



MASON COUNTY MONTHLY
FINANCIAL REPORT

NOVEMBER
2024



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 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	44,629	24,629	223%	33,500	7,320	(26,180)	22%	(37,309)
Assessor	7,000	16,921	9,921	242%	7,000	9,386	2,386	134%	(7,535)
Auditor	1,172,200	914,211	(257,989)	78%	1,378,914	1,246,292	(132,622)	90%	332,081
Emergency Management	139,347	196,312	56,965	141%	137,304	73,621	(63,683)	54%	(122,691)
Facilities & Grounds	-	1,386	1,386	0%	-	4,192	-	0%	2,806
Human Resources	-	132	132	0%	-	-	-	0%	(132)
Clerk	478,377	331,081	(147,296)	69%	414,856	232,246	(182,610)	56%	(98,834)
Commissioners			-	0%			-	0%	-
Support Services	86,522		(86,522)	0%	96,299	2,088	(94,211)	2%	2,088
District Court	855,300	820,203	(35,097)	96%	873,516	883,002	9,486	101%	62,799
Community Development	2,666,374	2,519,636	(146,738)	94%	3,191,206	2,803,758	(387,448)	88%	284,122
Historical Preservation	20,000	12,310	(7,690)	62%	13,000	12,316	(684)	95%	6
Parks & Trails	53,235	64,911	11,676	122%	49,000	57,707	8,707	118%	(7,204)
Juvenile Court Services	1,366,600	1,444,464	77,864	106%	1,356,216	1,478,777	122,561	109%	34,313
Prosecutor	216,249	150,846	(65,403)	70%	214,015	200,579	(13,436)	94%	49,734
Child Support Enforcement	171,310	85,283	(86,027)	50%	165,000	90,534	(74,466)	55%	5,251
Coroner	35,000	63,426	28,426	181%	35,000	56,940	21,940	163%	(6,486)
Sheriff	1,167,789	690,502	(477,287)	59%	936,596	995,812	59,216	106%	305,310
Indigent Defense	240,767	144,445	(96,322)	60%	398,026	258,680	(139,346)	65%	114,235
Superior Court	195,846	156,609	(39,237)	80%	111,951	148,528	36,577	133%	(8,081)
Family Court	2,500	2,272	(228)	91%	2,500	2,232	(268)	89%	(40)
Therapeutic Court	776,228	401,601	(374,627)	52%	780,526	554,137	(226,389)	71%	152,537
Treasurer	28,417,341	29,808,331	1,390,990	105%	29,228,834	30,206,590	977,756	103%	398,259
Non Departmental	4,729,045	5,385,195	656,150	114%	5,658,330	5,209,279	(449,051)	92%	(175,916)
Totals	\$ 42,817,030	\$ 43,254,704	\$ 437,674	101%	\$ 45,081,589	\$ 44,534,016	\$ (551,765)	99%	1,279,312

