



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**NOVEMBER**  
**2021**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# NOVEMBER 2021

## 2020 vs 2021 Current Expense Revenue Comparison

Department Name	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	Actual dif 2020 vs 2021
WSU Extension	20,500	17,842	(2,658)	87%	23,500	21,231	(2,269)	90%	3,389
Assessor	7,000	17,085	10,085	244%	7,000	12,688	5,688	181%	(4,397)
Auditor	1,198,700	1,320,244	121,544	110%	1,130,017	1,010,586	(119,431)	89%	(309,658)
Emergency Management	64,648	70,877	6,229	110%	121,585	36,661	(84,924)	30%	(34,216)
Facilities & Grounds	-	5,375	5,375	0%		967	967	0%	(4,408)
Human Resources	-	40	40	0%		850	850	0%	810
Clerk	328,058	246,460	(81,598)	75%	366,348	237,927	(128,421)	65%	(8,533)
Commissioners	-	-	-	0%		725	725	0%	725
Support Services	700	476	(224)	68%	700	2,987	2,287	427%	2,511
District Court	978,652	876,223	(102,429)	90%	1,036,026	1,013,203	(22,823)	98%	136,980
Community Development	1,790,810	2,024,088	233,278	113%	2,177,600	2,816,027	638,427	129%	791,939
Historical Preservation			-	0%	76,000	72,973	(3,027)	96%	72,973
Parks & Trails	44,000	7,739	(36,261)	18%	44,000	20,632	(23,368)	47%	12,893
Juvenile Court Services	1,161,972	1,149,723	(12,249)	99%	1,161,438	1,336,217	174,779	115%	186,494
Prosecutor	192,951	170,955	(21,996)	89%	248,575	163,544	(85,031)	66%	(7,410)
Child Support Enforcement	209,515	168,862	(40,653)	81%	159,126	69,681	(89,445)	44%	(99,181)
Coroner	35,000	24,640	(10,360)	70%	35,000	41,440	6,440	118%	16,800
Sheriff	1,126,875	994,694	(132,181)	88%	1,000,835	971,332	(29,503)	97%	(23,362)
Indigent Defense	204,767	157,986	(46,781)	77%	260,423	186,792	(73,631)	72%	28,806
Superior Court	68,927	71,209	2,282	103%	78,656	114,674	36,018	146%	43,465
Family Court	2,500	2,328	(172)	93%	2,500	2,696	196	108%	368
Therapeutic Court	610,884	425,179	(185,705)	70%	720,875	471,803	(249,072)	65%	46,625
Murder Expenditures	-	-	-	0%		-	-	0%	-
Treasurer	26,348,450	25,291,684	(1,056,766)	96%	26,206,041	28,409,502	2,203,461	108%	3,117,818
Non Departmental	3,956,682	3,567,464	(389,218)	90%	4,303,486	3,899,535	(403,951)	91%	332,071
Motor Pool			-	0%	447,202	314,145	(133,057)	70%	314,145
<b>Totals</b>	<b>\$ 38,351,591</b>	<b>\$ 36,611,171</b>	<b>\$ (1,740,420)</b>	<b>95%</b>	<b>\$ 39,606,933</b>	<b>\$ 41,228,818</b>	<b>\$ 1,621,885</b>	<b>104%</b>	<b>4,617,647</b>

*Unaudited \*Benchmark for Month is 91.67%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## NOVEMBER 2021

