



MASON COUNTY MONTHLY
FINANCIAL REPORT

SEPTEMBER

2024



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	23,997	3,997	120%	33,500	2,934	(30,566)	9%	(21,063)
Assessor	7,000	17,314	10,314	247%	7,000	9,386	2,386	134%	(7,929)
Auditor	1,172,200	792,579	(379,621)	68%	1,378,914	1,023,940	(354,974)	74%	231,361
Emergency Management	139,347	180,977	41,630	130%	137,304	73,621	(63,683)	54%	(107,356)
Facilities & Grounds	-	1,256	1,256	0%	-	4,092	-	0%	2,836
Human Resources	-	132	132	0%	-	-	-	0%	(132)
Clerk	478,377	263,012	(215,365)	55%	414,856	200,671	(214,185)	48%	(62,340)
Commissioners			-	0%			-	0%	-
Support Services	86,522		(86,522)	0%	96,299	2,088	(94,211)	2%	2,088
District Court	855,300	669,451	(185,849)	78%	873,516	719,150	(154,366)	82%	49,699
Community Development	2,666,374	2,043,911	(622,463)	77%	3,191,206	2,423,194	(768,012)	76%	379,283
Historical Preservation	20,000	10,145	(9,855)	51%	13,000	9,890	(3,110)	76%	(255)
Parks & Trails	53,235	55,061	1,826	103%	49,000	41,173	(7,827)	84%	(13,888)
Juvenile Court Services	1,366,600	1,153,954	(212,646)	84%	1,356,216	1,205,953	(150,263)	89%	51,998
Prosecutor	216,249	118,495	(97,754)	55%	214,015	166,121	(47,894)	78%	47,626
Child Support Enforcement	171,310	70,830	(100,480)	41%	165,000	65,467	(99,533)	40%	(5,363)
Coroner	35,000	63,426	28,426	181%	35,000	56,940	21,940	163%	(6,486)
Sheriff	1,167,789	608,767	(559,022)	52%	936,596	714,361	(222,235)	76%	105,593
Indigent Defense	240,767	140,467	(100,300)	58%	398,026	216,807	(181,219)	54%	76,339
Superior Court	195,846	125,512	(70,334)	64%	111,951	136,432	24,481	122%	10,920
Family Court	2,500	1,904	(596)	76%	2,500	1,896	(604)	76%	(8)
Therapeutic Court	776,228	312,619	(463,609)	40%	780,526	389,407	(391,119)	50%	76,788
Treasurer	28,417,341	22,339,617	(6,077,724)	79%	29,228,834	22,747,878	(6,480,956)	78%	408,261
Non Departmental	4,729,045	4,432,533	(296,512)	94%	5,658,330	3,918,490	(1,739,840)	69%	(514,043)
Totals	\$ 42,817,030	\$ 33,425,959	\$ (9,391,071)	78%	\$ 45,081,589	\$ 34,129,889	\$ (10,955,792)	76%	703,930

