



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**MARCH 2024**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# MARCH 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	12,000	(8,000)	60%	33,500		(33,500)	0%	(12,000)
Assessor	7,000		(7,000)	0%	7,000	125	(6,875)	2%	125
Auditor	1,092,250	242,439	(849,811)	22%	1,339,314	364,548	(974,766)	27%	122,108
Emergency Management	139,347	36,138	(103,210)	26%	137,304	54,812	(82,492)	40%	18,674
Facilities & Grounds	-	9,335	9,335	0%	-	100	-	0%	(9,235)
Human Resources	-		-	0%	-		-	0%	-
Clerk	378,377	61,043	(317,334)	16%	394,752	59,208	(335,544)	15%	(1,835)
Commissioners	-		-	0%			-	0%	-
Support Services	86,522		(86,522)	0%	96,299	100	(96,199)	0%	100
District Court	852,300	213,381	(638,919)	25%	873,516	221,744	(651,772)	25%	8,363
Community Development	2,666,374	532,701	(2,133,673)	20%	2,716,206	904,939	(1,811,267)	33%	372,238
Historical Preservation	20,000	3,006	(16,994)	15%	13,000	2,904	(10,096)	22%	(102)
Parks & Trails	44,000	18,650	(25,350)	42%	49,000	10,409	(38,591)	21%	(8,241)
Juvenile Court Services	1,366,600	347,683	(1,018,917)	25%	1,356,216	393,591	(962,625)	29%	45,908
Prosecutor	216,249	27,947	(188,302)	13%	214,015	51,985	(162,030)	24%	24,038
Child Support Enforcement	171,310	17,962	(153,348)	10%	165,000	14,792	(150,208)	9%	(3,170)
Coroner	35,000	32,697	(2,303)	93%	35,000	29,975	(5,025)	86%	(2,722)
Sheriff	1,143,172	198,682	(944,490)	17%	936,596	166,620	(769,976)	18%	(32,062)
Indigent Defense	240,767	109,424	(131,343)	45%	240,767	89,032	(151,735)	37%	(20,393)
Superior Court	108,020	18,990	(89,030)	18%	111,951	43,094	(68,857)	38%	24,104
Family Court	2,500	360	(2,140)	14%	2,500	456	(2,044)	18%	96
Therapeutic Court	776,228	72,472	(703,756)	9%	685,446	115,116	(570,330)	17%	42,643
Treasurer	28,417,341	6,268,516	(22,148,825)	22%	29,228,834	6,132,455	(23,096,379)	21%	(136,060)
Non Departmental	4,709,045	1,807,620	(2,901,425)	38%	5,658,330	1,201,680	(4,456,650)	21%	(605,939)
<b>Totals</b>	<b>\$ 42,492,402</b>	<b>\$ 10,031,046</b>	<b>\$ (32,461,356)</b>	<b>24%</b>	<b>\$ 44,294,546</b>	<b>\$ 9,857,685</b>	<b>\$ (34,436,961)</b>	<b>22%</b>	<b>(173,361)</b>

