



MASON COUNTY MONTHLY
FINANCIAL REPORT

MAY

2024



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY

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	125	(6,875)	2%	(17,189)
Auditor	1,092,250	413,153	(679,097)	38%	1,339,314	650,250	(689,064)	49%	237,097
Emergency Management	139,347	53,314	(86,034)	38%	137,304	54,999	(82,305)	40%	1,686
Facilities & Grounds	-	771	771	0%	-	225	-	0%	(546)
Human Resources	-	132	132	0%	-	-	-	0%	(132)
Clerk	378,377	88,611	(289,766)	23%	394,752	104,843	(289,909)	27%	16,232
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	86,522		(86,522)	0%	96,299	100	(96,199)	0%	100
District Court	852,300	344,856	(507,444)	40%	873,516	392,290	(481,226)	45%	47,434
Community Development	2,666,374	1,047,072	(1,619,302)	39%	2,716,206	1,378,222	(1,337,984)	51%	331,151
Historical Preservation	20,000	5,207	(14,793)	26%	13,000	5,121	(7,879)	39%	(86)
Parks & Trails	44,000	38,803	(5,197)	88%	49,000	18,326	(30,674)	37%	(20,477)
Juvenile Court Services	1,366,600	617,477	(749,123)	45%	1,356,216	646,200	(710,016)	48%	28,723
Prosecutor	216,249	51,303	(164,946)	24%	214,015	87,129	(126,886)	41%	35,826
Child Support Enforcement	171,310	37,502	(133,808)	22%	165,000	39,809	(125,191)	24%	2,307
Coroner	35,000	32,697	(2,303)	93%	35,000	30,575	(4,425)	87%	(2,122)
Sheriff	1,143,172	381,210	(761,962)	33%	936,596	388,847	(547,749)	42%	7,636
Indigent Defense	240,767	113,799	(126,968)	47%	240,767	131,667	(109,100)	55%	17,869
Superior Court	108,020	28,846	(79,174)	27%	111,951	82,377	(29,574)	74%	53,532
Family Court	2,500	680	(1,820)	27%	2,500	920	(1,580)	37%	240
Therapeutic Court	776,228	198,371	(577,857)	26%	685,446	245,698	(439,748)	36%	47,326
Treasurer	28,417,341	14,353,944	(14,063,397)	51%	29,228,834	14,357,683	(14,871,151)	49%	3,738
Non Departmental	4,709,045	2,789,630	(1,919,415)	59%	5,658,330	2,196,801	(3,461,529)	39%	(592,829)
Totals	\$ 42,492,402	\$ 20,627,237	\$ (21,865,165)	49%	\$ 44,294,546	\$ 20,812,207	\$ (23,482,564)	47%	184,970

