



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**OCTOBER**  
**2024**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# OCTOBER 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	36,129	16,129	181%	33,500	4,178	(29,322)	12%	(31,951)
Assessor	7,000	16,921	9,921	242%	7,000	9,386	2,386	134%	(7,535)
Auditor	1,172,200	876,735	(295,465)	75%	1,378,914	1,191,251	(187,663)	86%	314,516
Emergency Management	139,347	196,312	56,965	141%	137,304	73,621	(63,683)	54%	(122,691)
Facilities & Grounds	-	1,256	1,256	0%	-	4,192	-	0%	2,936
Human Resources	-	132	132	0%	-	-	-	0%	(132)
Clerk	478,377	274,648	(203,729)	57%	414,856	218,218	(196,638)	53%	(56,429)
Commissioners			-	0%			-	0%	-
Support Services	86,522		(86,522)	0%	96,299	2,088	(94,211)	2%	2,088
District Court	855,300	745,379	(109,921)	87%	873,516	815,116	(58,400)	93%	69,738
Community Development	2,666,374	2,324,126	(342,248)	87%	3,191,206	2,635,406	(555,800)	83%	311,279
Historical Preservation	20,000	11,309	(8,691)	57%	13,000	11,196	(1,804)	86%	(113)
Parks & Trails	53,235	64,911	11,676	122%	49,000	50,899	1,899	104%	(14,012)
Juvenile Court Services	1,366,600	1,317,372	(49,228)	96%	1,356,216	1,351,100	(5,116)	100%	33,728
Prosecutor	216,249	141,255	(74,994)	65%	214,015	190,835	(23,180)	89%	49,581
Child Support Enforcement	171,310	78,124	(93,186)	46%	165,000	82,117	(82,883)	50%	3,993
Coroner	35,000	63,426	28,426	181%	35,000	56,940	21,940	163%	(6,486)
Sheriff	1,167,789	661,902	(505,887)	57%	936,596	804,969	(131,627)	86%	143,067
Indigent Defense	240,767	142,221	(98,546)	59%	398,026	218,934	(179,092)	55%	76,712
Superior Court	195,846	149,697	(46,149)	76%	111,951	145,140	33,189	130%	(4,557)
Family Court	2,500	2,056	(444)	82%	2,500	2,040	(460)	82%	(16)
Therapeutic Court	776,228	401,601	(374,627)	52%	780,526	495,989	(284,537)	64%	94,389
Treasurer	28,417,341	27,433,057	(984,284)	97%	29,228,834	28,169,713	(1,059,121)	96%	736,656
Non Departmental	4,729,045	5,058,312	329,267	107%	5,658,330	4,751,024	(907,306)	84%	(307,288)
<b>Totals</b>	<b>\$ 42,817,030</b>	<b>\$ 39,996,880</b>	<b>\$ (2,820,150)</b>	<b>93%</b>	<b>\$ 45,081,589</b>	<b>\$ 41,284,352</b>	<b>\$ (3,801,428)</b>	<b>92%</b>	<b>1,287,472</b>