*Unaudited *Benchmark for Month is 75%*



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	6,332,533	163,416	61%	10,527,844	6,374,434	148,326	61%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	7,013,978	861,616	83%	9,200,000	7,272,866	928,270	79%
LOCAL PUBLIC SAFETY-CITY	50,000	40,243	4,697	80%	51,000	40,879	4,841	80%
CRIMINAL JUSTICE	900,000	801,235	97,402	89%	1,000,000	827,852	103,836	83%
LEASEHOLD EXCISE TAX	35,000	23,038	1,052	66%	35,000	30,778	12,386	88%
FOREST EXCISE TAX	200,000	381,792	0	191%	250,000	294,693	0	118%
FRANCHISE FEES	500,000	309,894	0	62%	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	182,741	61,473	182741%
CITY-COUNTY ASSISTANCE	2,500,000	1,574,780	755,438	63%	1,750,000	1,823,869	1,010,445	104%
DNR PILT NAP / NRCA	4,000	-	0	0%	3,500	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	575,081	341	74%	750,000	589,587	0	79%
ADULT COURT COST-JUVENILE OFFE	5,000	2,799	0	56%	4,500	3,024	325	67%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	104,319	38,042	83%	133,000	107,856	35,540	81%
DUI - OTHER CRIMINAL JUSTICE A	17,000	3,436	0	20%	10,000	7,257	0	73%
LIQUOR/BEER EXCISE TAX	165,000	127,962	0	78%	165,000	119,973	0	73%
LIQUOR CONTROL BOARD PROFITS	200,000	149,557	50,076	75%	200,000	150,373	50,221	75%
IN LIEU OF-CITY OF TACOMA	210,000	190,700	18,967	91%	210,000	174,114	19,346	83%
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	168	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	2,160	40	86%	2,500	2,280	80	91%
REET COLLECTION FEES	170,000	106,640	13,567	63%	145,000	108,662	13,927	75%
REET COLLECTIONS COSTS	10,000	5,762	600	58%	8,500	5,733	710	67%
TREAS. FIRE PROTECTION ASSESSM	15,000	10,257	192	68%	15,000	10,208	208	68%
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	-	554	0	0%	-	363	113	0%
REAL & PERSONAL PENALTY	150,000	94,647	12,756	63%	150,000	91,724	3,820	61%
PERSONAL PROP FILING PEN	30,000	28,806	1,870	96%	30,000	20,365	654	68%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	1,769,746	208,532	708%	900,000	1,939,939	180,264	216%
INVESTMENT SERVICE FEES(TREAS.	10,000	27,477	3,131	275%	35,000	28,337	3,166	81%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	46,432	5,376	464%	35,000	40,921	5,196	117%
LEASEHOLD EXCISE TAX INTEREST	-	15	2	0%	10	16	6	161%
EXCISE INTEREST	100	98	45	98%	100	83	7	83%
INV PURCHASED INT	-	(7,542)	0	0%	-	(28,488)	(2,173)	0%
INTEREST ON DELINQUENT PR TAX	600,000	391,951	51,959	65%	500,000	378,226	25,795	76%
RENTS/LEASES-DNR TRUST	20,000	15,899	3,082	79%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	165,048	27,736	66%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	91,770	0	92%	-	4,601	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(1,333)	(104)	-13327%	500	(369)	(99)	-74%
TAX DISTRIBUTION ROUNDING	10	(66)	(4)	-658%	100	(70)	(3)	-70%
MISCELLANEOUS-OTHER REVENUE	100	115	2	115%	100	1,434	0	1434%
STATE SHARED REVENUE	-	-	0	-	-	-	0	0%
ROAD DIVERSION	1,080,000	662,571	14,555	61%	1,080,000	656,146	14,793	61%
LEASEHOLD EXCISE TAX	1,600	2,469	120	154%	1,600	(1,461)	724	-91%
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	44	2	88%	50	19,907	6,408	39815%
OTHER INT-DNR INTEREST	50	113	12	226%	50	(114)	6	-229%
RENTS & LEASES/DNR OTHR TRST 1	3,800	1,785	352	47%	1,200	(1,337)	457	-111%
RENTS & LEASES-DNR TMBR TRST 1	75,000	18,843	3,167	25%	20,000	(18,843)	0	-94%
Grand Total	\$28,417,341	22,339,617	2,338,037	79%	\$29,228,834	22,747,878	\$2,629,236	78%