Unaudited *Benchmark for Month is 41.66%



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	5,933,280	1,022,275	57%	10,527,844	5,994,392	1,049,093	57%	
SALES TAX TITLE PROPERTY	-		0	0%	-		0	0%	
LOCAL RETAIL SALES & USE TAX	8,400,000	3,648,538	788,344	43%	9,200,000	3,761,434	816,536	41%	
LOCAL PUBLIC SAFETY-CITY	50,000	21,549	4,163	43%	51,000	22,558	4,335	44%	
CRIMINAL JUSTICE	900,000	419,256	88,187	47%	1,000,000	434,820	91,795	43%	#
LEASEHOLD EXCISE TAX	35,000	14,206	5,992	41%	35,000	16,343	6,024	47%	
FOREST EXCISE TAX	200,000	243,022	109,753	122%	250,000	163,309	161,066	65%	
FRANCHISE FEES	500,000	208,043	35,811	42%	500,000	169,492	68,298	34%	
PAYMENT IN LIEU OF TAX/B OF L	350,000	-	0	0%	350,000	-	0	0%	
PUD PRIVILEGE TAX	800,000	875,638	0	109%	880,000	861,135	0	98%	
DNR OTHER TRUST 2	100	13	0	13%	100	24	15	24%	
CITY-COUNTY ASSISTANCE	2,500,000	230,823	0	9%	1,750,000	218,579	0	12%	
DNR PILT NAP / NRCA	4,000	-	0	0%	3,525	(307)	0	-9%	
CRIMINAL JUSTICE- COUNTIES	775,000	379,574	0	49%	750,000	390,979	0	52%	#
ADULT COURT COST-JUVENILE OFFE	5,000	1,763	353	35%	4,500	1,707	341	38%	#
CRIMINAL JST-MARIJUANA ENFORCE	125,000	34,053	0	27%	133,000	39,882	0	30%	#
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	49,740	0	25%	200,000	50,076	0	25%	
IN LIEU OF-CITY OF TACOMA	210,000	94,834	18,967	45%	210,000	96,730	19,346	46%	
TREASURER'S FEES	30	-	0	0%	30	-	0	0%	
TREASURER FEES CLEAN WATER DIS			0	0%	1,850	-	0	0%	
PAYMNT FOR SRVCS-MASON LK DIST	375	-	0	0%	375	-	0	0%	
PAYMNT FOR SRVCS-SPENCER LK FND	150	-	0	0%	150	-	0	0%	
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	-	-	0	0%	
CHARGES FOR SRVCS-MACECOM	1,500	-	0	0%	1,600	-	0	0%	
RETURNED REMITTANCE(NSF) FEES	2,500	1,720	1,040	69%	2,500	1,800	760	72%	
REET COLLECTION FEES	170,000	49,310	14,399	29%	145,000	53,122	12,505	37%	
REET COLLECTIONS COSTS	10,000	3,253	685	33%	8,500	3,043	635	36%	
TREAS. FIRE PROTECTION ASSESSM	15,000	9,499	1,955	63%	15,000	9,468	1,838	63%	
TREAS OTHER WORD PROCESSING	200	29	1	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	100	0%	-	150	0	0%
REAL & PERSONAL PENALTY	150,000	55,071	14,715	37%	150,000	56,539	9,926	38%
PERSONAL PROP FILING PEN	30,000	24,823	6,130	83%	30,000	17,592	6,293	59%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	870,593	215,685	348%	900,000	1,052,736	219,157	117%
INVESTMENT SERVICE FEES(TREAS.	10,000	14,832	3,068	148%	35,000	15,506	3,175	44%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	28,559	15,216	286%	35,000	20,395	3,897	58%
LEASEHOLD EXCISE TAX INTEREST	-	8	0	0%	10	3	0	32%
EXCISE INTEREST	100	30	27	30%	100	70	0	70%
INV PURCHASED INT	-	(3,945)	0	0%	-	(18,641)	(2,473)	0%
INTEREST ON DELINQUENT PR TAX	600,000	236,088	70,801	39%	500,000	254,060	61,128	51%
RENTS/LEASES-DNR TRUST	20,000	3,804	0	19%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	64,716	64,716	26%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	97,689	0	98%	-	4,601	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(1,061)	(121)	-10610%	500	(167)	(260)	-33%
TAX DISTRIBUTION ROUNDING	10	(54)	(54)	-537%	100	(45)	1,211	-45%
MISCELLANEOUS-OTHER REVENUE	100	0	0	0%	100	272	0	272%
STATE SHARED REVENUE	-	-	0	-	-	15,339	0	0%
STATE SHARED REVENUE	-	-	0	-	-	9,215	43	0%
ROAD DIVERSION	1,080,000	622,039	109,255	100%	1,080,000	616,844	110,003	57%
SALE OF TAX TITLE PROPERTY	-	-	0	277%	-	-	0	0%
LEASEHOLD EXCISE TAX	1,600	1,594	681	0%	1,600	(2,414)	558	-151%
TIMBER EXCISE TAX	10,000	27,702	12,511	3%	10,000	(39,049)	17,957	-390%
DNR PILT NAP / NRCA	1,275	-	0	175%	-	-	0	0%
DNR OTHER TRUST 2	50	1	0	11%	50	(39)	2	-79%
OTHER INT-DNR INTEREST	50	87	0	10%	50	(134)	5	-267%
RENTS & LEASES/DNR OTHR TRST 1	3,800	404	0	0%	1,200	(1,794)	0	-149%
RENTS & LEASES-DNR TMBR TRST 1	75,000	7,388	7,388	0%	20,000	(18,843)	0	-94%
Grand Total	\$28,417,341	\$14,353,944	2,612,045	51%	\$29,228,834	\$14,357,682	\$2,663,209	49%
Unaudited *Benchmark for Month is 41.66%								



