



MASON COUNTY MONTHLY
FINANCIAL REPORT

SEPTEMBER
2022



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	15,122	(8,378)	64%	40,600	25,977	(14,623)	64%	10,855
Assessor	7,000	12,688	5,688	181%	9,000	6,089	(2,911)	68%	(6,599)
Auditor	1,130,017	832,537	(297,480)	74%	1,142,750	884,969	(257,781)	77%	52,432
Emergency Management	121,585	36,661	(84,924)	30%	75,912	37,408	(38,504)	49%	747
Facilities & Grounds		867	867	0%	-	1,847	1,847	0%	980
Human Resources		850	850	0%	-	-	-	0%	(850)
Clerk	366,348	183,579	(182,769)	50%	378,377	236,262	(142,115)	62%	52,683
Commissioners		725	725	0%	-	-	-	0%	(725)
Support Services	700	2,487	1,787	355%	92,078	98	(91,980)	0%	(2,389)
District Court	1,036,026	877,806	(158,220)	85%	1,080,400	649,676	(430,724)	60%	(228,130)
Community Development	2,177,600	2,377,011	199,411	109%	2,434,000	1,903,855	(530,145)	78%	(473,156)
Historical Preservation	76,000	68,948	(7,052)	91%	24,000	14,795	(9,205)	62%	(54,153)
Parks & Trails	44,000	17,299	(26,701)	39%	44,000	19,198	(24,802)	44%	1,899
Juvenile Court Services	1,161,438	1,054,626	(106,812)	91%	1,255,805	1,106,540	(149,265)	88%	51,914
Prosecutor	248,575	129,106	(119,469)	52%	239,471	121,060	(118,411)	51%	(8,046)
Child Support Enforcement	159,126	69,681	(89,445)	44%	159,679	134,207	(25,472)	84%	64,526
Coroner	35,000	41,440	6,440	118%	35,000	48,680	13,680	139%	7,240
Sheriff	1,000,835	771,733	(229,102)	77%	953,505	813,941	(139,564)	85%	42,208
Indigent Defense	260,423	180,458	(79,965)	69%	245,267	177,669	(67,598)	72%	(2,789)
Superior Court	78,656	100,963	22,307	128%	69,650	58,517	(11,133)	84%	(42,446)
Family Court	2,500	2,296	(204)	92%	2,500	2,328	(172)	93%	32
Therapeutic Court	720,875	257,278	(463,597)	36%	811,347	286,101	(525,246)	35%	28,823
Murder Expenditures		-	-	0%	-	-	-	0%	-
Treasurer	26,206,041	21,234,188	(4,971,853)	81%	26,983,596	22,903,584	(4,080,012)	85%	1,669,396
Non Departmental	4,303,486	3,121,000	(1,182,486)	73%	4,619,977	3,404,722	(1,215,255)	74%	283,722
Motor Pool	447,202	314,145	(133,057)	70%	72,000	-	(72,000)	0%	(314,145)
Totals	\$ 39,606,933	\$ 31,703,495	\$ (7,903,438)	80%	\$ 40,768,914	\$ 32,837,523	\$ (7,931,391)	81%	1,134,028

