



MASON COUNTY MONTHLY
FINANCIAL REPORT

SEPTEMBER
2021



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	11,937	(8,563)	58%	23,500	15,122	(8,378)	64%	3,185
Assessor	7,000	17,085	10,085	244%	7,000	12,688	5,688	181%	(4,397)
Auditor	1,198,700	1,129,669	(69,031)	94%	1,130,017	832,537	(297,480)	74%	(297,132)
Emergency Management	64,648	4,968	(59,680)	8%	121,585	36,661	(84,924)	30%	31,693
Facilities & Grounds	-	5,275	5,275	0%		867	867	0%	(4,408)
Human Resources	-	-	-	0%		850	850	0%	850
Clerk	328,058	187,334	(140,724)	57%	366,348	183,579	(182,769)	50%	(3,755)
Commissioners	-	-	-	0%		725	725	0%	725
Support Services	700	473	(227)	68%	700	2,487	1,787	355%	2,014
District Court	978,652	716,533	(262,119)	73%	1,036,026	877,806	(158,220)	85%	161,274
Community Development	1,790,810	1,717,307	(73,503)	96%	2,177,600	2,377,011	199,411	109%	659,704
Historical Preservation			-	0%	76,000	68,948	(7,052)	91%	68,948
Parks & Trails	44,000	7,739	(36,261)	18%	44,000	17,299	(26,701)	39%	9,560
Juvenile Court Services	1,161,972	909,096	(252,876)	78%	1,161,438	1,054,626	(106,812)	91%	145,530
Prosecutor	192,951	130,785	(62,166)	68%	248,575	129,106	(119,469)	52%	(1,679)
Child Support Enforcement	209,515	153,353	(56,162)	73%	159,126	69,681	(89,445)	44%	(83,672)
Coroner	35,000	24,640	(10,360)	70%	35,000	41,440	6,440	118%	16,800
Sheriff	1,126,875	862,659	(264,216)	77%	1,000,835	771,733	(229,102)	77%	(90,926)
Indigent Defense	204,767	144,457	(60,310)	71%	260,423	180,458	(79,965)	69%	36,001
Superior Court	68,927	66,722	(2,205)	97%	78,656	100,963	22,307	128%	34,240
Family Court	2,500	2,056	(444)	82%	2,500	2,296	(204)	92%	240
Therapeutic Court	610,884	287,706	(323,178)	47%	720,875	257,278	(463,597)	36%	(30,428)
Murder Expenditures	-	-	-	0%		-	-	0%	-
Treasurer	26,348,450	18,326,202	(8,022,248)	70%	26,206,041	21,234,188	(4,971,853)	81%	2,907,986
Non Departmental	3,956,682	2,858,367	(1,098,315)	72%	4,303,486	3,121,000	(1,182,486)	73%	262,633
Motor Pool			-	0%	447,202	314,145	(133,057)	70%	314,145
Totals	\$ 38,351,591	\$ 27,564,365	\$ (10,787,226)	72%	\$ 39,606,933	\$ 31,703,495	\$ (7,903,438)	80%	4,139,130