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY

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	128,717	254,655	34%	394,210	98,947	295,263	25%	(29,770)
Assessor	1,475,815	631,994	843,821	43%	1,511,722	636,169	875,553	42%	4,175
Auditor	1,881,812	706,070	1,175,742	38%	2,121,197	958,214	1,162,983	45%	252,144
Emergency Management	359,683	230,551	129,132	64%	529,965	163,515	366,450	31%	(67,036)
Facilities & Grounds	1,545,159	596,488	948,671	39%	1,691,493	607,715	1,083,778	36%	11,227
HR/ Risk Mngt	875,434	331,341	544,093	38%	991,225	341,358	649,867	34%	10,017
LEOFF	100,000	40,942	59,058	41%	100,000	37,831	62,169	38%	(3,111)
Clerk	1,108,905	525,854	583,051	47%	1,161,360	457,557	703,803	39%	(68,297)
Commissioners	390,615	159,630	230,985	41%	396,975	154,248	242,727	39%	(5,382)
Support Services	1,064,379	408,321	656,058	38%	1,286,233	476,708	809,525	37%	68,387
District Court	1,526,343	549,610	976,733	36%	1,615,683	614,430	1,001,253	38%	64,820
Community Development	3,256,041	1,226,280	2,029,761	38%	3,571,988	1,320,863	2,251,125	37%	94,583
Historical Preservation	41,150	2,508	38,642	6%	36,600	1,058	35,542	3%	(1,451)
Parks & Trails	790,080	307,787	482,293	39%	836,616	312,090	524,527	37%	4,302
Juvenile Court Services	2,155,933	769,286	1,386,647	36%	2,124,006	800,961	1,323,045	38%	31,675
Prosecutor	2,169,613	736,776	1,432,837	34%	2,320,074	762,230	1,557,844	33%	25,455
Child Support Enforcement	174,363	45,318	129,045	26%	167,560	42,898	124,662	26%	(2,420)
Coroner	640,942	228,116	412,826	36%	701,125	241,973	459,153	35%	13,856
Sheriff	16,089,917	6,438,606	9,651,311	40%	17,849,534	6,727,327	11,122,207	38%	288,721
Courthouse Security	309,300	111,865	197,435	36%	307,300	113,346	193,955	37%	1,481
Indigent Defense	1,538,125	590,752	947,373	38%	1,569,583	860,625	708,958	55%	269,873
Superior Court	1,275,932	598,607	677,325	47%	1,581,693	590,831	990,862	37%	(7,776)
Family Court	2,500	-	2,500	0%	2,500	2,500	-	100%	2,500
Therapeutic Court	783,709	209,337	574,372	27%	690,506	243,746	446,760	35%	34,410
Murder Expenditures	-	-	-	0%	-	-	-	0%	0
Treasurer	913,511	392,404	521,107	43%	980,973	420,589	560,384	43%	28,185
Non Departmental	5,856,719	1,904,676	3,952,043	33%	6,858,237	2,069,325	4,788,912	30%	164,649
Motor Pool	-	-	-	0%	-	-	-	0%	0
Transfers Out to Other Funds	464,021	70,731	393,290	15%	565,046	71,389	493,657	13%	658
Totals	\$ 47,173,373	\$ 17,942,567	\$ 29,230,806	38%	\$ 51,963,404	\$ 19,128,442	\$ 32,834,962	37%	1,185,875

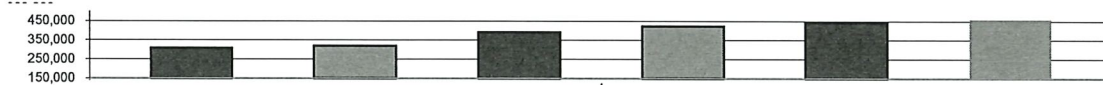
*Unaudited *Benchmark for Month is 41.66%*



