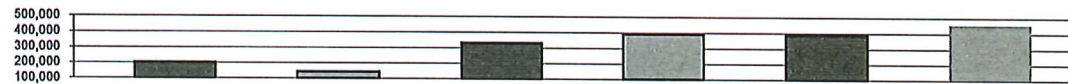
	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Community Development Revenues	924,261	1,108,368	1,633,277	1,195,690	1,292,488	1,610,349
Detention & Correction Services	8,939	53,455	97,005	38,019	38,780	8,114
Current Expense Property Taxes	5,802,856	5,718,771	6,591,783	6,614,121	6,050,551	6,098,619
Road Diversion Property Tax	1,255,967	1,225,659	641,492	628,232	635,026	627,821
County Road Property Tax	5,145,720	5,132,053	5,399,519	5,403,046	6,065,283	6,122,091
Current Expense Sales Tax	2,742,266	2,871,545	3,858,057	4,244,973	4,412,042	4,552,191
Criminal Justice Taxes/Entitlements	695,200	740,497	890,505	945,474	953,150	994,241
Rural Sales & Use Tax Fund	375,504	381,725	479,325	514,154	533,665	552,409



Com Srvcs-Homelessness Preven Filings	310,764	364,896	492,507	383,595	252,701	272,244
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Lodging (Hotel/Motel) Tax	201,378	142,953	329,314	391,570	385,462	455,332
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REET 1 Excise Tax Only	576,906	582,710	893,310	941,512	675,656	745,574
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REET 2 Excise Tax Only	576,906	582,710	893,310	941,512	675,656	745,574
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# JUNE 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		
AUGUST	\$ 931,329.00		
SEPTEMBER	\$ 861,616.00		
OCTOBER	\$ 853,005.00		
NOVEMBER	\$ 891,123.00		
DECEMBER	\$ 770,182.00		
<b>TOTAL COLLECTED REVENUE</b>	<b>\$ 9,528,288.97</b>	<b>\$ 4,552,190.98</b>	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,668,437.98
YET TO BE COLLECTED	\$ .	\$ (4,647,809.02)	
<b>ANTICIPATED INCREASE</b>	<b>\$</b>	<b>468,437.98</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>2.5%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>2.6%</b>	



# JUNE 2024

## Six Year Financial Recap

Current Expense Recap	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
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	2,421,805	4,804,148	7,588,831	14,137,565	11,679,328	9,877,987
<b>This Month Current Expense Cash</b>	<b>11,187,596</b>	<b>13,877,555</b>	<b>20,177,883</b>	<b>26,630,105</b>	<b>29,460,282</b>	<b>29,027,897</b>
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	42,492,402	45,081,589
Revenues thru This Month of each year	19,543,688	18,885,563	22,412,140	24,264,280	23,936,238	24,289,272
<b>Budgeted Revenues Received</b>	<b>54%</b>	<b>49%</b>	<b>57%</b>	<b>60%</b>	<b>56%</b>	<b>54%</b>
Expenditure Budgets	36,130,534	38,696,568	40,920,250	43,955,566	47,173,373	52,734,225
Expenditures thru This Month of each year	16,403,830	17,645,193	18,616,895	19,328,999	21,358,134	22,787,445
<b>Budgeted Expenditures Expended</b>	<b>45%</b>	<b>46%</b>	<b>45%</b>	<b>44%</b>	<b>45%</b>	<b>43%</b>