*Unaudited *Benchmark for Month is 75%*



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	6,931,297	200,511	60%	11,331,824	6,896,254	167,286	61%
SALES TAX TITLE PROPERTY	-	1,720	64	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	6,250,000	6,185,907	772,689	99%	7,200,000	6,738,257	835,635	94%
LOCAL PUBLIC SAFETY-CITY	37,000	37,971	4,136	103%	50,000	37,935	4,401	76%
CRIMINAL JUSTICE	750,000	719,040	86,801	96%	800,000	765,395	93,463	96%
LEASEHOLD EXCISE TAX	26,000	22,978	105	88%	30,000	28,026	387	93%
FOREST EXCISE TAX	100,000	183,617	0	184%	100,000	298,707	0	299%
FRANCHISE FEES	500,000	359,286	0	72%	500,000	302,382	0	60%
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	688,199	117%	1,750,000	3,646,928	1,185,929	208%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	700,000	577,015	0	82%	775,000	575,534	0	74%
ADULT COURT COST-JUVENILE OFFE	5,000	3,155	382	63%	5,000	3,345	353	67%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	74,163	31,343	87%	85,000	101,378	39,378	119%
DUI - OTHER CRIMINAL JUSTICE A	14,500	12,972	0	89%	17,000	8,383	0	49%
LIQUOR/BEER EXCISE TAX	125,000	122,563	0	98%	165,000	123,110	0	75%
LIQUOR CONTROL BOARD PROFITS	200,000	149,987	49,846	75%	200,000	149,115	49,733	75%
IN LIEU OF-CITY OF TACOMA	190,000	172,074	34,415	91%	210,000	162,572	18,064	77%
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	1,480	80	59%	2,500	1,800	120	72%
REET COLLECTION FEES	100,000	148,061	24,915	148%	125,000	134,014	14,834	107%
REET COLLECTIONS COSTS	9,000	7,265	677	81%	10,000	6,362	645	64%
TREAS. FIRE PROTECTION ASSESSM	15,000	10,483	235	70%	15,000	10,241	181	68%

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	83	0	19%	200	150	0	75%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	100	0	0%	-	-	0	0%
GAMBLING TAX PENALTY	-	450	0	0%	-	731	231	0%
REAL & PERSONAL PENALTY	350,000	242,617	13,840	69%	150,000	160,657	5,057	107%
PERSONAL PROP FILING PEN	20,000	23,646	1,097	118%	20,000	14,853	168	74%
PENALTY ON REAL & PERSONAL PRO	-	4,565	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	19	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	500,000	89,278	6,284	18%	250,000	312,299	85,914	125%
INVESTMENT SERVICE FEES(TREAS.	20,000	3,930	364	20%	6,000	10,545	2,335	176%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	6,758	578	80%	8,500	9,869	1,957	116%
LEASEHOLD EXCISE TAX INTEREST	-	4	0	0%	-	5	2	0%
EXCISE INTEREST	50	154	3	308%	50	89	3	177%
INV PURCHASED INT	-	(962)	0	0%	-	(2,833)	(1,922)	0%
INTEREST ON DELINQUENT PR TAX	600,000	453,968	36,586	76%	600,000	361,843	17,077	60%
RENTS/LEASES-DNR TRUST	10,000	23,238	27	232%	10,000	19,229	1,124	192%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	716,385	15,569	287%	250,000	171,146	723	68%
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	(349)	(5)	-3493%	10	(273)	1	-2731%
TAX DISTRIBUTION ROUNDING	10	3	(2)	30%	10	(46)	(2)	-460%
MISCELLANEOUS-OTHER REVENUE	100	26	0	26%	100	234	0	234%
ROAD DIVERSION	1,080,000	676,998	19,856	63%	1,080,000	654,906	15,357	61%
SALE OF TAX TITLE PROPERTY	-	87	7	0%	-	(87)	0	0%
LEASEHOLD EXCISE TAX	2,000	(10)	11	-1%	2,000	1,522	40	76%
TIMBER EXCISE TAX	10,000	19,442	0	194%	10,000	5,825	0	58%
DNR PILT NAP / NRCA	900	(915)	0	-102%	900	-	0	0%
DNR OTHER TRUST 2	50	28	0	56%	50	899	0	1798%
OTHER INT-DNR INTEREST	10	42	9	424%	10	(402)	10	-4025%
RENTS & LEASES/DNR OTHR TRST 1	2,500	2,464	3	99%	2,500	(787)	117	-31%
SPACE AND FACILITIES LEASES	-	60,262	1,651	0%	25,000	(62,468)	75	-250%
Grand Total	\$26,206,041	\$21,234,188	1,990,274	81%	\$26,983,596	\$22,903,584	2,538,677	85%
Unaudited *Benchmark for Month is 75%								