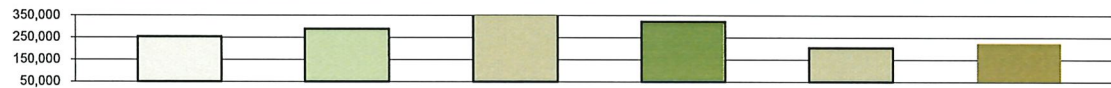
MAY 2024

Six Year Specific Revenue Streams Comparison

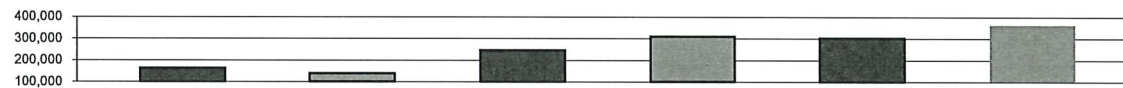
	5/31/2019	5/31/2020	5/31/2021	5/31/2022	5/31/2023	5/31/2024	
Community Development Revenues	772,124	877,150	1,337,882	985,418	1,047,072	1,378,222	
Detention & Correction Services	8,050	45,815	52,739	33,233	35,723	6,946	205.270.342.30.
Current Expense Property Taxes	5,707,655	5,558,988	6,465,664	6,489,304	5,933,280	5,994,392	
Road Diversion Property Tax	1,235,154	1,191,511	627,639	615,531	622,039	616,844	
County Road Property Tax	5,060,153	4,989,998	5,293,793	5,300,109	5,944,691	6,015,021	
Current Expense Sales Tax	2,252,892	2,410,545	3,133,506	3,486,777	3,648,538	3,761,434	001.260.000.313.11
Criminal Justice Taxes/Entitlements	651,579	702,728	784,963	828,445	834,888	872,662	see bottom of revenue
Rural Sales & Use Tax Fund	308,150	318,981	391,919	423,759	443,077	458,650	103- 313.18



Com Srvcs-Homelessness Preven Filings	254,014	288,402	398,118	321,604	203,318	223,594	117.000.200.341.27.:
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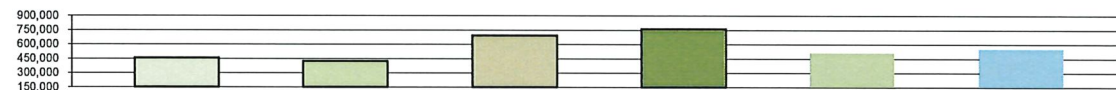


Lodging (Hotel/Motel) Tax	162,675	138,436	245,586	309,655	301,780	362,957	163- 313.31
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REET 1 Excise Tax Only	456,106	421,936	691,377	759,619	510,831	553,690	350-318.34.300000
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REET 2 Excise Tax Only	456,106	421,936	691,377	759,619	510,831	553,690	
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MASON COUNTY MONTHLY FINANCIAL REPORT

MAY 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		
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	\$ 3,761,433.98	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,641,184.98
YET TO BE COLLECTED	.	(5,438,566.02)	
ANTICIPATED INCREASE	\$	441,184.98	
12 MONTH ROLLING AVERAGE CHANGE		2.6%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		2.7%	



MAY 2024

Six Year Financial Recap

Current Expense Recap	5/31/2019	5/31/2020	5/31/2021	5/31/2022	5/31/2023	5/31/2024
General Fund Operating Reserves	6,520,791	6,817,603	10,044,540	10,044,540	10,191,954	11,249,909
Contingency Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology Replacement Reserves	200,000	200,000	264,295	264,295	386,000	400,000
Equipment & Vehicle Replacement Reserves	525,000	525,000	932,475	932,475	790,000	1,000,000
Accrued Leave Reserve	520,000	530,805	347,742	347,742	413,000	500,000
Capital Reserve					5,000,000	5,000,000
Current Expense Unreserved Cash	2,421,805	4,804,148	7,352,979	12,950,326	11,697,380	10,063,965
This Month Current Expense Cash	11,187,596	13,877,555	19,942,030	25,539,377	29,478,333	29,213,875
Adopted Budget on December 31st	41,404,349	49,581,229	53,464,511	62,188,434	68,492,402	72,294,546
Supplemental Appropriations	-	109,432	-	-		
Total Budget including Supplementals	41,404,349	49,690,661	53,464,511	62,188,434	68,492,402	72,294,546
Budgeted Beginning Fund Balance	5,786,719	11,636,958	14,000,000	21,500,000	26,000,000	28,000,000
Budgeted Ending Fund Balance	5,738,194	11,491,930	12,780,888	18,628,587	21,319,029	20,331,142
Revenue Budgets	35,617,630	38,053,703	39,464,511	40,688,434	42,492,402	44,294,546
Revenues thru This Month of each year	16,541,721	16,044,574	18,993,895	20,012,382	20,627,237	20,812,207
Budgeted Revenues Received	46%	42%	48%	49%	49%	47%
Expenditure Budgets	35,666,155	38,198,731	40,683,623	43,559,847	47,173,373	51,963,404
Expenditures thru This Month of each year	13,313,602	14,415,866	15,338,777	16,257,662	17,942,567	19,128,442
Budgeted Expenditures Expended	37%	38%	38%	37%	38%	37%