Unaudited \*Benchmark for Month is 83.33%



# MASON COUNTY MONTHLY FINANCIAL REPORT

**OCTOBER  
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	9,556,024	3,223,490	92%	10,527,844	9,836,055	3,461,621	93%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	7,866,984	853,005	94%	9,200,000	8,165,104	892,237	89%
LOCAL PUBLIC SAFETY-CITY	50,000	44,807	4,564	90%	51,000	45,602	4,723	89%
CRIMINAL JUSTICE	900,000	897,299	96,064	100%	1,000,000	928,022	100,170	93%
LEASEHOLD EXCISE TAX	35,000	24,148	1,110	69%	35,000	30,896	118	88%
FOREST EXCISE TAX	200,000	381,792	0	191%	250,000	294,693	0	118%
FRANCHISE FEES	500,000	346,043	36,149	69%	500,000	246,637	0	49%
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	237,171	54,430	237171%
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	195,377	99%	750,000	788,365	198,778	105%
ADULT COURT COST-JUVENILE OFFE	5,000	3,140	341	63%	4,500	3,349	325	74%
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	3,194	39%	10,000	9,239	1,982	92%
LIQUOR/BEER EXCISE TAX	165,000	165,690	37,728	100%	165,000	162,185	42,212	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	209,667	18,967	100%	210,000	193,460	19,346	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	2,400	240	96%	2,500	2,720	440	109%
REET COLLECTION FEES	170,000	117,074	10,434	69%	145,000	122,126	13,464	84%
REET COLLECTIONS COSTS	10,000	6,346	584	63%	8,500	6,368	635	75%
TREAS. FIRE PROTECTION ASSESSM	15,000	13,628	3,371	91%	15,000	13,920	3,712	93%
TREAS OTHER WORD PROCESSING	200	30	2	15%	150	9	6	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	-	550	(4)	0%	-	363	0	0%
REAL & PERSONAL PENALTY	150,000	98,103	3,457	65%	150,000	97,537	5,812	65%
PERSONAL PROP FILING PEN	30,000	39,622	10,815	132%	30,000	29,102	8,737	97%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	2,002,022	232,276	801%	900,000	2,146,031	206,091	238%
INVESTMENT SERVICE FEES(TREAS.	10,000	30,649	3,173	306%	35,000	31,474	3,137	90%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	51,268	4,836	513%	35,000	46,213	5,293	132%
LEASEHOLD EXCISE TAX INTEREST	-	16	1	0%	10	16	0	163%
EXCISE INTEREST	100	102	4	102%	100	107	24	107%
INV PURCHASED INT	-	(9,550)	(2,008)	0%	-	(28,488)	0	0%
INTEREST ON DELINQUENT PR TAX	600,000	418,103	26,152	70%	500,000	417,268	39,042	83%
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%	-	7,464	2,862	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(1,327)	6	-13272%	500	(347)	22	-69%
TAX DISTRIBUTION ROUNDING	10	(83)	(17)	-833%	100	(88)	(17)	-88%
MISCELLANEOUS-OTHER REVENUE	100	115	0	115%	100	1,783	349	1783%
STATE SHARED REVENUE	-	-	0	-	-	-	0	0%
ROAD DIVERSION	1,080,000	992,601	330,030	92%	1,080,000	1,006,334	350,188	93%
LEASEHOLD EXCISE TAX	1,600	2,559	90	160%	1,600	(1,448)	13	-90%
TIMBER EXCISE TAX	10,000	43,520	0	435%	10,000	(24,401)	0	-244%
DNR PILT NAP / NRCA	1,275	-	0	0%	25	(307)	0	-1229%
DNR OTHER TRUST 2	50	42	(2)	84%	50	25,785	5,878	51570%
OTHER INT-DNR INTEREST	50	128	15	256%	50	(109)	5	-219%
RENTS & LEASES/DNR OTHR TRST 1	3,800	1,785	0	47%	1,200	(1,137)	200	-95%
RENTS & LEASES-DNR TMBR TRST 1	75,000	18,843	0	25%	20,000	(18,843)	0	-94%
<b>Grand Total</b>	<b>\$28,417,341</b>	<b>27,433,058</b>	<b>5,093,441</b>	<b>97%</b>	<b>\$29,228,834</b>	<b>28,169,713</b>	<b>\$5,421,835</b>	<b>96%</b>
<b>Unaudited *Benchmark for Month is 83.33%</b>								