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	198,209	121,311	62%	347,244	209,722	137,522	60%	11,513
Assessor	1,420,286	989,462	430,824	70%	1,453,707	1,060,945	392,762	73%	71,483
Auditor	1,757,620	1,163,714	593,906	66%	1,887,225	1,311,854	575,371	70%	148,140
Emergency Management	313,592	215,569	98,023	69%	353,422	272,384	81,038	77%	56,815
Facilities & Grounds	1,383,584	898,044	485,540	65%	1,440,148	994,907	445,241	69%	96,863
HR/ Risk Mngt	608,086	416,448	191,638	68%	679,310	383,282	296,028	56%	(33,166)
LEOFF	100,044	47,430	52,614	47%	100,000	54,877	45,123	55%	7,447
Clerk	1,126,730	819,262	307,468	73%	1,128,716	841,185	287,531	75%	21,923
Commissioners	355,610	257,194	98,416	72%	357,704	267,107	90,597	75%	9,913
Support Services	750,933	547,947	202,986	73%	1,005,923	737,732	268,191	73%	189,785
District Court	1,376,288	978,532	397,756	71%	1,458,412	988,458	469,954	68%	9,926
Community Development	2,801,269	1,975,300	825,969	71%	2,976,073	2,008,781	967,292	67%	33,481
Historical Preservation	16,000	3,883	12,117	24%	24,000	8,538	15,462	36%	4,655
Parks & Trails	568,121	450,443	117,678	79%	795,136	521,698	273,438	66%	71,255
Juvenile Court Services	2,009,280	1,342,358	666,922	67%	2,022,773	1,328,397	694,376	66%	(13,961)
Prosecutor	1,876,838	1,187,652	689,186	63%	2,080,150	1,253,047	827,103	60%	65,395
Child Support Enforcement	160,462	80,603	79,859	50%	161,447	82,514	78,933	51%	1,911
Coroner	345,276	264,748	80,528	77%	347,914	238,731	109,183	69%	(26,017)
Sheriff	11,913,223	8,766,103	3,147,120	74%	13,967,209	9,296,540	4,670,669	67%	530,437
Traffic Policing	2,642,512	1,521,449	1,121,063	58%	1,080,000	1,227,782	(147,782)	114%	(293,667)
Courthouse Security	259,587	181,655	77,932	70%	303,755	197,387	106,368	65%	15,732
Indigent Defense	1,280,757	896,900	383,857	70%	1,271,847	898,183	373,664	71%	1,283
Superior Court	1,081,638	802,212	279,426	74%	1,132,810	790,120	342,690	70%	(12,092)
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	724,863	417,655	307,208	58%	816,662	376,202	440,460	46%	(41,453)
Murder Expenditures	50,000	37,231	12,769	74%	50,000	5,756	44,244	12%	(31,475)
Treasurer	872,579	606,266	266,313	69%	878,239	610,687	267,552	70%	4,421
Non Departmental	4,889,779	2,907,715	1,982,064	59%	5,316,129	3,083,942	2,232,187	58%	176,227
Motor Pool	49,538	26,561	22,977	54%	50,829	20,512	30,317	40%	(6,049)
Transfers Out to Other Funds	91,339	85,656	5,683	94%	466,282	84,386	381,896	18%	(1,270)
Totals	\$ 41,147,854	\$ 28,086,202	\$ 13,061,652	68%	\$ 43,955,566	\$ 29,155,656	\$ 14,799,910	66%	1,069,454