Unaudited *Benchmark for Month is 91.67%



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 2024

Treasurer Department Receipts

Treasurer #001-260-000	2023 Budget	2023 YTD	This Month	% 2023	2024 Budget	2024 YTD	This Month	% 2024
REAL & PERSONAL PROPERTY TAXES	10,389,391	10,307,900	751,876	99%	10,527,844	10,436,948	600,893	99%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	8,758,106	891,123	104%	9,200,000	9,057,899	892,796	98%
LOCAL PUBLIC SAFETY-CITY	50,000	49,687	4,881	99%	51,000	50,416	4,815	99%
CRIMINAL JUSTICE	900,000	997,976	100,678	111%	1,000,000	1,028,651	100,629	103%
LEASEHOLD EXCISE TAX	35,000	39,485	15,338	113%	35,000	43,092	12,195	123%
FOREST EXCISE TAX	200,000	502,304	120,512	251%	250,000	341,794	47,101	137%
FRANCHISE FEES	500,000	406,344	60,301	81%	500,000	314,888	68,251	63%
PAYMENT IN LIEU OF TAX/B OF L	350,000	350,317	0	100%	350,000	402,009	0	115%
PUD PRIVILEGE TAX	800,000	875,638	0	109%	880,000	861,135	0	98%
DNR OTHER TRUST 2	100	368	0	368%	100	237,300	129	237300%
CITY-COUNTY ASSISTANCE	2,500,000	1,574,780	0	63%	1,750,000	1,823,869	0	104%
DNR PILT NAP / NRCA	4,000	-	0	0%	3,500	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	770,458	0	99%	750,000	788,365	0	105%
ADULT COURT COST-JUVENILE OFFE	5,000	3,481	341	70%	4,500	3,674	325	82%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	104,319	0	83%	133,000	107,856	0	81%
DUI - OTHER CRIMINAL JUSTICE A	17,000	6,630	0	39%	10,000	9,239	0	92%
LIQUOR/BEER EXCISE TAX	165,000	165,690	0	100%	165,000	162,185	0	98%
LIQUOR CONTROL BOARD PROFITS	200,000	149,557	0	75%	200,000	150,373	0	75%
IN LIEU OF-CITY OF TACOMA	210,000	228,634	18,967	109%	210,000	193,460	0	92%
TREASURER'S FEES	30	-	0	0%	30	-	0	0%
TREASURER FEES CLEAN WATER DIS	-	1,846	0	0%	1,850	1,846	0	100%
PAYMNT FOR SRVCS-MASON LK DIST	375	397	0	106%	375	416	0	111%
PAYMNT FOR SRVCS-SPENCER LK FND	150	160	0	107%	150	168	0	112%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	-	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,500	1,632	0	109%	1,600	1,712	0	107%
RETURNED REMITTANCE(NSF) FEES	2,500	3,360	960	134%	2,500	3,365	645	135%
REET COLLECTION FEES	170,000	126,603	9,528	74%	145,000	131,443	9,317	91%
REET COLLECTIONS COSTS	10,000	6,731	385	67%	8,500	6,918	550	81%
TREAS. FIRE PROTECTION ASSESSM	15,000	14,718	1,090	98%	15,000	14,759	840	98%
TREAS OTHER WORD PROCESSING	200	33	3	16%	150	9	0	6%

Treasurer Department Receipts

Treasurer #001-260-000	2023 Budget	2023 YTD	This Month	% 2023	2024 Budget	2024 YTD	This Month	% 2024
PUBLIC DISCLOSURE CHGS SRVCS	-	100	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	3	0	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	704	154	0%	-	363	0	0%
REAL & PERSONAL PENALTY	150,000	103,779	5,676	69%	150,000	102,147	4,611	68%
PERSONAL PROP FILING PEN	30,000	44,587	4,965	149%	30,000	29,927	825	100%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	2,243,861	241,839	898%	900,000	2,329,028	182,997	259%
INVESTMENT SERVICE FEES(TREAS.	10,000	33,868	3,218	339%	35,000	34,611	3,136	99%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	56,359	5,092	564%	35,000	51,568	5,354	147%
LEASEHOLD EXCISE TAX INTEREST	-	17	1	0%	10	16	0	165%
EXCISE INTEREST	100	128	26	128%	100	114	7	114%
INV PURCHASED INT	-	(10,018)	(468)	0%	-	(30,544)	(2,055)	0%
INTEREST ON DELINQUENT PR TAX	600,000	461,531	43,428	77%	500,000	452,345	35,078	90%
RENTS/LEASES-DNR TRUST	20,000	15,899	0	79%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	165,048	0	66%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	91,770	0	92%	-	7,284	(179)	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(1,524)	(197)	-15243%	500	(532)	(186)	-106%
TAX DISTRIBUTION ROUNDING	10	(93)	(10)	-934%	100	(95)	(7)	-95%
MISCELLANEOUS-OTHER REVENUE	100	115	0	115%	100	1,783	0	1783%
STATE SHARED REVENUE	-	-	0	-	-	-	0	0%
ROAD DIVERSION	1,080,000	1,073,275	80,674	99%	1,080,000	1,068,720	62,386	99%
LEASEHOLD EXCISE TAX	1,600	3,706	1,147	232%	1,600	(318)	1,130	-20%
TIMBER EXCISE TAX	10,000	57,256	13,737	573%	10,000	(19,150)	5,251	-191%
DNR PILT NAP / NRCA	1,275	-	0	0%	25	(307)	0	-1229%
DNR OTHER TRUST 2	50	42	0	84%	50	25,800	15	51600%
OTHER INT-DNR INTEREST	50	139	11	278%	50	(80)	30	-159%
RENTS & LEASES/DNR OTHR TRST 1	3,800	1,785	0	47%	1,200	(1,137)	0	-95%
RENTS & LEASES-DNR TMBR TRST 1	75,000	18,843	0	25%	20,000	(18,843)	0	-94%
Grand Total	\$28,417,341	29,808,331	2,375,273	105%	\$29,228,834	30,206,590	\$2,036,877	103%

