



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**MAY 2022**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# MAY 2022

## 2021 vs 2022 Current Expense Revenue Comparison

Department Name	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	2022 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2022	Actual dif 2021 vs 2022
WSU Extension	23,500	11,925	(11,575)	51%	22,000	11,268	(10,732)	51%	(657)
Assessor	7,000	12,688	5,688	181%	9,000	6,090	(2,911)	68%	(6,599)
Auditor	1,130,017	468,087	(661,930)	41%	1,142,750	563,725	(579,025)	49%	95,638
Emergency Management	118,762	1,020	(117,742)	1%	75,912	16,967	(58,945)	22%	15,947
Facilities & Grounds	-	326	326	0%	-	1,395	1,395	0%	1,069
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	366,348	97,929	(268,419)	27%	378,377	122,698	(255,679)	32%	24,769
Commissioners	-	725	725	0%	-	-	-	0%	(725)
Support Services	700	-	(700)	0%	92,078	98	(91,980)	0%	98
District Court	1,010,757	537,098	(473,659)	53%	1,080,400	357,388	(723,012)	33%	(179,710)
Community Development	2,177,600	1,337,882	(839,718)	61%	2,384,000	985,418	(1,398,582)	41%	(352,465)
Historical Preservation	76,000	59,362	(16,638)	78%	24,000	8,583	(15,417)	36%	(50,779)
Parks & Trails	44,000	9,747	(34,253)	22%	44,000	10,494	(33,506)	24%	747
Juvenile Court Services	1,161,438	563,788	(597,650)	49%	1,255,805	581,625	(674,180)	46%	17,837
Prosecutor	248,575	77,404	(171,171)	31%	232,091	75,351	(156,740)	32%	(2,053)
Child Support Enforcement	159,126	51,154	(107,972)	32%	159,679	87,008	(72,671)	54%	35,854
Coroner	35,000	21,280	(13,720)	61%	35,000	24,180	(10,820)	69%	2,900
Sheriff	1,000,835	395,574	(605,261)	40%	953,505	356,347	(597,158)	37%	(39,227)
Indigent Defense	240,767	87,276	(153,491)	36%	240,767	169,686	(71,081)	70%	82,410
Superior Court	68,350	70,436	2,086	103%	69,650	38,807	(30,843)	56%	(31,629)
Family Court	2,500	912	(1,588)	36%	2,500	944	(1,556)	38%	32
Therapeutic Court	636,507	167,226	(469,281)	26%	811,347	191,823	(619,524)	24%	24,597
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,206,041	13,297,530	(12,908,511)	51%	26,983,596	14,711,492	(12,272,104)	55%	1,413,962
Non Departmental	4,303,486	1,410,381	(2,893,105)	33%	4,619,977	1,690,996	(2,928,981)	37%	280,614
Motor Pool	447,202	314,145	(133,057)	70%	72,000	-	(72,000)	0%	(314,145)
<b>Totals</b>	<b>\$ 39,464,511</b>	<b>\$ 18,993,895</b>	<b>\$ (20,470,616)</b>	<b>48%</b>	<b>\$ 40,688,434</b>	<b>\$ 20,012,382</b>	<b>\$ (20,676,052)</b>	<b>49%</b>	<b>1,018,487</b>