*Unaudited *Benchmark for Month is 75%*



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	6,121,843	192,114	59%	11,546,496	6,931,297	200,511	60%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	1,720	64	0%
LOCAL RETAIL SALES & USE TAX	6,000,000	4,874,269	671,555	81%	6,250,000	6,185,907	772,689	99%
LOCAL PUBLIC SAFETY-CITY	37,000	36,025	4,077	97%	37,000	37,971	4,136	103%
CRIMINAL JUSTICE	600,000	595,973	77,923	99%	750,000	719,040	86,801	96%
LEASEHOLD EXCISE TAX	35,000	20,331	0	58%	26,000	22,978	105	88%
FOREST EXCISE TAX	225,000	222,449	0	99%	100,000	183,617	0	184%
FRANCHISE FEES	520,000	363,279	0	70%	500,000	359,286	0	72%
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	342,633	69%	1,415,000	1,654,705	688,199	117%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	680,000	562,062	0	83%	700,000	577,015	0	82%
ADULT COURT COST-JUVENILE OFFE	5,000	3,675	402	73%	5,000	3,155	382	63%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	63,996	21,522	75%	85,000	74,163	31,343	87%
DUI - OTHER CRIMINAL JUSTICE A	15,400	11,490	0	75%	14,500	12,972	0	89%
LIQUOR/BEER EXCISE TAX	116,920	105,483	0	90%	125,000	122,563	0	98%
LIQUOR CONTROL BOARD PROFITS	205,000	150,436	50,071	73%	200,000	149,987	49,846	75%
IN LIEU OF-CITY OF TACOMA	190,000	168,700	136,750	89%	190,000	172,074	34,415	91%
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	1,640	80	68%	2,500	1,480	80	59%
REET COLLECTION FEES	100,000	96,329	16,350	96%	100,000	148,061	24,915	148%
REET COLLECTIONS COSTS	9,000	6,383	900	71%	9,000	7,265	677	81%
TREAS. FIRE PROTECTION ASSESSM	15,000	10,262	278	68%	15,000	10,483	235	70%

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	198	115	34%	425	83	0	19%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	5	-	0	0%
DATA PROCESSING SERVICES	-	106	0	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	300	100	0%	-	450	0	0%
REAL & PERSONAL PENALTY	350,000	278,508	17,093	80%	350,000	242,617	13,840	69%
PERSONAL PROP FILING PEN	5,000	15,181	1,035	304%	20,000	23,646	1,097	118%
PENALTY ON REAL & PERSONAL PRO	-	5,337	836	0%	-	4,565	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	19	0	0%
INTEREST & OTHER EARNINGS	800,000	386,921	11,177	48%	500,000	89,278	6,284	18%
INVESTMENT SERVICE FEES(TREAS.	25,000	11,936	794	48%	20,000	3,930	364	20%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	10,897	1,077	128%	8,500	6,758	578	80%
LEASEHOLD EXCISE TAX INTEREST	-	7	0	0%	-	4	0	0%
EXCISE INTEREST	50	222	0	443%	50	154	3	308%
INV PURCHASED INT	-	(45)	0	0%	-	(962)	0	0%
INTEREST ON DELINQUENT PR TAX	650,000	477,355	33,829	73%	600,000	453,968	36,586	76%
RENTS/LEASES-DNR TRUST	1,000	16,329	18	1633%	10,000	23,238	27	232%
RENTS/LEASES-DNR TMBR TRUST 1	500,000	203,742	53,008	41%	250,000	716,385	15,569	287%
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	95	6	477%	10	(349)	(5)	-3493%
TAX DISTRIBUTION ROUNDING	-	-	0	0%	10	3	(2)	30%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	26	0	26%
ROAD DIVERSION	2,160,000	1,313,312	42,471	61%	1,080,000	676,998	19,856	63%
SALE OF TAX TITLE PROPERTY	-	(1,514)	0	0%	-	87	7	0%
LEASEHOLD EXCISE TAX	5,000	2,659	0	53%	2,000	(10)	11	-1%
TIMBER EXCISE TAX	53,000	52,487	0	99%	10,000	19,442	0	194%
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	74	5	148%	10	42	9	424%
RENTS & LEASES/DNR OTHR TRST 1	2,500	45,586	12,531	1823%	2,500	2,464	3	99%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	-	60,262	1,651	0%
Grand Total	\$26,348,450	\$18,326,202	1,688,749	70%	\$26,206,041	\$21,234,188	1,990,274	81%
Unaudited *Benchmark for Month is 75%								