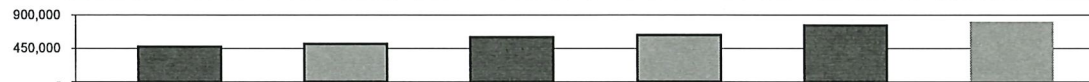
*Unaudited *Benchmark for Month is 75%*



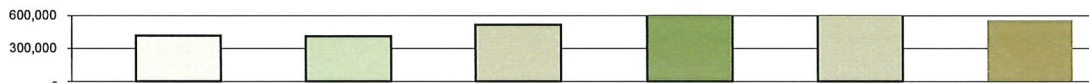
SEPTEMBER 2022

Six Year Specific Revenue Streams Comparison

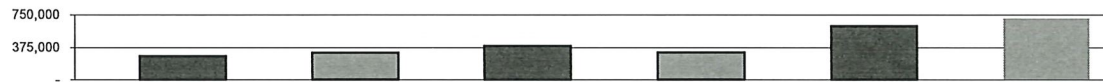
	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022
Community Development Revenues	1,246,904	1,383,224	1,560,427	1,717,307	2,377,011	1,903,855
Detention & Correction Services	14,683	17,908	20,118	84,445	92,800	84,969
Current Expense Property Taxes	5,826,873	5,833,801	6,082,021	6,121,843	6,931,297	6,896,254
Road Diversion Property Tax	980,463	1,290,035	1,316,617	1,313,312	676,998	654,906
County Road Property Tax	4,965,134	5,148,598	5,394,251	5,496,320	5,669,821	5,628,329
Current Expense Sales Tax	3,622,003	3,939,023	4,450,596	4,874,269	6,185,907	6,738,257
Criminal Justice Taxes/Entitlements	980,069	1,084,295	1,160,088	1,237,195	1,386,346	1,320,843
<u>Rural Sales & Use Tax Fund</u>	<u>470,164</u>	<u>508,944</u>	<u>601,178</u>	<u>629,104</u>	<u>761,193</u>	<u>809,765</u>



<u>Com Srvc-Homelessess Preven Filings</u>	<u>416,510</u>	<u>411,523</u>	<u>515,539</u>	<u>613,972</u>	<u>753,970</u>	<u>556,720</u>
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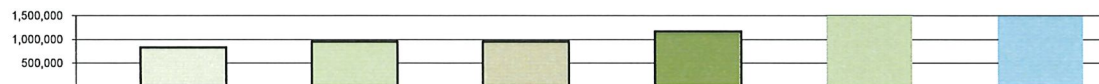


<u>Lodging (Hotel/Motel) Tax</u>	<u>269,441</u>	<u>312,187</u>	<u>392,156</u>	<u>317,325</u>	<u>618,823</u>	<u>711,516</u>
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<u>REET 1 Excise Tax Only</u>	<u>824,493</u>	<u>948,179</u>	<u>950,508</u>	<u>1,165,967</u>	<u>1,609,629</u>	<u>1,489,408</u>
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<u>REET 2 Excise Tax Only</u>	<u>824,493</u>	<u>948,179</u>	<u>950,508</u>	<u>1,165,967</u>	<u>1,609,629</u>	<u>1,489,408</u>
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MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	\$	(741,525.90)
NOVEMBER	\$ 749,235.68	\$	(749,235.68)
DECEMBER	\$ 723,458.79	\$	(723,458.79)
TOTAL COLLECTED REVENUE	\$ 8,400,127.41	\$ 6,738,257.48	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 6,250,000.00	\$ 7,200,000.00	\$ 8,952,477.85
YET TO BE COLLECTED	-	\$ (461,742.52)	
ANTICIPATED INCREASE	\$	1,752,477.85	
12 MONTH ROLLING AVERAGE CHANGE		12.2%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		13.3%	



SEPTEMBER 2022

Six Year Financial Recap

Current Expense Recap	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022
Account Receivable from Belfair Sewer	1,200,000					
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
Current Expense Unreserved Cash			677,699	3,520,434	7,420,954	12,922,702
This Month Current Expense Cash	3,170,576	5,719,621	9,443,491	12,593,842	20,010,006	25,415,242
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	654,840	1,059,364	263,253	407,320	142,422	275,304
Total Budget including Supplementals	39,200,003	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	4,801,241	5,185,957	5,185,957	11,291,981	12,459,079	18,508,172
Revenue Budgets	31,890,059	34,928,604	35,880,883	38,351,591	39,606,933	40,768,914
Revenues thru This Month of each year	23,584,834	25,611,041	26,704,001	27,564,365	31,703,495	32,840,530
Budgeted Revenues Received	74%	73%	74%	72%	80%	81%
Expenditure Budgets	34,434,450	34,652,959	36,481,645	38,696,568	41,147,854	43,955,566
Expenditures thru This Month of each year	24,003,167	24,275,623	25,323,033	27,258,249	28,086,202	29,155,680
Budgeted Expenditures Expended	70%	70%	69%	70%	68%	66%