*Unaudited \*Benchmark for Month is 41.66%*





# MASON COUNTY MONTHLY FINANCIAL REPORT

## MAY 2022

### Treasurer Department Receipts

Treasurer #001-260-000	2021 Budget	2021 YTD	This Month	% 2021	2022 Budget	2022 YTD	This Month	% 2022
REAL & PERSONAL PROPERTY TAXES	11,546,496	6,465,664	1,051,517	56%	11,331,824	6,489,304	1,101,250	57%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	6,250,000	3,133,506	740,012	50%	7,200,000	3,486,777	819,080	48%
LOCAL PUBLIC SAFETY-CITY	37,000	20,662	4,394	56%	50,000	20,629	4,503	41%
CRIMINAL JUSTICE	750,000	370,213	85,086	49%	800,000	400,494	92,409	50%
LEASEHOLD EXCISE TAX	26,000	8,396	0	32%	30,000	19,455	8,547	65%
FOREST EXCISE TAX	100,000	149,725	149,725	150%	100,000	187,860	164,012	188%
FRANCHISE FEES	500,000	239,791	117,610	48%	500,000	229,112	40,839	46%
PAYMENT IN LIEU OF TAX/B OF L	315,000	-	0	0%	340,000	-	0	0%
PUD PRIVILEGE TAX	735,000	-	0	0%	750,000	797,422	0	106%
DNR OTHER TRUST 2	100	23	0	23%	100	19	0	19%
LE & CJ LEG 1 TIME COSTS				0%	-	-	0	0%
CITY-COUNTY ASSISTANCE	1,415,000	496,212	0	35%	1,750,000	1,189,636	0	68%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	700,000	383,183	0	55%	775,000	386,231	0	50%
ADULT COURT COST-JUVENILE OFFE	5,000	1,606	0	32%	5,000	1,906	381	38%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	21,410	0	25%	85,000	31,000	0	36%
DUI - OTHER CRIMINAL JUSTICE A	14,500	8,550	0	59%	17,000	8,814	0	52%
LIQUOR/BEER EXCISE TAX	125,000	83,848	0	67%	165,000	84,777	0	51%
LIQUOR CONTROL BOARD PROFITS	200,000	50,071	0	25%	200,000	49,691	0	25%
IN LIEU OF-CITY OF TACOMA	190,000	103,245	34,415	54%	210,000	51,622	0	25%
TREASURER'S FEES	-	15	0	0%	30	-	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	360	-	0	0%	360	-	0	0%
PAYMNT FOR SRVCS-SPENCER LK FND	100	-	0	0%	100	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,325	-	0	0%	1,375	-	0	0%
RETURNED REMITTANCE(NSF) FEES	2,500	1,000	520	40%	2,500	1,080	480	43%
REET COLLECTION FEES	100,000	61,056	13,836	61%	125,000	69,222	15,947	55%
REET COLLECTIONS COSTS	9,000	3,925	930	44%	10,000	3,638	665	36%
TREAS. FIRE PROTECTION ASSESSM	15,000	9,665	1,870	64%	15,000	9,533	1,916	64%



Treasurer Department Receipts								
Treasurer #001-260-000	2021 Budget	2021 YTD	This Month	% 2021	2022 Budget	2022 YTD	This Month	% 2022
TREAS OTHER WORD PROCESSING	425	80	3	19%	200	144	17	72%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	100	0	0%	-	-	0	0%
GAMBLING TAX PENALTY	-	200	100	0%	-	400	300	0%
REAL & PERSONAL PENALTY	350,000	149,601	30,182	43%	150,000	132,430	30,416	88%
PERSONAL PROP FILING PEN	20,000	18,049	7,690	90%	20,000	12,825	4,478	64%
PENALTY ON REAL & PERSONAL PRO	-	4,113	1,323	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	19	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	500,000	58,844	9,585	12%	250,000	79,928	24,217	32%
INVESTMENT SERVICE FEES(TREAS.	20,000	2,264	385	11%	6,000	3,013	1,034	50%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	4,163	797	49%	8,500	4,275	1,091	50%
LEASEHOLD EXCISE TAX INTEREST	-	2	0	0%	-	2	0	0%
EXCISE INTEREST	50	34	27	67%	50	(67)	69	-135%
INV PURCHASED INT	-	(812)	0	0%	-	-	0	0%
INTEREST ON DELINQUENT PR TAX	600,000	287,511	79,900	48%	600,000	253,961	76,360	42%
RENTS/LEASES-DNR TRUST	10,000	4,631	146	46%	10,000	3,846	0	38%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	319,418	120,112	128%	250,000	65,254	14,578	26%
UNCLAIMED MONEY/PROCEEDS-SALES	225,000	177,935	0	79%	100,877	102,188	0	101%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(151)	(329)	-1506%	10	(103)	(280)	-1033%
TAX DISTRIBUTION ROUNDING	10	-	0	0%	10	(38)	1	-383%
MISCELLANEOUS-OTHER REVENUE	100	26	0	26%	100	227	0	227%
ROAD DIVERSION	1,080,000	627,639	107,622	58%	1,080,000	615,531	109,831	57%
SALE OF TAX TITLE PROPERTY	-	-	0	0%	-	(87)	0	0%
LEASEHOLD EXCISE TAX	2,000	(1,511)	0	-76%	2,000	667	896	33%
TIMBER EXCISE TAX	10,000	15,854	15,854	159%	10,000	(5,708)	17,065	-57%
DNR PILT NAP / NRCA			0	0%	900	-	0	0%
DNR OTHER TRUST 2	900	(915)	0	-102%	50	889	0	1777%
OTHER INT-DNR INTEREST	50	17	6	34%	10	(413)	0	-4129%
RENTS & LEASES/DNR OTHR TRST 1	10	18,655	12,753	186551%	2,500	(2,390)	0	-96%
SPACE AND FACILITIES LEASES	2,500		0	0%	25,000	(73,503)	1,519	-294%
<b>Grand Total</b>	<b>\$26,206,041</b>	<b>\$13,297,530</b>	<b>2,586,071</b>	<b>51%</b>	<b>\$26,983,596</b>	<b>\$14,711,492</b>	<b>2,531,619</b>	<b>55%</b>
<b>Unaudited *Benchmark for Month is 41.66%</b>								