*Unaudited *Benchmark for Month is 91.67%*



MASON COUNTY MONTHLY FINANCIAL
REPORT

NOVEMBER
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	345,389	40,683	89%	394,210	312,018	82,192	79%	(33,371)
Assessor	1,475,815	1,314,229	161,586	89%	1,515,062	1,330,150	184,912	88%	15,922
Auditor	1,964,162	1,679,852	284,310	86%	2,140,037	1,998,786	141,251	93%	318,934
Emergency Management	540,330	481,626	58,704	89%	525,965	427,425	98,540	81%	(54,201)
Facilities & Grounds	1,545,159	1,301,579	243,580	84%	1,691,493	1,322,683	368,810	78%	21,104
HR/ Risk Mngt	926,434	714,301	212,133	77%	1,021,225	817,553	203,672	80%	103,252
LEOFF	100,000	87,360	12,640	87%	100,000	74,644	25,356	75%	(12,717)
Clerk	1,208,905	1,095,358	113,547	91%	1,174,700	1,001,116	173,584	85%	(94,242)
Commissioners	390,615	346,097	44,518	89%	436,995	369,988	67,007	85%	23,891
Support Services	1,064,379	934,386	129,993	88%	1,286,233	1,092,160	194,073	85%	157,774
District Court	1,526,343	1,283,892	242,451	84%	1,615,683	1,366,928	248,755	85%	83,036
Community Development	3,256,041	2,696,644	559,398	83%	4,046,988	2,810,359	1,236,629	69%	113,716
Historical Preservation	41,150	17,812	23,338	43%	36,600	23,763	12,837	65%	5,951
Parks & Trails	814,815	672,858	141,957	83%	857,712	689,199	168,513	80%	16,341
Juvenile Court Services	2,155,933	1,691,591	464,342	78%	2,126,006	1,806,761	319,245	85%	115,170
Prosecutor	2,188,840	1,681,382	507,458	77%	2,331,874	1,772,835	559,039	76%	91,453
Child Support Enforcement	174,363	91,342	83,021	52%	167,560	93,878	73,682	56%	2,536
Coroner	640,942	554,982	85,960	87%	714,465	590,314	124,151	83%	35,332
Sheriff	16,183,144	13,625,056	2,558,088	84%	17,855,129	15,190,688	2,664,441	85%	1,565,631
Courthouse Security	309,300	249,140	60,160	81%	307,300	273,124	34,176	89%	23,984
Indigent Defense	1,538,125	1,458,398	79,728	95%	1,601,613	1,894,374	(292,761)	118%	435,977
Superior Court	1,530,861	1,330,439	200,422	87%	1,581,693	1,324,511	257,182	84%	(5,928)
Family Court	2,500	2,500	-	100%	2,500	2,500	-	100%	0
Therapeutic Court	787,786	480,468	307,318	61%	785,586	524,081	261,505	67%	43,613
Murder Expenditures	-	-	-	0%	-	-	-	0%	0
Treasurer	913,511	784,247	129,264	86%	994,313	845,188	149,125	85%	60,941
Non Departmental	5,884,219	5,365,592	518,627	91%	6,858,237	6,505,364	352,873	95%	1,139,772
Motor Pool	-	-	-	0%	-	-	-	0%	0
Transfers Out to Other Funds	464,021	458,225	5,796	99%	565,046	88,183	476,863	16%	(370,042)
Totals	\$ 48,013,765	\$ 40,744,745	\$ 7,269,020	85%	\$ 52,734,225	\$ 44,548,573	\$ 8,185,652	84%	3,803,828

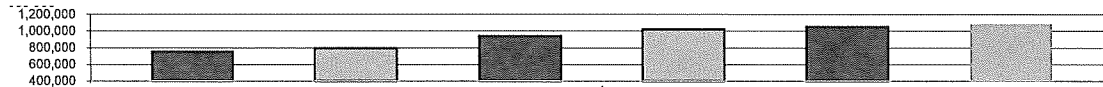
Unaudited *Benchmark for Month is 91.67%



