



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**NOVEMBER**  
**2022**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# NOVEMBER 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	21,231	(2,269)	90%	40,600	32,865	(7,735)	81%	11,634
Assessor	7,000	12,688	5,688	181%	9,000	6,344	(2,656)	70%	(6,344)
Auditor	1,130,017	1,010,586	(119,431)	89%	1,142,750	1,052,140	(90,610)	92%	41,554
Emergency Management	121,585	36,661	(84,924)	30%	75,912	37,408	(38,504)	49%	747
Facilities & Grounds		967	967	0%	-	1,998	1,998	0%	1,030
Human Resources		850	850	0%	-	-	-	0%	(850)
Clerk	366,348	237,927	(128,421)	65%	378,377	293,505	(84,872)	78%	55,578
Commissioners		725	725	0%	-	-	-	0%	(725)
Support Services	700	2,987	2,287	427%	92,078	2,316	(89,762)	3%	(671)
District Court	1,036,026	1,013,203	(22,823)	98%	1,080,400	775,332	(305,068)	72%	(237,870)
Community Development	2,177,600	2,816,027	638,427	129%	2,434,000	2,307,388	(126,612)	95%	(508,639)
Historical Preservation	76,000	72,973	(3,027)	96%	24,000	17,281	(6,719)	72%	(55,692)
Parks & Trails	44,000	20,632	(23,368)	47%	44,000	27,332	(16,668)	62%	6,701
Juvenile Court Services	1,161,438	1,336,217	174,779	115%	1,255,805	1,405,147	149,342	112%	68,930
Prosecutor	248,575	163,544	(85,031)	66%	239,471	138,416	(101,055)	58%	(25,128)
Child Support Enforcement	159,126	69,681	(89,445)	44%	159,679	143,617	(16,062)	90%	73,936
Coroner	35,000	41,440	6,440	118%	35,000	48,680	13,680	139%	7,240
Sheriff	1,000,835	971,332	(29,503)	97%	953,505	944,917	(8,588)	99%	(26,414)
Indigent Defense	260,423	186,792	(73,631)	72%	245,267	181,971	(63,296)	74%	(4,821)
Superior Court	78,656	114,674	36,018	146%	69,650	65,941	(3,709)	95%	(48,733)
Family Court	2,500	2,696	196	108%	2,500	2,656	156	106%	(40)
Therapeutic Court	720,875	471,803	(249,072)	65%	811,347	367,344	(444,003)	45%	(104,459)
Murder Expenditures		-	-	0%	-	-	-	0%	-
Treasurer	26,206,041	28,409,502	2,203,461	108%	26,983,596	30,759,863	3,776,267	114%	2,350,361
Non Departmental	4,303,486	3,899,535	(403,951)	91%	4,619,977	4,207,579	(412,398)	91%	308,043
Motor Pool	447,202	314,145	(133,057)	70%	72,000	-	(72,000)	0%	(314,145)
<b>Totals</b>	<b>\$ 39,606,933</b>	<b>\$ 41,228,818</b>	<b>\$ 1,621,885</b>	<b>104%</b>	<b>\$ 40,768,914</b>	<b>\$ 42,820,040</b>	<b>\$ 2,051,126</b>	<b>105%</b>	<b>1,591,222</b>