Special Fund Cash Balances	5/31/2019	5/31/2020	5/31/2021	5/31/2022	5/31/2023	5/31/2024
Rural County Sales & Use Tax Fund (.09)	846,882	595,405	904,517	1,753,969	1,727,954	2,436,078
Auditor's O&M	238,824	256,759	321,989	402,170	456,641	439,712
County Roads Fund	12,743,895	13,264,248	13,289,538	13,059,571	15,243,632	16,714,980
Paths & Trails	262,875	275,515	283,644	292,470	305,175	321,732
Election Equipment Holding	169,485	198,740	239,066	283,034	316,198	180,246
Crime Victims	181,680	203,440	216,329	205,770	177,213	171,123
Victim Witness Activities	27,706	29,683	21,736	15,599	4,971	307
Historical Preservation Fund	36,451	35,653				
Community Support Services Fund	770,393	1,037,327	1,271,128	1,709,753	2,182,821	1,975,962
Abatement/Repair/Demolition Fund	275,893	279,478	278,528	277,614	284,404	297,731
Reserve for Technology Fund	48,622					
REET & Property Tax Admin Asst	69,894	69,936	76,858	86,776	87,505	77,829
National Forest Safety	55,427	44,339	20,707	26,942	46,672	52,810
Trial Court Improvement Fund	109,543	122,759	82,703	103,174	98,633	120,341
Sheriff Special Funds	248,588					
Sheriff's Boating Program		135,935	146,720	152,476	79,062	74,376
Narcotics Investigation		82,734	93,302	98,284	93,875	92,699
Mason County Clean Water District				108,897	287,191	277,027
Public Health Fund	375,492	719,241	1,194,869	1,540,837	2,892,996	3,713,488
American Rescue Plan Act				4,720,364	7,393,823	4,319,865
Law Library	75,221	66,522	55,399	45,411	34,988	22,843
Lodging (Motel/Hotel) Tax Fund	585,434	737,269	856,432	1,258,193	1,794,514	2,220,196
Mental Health Tax Fund	1,417,036	1,425,722	1,670,896	1,850,650	2,325,448	2,568,454
Treasurer's M&O Fund	171,322	204,893	99,911	194,776	210,700	227,748
Veterans Assistance	84,634	93,158	144,193	200,626	266,800	302,659
Skokomish Flood Zone	26,678	71,911	22,299	14,301	3,668	32,839
Mason Lake Management District	156,718	132,194	90,716	89,837	91,585	121,294
Spencer Lake Management District		9,114	13,832	16,154	16,799	16,748
Island Lake Management District	25,291	34,270	35,882	34,722	26,120	13,362
Capital Improvement / Reet 1 Fund	1,803,722	1,857,555	1,365,087	1,856,081	2,468,549	2,016,162
Capital Improvement / Reet 2 Fund	2,504,766	2,824,422	3,409,108	4,969,511	5,307,445	5,636,108
Mason County Landfill	504,246	794,220	1,771,121	2,659,098	3,378,100	4,219,222
N. Bay/Case Inlet Utility	829,591	1,400,057	1,712,417	2,058,678	2,706,522	3,485,047
N. Bay/Case Inlet Utility Reserve	548					
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	335,859	126,414	85,386	133,134	97,865	74,792
Beards Cove Water	429,547	511,073	570,108	658,679	978,071	1,034,323
Belfair WW & Water Reclamation	259,425	878,567	1,282,620	1,647,319	3,443,337	5,577,965
Reserve Landfill	473,696	447,851	444,616	441,982	442,026	442,993
Reserve Beards Cove Ulid	195,110	205,172	211,972	219,153		
Storm Drain System Development	187,439	181,156	179,534	178,727		
Information Technology	45,934	379,689	369,084	248,541	379,096	558,662
Equipment Rental & Revolving Fund	3,922,585	2,674,404	2,298,695	3,915,150	5,300,394	5,944,260
Unemployment Fund	119,085	119,916	134,328	178,413	181,280	207,936
TOTALS	30,619,525	32,530,727	35,269,254	47,706,835	61,132,072	65,989,918



