



MASON COUNTY MONTHLY
FINANCIAL REPORT

JUNE
2023



MASON COUNTY MONTHLY FINANCIAL REPORT

JUNE

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	11,268	(29,332)	28%	20,000	12,546	(7,454)	63%	1,278
Assessor	9,000	6,090	(2,911)	68%	7,000	17,314	10,314	247%	11,225
Auditor	1,142,750	633,396	(509,354)	55%	1,172,200	477,407	(694,793)	41%	(155,989)
Emergency Management	75,912	16,967	(58,945)	22%	139,347	110,727	(28,621)	79%	93,760
Facilities & Grounds	-	1,773	1,773	0%	-	1,056	1,056	0%	(717)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	187,892	(190,485)	50%	478,377	103,368	(375,009)	22%	(84,524)
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	98	(91,980)	0%	86,522	-	(86,522)	0%	(98)
District Court	1,080,400	422,899	(657,501)	39%	855,300	427,998	(427,302)	50%	5,099
Community Development	2,434,000	1,195,690	(1,238,310)	49%	2,666,374	1,292,488	(1,373,886)	48%	96,797
Historical Preservation	24,000	10,167	(13,833)	42%	20,000	6,480	(13,520)	32%	(3,687)
Parks & Trails	44,000	13,367	(30,633)	30%	53,235	41,206	(12,029)	77%	27,839
Juvenile Court Services	1,255,805	712,603	(543,202)	57%	1,366,600	735,283	(631,317)	54%	22,680
Prosecutor	239,471	85,545	(153,926)	36%	216,249	66,399	(149,850)	31%	(19,146)
Child Support Enforcement	159,679	106,286	(53,393)	67%	171,310	62,722	(108,588)	37%	(43,564)
Coroner	35,000	24,180	(10,820)	69%	35,000	32,697	(2,303)	93%	8,517
Sheriff	953,505	518,226	(435,279)	54%	1,167,789	426,857	(740,932)	37%	(91,369)
Indigent Defense	245,267	172,895	(72,372)	70%	240,767	116,503	(124,264)	48%	(56,392)
Superior Court	69,650	44,689	(24,961)	64%	195,846	104,726	(91,120)	53%	60,037
Family Court	2,500	1,272	(1,228)	51%	2,500	960	(1,540)	38%	(312)
Therapeutic Court	811,347	199,851	(611,496)	25%	776,228	206,139	(570,089)	27%	6,289
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	17,624,131	(9,359,465)	65%	28,417,341	16,748,655	(11,668,686)	59%	(875,476)
Non Departmental	4,619,977	2,274,996	(2,344,981)	49%	4,729,045	2,944,576	(1,784,469)	62%	669,580
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,768,914	\$ 24,264,280	\$ (16,504,634)	60%	\$ 42,817,030	\$ 23,936,238	\$ (18,880,792)	56%	(328,041)

