



MASON COUNTY MONTHLY
FINANCIAL REPORT

JULY
2023



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY

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	15,157	(25,443)	37%	20,000	16,497	(3,503)	82%	1,340
Assessor	9,000	6,090	(2,911)	68%	7,000	17,314	10,314	247%	11,225
Auditor	1,142,750	762,922	(379,828)	67%	1,172,200	608,999	(563,201)	52%	(153,924)
Emergency Management	75,912	16,967	(58,945)	22%	139,347	110,727	(28,621)	79%	93,760
Facilities & Grounds	-	1,798	1,798	0%	-	1,056	1,056	0%	(742)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	187,892	(190,485)	50%	478,377	245,626	(232,751)	51%	57,734
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	98	(91,980)	0%	86,522	-	(86,522)	0%	(98)
District Court	1,080,400	491,474	(588,926)	45%	855,300	508,390	(346,910)	59%	16,915
Community Development	2,434,000	1,395,988	(1,038,012)	57%	2,666,374	1,569,775	(1,096,599)	59%	173,787
Historical Preservation	24,000	11,687	(12,313)	49%	20,000	7,684	(12,316)	38%	(4,003)
Parks & Trails	44,000	14,308	(29,692)	33%	53,235	44,475	(8,760)	84%	30,167
Juvenile Court Services	1,255,805	851,021	(404,784)	68%	1,366,600	902,698	(463,902)	66%	51,677
Prosecutor	239,471	94,550	(144,921)	39%	216,249	93,950	(122,300)	43%	(600)
Child Support Enforcement	159,679	106,286	(53,393)	67%	171,310	70,830	(100,480)	41%	(35,456)
Coroner	35,000	24,180	(10,820)	69%	35,000	32,697	(2,303)	93%	8,517
Sheriff	953,505	611,550	(341,955)	64%	1,167,789	456,497	(711,292)	39%	(155,052)
Indigent Defense	245,267	173,500	(71,767)	71%	240,767	138,040	(102,727)	57%	(35,461)
Superior Court	69,650	45,934	(23,716)	66%	195,846	117,684	(78,162)	60%	71,750
Family Court	2,500	1,560	(940)	62%	2,500	1,280	(1,220)	51%	(280)
Therapeutic Court	811,347	223,407	(587,940)	28%	776,228	267,951	(508,277)	35%	44,544
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	19,057,184	(7,926,412)	71%	28,417,341	18,299,104	(10,118,237)	64%	(758,080)
Non Departmental	4,619,977	2,449,639	(2,170,338)	53%	4,729,045	3,134,278	(1,594,767)	66%	684,640
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,768,914	\$ 26,543,191	\$ (14,225,723)	65%	\$ 42,817,030	\$ 26,645,683	\$ (16,171,347)	62%	102,492