Special Fund Cash Balances	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022
Rural County Sales & Use Tax Fund (.09)	465,957	508,267	675,187	887,143	1,246,219	2,121,416
Auditor's O&M	252,040	282,685	289,968	321,863	416,066	473,801
County Roads Fund	9,042,787	9,295,488	8,714,792	10,840,407	12,480,272	10,956,043
Paths & Trails	241,818	256,053	267,688	277,521	286,273	295,775
Election Equipment Holding	270,867	158,094	170,212	228,158	242,887	286,733
Crime Victims	233,560	207,330	198,982	204,868	218,707	197,288
Victim Witness Activities	46,100	24,415	22,587	23,688	21,951	14,281
Historical Preservation Fund	40,295	49,399	28,596	42,005		
Community Support Services Fund	418,554	632,936	775,936	979,341	1,182,704	1,616,153
Abatement/Repair/Demolition Fund	268,319	272,372	277,643	279,006	278,031	278,138
Reserve for Technology Fund	165,835	165,718	92,891			
REET & Property Tax Admin Asst	78,144	72,787	77,357	71,878	84,169	91,937
National Forest Safety	39,465	47,752	33,076	21,533	9,270	24,813
Trial Court Improvement Fund	81,409	100,455	106,480	120,199	86,945	106,634
Sheriff Special Funds	242,530	267,616	246,188			
Sheriff's Boating Program				111,329	114,946	68,843
Narcotics Investigation				86,738	99,234	94,831
Mason County Clean Water District						116,980
Public Health Fund	187,192	223,241	350,777	992,287	1,435,799	2,024,850
American Rescue Plan Act					5,717,761	10,549,863
Law Library	83,151	78,796	73,244	62,663	53,028	40,961
Lodging (Motel/Hotel) Tax Fund	357,684	496,619	694,350	781,951	1,003,049	1,496,472
Mental Health Tax Fund	1,362,789	1,486,938	1,466,501	1,518,678	1,857,576	2,049,599
Treasurer's M&O Fund	102,022	122,050	80,522	190,420	140,565	108,276
Veterans Assistance	188,138	79,755	54,330	77,270	126,589	177,324
Skokomish Flood Zone	165,930	180,942	18,942	80,190	17,547	12,102
Mason Lake Management District	95,478	126,319	134,722	115,677	90,776	86,323
Spencer Lake Management District				1,060	2,442	16,397
Island Lake Management District	18,870	16,522	25,866	26,135	24,935	21,776
Capital Improvement / Reet 1 Fund	1,247,852	1,785,534	2,129,468	2,217,304	1,788,172	2,097,282
Capital Improvement / Reet 2 Fund	2,432,903	2,759,714	2,995,440	3,435,912	4,197,629	5,700,377
Mason County Landfill	707,433	505,573	620,106	845,847	1,988,734	2,899,288
N. Bay/Case Inlet Utility	854,123	876,510	862,728	1,380,148	1,789,621	2,258,537
N. Bay/Case Inlet Utility Reserve	721	729	362			
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	357,528	230,438	159,891	77,904	193,639	114,543
Beards Cove Water	342,493	419,243	457,903	537,366	587,269	686,117
Belfair WW & Water Reclamation	394,019	188,571	305,866	594,261	1,644,671	1,649,222
Reserve Landfill	513,096	487,399	470,383	446,422	443,871	440,366
Reserve Beards Cove Ulid	337,753	353,882	199,214	206,906	213,514	221,968
Storm Drain System Development	55,107	217,182	184,069	180,256	179,064	178,447
Information Technology	199,302	268,427	345,883	175,320	509,302	472,055
Equipment Rental & Revolving Fund	2,973,758	2,636,137	3,719,230	2,094,620	1,617,626	4,578,809
Unemployment Fund	180,211	175,769	162,141	181,507	201,302	223,704
TOTALS	\$25,049,219	\$26,061,643	\$27,493,509	\$30,719,767	\$42,592,156	54,848,325