Unaudited \*Benchmark for Month is 91.67%





# MASON COUNTY MONTHLY FINANCIAL REPORT

## NOVEMBER 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	11,161,701	884,786	97%	11,331,824	11,237,809	868,227	99%
SALES TAX TITLE PROPERTY	-	1,720	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	6,250,000	7,676,669	749,236	123%	7,200,000	8,546,706	933,809	119%
LOCAL PUBLIC SAFETY-CITY	37,000	46,442	4,272	126%	50,000	47,379	4,987	95%
CRIMINAL JUSTICE	750,000	889,149	85,523	119%	800,000	967,403	104,886	121%
LEASEHOLD EXCISE TAX	26,000	36,854	13,696	142%	30,000	40,876	12,850	136%
FOREST EXCISE TAX	100,000	238,503	54,886	239%	100,000	385,659	86,952	386%
FRANCHISE FEES	500,000	480,484	44,486	96%	500,000	455,401	75,902	91%
PAYMENT IN LIEU OF TAX/B OF L	315,000	331,886	0	105%	340,000	354,065	0	104%
PUD PRIVILEGE TAX	735,000	768,144	0	105%	750,000	797,422	0	106%
DNR OTHER TRUST 2	100	265	0	265%	100	119	0	119%
LE & CJ LEG 1 TIME COSTS	-	255,892	0	0%	-	-	0	0%
CITY-COUNTY ASSISTANCE	1,415,000	1,654,705	0	117%	1,750,000	3,646,928	0	208%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	700,000	770,777	0	110%	775,000	765,055	0	99%
ADULT COURT COST-JUVENILE OFFE	5,000	3,920	382	78%	5,000	4,051	353	81%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	74,163	0	87%	85,000	101,378	0	119%
DUI - OTHER CRIMINAL JUSTICE A	14,500	17,393	0	120%	17,000	11,603	0	68%
LIQUOR/BEER EXCISE TAX	125,000	167,219	0	134%	165,000	168,566	0	102%
LIQUOR CONTROL BOARD PROFITS	200,000	149,987	0	75%	200,000	149,115	0	75%
IN LIEU OF-CITY OF TACOMA	190,000	189,282	17,207	100%	210,000	198,699	18,064	95%
TREASURER'S FEES	-	38	0	0%	30	-	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	360	360	0	100%	360	378	0	105%
PAYMNT FOR SRVCS-SPENCER LK FND	100	145	0	145%	100	152	0	152%
PAYMNT FOR SRVCS-ISLAND LK FND	100	100	0	100%	100	100	0	100%
CHARGES FOR SRVCS-MACECOM	1,325	1,372	0	104%	1,375	1,514	0	110%
RETURNED REMITTANCE(NSF) FEES	2,500	1,960	320	78%	2,500	2,280	360	91%
REET COLLECTION FEES	100,000	184,723	19,413	185%	125,000	157,562	9,569	126%
REET COLLECTIONS COSTS	9,000	8,918	903	99%	10,000	7,717	645	77%
TREAS. FIRE PROTECTION ASSESSM	15,000	14,870	1,132	99%	15,000	14,692	1,050	98%



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	93	6	22%	200	158	3	79%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	100	0	0%	-	-	0	0%
GAMBLING TAX PENALTY	-	550	100	0%	-	781	0	0%
REAL & PERSONAL PENALTY	350,000	271,610	16,772	78%	150,000	176,978	5,695	118%
PERSONAL PROP FILING PEN	20,000	33,057	5,590	165%	20,000	19,323	753	97%
PENALTY ON REAL & PERSONAL PRO	-	4,606	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	19	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	500,000	114,450	10,356	23%	250,000	543,910	126,899	218%
INVESTMENT SERVICE FEES(TREAS.	20,000	4,735	415	24%	6,000	15,799	2,706	263%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	23,903	514	281%	8,500	15,556	2,697	183%
LEASEHOLD EXCISE TAX INTEREST	-	4	0	0%	-	5	0	0%
EXCISE INTEREST	50	283	0	566%	50	174	1	349%
INV PURCHASED INT	-	(2,698)	(1,453)	0%	-	(3,436)	0	0%
INTEREST ON DELINQUENT PR TAX	600,000	528,127	47,080	88%	600,000	450,350	50,565	75%
RENTS/LEASES-DNR TRUST	10,000	26,241	3,003	262%	10,000	19,253	24	193%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	905,862	67,368	362%	250,000	320,140	26,451	128%
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	(797)	(416)	-7970%	10	(825)	(543)	-8254%
TAX DISTRIBUTION ROUNDING	10	(16)	(5)	-165%	10	(79)	(12)	-786%
MISCELLANEOUS-OTHER REVENUE	100	36	10	36%	100	234	0	234%
ROAD DIVERSION	1,080,000	1,084,790	88,819	100%	1,080,000	1,066,408	85,282	99%
SALE OF TAX TITLE PROPERTY	-	87	0	0%	-	(87)	0	0%
LEASEHOLD EXCISE TAX	2,000	1,324	1,316	66%	2,000	2,749	1,227	137%
TIMBER EXCISE TAX	10,000	25,254	5,812	253%	10,000	14,873	9,047	149%
DNR PILT NAP / NRCA	900	(915)	0	-102%	900	(378)	(378)	-42%
DNR OTHER TRUST 2	50	28	0	56%	50	899	378	1798%
OTHER INT-DNR INTEREST	10	54	2	540%	10	(13)	6	-127%
RENTS & LEASES/DNR OTHR TRST 1	2,500	2,783	318	111%	2,500	(785)	3	-31%
SPACE AND FACILITIES LEASES	-	80,356	7,144	0%	25,000	(46,942)	2,756	-188%
<b>Grand Total</b>	<b>\$26,206,041</b>	<b>\$28,409,502</b>	<b>2,128,992</b>	<b>108%</b>	<b>\$26,983,596</b>	<b>\$30,759,863</b>	<b>2,431,213</b>	<b>114%</b>
<b>Unaudited *Benchmark for Month is 91.67%</b>								