*Unaudited *Benchmark for Month is 58.3%*



MASON COUNTY MONTHLY FINANCIAL REPORT

**JULY
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	6,666,163	52,042	59%	10,389,391	6,101,769	51,218	59%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	5,034,531	789,558	70%	8,400,000	5,221,034	808,992	62%
LOCAL PUBLIC SAFETY-CITY	50,000	28,989	4,238	58%	50,000	30,553	4,924	61%
CRIMINAL JUSTICE	800,000	574,930	88,788	72%	900,000	599,045	94,103	67%
LEASEHOLD EXCISE TAX	30,000	20,919	449	70%	35,000	15,379	639	44%
FOREST EXCISE TAX	100,000	187,860	0	188%	200,000	243,022	0	122%
FRANCHISE FEES	500,000	302,382	73,270	60%	500,000	236,214	28,171	47%
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	2,460,999	0	141%	2,500,000	819,342	0	33%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	575,534	189,304	74%	775,000	574,740	195,166	74%
ADULT COURT COST-JUVENILE OFFE	5,000	2,640	353	53%	5,000	2,457	341	49%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	62,000	0	73%	125,000	66,277	0	53%
DUI - OTHER CRIMINAL JUSTICE A	17,000	8,383	(431)	49%	17,000	3,436	3,194	20%
LIQUOR/BEER EXCISE TAX	165,000	123,110	38,333	75%	165,000	127,962	43,094	78%
LIQUOR CONTROL BOARD PROFITS	200,000	99,383	0	50%	200,000	99,481	0	50%
IN LIEU OF-CITY OF TACOMA	210,000	126,445	18,064	60%	210,000	152,767	38,967	73%
TREASURER'S FEES	30	-	0	0%	30	-	0	0%
TREASURER FEES CLEAN WATER DIS	-	-	0	0%	-	1,846	1,846	0%
PAYMNT FOR SRVCS-MASON LK DIST	360	378	378	105%	375	397	397	106%
PAYMNT FOR SRVCS-SPENCER LK FND	100	152	152	152%	150	160	0	107%
PAYMNT FOR SRVCS-ISLAND LK FND	100	100	100	100%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,375	1,514	1,514	110%	1,500	1,632	0	109%
RETURNED REMITTANCE(NSF) FEES	2,500	1,560	80	62%	2,500	1,960	120	78%
REET COLLECTION FEES	125,000	101,252	16,449	81%	170,000	78,183	13,239	46%
REET COLLECTIONS COSTS	10,000	5,112	660	51%	10,000	4,507	610	45%
TREAS. FIRE PROTECTION ASSESSM	15,000	9,951	113	66%	15,000	9,931	123	66%

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	147	2	73%	200	29	0	14%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	3	0	0%
GAMBLING TAX PENALTY	-	400	0	0%	-	400	400	0%
REAL & PERSONAL PENALTY	150,000	150,575	7,366	100%	150,000	76,368	8,276	51%
PERSONAL PROP FILING PEN	20,000	13,426	141	67%	30,000	26,486	882	88%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	160,145	38,172	64%	250,000	1,359,200	208,500	544%
INVESTMENT SERVICE FEES(TREAS.	6,000	6,173	1,662	103%	10,000	21,247	3,106	212%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	6,380	1,123	75%	10,000	36,051	3,557	361%
LEASEHOLD EXCISE TAX INTEREST	-	3	0	0%	-	11	0	0%
EXCISE INTEREST	50	62	0	125%	100	31	1	31%
INV PURCHASED INT	-	(482)	0	0%	-	(5,525)	54	0%
INTEREST ON DELINQUENT PR TAX	600,000	325,626	21,662	54%	600,000	311,812	35,163	52%
RENTS/LEASES-DNR TRUST	10,000	18,104	9,815	181%	20,000	10,615	6,667	53%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	163,835	66,550	66%	250,000	73,384	0	29%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	102,188	0	101%	100,000	91,770	(5,919)	92%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(261)	(29)	-2609%	10	(1,212)	2	-12117%
TAX DISTRIBUTION ROUNDING	10	(41)	(1)	-413%	10	(60)	(3)	-604%
MISCELLANEOUS-OTHER REVENUE	100	234	7	234%	100	113	113	113%
ROAD DIVERSION	1,080,000	633,418	5,187	59%	1,080,000	640,764	5,738	59%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	799	27	40%	1,600	1,709	73	107%
TIMBER EXCISE TAX	10,000	(5,708)	0	-57%	10,000	27,702	0	277%
DNR PILT NAP / NRCA	900	-	0	0%	1,275	-	0	0%
DNR OTHER TRUST 2	50	899	0	1798%	50	42	0	84%
OTHER INT-DNR INTEREST	10	(413)	0	-4127%	50	89	1	178%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(904)	1,023	-36%	3,800	1,181	761	31%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(63,230)	6,935	-253%	75,000	8,378	0	11%
Grand Total	\$26,983,596	\$19,057,184	1,433,053	71%	\$28,417,341	\$18,299,104	\$1,552,517	64%
Unaudited *Benchmark for Month is 58.3%								