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	194,620	98,654	66%	319,520	198,209	121,311	62%	3,588
Assessor	1,433,285	987,653	445,632	69%	1,420,286	989,462	430,824	70%	1,809
Auditor	1,738,549	1,283,025	455,524	74%	1,757,620	1,163,714	593,906	66%	(119,311)
Emergency Management	232,009	218,096	13,913	94%	313,592	215,569	98,023	69%	(2,527)
Facilities & Grounds	1,309,792	786,196	523,596	60%	1,383,584	898,044	485,540	65%	111,847
HR/ Risk Mngt	592,660	440,849	151,811	74%	608,086	416,448	191,638	68%	(24,400)
LEOFF	100,044	48,160	51,884	48%	100,044	47,430	52,614	47%	(730)
Clerk	1,037,808	783,513	254,295	75%	1,126,730	819,262	307,468	73%	35,749
Commissioners	348,669	255,847	92,822	73%	355,610	257,194	98,416	72%	1,347
Support Services	716,397	517,607	198,790	72%	750,933	547,947	202,986	73%	30,340
District Court	1,291,480	911,562	379,918	71%	1,376,288	978,532	397,756	71%	66,970
Community Development	2,458,927	1,616,895	842,032	66%	2,801,269	1,975,300	825,969	71%	358,405
Historical Preservation			-	0%	16,000	3,883	12,117	24%	3,883
Parks & Trails	547,442	331,557	215,885	61%	568,121	450,443	117,678	79%	118,887
Juvenile Court Services	1,943,451	1,351,652	591,799	70%	2,009,280	1,342,358	666,922	67%	(9,294)
Prosecutor	1,668,998	1,072,333	596,665	64%	1,876,838	1,187,652	689,186	63%	115,319
Child Support Enforcement	210,658	139,077	71,581	66%	160,462	80,603	79,859	50%	(58,474)
Coroner	321,934	228,359	93,575	71%	345,276	264,748	80,528	77%	36,389
Sheriff	10,796,256	8,052,672	2,743,584	75%	11,913,223	8,766,103	3,147,120	74%	713,431
Traffic Policing	2,597,217	1,591,819	1,005,398	61%	2,642,512	1,521,449	1,121,063	58%	(70,370)
Courthouse Security	170,740	129,990	40,750	76%	259,587	181,655	77,932	70%	51,665
Indigent Defense	1,127,136	793,092	334,044	70%	1,280,757	896,900	383,857	70%	103,809
Superior Court	986,175	719,690	266,485	73%	1,081,638	802,212	279,426	74%	82,522
Family Court	2,500	1,070	1,430	43%	2,500	-	2,500	0%	(1,070)
Therapeutic Court	617,849	348,079	269,770	56%	724,863	417,655	307,208	58%	69,576
Murder Expenditures	50,000	620	49,380	1%	50,000	37,231	12,769	74%	36,611
Treasurer	823,053	591,435	231,618	72%	872,579	606,266	266,313	69%	14,831
Non Departmental	4,328,914	3,121,280	1,207,634	72%	4,889,779	2,907,715	1,982,064	59%	(213,565)
Motor Pool	37,438	27,178	10,260	73%	49,538	26,561	22,977	54%	(617)
Transfers Out to Other Funds	913,913	714,322	199,592	78%	91,339	85,656	5,683	94%	(628,666)
Totals	\$ 38,696,568	\$ 27,258,249	\$ 11,438,319	70%	\$ 41,147,854	\$ 28,086,202	\$ 13,061,652	68%	827,953