Unaudited \*Benchmark for Month is 25%



# MASON COUNTY MONTHLY FINANCIAL REPORT

**MARCH 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	1,187,911	874,265	11%	10,527,844	1,134,377	502,285	11%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	8,400,000	2,184,251	661,035	26%	9,200,000	2,243,238	674,440	24%
LOCAL PUBLIC SAFETY-CITY	50,000	13,516	3,816	27%	51,000	14,194	4,096	28%
CRIMINAL JUSTICE	900,000	253,954	75,551	28%	1,000,000	262,859	78,170	26%
LEASEHOLD EXCISE TAX	35,000	8,214	7,724	23%	35,000	10,193	323	29%
FOREST EXCISE TAX	200,000	133,269	0	67%	250,000	2,244	0	1%
FRANCHISE FEES	500,000	108,671	39,311	22%	500,000	88,267	0	18%
PAYMENT IN LIEU OF TAX/B OF L	350,000	-	0	0%	350,000	-	0	0%
PUD PRIVILEGE TAX	800,000	875,638	875,638	109%	880,000	861,135	861,135	98%
DNR OTHER TRUST 2	100	13	0	13%	100	8	8	8%
CITY-COUNTY ASSISTANCE	2,500,000	230,823	230,823	9%	1,750,000	218,579	218,579	12%
DNR PILT NAP / NRCA	4,000	-	0	0%	3,525	(307)	0	-9%
CRIMINAL JUSTICE- COUNTIES	775,000	189,710	0	24%	750,000	195,455	0	26%
ADULT COURT COST-JUVENILE OFFE	5,000	1,058	353	21%	4,500	1,024	341	23%
CRIMINAL JST-MARIJUANA ENFORCE	125,000	34,053	34,053	27%	133,000	39,882	39,882	30%
DUI - OTHER CRIMINAL JUSTICE A	17,000	121	0	1%	10,000	3,194	0	32%
LIQUOR/BEER EXCISE TAX	165,000	39,939	0	24%	165,000	39,178	0	24%
LIQUOR CONTROL BOARD PROFITS	200,000	49,740	49,740	25%	200,000	50,076	50,076	25%
IN LIEU OF-CITY OF TACOMA	210,000	54,191	18,064	26%	210,000	56,900	18,967	27%
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	440	280	18%	2,500	760	440	30%
REET COLLECTION FEES	170,000	25,264	12,162	15%	145,000	23,961	8,335	17%
REET COLLECTIONS COSTS	10,000	2,018	790	20%	8,500	1,808	680	21%
TREAS. FIRE PROTECTION ASSESSM	15,000	2,810	2,066	19%	15,000	2,517	1,089	17%
TREAS OTHER WORD PROCESSING	200	24	7	12%	150	2	1	1%

### 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	100	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	2	2	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	150	150	0%	-	150	0	0%
REAL & PERSONAL PENALTY	150,000	24,264	11,912	16%	150,000	31,350	11,896	21%
PERSONAL PROP FILING PEN	30,000	4,810	4,354	16%	30,000	7,878	4,527	26%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	484,200	145,971	194%	900,000	635,664	203,432	71%
INVESTMENT SERVICE FEES(TREAS.	10,000	8,693	2,935	87%	35,000	9,187	3,059	26%
INT.ON CONT.NOTES-ACCTS.HELD,S	10,000	10,289	3,144	103%	35,000	12,931	4,538	37%
LEASEHOLD EXCISE TAX INTEREST	-	8	4	0%	10	3	5	28%
EXCISE INTEREST	100	3	0	3%	100	70	0	70%
INV PURCHASED INT	-	(2,418)	(1,295)	0%	-	(8,463)	(179)	0%
INTEREST ON DELINQUENT PR TAX	600,000	98,741	47,423	16%	500,000	123,880	49,421	25%
RENTS/LEASES-DNR TRUST	20,000	3,646	5	18%	20,000	-	0	0%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	-	0	0%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,000	97,689	99,427	98%	-	4,801	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(902)	(906)	-9023%	500	112	54	22%
TAX DISTRIBUTION ROUNDING	10	(14)	(14)	-139%	100	(11)	(5)	-11%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	272	272	272%
STATE SHARED REVENUE	-	-	0		-	15,339	6,186	0%
STATE SHARED REVENUE	-	-	0		-	8,956	31	0%
ROAD DIVERSION	1,080,000	127,076	127,024	12%	1,080,000	121,503	52,741	11%
SALE OF TAX TITLE PROPERTY	-	-	(15,191)	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	1,600	912	912	57%	1,600	(2,985)	34	-187%
TIMBER EXCISE TAX	10,000	15,191	15,190	152%	10,000	(57,006)	0	-570%
DNR PILT NAP / NRCA	1,275	-	(35)	0%	-	-	0	0%
DNR OTHER TRUST 2	50	1	(384)	3%	50	(41)	1	-82%
OTHER INT-DNR INTEREST	50	59	59	119%	50	(138)	0	-277%
RENTS & LEASES/DNR OTHR TRST 1	3,800	385	385	10%	1,200	(1,794)	0	-149%
RENTS & LEASES-DNR TMBR TRST 1	75,000	-	0	0%	20,000	(18,843)	0	-94%

<b>Grand Total</b>	<b>\$28,338,541</b>	<b>\$6,268,130</b>	<b>3,326,849</b>	<b>22%</b>	<b>\$29,228,834</b>	<b>\$6,132,456</b>	<b>\$2,794,860</b>	<b>21%</b>
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*Unaudited \*Benchmark for Month is 25%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