Special Fund Cash Balances	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Rural County Sales & Use Tax Fund (.09)	463,702	657,588	989,892	1,843,490	1,824,463	2,540,251
Auditor's O&M	237,090	257,415	327,619	404,564	461,604	444,870
County Roads Fund	10,502,294	12,696,902	13,196,251	12,745,242	14,838,389	16,173,492
Paths & Trails	263,769	275,803	284,039	292,918	306,694	323,292
Election Equipment Holding	169,490	228,497	243,364	282,733	317,376	180,771
Crime Victims	176,696	201,819	214,241	209,602	174,689	169,729
Victim Witness Activities	31,207	25,092	21,951	12,256	2,760	307
Historical Preservation Fund	36,808	37,636				
Community Support Services Fund	754,760	871,359	1,232,901	1,882,025	2,126,341	1,979,795
Abatement/Repair/Demolition Fund	276,145	279,259	278,257	277,475	285,597	299,040
Reserve for Technology Fund	92,690					
REET & Property Tax Admin Asst	70,766	66,010	78,004	87,437	89,585	79,697
National Forest Safety	49,297	44,136	18,890	26,627	46,672	52,810
Trial Court Improvement Fund	103,453	120,522	82,566	102,677	98,633	125,938
Sheriff Special Funds	242,918					
Sheriff's Boating Program		128,323	133,519	144,560	74,570	65,068
Narcotics Investigation		83,621	92,871	97,909	94,074	92,729
Mason County Clean Water District				112,239	289,215	185,514
Public Health Fund	212,354	665,049	1,190,947	1,906,314	2,776,893	4,161,919
American Rescue Plan Act			6,133,269	4,661,700	7,403,850	3,979,618
Law Library	73,677	64,070	53,104	44,468	33,506	22,349
Lodging (Motel/Hotel) Tax Fund	589,983	715,000	890,660	1,294,273	1,821,844	2,224,451
Mental Health Tax Fund	1,436,339	1,446,685	1,737,543	1,892,972	2,388,576	2,623,013
Treasurer's M&O Fund	165,342	196,995	97,216	189,720	204,215	222,554
Veterans Assistance	74,730	88,913	139,763	193,772	252,102	291,786
Skokomish Flood Zone	25,630	69,289	19,954	13,226	10,668	32,839
Mason Lake Management District	156,300	129,577	90,577	89,619	92,128	122,188
Spencer Lake Management District		7,712	14,048	16,320	17,151	16,832
Island Lake Management District	25,324	34,418	28,149	34,589	26,228	13,420
Capital Improvement / Reet 1 Fund	1,868,591	1,933,595	1,475,889	1,649,954	2,085,819	2,194,633
Capital Improvement / Reet 2 Fund	2,623,395	2,984,530	3,607,130	5,144,453	5,476,072	5,810,484
Mason County Landfill	285,872	1,008,012	1,772,944	2,720,837	3,203,193	4,369,624
N. Bay/Case Inlet Utility	815,281	1,445,191	1,767,985	2,117,167	2,619,418	3,563,103
N. Bay/Case Inlet Utility Reserve	360	-				
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	329,330	126,306	73,209	136,006	92,968	73,847
Beards Cove Water	435,275	514,385	578,269	674,638	979,703	1,045,572
Belfair WW & Water Reclamation	613,861	801,737	1,148,111	1,643,294	3,855,511	5,535,539
Reserve Landfill	474,222	447,615	444,198	441,833	440,596	444,991
Reserve Beards Cove Ulid	195,303	205,212	212,004	219,486		
Storm Drain System Development	184,087	180,745	179,354	178,626		
Information Technology	495,125	581,361	223,921	177,486	318,456	491,675
Equipment Rental & Revolving Fund	4,228,500	2,460,662	2,054,873	3,689,950	5,447,833	6,000,722
Unemployment Fund	189,425	192,559	207,676	251,391	255,414	287,138
<b>TOTALS</b>	<b>28,973,378</b>	<b>32,277,589</b>	<b>41,339,144</b>	<b>47,903,847</b>	<b>60,832,807</b>	<b>66,241,602</b>