*Unaudited *Benchmark for Month is 75%*



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	252,830	133,242	65%	394,210	216,332	177,878	55%	(36,498)
Assessor	1,475,815	1,097,934	377,881	74%	1,515,062	1,087,871	427,191	72%	(10,063)
Auditor	1,964,162	1,351,861	612,301	69%	2,140,037	1,634,422	505,615	76%	282,561
Emergency Management	540,330	417,251	123,079	77%	525,965	325,898	200,067	62%	(91,353)
Facilities & Grounds	1,545,159	1,075,852	469,307	70%	1,691,493	1,083,322	608,172	64%	7,469
HR/ Risk Mngt	926,434	585,546	340,888	63%	1,021,225	665,945	355,280	65%	80,398
LEOFF	100,000	75,894	24,106	76%	100,000	63,865	36,135	64%	(12,030)
Clerk	1,208,905	918,422	290,483	76%	1,174,700	820,741	353,959	70%	(97,681)
Commissioners	390,615	283,344	107,271	73%	436,995	298,494	138,501	68%	15,149
Support Services	1,064,379	754,984	309,395	71%	1,286,233	873,691	412,542	68%	118,707
District Court	1,526,343	1,049,878	476,465	69%	1,615,683	1,120,879	494,804	69%	71,001
Community Development	3,256,041	2,183,965	1,072,076	67%	4,046,988	2,316,740	1,730,248	57%	132,775
Historical Preservation	41,150	12,262	28,888	30%	36,600	14,380	22,220	39%	2,118
Parks & Trails	814,815	570,742	244,073	70%	857,712	560,615	297,097	65%	(10,127)
Juvenile Court Services	2,155,933	1,369,675	786,258	64%	2,126,006	1,470,975	655,031	69%	101,300
Prosecutor	2,188,840	1,371,258	817,582	63%	2,331,874	1,418,308	913,566	61%	47,049
Child Support Enforcement	174,363	75,204	99,159	43%	167,560	77,311	90,249	46%	2,107
Coroner	640,942	445,217	195,725	69%	714,465	453,403	261,062	63%	8,186
Sheriff	16,183,144	11,016,430	5,166,714	68%	17,855,129	12,227,886	5,627,243	68%	1,211,456
Courthouse Security	309,300	205,144	104,156	66%	307,300	217,939	89,361	71%	12,795
Indigent Defense	1,538,125	1,160,537	377,588	75%	1,601,613	1,543,554	58,059	96%	383,017
Superior Court	1,530,861	1,098,335	432,526	72%	1,581,693	1,076,988	504,705	68%	(21,347)
Family Court	2,500	-	2,500	0%	2,500	2,500	-	100%	2,500
Therapeutic Court	787,786	381,746	406,040	48%	785,586	435,651	349,935	55%	53,905
Murder Expenditures	-	-	-	0%	-	-	-	0%	0
Treasurer	913,511	655,223	258,288	72%	994,313	700,325	293,988	70%	45,102
Non Departmental	5,884,219	3,215,551	2,668,668	55%	6,858,237	3,677,234	3,181,003	54%	461,683
Motor Pool	-	-	-	0%	-	-	-	0%	0
Transfers Out to Other Funds	464,021	81,970	382,051	18%	565,046	82,585	482,461	15%	615
Totals	\$ 48,013,765	\$ 31,707,057	\$ 16,306,708	66%	\$ 52,734,225	\$ 34,467,852	\$ 18,266,373	65%	2,760,795

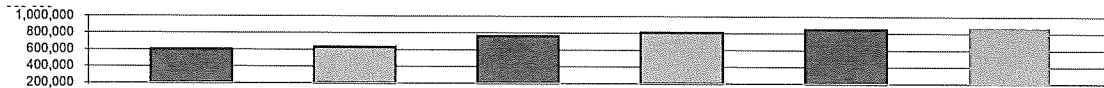
*Unaudited *Benchmark for Month is 75%*



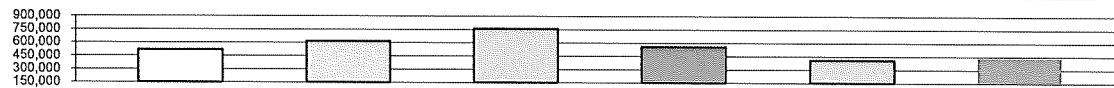
SEPTEMBER 2024

Six Year Specific Revenue Streams Comparison

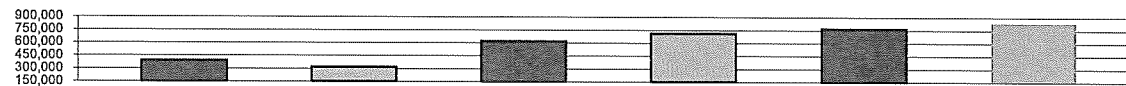
	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024	
Community Development Revenues	1,560,427	1,717,307	2,377,011	1,903,856	2,043,911	2,423,194	
Detention & Correction Services	20,118	84,445	92,800	84,969	46,452	9,762	205.270.342.30.
Current Expense Property Taxes	6,082,021	6,121,843	6,931,297	6,896,254	6,332,533	6,374,434	
Road Diversion Property Tax	1,316,617	1,313,312	676,998	654,906	662,571	656,146	
County Road Property Tax	5,394,251	5,496,320	5,669,821	5,628,329	6,323,415	6,398,209	
Current Expense Sales Tax	4,450,596	4,874,269	6,185,907	6,738,257	7,013,978	6,374,434	001.260.000.313.11
Criminal Justice Taxes/Entitlements	1,160,088	1,237,195	1,386,346	1,320,843	1,486,869	1,535,575	see bottom of revenue
Rural Sales & Use Tax Fund	601,178	629,104	761,193	809,765	846,368	873,107	103-313.18