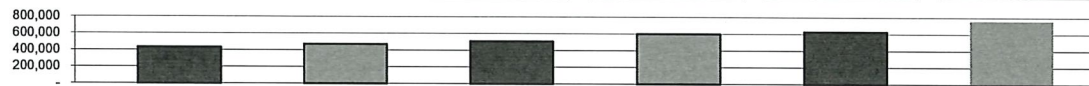
*Unaudited *Benchmark for Month is 75%*



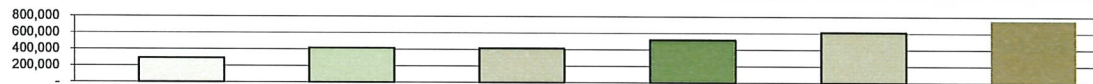
SEPTEMBER 2021

Six Year Specific Revenue Streams Comparison

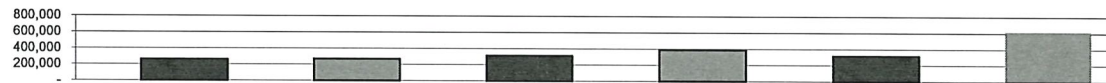
	9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021
Community Development Revenues	1,512,257	1,246,904	1,383,224	1,560,427	1,717,307	2,377,011
Detention & Correction Services	144,767	14,683	17,908	20,118	84,445	92,800
Current Expense Property Taxes	6,630,269	5,826,873	5,833,801	6,082,021	6,121,843	6,931,297
Road Diversion Property Tax	725,125	980,463	1,290,035	1,316,617	1,313,312	676,998
County Road Property Tax	3,997,397	4,965,134	5,148,598	5,394,251	5,496,320	5,669,821
Current Expense Sales Tax	3,314,435	3,622,003	3,939,023	4,450,596	4,874,269	6,185,907
Criminal Justice Taxes/Entitlements	949,206	980,069	1,084,295	1,160,088	1,237,195	1,386,346
Rural Sales & Use Tax Fund	432,371	470,164	508,944	601,178	629,104	761,193



<u>Com Svcs-Homelessness Preven Filings</u>	290,392	416,510	411,523	515,539	613,972	753,970
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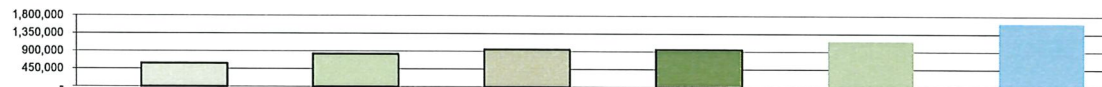


<u>Lodging (Hotel/Motel) Tax</u>	261,064	269,441	312,187	392,156	317,325	618,823
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<u>REET 1 Excise Tax Only</u>	586,002	824,493	948,179	950,508	1,165,967	1,609,629
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<u>REET 2 Excise Tax Only</u>	586,002	824,493	948,179	950,508	1,165,967	1,609,629
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MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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		\$ (653,529.82)
NOVEMBER	\$ 703,295.80		\$ (703,295.80)
DECEMBER	\$ 652,599.03		\$ (652,599.03)
TOTAL COLLECTED REVENUE	\$ 6,883,694.11	\$ 6,185,907.04	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 6,000,000.00	\$ 6,250,000.00	\$ 7,541,859.70
YET TO BE COLLECTED		\$ (64,092.96)	
ANTICIPATED INCREASE		\$ 1,291,859.70	
12 MONTH ROLLING AVERAGE CHANGE		18.8%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		17.7%	



SEPTEMBER 2021

Six Year Financial Recap

Current Expense Recap	9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021
Account Receivable from Belfair Sewer		1,200,000				
General Fund Operating Reserves				6,520,791	6,817,603	10,044,540
Contingency Reserve				1,000,000	1,000,000	1,000,000
Technology Replacement Reserves				200,000	200,000	264,295
Equipment & Vehicle Replacement Reserves				525,000	525,000	932,475
Accrued Leave Reserve				520,000	530,805	347,742
Current Expense Unreserved Cash				677,699	3,520,434	7,420,954
This Month Current Expense Cash	4,189,473	3,170,576	5,719,621	9,443,491	12,593,842	20,010,006
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	80,657	654,840	1,059,364	263,253	407,320	142,422
Total Budget including Supplementals	40,868,630	39,200,003	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	3,816,117	4,801,241	5,185,957	5,185,957	11,291,981	12,459,079
Revenue Budgets	32,687,588	31,890,059	34,928,604	35,880,883	38,351,591	39,606,933
Revenues thru This Month of each year	22,747,496	23,584,834	25,611,041	26,704,001	27,564,365	31,703,495
Budgeted Revenues Received	70%	74%	73%	74%	72%	80%
Expenditure Budgets	37,062,413	34,434,450	34,652,959	36,481,645	38,696,568	41,147,854
Expenditures thru This Month of each year	25,505,191	24,003,167	24,275,623	25,323,033	27,258,249	28,086,202
Budgeted Expenditures Expended	69%	70%	70%	69%	70%	68%