# MARCH

# 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	68,356	315,016	18%	394,210	37,254	356,956	9%	(31,102)
Assessor	1,475,815	413,205	1,062,610	28%	1,511,722	420,963	1,090,759	28%	7,758
Auditor	1,881,812	401,723	1,480,089	21%	2,121,197	515,294	1,605,903	24%	113,570
Emergency Management	359,683	90,122	269,561	25%	529,965	93,023	436,942	18%	2,902
Facilities & Grounds	1,545,159	375,086	1,170,073	24%	1,691,493	343,483	1,348,010	20%	(31,602)
HR/ Risk Mngt	875,434	195,061	680,373	22%	991,225	213,809	777,416	22%	18,748
LEOFF	100,000	28,898	71,102	29%	100,000	24,310	75,690	24%	(4,588)
Clerk	1,108,905	270,911	837,994	24%	1,161,360	262,541	898,819	23%	(8,370)
Commissioners	390,615	97,821	292,794	25%	396,975	93,471	303,504	24%	(4,350)
Support Services	1,064,379	237,269	827,110	22%	1,286,233	284,237	1,001,996	22%	46,968
District Court	1,526,343	342,604	1,183,739	22%	1,615,683	364,532	1,251,151	23%	21,928
Community Development	3,256,041	741,139	2,514,902	23%	3,571,988	799,892	2,772,096	22%	58,753
Historical Preservation	41,150	689	40,461	2%	36,600	472	36,128	1%	(217)
Parks & Trails	790,080	188,779	601,301	24%	836,616	177,991	658,625	21%	(10,789)
Juvenile Court Services	2,155,933	475,324	1,680,609	22%	2,124,006	481,927	1,642,079	23%	6,603
Prosecutor	2,169,613	440,726	1,728,887	20%	2,320,074	452,629	1,867,445	20%	11,903
Child Support Enforcement	174,363	28,624	145,739	16%	167,560	25,418	142,142	15%	(3,206)
Coroner	640,942	133,679	507,263	21%	701,125	152,236	548,889	22%	18,558
Sheriff	16,089,917	4,155,774	11,934,143	26%	17,849,534	3,963,493	13,886,041	22%	(192,281)
Courthouse Security	309,300	65,459	243,841	21%	307,300	63,435	243,865	21%	(2,024)
Indigent Defense	1,538,125	375,144	1,162,981	24%	1,569,583	455,703	1,113,880	29%	80,559
Superior Court	1,275,932	318,741	957,191	25%	1,581,693	354,898	1,226,795	22%	36,157
Family Court	2,500	-	2,500	0%	2,500	1,388	1,113	56%	1,388
Therapeutic Court	783,709	121,477	662,232	16%	690,506	149,678	540,828	22%	28,201
Murder Expenditures	-	925	(925)	0%			-	0%	(925)
Treasurer	913,511	264,943	648,568	29%	980,973	292,173	688,800	30%	27,230
Non Departmental	5,856,719	1,293,218	4,563,501	22%	6,858,237	1,325,419	5,532,818	19%	32,200
Motor Pool	-		-	0%			-	0%	0
Transfers Out to Other Funds	464,021	70,731	393,290	15%	565,046	65,791	499,255	12%	(4,940)
<b>Totals</b>	<b>\$ 47,173,373</b>	<b>\$ 11,196,429</b>	<b>\$ 35,976,944</b>	<b>24%</b>	<b>\$ 51,963,404</b>	<b>\$ 11,415,460</b>	<b>\$ 40,547,944</b>	<b>22%</b>	<b>219,032</b>

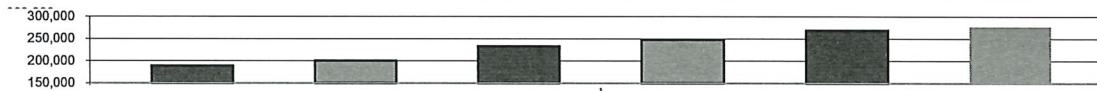
*Unaudited \*Benchmark for Month is 25%*



