



MASON COUNTY MONTHLY
FINANCIAL REPORT

DECEMBER
2023



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2023

2022 vs 2023 Current Expense Revenue Comparison

Department Name	2022 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2022	2023 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2023	Actual dif 2022 vs 2023
WSU Extension	40,600	32,865	(7,735)	81%	33,000	44,629	11,629	135%	11,764
Assessor	9,000	6,344	(2,656)	70%	7,000	16,921	9,921	242%	10,577
Auditor	1,142,750	1,094,121	(48,629)	96%	1,199,500	953,853	(245,647)	80%	(140,268)
Emergency Management	113,320	54,680	(58,640)	48%	139,347	196,312	56,965	141%	141,632
Facilities & Grounds	-	2,283	2,283	0%	-	1,386	1,386	0%	(897)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	978,377	369,471	(608,906)	38%	478,377	345,650	(132,727)	72%	(23,821)
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	73,259	(18,819)	80%	88,427	88,446	19	100%	15,187
District Court	1,125,400	846,202	(279,198)	75%	855,300	891,592	36,292	104%	45,390
Community Development	2,434,000	2,474,358	40,358	102%	2,666,374	2,713,776	47,402	102%	239,418
Historical Preservation	24,000	18,389	(5,611)	77%	20,000	13,294	(6,706)	66%	(5,095)
Parks & Trails	44,000	29,371	(14,629)	67%	53,235	75,506	22,271	142%	46,135
Juvenile Court Services	1,255,805	1,578,651	322,846	126%	1,366,600	1,569,519	202,919	115%	(9,132)
Prosecutor	239,471	175,493	(63,978)	73%	216,249	166,327	(49,922)	77%	(9,166)
Child Support Enforcement	159,679	152,594	(7,085)	96%	171,310	92,749	(78,561)	54%	(59,845)
Coroner	35,000	48,680	13,680	139%	35,000	63,426	28,426	181%	14,746
Sheriff	953,505	1,099,302	145,797	115%	1,167,789	739,185	(428,604)	63%	(360,116)
Indigent Defense	245,267	186,784	(58,483)	76%	356,159	263,363	(92,796)	74%	76,579
Superior Court	69,650	73,507	3,857	106%	195,846	161,554	(34,292)	82%	88,047
Family Court	2,500	2,768	268	111%	2,500	2,416	(84)	97%	(352)
Therapeutic Court	811,347	441,402	(369,945)	54%	776,228	457,020	(319,208)	59%	15,618
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	32,580,492	5,596,896	121%	28,417,341	31,424,423	3,007,082	111%	(1,156,069)
Non Departmental	4,658,497	4,388,009	(270,488)	94%	4,729,045	5,588,195	859,150	118%	1,200,186
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 41,489,842	\$ 45,729,023	\$ 4,239,181	110%	\$ 42,974,627	\$ 45,869,673	\$ 2,895,046	107%	140,650