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY

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	164,831	182,413	47%	386,072	198,674	187,398	51%	33,843
Assessor	1,453,707	848,737	604,970	58%	1,475,815	883,591	592,224	60%	34,853
Auditor	1,887,225	1,008,285	878,940	53%	1,964,162	1,040,074	924,088	53%	31,789
Emergency Management	353,422	168,372	185,050	48%	540,330	315,054	225,276	58%	146,683
Facilities & Grounds	1,440,148	755,425	684,723	52%	1,545,159	827,303	717,856	54%	71,877
HR/ Risk Mngt	679,310	292,631	386,679	43%	926,434	461,854	464,580	50%	169,223
LEOFF	100,000	47,886	52,114	48%	100,000	60,024	39,977	60%	12,137
Clerk	1,128,716	655,084	473,632	58%	1,208,905	710,889	498,016	59%	55,805
Commissioners	357,704	207,452	150,252	58%	390,615	221,642	168,973	57%	14,190
Support Services	1,005,923	579,633	426,290	58%	1,064,379	584,012	480,367	55%	4,379
District Court	1,458,412	769,191	689,221	53%	1,526,343	797,641	728,702	52%	28,449
Community Development	2,976,073	1,548,084	1,427,989	52%	3,256,041	1,707,702	1,548,339	52%	159,618
Historical Preservation	24,000	3,056	20,944	13%	41,150	12,262	28,888	30%	9,207
Parks & Trails	795,136	409,980	385,156	52%	814,815	436,717	378,098	54%	26,737
Juvenile Court Services	2,022,773	1,027,934	994,839	51%	2,155,933	1,070,194	1,085,739	50%	42,260
Prosecutor	2,080,150	969,711	1,110,439	47%	2,188,840	1,061,207	1,127,633	48%	91,497
Child Support Enforcement	161,447	64,031	97,416	40%	174,363	60,686	113,677	35%	(3,345)
Coroner	347,914	193,244	154,670	56%	640,942	356,767	284,176	56%	163,523
Sheriff	15,047,209	8,455,571	6,591,638	56%	16,183,144	8,819,736	7,363,408	54%	364,165
Courthouse Security	303,755	154,731	149,024	51%	309,300	157,715	151,585	51%	2,984
Indigent Defense	1,271,847	710,562	561,285	56%	1,538,125	853,651	684,474	55%	143,088
Superior Court	1,132,810	609,731	523,079	54%	1,530,861	854,218	676,643	56%	244,486
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	290,363	526,299	36%	787,786	299,276	488,510	38%	8,913
Murder Expenditures	50,000	3,137	46,863	6%	-	-	-	0%	(3,137)
Treasurer	878,239	492,663	385,576	56%	913,511	520,969	392,542	57%	28,307
Non Departmental	5,316,129	2,316,401	2,999,728	44%	5,884,219	2,769,294	3,114,925	47%	452,893
Motor Pool	50,829	20,515	30,314	40%	-	-	-	0%	(20,515)
Transfers Out to Other Funds	466,282	78,717	387,565	17%	464,021	76,350	387,671	16%	(2,366)
Totals	\$ 43,955,566	\$ 22,845,958	\$ 21,109,608	52%	\$ 48,013,765	\$ 25,157,501	\$ 22,856,264	52%	2,311,543

*Unaudited *Benchmark for Month is 58.3%*



JULY 2023

Six Year Specific Revenue Streams Comparison

	7/31/2018	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023
Community Development Revenues	1,062,570	1,134,537	1,245,223	1,854,178	1,395,988	1,569,775
Detention & Correction Services	15,277	10,222	63,779	148,610	43,152	41,709
Current Expense Property Taxes	5,582,024	5,855,589	5,844,745	6,645,791	6,666,163	6,101,769
Road Diversion Property Tax	1,234,864	1,267,573	1,253,446	647,681	633,418	640,764
County Road Property Tax	4,926,951	5,193,575	5,248,244	5,443,820	5,445,960	6,115,709
Current Expense Sales Tax	2,878,449	3,259,442	3,500,133	4,612,511	5,034,531	5,221,034
Criminal Justice Taxes/Entitlements	935,981	991,204	1,055,570	1,175,708	1,223,488	1,245,955
Rural Sales & Use Tax Fund	374,590	445,371	460,827	571,731	607,853	633,281

205.270.342.30.