Special Fund Cash Balances	9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021
Rural County Sales & Use Tax Fund (.09)	462,179	465,957	508,267	675,187	887,143	1,246,219
Auditor's O&M	249,099	252,040	282,685	289,968	321,863	416,066
County Roads Fund	10,252,306	9,042,787	9,295,488	8,714,792	10,840,407	12,480,272
Paths & Trails	229,093	241,818	256,053	267,688	277,521	286,273
Election Equipment Holding	255,263	270,867	158,094	170,212	228,158	242,887
Crime Victims	221,531	233,560	207,330	198,982	204,868	218,707
Victim Witness Activities	91,377	46,100	24,415	22,587	23,688	21,951
Historical Preservation Fund	37,164	40,295	49,399	28,596	42,005	
Community Support Services Fund	385,587	418,554	632,936	775,936	979,341	1,182,704
Abatement/Repair/Demolition Fund	266,167	268,319	272,372	277,643	279,006	278,031
Reserve for Technology Fund	318,632	165,835	165,718	92,891	-	
REET & Property Tax Admin Asst	66,933	78,144	72,787	77,357	71,878	84,169
National Forest Safety	86,828	39,465	47,752	33,076	21,533	9,270
Trial Court Improvement Fund	63,053	81,409	100,455	106,480	120,199	86,945
Sheriff Special Funds	247,128	242,530	267,616	246,188	-	
Sheriff's Boating Program					111,329	114,946
Narcotics Investigation					86,738	99,234
Public Health Fund	195,030	187,192	223,241	350,777	992,287	1,435,799
American Rescue Plan Act						5,717,761
Law Library	79,532	83,151	78,796	73,244	62,663	53,028
Lodging (Motel/Hotel) Tax Fund	330,708	357,684	496,619	694,350	781,951	1,003,049
Mental Health Tax Fund	1,461,632	1,362,789	1,486,938	1,466,501	1,518,678	1,857,576
Treasurer's M&O Fund	71,079	102,022	122,050	80,522	190,420	140,565
Veterans Assistance	213,073	188,138	79,755	54,330	77,270	126,589
Skokomish Flood Zone	235,731	165,930	180,942	18,942	80,190	17,547
Mason Lake Management District	80,495	95,478	126,319	134,722	115,677	90,776
Spencer Lake Management District					1,060	2,442
Island Lake Management District	12,768	18,870	16,522	25,866	26,135	24,935
Capital Improvement / Reet 1 Fund	797,265	1,247,852	1,785,534	2,129,468	2,217,304	1,788,172
Capital Improvement / Reet 2 Fund	2,295,050	2,432,903	2,759,714	2,995,440	3,435,912	4,197,629
Mason County Landfill	891,146	707,433	505,573	620,106	845,847	1,988,734
N. Bay/Case Inlet Utility	695,549	854,123	876,510	862,728	1,380,148	1,789,621
N. Bay/Case Inlet Utility Reserve	717	721	729	362	-	
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	
Rustlewood Sewer & Water	46,084	357,528	230,438	159,891	77,904	193,639
Beards Cove Water	276,065	342,493	419,243	457,903	537,366	587,269
Belfair WW & Water Reclamation	615,369	394,019	188,571	305,866	594,261	1,644,671
Reserve Landfill	509,539	513,096	487,399	470,383	446,422	443,871
Reserve Beards Cove Ulid	324,521	337,753	353,882	199,214	206,906	213,514
Storm Drain System Development	158,909	55,107	217,182	184,069	180,256	179,064
Information Technology	170,243	199,302	268,427	345,883	175,320	509,302
Equipment Rental & Revolving Fund	1,802,651	2,973,758	2,636,137	3,719,230	2,094,620	1,617,626
Unemployment Fund	171,828	180,211	175,769	162,141	181,507	201,302
TOTALS	\$24,671,310	\$25,049,219	\$26,061,643	\$27,493,509	\$30,719,767	\$42,592,156