<u>Com Srvcs-Homelessness Preven Filings</u>	515,539	613,972	753,970	556,720	405,386	433,350	117.000.200.341.27.0
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<u>Lodging (Hotel/Motel) Tax</u>	392,156	317,325	618,823	711,516	765,370	837,108	163-313.31
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<u>REET 1 Excise Tax Only</u>	950,508	1,165,967	1,609,629	1,489,408	1,160,895	1,234,181	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	950,508	1,165,967	1,609,629	1,489,408	1,160,895	1,234,181	
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MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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		
NOVEMBER	\$ 891,123.00		
DECEMBER	\$ 770,182.00		
TOTAL COLLECTED REVENUE	\$ 9,528,288.97	\$ 7,272,866.98	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,787,176.98
YET TO BE COLLECTED	\$	(1,927,133.02)	
ANTICIPATED INCREASE	\$	587,176.98	
12 MONTH ROLLING AVERAGE CHANGE		2.4%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		2.4%	



SEPTEMBER 2024

Six Year Financial Recap

Current Expense Recap	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024
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	677,699	3,520,434	7,420,954	12,922,702	10,679,681	8,133,680
This Month Current Expense Cash	9,443,491	12,593,842	20,010,006	25,415,242	28,460,634	27,283,590
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	26,704,001	27,564,365	31,703,495	32,840,530	33,425,959	34,129,889
Budgeted Revenues Received	74%	72%	80%	81%	78%	76%
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	25,323,033	27,258,249	28,086,202	29,155,680	31,707,057	34,467,852
Budgeted Expenditures Expended	69%	70%	68%	66%	66%	65%

Special Fund Cash Balances	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024
Rural County Sales & Use Tax Fund (.09)	675,187	887,143	1,246,219	2,121,416	2,134,572	2,758,209
Auditor's O&M	289,968	321,863	416,066	473,801	511,130	492,983
County Roads Fund	8,714,792	10,840,407	12,480,272	10,956,043	12,639,440	13,048,097
Paths & Trails	267,688	277,521	286,273	295,775	310,940	327,276
Election Equipment Holding	170,212	228,158	242,887	286,733	256,828	181,575
Crime Victims	198,982	204,868	218,707	197,288	168,692	173,368
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	1,182,704	1,616,153	1,821,429	1,768,317
Abatement/Repair/Demolition Fund	277,643	279,006	278,031	278,138	288,856	302,509
Reserve for Technology Fund	92,891					
REET & Property Tax Admin Asst	77,357	71,878	84,169	91,937	94,150	80,080
National Forest Safety	33,076	21,533	9,270	24,813	41,618	51,259
Trial Court Improvement Fund	106,480	120,199	86,945	106,634	109,668	131,280
Sheriff Special Funds	246,188					
Sheriff's Boating Program		111,329	114,946	68,843	57,671	35,132
Narcotics Investigation		86,738	99,234	94,831	93,840	92,139
Mason County Clean Water District				116,980	294,426	189,425
Public Health Fund	350,777	992,287	1,435,799	2,024,850	3,363,557	5,921,121
American Rescue Plan Act			5,717,761	10,549,863	6,378,668	1,663,048
Law Library	73,244	62,663	53,028	40,961	30,108	19,429
Lodging (Motel/Hotel) Tax Fund	694,350	781,951	1,003,049	1,496,472	2,068,635	2,410,110
Mental Health Tax Fund	1,466,501	1,518,678	1,857,576	2,049,599	2,549,401	2,732,394
Treasurer's M&O Fund	80,522	190,420	140,565	108,276	151,505	228,557
Veterans Assistance	54,330	77,270	126,589	177,324	243,928	287,400
Skokomish Flood Zone	18,942	80,190	17,547	12,102	43,502	29,062
Mason Lake Management District	134,722	115,677	90,776	86,323	90,374	123,933
Spencer Lake Management District		1,060	2,442	16,397	17,499	17,091
Island Lake Management District	25,866	26,135	24,935	21,776	13,418	13,400
Capital Improvement / Reet 1 Fund	2,129,468	2,217,304	1,788,172	2,097,282	2,512,699	2,616,318
Capital Improvement / Reet 2 Fund	2,995,440	3,435,912	4,197,629	5,700,377	6,029,037	6,350,188
Mason County Landfill	620,106	845,847	1,988,734	2,899,288	3,283,034	4,623,865
N. Bay/Case Inlet Utility	862,728	1,380,148	1,789,621	2,258,537	2,968,647	3,602,929
N. Bay/Case Inlet Utility Reserve	362					
Wastewater System Development	3,986	3,986				
Rustlewood Sewer & Water	159,891	77,904	193,639	114,543	47,052	147,812
Beards Cove Water	457,903	537,366	587,269	686,117	1,011,560	1,059,258
Belfair WW & Water Reclamation	305,866	594,261	1,644,671	1,649,222	4,369,520	5,617,371
Reserve Landfill	470,383	446,422	443,871	440,366	442,739	443,351
Reserve Beards Cove Ulid	199,214	206,906	213,514	221,968		
Storm Drain System Development	184,069	180,256	179,064	178,447		
Information Technology	345,883	175,320	509,302	472,055	699,203	890,785
Equipment Rental & Revolving Fund	3,719,230	2,094,620	1,617,626	4,578,809	5,311,107	6,070,372
Unemployment Fund	162,141	181,507	201,302	223,704	254,839	285,756
TOTALS	27,493,509	30,719,767	42,592,156	54,848,325	60,703,602	64,785,503