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	1,886	-386	125.76%
ASSESSOR	34,908	26,501	8,407	75.92%	29,963	21,013	8,950	70.13%
EMERGENCY MANAGEMENT	0	210	-210	0%	990	658	332	66.46%
FACILITIES & GROUNDS	21,307	16,121	5,186	75.66%	27,731	18,271	9,460	65.89%
COMMUNITY SERVICES	46,151	34,517	11,634	74.79%	47,254	38,133	9,121	80.70%
PARKS & TRAILS	8,055	8,850	-795	109.87%	57,615	15,160	42,455	26.31%
JUVENILE COURT SERVICES	8,480	5,062	3,418	59.69%	8,006	6,457	1,549	80.66%
PROSECUTOR	6,646	4,879	1,767	73.42%	6,691	4,848	1,843	72.46%
CORONER	25,717	31,613	-5,896	122.93%	14,250	12,043	2,207	84.51%
SHERIFF ADMIN	1,078,726	923,862	154,864	85.64%	1,202,975	1,152,380	50,595	95.79%
MOTOR POOL	49,538	26,561	22,977	53.62%	50,829	20,512	30,317	40.36%
Total 001 GENERAL FUND	1,279,528	1,078,176	201,352	84.26%	1,447,804	1,291,362	156,442	89.19%
SHERIFF'S BOATING PROGRAM		1,220	-1,220	0%	0	1,251	-1,251	0%
COMMUNITY SERVICES HEALTH	59,360	38,552	20,808	64.95%	57,077	38,337	18,740	67.17%
AMERICAN RESCUE PLAN ACT							0	0%
TOTAL SPECIAL FUNDS	59,360	39,772	19,588	67.00%	57,077	39,588	17,489	69.36%
Total GENERAL FUND & SPECIAL FUNDS	1,338,888	1,117,948	220,940	83.50%	1,504,881	1,330,949	173,932	88.44%

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	25,542	13,130	66.05%	39,689	18,391	21,298	46.34%
MOTOR POOL SUPPLIES	10,300	66,715	-56,415	647.72%	80,150	29,242	50,908	36.48%
MOTOR POOL FUEL	225,250	198,193	27,057	87.99%	245,045	263,712	-18,667	107.62%
MOTOR POOL LEASE	100	331,677	-331,577	331676.69%	226,180	448,988	-222,808	198.51%
MOTOR POOL MAINT-MONTHLY	6,234	17,411	-11,177	279.30%	17,230	8,839	8,391	51.30%
MOTOR POOL REPAIRS & MISC.	79,836	44,263	35,573	55.44%	62,100	30,975	31,125	49.88%
MOTOR POOL INSURANCE	45,719	6,227	39,492	13.62%	20,170	2,856	17,314	14.16%
MOTOR POOL CAPITAL LEASE	559,158	13,537	545,621	2.42%	406,717	3,033	403,684	0.75%
MOTOR POOL CAP UPFIT	373,619	414,382	-40,763	110.91%	407,600	524,913	-117,313	128.78%
Total GENERAL FUND & HEALTH FUND	1,338,888	1,117,948	220,940	83.50%	1,504,881	1,330,949	173,932	88.44%