# MASON COUNTY MONTHLY FINANCIAL REPORT

**JUNE  
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	3,202	1,588	66.86%	2,138	452	1,686	21.15%
ASSESSOR	32,910	18,613	14,297	56.56%	32,200	14,117	18,083	43.84%
EMERGENCY MANAGEMENT	2,540	625	1,915	24.61%	3,052	921	2,131	30.16%
FACILITIES & GROUNDS	85,685	24,209	61,476	28.25%	60,219	41,281	18,938	68.55%
COMMUNITY SERVICES	66,645	30,744	35,901	46.13%	62,864	28,015	34,849	44.56%
PARKS & TRAILS	51,043	21,813	29,230	42.73%	43,392	23,825	19,567	54.91%
JUVENILE COURT SERVICES	8,570	3,743	4,827	43.67%	17,571	3,772	13,799	21.47%
PROSECUTOR	7,127	2,678	4,449	37.58%	7,128	284	6,844	3.98%
CORONER	50,891	9,072	41,819	17.83%	50,978	8,043	42,935	15.78%
SHERIFF ADMIN	1,354,357	575,452	778,905	42.49%	1,609,936	599,497	1,010,439	37.24%
MOTOR POOL			0	0%			0	0%
<b>Total 001 GENERAL FUND</b>	<b>1,664,558</b>	<b>690,151</b>	<b>974,407</b>	<b>41.46%</b>	<b>1,889,478</b>	<b>720,206</b>	<b>1,169,273</b>	<b>38.12%</b>
SHERIFF'S BOATING PROGRAM		419	-419	0%	0	447	-447	0%
NARCOTICS INVESTIGATION FUND		100		0%				0%
COMMUNITY SERVICES HEALTH	47,172	23,231	23,941	49.25%	46,223	26,091	20,132	56.45%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>47,172</b>	<b>23,750</b>	<b>23,522</b>	<b>50.35%</b>	<b>46,223</b>	<b>26,539</b>	<b>19,684</b>	<b>57.41%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,711,730</b>	<b>713,901</b>	<b>997,929</b>	<b>41.71%</b>	<b>1,935,701</b>	<b>746,744</b>	<b>1,188,957</b>	<b>38.58%</b>

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	8,958	31,317	22.24%		7,887	-7,887	0%
MOTOR POOL SUPPLIES	54,050	29,377	24,673	54.35%	10,150	37,449	-27,299	368.96%
MOTOR POOL FUEL	402,000	150,076	251,924	37.33%	401,500	164,152	237,348	40.88%
MOTOR POOL LEASE	712,272	345,103	367,169	48.45%	997,655	394,327	603,328	39.53%
MOTOR POOL MAINT-MONTHLY	12,000	8,137	3,864	67.80%	15,874	7,005	8,869	44.13%
MOTOR POOL REPAIRS & MISC.	72,775	37,069	35,706	50.94%	101,467	44,749	56,718	44.10%
MOTOR POOL INSURANCE	16,640	2,394	14,246	14.39%	27,354	3,895	23,459	14.24%
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	75,721	305,980	19.84%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,711,730</b>	<b>713,901</b>	<b>997,829</b>	<b>41.71%</b>	<b>1,935,701</b>	<b>746,744</b>	<b>1,188,957</b>	<b>38.58%</b>