*Unaudited *Benchmark for Month is 100%*



MASON COUNTY MONTHLY FINANCIAL REPORT

**DECEMBER
2023**

Treasurer Department Receipts

Treasurer #001-260-000	2022 Budget	2022 YTD	This Month	% 2022	2023 Budget	2023 YTD	This Month	% 2023
REAL & PERSONAL PROPERTY TAXES	11,331,824	11,292,326	54,517	100%	10,389,391	10,355,222	47,323	100%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	9,393,874	847,167	130%	8,400,000	9,528,289	770,182	113%
LOCAL PUBLIC SAFETY-CITY	50,000	51,516	4,137	103%	50,000	53,928	4,240	108%
CRIMINAL JUSTICE	800,000	1,060,750	93,348	133%	900,000	1,085,951	87,974	121%
LEASEHOLD EXCISE TAX	30,000	40,876	0	136%	35,000	39,745	260	114%
FOREST EXCISE TAX	100,000	385,659	0	386%	200,000	502,304	0	251%
FRANCHISE FEES	500,000	455,401	0	91%	500,000	406,344	0	81%
PAYMENT IN LIEU OF TAX/B OF L	340,000	354,065	0	104%	350,000	350,317	0	100%
PUD PRIVILEGE TAX	750,000	797,422	0	106%	800,000	875,638	0	109%
DNR OTHER TRUST 2	100	119	0	119%	100	368	0	368%
LE & CJ LEG 1 TIME COSTS	-	-	0	0%	-	-	0	0%
CITY-COUNTY ASSISTANCE	1,750,000	3,985,759	338,831	228%	2,500,000	1,818,791	244,011	73%
DNR PILT NAP / NRCA	4,000	3,404	3,404	85%	4,000	2,690	2,690	67%
CRIMINAL JUSTICE- COUNTIES	775,000	765,055	0	99%	775,000	770,458	0	99%
ADULT COURT COST-JUVENILE OFFE	5,000	4,403	353	88%	5,000	3,823	341	76%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	138,858	37,480	163%	125,000	141,537	37,219	113%
DUI - OTHER CRIMINAL JUSTICE A	17,000	11,603	0	68%	17,000	6,630	0	39%
LIQUOR/BEER EXCISE TAX	165,000	168,566	0	102%	165,000	165,690	0	100%
LIQUOR CONTROL BOARD PROFITS	200,000	198,848	49,733	99%	200,000	199,633	50,076	100%
IN LIEU OF-CITY OF TACOMA	210,000	216,762	18,064	103%	210,000	227,600	(1,033)	108%
TREASURER'S FEES	30	-	0	0%	30	-	0	0%
TREASURER FEES CLEAN WATER DIS			0	0%	-	1,846	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	360	378	0	105%	375	397	0	106%
PAYMNT FOR SRVCS-SPENCER LK FND	100	152	0	152%	150	160	0	107%
PAYMNT FOR SRVCS-ISLAND LK FND	100	100	0	100%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,375	1,514	0	110%	1,500	1,632	0	109%
RETURNED REMITTANCE(NSF) FEES	2,500	2,400	120	96%	2,500	3,520	160	141%
REET COLLECTION FEES	125,000	167,927	10,364	134%	170,000	136,092	9,490	80%
REET COLLECTIONS COSTS	10,000	8,375	658	84%	10,000	7,336	605	73%
TREAS. FIRE PROTECTION ASSESSM	15,000	14,797	104	99%	15,000	14,842	124	99%

Treasurer Department Receipts								
Treasurer #001-260-000	2022 Budget	2022 YTD	This Month	% 2022	2023 Budget	2023 YTD	This Month	% 2023
TREAS OTHER WORD PROCESSING	200	159	1	80%	200	33	0	16%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	3	0	0%
GAMBLING TAX PENALTY	-		#VALUE!	0%	-	704	0	0%
REAL & PERSONAL PENALTY	150,000	182,779	5,801	122%	150,000	114,279	10,500	76%
PERSONAL PROP FILING PEN	20,000	20,298	976	101%	30,000	44,810	224	149%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	733,775	189,865	294%	250,000	2,552,377	308,516	1021%
INVESTMENT SERVICE FEES(TREAS.	6,000	18,681	2,882	311%	10,000	37,057	3,189	371%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	18,817	3,261	221%	10,000	61,668	5,309	617%
LEASEHOLD EXCISE TAX INTEREST	-	5	0	0%	-	24	7	0%
EXCISE INTEREST	50	177	3	354%	100	199	71	199%
INV PURCHASED INT	-	(4,447)	(1,011)	0%	-	(11,199)	(1,181)	0%
INTEREST ON DELINQUENT PR TAX	600,000	480,429	30,079	80%	600,000	492,011	30,481	82%
RENTS/LEASES-DNR TRUST	10,000	19,253	0	193%	20,000	15,979	80	80%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	424,374	104,234	170%	250,000	165,048	0	66%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	111,569	9,381	111%	100,000	91,770	0	92%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(882)	(56)	-8818%	10	(1,545)	(21)	-15450%
TAX DISTRIBUTION ROUNDING	10	(81)	(2)	-805%	10	(95)	(2)	-951%
MISCELLANEOUS-OTHER REVENUE	100	234	0	234%	100	115	0	115%
ROAD DIVERSION	1,080,000	1,072,022	5,613	99%	1,080,000	1,078,174	4,899	100%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	2,749	0	137%	1,600	3,736	30	234%
TIMBER EXCISE TAX	10,000	14,873	0	149%	10,000	57,256	0	573%
DNR PILT NAP / NRCA	900	-	378	0%	1,275	307	307	24%
DNR OTHER TRUST 2	50	899	0	1798%	50	42	0	84%
OTHER INT-DNR INTEREST	10	(29)	(16)	-288%	50	151	12	302%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(785)	0	-31%	3,800	1,794	9	47%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(36,080)	10,862	-144%	75,000	18,843	0	25%
Grand Total	\$26,983,596	\$32,579,611	1,819,748	121%	\$28,417,341	\$31,424,423	\$1,616,092	111%
Unaudited *Benchmark for Month is 100%								