MASON COUNTY MONTHLY FINANCIAL  
REPORT

**OCTOBER 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	301,081	84,991	78%	394,210	263,357	130,853	67%	(37,724)
Assessor	1,475,815	1,208,429	267,386	82%	1,515,062	1,217,658	297,404	80%	9,229
Auditor	1,964,162	1,490,082	474,080	76%	2,140,037	1,802,745	337,292	84%	312,663
Emergency Management	540,330	448,857	91,473	83%	525,965	383,084	142,881	73%	(65,773)
Facilities & Grounds	1,545,159	1,182,941	362,218	77%	1,691,493	1,203,884	487,609	71%	20,943
HR/ Risk Mngt	926,434	644,467	281,967	70%	1,021,225	741,833	279,392	73%	97,367
LEOFF	100,000	78,285	21,715	78%	100,000	70,427	29,573	70%	(7,858)
Clerk	1,208,905	1,005,059	203,846	83%	1,174,700	911,047	263,653	78%	(94,012)
Commissioners	390,615	314,795	75,820	81%	436,995	333,750	103,245	76%	18,955
Support Services	1,064,379	842,030	222,349	79%	1,286,233	980,520	305,713	76%	138,490
District Court	1,526,343	1,167,449	358,894	76%	1,615,683	1,244,725	370,958	77%	77,276
Community Development	3,256,041	2,474,018	782,023	76%	4,046,988	2,593,258	1,453,730	64%	119,241
Historical Preservation	41,150	12,783	28,367	31%	36,600	18,609	17,991	51%	5,826
Parks & Trails	814,815	628,272	186,543	77%	857,712	628,398	229,314	73%	126
Juvenile Court Services	2,155,933	1,527,004	628,929	71%	2,126,006	1,633,639	492,367	77%	106,635
Prosecutor	2,188,840	1,525,071	663,769	70%	2,331,874	1,593,945	737,929	68%	68,874
Child Support Enforcement	174,363	83,775	90,588	48%	167,560	85,610	81,951	51%	1,834
Coroner	640,942	498,286	142,656	78%	714,465	523,295	191,170	73%	25,008
Sheriff	16,183,144	12,192,140	3,991,004	75%	17,855,129	13,825,335	4,029,794	77%	1,633,195
Courthouse Security	309,300	225,695	83,605	73%	307,300	242,524	64,776	79%	16,829
Indigent Defense	1,538,125	1,314,763	223,362	85%	1,601,613	1,735,047	(133,434)	108%	420,285
Superior Court	1,530,861	1,213,582	317,279	79%	1,581,693	1,202,388	379,305	76%	(11,195)
Family Court	2,500	2,500	-	100%	2,500	2,500	-	100%	0
Therapeutic Court	787,786	416,956	370,830	53%	785,586	475,262	310,324	60%	58,306
Murder Expenditures	-	-	-	0%	-	-	-	0%	0
Treasurer	913,511	719,432	194,079	79%	994,313	771,349	222,964	78%	51,918
Non Departmental	5,884,219	5,146,344	737,875	87%	6,858,237	5,961,608	896,629	87%	815,264
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)
<b>Totals</b>	<b>\$ 48,013,765</b>	<b>\$ 37,122,321</b>	<b>\$ 10,891,444</b>	<b>77%</b>	<b>\$ 52,734,225</b>	<b>\$ 40,533,979</b>	<b>\$ 12,200,246</b>	<b>77%</b>	<b>3,411,659</b>

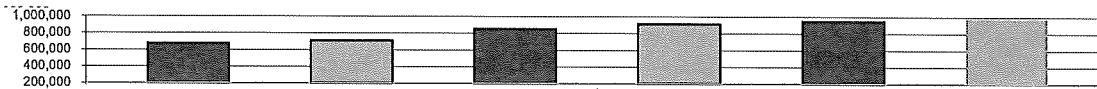
Unaudited \*Benchmark for Month is 83.33%