MONTHLY FINANCIAL REPORT

SEPTEMBER 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	26,501	8,407	75.92%
EMERGENCY MANAGEMENT	0	0	210	-210	0%
FACILITIES & GROUNDS	10,377	21,307	16,121	5,186	75.66%
COMMUNITY SERVICES	46,151	46,151	34,517	11,634	74.79%
PARKS & TRAILS	3,555	8,055	8,850	-795	109.87%
JUVENILE COURT SERVICES	8,480	8,480	5,062	3,418	59.69%
PROSECUTOR	6,646	6,646	4,879	1,767	73.42%
CORONER	25,717	25,717	31,613	-5,896	122.93%
SHERIFF ADMIN	1,078,726	1,078,726	923,862	154,864	85.64%
MOTOR POOL	55,968	49,538	26,561	22,977	53.62%
Total 001 GENERAL FUND	1,270,528	1,279,528	1,078,176	201,352	84.26%
SHERIFF'S BOATING PROGRAM			1,220	-1,220	0%
COMMUNITY SERVICES HEALTH	59,360	59,360	38,552	20,808	64.95%
TOTAL SPECIAL FUNDS	59,360	59,360	39,772	19,588	67.00%
Total GENERAL FUND & SPECIAL FUNDS	1,329,888	1,338,888	1,117,948	220,940	83.50%

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	25,542	13,130	66.05%
MOTOR POOL SUPPLIES	10,300	10,300	66,715	-56,415	647.72%
MOTOR POOL FUEL	216,250	225,250	198,193	27,057	87.99%
MOTOR POOL LEASE	100	100	331,677	-331,577	331676.69%
MOTOR POOL MAINT-MONTHLY	6,234	6,234	17,411	-11,177	279.30%
MOTOR POOL REPAIRS	79,836	79,836	44,263	35,573	55.44%
MOTOR POOL INSURANCE	45,719	45,719	6,227	39,492	13.62%
MOTOR POOL CAPITAL LEASE	559,158	559,158	13,537	545,621	2.42%
MOTOR POOL CAP UPFIT	373,619	373,619	414,382	-40,763	110.91%
Total GENERAL FUND & HEALTH FUND	1,329,888	1,338,888	1,117,948	220,940	83.50%