001.260.000.313.11

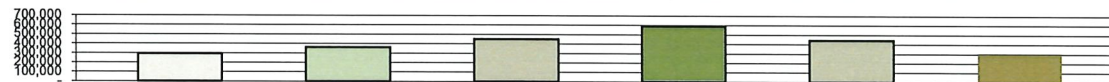
see bottom of revenue

103- 313.18



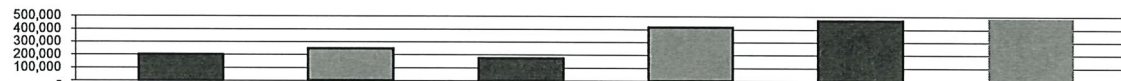
Com Svcs-Homelessness Preven Filings	292,329	361,124	448,370	588,746	440,500	299,041
--------------------------------------	---------	---------	---------	---------	---------	---------

117.000.200.341.27.:



Lodging (Hotel/Motel) Tax	200,271	248,682	173,723	414,489	467,989	485,945
---------------------------	---------	---------	---------	---------	---------	---------

163- 313.31



REET 1 Excise Tax Only	701,597	709,789	794,113	1,123,845	1,115,616	824,602
------------------------	---------	---------	---------	-----------	-----------	---------

REET 2 Excise Tax Only	701,597	709,789	794,113	1,123,845	1,115,616	824,602
------------------------	---------	---------	---------	-----------	-----------	---------





MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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		\$ (868,091.16)
SEPTEMBER	\$ 835,635.35		\$ (835,635.35)
OCTOBER	\$ 874,640.36		\$ (874,640.36)
NOVEMBER	\$ 933,808.65		\$ (933,808.65)
DECEMBER	\$ 847,167.46		\$ (847,167.46)
TOTAL COLLECTED REVENUE	\$ 9,393,873.95	\$ 5,221,033.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,580,376.95
YET TO BE COLLECTED		(3,178,966.03)	
ANTICIPATED INCREASE		\$ 1,180,376.95	
12 MONTH ROLLING AVERAGE CHANGE		7.5%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		7.9%	

Six Year Financial Recap

Current Expense Recap	7/31/2018	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023
General Fund Operating Reserves		6,520,791	6,817,603	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
Current Expense Unreserved Cash		2,319,865	4,444,947	7,588,831	12,957,545	10,514,672
This Month Current Expense Cash	6,856,706	11,085,657	13,518,355	20,177,883	25,450,086	28,295,626
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	1,035,267	250,106	407,320	119,775	275,304	980,661
Total Budget including Supplementals	37,966,257	41,654,455	49,988,549	53,584,286	62,463,738	69,473,063
Budgeted Beginning Fund Balance	3,061,750	5,786,719	11,636,958	14,000,000	21,694,824	26,000,000
Budgeted Ending Fund Balance	3,729,495	5,523,921	11,291,981	12,664,036	18,508,172	21,319,029
Revenue Budgets	34,904,507	35,867,736	38,351,591	39,584,286	40,768,914	42,817,030
Revenues thru This Month of each year	21,044,948	22,365,776	21,850,509	25,958,641	26,543,191	26,645,683
Budgeted Revenues Received	60%	62%	57%	66%	65%	62%
Expenditure Budgets	34,236,762	36,130,534	38,696,568	40,920,250	43,955,566	48,013,765
Expenditures thru This Month of each year	18,454,434	19,249,360	20,478,544	21,669,206	22,845,958	25,074,516
Budgeted Expenditures Expended	54%	53%	53%	53%	52%	52%