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	5,122	-332	106.93%	2,138	1,191	947	55.69%
ASSESSOR	32,910	26,719	6,191	81.19%	32,200	21,146	11,054	65.67%
EMERGENCY MANAGEMENT	2,540	1,340	1,200	52.76%	3,052	1,371	1,681	44.94%
FACILITIES & GROUNDS	85,685	34,631	51,054	40.42%	60,219	54,447	5,772	90.41%
COMMUNITY SERVICES	66,645	44,409	22,236	66.64%	62,864	41,721	21,143	66.37%
PARKS & TRAILS	51,043	31,052	19,991	60.83%	43,392	32,267	11,125	74.36%
JUVENILE COURT SERVICES	8,570	5,475	3,095	63.88%	17,571	5,666	11,905	32.25%
PROSECUTOR	7,127	2,698	4,429	37.85%	7,128	384	6,744	5.39%
CORONER	50,891	13,678	37,213	26.88%	50,978	12,783	38,195	25.08%
SHERIFF ADMIN	1,354,357	808,775	545,582	59.72%	1,609,936	891,613	718,323	55.38%
MOTOR POOL			0	0%			0	0%
Total 001 GENERAL FUND	1,664,558	973,898	690,660	58.51%	1,889,478	1,062,589	826,889	56.24%
SHERIFF'S BOATING PROGRAM		439	-439	0%	0	467	-467	0%
NARCOTICS INVESTIGATION FUND		100		0%				0%
COMMUNITY SERVICES HEALTH	47,172	37,106	10,066	78.66%	46,223	41,315	4,908	89.38%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	47,172	37,645	9,627	79.80%	46,223	41,782	4,441	90.39%
Total GENERAL FUND & SPECIAL FUNDS	1,711,730	1,011,543	700,287	59.09%	1,935,701	1,104,372	831,329	57.05%

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	10,470	29,805	26.00%		9,679	-9,679	0%
MOTOR POOL SUPPLIES	54,050	25,261	28,789	46.74%	10,150	58,799	-48,649	579.30%
MOTOR POOL FUEL	402,000	235,190	166,810	58.51%	401,500	246,810	154,690	61.47%
MOTOR POOL LEASE	712,272	510,030	202,242	71.61%	997,655	596,423	401,232	59.78%
MOTOR POOL MAINT-MONTHLY	12,000	17,654	-5,654	147.12%	15,874	9,065	6,809	57.10%
MOTOR POOL REPAIRS & MISC.	72,775	47,619	25,156	65.43%	101,467	66,761	34,706	65.80%
MOTOR POOL INSURANCE	16,640	3,822	12,818	22.97%	27,354	5,853	21,501	21.40%
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%
Total GENERAL FUND & HEALTH FUND	1,711,730	1,011,543	700,187	59.09%	1,935,701	1,104,372	831,330	57.05%