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2023

2022 vs 2023 Current Expense Expenditure Comparison

Department Name	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023	Actual dif 2022 vs 2023
WSU Extension	347,244	307,150	40,094	88%	387,863	363,544	24,319	94%	56,393
Assessor	1,453,707	1,374,048	79,659	95%	1,478,815	1,437,062	41,753	97%	63,014
Auditor	1,893,128	1,773,773	119,355	94%	2,031,462	1,832,219	199,243	90%	58,445
Emergency Management	417,433	377,507	39,926	90%	560,330	534,554	25,776	95%	157,047
Facilities & Grounds	1,460,148	1,335,924	124,224	91%	1,595,159	1,385,570	209,589	87%	49,646
HR/ Risk Mngt	699,310	549,133	150,177	79%	926,434	770,899	155,535	83%	221,766
LEOFF	100,000	79,128	20,872	79%	120,000	89,335	30,665	74%	10,207
Clerk	1,728,716	1,162,874	565,842	67%	1,219,959	1,189,334	30,625	97%	26,460
Commissioners	367,704	356,726	10,978	97%	390,615	378,427	12,188	97%	21,701
Support Services	1,043,923	966,562	77,361	93%	1,064,379	1,012,693	51,686	95%	46,131
District Court	1,503,412	1,318,932	184,480	88%	1,537,038	1,397,316	139,722	91%	78,384
Community Development	2,976,073	2,677,111	298,962	90%	3,256,041	2,927,002	329,039	90%	249,892
Historical Preservation	24,000	9,383	14,617	39%	41,150	22,962	18,188	56%	13,579
Parks & Trails	829,236	769,125	60,111	93%	814,815	745,843	68,972	92%	(23,282)
Juvenile Court Services	2,022,773	1,793,128	229,645	89%	2,157,933	1,888,522	269,411	88%	95,394
Prosecutor	2,080,150	1,703,035	377,115	82%	2,188,840	1,846,560	342,280	84%	143,525
Child Support Enforcement	161,447	109,451	51,996	68%	174,363	98,783	75,580	57%	(10,668)
Coroner	426,914	359,840	67,074	84%	640,942	595,499	45,443	93%	235,659
Sheriff	15,258,022	14,193,647	1,064,375	93%	16,448,169	15,657,701	790,468	95%	1,464,055
Courthouse Security	303,755	259,109	44,646	85%	309,300	267,337	41,963	86%	8,229
Indigent Defense	1,271,847	1,192,356	79,491	94%	1,623,125	1,589,758	33,367	98%	397,402
Superior Court	1,175,160	1,092,866	82,294	93%	1,558,047	1,500,007	58,040	96%	407,141
Family Court	2,500	-	2,500	0%	2,500	2,500	-	100%	2,500
Therapeutic Court	816,662	516,217	300,445	63%	787,786	514,419	273,367	65%	(1,799)
Murder Expenditures	50,000	7,183	42,818	14%	-	-	-	0%	(7,183)
Treasurer	878,239	818,810	59,429	93%	913,511	867,828	45,683	95%	49,019
Non Departmental	5,665,216	5,175,224	489,992	91%	6,219,092	5,620,516	598,576	90%	445,292
Motor Pool	50,829	23,291	27,538	46%	-	-	-	0%	(23,291)
Transfers Out to Other Funds	466,282	466,282	0	100%	620,559	463,845	156,714	75%	(2,436)
Totals	\$ 45,473,830	\$ 40,767,814	\$ 4,706,016	90%	\$ 49,068,227	\$ 45,000,038	\$ 4,068,189	92%	4,232,223

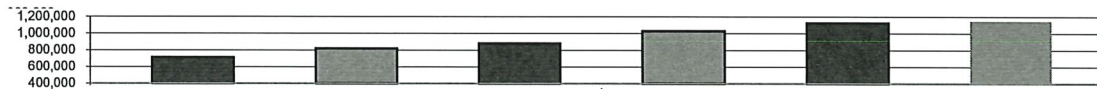
*Unaudited *Benchmark for Month is 100%*