# MASON COUNTY MONTHLY FINANCIAL REPORT

## MAY 2022

### 2021 vs 2022 Current Expense Expenditure Comparison

Department Name	2021 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2022	Actual dif 2021 vs 2022
WSU Extension	313,520	98,235	215,285	31%	334,722	98,859	235,863	30%	625
Assessor	1,420,286	579,629	840,657	41%	1,453,707	626,289	827,418	43%	46,659
Auditor	1,705,618	625,439	1,080,179	37%	1,901,225	738,736	1,162,489	39%	113,297
Emergency Management	309,069	122,299	186,770	40%	330,143	110,983	219,160	34%	(11,317)
Facilities & Grounds	1,372,654	502,504	870,150	37%	1,448,148	525,539	922,609	36%	23,035
HR/ Risk Mngt	608,086	212,511	395,575	35%	687,310	212,789	474,521	31%	278
LEOFF	100,044	28,888	71,156	29%	100,000	35,321	64,679	35%	6,433
Clerk	1,108,730	479,865	628,865	43%	1,142,716	481,556	661,160	42%	1,691
Commissioners	355,610	142,827	212,783	40%	357,704	147,703	210,001	41%	4,876
Support Services	745,933	297,511	448,422	40%	1,005,923	422,502	583,421	42%	124,992
District Court	1,351,019	553,554	797,465	41%	1,476,412	543,995	932,417	37%	(9,559)
Community Development	2,700,009	1,089,908	1,610,101	40%	2,872,143	1,136,837	1,735,306	40%	46,929
Historical Preservation	16,000	2,810	13,190	18%	24,000	2,335	21,665	10%	(475)
Parks & Trails	563,621	231,318	332,303	41%	638,707	280,742	357,965	44%	49,424
Juvenile Court Services	2,028,280	766,484	1,261,796	38%	2,022,773	722,929	1,299,844	36%	(43,555)
Prosecutor	1,876,838	641,900	1,234,938	34%	2,080,150	678,922	1,401,228	33%	37,022
Child Support Enforcement	160,462	44,870	115,592	28%	161,447	45,286	116,161	28%	416
Coroner	345,276	140,135	205,141	41%	351,914	141,145	210,769	40%	1,010
Sheriff	13,475,735	4,747,073	8,728,662	35%	13,833,350	5,202,084	8,631,266	38%	455,010
Traffic Policing	1,080,000	823,714	256,286	76%	1,080,000	721,196	358,804	67%	(102,517)
Courthouse Security	170,740	87,116	83,624	51%	303,755	111,744	192,011	37%	24,629
Indigent Defense	1,261,101	480,516	780,585	38%	1,267,347	506,741	760,606	40%	26,225
Superior Court	1,017,332	515,199	502,133	51%	1,105,610	416,579	689,031	38%	(98,620)
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	640,495	227,492	413,003	36%	816,662	200,985	615,677	25%	(26,507)
Murder Expenditures	50,000	6,110	43,890	12%	50,000	2,845	47,156	6%	(3,266)
Treasurer	872,579	371,151	501,428	43%	878,239	379,149	499,090	43%	7,998
Non Departmental	4,884,779	1,428,904	3,455,875	29%	5,316,129	1,669,042	3,647,087	31%	240,138
Motor Pool	55,968	10,823	45,145	19%	50,829	16,113	34,716	32%	5,290
Transfers Out to Other Funds	91,339	79,993	11,346	88%	466,282	78,717	387,565	17%	(1,276)
<b>Totals</b>	<b>\$ 40,683,623</b>	<b>\$ 15,338,777</b>	<b>\$ 25,344,846</b>	<b>38%</b>	<b>\$ 43,559,847</b>	<b>\$ 16,257,662</b>	<b>\$ 27,302,185</b>	<b>37%</b>	<b>918,884</b>

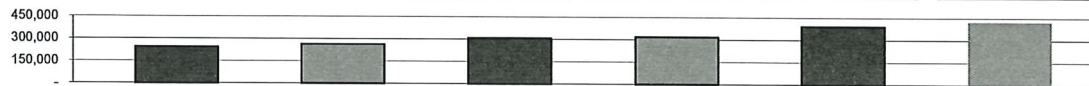
*Unaudited \*Benchmark for Month is 41.66%*