Special Fund Cash Balances	7/31/2018	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023
Rural County Sales & Use Tax Fund (.09)	390,191	518,013	719,821	1,059,847	1,915,616	1,908,347
Auditor's O&M	281,055	289,198	320,589	417,975	468,181	503,919
County Roads Fund	11,396,994	10,074,449	11,907,801	13,588,126	12,308,163	13,917,538
Paths & Trails	253,428	265,162	276,467	284,875	293,776	308,176
Election Equipment Holding	162,952	169,771	228,641	243,373	285,519	254,121
Crime Victims	215,530	201,146	204,852	220,123	203,902	199,316
Victim Witness Activities	26,740	31,247	32,446	21,951	16,642	2,350
Historical Preservation Fund	39,610	36,867	37,602			
Community Support Services Fund	640,912	823,171	1,044,648	1,289,063	2,111,191	1,854,752
Abatement/Repair/Demolition Fund	271,829	276,682	279,330	278,274	277,616	286,763
Reserve for Technology Fund	172,335	92,691				
REET & Property Tax Admin Asst	69,074	73,062	68,328	80,604	89,409	91,540
National Forest Safety	51,306	42,052	43,504	18,890	25,135	46,672
Trial Court Improvement Fund	94,687	109,156	120,337	82,566	102,641	104,252
Sheriff Special Funds	262,472	233,835				
Sheriff's Boating Program			125,638	123,000	134,291	66,772
Narcotics Investigation			85,801	93,648	97,883	94,291
Mason County Clean Water District					113,352	290,602
Public Health Fund	264,041	264,735	774,912	1,337,370	2,051,048	2,557,564
American Rescue Plan Act				6,133,304	4,527,773	6,656,384
Law Library	78,273	74,699	63,701	53,211	43,106	33,720
Lodging (Motel/Hotel) Tax Fund	448,063	617,530	711,007	944,356	1,324,305	1,874,963
Mental Health Tax Fund	1,380,829	1,432,203	1,522,870	1,840,038	1,905,338	2,356,917
Treasurer's M&O Fund	137,617	168,603	195,290	100,352	183,853	201,009
Veterans Assistance	189,193	66,434	82,054	141,616	186,804	247,701
Skokomish Flood Zone	198,489	25,679	68,639	19,954	13,195	10,665
Mason Lake Management District	131,114	156,730	129,490	93,621	86,006	88,878
Spencer Lake Management District			7,511	14,056	16,175	9,223
Island Lake Management District	22,835	25,490	33,407	28,048	26,860	26,334
Capital Improvement / Reet 1 Fund	1,669,290	1,969,482	2,014,560	1,358,629	1,716,854	2,237,056
Capital Improvement / Reet 2 Fund	2,657,096	2,761,240	3,196,347	3,837,862	5,321,571	5,647,462
Mason County Landfill	965,539	368,182	1,122,850	1,914,399	2,383,651	3,322,957
N. Bay/Case Inlet Utility	932,006	723,669	1,563,282	1,859,598	2,112,552	2,745,506
N. Bay/Case Inlet Utility Reserve	728	361				
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	236,949	162,405	100,462	75,502	135,757	87,869
Beards Cove Water	408,051	443,478	526,283	593,642	678,418	988,981
Belfair WW & Water Reclamation	389,426	596,634	819,164	1,809,083	1,647,254	4,177,457
Reserve Landfill	489,902	472,222	447,745	444,224	442,180	440,142
Reserve Beards Cove Ulid	351,282	196,771	206,178	212,845	220,622	
Storm Drain System Development	194,225	184,086	180,739	179,354	178,578	
Information Technology	383,299	455,891	506,253	174,172	133,311	855,955
Equipment Rental & Revolving Fund	3,175,940	3,863,942	2,358,264	1,911,522	4,381,156	5,444,759
Unemployment Fund	185,369	189,423	192,551	201,938	232,015	255,414
TOTALS	29,222,657	28,460,378	32,323,349	43,081,012	48,391,701	60,196,326