*Unaudited *Benchmark for Month is 50%*



MASON COUNTY MONTHLY FINANCIAL REPORT

**JUNE
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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	6,614,121	124,818	58%	10,389,391	6,050,551	117,271	58%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	4,244,973	758,195	59%	8,400,000	4,412,042	763,504	53%
LOCAL PUBLIC SAFETY-CITY	50,000	24,751	4,121	50%	50,000	25,630	4,080	51%
CRIMINAL JUSTICE	800,000	486,142	85,648	61%	900,000	504,942	85,687	56%
LEASEHOLD EXCISE TAX	30,000	20,470	1,015	68%	35,000	14,740	534	42%
FOREST EXCISE TAX	100,000	187,860	0	188%	200,000	243,022	0	122%
FRANCHISE FEES	500,000	229,112	0	46%	500,000	208,043	0	42%
PAYMENT IN LIEU OF TAX/B OF L	340,000	354,065	354,065	104%	350,000	350,317	350,317	100%
PUD PRIVILEGE TAX	750,000	797,422	0	106%	800,000	875,638	0	109%
DNR OTHER TRUST 2	100	119	101	119%	100	368	355	368%
LE & CJ LEG 1 TIME COSTS	-	-	0	0%	-	-	0	0%
CITY-COUNTY ASSISTANCE	1,750,000	2,460,999	1,271,363	141%	2,500,000	819,342	588,519	33%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	386,231	0	50%	775,000	379,574	0	49%
ADULT COURT COST-JUVENILE OFFE	5,000	2,287	381	46%	5,000	2,116	353	42%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	62,000	31,000	73%	125,000	66,277	32,224	53%
DUI - OTHER CRIMINAL JUSTICE A	17,000	8,814	0	52%	17,000	242	0	1%
LIQUOR/BEER EXCISE TAX	165,000	84,777	0	51%	165,000	84,868	30	51%
LIQUOR CONTROL BOARD PROFITS	200,000	99,383	49,691	50%	200,000	99,481	49,740	50%
IN LIEU OF-CITY OF TACOMA	210,000	108,381	56,759	52%	210,000	113,800	18,967	54%
TREASURER'S FEES	30	-	0	0%	30	-	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	360	-	0	0%	375	-	0	0%
PAYMNT FOR SRVCS-SPENCER LK FND	100	-	0	0%	150	160	160	107%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,375	-	0	0%	1,500	1,632	1,632	109%
RETURNED REMITTANCE(NSF) FEES	2,500	1,480	400	59%	2,500	1,840	120	74%
REET COLLECTION FEES	125,000	84,803	15,581	68%	170,000	64,944	15,634	38%
REET COLLECTIONS COSTS	10,000	4,452	815	45%	10,000	3,897	643	39%
TREAS. FIRE PROTECTION ASSESSM	15,000	9,838	305	66%	15,000	9,808	310	65%

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	145	1	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%	-	-	(250)	0%
REAL & PERSONAL PENALTY	150,000	143,209	10,779	95%	150,000	68,093	13,021	45%
PERSONAL PROP FILING PEN	20,000	13,286	460	66%	30,000	25,604	781	85%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	121,973	42,045	49%	250,000	1,150,699	280,106	460%
INVESTMENT SERVICE FEES(TREAS.	6,000	4,511	1,499	75%	10,000	18,141	3,309	181%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	5,257	982	62%	10,000	32,494	3,935	325%
LEASEHOLD EXCISE TAX INTEREST	-	3	1	0%	-	11	2	0%
EXCISE INTEREST	50	62	130	125%	100	31	1	31%
INV PURCHASED INT	-	(482)	(482)	0%	-	(5,579)	(1,633)	0%
INTEREST ON DELINQUENT PR TAX	600,000	303,964	50,003	51%	600,000	276,648	40,560	46%
RENTS/LEASES-DNR TRUST	10,000	8,289	4,443	83%	20,000	3,948	143	20%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	97,285	32,031	39%	250,000	73,384	8,668	29%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	102,188	0	101%	100,000	97,689	0	98%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(232)	(128)	-2316%	10	(1,214)	(153)	-12136%
TAX DISTRIBUTION ROUNDING	10	(40)	(2)	-401%	10	(58)	(4)	-575%
MISCELLANEOUS-OTHER REVENUE	100	227	0	227%	100	0	0	0%
ROAD DIVERSION	1,080,000	628,232	12,701	58%	1,080,000	635,026	12,987	59%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	773	106	39%	1,600	1,636	43	102%
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	10	1798%	50	42	41	84%
OTHER INT-DNR INTEREST	10	(413)	0	-4127%	50	87	0	175%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(1,927)	463	-77%	3,800	420	16	11%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(70,165)	3,338	-281%	75,000	8,378	990	11%
Grand Total	\$26,983,596	\$17,624,131	2,912,639	65%	\$28,417,341	\$16,746,587	\$2,392,643	59%
Unaudited *Benchmark for Month is 50%								