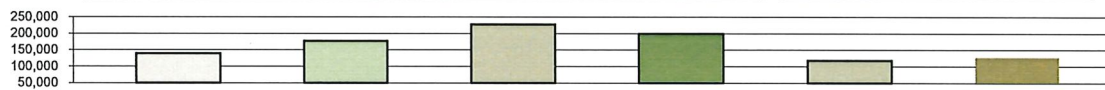
# MARCH 2024

## Six Year Specific Revenue Streams Comparison

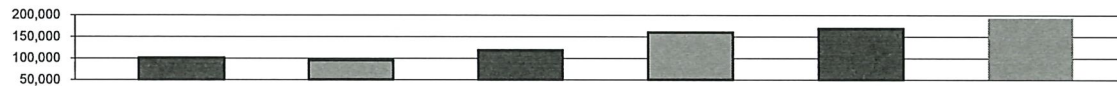
	3/31/2019	3/31/2020	3/31/2021	3/31/2022	3/31/2023	3/31/2024	
Community Development Revenues	386,448	573,028	728,376	634,612	532,701	904,939	
Detention & Correction Services	37,406	30,127	33,976	39,637	21,998	5,018	205.270.342.30.
Current Expense Property Taxes	996,246	973,062	1,274,841	1,243,464	1,187,911	1,134,377	
Road Diversion Property Tax	214,661	204,451	118,751	109,357	127,076	121,503	
County Road Property Tax	900,473	894,730	1,097,222	1,032,205	1,205,773	1,165,012	
Current Expense Sales Tax	1,355,119	1,495,169	1,832,065	2,019,489	2,184,251	2,243,238	001.260.000.313.11
Criminal Justice Taxes/Entitlements	365,432	401,337	438,388	464,356	478,896	502,414	see bottom of revenue
<u>Rural Sales &amp; Use Tax Fund</u>	188,826	200,722	232,435	247,977	268,374	277,226	103- 313.18



<u>Com Svcs-Homelessness Preven Filings</u>	138,931	176,866	227,201	198,326	117,903	126,403	117.000.200.341.27.:
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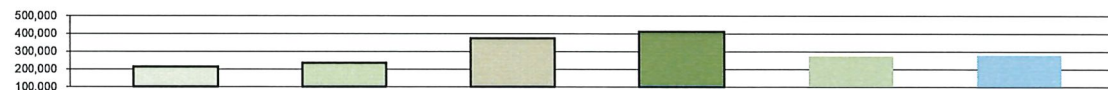


<u>Lodging (Hotel/Motel) Tax</u>	101,307	94,767	118,976	160,215	168,470	193,422	163- 313.31
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<u>REET 1 Excise Tax Only</u>	212,264	232,616	373,357	410,531	271,737	276,862	350-318.34.300000
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<u>REET 2 Excise Tax Only</u>	212,264	232,616	373,357	410,531	271,737	276,862	
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# MARCH 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		
MAY	\$ 788,344.00		
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		
<b>TOTAL COLLECTED REVENUE</b>	<b>\$ 9,528,288.97</b>	<b>\$ 2,243,237.98</b>	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 8,400,000.00	\$ 9,200,000.00	\$ 9,587,275.98
YET TO BE COLLECTED	-	\$ (6,956,762.02)	
<b>ANTICIPATED INCREASE</b>		<b>\$ 387,275.98</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>3.0%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>3.4%</b>	



# MARCH 2024

## Six Year Financial Recap

Current Expense Recap	3/31/2019	3/31/2020	3/31/2021	3/31/2022	3/31/2023	3/31/2024
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	200,000	264,295	386,000	400,000
Equipment & Vehicle Replacement Reserves	525,000	525,000	525,000	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	(2,212,775)	866,597	2,816,697	8,976,046	7,793,007	6,818,384
<b>This Month Current Expense Cash</b>	<b>6,553,016</b>	<b>9,940,005</b>	<b>14,933,979</b>	<b>21,565,097</b>	<b>25,573,960</b>	<b>25,968,294</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	-	-	-	-		
Total Budget including Supplementals	41,404,349	49,581,229	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	5,786,719	11,536,173	12,780,888	18,628,587	21,319,029	20,331,142
Revenue Budgets	35,617,630	37,944,271	39,464,511	40,688,434	42,492,402	44,294,546
Revenues thru This Month of each year	6,710,933	6,740,976	8,236,027	9,718,661	10,031,046	9,857,685
<b>Budgeted Revenues Received</b>	<b>19%</b>	<b>18%</b>	<b>21%</b>	<b>24%</b>	<b>24%</b>	<b>22%</b>
Expenditure Budgets	34,721,442	38,045,056	40,683,623	43,559,847	47,173,373	51,963,404
Expenditures thru This Month of each year	8,152,898	9,010,618	9,495,069	9,853,511	11,196,429	11,415,460
<b>Budgeted Expenditures Expended</b>	<b>23%</b>	<b>24%</b>	<b>23%</b>	<b>23%</b>	<b>24%</b>	<b>22%</b>