Unaudited \*Benchmark for month is 50%



MASON COUNTY MONTHLY FINANCIAL  
REPORT

JUNE 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	578,686	(384,314)	60%	1,180,000	612,349	(567,651)	52%	33,663
104	Auditor's O & M	127,250	30,934	(96,316)	24%	85,250	37,116	(48,134)	44%	6,182
105	County Road	21,099,126	10,254,252	(10,844,874)	49%	23,524,200	10,859,412	(12,664,788)	46%	605,160
106	Paths & Trails	9,707	8,544	(1,163)	88%	10,518	9,128	(1,390)	87%	584
109	Election Equipment Holdings	42,250	23,022	(19,228)	54%	53,000	63,620	10,620	120%	40,598
110	Crime Victims	59,010	30,161	(28,849)	51%	59,010	53,693	(5,317)	91%	23,532
114	Victim Witness Activities	51,191	11,228	(39,963)	22%	60,010	-	(60,010)	0%	(11,228)
117	Community Support Services	2,254,928	2,101,079	(153,849)	93%	3,743,618	1,901,285	(1,842,333)	51%	(199,794)
118	Abatement	1,200	6,245	5,045	520%	13,000	7,687	(5,313)	59%	1,443
120	REET & Property Tax Admin	25,750	10,221	(15,529)	40%	25,000	10,258	(14,742)	41%	37
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	11,196	(11,804)	49%	5,547
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	828	(5,672)	13%	6,500	131	(6,369)	2%	(697)
145	Mason County Clean Water District	190,000	114,882	(75,118)	60%	190,000	115,058	(74,942)	61%	176
150	Community Services Health	3,349,997	2,539,684	(810,313)	76%	4,556,136	3,637,038	(919,098)	80%	1,097,354
155	American Rescue Plan Act	22,500	169,486	146,986	753%	50,000	480,707	430,707	961%	311,221
160	Law Library	23,260	12,069	(11,191)	52%	23,260	12,764	(10,496)	55%	695
163	Lodging Tax (Hotel/Motel)	600,750	406,016	(194,734)	68%	710,000	499,015	(210,985)	70%	92,998
164	Mental Health	1,414,765	774,714	(640,051)	55%	1,451,758	808,713	(643,045)	56%	33,999
180	Treasurer's M&O Fund	274,062	156,568	(117,494)	57%	240,155	155,335	(84,821)	65%	(1,234)
190	Veterans Assistance	146,524	91,764	(54,760)	63%	152,467	92,441	(60,026)	61%	677
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	24,451	(15,539)	61%	43,675	25,912	(17,763)	59%	1,461
195	Spencer Lake Mngmt Dist #3	16,036	9,796	(6,240)	61%	17,185	9,907	(7,278)	58%	111
199	Island Lake Mngmt Dist #1	100	571	471	571%	100	340	240	340%	(230)
350	REET 1 Capital Improvements	1,866,000	724,939	(1,141,061)	39%	1,580,000	798,311	(781,689)	51%	73,372
351	REET 2 Capital Improvements	1,813,000	800,005	(1,012,995)	44%	1,700,000	895,087	(804,913)	53%	95,082
402	Mason County Landfill	7,216,147	3,187,227	(4,028,920)	44%	7,200,106	3,657,151	(3,542,955)	51%	469,924
403	N. Bay / Case Inlet Utility	2,337,004	1,141,698	(1,195,306)	49%	2,139,353	1,146,501	(992,852)	54%	4,803
411	Rustlewood Sewer & Water	576,560	208,968	(367,592)	36%	631,436	220,165	(411,271)	35%	11,197
412	Beards Cove Water	367,564	146,054	(221,510)	40%	268,334	155,031	(113,303)	58%	8,977
413	Belfair WW & Water Reclamation	3,707,003	3,969,481	262,478	107%	4,537,303	3,685,304	(851,999)	81%	(284,177)
428	Reserve Landfill	700	9,939	9,239	1420%	20,000	11,872	(8,128)	59%	1,933
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	1,590,092	(1,221,996)	57%	2,010,678	1,146,466	(864,212)	57%	(443,626)
502	Unemployment Fund	76,204	76,204	-	100%	79,202	792,202	713,000	1000%	715,998
<b>Totals</b>		<b>\$ 59,621,588</b>	<b>29,824,413</b>	<b>\$ (29,757,486)</b>	<b>50%</b>	<b>\$ 64,159,594</b>	<b>32,630,057</b>	<b>\$ (31,529,537)</b>	<b>51%</b>	<b>2,805,644</b>