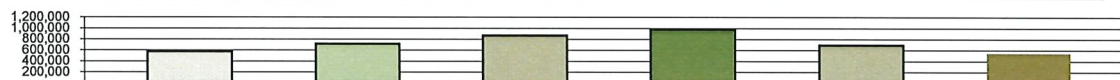
DECEMBER 2023

Six Year Specific Revenue Streams Comparison

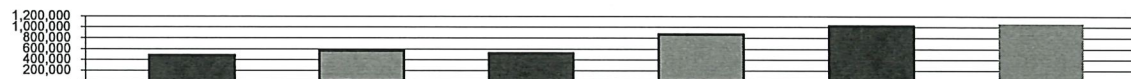
	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	
Community Development Revenues	1,822,384	2,056,607	2,201,806	2,940,665	2,474,358	2,713,776	
Detention & Correction Services	93,630	157,043	116,746	118,148	105,877	60,236	205.270.342.30.
Current Expense Property Taxes	9,691,021	9,953,187	10,114,897	11,239,794	11,292,326	10,355,222	
Road Diversion Property Tax	2,164,017	2,168,424	2,180,155	1,093,163	1,072,022	1,078,174	
County Road Property Tax	8,488,053	8,783,981	9,017,752	9,132,356	9,165,055	10,324,935	
Current Expense Sales Tax	5,487,711	6,062,688	6,883,694	8,400,127	9,393,874	9,528,289	001.260.000.313.11
Criminal Justice Taxes/Entitlements	1,465,848	1,576,823	1,690,336	1,869,425	1,980,670	2,008,398	see bottom of revenue
Rural Sales & Use Tax Fund	710,326	818,312	878,401	1,028,114	1,121,522	1,147,235	103- 313.18



Com Svcs-Homelessness Preven Filings	579,456	713,278	860,926	975,427	692,460	539,806	117.000.200.341.27.:
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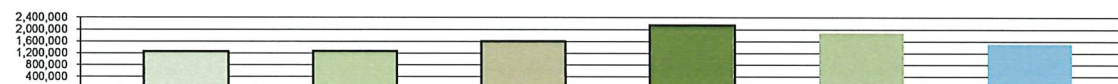


Lodging (Hotel/Motel) Tax	477,823	562,002	520,003	869,733	1,018,943	1,066,219	163- 313.31
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REET 1 Excise Tax Only	1,245,434	1,263,762	1,599,034	2,137,199	1,865,394	1,496,700	350-318.34.300000
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REET 2 Excise Tax Only	1,245,434	1,263,762	1,599,034	2,137,199	1,865,394	1,496,700	
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MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2023

REVENUE MONTH	2022 REVENUE	2023 REVENUE	DIFFERENCE
JANUARY	\$ 678,071.10	\$ 762,082.70	\$ 84,011.60
FEBRUARY	\$ 735,573.58	\$ 761,133.57	\$ 25,559.99
MARCH	\$ 605,844.73	\$ 661,034.70	\$ 55,189.97
APRIL	\$ 648,208.19	\$ 675,943.00	\$ 27,734.81
MAY	\$ 819,079.72	\$ 788,344.00	\$ (30,735.72)
JUNE	\$ 758,195.22	\$ 763,504.00	\$ 5,308.78
JULY	\$ 789,558.43	\$ 808,992.00	\$ 19,433.57
AUGUST	\$ 868,091.16	\$ 931,329.00	\$ 63,237.84
SEPTEMBER	\$ 835,635.35	\$ 861,616.00	\$ 25,980.65
OCTOBER	\$ 874,640.36	\$ 853,005.00	\$ (21,635.36)
NOVEMBER	\$ 933,808.65	\$ 891,123.00	\$ (42,685.65)
DECEMBER	\$ 847,167.46	\$ 770,182.00	\$ (76,985.46)
TOTAL COLLECTED REVENUE	\$ 9,393,873.95	\$ 9,528,288.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,528,288.97
YET TO BE COLLECTED	-	\$ 1,128,288.97	
ANTICIPATED INCREASE	\$	1,128,288.97	
12 MONTH ROLLING AVERAGE CHANGE		4.9%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		5.7%	



DECEMBER 2023

Six Year Financial Recap

Current Expense Recap	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
General Fund Operating Reserves		6,520,791	8,522,003	10,044,540	9,614,040	10,191,954
Contingency Reserve		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology Replacement Reserves		200,000	200,000	264,295	336,000	386,000
Equipment & Vehicle Replacement Reserves		525,000	525,000	932,475	1,040,500	790,000
Accrued Leave Reserve		520,000	530,805	347,742	502,000	413,000
Capital Reserve					5,000,000	5,000,000
Current Expense Unreserved Cash		3,334,654	5,351,321	9,109,916	9,163,493	9,744,715
This Month Current Expense Cash	7,857,952	12,100,445	16,129,130	21,698,968	26,656,033	27,525,669
Adopted Budget on December 31st	36,930,990	41,404,349	49,581,229	53,464,511	62,188,434	68,492,402
Supplemental Appropriations	1,095,455	469,736	5,883,554	1,103,322	275,304	1,138,258
Total Budget including Supplementals	38,026,445	41,874,085	55,464,783	54,567,833	62,463,738	69,630,660
Budgeted Beginning Fund Balance	3,061,750	5,786,719	11,636,958	14,000,000	21,694,824	26,656,033
Budgeted Ending Fund Balance	3,305,003	5,065,690	12,046,160	12,046,160	18,508,172	21,459,298
Revenue Budgets	34,964,695	36,087,366	43,827,825	40,567,833	41,489,842	42,974,627
Revenues thru This Month of each year	36,334,650	38,330,506	44,206,843	43,886,614	45,729,023	45,869,673
Budgeted Revenues Received	104%	106%	101%	108%	110%	107%
Expenditure Budgets	34,721,442	36,808,395	43,418,623	42,989,234	45,473,830	49,068,227
Expenditures thru This Month of each year	32,603,957	34,088,013	40,178,159	38,456,162	40,767,814	45,000,038
Budgeted Expenditures Expended	94%	93%	93%	89%	90%	92%