MASON COUNTY MONTHLY FINANCIAL REPORT

JUNE

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	120,357	226,887	35%	386,072	152,615	233,457	40%	32,259
Assessor	1,453,707	730,165	723,542	50%	1,475,815	761,145	714,670	52%	30,980
Auditor	1,887,225	877,829	1,009,396	47%	1,964,162	899,197	1,064,965	46%	21,368
Emergency Management	353,422	135,620	217,802	38%	540,330	255,102	285,228	47%	119,482
Facilities & Grounds	1,440,148	637,746	802,402	44%	1,545,159	708,135	837,024	46%	70,389
HR/ Risk Mngt	679,310	242,910	436,400	36%	926,434	385,652	540,782	42%	142,742
LEOFF	100,000	41,183	58,817	41%	100,000	54,767	45,233	55%	13,583
Clerk	1,128,716	572,998	555,718	51%	1,208,905	613,556	595,349	51%	40,558
Commissioners	357,704	177,232	180,472	50%	390,615	190,781	199,834	49%	13,549
Support Services	1,005,923	501,093	504,831	50%	1,064,379	494,084	570,295	46%	(7,009)
District Court	1,458,412	655,054	803,358	45%	1,526,343	682,274	844,069	45%	27,220
Community Development	2,976,073	1,344,282	1,631,791	45%	3,256,041	1,458,991	1,797,050	45%	114,709
Historical Preservation	24,000	2,335	21,665	10%	41,150	9,508	31,642	23%	7,174
Parks & Trails	795,136	348,020	447,116	44%	814,815	376,078	438,737	46%	28,058
Juvenile Court Services	2,022,773	877,922	1,144,851	43%	2,155,933	916,332	1,239,601	43%	38,410
Prosecutor	2,080,150	825,343	1,254,807	40%	2,188,840	892,450	1,296,390	41%	67,108
Child Support Enforcement	161,447	54,493	106,954	34%	174,363	53,422	120,941	31%	(1,070)
Coroner	347,914	167,629	180,285	48%	640,942	300,910	340,032	47%	133,281
Sheriff	14,913,350	7,213,748	7,699,602	48%	16,183,144	7,696,825	8,486,319	48%	483,076
Courthouse Security	303,755	134,306	169,449	44%	309,300	135,817	173,483	44%	1,511
Indigent Defense	1,271,847	613,922	657,925	48%	1,538,125	708,783	829,342	46%	94,861
Superior Court	1,132,810	506,838	625,972	45%	1,530,861	749,694	781,167	49%	242,857
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	250,292	566,370	31%	787,786	244,993	542,793	31%	(5,299)
Murder Expenditures	50,000	2,845	47,156	6%	-	-	-	0%	(2,845)
Treasurer	878,239	436,767	441,472	50%	913,511	457,809	455,702	50%	21,042
Non Departmental	5,316,129	1,892,217	3,423,912	36%	5,884,219	2,088,481	3,795,738	35%	196,265
Motor Pool	50,829	18,435	32,394	36%	-	-	-	0%	(18,435)
Transfers Out to Other Funds	466,282	78,717	387,565	17%	464,021	70,731	393,290	15%	(7,985)
Totals	\$ 43,821,707	\$ 19,460,294	\$ 24,361,413	44%	\$ 48,013,765	\$ 21,358,134	\$ 26,655,631	44%	1,897,841