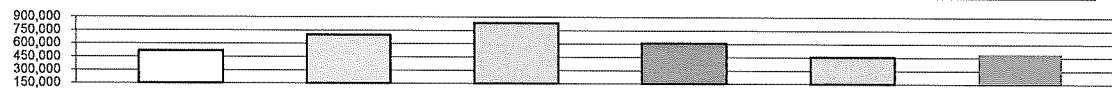
# OCTOBER 2024

## Six Year Specific Revenue Streams Comparison

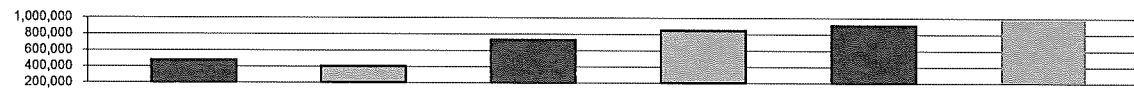
	10/31/2019	10/31/2020	10/31/2021	10/31/2022	10/31/2023	10/31/2024	
Community Development Revenues	1,735,161	1,900,109	2,543,175	2,121,960	2,324,126	2,635,406	
Detention & Correction Services	133,756	97,307	99,904	93,084	51,908	24,037	205.270.342.30.
Current Expense Property Taxes	9,195,836	9,168,070	10,276,915	10,369,582	9,556,024	9,836,055	
Road Diversion Property Tax	1,985,359	1,956,994	995,972	981,127	992,601	1,006,334	
County Road Property Tax	8,115,347	8,165,227	8,334,410	8,397,149	9,501,898	9,829,844	105.311.10.300000
Current Expense Sales Tax	4,990,391	5,527,799	6,927,433	7,612,898	7,866,984	8,165,104	001.260.000.313.11
Criminal Justice Taxes/Entitlements	1,419,377	1,508,774	1,669,497	1,454,036	1,781,845	1,836,830	see bottom of revenue
Rural Sales & Use Tax Fund	675,373	708,515	849,454	912,101	947,387	978,565	103- 313.18



<u>Com Srvc-Homeless Preven Filings</u>	515,539	699,653	833,558	606,152	453,213	490,072	117.000.200.341.27.:
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<u>Lodging (Hotel/Motel) Tax</u>	475,609	405,805	729,836	845,088	908,835	982,480	163- 313.31
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<u>REET 1 Excise Tax Only</u>	1,088,604	1,343,874	1,798,775	1,645,812	1,280,232	1,383,447	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	1,088,604	1,343,874	1,798,775	1,645,812	1,280,232	1,383,447	
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# OCTOBER 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		
DECEMBER	\$ 770,182.00		
<b>TOTAL COLLECTED REVENUE</b>	<b>\$ 9,528,288.97</b>	<b>\$ 8,165,104.18</b>	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,826,409.18
YET TO BE COLLECTED		\$ (1,034,895.82)	
<b>ANTICIPATED INCREASE</b>		<b>\$ 626,409.18</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>2.4%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>2.4%</b>	



# OCTOBER 2024

## Six Year Financial Recap

Current Expense Recap	10/31/2019	10/31/2020	10/31/2021	10/31/2022	10/31/2023	10/31/2024
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	5,000,000
Current Expense Unreserved Cash	3,979,167	6,459,196	9,370,896	10,098,590	11,749,639	9,126,533
<b>This Month Current Expense Cash</b>	<b>12,744,958</b>	<b>15,532,604</b>	<b>21,959,947</b>	<b>27,591,130</b>	<b>29,530,593</b>	<b>28,276,443</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	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	32,789,122	33,307,854	38,003,269	39,578,817	39,996,880	41,284,353
<b>Budgeted Revenues Received</b>	<b>91%</b>	<b>87%</b>	<b>96%</b>	<b>97%</b>	<b>93%</b>	<b>92%</b>
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	28,067,774	29,911,166	32,421,692	35,095,388	37,122,321	40,533,979
<b>Budgeted Expenditures Expended</b>	<b>77%</b>	<b>77%</b>	<b>79%</b>	<b>80%</b>	<b>77%</b>	<b>77%</b>