### Treasurer Department Receipts

Treasurer #001-260-000	2020 Budget	2020 YTD	This Month	% 2020	2021 Budget	2021 YTD	This Month	% 2021
REAL & PERSONAL PROPERTY TAXES	10,383,385	10,024,023	855,953	97%	11,546,496	11,161,701	884,786	97%
SALES TAX TITLE PROPERTY	-	125	0	0%	-	1,720	0	0%
LOCAL RETAIL SALES & USE TAX	6,000,000	6,231,095	703,296	104%	6,250,000	7,676,669	749,236	123%
LOCAL PUBLIC SAFETY-CITY	37,000	44,312	4,427	120%	37,000	46,442	4,272	126%
CRIMINAL JUSTICE	600,000	753,589	82,314	126%	750,000	889,149	85,523	119%
LEASEHOLD EXCISE TAX	35,000	20,462	0	58%	26,000	36,854	13,696	142%
FOREST EXCISE TAX	225,000	301,151	78,703	134%	100,000	238,503	54,886	239%
FRANCHISE FEES	520,000	487,005	45,686	94%	500,000	480,484	44,486	96%
PAYMENT IN LIEU OF TAX/B OF L	289,000	314,361	0	109%	315,000	331,886	0	105%
PUD PRIVILEGE TAX	725,000	734,058	0	101%	735,000	768,144	0	105%
DNR OTHER TRUST 2	100	104	0	104%	100	265	0	265%
LE & CJ LEG 1 TIME COSTS				0%	-	255,892	0	0%
CITY-COUNTY ASSISTANCE	1,415,000	981,230	0	69%	1,415,000	1,654,705	0	117%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	680,000	753,661	0	111%	700,000	770,777	0	110%
ADULT COURT COST-JUVENILE OFFE	5,000	4,478	402	90%	5,000	3,920	382	78%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	63,996	0	75%	85,000	74,163	0	87%
DUI - OTHER CRIMINAL JUSTICE A	15,400	15,765	0	102%	14,500	17,393	0	120%
LIQUOR/BEER EXCISE TAX	116,920	147,699	0	126%	125,000	167,219	0	134%
LIQUOR CONTROL BOARD PROFITS	205,000	150,436	0	73%	200,000	149,987	0	75%
IN LIEU OF-CITY OF TACOMA	190,000	185,570	16,870	98%	190,000	189,282	17,207	100%
TREASURER'S FEES	-	23	0	0%	-	38	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	475	360	0	76%	360	360	0	100%
PAYMNT FOR SRVCS-SPENCER LK FND	-	145	0	0%	100	145	0	145%
PAYMNT FOR SRVCS-ISLAND LK FND	120	290	0	242%	100	100	0	100%
CHARGES FOR SRVCS-MACECOM	1,300	1,324	0	102%	1,325	1,372	0	104%
RETURNED REMITTANCE(NSF) FEES	2,400	2,480	640	103%	2,500	1,960	320	78%
REET COLLECTION FEES	100,000	122,202	10,816	122%	100,000	184,723	19,413	185%
REET COLLECTIONS COSTS	9,000	7,806	550	87%	9,000	8,918	903	99%
TREAS. FIRE PROTECTION ASSESSM	15,000	14,890	1,236	99%	15,000	14,870	1,132	99%

### Treasurer Department Receipts

Treasurer #001-260-000	2020 Budget	2020 YTD	This Month	% 2020	2021 Budget	2021 YTD	This Month	% 2021
TREAS OTHER WORD PROCESSING	575	350	19	61%	425	93	6	22%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	5	-	0	0%
DATA PROCESSING SERVICES	-	106	0	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	350	50	0%	-	550	100	0%
REAL & PERSONAL PENALTY	350,000	312,900	16,076	89%	350,000	271,610	16,772	78%
PERSONAL PROP FILING PEN	5,000	20,434	3,640	409%	20,000	33,057	5,590	165%
PENALTY ON REAL & PERSONAL PRO	-	6,703	512	0%	-	4,606	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	19	0	0%
INTEREST & OTHER EARNINGS	800,000	419,504	11,544	52%	500,000	114,450	10,356	23%
INVESTMENT SERVICE FEES(TREAS.	25,000	13,233	618	53%	20,000	4,735	415	24%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	13,009	1,082	153%	8,500	23,903	514	281%
LEASEHOLD EXCISE TAX INTEREST	-	7	0	0%	-	4	0	0%
EXCISE INTEREST	50	222	0	443%	50	283	0	566%
INV PURCHASED INT	-	(199)	(10)	0%	-	(2,698)	(1,453)	0%
INTEREST ON DELINQUENT PR TAX	650,000	561,063	43,589	86%	600,000	528,127	47,080	88%
RENTS/LEASES-DNR TRUST	1,000	16,368	0	1637%	10,000	26,241	3,003	262%
RENTS/LEASES-DNR TMBR TRUST 1	500,000	234,131	20,175	47%	250,000	905,862	67,368	362%
UNCLAIMED MONEY/PROCEEDS-SALES	60,000	60,945	0	102%	225,000	177,935	0	79%
TREASURER TAX FORECLOSURE TRUST	64,000	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	20	(191)	(306)	-955%	10	(797)	(416)	-7970%
TAX DISTRIBUTION ROUNDING	-	-	0	0%	10	(16)	(5)	-165%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	36	10	36%
ROAD DIVERSION	2,160,000	2,145,936	188,941	99%	1,080,000	1,084,790	88,819	100%
SALE OF TAX TITLE PROPERTY	-	(1,484)	0	0%	-	87	0	0%
LEASEHOLD EXCISE TAX	5,000	2,690	0	54%	2,000	1,324	1,316	66%
TIMBER EXCISE TAX	53,000	71,056	18,570	134%	10,000	25,254	5,812	253%
DNR PILT NAP / NRCA			0	0%	900	(915)	0	-102%
DNR OTHER TRUST 2	50	(955)	0	-1910%	50	28	0	56%
OTHER INT-DNR INTEREST	50	89	8	178%	10	54	2	540%
RENTS & LEASES/DNR OTHR TRST 1	2,500	52,776	4,768	2111%	2,500	2,783	318	111%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	-	80,356	7,144	0%
<b>Grand Total</b>	<b>\$26,348,450</b>	<b>\$25,291,684</b>	<b>2,110,167</b>	<b>96%</b>	<b>\$26,206,041</b>	<b>\$28,409,502</b>	<b>2,128,992</b>	<b>108%</b>