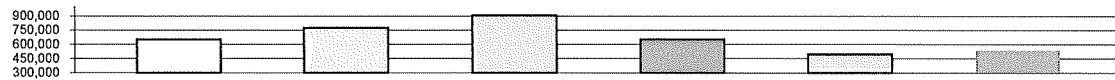
NOVEMBER 2024

Six Year Specific Revenue Streams Comparison

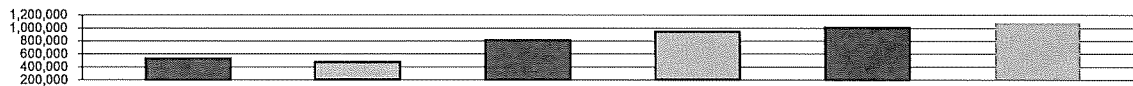
	11/30/2019	11/30/2020	11/30/2021	11/30/2022	11/30/2023	11/30/2024	
Community Development Revenues	1,888,137	2,024,088	2,816,027	2,307,388	2,519,636	2,803,758	
Detention & Correction Services	147,020	104,727	109,850	99,100	57,291	24,082	205.270.342.30.
Current Expense Property Taxes	9,914,688	10,024,023	11,161,701	11,237,809	10,307,900	10,436,948	
Road Diversion Property Tax	2,144,878	2,145,936	1,084,790	1,066,408	1,073,275	1,068,720	
County Road Property Tax	8,764,928	8,950,106	9,069,135	9,119,233	10,277,918	10,440,966	105.311.10.300000
Current Expense Sales Tax	5,563,585	6,231,095	7,676,669	8,546,706	8,758,106	9,057,899	001.260.000.313.11
Criminal Justice Taxes/Entitlements	1,492,077	1,591,489	1,755,403	1,849,489	1,882,864	1,937,785	see bottom of revenue
Rural Sales & Use Tax Fund	751,532	796,966	940,219	1,022,690	1,054,750	1,084,632	103-313.18



<u>Com Srvcs-Homelessness Preven Filings</u>	649,387	775,402	905,442	649,908	495,768	537,843	117.000.200.341.27.:
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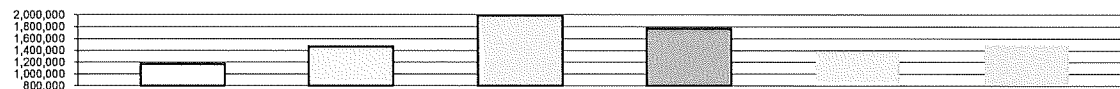


<u>Lodging (Hotel/Motel) Tax</u>	526,591	471,304	810,465	943,695	1,005,136	1,079,145	163-313.31
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<u>REET 1 Excise Tax Only</u>	1,164,212	1,460,232	1,985,200	1,758,274	1,390,091	1,492,047	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	1,164,212	1,460,232	1,985,200	1,758,274	1,390,091	1,492,047	
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MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 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	\$ 932,140.00	\$ 811.00
SEPTEMBER	\$ 861,616.00	\$ 928,270.00	\$ 66,654.00
OCTOBER	\$ 853,005.00	\$ 892,237.20	\$ 39,232.20
NOVEMBER	\$ 891,123.00	\$ 892,796.00	\$ 1,673.00
DECEMBER	\$ 770,182.00		
TOTAL COLLECTED REVENUE	\$ 9,528,288.97	\$ 9,057,900.18	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,828,082.18
YET TO BE COLLECTED		\$ (142,099.82)	
ANTICIPATED INCREASE		\$ 628,082.18	
12 MONTH ROLLING AVERAGE CHANGE		2.5%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		2.4%	



NOVEMBER 2024

Six Year Financial Recap

Current Expense Recap	11/30/2019	11/30/2020	11/30/2021	11/30/2022	11/30/2023	11/30/2024
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	5,000,000
Current Expense Unreserved Cash	3,979,167	6,459,196	9,355,908	10,058,423	11,503,929	8,459,419
This Month Current Expense Cash	12,744,958	15,532,604	21,944,960	27,550,963	29,284,883	27,609,329
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	263,253	407,320	142,422	275,304	980,661	312,712
Total Budget including Supplementals	41,667,602	49,988,549	53,606,933	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	26,656,033	28,000,000
Budgeted Ending Fund Balance	5,185,957	11,291,981	12,459,079	18,508,172	21,459,298	20,331,142
Revenue Budgets	35,880,883	38,351,591	39,606,933	40,768,914	42,817,030	45,081,589
Revenues thru This Month of each year	36,106,242	36,611,171	41,228,818	42,820,040	43,254,704	44,534,016
Budgeted Revenues Received	101%	95%	104%	105%	101%	99%
Expenditure Budgets	36,481,645	38,696,568	41,147,854	43,955,566	48,013,765	52,734,225
Expenditures thru This Month of each year	30,629,259	34,743,625	35,681,349	37,045,746	40,805,854	44,548,573
Budgeted Expenditures Expended	84%	90%	87%	84%	85%	84%