Special Fund Cash Balances	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
Rural County Sales & Use Tax Fund (.09)	669,294	740,116	986,654	1,353,351	1,840,443	2,406,590
Auditor's O&M	265,269	282,431	327,972	430,989	477,095	464,913
County Roads Fund	11,021,078	11,295,244	11,032,069	9,607,493	11,896,380	12,674,316
Paths & Trails	257,154	270,735	280,106	288,610	299,054	315,266
Election Equipment Holding	159,094	162,210	227,692	248,130	295,061	129,680
Crime Victims	200,838	209,212	205,861	213,227	188,752	162,410
Victim Witness Activities	24,415	23,775	24,139	13,983	8,650	307
Historical Preservation Fund	36,134	29,478	48,147			
Community Support Services Fund	639,813	694,924	1,045,602	1,039,015	2,012,700	2,118,758
Abatement/Repair/Demolition Fund	273,459	278,205	278,674	277,694	279,908	292,282
Reserve for Technology Fund	116,923					
REET & Property Tax Admin Asst	73,200	72,245	77,302	89,218	95,860	98,164
National Forest Safety	39,520	25,186	16,030	5,068	24,500	33,974
Trial Court Improvement Fund	106,283	111,561	71,515	92,323	93,295	115,113
Sheriff Special Funds	232,958	247,346				
Sheriff's Boating Program			118,702	155,723	83,389	53,320
Narcotics Investigation			90,949	97,843	94,555	93,630
Mason County Clean Water District					176,179	167,956
Public Health Fund	199,812	343,932	20,365	1,352,527	2,228,136	2,738,586
American Rescue Plan Act				5,056,879	7,562,927	4,797,385
Law Library	75,752	71,331	58,122	49,208	38,174	27,397
Lodging (Motel/Hotel) Tax Fund	555,386	732,955	766,277	1,100,108	1,673,982	2,059,961
Mental Health Tax Fund	1,297,963	1,170,550	1,396,299	1,634,063	2,037,258	2,413,003
Treasurer's M&O Fund	47,814	95,279	94,796	56,673	107,456	126,549
Veterans Assistance	86,418	63,630	99,609	160,786	219,380	270,526
Skokomish Flood Zone	53,129	21,936	24,131	15,370	11,032	41,830
Mason Lake Management District	138,860	112,012	73,645	68,977	68,377	97,026
Spencer Lake Management District			6,794	7,189	7,840	7,288
Island Lake Management District	19,708	29,650	30,267	29,108	25,978	13,429
Capital Improvement / Reet 1 Fund	1,775,064	2,194,452	2,285,178	2,010,195	2,311,811	2,236,246
Capital Improvement / Reet 2 Fund	2,391,969	2,824,709	3,147,286	4,230,432	5,196,208	6,007,256
Mason County Landfill	575,567	642,412	1,405,571	2,074,206	2,632,526	3,520,833
N. Bay/Case Inlet Utility	1,037,051	1,100,127	1,424,200	1,777,042	2,237,540	3,053,980
N. Bay/Case Inlet Utility Reserve	733					
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	328,635	170,222	76,526	133,014	72,137	22,763
Beards Cove Water	418,698	472,008	545,155	604,335	916,668	988,172
Belfair WW & Water Reclamation	123,801	348,349	409,639	1,194,294	2,615,461	3,664,626
Reserve Landfill	480,930	461,715	444,835	443,520	441,453	448,326
Reserve Beards Cove Ulid	189,680	200,697	208,643	215,405	-	
Storm Drain System Development	188,680	181,567	179,771	178,820	-	
Information Technology	284,270	177,684	206,270	217,712	252,081	350,021
Equipment Rental & Revolving Fund	4,125,342	3,171,029	4,183,488	4,802,093	4,726,134	5,784,503
Unemployment Fund	169,702	155,910	180,388	196,228	214,556	241,086
TOTALS	28,684,382	29,188,811	32,102,657	41,520,852	53,462,936	58,037,470