*Unaudited \*Benchmark for Month is 91.67%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

# NOVEMBER 2021

## 2020 vs 2021 Current Expense Expenditure Comparison

Department Name	2020 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2020	2021 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2021	Actual dif 2020 vs 2021
WSU Extension	293,274	244,967	48,307	84%	319,520	260,046	59,474	81%	15,079
Assessor	1,433,285	1,176,066	257,219	82%	1,420,286	1,201,111	219,175	85%	25,046
Auditor	1,738,549	1,618,349	120,200	93%	1,757,620	1,464,157	293,463	83%	(154,192)
Emergency Management	232,009	259,036	(27,027)	112%	313,592	261,756	51,836	83%	2,720
Facilities & Grounds	1,309,792	986,282	323,510	75%	1,383,584	1,083,852	299,732	78%	97,570
HR/ Risk Mngt	592,660	521,448	71,212	88%	608,086	498,297	109,789	82%	(23,151)
LEOFF	100,044	59,187	40,857	59%	100,044	59,753	40,291	60%	565
Clerk	1,037,808	960,229	77,579	93%	1,126,730	984,142	142,588	87%	23,913
Commissioners	348,669	312,658	36,011	90%	355,610	314,645	40,965	88%	1,987
Support Services	716,397	634,703	81,694	89%	750,933	684,706	66,227	91%	50,003
District Court	1,291,480	1,119,015	172,465	87%	1,376,288	1,197,690	178,598	87%	78,675
Community Development	2,458,927	2,018,682	440,245	82%	2,801,269	2,441,352	359,917	87%	422,670
Historical Preservation			-	0%	16,000	5,850	10,150	37%	5,850
Parks & Trails	547,442	410,996	136,446	75%	568,121	544,845	23,276	96%	133,849
Juvenile Court Services	1,943,451	1,664,974	278,477	86%	2,009,280	1,666,163	343,117	83%	1,189
Prosecutor	1,668,998	1,323,644	345,355	79%	1,876,838	1,481,696	395,142	79%	158,053
Child Support Enforcement	210,658	169,138	41,520	80%	160,462	96,993	63,469	60%	(72,146)
Coroner	321,934	283,091	38,843	88%	345,276	319,774	25,502	93%	36,684
Sheriff	11,233,473	10,188,389	1,045,084	91%	12,395,735	10,832,231	1,563,504	87%	643,841
Traffic Policing	2,160,000	1,955,398	204,602	91%	2,160,000	1,840,290	319,710	85%	(115,108)
Courthouse Security	170,740	159,754	10,986	94%	259,587	223,459	36,128	86%	63,705
Indigent Defense	1,127,136	977,007	150,129	87%	1,280,757	1,108,179	172,578	87%	131,172
Superior Court	986,175	882,556	103,619	89%	1,081,638	961,775	119,863	89%	79,219
Family Court	2,500	1,070	1,430	43%	2,500	-	2,500	0%	(1,070)
Therapeutic Court	617,849	423,472	194,377	69%	724,863	506,685	218,178	70%	83,213
Murder Expenditures	50,000	950	49,050	2%	50,000	39,541	10,459	79%	38,591
Treasurer	823,053	708,556	114,497	86%	872,579	723,803	148,776	83%	15,247
Non Departmental	4,328,914	4,735,163	(406,249)	109%	4,889,779	4,758,069	131,710	97%	22,906
Motor Pool	37,438	35,060	2,378	94%	49,538	29,169	20,369	59%	(5,891)
Transfers Out to Other Funds	913,913	913,785	128	100%	91,339	91,319	20	100%	(822,466)
<b>Totals</b>	<b>\$ 38,696,568</b>	<b>\$ 34,743,625</b>	<b>\$ 3,952,943</b>	<b>90%</b>	<b>\$ 41,147,854</b>	<b>\$ 35,681,349</b>	<b>\$ 5,466,505</b>	<b>87%</b>	<b>937,724</b>

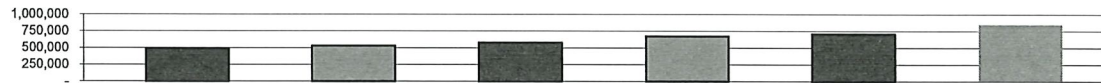
Unaudited \*Benchmark for Month is 91.67%