# MAY 2022

## Six Year Specific Revenue Streams Comparison

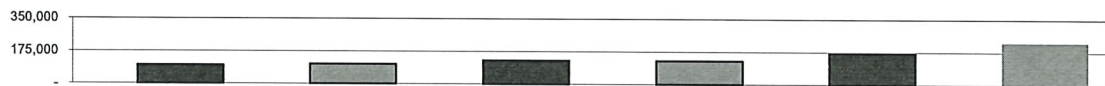
	5/31/2017	5/31/2018	5/31/2019	5/31/2020	5/31/2021	5/31/2022
Community Development Revenues	634,343	712,380	772,124	877,150	1,337,882	985,418
Detention & Correction Services	14,683	15,277	8,050	45,815	52,739	33,233
Current Expense Property Taxes	5,472,096	5,482,515	5,707,655	5,558,988	6,465,664	6,489,304
Road Diversion Property Tax	854,704	1,213,635	1,235,154	1,191,511	627,639	615,531
County Road Property Tax	4,671,437	4,839,226	5,060,153	4,989,998	5,293,793	5,300,109
Current Expense Sales Tax	1,850,299	2,010,239	2,252,892	2,410,545	3,133,506	3,486,777
Criminal Justice Taxes/Entitlements	590,130	639,256	651,579	702,728	784,963	828,445
Rural Sales & Use Tax Fund	243,126	262,474	308,150	318,981	391,919	423,759



Com Srvcs-Homelessness Preven Filings	173,528	172,329	254,014	288,402	398,118	321,604
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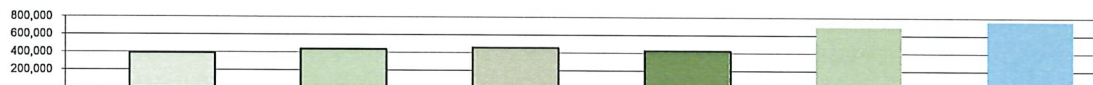


Lodging (Hotel/Motel) Tax	121,104	134,570	162,675	138,436	245,586	309,655
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REET 1 Excise Tax Only	392,890	435,750	456,106	421,936	691,377	759,619
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REET 2 Excise Tax Only	392,890	435,750	456,106	421,936	691,377	759,619
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# MAY 2022

REVENUE MONTH	2021 REVENUE	2022 REVENUE	DIFFERENCE
JANUARY	\$ 571,994.75	\$ 678,071.10	\$ 106,076.35
FEBRUARY	\$ 705,713.58	\$ 735,573.58	\$ 29,860.00
MARCH	\$ 554,356.28	\$ 605,844.73	\$ 51,488.45
APRIL	\$ 561,429.19	\$ 648,208.19	\$ 86,779.00
MAY	\$ 740,012.36	\$ 819,079.72	\$ 79,067.36
JUNE	\$ 724,550.39		\$ (724,550.39)
JULY	\$ 754,454.16		\$ (754,454.16)
AUGUST	\$ 800,707.00		\$ (800,707.00)
SEPTEMBER	\$ 772,689.33		\$ (772,689.33)
OCTOBER	\$ 741,525.90		\$ (741,525.90)
NOVEMBER	\$ 749,235.68		\$ (749,235.68)
DECEMBER	\$ 723,458.79		\$ (723,458.79)
TOTAL COLLECTED REVENUE	\$ 8,400,127.41	\$ 3,486,777.32	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 6,250,000.00	\$ 7,200,000.00	\$ 8,753,398.57
YET TO BE COLLECTED		<b>(3,713,222.68)</b>	
<b>ANTICIPATED INCREASE</b>		<b>\$ 1,437,057.96</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>17.1%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>18.2%</b>	



# MAY 2022

## Six Year Financial Recap

Current Expense Recap	5/31/2017	5/31/2018	5/31/2019	5/31/2020	5/31/2021	5/31/2022
Account Receivable from Belfair Sewer	1,200,000					
General Fund Operating Reserves			6,520,791	6,817,603	10,044,540	10,044,540
Contingency Reserve			1,000,000	1,000,000	1,000,000	1,000,000
Technology Replacement Reserves			200,000	200,000	264,295	264,295
Equipment & Vehicle Replacement Reserves			525,000	525,000	932,475	932,475
Accrued Leave Reserve			520,000	530,805	347,742	347,742
Current Expense Unreserved Cash			2,421,805	4,804,148	7,352,979	12,950,326
<b>This Month Current Expense Cash</b>	<b>5,567,459</b>	<b>6,685,419</b>	<b>11,187,596</b>	<b>13,877,555</b>	<b>19,942,030</b>	<b>25,539,377</b>
Adopted Budget on December 31st	38,548,029	36,930,990	41,404,349	49,581,229	53,464,511	62,188,434
Supplemental Appropriations	2,866	30,000	-	109,432	-	-
Total Budget including Supplementals	38,548,029	36,960,990	41,404,349	49,690,661	53,464,511	62,188,434
Budgeted Beginning Fund Balance	7,309,944	3,061,750	5,786,719	11,636,958	14,000,000	21,500,000
Budgeted Ending Fund Balance	3,196,819	3,261,456	5,738,194	11,491,930	12,780,888	18,628,587
Revenue Budgets	31,238,085	33,899,240	35,617,630	38,053,703	39,464,511	40,688,434
Revenues thru This Month of each year	15,757,704	15,614,970	16,541,721	16,044,574	18,993,895	20,012,382
<b>Budgeted Revenues Received</b>	<b>50%</b>	<b>46%</b>	<b>46%</b>	<b>42%</b>	<b>48%</b>	<b>49%</b>
Expenditure Budgets	35,270,322	33,669,534	35,666,155	38,198,731	40,683,623	43,559,847
Expenditures thru This Month of each year	13,454,653	13,206,175	13,313,602	14,415,866	15,338,777	16,257,662
<b>Budgeted Expenditures Expended</b>	<b>38%</b>	<b>39%</b>	<b>37%</b>	<b>38%</b>	<b>38%</b>	<b>37%</b>