<b>Special Fund Cash Balances</b>	<b>10/31/2019</b>	<b>10/31/2020</b>	<b>10/31/2021</b>	<b>10/31/2022</b>	<b>10/31/2023</b>	<b>10/31/2024</b>
Rural County Sales & Use Tax Fund (.09)	675,187	887,143	1,310,531	2,203,520	2,219,923	2,848,261
Auditor's O&M	289,968	321,863	420,714	475,826	513,302	496,380
County Roads Fund	8,714,792	10,840,407	14,375,551	13,583,091	14,185,647	14,761,000
Paths & Trails	267,688	277,521	286,775	296,626	312,118	328,335
Election Equipment Holding	170,212	228,158	248,138	293,257	257,478	160,371
Crime Victims	198,982	204,868	216,736	190,355	166,326	176,843
Victim Witness Activities	22,587	23,688	21,951	14,281	307	307
Historical Preservation Fund	28,596	42,005				
Community Support Services Fund	775,936	979,341	1,784,858	1,324,974	2,050,241	1,748,780
Abatement/Repair/Demolition Fund	277,643	279,006	277,700	278,411	289,775	303,443
Reserve for Technology Fund	92,891					
REET & Property Tax Admin Asst	77,357	71,878	85,003	92,504	94,784	80,399
National Forest Safety	33,076	21,533	6,032	24,500	41,233	46,648
Trial Court Improvement Fund	106,480	120,199	86,681	87,655	109,499	136,694
Sheriff Special Funds	246,188	-				
Sheriff's Boating Program		111,329	109,920	62,240	55,006	60,831
Narcotics Investigation		86,738	98,061	94,374	93,395	91,699
Mason County Clean Water District				161,130	339,371	237,648
Public Health Fund	350,777	992,287	1,337,306	1,757,938	3,636,219	5,429,952
American Rescue Plan Act			5,577,461	10,506,420	5,392,194	1,588,521
Law Library	73,244	62,663	51,378	38,848	28,010	18,412
Lodging (Motel/Hotel) Tax Fund	694,350	781,951	1,100,423	1,617,008	2,159,078	2,547,743
Mental Health Tax Fund	1,466,501	1,518,678	1,968,734	2,161,143	2,533,990	2,655,339
Treasurer's M&O Fund	80,522	190,420	139,429	106,192	136,386	216,211
Veterans Assistance	54,330	77,270	160,160	213,644	284,435	320,923
Skokomish Flood Zone	18,942	80,190	15,126	11,032	42,346	28,965
Mason Lake Management District	134,722	115,677	65,702	96,223	101,791	137,509
Spencer Lake Management District		1,060	6,059	20,882	22,272	22,490
Island Lake Management District	25,866	26,135	28,322	24,826	13,319	13,279
Capital Improvement / Reet 1 Fund	2,129,468	2,217,304	1,907,053	2,136,218	2,514,342	2,679,826
Capital Improvement / Reet 2 Fund	2,995,440	3,435,912	4,373,670	5,860,557	5,761,645	6,512,162
Mason County Landfill	620,106	845,847	1,736,805	2,914,412	3,270,711	4,639,449
N. Bay/Case Inlet Utility	862,728	1,380,148	1,863,967	2,288,679	3,053,812	3,612,210
N. Bay/Case Inlet Utility Reserve	362	-				
Wastewater System Development	3,986	3,986				
Rustlewood Sewer & Water	159,891	77,904	197,959	77,589	4,188	124,963
Beards Cove Water	457,903	537,366	595,515	679,435	1,002,282	1,060,077
Belfair WW & Water Reclamation	305,866	594,261	1,839,865	1,547,218	4,634,381	5,854,973
Reserve Landfill	470,383	446,422	443,456	440,846	444,409	440,836
Reserve Beards Cove Ulid	199,214	206,906	213,395	221,980		
Storm Drain System Development	184,069	180,256	178,847	178,355		
Information Technology	345,883	175,320	438,752	376,880	581,901	804,542
Equipment Rental & Revolving Fund	3,719,230	2,094,620	1,289,294	4,565,713	5,548,336	5,948,976
Unemployment Fund	162,141	181,507	200,691	223,273	241,098	285,265
<b>TOTALS</b>	<b>27,493,509</b>	<b>30,719,767</b>	<b>45,058,022</b>	<b>57,248,060</b>	<b>62,135,551</b>	<b>66,420,262</b>