Unaudited *Benchmark for month is 75%



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	761,193	32,693	104%	866,000	819,060	(46,940)	95%	57,867
104	Auditor's O & M	127,500	156,781	29,281	123%	140,250	119,514	(20,736)	85%	(37,267)
105	County Road	17,402,782	11,321,753	(6,081,029)	65%	21,367,763	11,738,676	(9,629,087)	55%	416,923
106	Paths & Trails	12,695	7,686	(5,009)	61%	10,136	8,743	(1,393)	86%	1,057
109	Election Equipment Holdings	65,850	16,625	(49,225)	25%	42,250	39,856	(2,394)	94%	23,231
110	Crime Victims	41,910	75,686	33,776	181%	41,910	49,109	7,199	117%	(26,578)
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	4,299,118	(396,365)	92%	8,572,928	7,962,713	(610,215)	93%	3,663,594
118	Abatement	7,920	313	(7,607)	4%	7,920	1,441	(6,479)	18%	1,128
120	REET & Property Tax Admin	20,250	20,267	17	100%	25,600	17,323	(8,277)	68%	(2,943)
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	16,989	(5,683)	75%	22,652	17,012	(5,640)	75%	23
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	13,026	5,526	174%	6,000	1,789	(4,211)	30%	(11,237)
145	Mason County Clean Water District					190,000	116,980	(73,020)	62%	116,980
150	Community Services Health	2,644,630	3,694,033	1,049,403	140%	3,398,154	3,466,570	68,416	102%	(227,464)
155	American Rescue Plan Act	6,484,451	6,485,706	1,255	100%	6,484,450	6,507,221	22,771	100%	21,516
160	Law Library	24,900	17,486	(7,414)	70%	24,900	15,952	(8,948)	64%	(1,533)
163	Lodging Tax (Hotel/Motel)	392,000	618,927	226,927	158%	500,500	712,165	211,665	142%	93,237
164	Mental Health	1,231,968	1,094,175	(137,793)	89%	1,243,736	1,046,332	(197,404)	84%	(47,844)
180	Treasurer's M&O Fund	199,210	130,243	(68,967)	65%	338,999	209,258	(129,741)	62%	79,015
190	Veterans Assistance	140,060	96,053	(44,007)	69%	141,340	91,030	(50,310)	64%	(5,023)
192	Skokomish Flood Zone	20,500	865	(19,635)	4%	10,020,250	-	(10,020,250)	0%	(865)
194	Mason Lake Mngmt Dist #2	36,500	21,462	(15,038)	59%	37,900	22,921	(14,979)	60%	1,459
195	Spencer Lake Mngmt Dist #3	14,500	9,233	(5,267)	64%	15,225	9,623	(5,602)	63%	391
199	Island Lake Mngmt Dist #1	10,000	5,819	(4,181)	58%	10,000	5,970	(4,030)	60%	151
350	REET 1 Capital Improvements	1,220,000	1,612,777	392,777	132%	1,562,000	1,498,229	(63,771)	96%	(114,549)
351	REET 2 Capital Improvements	1,210,000	1,823,582	613,582	151%	1,505,000	1,516,399	11,399	101%	(307,184)
402	Mason County Landfill	4,694,521	4,288,335	(406,186)	91%	5,868,714	4,717,092	(1,151,622)	80%	428,758
403	N. Bay / Case Inlet Utility	2,197,857	1,677,717	(520,140)	76%	2,404,398	1,605,858	(798,540)	67%	(71,859)
411	Rustlewood Sewer & Water	376,725	315,663	(61,062)	84%	544,257	232,173	(312,084)	43%	(83,490)
412	Beards Cove Water	232,793	162,321	(70,472)	70%	332,230	192,172	(140,058)	58%	29,851
413	Belfair WW & Water Reclamation	7,475,158	5,456,141	(2,019,017)	73%	11,209,208	1,116,927	(10,092,281)	10%	(4,339,214)
428	Reserve Landfill	6,000	372	(5,628)	6%	700	2,296	1,596	328%	1,924
429	Reserve Beards Cove ULID	11,500	8,085	(3,415)	70%	10,800	9,943	(857)	92%	1,858
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	155,511	(4,117,280)	4%	2,840,187	1,832,824	(1,007,363)	65%	1,677,313
502	Unemployment Fund	73,805	73,906	101	100%	73,420	73,420	-	100%	(486)
Totals		\$ 57,182,124	\$ 45,454,240	\$ (11,727,883)	79%	\$ 80,899,036	46,754,895	\$ (34,144,141)	58%	1,300,655