Special Fund Cash Balances	5/31/2017	5/31/2018	5/31/2019	5/31/2020	5/31/2021	5/31/2022
Rural County Sales & Use Tax Fund (.09)	255,102	277,382	846,882	595,405	904,517	1,753,969
Auditor's O&M	192,059	221,351	238,824	256,759	321,989	402,170
County Roads Fund	11,276,457	12,344,249	12,743,895	13,264,248	13,289,538	13,059,571
Paths & Trails	237,349	251,085	262,875	275,515	283,644	292,470
Election Equipment Holding	268,134	199,642	169,485	198,740	239,066	283,034
Crime Victims	222,582	224,422	181,680	203,440	216,329	205,770
Victim Witness Activities	69,804	26,740	27,706	29,683	21,736	15,599
Historical Preservation Fund	36,612	38,049	36,451	35,653		
Community Support Services Fund	385,943	567,205	770,393	1,037,327	1,271,128	1,709,753
Abatement/Repair/Demolition Fund	267,164	270,890	275,893	279,478	278,528	277,614
Reserve for Technology Fund	212,254	133,337	48,622			
REET & Property Tax Admin Asst	70,369	64,633	69,894	69,936	76,858	86,776
National Forest Safety	52,381	31,418	55,427	44,339	20,707	26,942
Trial Court Improvement Fund	69,682	94,687	109,543	122,759	82,703	103,174
Sheriff Special Funds	274,063	276,201	248,588			
Sheriff's Boating Program				135,935	146,720	152,476
Narcotics Investigation				82,734	93,302	98,284
Mason County Clean Water District						108,897
Public Health Fund	318,361	189,763	375,492	719,241	1,194,869	1,540,837
American Rescue Plan Act						4,720,364
Law Library	83,846	78,845	75,221	66,522	55,399	45,411
Lodging (Motel/Hotel) Tax Fund	343,541	430,615	585,434	737,269	856,432	1,258,193
Mental Health Tax Fund	1,581,997	1,399,522	1,417,036	1,425,722	1,670,896	1,850,650
Treasurer's M&O Fund	142,739	148,310	171,322	204,893	99,911	194,776
Veterans Assistance	205,274	200,777	84,634	93,158	144,193	200,626
Skokomish Flood Zone	194,477	211,076	26,678	71,911	22,299	14,301
Mason Lake Management District	115,628	131,436	156,718	132,194	90,716	89,837
Spencer Lake Management District				9,114	13,832	16,154
Island Lake Management District	21,340	22,840	25,291	34,270	35,882	34,722
Capital Improvement / Reet 1 Fund	909,333	1,488,833	1,803,722	1,857,555	1,365,087	1,856,081
Capital Improvement / Reet 2 Fund	2,317,626	2,792,763	2,504,766	2,824,422	3,409,108	4,969,511
Mason County Landfill	840,514	937,693	504,246	794,220	1,771,121	2,659,098
N. Bay/Case Inlet Utility	777,668	844,896	829,591	1,400,057	1,712,417	2,058,678
N. Bay/Case Inlet Utility Reserve	719	726	548			
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	
Rustlewood Sewer & Water	379,619	287,606	335,859	126,414	85,386	133,134
Beards Cove Water	310,573	395,068	429,547	511,073	570,108	658,679
Belfair WW & Water Reclamation	171,152	169,682	259,425	878,567	1,282,620	1,647,319
Reserve Landfill	511,445	496,532	473,696	447,851	444,616	441,982
Reserve Beards Cove Ulid	333,009	348,275	195,110	205,172	211,972	219,153
Storm Drain System Development	54,670	225	187,439	181,156	179,534	178,727
Information Technology	179,188	330,837	45,934	379,689	369,084	248,541
Equipment Rental & Revolving Fund	3,519,358	3,894,403	3,922,585	2,674,404	2,298,695	3,915,150
Unemployment Fund	192,060	185,624	119,085	119,916	134,328	178,413
<b>TOTALS</b>	<b>27,398,078</b>	<b>30,011,622</b>	<b>30,619,525</b>	<b>32,530,727</b>	<b>35,269,254</b>	<b>47,706,835</b>