Special Fund Cash Balances	3/31/2019	3/31/2020	3/31/2021	3/31/2022	3/31/2023	3/31/2024
Rural County Sales & Use Tax Fund (.09)	737,955	493,829	1,217,342	1,599,615	2,017,273	2,261,849
Auditor's O&M	236,139	257,706	308,203	406,129	449,477	433,823
County Roads Fund	8,951,650	10,214,136	9,944,668	9,206,193	11,376,701	12,654,836
Paths & Trails	260,513	274,196	282,040	290,688	302,635	319,245
Election Equipment Holding	168,902	188,150	239,041	282,932	309,078	155,423
Crime Victims	189,234	207,292	211,977	207,104	184,066	149,466
Victim Witness Activities	24,415	23,839	21,736	9,776	11,354	307
Historical Preservation Fund	36,885	32,668				
Community Support Services Fund	749,389	889,784	1,228,808	1,728,432	1,704,740	1,908,985
Abatement/Repair/Demolition Fund	274,790	279,343	278,480	277,475	282,498	295,779
Reserve for Technology Fund	80,908					
REET & Property Tax Admin Asst	65,971	67,961	72,275	82,779	85,779	75,754
National Forest Safety	36,423	25,186	6,308	1,304	24,118	32,601
Trial Court Improvement Fund	103,843	117,229	77,040	91,832	98,789	114,927
Sheriff Special Funds	266,627	279,268	31,212			
Sheriff's Boating Program			116,697	154,027	82,307	83,762
Narcotics Investigation			93,171	98,034	94,478	93,114
Mason County Clean Water District				26,372	205,114	195,145
Public Health Fund	227,243	587,331	1,231,186	1,734,947	3,010,490	4,013,682
American Rescue Plan Act				4,873,348	7,505,610	4,823,391
Law Library	74,126	69,983	55,792	46,253	36,089	23,567
Lodging (Motel/Hotel) Tax Fund	593,280	743,473	802,954	1,195,261	1,727,702	2,120,587
Mental Health Tax Fund	1,422,346	1,421,790	1,604,123	1,802,639	2,273,259	2,541,916
Treasurer's M&O Fund	162,178	195,426	83,788	174,849	188,633	219,661
Veterans Assistance	63,819	40,389	91,224	146,263	210,337	250,490
Skokomish Flood Zone	32,447	73,049	21,484	14,301	7,113	33,030
Mason Lake Management District	141,194	115,956	77,263	72,745	73,080	102,000
Spencer Lake Management District		2,833	9,356	8,909	9,783	9,086
Island Lake Management District	20,869	30,881	31,268	29,676	26,081	13,422
Capital Improvement / Reet 1 Fund	1,625,618	1,988,458	1,399,622	1,745,779	2,260,935	1,865,545
Capital Improvement / Reet 2 Fund	1,998,523	2,634,954	3,519,046	4,619,727	5,437,602	5,401,766
Mason County Landfill	449,396	813,149	1,163,830	2,386,763	2,895,475	3,881,181
N. Bay/Case Inlet Utility	730,420	1,197,259	1,575,363	1,917,543	2,583,252	3,362,948
N. Bay/Case Inlet Utility Reserve	546					
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	433,483	122,899	73,947	139,905	117,150	88,689
Beards Cove Water	411,582	493,887	555,998	630,926	952,871	1,014,317
Belfair WW & Water Reclamation	332,478	893,716	304,776	1,731,607	1,675,671	6,344,127
Reserve Landfill	476,982	460,201	444,540	443,221	440,914	448,600
Reserve Beards Cove Ulid	192,426	204,119	210,314	217,004		
Storm Drain System Development	187,439	181,567	179,534	178,727		
Information Technology	138,382	467,553	471,038	351,850	529,033	759,965
Equipment Rental & Revolving Fund	4,671,102	3,678,688	3,071,731	4,418,352	4,946,587	5,635,744
Unemployment Fund	151,033	138,729	141,240	178,413	214,081	215,452
<b>TOTALS</b>	<b>26,724,541</b>	<b>29,910,862</b>	<b>31,252,403</b>	<b>43,521,700</b>	<b>54,350,157</b>	<b>61,944,184</b>