# MASON COUNTY MONTHLY FINANCIAL REPORT

## OCTOBER 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	5,283	-493	110.30%	2,138	1,774	364	82.96%
ASSESSOR	32,910	28,935	3,975	87.92%	32,200	23,283	8,917	72.31%
EMERGENCY MANAGEMENT	2,540	1,574	966	61.95%	3,052	1,579	1,473	51.74%
FACILITIES & GROUNDS	85,685	38,483	47,202	44.91%	60,219	58,388	1,831	96.96%
COMMUNITY SERVICES	66,645	49,138	17,507	73.73%	62,864	46,136	16,728	73.39%
PARKS & TRAILS	51,043	33,731	17,312	66.08%	43,392	35,010	8,382	80.68%
JUVENILE COURT SERVICES	8,570	6,057	2,513	70.68%	17,571	6,388	11,183	36.35%
PROSECUTOR	7,127	2,842	4,285	39.88%	7,128	391	6,737	5.48%
CORONER	50,891	15,055	35,836	29.58%	50,978	14,392	36,586	28.23%
SHERIFF ADMIN	1,354,357	882,280	472,077	65.14%	1,609,936	980,665	629,271	60.91%
MOTOR POOL			0	0%			0	0%
<b>Total 001 GENERAL FUND</b>	<b>1,664,558</b>	<b>1,063,378</b>	<b>601,180</b>	<b>63.88%</b>	<b>1,889,478</b>	<b>1,168,006</b>	<b>721,472</b>	<b>61.82%</b>
SHERIFF'S BOATING PROGRAM		445	-445	0%	0	474	-474	0%
NARCOTICS INVESTIGATION FUND		100		0%				0%
COMMUNITY SERVICES HEALTH	47,172	41,175	5,997	87.29%	46,223	45,982	241	99.48%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>47,172</b>	<b>41,720</b>	<b>5,552</b>	<b>88.44%</b>	<b>46,223</b>	<b>46,455</b>	<b>-232</b>	<b>100.50%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,711,730</b>	<b>1,105,099</b>	<b>606,731</b>	<b>64.56%</b>	<b>1,935,701</b>	<b>1,214,461</b>	<b>721,240</b>	<b>62.74%</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	10,655	29,620	26.45%		9,907	-9,907	0%
MOTOR POOL SUPPLIES	54,050	29,742	24,308	55.03%	10,150	65,559	-55,409	645.90%
MOTOR POOL FUEL	402,000	261,584	140,416	65.07%	401,500	275,311	126,189	68.57%
MOTOR POOL LEASE	712,272	567,767	144,505	79.71%	997,655	663,065	334,590	66.46%
MOTOR POOL MAINT-MONTHLY	12,000	18,693	-6,693	155.77%	15,874	9,855	6,019	62.08%
MOTOR POOL REPAIRS & MISC.	72,775	50,863	21,912	69.89%	101,467	73,288	28,179	72.23%
MOTOR POOL INSURANCE	16,640	4,298	12,342	25.83%	27,354	6,495	20,859	23.74%
MOTOR POOL CAPITAL LEASE	147,000	33,960	113,040	23.10%	0	24,316	-24,316	0%
MOTOR POOL CAP UPFIT	254,718	127,536	127,182	50.07%	381,701	86,665	295,036	22.71%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,711,730</b>	<b>1,105,099</b>	<b>606,631</b>	<b>64.56%</b>	<b>1,935,701</b>	<b>1,214,461</b>	<b>721,240</b>	<b>62.74%</b>