# MASON COUNTY MONTHLY FINANCIAL REPORT

# NOVEMBER 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	319,520	260,046	59,474	81%	347,244	286,805	60,439	83%	26,758
Assessor	1,420,286	1,201,111	219,175	85%	1,453,707	1,274,294	179,413	88%	73,183
Auditor	1,757,620	1,464,157	293,463	83%	1,887,225	1,651,184	236,041	87%	187,027
Emergency Management	313,592	261,756	51,836	83%	353,422	334,276	19,146	95%	72,520
Facilities & Grounds	1,383,584	1,083,852	299,732	78%	1,440,148	1,218,261	221,887	85%	134,408
HR/ Risk Mngt	608,086	498,297	109,789	82%	679,310	502,761	176,549	74%	4,464
LEOFF	100,044	59,753	40,291	60%	100,000	69,360	30,641	69%	9,607
Clerk	1,126,730	984,142	142,588	87%	1,128,716	1,072,296	56,420	95%	88,154
Commissioners	355,610	314,645	40,965	88%	357,704	327,717	29,987	92%	13,071
Support Services	750,933	684,706	66,227	91%	1,005,923	898,960	106,963	89%	214,254
District Court	1,376,288	1,197,690	178,598	87%	1,458,412	1,210,447	247,965	83%	12,757
Community Development	2,801,269	2,441,352	359,917	87%	2,976,073	2,465,627	510,446	83%	24,275
Historical Preservation	16,000	5,850	10,150	37%	24,000	9,383	14,617	39%	3,533
Parks & Trails	568,121	544,845	23,276	96%	795,136	656,953	138,183	83%	112,108
Juvenile Court Services	2,009,280	1,666,163	343,117	83%	2,022,773	1,636,466	386,307	81%	(29,697)
Prosecutor	1,876,838	1,481,696	395,142	79%	2,080,150	1,559,057	521,093	75%	77,361
Child Support Enforcement	160,462	96,993	63,469	60%	161,447	101,068	60,379	63%	4,076
Coroner	345,276	319,774	25,502	93%	347,914	319,379	28,535	92%	(396)
Sheriff	14,555,735	12,672,521	1,883,214	87%	15,047,209	12,932,136	2,115,073	86%	259,615
Courthouse Security	259,587	223,459	36,128	86%	303,755	237,957	65,798	78%	14,498
Indigent Defense	1,280,757	1,108,179	172,578	87%	1,271,847	1,095,520	176,327	86%	(12,660)
Superior Court	1,081,638	961,775	119,863	89%	1,132,810	984,648	148,162	87%	22,873
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	724,863	506,685	218,178	70%	816,662	462,024	354,638	57%	(44,661)
Murder Expenditures	50,000	39,541	10,459	79%	50,000	6,526	43,475	13%	(33,016)
Treasurer	872,579	723,803	148,776	83%	878,239	753,864	124,375	86%	30,061
Non Departmental	4,889,779	4,758,069	131,710	97%	5,316,129	4,871,996	444,133	92%	113,927
Motor Pool	49,538	29,169	20,369	59%	50,829	22,398	28,431	44%	(6,771)
Transfers Out to Other Funds	91,339	91,319	20	100%	466,282	84,387	381,895	18%	(6,932)
<b>Totals</b>	<b>\$ 41,147,854</b>	<b>\$ 35,681,349</b>	<b>\$ 5,466,505</b>	<b>87%</b>	<b>\$ 43,955,566</b>	<b>\$ 37,045,746</b>	<b>\$ 6,909,820</b>	<b>84%</b>	<b>1,364,397</b>

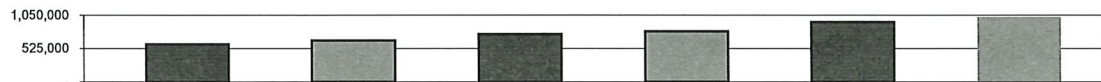
*Unaudited \*Benchmark for Month is 91.67%*



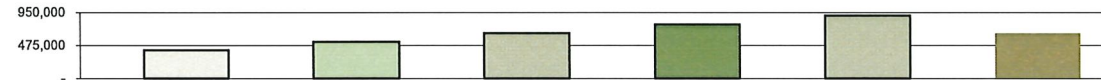
# NOVEMBER 2022

## Six Year Specific Revenue Streams Comparison

	11/30/2017	11/30/2018	11/30/2019	11/30/2020	11/30/2021	11/30/2022
Community Development Revenues	1,508,285	1,681,142	1,888,137	2,024,088	2,816,027	2,307,388
Detention & Correction Services	33,439	83,355	147,020	104,727	109,850	99,100
Current Expense Property Taxes	9,511,831	9,654,685	9,914,688	10,024,023	11,161,701	11,237,809
Road Diversion Property Tax	1,484,635	2,129,686	2,144,878	2,145,936	1,084,790	1,066,408
County Road Property Tax	8,106,616	8,484,647	8,764,928	8,950,106	9,069,135	9,119,233
Current Expense Sales Tax	4,540,123	4,982,400	5,563,585	6,231,095	7,676,669	8,546,706
Criminal Justice Taxes/Entitlements	1,267,845	1,383,328	1,492,077	1,591,489	1,755,403	1,849,489
<u>Rural Sales &amp; Use Tax Fund</u>	<u>589,133</u>	<u>645,513</u>	<u>751,532</u>	<u>796,966</u>	<u>940,219</u>	<u>1,022,690</u>