# MASON COUNTY MONTHLY FINANCIAL REPORT

**MARCH 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	2,663	-573	127.40%	2,138	124	2,014	5.78%
ASSESSOR	32,910	7,322	25,588	22.25%	32,200	6,805	25,395	21.13%
EMERGENCY MANAGEMENT	2,540	193	2,347	7.59%	3,052	293	2,759	9.61%
FACILITIES & GROUNDS	85,685	12,212	73,473	14.25%	60,219	18,134	42,085	30.11%
COMMUNITY SERVICES	66,645	16,135	50,510	24.21%	62,864	13,489	49,375	21.46%
PARKS & TRAILS	45,043	12,388	32,655	27.50%	43,392	9,549	33,843	22.01%
JUVENILE COURT SERVICES	8,570	1,905	6,665	22.23%	17,571	1,754	15,817	9.98%
PROSECUTOR	7,127	1,502	5,625	21.07%	7,128	100	7,028	1.41%
CORONER	50,891	3,648	47,243	7.17%	50,978	3,641	47,337	7.14%
SHERIFF ADMIN	1,354,357	322,055	1,032,302	23.78%	1,609,936	246,621	1,363,315	15.32%
MOTOR POOL	0	0	0	0%			0	0%
<b>Total 001 GENERAL FUND</b>	<b>1,655,858</b>	<b>380,023</b>	<b>1,275,835</b>	<b>22.95%</b>	<b>1,889,478</b>	<b>300,509</b>	<b>1,588,969</b>	<b>15.90%</b>
SHERIFF'S BOATING PROGRAM	0	20	-20	0%	0	20	-20	0%
NARCOTICS INVESTIGATION FUND				0%				0%
COMMUNITY SERVICES HEALTH	47,172	10,902	36,270	23.11%	46,223	11,207	35,016	24.24%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>47,172</b>	<b>10,922</b>	<b>36,250</b>	<b>23.15%</b>	<b>46,223</b>	<b>11,226</b>	<b>34,997</b>	<b>24.29%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,703,030</b>	<b>390,945</b>	<b>1,312,085</b>	<b>22.96%</b>	<b>1,935,701</b>	<b>311,735</b>	<b>1,623,966</b>	<b>16.10%</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	4,888	35,387	12.14%		3,220	-3,220	0%
MOTOR POOL SUPPLIES	54,050	15,341	38,709	28.38%	10,150	13,677	-3,527	134.75%
MOTOR POOL FUEL	402,000	68,586	333,414	17.06%	401,500	70,096	331,404	17.46%
MOTOR POOL LEASE	706,272	173,248	533,024	24.53%	997,655	196,293	801,362	19.68%
MOTOR POOL MAINT-MONTHLY	12,000	5,041	6,959	42.01%	15,874	3,989	11,885	25.13%
MOTOR POOL REPAIRS & MISC.	70,075	17,179	52,896	24.52%	101,467	22,287	79,180	21.96%
MOTOR POOL INSURANCE	16,640	966	15,674	5.81%	27,354	2,172	25,182	7.94%
MOTOR POOL CAPITAL LEASE	147,000	33,960	113,040	23.10%	0	0	0	0%
MOTOR POOL CAP UPFIT	254,718	71,736	182,982	28.16%	381,701	0	381,701	0.00%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,703,030</b>	<b>390,945</b>	<b>1,312,085</b>	<b>22.96%</b>	<b>1,935,701</b>	<b>311,735</b>	<b>1,623,966</b>	<b>16.10%</b>