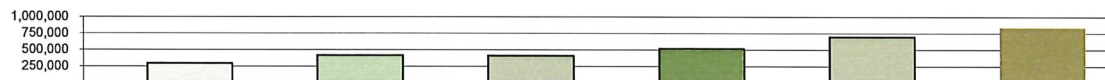
# NOVEMBER 2021

## Six Year Specific Revenue Streams Comparison

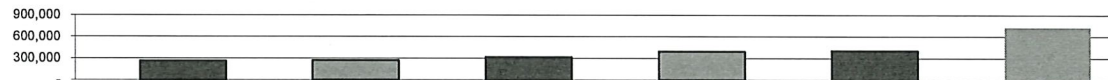
	11/30/2016	11/30/2017	11/30/2018	11/30/2019	11/30/2020	11/30/2021
Community Development Revenues	1,762,640	1,508,285	1,681,142	1,888,137	2,024,088	2,816,027
Detention & Correction Services	161,486	33,439	83,355	147,020	104,727	109,850
Current Expense Property Taxes	10,900,241	9,511,831	9,654,685	9,914,688	10,024,023	11,161,701
Road Diversion Property Tax	1,188,293	1,484,635	2,129,686	2,144,878	2,145,936	1,084,790
County Road Property Tax	6,533,766	8,106,616	8,484,647	8,764,928	8,950,106	9,069,135
Current Expense Sales Tax	4,324,280	4,540,123	4,982,400	5,563,585	6,231,095	7,676,669
Criminal Justice Taxes/Entitlements	1,242,156	1,267,845	1,383,328	1,492,077	1,591,489	1,755,403
Rural Sales & Use Tax Fund	554,119	589,133	645,513	751,532	796,966	940,219



<u>Com Svcs-Homelessness Preven Filings</u>	364,433	407,474	527,801	649,387	775,402	905,442
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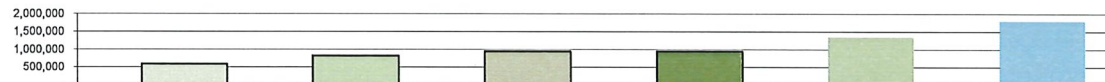


<u>Lodging (Hotel/Motel) Tax</u>	351,857	369,930	446,025	526,591	471,304	810,465
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<u>REET 1 Excise Tax Only</u>	586,002	824,493	948,179	950,508	1,343,874	1,985,200
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<u>REET 2 Excise Tax Only</u>	586,002	824,493	948,179	950,508	1,343,874	1,985,200
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# NOVEMBER 2021

REVENUE MONTH	2020 REVENUE	2021 REVENUE	DIFFERENCE
JANUARY	\$ 455,733.71	\$ 571,994.75	\$ 116,261.04
FEBRUARY	\$ 590,257.14	\$ 705,713.58	\$ 115,456.44
MARCH	\$ 449,177.66	\$ 554,356.28	\$ 105,178.62
APRIL	\$ 427,572.82	\$ 561,429.19	\$ 133,856.37
MAY	\$ 487,803.83	\$ 740,012.36	\$ 252,208.53
JUNE	\$ 460,999.44	\$ 724,550.39	\$ 263,550.95
JULY	\$ 628,587.98	\$ 754,454.16	\$ 125,866.18
AUGUST	\$ 702,582.07	\$ 800,707.00	\$ 98,124.93
SEPTEMBER	\$ 671,554.81	\$ 772,689.33	\$ 101,134.52
OCTOBER	\$ 653,529.82	\$ 741,525.90	\$ 87,996.08
NOVEMBER	\$ 703,295.80	\$ 749,235.68	\$ 45,939.88
DECEMBER	\$ 652,599.03		\$ (652,599.03)
TOTAL COLLECTED REVENUE	\$ 6,883,694.11	\$ 7,676,668.62	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 6,000,000.00	\$ 6,250,000.00	\$ 8,250,309.80
YET TO BE COLLECTED		<b>1,426,668.62</b>	
<b>ANTICIPATED INCREASE</b>		<b>\$ 1,398,559.60</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>20.3%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>19.6%</b>	