Special Fund Cash Balances	11/30/2019	11/30/2020	11/30/2021	11/31/2022	11/30/2023	11/30/2024
Rural County Sales & Use Tax Fund (.09)	805,768	1,037,302	1,288,061	2,319,180	2,332,425	2,965,645
Auditor's O&M	281,094	324,559	426,590	472,887	486,226	502,719
County Roads Fund	11,578,680	12,861,431	14,064,352	14,115,494	13,079,268	15,361,706
Paths & Trails	269,456	279,273	287,723	297,843	313,692	329,885
Election Equipment Holding	162,003	227,698	248,149	293,858	258,544	162,837
Crime Victims	210,397	207,649	216,535	188,060	163,438	174,978
Victim Witness Activities	27,856	27,124	20,076	11,138	307	307
Historical Preservation Fund	27,791	41,717				
Community Support Services Fund	762,885	896,053	1,297,246	1,216,478	1,829,760	1,864,904
Abatement/Repair/Demolition Fund	277,808	278,715	277,721	279,092	291,042	304,663
Reserve for Technology Fund	70,483					
REET & Property Tax Admin Asst	78,815	75,134	87,259	94,217	96,479	82,076
National Forest Safety	26,572	18,628	6,032	24,500	40,470	46,623
Trial Court Improvement Fund	111,561	131,398	92,344	87,655	109,496	116,955
Sheriff Special Funds	231,490					
Sheriff's Boating Program		109,835	155,756	84,063	54,283	59,969
Narcotics Investigation		86,341	98,217	94,391	93,406	91,721
Mason County Clean Water District				174,969	234,753	248,107
Public Health Fund	255,148	912,035	1,469,738	1,660,494	3,651,891	4,471,731
American Rescue Plan Act			5,571,298	9,733,694	5,107,643	1,533,879
Law Library	73,455	58,605	49,533	38,657	27,748	17,191
Lodging (Motel/Hotel) Tax Fund	797,519	823,938	1,177,634	1,655,482	2,142,888	2,640,153
Mental Health Tax Fund	1,458,356	1,537,987	1,771,396	2,190,205	2,595,273	2,660,987
Treasurer's M&O Fund	68,838	99,594	68,532	101,690	134,438	140,485
Veterans Assistance	73,707	110,775	167,685	221,866	280,878	321,952
Skokomish Flood Zone	16,562	78,153	15,472	11,032	42,083	28,965
Mason Lake Management District	115,523	73,486	69,702	100,906	106,485	141,457
Spencer Lake Management District		6,683	7,127	7,771	23,491	5,781
Island Lake Management District	29,610	30,118	29,040	25,857	13,375	13,332
Capital Improvement / Reet 1 Fund	2,154,792	1,477,810	1,974,837	2,213,214	2,218,853	2,798,960
Capital Improvement / Reet 2 Fund	2,737,696	3,559,408	4,549,752	5,916,378	5,882,186	6,635,403
Mason County Landfill	633,814	1,195,798	2,099,267	2,899,258	3,417,946	4,729,857
N. Bay/Case Inlet Utility	986,660	1,595,043	1,774,582	2,134,321	2,954,178	3,499,173
N. Bay/Case Inlet Utility Reserve						
Wastewater System Development	3,986	3,986				
Rustlewood Sewer & Water	164,025	66,362	157,087	69,803	14,965	83,006
Beards Cove Water	473,406	548,106	605,429	686,142	1,013,410	1,073,094
Belfair WW & Water Reclamation	686,118	414,510	848,914	581,352	3,199,902	4,965,692
Reserve Landfill	467,181	446,144	443,490	440,145	446,389	442,641
Reserve Beards Cove Ulid	199,632	207,585	214,309	223,354		
Storm Drain System Development	181,567	179,817	178,847	178,355		
Information Technology	157,220	30,559	382,860	303,508	520,275	752,520
Equipment Rental & Revolving Fund	3,199,356	1,891,057	1,156,847	4,635,837	5,688,961	6,034,319
Unemployment Fund	155,910	180,448	196,266	214,557	241,092	285,265
TOTALS	30,012,739	32,130,865	43,545,703	55,997,704	59,107,939	65,588,941