Unaudited \*Benchmark for month is 25%



## MASON COUNTY MONTHLY FINANCIAL REPORT

### MARCH 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	288,788	(674,212)	30%	1,180,000	307,218	(872,782)	26%	18,430
104	Auditor's O & M	127,250	14,365	(112,885)	11%	85,250	17,614	(67,636)	21%	3,249
105	County Road	21,099,126	3,640,551	(17,458,575)	17%	23,521,200	4,063,600	(19,457,600)	17%	423,049
106	Paths & Trails	9,707	4,033	(5,674)	42%	10,518	4,532	(5,986)	43%	499
109	Election Equipment Holdings	42,250	14,370	(27,880)	34%	53,000	37,724	(15,276)	71%	23,355
110	Crime Victims	59,010	17,925	(41,085)	30%	59,010	12,127	(46,883)	21%	(5,798)
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	719,345	(1,535,583)	32%	3,743,618	864,064	(2,879,554)	23%	144,719
118	Abatement	1,200	2,868	1,668	239%	13,000	3,810	(9,190)	29%	942
120	REET & Property Tax Admin	25,750	4,624	(21,126)	18%	25,000	4,782	(20,218)	19%	158
134	National Forest Safety	21,500	-	(21,500)	0%	22,000	-	(22,000)	0%	-
135	Trial Court Improvements	22,684	5,649	22,652	25%	23,000	-	(23,000)	0%	(5,649)
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	522	(5,978)	8%	6,500	38	(6,462)	1%	(484)
145	Mason County Clean Water District	190,000	28,934	(161,066)	15%	190,000	28,498	(161,502)	15%	(437)
150	Community Services Health	3,349,997	1,784,343	(1,565,654)	53%	4,156,136	2,508,133	(1,648,003)	60%	723,790
155	American Rescue Plan Act	22,500	82,232	59,732	365%	50,000	424,462	374,462	849%	342,230
160	Law Library	23,260	6,347	(16,913)	27%	23,260	5,097	(18,163)	22%	(1,249)
163	Lodging Tax (Hotel/Motel)	600,750	175,051	(425,699)	29%	710,000	215,177	(494,823)	30%	40,126
164	Mental Health	1,414,765	346,241	(1,068,524)	24%	1,451,758	362,773	(1,088,985)	25%	16,532
180	Treasurer's M&O Fund	274,062	108,572	(165,490)	40%	231,800	120,413	(111,387)	52%	11,841
190	Veterans Assistance	146,524	20,098	(126,426)	14%	152,467	19,147	(133,320)	13%	(951)
192	Skokomish Flood Zone	6,897,203	-	(6,897,203)	0%	6,414,540	-	(6,414,540)	0%	-
194	Mason Lake Mngmt Dist #2	39,990	5,054	(34,936)	13%	43,675	5,349	(38,326)	12%	295
195	Spencer Lake Mngmt Dist #3	16,036	2,105	(13,931)	13%	17,185	1,980	(15,205)	12%	(125)
199	Island Lake Mngmt Dist #1	100	263	163	263%	100	167	67	167%	(96)
350	REET 1 Capital Improvements	1,866,000	294,009	(1,571,991)	16%	1,580,000	304,929	(1,275,071)	19%	10,919
351	REET 2 Capital Improvements	1,813,000	329,456	(1,483,544)	18%	1,700,000	353,347	(1,346,653)	21%	23,892
402	Mason County Landfill	7,216,147	1,554,364	(5,661,783)	22%	7,145,106	1,721,019	(5,424,087)	24%	166,655
403	N. Bay / Case Inlet Utility	2,337,004	612,292	(1,724,712)	26%	2,139,353	560,468	(1,578,885)	26%	(51,825)
411	Rustlewood Sewer & Water	576,560	137,824	(438,736)	24%	556,436	145,643	(410,793)	26%	7,819
412	Beards Cove Water	367,564	75,359	(292,205)	21%	268,334	79,382	(188,952)	30%	4,023
413	Belfair WW & Water Reclamation	3,707,003	442,885	(3,264,118)	12%	3,137,303	3,332,247	194,944	106%	2,889,361
428	Reserve Landfill	700	4,581	3,881	654%	20,000	5,921	(14,079)	30%	1,340
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,151,233	575,342	(575,892)	50%	1,300,000	650,000	(650,000)	50%	74,659
501	Equipment Rental & Revolving	2,812,088	674,420	(2,137,668)	24%	2,010,678	393,490	(1,617,188)	20%	(280,930)
502	Unemployment Fund	76,204	-	(76,204)	0%	79,202	-	(79,202)	0%	-
<b>Totals</b>		<b>\$ 59,621,586</b>	<b>11,984,040</b>	<b>\$ (47,597,859)</b>	<b>20%</b>	<b>\$ 62,213,599</b>	<b>16,585,177</b>	<b>\$ (45,628,422)</b>	<b>27%</b>	<b>4,601,137</b>