Unaudited \*Benchmark for Month is 50%



MASON COUNTY MONTHLY FINANCIAL  
REPORT

JUNE 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	594,665	84,046	88%	792,509	478,648	313,861	60%	(116,017)
104	Auditor's O & M	111,635	46,494	65,141	42%	117,306	57,159	60,147	49%	10,665
105	County Road	23,793,040	7,312,243	16,480,797	31%	26,198,341	7,360,236	18,838,105	28%	47,994
106	Paths & Trails	2,047	904	1,144	44%	2,439	1,102	1,337	45%	198
109	Election Equipment Holdings	51,642	707	50,935	1%	64,910	12,528	52,382	19%	11,821
110	Crime Victims	106,491	44,224	62,267	42%	109,991	46,375	63,616	42%	2,151
114	Victim Witness Activities	52,740	17,117	35,623	32%	60,317	-	60,317	0%	(17,117)
117	Community Support Services	2,456,488	2,272,498	183,990	93%	3,743,818	2,040,248	1,703,570	54%	(232,250)
118	Abatement	54,155	556	53,599	1%	54,312	929	53,383	2%	373
120	REET & Property Tax Admin	110,750	16,496	94,254	15%	110,000	28,725	81,275	26%	12,229
134	National Forest Safety	36,500	764	35,737	2%	52,000	5,915	46,085	11%	5,151
135	Trial Court Improvements	53,715	311	53,405	1%	53,847	370	53,477	1%	60
141	Sheriff's Boating Program	42,083	8,819	33,264	21%	44,601	32,362	12,239	73%	23,544
142	Narcotics Investigation Fund	5,869	1,309	4,560	22%	5,958	1,032	4,926	17%	(277)
145	Mason County Clean Water District	190,153	1,846	188,307	1%	195,447	97,499	97,948	50%	95,653
150	Community Services Health	4,077,531	2,063,260	2,014,271	51%	4,585,615	2,213,705	2,371,910	48%	150,445
155	American Rescue Plan Act	7,562,927	345,266	7,217,661	5%	4,847,385	1,298,473	3,548,912	27%	953,208
160	Law Library	34,856	16,738	18,118	48%	36,819	17,812	19,007	48%	1,075
163	Lodging Tax (Hotel/Motel)	988,514	258,154	730,360	26%	1,115,869	334,525	781,344	30%	76,371
164	Mental Health	1,464,058	444,980	1,019,078	30%	1,772,789	598,703	1,174,086	34%	153,724
180	Treasurer's M&O Fund	354,062	60,332	293,730	17%	366,704	59,329	307,375	16%	(1,003)
190	Veterans Assistance	252,000	59,042	192,958	23%	352,467	71,180	281,287	20%	12,138
192	Skokomish Flood Zone	6,908,235	10,919	6,897,316	0%	6,414,540	8,991	6,405,549	0%	(1,928)
194	Mason Lake Mngmt Dist #2	108,367	701	107,667	1%	140,701	750	139,951	1%	49
195	Spencer Lake Mngmt Dist #3	23,876	485	23,391	2%	24,473	363	24,110	1%	(123)
199	Island Lake Mngmt Dist #1	26,078	321	25,758	1%	13,529	350	13,179	3%	29
350	REET 1 Capital Improvements	2,101,804	950,931	1,150,873	45%	2,071,184	839,924	1,231,260	41%	(111,007)
351	REET 2 Capital Improvements	2,103,875	520,141	1,583,734	25%	2,101,187	1,091,859	1,009,328	52%	571,718
402	Mason County Landfill	6,760,452	2,616,560	4,143,892	39%	6,552,423	2,808,360	3,744,063	43%	191,800
403	N. Bay / Case Inlet Utility	2,235,214	759,820	1,475,394	34%	2,843,908	637,379	2,206,529	22%	(122,441)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	776,347	188,137	588,210	24%	636,387	169,080	467,307	27%	(19,057)
412	Beards Cove Water	335,427	83,019	252,408	25%	355,731	97,630	258,101	27%	14,612
413	Belfair WW & Water Reclamation	7,142,083	2,729,431	4,412,652	38%	3,929,344	1,814,391	2,114,953	46%	(915,040)
428	Reserve Landfill	300,950	10,797	290,153	4%	31,373	15,207	16,166	48%	4,410
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,261,915	509,088	752,827	40%	1,372,546	508,346	864,200	37%	(742)
501	Equipment Rental & Revolving	3,345,768	868,393	2,477,375	26%	3,231,269	930,247	2,301,022	29%	61,854
502	Unemployment Fund	276,204	35,346	240,858	13%	320,288	33,150	287,138	10%	(2,196)
<b>Totals</b>		<b>\$ 76,186,662</b>	<b>\$ 22,850,812</b>	<b>\$ 53,335,750</b>	<b>30%</b>	<b>\$ 74,722,327</b>	<b>\$ 23,712,884</b>	<b>\$ 51,009,443</b>	<b>32%</b>	<b>862,072</b>

Unaudited, \*Benchmark for Month is 50%



# MASON COUNTY MONTHLY FINANCIAL REPORT

## JUNE 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
<b>TOTAL COUNTY DEBT AT END OF MONTH</b>					<b>15,699,425</b>	
<b>AS OF May 27, 2021</b>						
REMAINING NON VOTED DEBT CAPACITY					107,238,013	
VOTED DEBT CAPACITY					95,923,650	
REMAINING COUNTY DEBT CAPACITY					203,161,663	