# NOVEMBER 2021

## Six Year Financial Recap

Current Expense Recap	11/30/2016	11/30/2017	11/30/2018	11/30/2019	11/30/2020	11/30/2021
Account Receivable from Belfair Sewer	1,200,000					
General Fund Operating Reserves				6,520,791	6,817,603	
Contingency Reserve				1,000,000	1,000,000	
Technology Replacement Reserves				200,000	200,000	
Equipment & Vehicle Replacement Reserves				525,000	525,000	
Accrued Leave Reserve				520,000	530,805	
Current Expense Unreserved Cash				3,979,167	6,459,196	
<b>This Month Current Expense Cash</b>	<b>6,684,317</b>	<b>4,949,942</b>	<b>8,698,604</b>	<b>12,744,958</b>	<b>15,532,604</b>	<b>21,944,960</b>
Adopted Budget on December 31st	40,787,973	38,545,163	36,930,990	41,404,349	49,581,229	53,464,511
Supplemental Appropriations	864,056	1,136,040	1,059,364	263,253	407,320	142,422
Total Budget including Supplementals	41,652,029	39,681,203	37,990,354	41,667,602	49,988,549	53,606,933
Budgeted Beginning Fund Balance	8,019,728	7,309,944	3,061,750	5,786,719	11,636,958	14,000,000
Budgeted Ending Fund Balance	3,219,132	4,522,364	5,185,957	5,185,957	11,291,981	12,459,079
Revenue Budgets	33,632,301	32,371,259	34,928,604	35,880,883	38,351,591	39,606,933
Revenues thru This Month of each year	30,521,581	31,081,433	33,966,218	36,106,242	36,611,171	41,228,818
<b>Budgeted Revenues Received</b>	<b>91%</b>	<b>96%</b>	<b>97%</b>	<b>101%</b>	<b>95%</b>	<b>104%</b>
Expenditure Budgets	38,534,111	35,194,527	34,652,959	36,481,645	38,696,568	41,147,854
Expenditures thru This Month of each year	30,987,235	29,709,645	29,463,512	30,629,259	34,743,625	35,681,349
<b>Budgeted Expenditures Expended</b>	<b>80%</b>	<b>84%</b>	<b>85%</b>	<b>84%</b>	<b>90%</b>	<b>87%</b>



<b>Special Fund Cash Balances</b>	<b>11/30/2016</b>	<b>11/30/2017</b>	<b>11/30/2018</b>	<b>11/30/2019</b>	<b>11/30/2020</b>	<b>11/30/2021</b>
Rural County Sales & Use Tax Fund (.09)	567,243	448,979	629,057	805,768	1,037,302	1,288,061
Auditor's O&M	214,961	251,833	285,320	281,094	324,559	426,590
County Roads Fund	11,681,062	10,431,935	11,643,424	11,578,680	12,861,431	14,064,352
Paths & Trails	231,342	244,179	257,632	269,456	279,273	287,723
Election Equipment Holding	255,432	271,254	158,502	162,003	227,698	248,149
Crime Victims	216,216	237,823	200,703	210,397	207,649	216,535
Victim Witness Activities	91,377	32,529	24,415	27,856	27,124	20,076
Historical Preservation Fund	37,690	37,756	44,706	27,791	41,717	
Community Support Services Fund	390,442	496,329	699,720	762,885	896,053	1,297,246
Abatement/Repair/Demolition Fund	266,376	269,239	273,294	277,808	278,715	277,721
Reserve for Technology Fund	105,471	166,133	120,697	70,483		
REET & Property Tax Admin Asst	70,689	82,279	76,890	78,815	75,134	87,259
National Forest Safety	69,700	39,465	47,726	26,572	18,628	6,032
Trial Court Improvement Fund	68,819	81,409	106,225	111,561	131,398	92,344
Sheriff Special Funds	263,833	255,851	256,893	231,490		
Sheriff's Boating Program					109,835	155,756
Narcotics Investigation					86,341	98,217
Public Health Fund	109,954	229,292	132,271	255,148	912,035	1,469,738
American Rescue Plan Act						5,571,298
Law Library	84,331	79,277	77,127	73,455	58,605	49,533
Lodging (Motel/Hotel) Tax Fund	361,475	409,147	561,045	797,519	823,938	1,177,634
Mental Health Tax Fund	1,486,619	1,341,224	1,542,626	1,458,356	1,537,987	1,771,396
Treasurer's M&O Fund	93,589	92,352	49,801	68,838	99,594	68,532
Veterans Assistance	232,605	216,109	98,635	73,707	110,775	167,685
Skokomish Flood Zone	200,235	153,064	80,797	16,562	78,153	15,472
Mason Lake Management District	98,512	113,728	140,167	115,523	73,486	69,702
Spencer Lake Management District					6,683	7,127
Island Lake Management District	17,568	16,821	19,890	29,610	30,118	29,040
Capital Improvement / Reet 1 Fund	863,660	1,406,098	1,956,768	2,154,792	1,477,810	1,974,837
Capital Improvement / Reet 2 Fund	2,464,971	2,094,075	2,329,422	2,737,696	3,559,408	4,549,752
Mason County Landfill	874,567	762,527	578,098	633,814	1,195,798	2,099,267
N. Bay/Case Inlet Utility	835,246	855,316	962,541	986,660	1,595,043	1,774,582
N. Bay/Case Inlet Utility Reserve	717	722	732			
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	
Rustlewood Sewer & Water	57,844	353,586	402,546	164,025	66,362	157,087
Beards Cove Water	268,992	356,426	425,631	473,406	548,106	605,429
Belfair WW & Water Reclamation	627,242	403,034	460,965	686,118	414,510	848,914
Reserve Landfill	509,939	514,020	487,150	467,181	446,144	443,490
Reserve Beards Cove Ulid	326,676	340,156	356,696	199,632	207,585	214,309
Storm Drain System Development	137,294	26,798	195,678	181,567	179,817	178,847
Information Technology	270,911	11,684	181,317	157,220	30,559	382,860
Equipment Rental & Revolving Fund	1,888,892	3,482,760	2,820,094	3,199,356	1,891,057	1,156,847
Unemployment Fund	162,807	151,699	170,533	155,910	180,448	196,266
<b>TOTALS</b>	<b>\$26,509,286</b>	<b>\$26,760,894</b>	<b>\$28,859,718</b>	<b>\$30,012,739</b>	<b>\$32,130,865</b>	<b>\$43,545,703</b>