<u>Com Srvcs-Homelessness Preven Filings</u>	<u>407,474</u>	<u>527,801</u>	<u>649,387</u>	<u>775,402</u>	<u>905,442</u>	<u>649,908</u>
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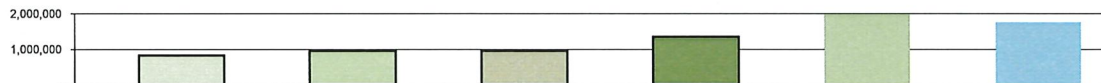


<u>Lodging (Hotel/Motel) Tax</u>	<u>369,930</u>	<u>446,025</u>	<u>526,591</u>	<u>471,304</u>	<u>810,465</u>	<u>943,695</u>
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<u>REET 1 Excise Tax Only</u>	<u>824,493</u>	<u>948,179</u>	<u>950,508</u>	<u>1,343,874</u>	<u>1,985,200</u>	<u>1,758,274</u>
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<u>REET 2 Excise Tax Only</u>	<u>824,493</u>	<u>948,179</u>	<u>950,508</u>	<u>1,343,874</u>	<u>1,985,200</u>	<u>1,758,274</u>
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# NOVEMBER 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	\$ 758,195.22	\$ 33,644.83
JULY	\$ 754,454.16	\$ 789,558.43	\$ 35,104.27
AUGUST	\$ 800,707.00	\$ 868,091.16	\$ 67,384.16
SEPTEMBER	\$ 772,689.33	\$ 835,635.35	\$ 62,946.02
OCTOBER	\$ 741,525.90	\$ 874,640.36	\$ 133,114.46
NOVEMBER	\$ 749,235.68	\$ 933,808.65	\$ 184,572.97
DECEMBER	\$ 723,458.79	\$	(723,458.79)
<b>TOTAL COLLECTED REVENUE</b>	<b>\$ 8,400,127.41</b>	<b>\$ 8,546,706.49</b>	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 6,250,000.00	\$ 7,200,000.00	\$ 9,270,165.28
YET TO BE COLLECTED	-	<b>\$ 1,346,706.49</b>	
<b>ANTICIPATED INCREASE</b>	<b>\$</b>	<b>2,070,165.28</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>10.5%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>11.2%</b>	



# NOVEMBER 2022

## Six Year Financial Recap

Current Expense Recap	11/30/2017	11/30/2018	11/30/2019	11/30/2020	11/30/2021	11/30/2022
Account Receivable from Belfair Sewer						
General Fund Operating Reserves			6,520,791	6,817,603	10,044,540	9,614,040
Contingency Reserve			1,000,000	1,000,000	1,000,000	1,000,000
Technology Replacement Reserves			200,000	200,000	264,295	336,000
Equipment & Vehicle Replacement Reserves			525,000	525,000	932,475	1,040,500
Accrued Leave Reserve			520,000	530,805	347,742	502,000
Capital Reserve						5,000,000
Current Expense Unreserved Cash			3,979,167	6,459,196	9,355,908	10,058,423
<b>This Month Current Expense Cash</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>	<b>27,550,963</b>
Adopted Budget on December 31st	38,545,163	36,930,990	41,404,349	49,581,229	53,464,511	62,188,434
Supplemental Appropriations	1,136,040	1,059,364	263,253	407,320	142,422	275,304
Total Budget including Supplementals	39,681,203	37,990,354	41,667,602	49,988,549	53,606,933	62,463,738
Budgeted Beginning Fund Balance	7,309,944	3,061,750	5,786,719	11,636,958	14,000,000	21,694,824
Budgeted Ending Fund Balance	4,522,364	5,185,957	5,185,957	11,291,981	12,459,079	18,508,172
Revenue Budgets	32,371,259	34,928,604	35,880,883	38,351,591	39,606,933	40,768,914
Revenues thru This Month of each year	31,081,433	33,966,218	36,106,242	36,611,171	41,228,818	42,820,040
<b>Budgeted Revenues Received</b>	<b>96%</b>	<b>97%</b>	<b>101%</b>	<b>95%</b>	<b>104%</b>	<b>105%</b>
Expenditure Budgets	35,194,527	34,652,959	36,481,645	38,696,568	41,147,854	43,955,566
Expenditures thru This Month of each year	29,709,645	29,463,512	30,629,259	34,743,625	35,681,349	37,045,746
<b>Budgeted Expenditures Expended</b>	<b>84%</b>	<b>85%</b>	<b>84%</b>	<b>90%</b>	<b>87%</b>	<b>84%</b>