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY 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	2,804	-714	134.18%	2,138	289	1,849	13.51%
ASSESSOR	32,910	14,017	18,893	42.59%	32,200	11,742	20,458	36.46%
EMERGENCY MANAGEMENT	2,540	349	2,191	13.76%	3,052	862	2,190	28.23%
FACILITIES & GROUNDS	85,685	19,365	66,320	22.60%	60,219	34,375	25,844	57.08%
COMMUNITY SERVICES	66,645	25,657	40,988	38.50%	62,864	23,599	39,265	37.54%
PARKS & TRAILS	45,043	17,756	27,287	39.42%	43,392	19,611	23,781	45.19%
JUVENILE COURT SERVICES	8,570	3,078	5,492	35.92%	17,571	3,106	14,465	17.68%
PROSECUTOR	7,127	2,532	4,595	35.53%	7,128	277	6,851	3.89%
CORONER	50,891	7,249	43,642	14.24%	50,978	6,781	44,197	13.30%
SHERIFF ADMIN	1,354,357	483,064	871,293	35.67%	1,609,936	487,568	1,122,368	30.28%
MOTOR POOL			0	0%			0	0%
Total 001 GENERAL FUND	1,655,858	575,871	1,079,987	34.78%	1,889,478	588,209	1,301,269	31.13%
SHERIFF'S BOATING PROGRAM		413	-413	0%	0	441	-441	0%
NARCOTICS INVESTIGATION FUND		100		0%				0%
COMMUNITY SERVICES HEALTH	47,172	17,800	29,372	37.73%	46,223	21,650	24,573	46.84%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	18,312	28,960	38.82%	46,223	22,091	24,132	47.79%
Total GENERAL FUND & SPECIAL FUNDS	1,703,030	594,184	1,108,946	34.89%	1,935,701	610,300	1,325,401	31.53%

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	8,136	32,139	20.20%		6,334	-6,334	0%
MOTOR POOL SUPPLIES	54,050	23,062	30,988	42.67%	10,150	26,108	-15,958	257.22%
MOTOR POOL FUEL	402,000	114,466	287,534	28.47%	401,500	131,415	270,085	32.73%
MOTOR POOL LEASE	706,272	288,625	417,647	40.87%	997,655	327,173	670,482	32.79%
MOTOR POOL MAINT-MONTHLY	12,000	7,105	4,895	59.21%	15,874	6,190	9,684	38.99%
MOTOR POOL REPAIRS & MISC.	70,075	28,707	41,368	40.97%	101,467	36,421	65,046	35.89%
MOTOR POOL INSURANCE	16,640	1,918	14,722	11.53%	27,354	3,314	24,040	12.12%
MOTOR POOL CAPITAL LEASE	147,000	33,960	113,040	23.10%	0	5,689	-5,689	0%
MOTOR POOL CAP UPFIT	254,718	88,204	166,514	34.63%	381,701	67,657	314,044	17.73%
Total GENERAL FUND & HEALTH FUND	1,703,030	594,184	1,108,846	34.89%	1,935,701	610,300	1,325,401	31.53%