MASON COUNTY MONTHLY FINANCIAL REPORT

**NOVEMBER
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	5,290	-500	110.44%	2,138	1,860	278	87.01%
ASSESSOR	32,910	31,243	1,667	94.93%	32,200	25,253	6,947	78.43%
EMERGENCY MANAGEMENT	2,540	1,787	753	70.37%	3,052	1,596	1,456	52.31%
FACILITIES & GROUNDS	85,685	42,341	43,344	49.41%	60,219	63,200	-2,981	104.95%
COMMUNITY SERVICES	66,645	53,709	12,936	80.59%	62,864	53,326	9,538	84.83%
PARKS & TRAILS	51,043	36,446	14,597	71.40%	43,392	37,577	5,815	86.60%
JUVENILE COURT SERVICES	8,570	6,665	1,905	77.77%	17,571	7,106	10,465	40.44%
PROSECUTOR	7,127	2,849	4,278	39.97%	7,128	397	6,731	5.57%
CORONER	50,891	16,349	34,542	32.12%	50,978	37,681	13,297	73.92%
SHERIFF ADMIN	1,354,357	1,097,842	256,515	81.06%	1,609,936	1,075,416	534,520	66.80%
MOTOR POOL			0	0%			0	0%
Total 001 GENERAL FUND	1,664,558	1,294,520	370,038	77.77%	1,889,478	1,303,414	586,064	68.98%
SHERIFF'S BOATING PROGRAM		452	-452	0%	0	480	-480	0%
NARCOTICS INVESTIGATION FUND		100		0%				0%
COMMUNITY SERVICES HEALTH	47,172	45,295	1,877	96.02%	46,223	51,081	-4,858	110.51%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	45,847	1,425	97.19%	46,223	51,561	-5,338	111.55%
Total GENERAL FUND & SPECIAL FUNDS	1,711,730	1,340,367	371,463	78.30%	1,935,701	1,354,975	580,726	70.00%

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	11,426	28,849	28.37%		10,131	-10,131	0%
MOTOR POOL SUPPLIES	54,050	32,573	21,477	60.26%	10,150	74,754	-64,604	736.50%
MOTOR POOL FUEL	402,000	290,547	111,453	72.28%	401,500	304,787	96,713	75.91%
MOTOR POOL LEASE	712,272	631,175	81,097	88.61%	997,655	731,049	266,606	73.28%
MOTOR POOL MAINT-MONTHLY	12,000	19,849	-7,849	165.41%	15,874	10,616	5,258	66.88%
MOTOR POOL REPAIRS & MISC.	72,775	56,776	15,999	78.02%	101,467	83,060	18,407	81.86%
MOTOR POOL INSURANCE	16,640	5,611	11,029	33.72%	27,354	7,137	20,217	26.09%
MOTOR POOL CAPITAL LEASE	147,000	164,243	-17,243	111.73%	0	24,316	-24,316	0%
MOTOR POOL CAP UPFIT	254,718	128,167	126,551	50.32%	381,701	109,124	272,577	28.59%
Total GENERAL FUND & HEALTH FUND	1,711,730	1,340,367	371,363	78.30%	1,935,701	1,354,975	580,726	70.00%