Unaudited *Benchmark for month is 75%



MASON COUNTY MONTHLY FINANCIAL
REPORT

SEPTEMBER 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	915,474	(47,526)	95%	1,180,000	966,997	(213,003)	82%	51,523
104	Auditor's O & M	127,250	85,646	(41,604)	67%	85,250	90,592	5,342	106%	4,946
105	County Road	21,099,126	13,183,197	(7,915,929)	62%	23,524,200	12,647,575	(10,876,625)	54%	(535,622)
106	Paths & Trails	9,707	13,368	3,661	138%	10,518	13,821	3,303	131%	453
109	Election Equipment Holdings	42,250	39,050	(3,200)	92%	53,000	65,118	12,118	123%	26,067
110	Crime Victims	59,010	46,848	(12,162)	79%	59,010	71,019	12,009	120%	24,171
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	3,155,352	900,424	140%	3,743,618	3,128,001	(615,617)	84%	(27,351)
118	Abatement	1,200	9,884	8,684	824%	13,000	11,612	(1,388)	89%	1,728
120	REET & Property Tax Admin	25,750	16,184	(9,566)	63%	25,000	16,151	(8,849)	65%	(33)
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	16,794	(6,206)	73%	(94)
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	44,107	37,607	679%	6,500	189	(6,311)	3%	(43,918)
145	Mason County Clean Water District	190,000	120,174	(69,826)	63%	190,000	120,422	(69,578)	63%	248
150	Community Services Health	3,349,997	4,315,271	965,274	129%	4,556,136	6,619,889	2,063,753	145%	2,304,618
155	American Rescue Plan Act	22,500	255,490	232,990	1136%	50,000	517,012	467,012	1034%	261,522
160	Law Library	23,260	17,088	(6,172)	73%	23,260	18,847	(4,413)	81%	1,758
163	Lodging Tax (Hotel/Motel)	600,750	803,111	202,361	134%	710,000	903,135	193,135	127%	100,025
164	Mental Health	1,414,765	1,160,414	(254,351)	82%	1,451,758	1,207,879	(243,879)	83%	47,465
180	Treasurer's M&O Fund	274,062	173,511	(100,551)	63%	240,155	188,074	(52,081)	78%	14,563
190	Veterans Assistance	146,524	101,937	(44,587)	70%	152,467	103,919	(48,548)	68%	1,982
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	26,758	(13,232)	67%	43,675	28,515	(15,160)	65%	1,756
195	Spencer Lake Mngmt Dist #3	16,036	10,316	(5,720)	64%	17,185	10,526	(6,659)	61%	210
199	Island Lake Mngmt Dist #1	100	838	738	838%	100	513	413	513%	(325)
350	REET 1 Capital Improvements	1,866,000	1,236,665	(629,335)	66%	1,580,000	1,314,643	(265,357)	83%	77,978
351	REET 2 Capital Improvements	1,813,000	1,356,945	(456,055)	75%	1,700,000	1,461,485	(238,515)	86%	104,540
402	Mason County Landfill	7,216,147	5,067,856	(2,148,291)	70%	7,200,106	5,646,254	(1,553,852)	78%	578,398
403	N. Bay / Case Inlet Utility	2,337,004	1,723,800	(613,204)	74%	2,139,353	1,688,253	(451,100)	79%	(35,547)
411	Rustlewood Sewer & Water	704,210	279,428	(424,782)	40%	631,436	368,504	(262,932)	58%	89,076
412	Beards Cove Water	367,564	220,599	(146,965)	60%	268,334	224,112	(44,222)	84%	3,514
413	Belfair WW & Water Reclamation	4,526,622	5,056,125	529,503	112%	2,848,504	4,021,217	1,172,713	141%	(1,034,908)
428	Reserve Landfill	700	15,631	14,931	2233%	20,000	17,779	(2,221)	89%	2,148
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	2,156,905	(655,183)	77%	2,010,678	1,698,331	(312,347)	84%	(458,575)
502	Unemployment Fund	76,204	76,204	-	100%	79,202	79,202	-	100%	2,998
Totals		\$ 60,568,855	42,937,112	\$ (17,603,295)	71%	\$ 62,470,795	44,635,242	\$ (17,835,553)	71%	1,698,130