MASON COUNTY MONTHLY FINANCIAL REPORT

**DECEMBER
2023**

2022 vs 2023 Motor Pool Expenditure Comparison

FUND OR DEPARTMENT	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023
WSU	1,500	2,058	-558	137.23%	6,581	5,296	1,285	80.48%
ASSESSOR	29,963	27,823	2,140	92.86%	35,910	33,573	2,337	93.49%
EMERGENCY MANAGEMENT	990	2,301	-1,311	232.43%	2,540	5,625	-3,085	221.45%
FACILITIES & GROUNDS	37,731	25,415	12,316	67.36%	85,685	46,209	39,476	53.93%
COMMUNITY SERVICES	47,254	53,277	-6,023	112.75%	66,645	58,061	8,584	87.12%
PARKS & TRAILS	74,615	48,068	26,547	64.42%	51,043	39,246	11,797	76.89%
JUVENILE COURT SERVICES	8,006	8,429	-423	105.28%	8,570	7,373	1,197	86.03%
PROSECUTOR	6,691	6,435	256	96.17%	7,127	2,904	4,223	40.75%
CORONER	17,250	15,808	1,442	91.64%	50,891	17,652	33,239	34.69%
SHERIFF ADMIN	1,413,788	1,357,142	56,646	95.99%	1,414,357	1,222,374	191,983	86.43%
MOTOR POOL	50,829	23,291	27,538	45.82%			0	0%
Total 001 GENERAL FUND	1,688,617	1,570,047	118,570	92.98%	1,729,349	1,438,314	291,035	83.17%
SHERIFF'S BOATING PROGRAM	0	1,411	-1,411	0%		458	-458	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	49,121	7,956	86.06%	47,172	49,786	-2,614	105.54%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	57,077	50,533	6,544	88.53%	47,172	50,344	-3,172	106.73%
Total GENERAL FUND & SPECIAL FUNDS	1,745,694	1,620,579	125,115	92.83%	1,776,521	1,488,659	287,862	83.80%

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023
MOTOR POOL SALARIES & BENEFITS	39,689	19,645	20,044	49.50%	40,275	12,238	28,037	30.39%
MOTOR POOL SUPPLIES	80,150	38,330	41,820	47.82%	54,050	41,481	12,569	76.75%
MOTOR POOL FUEL	338,045	343,492	-5,447	101.61%	402,000	316,971	85,029	78.85%
MOTOR POOL LEASE	226,180	615,369	-389,189	272.07%	712,272	697,061	15,211	97.86%
MOTOR POOL MAINT-MONTHLY	17,230	11,902	5,328	69.08%	12,000	21,028	-9,028	175.23%
MOTOR POOL REPAIRS & MISC.	62,100	38,813	23,287	62.50%	77,566	68,930	8,636	88.87%
MOTOR POOL INSURANCE	20,170	3,822	16,348	18.95%	16,640	6,087	10,553	36.58%
MOTOR POOL CAPITAL LEASE	406,717	28,514	378,203	7.01%	147,000	164,610	-17,610	111.98%
MOTOR POOL CAP UPFIT	555,413	520,693	34,720	93.75%	314,718	160,252	154,466	50.92%
Total GENERAL FUND & HEALTH FUND	1,745,694	1,620,579	125,115	92.83%	1,776,521	1,488,659	287,862	83.80%