# MONTHLY FINANCIAL REPORT

## MAY 2022

### 2022 Current Expense and Health Fund Motor Pool Budget to Actual Expenditures

FUND OR DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% USED
WSU	0	0	678	-678	0%
ASSESSOR	29,963	29,963	11,360	18,603	37.92%
EMERGENCY MANAGEMENT	990	990	308	682	31.15%
FACILITIES & GROUNDS	27,731	27,731	6,532	21,199	23.55%
COMMUNITY SERVICES	47,254	47,254	18,422	28,832	38.99%
PARKS & TRAILS	57,615	57,615	4,796	52,819	8.32%
JUVENILE COURT SERVICES	8,006	8,006	3,982	4,024	49.74%
PROSECUTOR	6,691	6,691	2,563	4,128	38.30%
CORONER	14,250	14,250	6,957	7,293	48.82%
SHERIFF ADMIN	1,202,975	1,202,975	738,898	464,077	61.42%
MOTOR POOL	50,829	50,829	16,113	34,716	31.70%
<b>Total 001 GENERAL FUND</b>	<b>1,446,304</b>	<b>1,446,304</b>	<b>810,609</b>	<b>635,695</b>	<b>56.05%</b>
SHERIFF'S BOATING PROGRAM	0	0	1,002	-1,002	0%
COMMUNITY SERVICES HEALTH	57,077	57,077	22,360	34,717	39.18%
AMERICAN RESCUE PLAN ACT				0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>57,077</b>	<b>57,077</b>	<b>23,363</b>	<b>33,714</b>	<b>40.93%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,503,381</b>	<b>1,503,381</b>	<b>833,972</b>	<b>669,409</b>	<b>55.47%</b>

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% OF TOTAL
MOTOR POOL SALARIES & BENEFITS	39,689	39,689	15,475	24,214	38.99%
MOTOR POOL SUPPLIES	80,150	80,150	16,361	63,789	20.41%
MOTOR POOL FUEL	245,045	245,045	121,573	123,472	49.61%
MOTOR POOL LEASE	226,180	226,180	221,964	4,216	98.14%
MOTOR POOL MAINT-MONTHLY	15,730	15,730	4,634	11,096	29.46%
MOTOR POOL REPAIRS & MISC.	62,100	62,100	21,165	40,935	34.08%
MOTOR POOL INSURANCE	20,170	20,170	1,568	18,602	7.77%
MOTOR POOL CAPITAL LEASE	406,717	406,717	1,782	404,935	0.44%
MOTOR POOL CAP UPFIT	407,600	407,600	429,450	-21,850	105.36%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,503,381</b>	<b>1,503,381</b>	<b>833,972</b>	<b>669,409</b>	<b>55.47%</b>