# MONTHLY FINANCIAL REPORT

# NOVEMBER 2021

## 2021 Current Expense and Health Fund Motor Pool Budget to Actual Expenditures

FUND OR DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% USED
ASSESSOR	34,908	34,908	30,939	3,969	88.63%
EMERGENCY MANAGEMENT	0	0	270	-270	0%
FACILITIES & GROUNDS	10,377	21,307	19,080	2,227	89.55%
COMMUNITY SERVICES	46,151	46,151	41,980	4,171	90.96%
PARKS & TRAILS	3,555	8,055	9,803	-1,748	121.71%
JUVENILE COURT SERVICES	8,480	8,480	6,318	2,162	74.50%
PROSECUTOR	6,646	6,646	5,878	768	88.45%
CORONER	25,717	25,717	34,458	-8,741	133.99%
SHERIFF ADMIN	1,078,726	1,078,726	1,034,333	44,393	95.88%
MOTOR POOL	55,968	49,538	29,169	20,369	58.88%
<b>Total 001 GENERAL FUND</b>	<b>1,270,528</b>	<b>1,279,528</b>	<b>1,212,228</b>	<b>67,300</b>	<b>94.74%</b>
SHERIFF'S BOATING PROGRAM			1,233	-1,233	0%
COMMUNITY SERVICES HEALTH	59,360	59,360	47,203	12,157	79.52%
<b>TOTAL SPECIAL FUNDS</b>	<b>59,360</b>	<b>59,360</b>	<b>48,436</b>	<b>10,924</b>	<b>81.60%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,329,888</b>	<b>1,338,888</b>	<b>1,260,664</b>	<b>78,224</b>	<b>94.16%</b>

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% OF TOTAL
MOTOR POOL SALARIES & BENEFITS	38,672	38,672	28,137	10,535	72.76%
MOTOR POOL SUPPLIES	10,300	10,300	73,689	-63,389	715.43%
MOTOR POOL FUEL	216,250	225,250	243,163	-17,913	107.95%
MOTOR POOL LEASE	100	100	409,013	-408,913	409013.23%
MOTOR POOL MAINT-MONTHLY	6,234	6,234	19,328	-13,094	310.04%
MOTOR POOL REPAIRS	79,836	79,836	47,569	32,267	59.58%
MOTOR POOL INSURANCE	45,719	45,719	7,811	37,908	17.08%
MOTOR POOL CAPITAL LEASE	559,158	559,158	14,104	545,054	2.52%
MOTOR POOL CAP UPFIT	373,619	373,619	417,851	-44,232	111.84%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,329,888</b>	<b>1,338,888</b>	<b>1,260,664</b>	<b>78,224</b>	<b>94.16%</b>