Unaudited *Benchmark for month is 100%



MASON COUNTY MONTHLY FINANCIAL
REPORT

DECEMBER 2023

2022 vs 2023 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2022 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2022	2023 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2023	Actual dif 2022 vs 2023
103	Sales & Use Tax	866,000	1,146,564	280,564	132%	963,000	1,244,456	281,456	129%	97,892
104	Auditor's O & M	140,250	134,763	(5,487)	96%	127,250	101,861	(25,389)	80%	(32,902)
105	County Road	21,547,763	17,407,544	(4,140,219)	81%	21,099,126	19,161,193	(1,937,933)	91%	1,753,648
106	Paths & Trails	10,136	12,495	2,359	123%	9,707	18,194	8,487	187%	5,699
109	Election Equipment Holdings	42,250	48,553	6,303	115%	98,788	42,205	(56,583)	43%	(6,349)
110	Crime Victims	41,910	66,879	24,969	160%	59,010	66,705	7,695	113%	(174)
114	Victim Witness Activities	55,683	23,618	(32,065)	42%	51,191	14,182	(37,009)	28%	(9,436)
117	Community Support Services	9,872,928	9,602,697	(270,231)	97%	5,027,928	4,510,359	(517,569)	90%	(5,092,338)
118	Abatement	7,920	3,492	(4,428)	44%	1,200	13,627	12,427	1136%	10,135
120	REET & Property Tax Admin	25,600	22,652	(2,948)	88%	25,750	21,370	(4,380)	83%	(1,282)
134	National Forest Safety	21,457	25,638	4,181	119%	21,500	22,936	1,436	107%	(2,702)
135	Trial Court Improvements	22,652	22,652	22,652	100%	22,684	22,508	(176)	99%	(144)
141	Sheriff's Boating Program	38,800	29,142	(9,658)	75%	38,800	-	(38,800)	0%	(29,142)
142	Narcotics Investigation Fund	6,000	2,064	(3,936)	34%	56,500	44,420	(12,080)	79%	42,356
145	Mason County Clean Water District	190,000	176,179	(13,821)	93%	190,000	180,010	(9,990)	95%	3,831
150	Community Services Health	3,998,154	4,634,061	635,907	116%	4,139,997	4,941,088	801,091	119%	307,028
155	American Rescue Plan Act	6,484,450	6,569,555	85,105	101%	22,500	328,432	305,932	1460%	(6,241,123)
160	Law Library	24,900	21,420	(3,480)	86%	23,260	23,012	(248)	99%	1,592
163	Lodging Tax (Hotel/Motel)	500,500	1,024,297	523,797	205%	600,750	1,124,060	523,310	187%	99,763
164	Mental Health	1,243,736	1,498,083	254,347	120%	1,414,765	1,612,924	198,159	114%	114,840
180	Treasurer's M&O Fund	338,999	250,422	(88,577)	74%	274,062	187,577	(86,485)	68%	(62,845)
190	Veterans Assistance	141,340	150,163	8,823	106%	146,524	161,971	15,447	111%	11,808
192	Skokomish Flood Zone	10,020,250	-	(10,020,250)	0%	6,897,203	47,675	(6,849,528)	1%	47,675
194	Mason Lake Mngmt Dist #2	37,900	38,674	774	102%	39,990	43,850	3,860	110%	5,175
195	Spencer Lake Mngmt Dist #3	15,225	15,381	156	101%	16,036	16,561	525	103%	1,180
199	Island Lake Mngmt Dist #1	10,000	10,322	322	103%	100	1,015	915	1015%	(9,307)
350	REET 1 Capital Improvements	1,563,311	1,890,426	327,115	121%	1,866,000	1,604,125	(261,875)	86%	(286,301)
351	REET 2 Capital Improvements	1,505,000	1,935,735	430,735	129%	1,813,000	1,769,185	(43,815)	98%	(166,551)
402	Mason County Landfill	5,868,714	6,099,111	230,397	104%	7,216,147	6,780,197	(435,950)	94%	681,086
403	N. Bay / Case Inlet Utility	2,404,398	2,101,831	(302,567)	87%	2,390,624	2,334,636	(55,988)	98%	232,805
411	Rustlewood Sewer & Water	544,257	361,155	(183,102)	66%	804,210	435,458	(368,752)	54%	74,303
412	Beards Cove Water	587,230	476,444	(110,786)	81%	367,564	287,445	(80,119)	78%	(188,998)
413	Belfair WW & Water Reclamation	11,209,208	4,027,386	(7,181,822)	36%	4,526,622	6,823,653	2,297,031	151%	2,796,268
428	Reserve Landfill	700	5,569	4,869	796%	700	21,455	20,755	3065%	15,886
429	Reserve Beards Cove ULID	44,103	13,711	(30,392)	31%	-	-	-	0%	(13,711)
480	Storm Drain System Development	1,751	-	(1,751)	0%	-	-	-	0%	-
500	Information Technology Dept	922,819	929,047	6,228	101%	1,151,233	1,151,255	22	100%	222,207
501	Equipment Rental & Revolving	2,840,187	2,629,774	(210,413)	93%	2,812,088	3,080,838	268,750	110%	451,064
502	Unemployment Fund	73,420	73,420	-	100%	76,204	76,204	-	100%	2,784
Totals		\$ 83,269,901	63,480,921	\$ (19,766,328)	76%	\$ 64,392,013	58,316,641	\$ (6,075,372)	91%	(5,164,280)