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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	1,224	276	81.62%	4,790	3,892	898	81.25%
ASSESSOR	29,963	16,449	13,514	54.90%	32,910	21,562	11,348	65.52%
EMERGENCY MANAGEMENT	990	453	537	45.71%	2,540	704	1,836	27.72%
FACILITIES & GROUNDS	27,731	13,068	14,663	47.12%	85,685	27,399	58,286	31.98%
COMMUNITY SERVICES	47,254	28,656	18,598	60.64%	66,645	34,755	31,890	52.15%
PARKS & TRAILS	57,615	9,186	48,429	15.94%	51,043	24,866	26,177	48.72%
JUVENILE COURT SERVICES	8,006	5,285	2,721	66.01%	8,570	4,290	4,280	50.06%
PROSECUTOR	6,691	3,782	2,909	56.52%	7,127	2,685	4,442	37.67%
CORONER	14,250	9,890	4,360	69.41%	50,891	10,725	40,166	21.07%
SHERIFF ADMIN	1,202,975	1,000,976	201,999	83.21%	1,354,357	630,500	723,857	46.55%
MOTOR POOL	50,829	20,515	30,314	40.36%			0	0%
Total 001 GENERAL FUND	1,447,804	1,109,483	338,321	76.63%	1,664,558	761,379	903,179	45.74%
SHERIFF'S BOATING PROGRAM	0	1,015	-1,015	0%		426	-426	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	30,632	26,445	53.67%	47,172	27,912	19,260	59.17%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	57,077	31,647	25,430	55.45%	47,172	28,438	18,734	60.29%
Total GENERAL FUND & SPECIAL FUNDS	1,504,881	1,141,130	363,751	75.83%	1,711,730	789,817	921,913	46.14%

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	17,958	21,731	45.25%	40,275	9,317	30,958	23.13%
MOTOR POOL SUPPLIES	80,150	22,249	57,901	27.76%	54,050	15,854	38,196	29.33%
MOTOR POOL FUEL	245,045	201,612	43,433	82.28%	402,000	177,277	224,723	44.10%
MOTOR POOL LEASE	226,180	335,650	-109,470	148.40%	712,272	399,193	313,079	56.05%
MOTOR POOL MAINT-MONTHLY	17,230	6,846	10,384	39.74%	12,000	12,237	-237	101.98%
MOTOR POOL REPAIRS & MISC.	62,100	26,658	35,442	42.93%	72,775	40,281	32,494	55.35%
MOTOR POOL INSURANCE	20,170	2,212	17,958	10.97%	16,640	2,870	13,770	17.25%
MOTOR POOL CAPITAL LEASE	406,717	3,033	403,684	0.75%	147,000	33,960	113,040	23.10%
MOTOR POOL CAP UPFIT	407,600	524,913	-117,313	128.78%	254,718	98,826	155,892	38.80%
Total GENERAL FUND & HEALTH FUND	1,504,881	1,141,130	363,751	75.83%	1,711,730	789,817	921,913	46.14%