Unaudited \*Benchmark for month is 91.67%



# MASON COUNTY MONTHLY FINANCIAL REPORT

## NOVEMBER 2021

### 2020 vs 2021 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	Actual dif 2020 vs 2021
103	Sales & Use Tax	703,500	801,964	98,464	114%	728,500	941,202	212,702	129%	139,238
104	Auditor's O & M	118,500	133,765	15,265	113%	127,500	170,927	43,427	134%	37,162
105	County Road	15,862,898	12,948,807	(2,914,091)	82%	17,402,782	15,541,670	(1,861,112)	89%	2,592,863
106	Paths & Trails	12,695	10,274	(2,421)	81%	12,695	9,675	(3,020)	76%	(599)
109	Election Equipment Holdings	38,500	67,502	29,002	175%	65,850	22,383	(43,467)	34%	(45,118)
110	Crime Victims	41,910	74,079	32,169	177%	41,910	87,573	45,663	209%	13,494
114	Victim Witness Activities	55,683	50,369	(5,314)	90%	55,683	1,608	(54,075)	3%	(48,761)
116	Historical Preservation	16,000	21,886	5,886	137%	-	-	-	0%	(21,886)
117	Community Support Services	2,002,005	2,225,399	223,394	111%	4,695,483	5,340,121	644,638	114%	3,114,722
118	Abatement	8,100	2,013	(6,087)	25%	7,920	353	(7,567)	4%	(1,660)
120	REET & Property Tax Admin	20,800	21,824	1,024	105%	20,250	24,766	4,516	122%	2,942
134	National Forest Safety	23,092	21,466	(1,626)	93%	21,457	20,996	(461)	98%	(470)
135	Trial Court Improvements	22,800	22,672	(128)	99%	22,672	22,652	(20)	100%	(20)
140	Sheriff Special Funds	102,200	-	(102,200)	0%	-	-	-	0%	-
141	Sheriff's Boating Program	208,947	141,468	(67,479)	68%	38,979	77,055	38,076	198%	(64,413)
142	Narcotics Investigation Fund	96,797	92,304	(4,493)	95%	7,500	13,300	5,800	177%	(79,004)
150	Community Services Health	2,238,822	2,816,513	577,691	126%	2,644,630	4,215,742	1,571,112	159%	1,399,229
155	American Rescue Plan Act	-	-	-	0%	6,484,451	6,486,494	2,044	100%	6,486,494
160	Law Library	25,373	17,067	(8,306)	67%	24,900	21,488	(3,412)	86%	4,421
163	Lodging Tax (Hotel/Motel)	392,000	472,207	80,207	120%	392,000	810,588	418,588	207%	338,381
164	Mental Health	1,224,328	1,331,423	107,095	109%	1,231,968	1,380,031	148,063	112%	48,607
180	Treasurer's M&O Fund	195,025	196,932	1,907	101%	199,210	141,979	(57,231)	71%	(54,953)
190	Veterans Assistance	145,060	142,868	(2,192)	98%	140,060	150,708	10,648	108%	7,839
192	Skokomish Flood Zone	80,500	87,385	6,885	109%	20,500	1,212	(19,288)	6%	(86,173)
194	Mason Lake Mngmt Dist #2	36,000	36,831	831	102%	36,500	35,872	(628)	98%	(959)
195	Spencer Lake Mngmt Dist #3	14,500	15,421	921	106%	14,500	14,736	236	102%	(686)
199	Island Lake Mngmt Dist #1	10,000	10,092	92	101%	10,000	9,975	(25)	100%	(117)
350	REET 1 Capital Improvements	1,220,000	1,474,779	254,779	121%	1,220,000	1,988,578	768,578	163%	513,798
351	REET 2 Capital Improvements	1,535,000	1,746,822	211,822	114%	1,210,000	2,199,730	989,730	182%	452,908
402	Mason County Landfill	4,209,280	4,637,028	427,748	110%	4,694,521	5,208,141	513,620	111%	571,113
403	N. Bay / Case Inlet Utility	1,835,584	2,050,239	214,655	112%	2,197,857	2,007,725	(190,132)	91%	(42,514)
404	N. Bay/Case Inlet Utility Res	1	-	(1)	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	320,200	222,048	(98,152)	69%	376,725	365,308	(11,417)	97%	143,260
412	Beards Cove Water	227,560	205,528	(22,032)	90%	232,793	201,625	(31,168)	87%	(3,903)
413	Belfair WW & Water Reclamation	4,294,500	1,799,545	(2,494,955)	42%	7,475,158	5,756,133	(1,719,025)	77%	3,956,588
428	Reserve Landfill	6,000	3,280	(2,720)	55%	6,000	435	(5,565)	7%	(2,844)
429	Reserve Beards Cove ULID	11,500	10,642	(858)	93%	11,500	9,952	(1,548)	87%	(690)
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	751,746	751,305	(441)	100%	962,574	962,574	-	100%	211,269
501	Equipment Rental & Revolving	3,520,491	1,253,268	(2,267,223)	36%	4,272,791	215,235	(4,057,556)	5%	(1,038,033)
502	Unemployment Fund	73,150	73,073	(77)	100%	73,805	73,906	101	100%	833
<b>Totals</b>		<b>\$ 41,701,547</b>	<b>\$ 35,990,086</b>	<b>\$ (5,711,461)</b>	<b>86%</b>	<b>\$ 57,182,124</b>	<b>\$ 54,532,445</b>	<b>\$ (2,649,679)</b>	<b>95%</b>	<b>18,542,358</b>