Unaudited \*Benchmark for month is 41.66%





# MASON COUNTY MONTHLY FINANCIAL REPORT

## MAY 2022

### 2021 vs 2022 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	2022 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2022	Actual dif 2021 vs 2022
103	Sales & Use Tax	728,500	392,443	(336,057)	54%	866,000	424,831	(441,169)	49%	32,387
104	Auditor's O & M	127,500	37,443	(90,057)	29%	140,250	30,168	(110,082)	22%	(7,275)
105	County Road	17,402,782	8,023,208	(9,379,574)	46%	20,067,763	8,435,336	(11,632,427)	42%	412,128
106	Paths & Trails	12,695	4,013	(8,682)	32%	10,136	4,334	(5,802)	43%	321
109	Election Equipment Holdings	65,850	11,831	(54,019)	18%	42,250	35,274	(6,976)	83%	23,443
110	Crime Victims	41,910	43,717	1,807	104%	41,910	26,999	(14,911)	64%	(16,718)
114	Victim Witness Activities	55,683	1,243	(54,440)	2%	55,683	15,996	(39,687)	29%	14,753
117	Community Support Services	1,675,600	1,618,649	(56,951)	97%	2,772,928	4,397,670	1,624,742	159%	2,779,021
118	Abatement	7,920	142	(7,778)	2%	7,920	201	(7,719)	3%	60
120	REET & Property Tax Admin	20,250	10,293	(9,957)	51%	25,600	9,315	(16,285)	36%	(978)
134	National Forest Safety	21,457	20,996	(461)	98%	21,457	25,638	4,181	119%	4,642
135	Trial Court Improvements	22,672	11,326	(11,346)	50%	22,652	11,342	(11,310)	50%	16
141	Sheriff's Boating Program	38,979	31,212	(7,767)	80%	38,800	-	(38,800)	0%	(31,212)
142	Narcotics Investigation Fund	7,500	5,810	(1,690)	77%	6,000	1,220	(4,780)	20%	(4,590)
145	Mason County Clean Water District				0%	190,000	108,897	(81,103)	57%	108,897
150	Community Services Health	2,340,630	2,349,404	8,774	100%	2,948,154	1,710,691	(1,237,463)	58%	(638,713)
155	American Rescue Plan Act			-	0%	6,484,450	3,334	(6,481,116)	0%	3,334
160	Law Library	24,900	9,386	(15,514)	38%	24,900	8,545	(16,355)	34%	(841)
163	Lodging Tax (Hotel/Motel)	392,000	245,649	(146,351)	63%	500,500	309,749	(190,751)	62%	64,100
164	Mental Health	1,231,968	605,442	(626,526)	49%	1,243,736	600,318	(643,418)	48%	(5,124)
180	Treasurer's M&O Fund	199,210	47,565	(151,645)	24%	338,700	193,260	(145,440)	57%	145,695
190	Veterans Assistance	140,060	84,764	(55,296)	61%	141,340	82,421	(58,919)	58%	(2,343)
192	Skokomish Flood Zone	20,500	860	(19,640)	4%	10,020,250	-	(10,020,250)	0%	(860)
194	Mason Lake Mngmt Dist #2	36,500	20,490	(16,010)	56%	37,900	21,432	(16,468)	57%	942
195	Spencer Lake Mngmt Dist #3	14,500	8,788	(5,712)	61%	15,225	9,049	(6,176)	59%	261
199	Island Lake Mngmt Dist #1	10,000	5,660	(4,340)	57%	10,000	5,763	(4,237)	58%	102
350	REET 1 Capital Improvements	1,220,000	694,101	(525,899)	57%	1,562,000	760,839	(801,161)	49%	66,738
351	REET 2 Capital Improvements	1,210,000	843,164	(366,836)	70%	1,505,000	762,860	(742,140)	51%	(80,304)
402	Mason County Landfill	4,694,521	2,283,358	(2,411,163)	49%	5,868,714	2,484,912	(3,383,802)	42%	201,554
403	N. Bay / Case Inlet Utility	2,072,857	964,829	(1,108,028)	47%	2,404,398	921,617	(1,482,781)	38%	(43,212)
411	Rustlewood Sewer & Water	376,725	105,496	(271,229)	28%	482,257	123,544	(358,713)	26%	18,048
412	Beards Cove Water	232,793	84,945	(147,848)	36%	332,230	99,220	(233,010)	30%	14,275
413	Belfair WW & Water Reclamation	4,307,203	4,637,684	330,481	108%	11,209,208	856,588	(10,352,620)	8%	(3,781,095)
428	Reserve Landfill	6,000	226	(5,774)	4%	700	321	(379)	46%	95
429	Reserve Beards Cove ULID	11,500	4,400	(7,100)	38%	10,800	4,875	(5,925)	45%	474
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	962,574	482,452	(480,122)	50%	922,819	461,360	(461,460)	50%	(21,093)
501	Equipment Rental & Revolving	3,620,291	81,574	(3,538,717)	2%	2,836,265	178,131	(2,658,134)	6%	96,557
502	Unemployment Fund	73,805	-	(73,805)	0%	73,420	-	(73,420)	0%	-
<b>Totals</b>		<b>\$ 43,428,335</b>	<b>\$ 23,772,566</b>	<b>\$ (19,655,769)</b>	<b>55%</b>	<b>\$ 73,282,815</b>	<b>23,126,052</b>	<b>\$ (50,156,763)</b>	<b>32%</b>	<b>(646,514)</b>