Unaudited *Benchmark for month is 91.67%



**MASON COUNTY MONTHLY FINANCIAL
REPORT**

NOVEMBER 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	1,142,293	179,293	119%	1,180,000	1,201,124	21,124	102%	58,831
104	Auditor's O & M	127,250	96,681	(30,569)	76%	85,250	104,147	18,897	122%	7,466
105	County Road	21,099,126	18,802,378	(2,296,748)	89%	23,524,200	19,329,645	(4,194,555)	82%	527,267
106	Paths & Trails	9,707	16,613	6,906	171%	10,518	16,980	6,462	161%	367
109	Election Equipment Holdings	42,250	41,159	(1,091)	97%	53,000	81,975	28,975	155%	40,816
110	Crime Victims	59,010	61,335	2,325	104%	59,010	87,611	28,601	148%	26,276
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	3,899,497	1,644,569	173%	3,743,618	3,806,423	62,805	102%	(93,074)
118	Abatement	1,200	12,381	11,181	1032%	13,000	14,077	1,077	108%	1,696
120	REET & Property Tax Admin	25,750	19,682	(6,068)	76%	25,000	19,681	(5,319)	79%	(1)
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	16,888	(5,796)	74%	23,000	22,392	(608)	97%	5,504
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	71,246	32,446	184%	71,246
142	Narcotics Investigation Fund	6,500	44,157	37,657	679%	6,500	249	(6,251)	4%	(43,908)
145	Mason County Clean Water District	190,000	178,732	(11,268)	94%	190,000	180,411	(9,589)	95%	1,679
150	Community Services Health	3,349,997	5,320,312	1,970,315	159%	4,556,136	6,204,160	1,648,024	136%	883,849
155	American Rescue Plan Act	22,500	306,937	284,437	1364%	50,000	530,972	480,972	1062%	224,035
160	Law Library	23,260	21,126	(2,134)	91%	23,260	23,501	241	101%	2,375
163	Lodging Tax (Hotel/Motel)	600,750	1,055,886	455,136	176%	710,000	1,160,520	450,520	163%	104,635
164	Mental Health	1,414,765	1,499,158	84,393	106%	1,451,758	1,552,348	100,590	107%	53,190
180	Treasurer's M&O Fund	274,062	184,341	(89,721)	67%	240,155	193,734	(46,421)	81%	9,392
190	Veterans Assistance	146,524	160,257	13,733	109%	152,467	163,176	163,176	107%	2,919
192	Skokomish Flood Zone	6,897,203	47,675	(6,849,528)	1%	6,414,540	-	(6,414,540)	0%	(47,675)
194	Mason Lake Mngmt Dist #2	39,990	43,235	3,245	108%	43,675	46,413	2,738	106%	3,179
195	Spencer Lake Mngmt Dist #3	16,036	16,474	438	103%	17,185	17,252	67	100%	778
199	Island Lake Mngmt Dist #1	100	960	860	960%	100	620	520	620%	(339)
350	REET 1 Capital Improvements	1,866,000	1,487,056	(378,944)	80%	1,580,000	1,593,202	13,202	101%	106,146
351	REET 2 Capital Improvements	1,813,000	1,637,283	(175,717)	90%	1,700,000	1,771,727	71,727	104%	134,445
402	Mason County Landfill	7,216,147	6,247,300	(968,847)	87%	7,200,106	6,929,313	(270,793)	96%	682,013
403	N. Bay / Case Inlet Utility	2,390,624	2,161,315	(229,309)	90%	2,139,353	2,082,334	(57,019)	97%	(78,981)
411	Rustlewood Sewer & Water	704,210	404,539	(299,671)	57%	631,436	419,681	(211,755)	66%	15,142
412	Beards Cove Water	367,564	266,605	(100,959)	73%	268,334	274,231	5,897	102%	7,625
413	Belfair WW & Water Reclamation	4,526,622	5,668,304	1,141,682	125%	4,537,303	4,700,916	163,613	104%	(967,389)
428	Reserve Landfill	700	19,518	18,818	2788%	20,000	21,451	1,451	107%	1,933
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	1,300,000	-	100%	148,745
501	Equipment Rental & Revolving	2,812,088	2,842,594	30,506	101%	2,010,678	2,071,125	60,447	103%	(771,469)
502	Unemployment Fund	76,204	76,204	-	100%	79,202	79,202	-	100%	2,998
Totals		\$ 60,622,475	54,987,247	\$ (5,606,780)	91%	\$ 64,159,594	#####	\$ (7,910,537)	87%	1,109,343