Unaudited *Benchmark for month is 41.66%



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	479,128	(483,872)	50%	1,180,000	508,137	(671,863)	43%	29,008
104	Auditor's O & M	127,250	24,926	(102,324)	20%	85,250	30,587	(54,663)	36%	5,661
105	County Road	21,099,126	9,774,119	(11,325,007)	46%	23,524,200	10,271,198	(13,253,002)	44%	497,079
106	Paths & Trails	9,707	7,025	(2,682)	72%	10,518	7,568	(2,950)	72%	543
109	Election Equipment Holdings	42,250	21,844	(20,406)	52%	53,000	63,094	10,094	119%	41,250
110	Crime Victims	59,010	26,052	(32,958)	44%	59,010	50,240	(8,770)	85%	24,187
114	Victim Witness Activities	51,191	11,228	(39,963)	22%	55,370	-	(55,370)	0%	(11,228)
117	Community Support Services	2,254,928	1,663,717	(591,211)	74%	3,743,618	1,734,490	(2,009,128)	46%	70,774
118	Abatement	1,200	5,051	3,851	421%	13,000	6,378	(6,622)	49%	1,326
120	REET & Property Tax Admin	25,750	8,141	(17,609)	32%	25,000	8,390	(16,610)	34%	248
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	5,598	(17,402)	24%	(51)
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	629	(5,871)	10%	6,500	101	(6,399)	2%	(528)
145	Mason County Clean Water District	190,000	111,012	(78,988)	58%	190,000	111,687	(78,313)	59%	675
150	Community Services Health	3,349,997	2,274,537	(1,075,460)	68%	4,156,136	2,908,098	(1,248,038)	70%	633,561
155	American Rescue Plan Act	22,500	138,834	116,334	617%	50,000	461,488	411,488	923%	322,654
160	Law Library	23,260	10,200	(13,060)	44%	23,260	10,913	(12,347)	47%	712
163	Lodging Tax (Hotel/Motel)	600,750	316,781	(283,969)	53%	710,000	399,253	(310,747)	56%	82,472
164	Mental Health	1,414,765	662,528	(752,237)	47%	1,451,758	692,177	(759,581)	48%	29,649
180	Treasurer's M&O Fund	274,062	153,442	(120,620)	56%	231,800	150,229	(81,571)	65%	(3,213)
190	Veterans Assistance	146,524	89,074	(57,450)	61%	152,467	89,888	(62,579)	59%	814
192	Skokomish Flood Zone	6,897,203	3,554	(6,893,649)	0%	6,414,540	-	(6,414,540)	0%	(3,554)
194	Mason Lake Mngmt Dist #2	39,990	23,909	(16,081)	60%	43,675	25,018	(18,657)	57%	1,109
195	Spencer Lake Mngmt Dist #3	16,036	9,284	(6,752)	58%	17,185	9,823	(7,362)	57%	539
199	Island Lake Mngmt Dist #1	100	463	363	463%	100	282	182	282%	(181)
350	REET 1 Capital Improvements	1,866,000	550,220	(1,315,780)	29%	1,580,000	597,834	(982,166)	38%	47,614
351	REET 2 Capital Improvements	1,813,000	611,450	(1,201,550)	34%	1,700,000	678,253	(1,021,747)	40%	66,803
402	Mason County Landfill	7,216,147	2,914,596	(4,301,551)	40%	7,145,106	3,006,192	(4,138,914)	42%	91,596
403	N. Bay / Case Inlet Utility	2,337,004	952,578	(1,384,426)	41%	2,139,353	972,253	(1,167,100)	45%	19,675
411	Rustlewood Sewer & Water	576,560	186,643	(389,917)	32%	556,436	198,403	(358,033)	36%	11,761
412	Beards Cove Water	367,564	124,523	(243,041)	34%	268,334	129,228	(139,106)	48%	4,704
413	Belfair WW & Water Reclamation	3,707,003	3,144,215	(562,788)	85%	3,137,303	3,570,266	432,963	114%	426,052
428	Reserve Landfill	700	8,057	7,357	1151%	20,000	9,875	(10,125)	49%	1,818
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	1,355,933	(1,456,155)	48%	2,010,678	965,472	(1,045,206)	48%	(390,461)
502	Unemployment Fund	76,204	-	(76,204)	0%	79,202	-	(79,202)	0%	-
Totals		\$ 59,621,586	26,267,742	\$ (33,314,157)	44%	\$ 62,216,599	28,379,186	\$ (33,837,413)	46%	2,111,443