Unaudited \*Benchmark for Month is 41.66%





# MASON COUNTY MONTHLY FINANCIAL REPORT

## MAY 2022

### 2021 vs 2022 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	Actual dif 2021 vs 2022
103	Sales & Use Tax	663,051	474,580	188,471	72%	660,415	25,926	634,490	4%	(448,655)
104	Auditor's O & M	88,667	43,426	45,241	49%	108,074	61,800	46,274	57%	18,374
105	County Road	20,791,930	5,765,739	15,026,191	28%	23,638,929	5,143,679	18,495,250	22%	(622,060)
106	Paths & Trails	2,238	476	1,762	21%	2,223	948	1,275	43%	472
109	Election Equipment Holdings	52,040	457	51,583	1%	51,781	740	51,042	1%	283
110	Crime Victims	98,649	33,250	65,399	34%	99,426	36,477	62,949	37%	3,227
114	Victim Witness Activities	63,345	3,646	59,699	6%	55,635	14,380	41,255	26%	10,734
116	Historical Preservation	60,000	48,147	11,853	80%	-	-	-	0%	(48,147)
117	Community Support Services	1,787,561	1,393,123	394,438	78%	2,450,242	4,318,870	(1,868,628)	176%	2,925,747
118	Abatement	54,336	288	54,049	1%	54,296	564	53,732	1%	276
120	REET & Property Tax Admin	64,672	10,738	53,934	17%	100,589	13,163	87,426	13%	2,426
134	National Forest Safety	41,457	16,319	25,138	39%	31,457	4,077	27,380	13%	(12,242)
135	Trial Court Improvements	51,380	138	51,243	0%	54,213	982	53,231	2%	844
141	Sheriff's Boating Program	38,890	3,195	35,695	8%	42,533	3,908	38,625	9%	714
142	Narcotics Investigation Fund	8,204	3,457	4,747	42%	7,669	1,320	6,349	17%	(2,137)
145	Mason County Clean Water District					100,000	-	100,000	0%	
150	Community Services Health	2,756,733	1,174,901	1,581,832	43%	3,382,359	1,611,138	1,771,221	48%	436,237
155	American Rescue Plan Act			-	0%	12,584,450	339,848	12,244,602	3%	339,848
160	Law Library	36,272	12,109	24,163	33%	36,307	13,928	22,379	38%	1,819
163	Lodging Tax (Hotel/Motel)	762,548	155,494	607,054	20%	772,900	157,819	615,081	20%	2,325
164	Mental Health	1,500,623	330,846	1,169,777	22%	1,479,258	393,011	1,086,247	27%	62,165
180	Treasurer's M&O Fund	293,195	42,450	250,745	14%	395,672	55,867	339,805	14%	13,417
190	Veterans Assistance	191,422	40,179	151,243	21%	241,340	46,806	194,534	19%	6,627
192	Skokomish Flood Zone	53,319	2,693	50,626	5%	10,037,105	2,138	10,034,967	0%	(555)
194	Mason Lake Mngmt Dist #2	145,500	3,419	142,081	2%	107,900	1,142	106,759	1%	(2,278)
195	Spencer Lake Mngmt Dist #3	19,650	1,750	17,900	9%	22,017	168	21,849	1%	(1,582)
199	Island Lake Mngmt Dist #1	40,650	46	40,605	0%	30,000	298	29,702	1%	253
350	REET 1 Capital Improvements	1,727,776	1,614,193	113,583	93%	2,101,978	918,031	1,183,947	44%	(696,162)
351	REET 2 Capital Improvements	2,090,995	581,342	1,509,653	28%	2,041,831	26,809	2,015,022	1%	(554,533)
402	Mason County Landfill	4,876,235	1,917,808	2,958,427	39%	6,188,733	1,941,511	4,247,222	31%	23,704
403	N. Bay / Case Inlet Utility	2,092,382	676,612	1,415,770	32%	2,116,504	654,657	1,461,847	31%	(21,955)
405	Wastewater System Development	3,986	-	3,986	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	482,065	96,636	385,429	20%	667,517	131,148	536,369	20%	34,512
412	Beards Cove Water	218,444	59,992	158,452	27%	328,460	49,682	278,778	15%	(10,310)
413	Belfair WW & Water Reclamation	4,447,667	3,764,703	682,964	85%	7,606,541	413,378	7,193,163	5%	(3,351,325)
428	Reserve Landfill	301,780	445	301,335	0%	301,597	2,259	299,338	1%	1,814
429	Reserve Beards Cove ULID	4,286	1,072	3,215	25%	4,508	2,254	2,254	50%	1,183
480	Storm Drain System Development	1,029	237	792	23%	571	186	386	32%	(51)
500	Information Technology Dept	961,722	319,638	642,084	33%	1,031,504	441,938	589,566	43%	122,300
501	Equipment Rental & Revolving	4,567,323	1,966,367	2,600,956	43%	3,987,878	1,087,298	2,900,580	27%	(879,069)
502	Unemployment Fund	230,005	46,060	183,945	20%	234,420	18,245	216,175	8%	(27,816)
<b>Totals</b>		<b>\$ 51,672,027</b>	<b>\$ 20,605,969</b>	<b>\$ 31,066,058</b>	<b>40%</b>	<b>\$ 83,158,832</b>	<b>\$ 17,936,390</b>	<b>\$ 65,222,442</b>	<b>22%</b>	<b>(2,669,579)</b>

Unaudited \*Benchmark for Month is 41.66%