Unaudited *Benchmark for Month is 75%



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	501,241	161,810	76%	660,415	50,995	609,420	8%	(450,246)
104	Auditor's O & M	88,667	58,744	29,923	66%	108,074	76,702	31,372	71%	17,958
105	County Road	21,570,530	8,909,651	12,660,879	41%	22,849,454	10,390,126	12,459,328	45%	1,480,476
106	Paths & Trails	2,238	1,428	810	64%	2,223	1,578	645	71%	150
109	Election Equipment Holdings	52,040	1,371	50,669	3%	51,781	1,253	50,528	2%	(118)
110	Crime Victims	98,649	56,759	41,890	58%	99,426	65,047	34,379	65%	8,288
114	Victim Witness Activities	63,345	3,796	59,549	6%	55,635	23,320	32,315	42%	19,524
116	Historical Preservation	60,000	48,147	11,853	80%	-	-	-	0%	(48,147)
117	Community Support Services	4,807,444	3,253,324	1,554,120	68%	8,250,242	7,530,128	720,114	91%	4,276,804
118	Abatement	54,336	863	53,474	2%	54,296	997	53,299	2%	135
120	REET & Property Tax Admin	64,672	13,379	51,293	21%	100,589	14,603	85,986	15%	1,225
134	National Forest Safety	41,457	25,646	15,811	62%	26,525	5,892	20,633	22%	(19,753)
135	Trial Court Improvements	51,380	413	50,968	1%	54,213	2,701	51,512	5%	2,289
141	Sheriff's Boating Program	38,890	33,917	4,973	87%	42,533	86,880	(44,347)	204%	52,963
142	Narcotics Investigation Fund	8,204	4,711	3,493	57%	7,669	4,802	2,867	63%	91
145	Mason County Clean Water District					100,000	-	100,000	0%	
150	Community Services Health	3,060,733	1,934,332	1,126,401	63%	3,382,359	2,797,490	584,869	83%	863,158
155	American Rescue Plan Act	6,484,451	351,182	6,133,269	5%	11,541,329	1,014,238	10,527,092	9%	663,056
160	Law Library	36,272	22,118	14,154	61%	36,307	24,200	12,108	67%	2,081
163	Lodging Tax (Hotel/Motel)	762,548	276,830	485,718	36%	772,900	321,087	451,813	42%	44,257
164	Mental Health	1,500,623	605,613	895,010	40%	1,491,138	653,587	837,551	44%	47,973
180	Treasurer's M&O Fund	293,195	73,135	220,060	25%	395,672	157,655	238,017	40%	84,520
190	Veterans Assistance	191,422	60,798	130,624	32%	241,340	74,493	166,847	31%	13,695
192	Skokomish Flood Zone	53,319	7,385	45,934	14%	10,035,620	3,268	10,032,352	0%	(4,117)
194	Mason Lake Mngmt Dist #2	145,500	4,290	141,210	3%	106,877	5,720	101,157	5%	1,431
195	Spencer Lake Mngmt Dist #3	19,650	13,580	6,070	69%	22,017	415	21,602	2%	(13,166)
199	Island Lake Mngmt Dist #1	40,650	11,142	29,508	27%	30,000	13,303	16,697	44%	2,160
350	REET 1 Capital Improvements	2,912,161	2,090,453	821,708	72%	2,101,978	1,485,639	616,339	71%	(604,814)
351	REET 2 Capital Improvements	2,090,995	761,988	1,329,007	36%	2,103,831	46,454	2,057,377	2%	(715,534)
402	Mason County Landfill	4,876,235	3,336,374	1,539,861	68%	6,433,279	3,892,010	2,541,269	60%	555,636
403	N. Bay / Case Inlet Utility	2,217,382	1,216,383	1,000,999	55%	2,110,929	1,124,363	986,566	53%	(92,020)
405	Wastewater System Development	3,986	3,986	(0)	100%	-	-	-	0%	(3,986)
411	Rustlewood Sewer & Water	482,065	180,128	301,937	37%	665,793	250,644	415,149	38%	70,516
412	Beards Cove Water	218,444	99,045	119,399	45%	327,750	110,390	217,360	34%	11,345
413	Belfair WW & Water Reclamation	7,768,406	4,071,180	3,697,226	52%	7,604,413	661,998	6,942,415	9%	(3,409,182)
428	Reserve Landfill	301,780	1,335	300,445	0%	301,597	5,450	296,147	2%	4,115
429	Reserve Beards Cove ULID	4,286	3,215	1,072	75%	4,508	3,381	1,127	75%	167
480	Storm Drain System Development	1,029	654	375	64%	571	374	197	65%	(280)
500	Information Technology Dept	961,722	601,859	359,863	63%	987,073	696,967	290,106	71%	95,108
501	Equipment Rental & Revolving	5,219,823	2,585,086	2,634,738	50%	3,987,878	2,056,108	1,931,770	52%	(528,978)
502	Unemployment Fund	230,005	52,914	177,091	23%	234,420	45,944	188,476	20%	(6,971)
Totals		\$ 67,541,585	\$ 31,278,394	\$ 36,263,191	46%	\$ 87,382,654	\$ 33,700,201	\$ 53,682,453	39%	2,421,808

*Unaudited *Benchmark for Month is 75%*