Special Fund Cash Balances	11/30/2017	11/30/2018	11/30/2019	11/30/2020	11/30/2021	11/30/2022
Rural County Sales & Use Tax Fund (.09)	448,979	629,057	805,768	1,037,302	1,288,061	2,319,180
Auditor's O&M	251,833	285,320	281,094	324,559	426,590	472,887
County Roads Fund	10,431,935	11,643,424	11,578,680	12,861,431	14,064,352	14,115,494
Paths & Trails	244,179	257,632	269,456	279,273	287,723	297,843
Election Equipment Holding	271,254	158,502	162,003	227,698	248,149	293,858
Crime Victims	237,823	200,703	210,397	207,649	216,535	188,060
Victim Witness Activities	32,529	24,415	27,856	27,124	20,076	11,138
Historical Preservation Fund	37,756	44,706	27,791	41,717		
Community Support Services Fund	496,329	699,720	762,885	896,053	1,297,246	1,216,478
Abatement/Repair/Demolition Fund	269,239	273,294	277,808	278,715	277,721	279,092
Reserve for Technology Fund	166,133	120,697	70,483			
REET & Property Tax Admin Asst	82,279	76,890	78,815	75,134	87,259	94,217
National Forest Safety	39,465	47,726	26,572	18,628	6,032	24,500
Trial Court Improvement Fund	81,409	106,225	111,561	131,398	92,344	87,655
Sheriff Special Funds	255,851	256,893	231,490			
Sheriff's Boating Program				109,835	155,756	84,063
Narcotics Investigation				86,341	98,217	94,391
Mason County Clean Water District						174,969
Public Health Fund	229,292	132,271	255,148	912,035	1,469,738	1,660,494
American Rescue Plan Act					5,571,298	9,733,694
Law Library	79,277	77,127	73,455	58,605	49,533	38,657
Lodging (Motel/Hotel) Tax Fund	409,147	561,045	797,519	823,938	1,177,634	1,655,482
Mental Health Tax Fund	1,341,224	1,542,626	1,458,356	1,537,987	1,771,396	2,190,205
Treasurer's M&O Fund	92,352	49,801	68,838	99,594	68,532	101,690
Veterans Assistance	216,109	98,635	73,707	110,775	167,685	221,866
Skokomish Flood Zone	153,064	80,797	16,562	78,153	15,472	11,032
Mason Lake Management District	113,728	140,167	115,523	73,486	69,702	100,906
Spencer Lake Management District				6,683	7,127	7,771
Island Lake Management District	16,821	19,890	29,610	30,118	29,040	25,857
Capital Improvement / Reet 1 Fund	1,406,098	1,956,768	2,154,792	1,477,810	1,974,837	2,213,214
Capital Improvement / Reet 2 Fund	2,094,075	2,329,422	2,737,696	3,559,408	4,549,752	5,916,378
Mason County Landfill	762,527	578,098	633,814	1,195,798	2,099,267	2,899,258
N. Bay/Case Inlet Utility	855,316	962,541	986,660	1,595,043	1,774,582	2,134,321
N. Bay/Case Inlet Utility Reserve	722	732				
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	353,586	402,546	164,025	66,362	157,087	69,803
Beards Cove Water	356,426	425,631	473,406	548,106	605,429	686,142
Belfair WW & Water Reclamation	403,034	460,965	686,118	414,510	848,914	581,352
Reserve Landfill	514,020	487,150	467,181	446,144	443,490	440,145
Reserve Beards Cove Ulid	340,156	356,696	199,632	207,585	214,309	223,354
Storm Drain System Development	26,798	195,678	181,567	179,817	178,847	178,355
Information Technology	11,684	181,317	157,220	30,559	382,860	303,508
Equipment Rental & Revolving Fund	3,482,760	2,820,094	3,199,356	1,891,057	1,156,847	4,635,837
Unemployment Fund	151,699	170,533	155,910	180,448	196,266	214,557
<b>TOTALS</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>	<b>55,997,704</b>