Unaudited *Benchmark for Month is 75%



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	621,344	57,367	92%	792,509	640,128	152,381	81%	18,784
104	Auditor's O & M	111,635	51,611	60,024	46%	117,306	62,791	54,515	54%	11,180
105	County Road	23,793,040	12,440,137	11,352,903	52%	26,198,341	12,273,795	13,924,546	47%	(166,343)
106	Paths & Trails	2,047	1,481	566	72%	2,439	1,811	628	74%	330
109	Election Equipment Holdings	51,642	77,284	(25,642)	150%	64,910	1,322	63,588	2%	(75,961)
110	Crime Victims	106,491	66,907	39,584	63%	109,991	60,061	49,930	55%	(6,846)
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	3,346,622	(890,134)	136%	3,743,818	3,566,910	176,908	95%	220,287
118	Abatement	54,155	936	53,219	2%	54,312	1,385	52,927	3%	450
120	REET & Property Tax Admin	110,750	17,894	92,856	16%	110,000	34,236	75,764	31%	16,342
134	National Forest Safety	36,500	5,817	30,683	16%	52,000	7,465	44,535	14%	1,648
135	Trial Court Improvements	53,715	515	53,200	1%	53,847	627	53,220	1%	112
141	Sheriff's Boating Program	42,083	25,718	16,365	61%	44,601	62,298	(17,697)	140%	36,581
142	Narcotics Investigation Fund	5,869	44,822	(38,953)	764%	5,958	1,680	4,278	28%	(43,142)
145	Mason County Clean Water District	190,153	1,927	188,226	1%	195,447	98,952	96,495	51%	97,025
150	Community Services Health	4,077,531	3,179,849	897,682	78%	4,585,615	3,467,781	1,117,834	76%	287,932
155	American Rescue Plan Act	7,562,927	1,439,749	6,123,178	19%	4,847,385	3,651,349	1,196,036	75%	2,211,601
160	Law Library	34,856	25,155	9,701	72%	36,819	26,815	10,004	73%	1,660
163	Lodging Tax (Hotel/Motel)	988,514	408,457	580,057	41%	1,115,869	552,987	562,882	50%	144,530
164	Mental Health	1,464,058	648,271	815,787	44%	1,772,789	966,976	805,813	55%	318,705
180	Treasurer's M&O Fund	354,062	129,461	224,601	37%	366,704	86,066	280,638	23%	(43,395)
190	Veterans Assistance	252,000	77,389	174,611	31%	352,467	87,044	265,423	25%	9,655
192	Skokomish Flood Zone	6,908,235	15,205	6,893,030	0%	6,414,540	12,768	6,401,772	0%	(2,436)
194	Mason Lake Mngmt Dist #2	108,367	4,762	103,606	4%	140,701	1,608	139,093	1%	(3,153)
195	Spencer Lake Mngmt Dist #3	23,876	657	23,219	3%	24,473	722	23,751	3%	65
199	Island Lake Mngmt Dist #1	26,078	13,398	12,680	51%	13,529	543	12,986	4%	(12,855)
350	REET 1 Capital Improvements	2,101,804	1,035,778	1,066,026	49%	2,071,184	934,571	1,136,613	45%	(101,206)
351	REET 2 Capital Improvements	2,103,875	524,115	1,579,760	25%	2,101,187	1,118,552	982,635	53%	594,437
402	Mason County Landfill	6,760,452	4,417,348	2,343,104	65%	6,552,423	4,543,222	2,009,201	69%	125,873
403	N. Bay / Case Inlet Utility	2,235,214	992,693	1,242,521	44%	2,843,908	1,139,305	1,704,603	40%	146,612
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	776,347	304,513	471,834	39%	636,387	243,455	392,932	38%	(61,058)
412	Beards Cove Water	335,427	125,706	209,721	37%	355,731	153,027	202,704	43%	27,321
413	Belfair WW & Water Reclamation	7,142,083	3,302,067	3,840,016	46%	3,929,344	2,068,472	1,860,872	53%	(1,233,594)
428	Reserve Landfill	300,950	14,345	286,605	5%	31,373	22,755	8,619	73%	8,409
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,261,915	704,133	557,783	56%	1,372,546	761,056	611,490	55%	56,924
501	Equipment Rental & Revolving	3,345,768	1,571,933	1,773,835	47%	3,231,269	1,412,462	1,818,807	44%	(159,471)
502	Unemployment Fund	276,204	35,921	240,283	13%	320,288	34,532	285,756	11%	(1,389)
Totals		\$ 76,186,562	\$ 35,696,446	\$ 40,490,116	47%	\$ 74,722,327	\$ 38,099,530	\$ 36,622,797	51%	2,403,084

Unaudited *Benchmark for Month is 75%



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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
TOTAL COUNTY DEBT AT END OF MONTH					15,712,214	
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	