Unaudited *Benchmark for month is 75%



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	633,851	(69,649)	90%	728,500	761,193	32,693	104%	127,342
104	Auditor's O & M	118,500	118,345	(155)	100%	127,500	156,781	29,281	123%	38,436
105	County Road	15,862,898	8,845,727	(7,017,171)	56%	17,402,782	11,321,753	(6,081,029)	65%	2,476,027
106	Paths & Trails	12,695	8,085	(4,610)	64%	12,695	7,686	(5,009)	61%	(399)
109	Election Equipment Holdings	38,500	67,457	28,957	175%	65,850	16,625	(49,225)	25%	(50,832)
110	Crime Victims	41,910	57,313	15,403	137%	41,910	75,686	33,776	181%	18,374
114	Victim Witness Activities	55,683	37,484	(18,199)	67%	55,683	1,608	(54,075)	3%	(35,876)
116	Historical Preservation	16,000	16,638	638	104%		-	-	0%	(16,638)
117	Community Support Services	2,002,005	1,663,254	(338,751)	83%	4,695,483	4,299,118	(396,365)	92%	2,635,864
118	Abatement	8,100	1,926	(6,174)	24%	7,920	313	(7,607)	4%	(1,613)
120	REET & Property Tax Admin	20,800	17,285	(3,515)	83%	20,250	20,267	17	100%	2,981
134	National Forest Safety	23,092	21,466	(1,626)	93%	21,457	20,996	(461)	98%	(470)
135	Trial Court Improvements	22,800	11,336	(11,464)	50%	22,672	16,989	(5,683)	75%	5,653
140	Sheriff Special Funds	102,200	-	(102,200)	0%		-	-	0%	-
141	Sheriff's Boating Program	208,947	141,468	(67,479)	68%	38,979	31,212	(7,767)	80%	(110,256)
142	Narcotics Investigation Fund	96,797	91,921	(4,876)	95%	7,500	13,026	5,526	174%	(78,895)
150	Community Services Health	2,238,822	2,371,443	132,621	106%	2,644,630	3,694,033	1,049,403	140%	1,322,590
155	American Rescue Plan Act		-	-	0%	6,484,451	6,485,706	1,255	100%	6,485,706
160	Law Library	25,373	13,623	(11,750)	54%	24,900	17,486	(7,414)	70%	3,862
163	Lodging Tax (Hotel/Motel)	392,000	318,189	(73,811)	81%	392,000	618,927	226,927	158%	300,738
164	Mental Health	1,224,328	1,051,654	(172,674)	86%	1,231,968	1,094,175	(137,793)	89%	42,521
180	Treasurer's M&O Fund	195,025	184,777	(10,248)	95%	199,210	130,243	(68,967)	65%	(54,535)
190	Veterans Assistance	145,060	88,487	(56,573)	61%	140,060	96,053	(44,007)	69%	7,566
192	Skokomish Flood Zone	80,500	87,380	6,880	109%	20,500	865	(19,635)	4%	(86,515)
194	Mason Lake Mngmt Dist #2	36,000	22,269	(13,731)	62%	36,500	21,462	(15,038)	59%	(807)
195	Spencer Lake Mngmt Dist #3	14,500	9,798	(4,702)	68%	14,500	9,233	(5,267)	64%	(565)
199	Island Lake Mngmt Dist #1	10,000	6,005	(3,995)	60%	10,000	5,819	(4,181)	58%	(187)
350	REET 1 Capital Improvements	1,220,000	1,179,865	(40,135)	97%	1,220,000	1,612,777	392,777	132%	432,913
351	REET 2 Capital Improvements	1,535,000	1,245,978	(289,022)	81%	1,210,000	1,823,582	613,582	151%	577,604
402	Mason County Landfill	4,209,280	3,483,799	(725,481)	83%	4,694,521	4,288,335	(406,186)	91%	804,536
403	N. Bay / Case Inlet Utility	1,835,584	1,653,242	(182,342)	90%	2,197,857	1,677,717	(520,140)	76%	24,475
404	N. Bay/Case Inlet Utility Res	1	-	(1)	0%		-	-	0%	-
411	Rustlewood Sewer & Water	320,200	187,857	(132,343)	59%	376,725	315,663	(61,062)	84%	127,806
412	Beards Cove Water	227,560	169,630	(57,930)	75%	232,793	162,321	(70,472)	70%	(7,309)
413	Belfair WW & Water Reclamation	4,294,500	1,586,176	(2,708,324)	37%	7,475,158	5,456,141	(2,019,017)	73%	3,869,965
428	Reserve Landfill	6,000	3,141	(2,859)	52%	6,000	372	(5,628)	6%	(2,769)
429	Reserve Beards Cove ULID	11,500	9,024	(2,476)	78%	11,500	8,085	(3,415)	70%	(939)
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	1,098,742	(2,421,749)	31%	4,272,791	155,511	(4,117,280)	4%	(943,231)
502	Unemployment Fund	73,150	73,073	(77)	100%	73,805	73,906	101	100%	833
Totals		\$ 41,701,547	\$ 27,329,015	\$ (14,372,532)	66%	\$ 57,182,124	\$ 45,454,240	\$ (11,727,883)	79%	18,125,226