# MASON COUNTY MONTHLY FINANCIAL REPORT

## NOVEMBER 2022

### 2021 vs 2022 Motor Pool Expenditure Comparison

FUND OR DEPARTMENT	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022
WSU			0	0%	1,500	1,899	-399	126.63%
ASSESSOR	34,908	30,939	3,969	88.63%	29,963	25,341	4,622	84.58%
EMERGENCY MANAGEMENT	0	270	-270	0%	990	2,164	-1,174	218.62%
FACILITIES & GROUNDS	21,307	19,080	2,227	89.55%	27,731	21,600	6,131	77.89%
COMMUNITY SERVICES	46,151	41,980	4,171	90.96%	47,254	46,320	934	98.02%
PARKS & TRAILS	8,055	9,803	-1,748	121.71%	57,615	46,221	11,394	80.22%
JUVENILE COURT SERVICES	8,480	6,318	2,162	74.50%	8,006	7,797	209	97.39%
PROSECUTOR	6,646	5,878	768	88.45%	6,691	5,849	842	87.42%
CORONER	25,717	34,458	-8,741	133.99%	14,250	14,250	0	100.00%
SHERIFF ADMIN	1,078,726	1,034,333	44,393	95.88%	1,202,975	1,288,412	-85,437	107.10%
MOTOR POOL	49,538	29,169	20,369	58.88%	50,829	22,398	28,431	44.07%
<b>Total 001 GENERAL FUND</b>	<b>1,279,528</b>	<b>1,212,228</b>	<b>67,300</b>	<b>94.74%</b>	<b>1,447,804</b>	<b>1,482,253</b>	<b>-34,449</b>	<b>102.38%</b>
SHERIFF'S BOATING PROGRAM		1,233	-1,233	0%	0	1,405	-1,405	0%
COMMUNITY SERVICES HEALTH	59,360	47,203	12,157	79.52%	57,077	45,096	11,981	79.01%
AMERICAN RESCUE PLAN ACT							0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>59,360</b>	<b>48,436</b>	<b>10,924</b>	<b>81.60%</b>	<b>57,077</b>	<b>46,501</b>	<b>10,576</b>	<b>81.47%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,338,888</b>	<b>1,260,664</b>	<b>78,224</b>	<b>94.16%</b>	<b>1,504,881</b>	<b>1,528,754</b>	<b>-23,873</b>	<b>101.59%</b>

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022
MOTOR POOL SALARIES & BENEFITS	38,672	28,137	10,535	72.76%	39,689	19,108	20,581	48.14%
MOTOR POOL SUPPLIES	10,300	73,689	-63,389	715.43%	80,150	35,907	44,243	44.80%
MOTOR POOL FUEL	225,250	243,163	-17,913	107.95%	245,045	314,139	-69,094	128.20%
MOTOR POOL LEASE	100	409,013	-408,913	409013.23%	226,180	560,995	-334,815	248.03%
MOTOR POOL MAINT-MONTHLY	6,234	19,328	-13,094	310.04%	17,230	10,892	6,338	63.21%
MOTOR POOL REPAIRS & MISC.	79,836	47,569	32,267	59.58%	62,100	36,004	26,096	57.98%
MOTOR POOL INSURANCE	45,719	7,811	37,908	17.08%	20,170	3,500	16,670	17.35%
MOTOR POOL CAPITAL LEASE	559,158	14,104	545,054	2.52%	406,717	28,514	378,203	7.01%
MOTOR POOL CAP UPFIT	373,619	417,851	-44,232	111.84%	407,600	519,695	-112,095	127.50%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,338,888</b>	<b>1,260,664</b>	<b>78,224</b>	<b>94.16%</b>	<b>1,504,881</b>	<b>1,528,754</b>	<b>-23,873</b>	<b>101.59%</b>