*Unaudited \*Benchmark for Month is 91.67%*



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 2021

2020 vs 2021 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2020 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2020	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	Actual dif 2020 vs 2021
103	Sales & Use Tax	639,379	505,021	134,358	79%	663,051	639,796	23,255	96%	134,774
104	Auditor's O & M	138,104	91,722	46,382	66%	88,667	72,535	16,132	82%	(19,187)
105	County Road	20,704,939	11,340,996	9,363,943	55%	21,570,530	12,509,386	9,061,144	58%	1,168,390
106	Paths & Trails	1,903	1,796	107	94%	2,238	2,058	180	92%	263
109	Election Equipment Holdings	30,615	2,050	28,565	7%	52,040	1,926	50,114	4%	(124)
110	Crime Victims	93,234	75,674	17,560	81%	98,649	76,899	21,750	78%	1,225
114	Victim Witness Activities	60,234	47,020	13,214	78%	63,345	5,671	57,674	9%	(41,350)
116	Historical Preservation	15,753	9,655	6,098	61%	60,000	48,147	11,853	80%	38,492
117	Community Support Services	2,309,031	2,024,734	284,297	88%	4,807,444	5,088,477	(281,033)	106%	3,063,743
118	Abatement	54,518	1,562	52,956	3%	54,336	1,305	53,031	2%	(257)
120	REET & Property Tax Admin	64,283	18,950	45,333	29%	64,672	14,809	49,863	23%	(4,141)
134	National Forest Safety	88,092	28,043	60,049	32%	41,457	30,994	10,463	75%	2,951
135	Trial Court Improvements	50,650	2,835	47,815	6%	51,380	1,822	49,558	4%	(1,012)
140	Sheriff Special Funds	597,682	247,346	350,336	41%	-	-	-	0%	(247,346)
141	Sheriff's Boating Program	38,187	31,668	6,519	83%	38,890	40,001	(1,111)	103%	8,334
142	Narcotics Investigation Fund	6,043	5,983	60	99%	8,204	6,032	2,172	74%	49
150	Community Services Health	2,306,857	2,249,214	57,643	98%	3,060,733	2,795,537	265,196	91%	546,323
155	American Rescue Plan Act	-	-	-	0%	6,484,451	916,852	5,567,599	14%	916,852
160	Law Library	36,365	29,813	6,552	82%	36,272	30,077	6,195	83%	263
163	Lodging Tax (Hotel/Motel)	637,791	381,380	256,411	60%	762,548	399,231	363,317	52%	17,851
164	Mental Health	1,439,941	964,474	475,467	67%	1,500,623	1,004,934	495,689	67%	40,460
180	Treasurer's M&O Fund	269,649	192,618	77,031	71%	293,195	168,244	124,951	57%	(24,374)
190	Veterans Assistance	187,060	95,944	91,116	51%	191,422	82,631	108,791	43%	(13,313)
192	Skokomish Flood Zone	108,543	31,201	77,342	29%	53,319	9,872	43,447	19%	(21,330)
194	Mason Lake Mngmt Dist #2	129,000	75,389	53,611	58%	145,500	39,816	105,684	27%	(35,573)
195	Spencer Lake Mngmt Dist #3	14,500	8,738	5,762	60%	19,650	14,402	5,248	73%	5,664
199	Island Lake Mngmt Dist #1	29,000	9,629	19,371	33%	40,650	11,203	29,447	28%	1,574
350	REET 1 Capital Improvements	2,304,898	2,193,151	111,747	95%	2,912,161	2,298,919	613,242	79%	105,768
351	REET 2 Capital Improvements	2,687,427	1,012,948	1,674,479	38%	2,090,995	848,872	1,242,123	41%	(164,076)
402	Mason County Landfill	4,333,969	4,084,699	249,270	94%	4,876,235	4,514,444	361,791	93%	429,745
403	N. Bay / Case Inlet Utility	2,124,568	1,480,618	643,950	70%	2,217,382	1,657,343	560,039	75%	176,725
404	N. Bay/Case Inlet Utility Res	654	-	654	0%	-	-	-	0%	-
405	Wastewater System Development	-	-	-	0%	3,986	3,986	(0)	100%	3,986
411	Rustlewood Sewer & Water	459,233	326,101	133,132	71%	482,065	284,747	197,318	59%	(41,354)
412	Beards Cove Water	216,877	129,693	87,184	60%	218,444	141,351	77,093	65%	11,657
413	Belfair WW & Water Reclamation	4,166,524	1,733,781	2,432,743	42%	7,768,406	5,316,858	2,451,548	68%	3,583,077
428	Reserve Landfill	26,168	18,850	7,318	72%	301,780	1,780	300,000	1%	(17,070)
429	Reserve Beards Cove ULID	3,754	3,754	-	100%	4,286	4,286	-	100%	532
480	Storm Drain System Development	1,850	1,786	64	97%	1,029	924	105	90%	(862)
500	Information Technology Dept	999,366	899,999	99,367	90%	961,722	785,984	175,738	82%	(114,014)
501	Equipment Rental & Revolving	4,128,801	2,583,334	1,545,467	63%	5,219,823	3,241,876	1,977,947	62%	658,542
502	Unemployment Fund	242,484	48,581	193,903	20%	230,005	58,029	171,976	25%	9,447
<b>Totals</b>		<b>\$ 51,747,926</b>	<b>\$ 32,990,751</b>	<b>\$ 18,757,175</b>	<b>64%</b>	<b>\$ 67,541,585</b>	<b>\$ 43,172,056</b>	<b>\$ 24,369,529</b>	<b>64%</b>	<b>10,181,305</b>

Unaudited \*Benchmark for Month is 91.67%