*Unaudited *Benchmark for Month is 75%*



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	486,823	152,556	76%	663,051	501,628	161,423	76%	14,804
104	Auditor's O & M	138,104	78,982	59,122	57%	88,667	68,687	19,980	77%	(10,295)
105	County Road	20,704,939	9,308,164	11,396,775	45%	21,570,530	9,873,550	11,696,980	46%	565,386
106	Paths & Trails	1,903	1,299	604	68%	2,238	1,520	718	68%	221
109	Election Equipment Holdings	30,615	1,509	29,106	5%	52,040	1,429	50,611	3%	(79)
110	Crime Victims	93,234	61,657	31,577	66%	98,649	62,841	35,808	64%	1,184
114	Victim Witness Activities	60,234	37,571	22,663	62%	63,345	3,796	59,549	6%	(33,775)
116	Historical Preservation	15,753	4,111	11,642	26%	60,000	48,147	11,853	80%	44,036
117	Community Support Services	2,309,031	1,497,950	811,081	65%	4,807,444	4,286,904	520,540	89%	2,788,954
118	Abatement	54,518	1,124	53,394	2%	54,336	955	53,381	2%	(169)
120	REET & Property Tax Admin	64,283	17,653	46,630	27%	64,672	13,399	51,273	21%	(4,254)
134	National Forest Safety	88,092	25,119	62,973	29%	41,457	27,756	13,701	67%	2,637
135	Trial Court Improvements	50,650	2,697	47,953	5%	51,380	1,558	49,822	3%	(1,139)
140	Sheriff Special Funds	597,682	247,346	350,336	41%		-	-	0%	(247,346)
141	Sheriff's Boating Program	38,187	30,139	8,048	79%	38,890	34,968	3,922	90%	4,829
142	Narcotics Investigation Fund	6,043	5,183	860	86%	8,204	5,385	2,819	66%	202
150	Community Services Health	2,306,857	1,728,785	578,072	75%	3,060,733	2,290,368	770,365	75%	561,583
155	American Rescue Plan Act		-	-	0%	6,484,451	767,945	5,716,506	12%	767,945
160	Law Library	36,365	22,292	14,073	61%	36,272	22,580	13,692	62%	288
163	Lodging Tax (Hotel/Motel)	637,791	269,193	368,598	42%	762,548	382,156	380,392	50%	112,963
164	Mental Health	1,439,941	703,537	736,404	49%	1,500,623	632,898	867,725	42%	(70,639)
180	Treasurer's M&O Fund	269,649	89,710	179,939	33%	293,195	84,474	208,721	29%	(5,236)
190	Veterans Assistance	187,060	79,749	107,311	43%	191,422	69,073	122,349	36%	(10,676)
192	Skokomish Flood Zone	108,543	29,127	79,416	27%	53,319	7,450	45,869	14%	(21,677)
194	Mason Lake Mngmt Dist #2	129,000	18,604	110,396	14%	145,500	4,331	141,169	3%	(14,273)
195	Spencer Lake Mngmt Dist #3	14,500	8,738	5,762	60%	19,650	13,585	6,065	69%	4,847
199	Island Lake Mngmt Dist #1	29,000	9,521	19,479	33%	40,650	11,151	29,499	27%	1,631
350	REET 1 Capital Improvements	2,304,898	1,161,211	1,143,687	50%	2,912,161	2,153,645	758,516	74%	992,434
351	REET 2 Capital Improvements	2,687,427	645,586	2,041,841	24%	2,090,995	774,737	1,316,258	37%	129,151
402	Mason County Landfill	4,333,969	3,281,668	1,052,301	76%	4,876,235	3,705,172	1,171,063	76%	423,504
403	N. Bay / Case Inlet Utility	2,124,568	1,301,614	822,954	61%	2,217,382	1,312,296	905,086	59%	10,682
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	280,296	178,937	61%	482,065	198,551	283,514	41%	(81,745)
412	Beards Cove Water	216,877	105,508	111,369	49%	218,444	120,207	98,237	55%	14,698
413	Belfair WW & Water Reclamation	4,166,524	1,479,343	2,687,181	36%	7,768,406	4,221,110	3,547,296	54%	2,741,767
428	Reserve Landfill	26,168	18,433	7,735	70%	301,780	1,335	300,445	0%	(17,098)
429	Reserve Beards Cove ULID	3,754	2,816	939	75%	4,286	3,215	1,072	75%	399
480	Storm Drain System Development	1,850	1,311	539	71%	1,029	708	321	69%	(604)
500	Information Technology Dept	999,366	755,572	243,794	76%	961,722	659,542	302,180	69%	(96,030)
501	Equipment Rental & Revolving	4,128,801	2,225,693	1,903,108	54%	5,219,823	2,721,373	2,498,450	52%	495,680
502	Unemployment Fund	242,484	47,476	195,008	20%	230,005	52,992	177,013	23%	5,517
Totals		\$ 51,747,926	\$ 26,073,110	\$ 25,674,816	50%	\$ 67,541,585	\$ 35,147,401	\$ 32,394,184	52%	9,074,291

Unaudited *Benchmark for Month is 75%