Unaudited \*Benchmark for month is 91.67%





## MASON COUNTY MONTHLY FINANCIAL REPORT

### NOVEMBER 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	941,202	212,702	129%	866,000	1,041,035	175,035	120%	99,833
104	Auditor's O & M	127,500	170,927	43,427	134%	140,250	129,797	(10,453)	93%	(41,130)
105	County Road	17,402,782	15,541,670	(1,861,112)	89%	21,367,763	16,714,305	(4,653,458)	78%	1,172,636
106	Paths & Trails	12,695	9,675	(3,020)	76%	10,136	11,284	1,148	111%	1,609
109	Election Equipment Holdings	65,850	22,383	(43,467)	34%	42,250	47,350	5,100	112%	24,966
110	Crime Victims	41,910	87,573	45,663	209%	41,910	59,706	17,796	142%	(27,867)
114	Victim Witness Activities	55,683	1,608	(54,075)	3%	55,683	23,618	(32,065)	42%	22,010
117	Community Support Services	4,695,483	5,340,121	644,638	114%	8,572,928	8,550,332	(22,596)	100%	3,210,211
118	Abatement	7,920	353	(7,567)	4%	7,920	2,676	(5,244)	34%	2,324
120	REET & Property Tax Admin	20,250	24,766	4,516	122%	25,600	21,009	(4,591)	82%	(3,756)
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	22,652	(20)	100%	22,652	17,012	(5,640)	75%	(5,640)
141	Sheriff's Boating Program	38,979	77,055	38,076	198%	38,800	29,142	(9,658)	75%	(47,912)
142	Narcotics Investigation Fund	7,500	13,300	5,800	177%	6,000	1,900	(4,100)	32%	(11,400)
145	Mason County Clean Water District			-	0%	190,000	174,969	(15,031)	92%	174,969
150	Community Services Health	2,644,630	4,215,742	1,571,112	159%	3,398,154	3,775,130	376,976	111%	(440,611)
155	American Rescue Plan Act	6,484,451	6,486,494	2,044	100%	6,484,450	6,538,828	54,378	101%	52,334
160	Law Library	24,900	21,488	(3,412)	86%	24,900	19,761	(5,139)	79%	(1,726)
163	Lodging Tax (Hotel/Motel)	392,000	810,588	418,588	207%	500,500	947,170	446,670	189%	136,582
164	Mental Health	1,231,968	1,380,031	148,063	112%	1,243,736	1,380,050	136,314	111%	19
180	Treasurer's M&O Fund	199,210	141,979	(57,231)	71%	338,999	233,030	(105,969)	69%	91,051
190	Veterans Assistance	140,060	150,708	10,648	108%	141,340	147,645	6,305	104%	(3,062)
192	Skokomish Flood Zone	20,500	1,212	(19,288)	6%	10,020,250	-	(10,020,250)	0%	(1,212)
194	Mason Lake Mngmt Dist #2	36,500	35,872	(628)	98%	37,900	38,271	371	101%	2,399
195	Spencer Lake Mngmt Dist #3	14,500	14,736	236	102%	15,225	15,311	86	101%	576
199	Island Lake Mngmt Dist #1	10,000	9,975	(25)	100%	10,000	10,201	201	102%	226
350	REET 1 Capital Improvements	1,220,000	1,988,578	768,578	163%	1,562,000	1,775,515	213,515	114%	(213,062)
351	REET 2 Capital Improvements	1,210,000	2,199,730	989,730	182%	1,505,000	1,810,750	305,750	120%	(388,980)
402	Mason County Landfill	4,694,521	5,208,141	513,620	111%	5,868,714	5,704,334	(164,380)	97%	496,194
403	N. Bay / Case Inlet Utility	2,197,857	2,007,725	(190,132)	91%	2,404,398	1,921,151	(483,247)	80%	(86,574)
411	Rustlewood Sewer & Water	376,725	365,308	(11,417)	97%	544,257	337,271	(206,986)	62%	(28,036)
412	Beards Cove Water	232,793	201,625	(31,168)	87%	332,230	229,868	(102,362)	69%	28,243
413	Belfair WW & Water Reclamation	7,475,158	5,756,133	(1,719,025)	77%	11,209,208	1,218,057	(9,991,151)	11%	(4,538,076)
428	Reserve Landfill	6,000	435	(5,565)	7%	700	4,261	3,561	609%	3,826
429	Reserve Beards Cove ULID	11,500	9,952	(1,548)	87%	10,800	12,456	1,656	115%	2,504
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	962,574	962,574	-	100%	922,819	929,047	6,228	101%	(33,527)
501	Equipment Rental & Revolving	4,272,791	215,235	(4,057,556)	5%	2,840,187	2,268,436	(571,751)	80%	2,053,201
502	Unemployment Fund	73,805	73,906	101	100%	73,420	73,420	-	100%	(486)
<b>Totals</b>		<b>\$ 57,182,124</b>	<b>\$ 54,532,445</b>	<b>\$ (2,649,679)</b>	<b>95%</b>	<b>\$ 80,899,036</b>	<b>56,239,744</b>	<b>\$ (24,659,292)</b>	<b>70%</b>	<b>1,707,300</b>