Unaudited *Benchmark for month is 58.3%



MASON COUNTY MONTHLY FINANCIAL
REPORT

JULY 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	611,204	(254,796)	71%	963,000	685,936	(277,064)	71%	74,732
104	Auditor's O & M	140,250	108,157	(32,093)	77%	127,250	74,109	(53,141)	58%	(34,049)
105	County Road	21,367,763	10,547,476	(10,820,287)	49%	21,099,126	11,074,151	(10,024,975)	52%	526,675
106	Paths & Trails	10,136	6,207	(3,929)	61%	9,707	10,026	319	103%	3,819
109	Election Equipment Holdings	42,250	38,215	(4,035)	90%	42,250	29,714	(12,536)	70%	(8,501)
110	Crime Victims	41,910	40,020	(1,890)	95%	59,010	62,508	3,498	106%	22,488
114	Victim Witness Activities	55,683	23,618	(32,065)	42%	51,191	14,182	(37,009)	28%	(9,436)
117	Community Support Services	8,572,928	7,037,393	(1,535,535)	82%	2,254,928	2,293,979	39,051	102%	(4,743,414)
118	Abatement	7,920	577	(7,343)	7%	1,200	7,411	6,211	618%	6,834
120	REET & Property Tax Admin	25,600	13,376	(12,224)	52%	25,750	12,177	(13,573)	47%	(1,199)
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	11,342	(11,310)	50%	22,684	11,268	(11,416)	50%	(74)
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	-	(38,800)	0%	-
142	Narcotics Investigation Fund	6,000	1,391	(4,609)	23%	6,500	1,045	(5,455)	16%	(345)
145	Mason County Clean Water District	190,000	113,352	(76,648)	60%	190,000	116,269	(73,731)	61%	2,917
150	Community Services Health	3,398,154	2,910,853	(487,301)	86%	3,349,997	2,795,507	(554,490)	83%	(115,347)
155	American Rescue Plan Act	6,484,450	9,453	(6,474,997)	0%	22,500	198,989	176,489	884%	189,536
160	Law Library	24,900	12,146	(12,754)	49%	23,260	14,588	(8,672)	63%	2,442
163	Lodging Tax (Hotel/Motel)	500,500	468,249	(32,251)	94%	600,750	511,944	(88,806)	85%	43,695
164	Mental Health	1,243,736	811,671	(432,065)	65%	1,414,765	894,946	(519,820)	63%	83,274
180	Treasurer's M&O Fund	338,999	200,608	(138,391)	59%	274,062	162,948	(111,114)	59%	(37,661)
190	Veterans Assistance	141,340	86,186	(55,154)	61%	146,524	93,514	(53,010)	64%	7,328
192	Skokomish Flood Zone	10,020,250	-	(10,020,250)	0%	6,897,203	10,554	(6,886,649)	0%	10,554
194	Mason Lake Mngmt Dist #2	37,900	22,003	(15,897)	58%	39,990	24,886	(15,104)	62%	2,883
195	Spencer Lake Mngmt Dist #3	15,225	9,313	(5,912)	61%	16,036	9,879	(6,157)	62%	567
199	Island Lake Mngmt Dist #1	10,000	5,823	(4,177)	58%	100	676	576	676%	(5,147)
350	REET 1 Capital Improvements	1,562,000	1,119,219	(442,781)	72%	1,866,000	882,058	(983,942)	47%	(237,160)
351	REET 2 Capital Improvements	1,505,000	1,125,618	(379,382)	75%	1,813,000	971,395	(841,605)	54%	(154,223)
402	Mason County Landfill	5,868,714	3,278,308	(2,590,406)	56%	7,216,147	3,800,796	(3,415,351)	53%	522,488
403	N. Bay / Case Inlet Utility	2,404,398	1,241,532	(1,162,866)	52%	2,337,004	1,336,312	(1,000,692)	57%	94,780
411	Rustlewood Sewer & Water	544,257	186,035	(358,222)	34%	704,210	230,809	(473,401)	33%	44,774
412	Beards Cove Water	332,230	151,010	(181,220)	45%	367,564	169,097	(198,467)	46%	18,087
413	Belfair WW & Water Reclamation	11,209,208	977,401	(10,231,807)	9%	4,526,622	4,448,798	(77,824)	98%	3,471,397
428	Reserve Landfill	700	919	219	131%	700	11,777	11,077	1682%	10,858
429	Reserve Beards Cove ULID	10,800	7,470	(3,330)	69%	-	-	-	0%	(7,470)
480	Storm Drain System Development	500	-	(500)	0%	-	-	-	0%	-
500	Information Technology Dept	922,819	461,360	(461,460)	50%	1,151,233	1,151,255	22	100%	689,895
501	Equipment Rental & Revolving	2,840,187	1,384,522	(1,455,665)	49%	2,812,088	1,826,627	(985,461)	65%	442,105
502	Unemployment Fund	73,420	73,420	-	100%	76,204	76,204	-	100%	2,784
Totals		\$ 80,899,036	33,121,087	\$ (47,777,949)	41%	\$ 60,568,855	34,039,270	\$ (26,529,585)	56%	918,183