Unaudited \*Benchmark for month is 83.33%



MASON COUNTY MONTHLY FINANCIAL  
REPORT

OCTOBER 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	1,025,289	62,289	106%	1,180,000	1,083,739	(96,261)	92%	58,450
104	Auditor's O & M	127,250	91,467	(35,783)	72%	85,250	97,808	12,558	115%	6,341
105	County Road	21,099,126	17,444,190	(3,654,936)	83%	23,524,200	17,306,655	(6,217,545)	74%	(137,535)
106	Paths & Trails	9,707	15,032	5,325	155%	10,518	15,430	4,912	147%	398
109	Election Equipment Holdings	42,250	40,086	(2,164)	95%	53,000	79,509	26,509	150%	39,423
110	Crime Victims	59,010	57,825	(1,185)	98%	59,010	85,875	26,865	146%	28,050
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	3,836,339	1,581,411	170%	3,743,618	3,489,365	(254,253)	93%	(346,975)
118	Abatement	1,200	11,108	9,908	926%	13,000	12,857	(143)	99%	1,748
120	REET & Property Tax Admin	25,750	17,985	(7,765)	70%	25,000	18,004	(6,996)	72%	19
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	(22,652)	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	44,143	37,643	679%	6,500	227	(6,273)	3%	(43,916)
145	Mason County Clean Water District	190,000	165,140	(24,860)	87%	190,000	169,952	(20,048)	89%	4,812
150	Community Services Health	3,349,997	5,048,925	1,698,928	151%	4,556,136	6,763,381	2,207,245	148%	1,714,457
155	American Rescue Plan Act	22,500	281,728	259,228	1252%	50,000	524,155	474,155	1048%	242,427
160	Law Library	23,260	19,150	(4,110)	82%	23,260	21,249	(2,011)	91%	2,098
163	Lodging Tax (Hotel/Motel)	600,750	952,718	351,968	159%	710,000	1,056,035	346,035	149%	103,317
164	Mental Health	1,414,765	1,352,010	(62,755)	96%	1,451,758	1,451,758	-	100%	99,748
180	Treasurer's M&O Fund	274,062	174,781	(99,281)	64%	240,155	240,155	-	100%	65,374
190	Veterans Assistance	146,524	147,114	590	100%	152,467	152,467	-	100%	5,353
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	38,538	(1,452)	96%	43,675	42,466	(1,209)	97%	3,928
195	Spencer Lake Mngmt Dist #3	16,036	15,255	(781)	95%	17,185	16,106	(1,079)	94%	851
199	Island Lake Mngmt Dist #1	100	903	803	903%	100	567	467	567%	(336)
350	REET 1 Capital Improvements	1,866,000	1,366,113	(499,887)	73%	1,580,000	1,474,003	(105,997)	93%	107,891
351	REET 2 Capital Improvements	1,813,000	1,501,744	(311,256)	83%	1,700,000	1,636,764	(63,236)	96%	135,020
402	Mason County Landfill	7,216,147	5,644,811	(1,571,336)	78%	7,200,106	6,355,496	(844,610)	88%	710,685
403	N. Bay / Case Inlet Utility	2,390,624	1,982,544	(408,080)	83%	2,139,353	1,910,588	(228,765)	89%	(71,955)
411	Rustlewood Sewer & Water	704,210	303,994	(400,216)	43%	631,436	395,111	(236,325)	63%	91,118
412	Beards Cove Water	367,564	244,477	(123,087)	67%	268,334	253,317	(15,017)	94%	8,840
413	Belfair WW & Water Reclamation	4,526,622	5,598,675	1,072,053	124%	2,848,504	4,578,079	1,729,575	161%	(1,020,595)
428	Reserve Landfill	700	17,538	16,838	2505%	20,000	19,646	(354)	98%	2,108
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	2,601,414	(210,674)	93%	2,010,678	1,890,429	(120,249)	94%	(710,985)
502	Unemployment Fund	76,204	76,204	-	100%	79,202	79,202	-	100%	2,998
<b>Totals</b>		<b>\$ 60,622,475</b>	<b>51,370,175</b>	<b>\$ (9,223,852)</b>	<b>85%</b>	<b>\$ 62,470,795</b>	<b>52,638,785</b>	<b>\$ (9,832,011)</b>	<b>84%</b>	<b>1,268,609</b>