Unaudited \*Benchmark for Month is 25%



# MASON COUNTY MONTHLY FINANCIAL REPORT

## MARCH 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	111,957	566,754	16%	792,509	451,958	340,551	57%	340,001
104	Auditor's O & M	111,635	41,983	69,652	38%	117,306	48,705	68,601	42%	6,722
105	County Road	23,793,040	4,160,230	19,632,811	17%	26,198,341	4,083,081	22,115,260	16%	(77,149)
106	Paths & Trails	2,047	452	1,595	22%	2,439	552	1,887	23%	101
109	Election Equipment Holdings	51,642	354	51,289	1%	64,910	11,981	52,929	18%	11,627
110	Crime Victims	106,491	22,611	83,880	21%	109,991	25,072	84,919	23%	2,461
114	Victim Witness Activities	52,740	8,524	44,216	16%	60,317	-	60,317	0%	(8,524)
117	Community Support Services	2,456,488	1,032,010	1,424,478	42%	3,743,818	1,073,837	2,669,981	29%	41,827
118	Abatement	54,155	278	53,877	1%	54,312	313	53,999	1%	35
120	REET & Property Tax Admin	110,750	15,341	95,409	14%	110,000	27,192	82,808	25%	11,851
134	National Forest Safety	36,500	382	36,118	1%	52,000	1,373	50,627	3%	991
135	Trial Court Improvements	53,715	155	53,560	0%	53,847	186	53,661	0%	30
141	Sheriff's Boating Program	42,083	1,082	41,001	3%	39,601	1,582	38,019	4%	500
142	Narcotics Investigation Fund	5,869	599	5,270	10%	5,958	554	5,404	9%	(45)
145	Mason County Clean Water District	190,153	-	190,153	0%	195,447	1,309	194,138	1%	1,309
150	Community Services Health	4,077,531	1,012,058	3,065,473	25%	4,185,615	1,233,037	2,952,578	29%	220,979
155	American Rescue Plan Act	10,000,000	139,548	9,860,452	1%	5,050,000	398,454	4,651,546	8%	258,906
160	Law Library	34,856	8,432	26,424	24%	36,819	8,928	27,891	24%	495
163	Lodging Tax (Hotel/Motel)	988,514	121,331	867,183	12%	470,562	154,551	316,011	33%	33,220
164	Mental Health	1,464,058	110,240	1,353,818	8%	1,595,426	233,860	1,361,566	15%	123,620
180	Treasurer's M&O Fund	354,062	27,730	326,332	8%	366,704	27,301	339,403	7%	(429)
190	Veterans Assistance	252,000	29,209	222,791	12%	352,467	39,183	313,284	11%	9,974
192	Skokomish Flood Zone	6,914,198	3,919	6,910,279	0%	6,414,540	8,800	6,405,740	0%	4,881
194	Mason Lake Mngmt Dist #2	129,990	350	129,640	0%	103,675	375	103,300	0%	25
195	Spencer Lake Mngmt Dist #3	20,201	163	20,038	1%	27,185	181	27,004	1%	19
199	Island Lake Mngmt Dist #1	35,100	160	34,940	0%	12,100	175	11,925	1%	15
350	REET 1 Capital Improvements	2,101,804	361,908	1,739,896	17%	2,071,184	675,630	1,395,554	33%	313,722
351	REET 2 Capital Improvements	2,103,875	98,061	2,005,814	5%	2,101,187	958,837	1,142,350	46%	860,775
402	Mason County Landfill	6,760,452	1,291,415	5,469,037	19%	6,497,423	1,360,671	5,136,752	21%	69,256
403	N. Bay / Case Inlet Utility	2,235,214	266,581	1,968,633	12%	2,843,908	251,500	2,592,408	9%	(15,081)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	677,661	92,811	584,850	14%	636,387	79,716	556,671	13%	(13,095)
412	Beards Cove Water	335,427	39,156	296,272	12%	355,731	53,247	302,484	15%	14,091
413	Belfair WW & Water Reclamation	7,142,083	1,382,675	5,759,408	19%	2,529,344	652,746	1,876,598	26%	(729,930)
428	Reserve Landfill	300,950	5,121	295,829	2%	31,373	5,647	25,726	18%	527
429	Reserve Beards Cove ULID	-	-	-	0%	-	-	-	0%	-
480	Storm Drain System Development	-	-	-	0%	-	-	-	0%	-
500	Information Technology Dept	1,174,995	300,043	874,952	26%	1,372,546	240,056	1,132,490	17%	(59,987)
501	Equipment Rental & Revolving	3,345,768	453,967	2,891,801	14%	3,231,269	542,248	2,689,021	17%	88,282
502	Unemployment Fund	276,204	476	275,728	0%	279,202	25,634	253,568	9%	25,158
<b>Totals</b>		<b>\$ 78,470,962</b>	<b>\$ 11,141,310</b>	<b>\$ 67,329,652</b>	<b>14%</b>	<b>\$ 72,165,443</b>	<b>\$ 12,678,472</b>	<b>\$ 59,486,971</b>	<b>18%</b>	<b>1,537,162</b>

*Unaudited \*Benchmark for Month is 25%*