Unaudited \*Benchmark for Month is 91.67%





## MASON COUNTY MONTHLY FINANCIAL REPORT

### NOVEMBER 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	639,796	23,255	96%	660,415	75,207	585,208	11%	(564,589)
104	Auditor's O & M	88,667	72,535	16,132	82%	108,074	87,900	20,174	81%	15,365
105	County Road	21,570,530	12,509,386	9,061,144	58%	22,849,454	12,206,304	10,643,150	53%	(303,082)
106	Paths & Trails	2,238	2,058	180	92%	2,223	2,052	171	92%	(7)
109	Election Equipment Holdings	52,040	1,926	50,114	4%	51,781	1,622	50,159	3%	(304)
110	Crime Victims	98,649	76,899	21,750	78%	99,426	84,873	14,553	85%	7,973
114	Victim Witness Activities	63,345	5,671	57,674	9%	55,635	26,463	29,172	48%	20,792
116	Historical Preservation	60,000	48,147	11,853	80%	-	-	-	0%	(48,147)
117	Community Support Services	4,807,444	5,088,477	(281,033)	106%	8,250,242	8,372,868	(122,626)	101%	3,284,391
118	Abatement	54,336	1,305	53,031	2%	54,296	1,279	53,017	2%	(27)
120	REET & Property Tax Admin	64,672	14,809	49,863	23%	100,589	16,009	84,580	16%	1,201
134	National Forest Safety	41,457	30,994	10,463	75%	26,525	6,206	20,319	23%	(24,788)
135	Trial Court Improvements	51,380	1,822	49,558	4%	54,213	21,680	32,533	40%	19,858
141	Sheriff's Boating Program	38,890	40,001	(1,111)	103%	42,533	100,803	(58,270)	237%	60,801
142	Narcotics Investigation Fund	8,204	6,032	2,172	74%	7,669	5,353	2,316	70%	(679)
145	Mason County Clean Water District			-	0%	100,000	-	100,000	0%	
150	Community Services Health	3,060,733	2,795,537	265,196	91%	3,382,359	3,467,393	(85,034)	103%	671,856
155	American Rescue Plan Act	6,484,451	916,852	5,567,599	14%	11,541,329	1,864,920	9,676,409	16%	948,068
160	Law Library	36,272	30,077	6,195	83%	36,307	30,312	5,995	83%	235
163	Lodging Tax (Hotel/Motel)	762,548	399,231	363,317	52%	772,900	391,797	381,103	51%	(7,434)
164	Mental Health	1,500,623	1,004,934	495,689	67%	1,491,138	823,908	667,230	55%	(181,026)
180	Treasurer's M&O Fund	293,195	168,244	124,951	57%	395,672	188,014	207,658	48%	19,770
190	Veterans Assistance	191,422	82,631	108,791	43%	241,340	86,565	154,775	36%	3,934
192	Skokomish Flood Zone	53,319	9,872	43,447	19%	10,035,620	4,338	10,031,282	0%	(5,534)
194	Mason Lake Mngmt Dist #2	145,500	39,816	105,684	27%	106,877	6,342	100,535	6%	(33,474)
195	Spencer Lake Mngmt Dist #3	19,650	14,402	5,248	73%	22,017	14,729	7,288	67%	327
199	Island Lake Mngmt Dist #1	40,650	11,203	29,447	28%	30,000	13,452	16,548	45%	2,248
350	REET 1 Capital Improvements	2,912,161	2,298,919	613,242	79%	2,101,978	1,572,497	529,481	75%	(726,422)
351	REET 2 Capital Improvements	2,090,995	848,872	1,242,123	41%	2,103,831	124,804	1,979,027	6%	(724,067)
402	Mason County Landfill	4,876,235	4,514,444	361,791	93%	6,433,279	4,880,438	1,552,841	76%	365,994
403	N. Bay / Case Inlet Utility	2,217,382	1,657,343	560,039	75%	2,110,929	1,563,873	547,056	74%	(93,471)
405	Wastewater System Development	3,986	3,986	(0)	100%	-	-	-	0%	(3,986)
411	Rustlewood Sewer & Water	482,065	284,747	197,318	59%	665,793	400,483	265,310	60%	115,736
412	Beards Cove Water	218,444	141,351	77,093	65%	327,750	148,061	179,689	45%	6,710
413	Belfair WW & Water Reclamation	7,768,406	5,316,858	2,451,548	68%	7,604,413	1,830,998	5,773,415	24%	(3,485,860)
428	Reserve Landfill	301,780	1,780	300,000	1%	301,597	7,635	293,962	3%	5,855
429	Reserve Beards Cove ULID	4,286	4,286	-	100%	4,508	4,508	-	100%	222
480	Storm Drain System Development	1,029	924	105	90%	571	466	105	82%	(459)
500	Information Technology Dept	961,722	785,984	175,738	82%	987,073	843,527	143,546	85%	57,543
501	Equipment Rental & Revolving	5,219,823	3,241,876	1,977,947	62%	3,987,878	2,434,692	1,553,186	61%	(807,184)
502	Unemployment Fund	230,005	58,029	171,976	25%	234,420	55,091	179,329	24%	(2,937)
<b>Totals</b>		<b>\$ 67,541,585</b>	<b>\$ 43,172,056</b>	<b>\$ 24,369,529</b>	<b>64%</b>	<b>\$ 87,382,654</b>	<b>\$ 41,767,469</b>	<b>\$ 45,615,195</b>	<b>48%</b>	<b>(1,404,597)</b>

*Unaudited \*Benchmark for Month is 91.67%*