Unaudited *Benchmark for Month is 100%



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2023

2022 vs 2023 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023	Actual dif 2022 vs 2023
103	Sales & Use Tax	660,415	659,472	943	100%	678,711	678,309	402	100%	18,837
104	Auditor's O & M	108,074	88,656	19,418	82%	144,635	114,043	30,592	79%	25,387
105	County Road	22,849,454	15,118,658	7,730,796	66%	23,793,040	18,383,256	5,409,784	77%	3,264,598
106	Paths & Trails	2,223	2,052	171	92%	2,047	1,982	65	97%	(69)
109	Election Equipment Holdings	51,781	1,622	50,159	3%	255,348	207,586	47,762	81%	205,964
110	Crime Victims	99,426	91,354	8,072	92%	106,491	93,047	13,444	87%	1,693
114	Victim Witness Activities	55,635	28,951	26,684	52%	52,740	22,525	30,215	43%	(6,426)
117	Community Support Services	9,550,242	8,629,012	921,230	90%	5,231,488	4,404,300		84%	(4,224,711)
118	Abatement	54,296	1,279	53,017	2%	54,155	1,253	52,902	2%	(25)
120	REET & Property Tax Admin	100,589	16,009	84,580	16%	110,750	19,066	91,684	17%	3,056
134	National Forest Safety	26,525	6,206	20,319	23%	36,500	13,461	23,039	37%	7,255
135	Trial Court Improvements	54,213	21,680	32,533	40%	53,715	690	53,025	1%	(20,991)
141	Sheriff's Boating Program	107,533	101,476	6,057	94%	42,083	30,069	12,014	71%	(71,407)
142	Narcotics Investigation Fund	7,669	5,353	2,316	70%	55,869	45,344	10,525	81%	39,992
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	188,234	1,919	99%	
150	Community Services Health	4,432,359	3,758,452	673,907	85%	4,867,531	4,430,638	436,893	91%	672,186
155	American Rescue Plan Act	11,541,329	4,063,507	7,477,822	35%	7,562,927	3,093,974	4,468,953	41%	(969,533)
160	Law Library	36,307	32,454	3,853	89%	35,356	33,789	1,567	96%	1,335
163	Lodging Tax (Hotel/Motel)	772,900	450,423	322,477	58%	988,514	738,080	250,434	75%	287,657
164	Mental Health	1,491,138	1,094,888	396,250	73%	1,579,450	1,237,178	342,272	78%	142,290
180	Treasurer's M&O Fund	395,672	199,639	196,033	50%	355,062	168,484	186,578	47%	(31,155)
190	Veterans Assistance	241,340	91,569	149,771	38%	252,000	110,825	141,175	44%	19,256
192	Skokomish Flood Zone	10,035,620	4,338	10,031,282	0%	6,908,235	16,877	6,891,358	0%	12,539
194	Mason Lake Mngmt Dist #2	106,877	39,274	67,603	37%	108,367	15,201	93,166	14%	(24,073)
195	Spencer Lake Mngmt Dist #3	22,017	14,729	7,288	67%	23,876	17,114	6,762	72%	2,385
199	Island Lake Mngmt Dist #1	30,000	13,452	16,548	45%	26,078	13,563	12,515	52%	112
350	REET 1 Capital Improvements	2,399,641	1,588,810	810,831	66%	2,101,804	1,679,689	422,115	80%	90,879
351	REET 2 Capital Improvements	2,103,831	969,960	1,133,871	46%	2,103,875	958,137	1,145,738	46%	(11,823)
402	Mason County Landfill	6,445,279	5,540,791	904,488	86%	7,061,611	5,891,891	1,169,720	83%	351,100
403	N. Bay / Case Inlet Utility	2,110,929	1,641,333	469,596	78%	2,235,214	1,518,196	717,018	68%	(123,137)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	665,793	422,032	243,761	63%	776,347	484,833	291,514	62%	62,801
412	Beards Cove Water	327,750	164,111	163,639	50%	335,427	215,941	119,486	64%	51,830
413	Belfair WW & Water Reclamation	7,604,413	2,606,218	4,998,195	34%	7,142,083	5,774,489	1,367,594	81%	3,168,270
428	Reserve Landfill	301,597	7,635	293,962	3%	300,950	14,583	286,367	5%	6,947
429	Reserve Beards Cove ULID	259,508	229,117	30,391	88%	-	-	-	0%	(229,117)
480	Storm Drain System Development	180,571	178,820	1,751	99%	-	-	-	0%	(178,820)
500	Information Technology Dept	1,057,073	894,678	162,395	85%	1,261,915	1,053,315	208,600	83%	158,636
501	Equipment Rental & Revolving	3,987,878	2,705,733	1,282,145	68%	3,345,768	2,022,470	1,323,298	60%	(683,263)
502	Unemployment Fund	234,420	55,091	179,329	24%	276,204	49,674	226,530	18%	(5,417)
Totals		\$ 90,612,317	\$ 51,538,836	\$ 39,073,481	57%	\$ 80,456,319	\$ 53,742,108	\$ 25,887,024	67%	2,203,272

*Unaudited *Benchmark for Month is 100%*