Unaudited \*Benchmark for Month is 83.33%



# MASON COUNTY MONTHLY FINANCIAL REPORT

## OCTOBER 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	645,809	32,902	95%	792,509	642,068	150,441	81%	(3,740)
104	Auditor's O & M	111,635	55,261	56,374	50%	117,306	66,341	50,966	57%	11,080
105	County Road	23,793,040	15,154,923	8,638,117	64%	26,198,341	15,219,971	10,978,370	58%	65,048
106	Paths & Trails	2,047	1,967	80	96%	2,439	2,361	78	97%	394
109	Election Equipment Holdings	51,642	77,669	(26,027)	150%	64,910	48,817	16,093	75%	(28,852)
110	Crime Victims	106,491	80,251	26,240	75%	109,991	71,443	38,548	65%	(8,808)
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	3,798,798	(1,342,310)	155%	3,743,818	3,859,343	(115,525)	103%	60,545
118	Abatement	54,155	1,241	52,914	2%	54,312	1,696	52,616	3%	455
120	REET & Property Tax Admin	110,750	19,060	91,690	17%	110,000	35,769	74,231	33%	16,708
134	National Forest Safety	36,500	6,203	30,297	17%	52,000	12,076	39,924	23%	5,874
135	Trial Court Improvements	53,715	684	53,031	1%	53,847	811	53,036	2%	128
141	Sheriff's Boating Program	42,083	28,383	13,700	67%	44,601	63,736	(19,135)	143%	35,353
142	Narcotics Investigation Fund	5,869	45,303	(39,434)	772%	5,958	2,158	3,800	36%	(43,145)
145	Mason County Clean Water District	190,153	1,949	188,204	1%	195,447	100,259	95,188	51%	98,310
150	Community Services Health	4,077,531	3,640,841	436,690	89%	4,585,615	4,072,015	513,600	89%	431,174
155	American Rescue Plan Act	7,562,927	2,452,462	5,110,465	32%	4,847,385	3,733,019	1,114,366	77%	1,280,558
160	Law Library	34,856	29,314	5,542	84%	36,819	30,234	6,585	82%	920
163	Lodging Tax (Hotel/Motel)	988,514	467,622	520,892	47%	1,115,869	568,254	547,615	51%	100,632
164	Mental Health	1,464,058	855,278	608,780	58%	1,772,789	1,168,218	604,571	66%	312,941
180	Treasurer's M&O Fund	354,062	145,851	208,211	41%	366,704	101,502	265,202	28%	(44,349)
190	Veterans Assistance	252,000	82,059	169,941	33%	352,467	102,710	249,758	29%	20,651
192	Skokomish Flood Zone	6,908,235	16,361	6,891,874	0%	6,414,540	12,865	6,401,675	0%	(3,495)
194	Mason Lake Mngmt Dist #2	108,367	5,124	103,243	5%	140,701	1,982	138,719	1%	(3,142)
195	Spencer Lake Mngmt Dist #3	23,876	823	23,053	3%	24,473	904	23,569	4%	81
199	Island Lake Mngmt Dist #1	26,078	13,562	12,516	52%	13,529	718	12,811	5%	(12,844)
350	REET 1 Capital Improvements	2,101,804	1,163,581	938,223	55%	2,071,184	1,030,424	1,040,760	50%	(133,157)
351	REET 2 Capital Improvements	2,103,875	936,307	1,167,568	45%	2,101,187	1,131,858	969,329	54%	195,552
402	Mason County Landfill	6,760,452	5,006,626	1,753,826	74%	6,552,423	5,236,880	1,315,543	80%	230,254
403	N. Bay / Case Inlet Utility	2,235,214	1,166,272	1,068,942	52%	2,843,908	1,352,359	1,491,549	48%	186,087
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	776,347	371,943	404,404	48%	636,387	292,911	343,476	46%	(79,033)
412	Beards Cove Water	335,427	158,863	176,564	47%	355,731	181,412	174,319	51%	22,549
413	Belfair WW & Water Reclamation	7,142,083	3,579,755	3,562,328	50%	3,929,344	2,387,732	1,541,612	61%	(1,192,022)
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	821,435	440,480	65%	1,372,546	845,479	527,067	62%	24,044
501	Equipment Rental & Revolving	3,345,768	1,779,213	1,566,555	53%	3,231,269	1,725,955	1,505,314	53%	(53,257)
502	Unemployment Fund	276,204	49,662	226,542	18%	320,288	35,024	285,264	11%	(14,639)
<b>Totals</b>		<b>\$ 76,186,562</b>	<b>\$ 42,697,560</b>	<b>\$ 33,489,002</b>	<b>56%</b>	<b>\$ 74,722,327</b>	<b>\$ 44,166,438</b>	<b>\$ 30,555,889</b>	<b>59%</b>	<b>1,468,878</b>

*Unaudited \*Benchmark for Month is 83.33%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## OCTOBER 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	99,261	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	4,807,080	2032
<b>TOTAL COUNTY DEBT AT END OF MONTH</b>					<b>15,712,214</b>	
<b>AS OF May 27, 2021</b>						
REMAINING NON VOTED DEBT CAPACITY					107,238,013	
VOTED DEBT CAPACITY					95,923,650	
<b>REMAINING COUNTY DEBT CAPACITY</b>					<b>203,161,663</b>	