Unaudited *Benchmark for Month is 91.67%



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 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	650,310	28,401	96%	792,509	642,068	150,441	81%	(8,242)
104	Auditor's O & M	111,635	87,550	24,085	78%	117,306	66,341	50,966	57%	(21,209)
105	County Road	23,793,040	17,619,490	6,173,550	74%	26,198,341	16,642,256	9,556,085	64%	(977,235)
106	Paths & Trails	2,047	1,975	72	96%	2,439	2,361	78	97%	386
109	Election Equipment Holdings	51,642	77,677	(26,035)	150%	64,910	48,817	16,093	75%	(28,860)
110	Crime Victims	106,491	86,649	19,842	81%	109,991	75,043	34,948	68%	(11,606)
114	Victim Witness Activities	52,740	22,525	30,215	43%	60,317	-	60,317	0%	(22,525)
117	Community Support Services	2,456,488	4,099,252	(1,642,764)	167%	3,743,818	4,060,277	(316,459)	108%	(38,975)
118	Abatement	54,155	1,247	52,908	2%	54,312	1,696	52,616	3%	449
120	REET & Property Tax Admin	110,750	19,063	91,687	17%	110,000	35,769	74,231	33%	16,706
134	National Forest Safety	36,500	6,965	29,535	19%	52,000	12,267	39,733	24%	5,302
135	Trial Court Improvements	53,715	687	53,028	1%	53,847	20,550	33,297	38%	19,863
141	Sheriff's Boating Program	42,083	29,107	12,976	69%	44,601	64,597	(19,996)	145%	35,490
142	Narcotics Investigation Fund	5,869	45,306	(39,437)	772%	5,958	2,158	3,800	36%	(43,148)
145	Mason County Clean Water District	190,153	120,158	69,995	63%	195,447	100,259	95,188	51%	(19,899)
150	Community Services Health	4,077,531	3,903,279	174,252	96%	4,585,615	4,472,125	113,490	98%	568,846
155	American Rescue Plan Act	7,562,927	2,762,220	4,800,707	37%	4,847,385	3,795,323	1,052,062	78%	1,033,103
160	Law Library	34,856	31,552	3,304	91%	36,819	33,707	3,112	92%	2,155
163	Lodging Tax (Hotel/Motel)	988,514	595,823	392,691	60%	1,115,869	707,610	408,259	63%	111,787
164	Mental Health	1,464,058	966,911	497,147	66%	1,772,789	1,304,365	468,424	74%	337,454
180	Treasurer's M&O Fund	354,062	157,359	196,703	44%	366,704	179,847	186,857	49%	22,488
190	Veterans Assistance	252,000	98,759	153,241	39%	352,467	118,169	234,298	34%	19,410
192	Skokomish Flood Zone	6,908,235	16,624	6,891,611	0%	6,414,540	12,865	6,401,675	0%	(3,759)
194	Mason Lake Mngmt Dist #2	108,367	5,127	103,240	5%	140,701	1,982	138,719	1%	(3,145)
195	Spencer Lake Mngmt Dist #3	23,876	82,328	(58,452)	345%	24,473	18,759	5,714	77%	(63,569)
199	Island Lake Mngmt Dist #1	26,078	13,563	12,515	52%	13,529	718	12,811	5%	(12,845)
350	REET 1 Capital Improvements	2,101,804	1,580,518	521,286	75%	2,071,184	1,030,488	1,040,696	50%	(550,030)
351	REET 2 Capital Improvements	2,103,875	951,635	1,152,240	45%	2,101,187	1,143,580	957,607	54%	191,945
402	Mason County Landfill	6,760,452	5,461,881	1,298,571	81%	6,552,423	5,720,288	832,135	87%	258,408
403	N. Bay / Case Inlet Utility	2,235,214	1,444,677	790,537	65%	2,843,908	1,637,141	1,206,767	58%	192,464
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	776,347	461,710	314,637	59%	636,387	359,438	276,949	56%	(102,273)
412	Beards Cove Water	335,427	169,863	165,564	51%	355,731	189,309	166,422	53%	19,446
413	Belfair WW & Water Reclamation	7,142,083	5,083,864	2,058,219	71%	3,929,344	3,399,850	529,494	87%	(1,684,014)
428	Reserve Landfill	300,950	14,583	286,367	5%	31,373	27,135	4,238	86%	12,553
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,261,915	995,968	265,947	79%	1,372,546	919,616	452,930	67%	(76,352)
501	Equipment Rental & Revolving	3,345,768	1,879,768	1,466,000	56%	3,231,269	1,821,309	1,409,960	56%	(58,459)
502	Unemployment Fund	276,204	49,668	226,536	18%	320,288	35,024	285,264	11%	(14,645)
Totals		\$ 76,186,562	\$ 49,595,641	\$ 26,590,921	65%	\$ 74,722,327	\$ 48,703,106	\$ 26,019,221	65%	(892,535)

*Unaudited *Benchmark for Month is 91.67%*



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 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	790,000	2033
MAS0144-2-1 PUBLIC WORKS BOND FUND	2016	8,370,000	2.12%	COUNTY ROADS 105	2,760,000	2027
N BAY CASE INLET LTGO REF 2017	2018	4,435,000	3.50%	NORTH BAY SEWER 403	3,530,000	2042
WATER METER BEARDS COVE '18A	2019	166,000	2.75%	BEARDS COVE WATER 412	152,408	2058
WATER METER BEARDS COVE '19	2019	107,400	3.13%	BEARDS COVE WATER 412	99,261	2059
MASON COUNTY LTGO 2021 REF BOND	2021	3,167,955	1.06%	BELFAIR SEWER 413	1,959,150	2030
MASON COUNTY LTGO 2020B REF BOND	2021	1,175,385	1.72%	RUSTLEWOOD FUND 411	1,045,230	2048
MASON COUNTY LTGO 2020A REF BOND	2021	7,259,095	1.00%	REET 1 350 & BELFAIR SEWER 413	4,091,055	2032
MASON COUNTY:BELFAIR SEWER EXT-DOC	2020	2,648,452	0.54%	BELFAIR SEWER 413	2,434,433	2039
TOTAL COUNTY DEBT AT END OF MONTH					16,861,538	
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	