Unaudited *Benchmark for Month is 58.3%



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 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	48,940	611,475	7%	678,711	618,031	60,680	91%	569,092
104	Auditor's O & M	108,074	70,965	37,109	66%	111,635	47,354	64,281	42%	(23,611)
105	County Road	22,849,454	7,846,806	15,002,648	34%	23,793,040	9,052,993	14,740,047	38%	1,206,187
106	Paths & Trails	2,223	1,041	1,182	47%	2,047	904	1,144	44%	(138)
109	Election Equipment Holdings	51,781	826	50,955	2%	51,642	70,655	(19,013)	137%	69,829
110	Crime Victims	99,426	49,344	50,082	50%	106,491	51,944	54,547	49%	2,600
114	Victim Witness Activities	55,635	20,959	34,676	38%	52,740	20,482	32,258	39%	(478)
117	Community Support Services	8,250,242	6,163,270	2,086,972	75%	2,456,488	2,724,932	(268,444)	111%	(3,438,338)
118	Abatement	54,296	655	53,641	1%	54,155	556	53,599	1%	(99)
120	REET & Property Tax Admin	100,589	13,184	87,405	13%	110,750	16,696	94,054	15%	3,513
134	National Forest Safety	26,525	5,570	20,955	21%	36,500	764	35,737	2%	(4,807)
135	Trial Court Improvements	54,213	2,182	52,031	4%	53,715	311	53,405	1%	(1,872)
141	Sheriff's Boating Program	42,533	21,432	21,101	50%	42,083	16,617	25,466	39%	(4,815)
142	Narcotics Investigation Fund	7,669	1,351	6,318	18%	5,869	1,309	4,560	22%	(42)
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	1,846	188,307	1%	
150	Community Services Health	3,382,359	2,213,364	1,168,995	65%	4,077,531	2,469,940	1,607,591	61%	256,576
155	American Rescue Plan Act	11,541,329	538,559	11,002,770	5%	7,562,927	1,273,105	6,289,822	17%	734,545
160	Law Library	36,307	18,248	18,059	50%	34,856	19,042	15,814	55%	794
163	Lodging Tax (Hotel/Motel)	772,900	244,052	528,848	32%	988,514	310,963	677,551	31%	66,911
164	Mental Health	1,491,138	540,396	950,742	36%	1,464,058	579,644	884,414	40%	39,248
180	Treasurer's M&O Fund	395,672	73,429	322,243	19%	354,062	69,724	284,338	20%	(3,705)
190	Veterans Assistance	241,340	60,487	180,853	25%	252,000	65,488	186,512	26%	5,001
192	Skokomish Flood Zone	10,035,620	2,175	10,033,445	0%	6,908,235	10,922	6,897,313	0%	8,747
194	Mason Lake Mngmt Dist #2	106,877	4,974	101,903	5%	108,367	4,366	104,001	4%	(609)
195	Spencer Lake Mngmt Dist #3	22,017	326	21,691	1%	23,876	8,497	15,379	36%	8,170
199	Island Lake Mngmt Dist #1	30,000	8,071	21,929	27%	26,078	321	25,758	1%	(7,751)
350	REET 1 Capital Improvements	2,101,978	1,419,703	682,275	68%	2,101,804	963,049	1,138,755	46%	(456,654)
351	REET 2 Capital Improvements	2,103,831	34,479	2,069,352	2%	2,103,875	520,141	1,583,734	25%	485,662
402	Mason County Landfill	6,433,279	2,968,863	3,464,416	46%	6,760,452	3,110,365	3,650,087	46%	141,503
403	N. Bay / Case Inlet Utility	2,110,929	906,023	1,204,906	43%	2,235,214	828,346	1,406,868	37%	(77,676)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	665,793	183,293	482,500	28%	776,347	215,077	561,270	28%	31,784
412	Beards Cove Water	327,750	76,927	250,823	23%	335,427	96,784	238,643	29%	19,856
413	Belfair WW & Water Reclamation	7,604,413	524,441	7,079,972	7%	7,142,083	2,886,801	4,255,282	40%	2,362,361
428	Reserve Landfill	301,597	2,259	299,338	1%	300,950	13,088	287,862	4%	10,830
429	Reserve Beards Cove ULID	4,508	2,254	2,254	50%	-	-	-	0%	(2,254)
480	Storm Drain System Development	571	243	328	43%	-	-	-	0%	(243)
500	Information Technology Dept	987,073	558,041	429,032	57%	1,261,915	548,259	713,656	43%	(9,782)
501	Equipment Rental & Revolving	3,987,878	1,805,460	2,182,418	45%	3,345,768	1,108,002	2,237,766	33%	(697,458)
502	Unemployment Fund	234,420	37,633	196,787	16%	276,204	35,346	240,858	13%	(2,286)
Totals		\$ 87,382,654	\$ 26,470,225	\$ 60,912,429	30%	\$ 76,186,562	\$ 27,762,664	\$ 48,423,898	36%	1,292,439

*Unaudited *Benchmark for Month is 58.3%*