Unaudited *Benchmark for Month is 41.66%



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY 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	591,617	87,094	87%	792,509	478,648	313,861	60%	(112,969)
104	Auditor's O & M	111,635	45,475	66,160	41%	117,306	56,345	60,961	48%	10,871
105	County Road	23,793,040	6,426,867	17,366,173	27%	26,198,341	6,230,535	19,967,806	24%	(196,332)
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	37,591	68,900	35%	109,991	41,527	68,464	38%	3,936
114	Victim Witness Activities	52,740	14,907	37,833	28%	60,317	-	60,317	0%	(14,907)
117	Community Support Services	2,456,488	1,758,505	697,983	72%	3,743,818	1,884,827	1,858,991	50%	126,321
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	4,659	37,424	11%	39,601	12,158	27,443	31%	7,499
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	-	190,153	0%	195,447	2,615	192,832	1%	2,615
150	Community Services Health	4,077,531	1,639,280	2,438,251	40%	4,185,615	1,949,572	2,236,043	47%	310,292
155	American Rescue Plan Act	10,000,000	316,558	9,683,442	3%	5,050,000	939,634	4,110,366	19%	623,075
160	Law Library	34,856	14,503	20,353	42%	36,819	15,467	21,352	42%	964
163	Lodging Tax (Hotel/Motel)	988,514	201,033	787,481	20%	470,562	239,019	231,543	51%	37,986
164	Mental Health	1,464,058	387,884	1,076,174	26%	1,595,426	550,223	1,045,203	34%	162,339
180	Treasurer's M&O Fund	354,062	50,198	303,864	14%	366,704	49,179	317,525	13%	(1,019)
190	Veterans Assistance	252,000	52,056	199,944	21%	352,467	57,754	294,713	16%	5,698
192	Skokomish Flood Zone	6,914,198	10,919	6,903,279	0%	6,414,540	8,991	6,405,549	0%	(1,928)
194	Mason Lake Mngmt Dist #2	129,990	701	129,290	1%	103,675	750	102,925	1%	49
195	Spencer Lake Mngmt Dist #3	20,201	326	19,876	2%	27,185	363	26,822	1%	37
199	Island Lake Mngmt Dist #1	35,100	321	34,780	1%	12,100	350	11,750	3%	29
350	REET 1 Capital Improvements	2,101,804	393,482	1,708,322	19%	2,071,184	817,918	1,253,266	39%	424,436
351	REET 2 Capital Improvements	2,103,875	500,213	1,603,662	24%	2,101,187	1,070,693	1,030,494	51%	570,481
402	Mason County Landfill	6,760,452	2,169,023	4,591,429	32%	6,497,423	2,307,802	4,189,621	36%	138,780
403	N. Bay / Case Inlet Utility	2,235,214	483,596	1,751,618	22%	2,843,908	541,186	2,302,722	19%	57,590
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	677,661	160,915	516,746	24%	636,387	146,374	490,013	23%	(14,541)
412	Beards Cove Water	335,427	63,120	272,307	19%	355,731	83,077	272,654	23%	19,957
413	Belfair WW & Water Reclamation	7,142,083	2,316,339	4,825,744	32%	2,529,344	1,656,927	872,417	66%	(659,411)
428	Reserve Landfill	300,950	7,484	293,466	2%	31,373	15,207	16,166	48%	7,723
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,174,995	449,334	725,661	38%	1,372,546	453,570	918,976	33%	4,235
501	Equipment Rental & Revolving	3,345,768	781,674	2,564,094	23%	3,231,269	805,715	2,425,554	25%	24,041
502	Unemployment Fund	276,204	33,276	242,928	12%	279,202	33,150	246,052	12%	(126)
Totals		\$ 78,470,962	\$ 18,932,899	\$ 59,538,063	24%	\$ 72,165,443	\$ 20,500,177	\$ 51,665,266	28%	1,567,278

*Unaudited *Benchmark for Month is 41.66%*



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY 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	153,730	2058
WATER METER BEARDS COVE '19	2019	107,400	3.13%	BEARDS COVE WATER 412	100,060	2059
MASON COUNTY LTGO 2021 REF BOND	2021	3,167,955	1.06%	BELFAIR SEWER 413	2,273,650	2030
MASON COUNTY LTGO 2020B REF BOND	2021	1,175,385	1.72%	RUSTLEWOOD FUND 411	1,079,815	2048
MASON COUNTY LTGO 2020A REF BOND	2021	7,259,095	1.00%	REET 1 350 & BELFAIR SEWER 413	4,793,492	2032
TOTAL COUNTY DEBT AT END OF MONTH					15,700,747	
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	