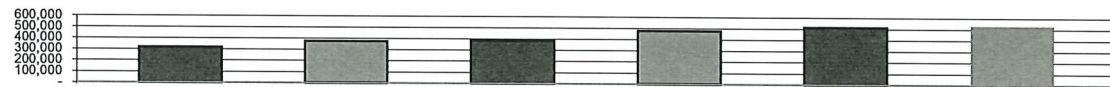
Unaudited *Benchmark for Month is 50%



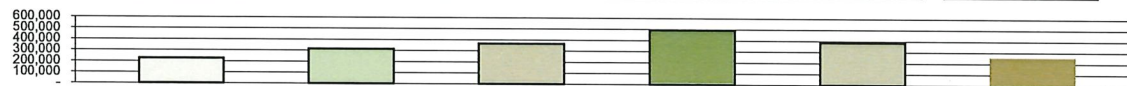
JUNE 2023

Six Year Specific Revenue Streams Comparison

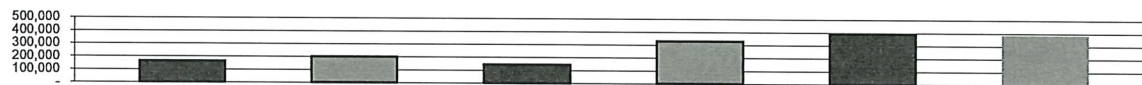
	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	
Community Development Revenues	881,597	924,261	1,108,368	1,633,277	1,195,690	1,292,488	
Detention & Correction Services	15,277	8,939	53,455	97,005	38,019	38,780	205.270.342.30.
Current Expense Property Taxes	5,540,388	5,802,856	5,718,771	6,591,783	6,614,121	6,050,551	
Road Diversion Property Tax	1,225,976	1,255,967	1,225,659	641,492	628,232	635,026	
County Road Property Tax	4,890,391	5,145,720	5,132,053	5,399,519	5,403,046	6,065,283	
Current Expense Sales Tax	2,423,066	2,742,266	2,871,545	3,858,057	4,244,973	4,412,042	001.260.000.313.11
Criminal Justice Taxes/Entitlements	643,071	695,200	740,497	890,505	945,474	953,150	see bottom of revenue
Rural Sales & Use Tax Fund	315,449	375,504	381,725	479,325	514,154	533,665	103- 313.18



<u>Com Srvcs-Homelessness Preven Filings</u>	226,327	310,764	364,896	492,507	383,595	252,701	117.000.200.341.27.:
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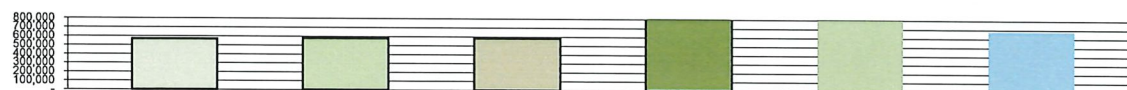


<u>Lodging (Hotel/Motel) Tax</u>	164,521	201,378	142,953	329,314	391,570	385,462	163- 313.31
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<u>REET 1 Excise Tax Only</u>	569,305	576,906	582,710	893,310	941,512	675,656
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<u>REET 2 Excise Tax Only</u>	569,305	576,906	582,710	893,310	941,512	675,656
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MASON COUNTY MONTHLY FINANCIAL REPORT

JUNE 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		\$ (789,558.43)
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	\$ 4,412,041.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	9,560,943.38
YET TO BE COLLECTED	-	(3,987,958.03)	
ANTICIPATED INCREASE	\$	1,160,943.38	
12 MONTH ROLLING AVERAGE CHANGE		7.9%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		8.4%	



JUNE 2023

Six Year Financial Recap

Current Expense Recap	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
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		2,421,805	4,804,148	7,588,831	14,137,565	11,679,328
This Month Current Expense Cash	6,685,419	11,187,596	13,877,555	20,177,883	26,630,105	29,460,282
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	42,492,402
Revenues thru This Month of each year	18,454,300	19,543,688	18,885,563	22,412,140	24,264,280	23,936,238
Budgeted Revenues Received	53%	54%	49%	57%	60%	56%
Expenditure Budgets	34,236,762	36,130,534	38,696,568	40,920,250	43,955,566	47,173,373
Expenditures thru This Month of each year	15,872,719	16,403,830	17,645,193	18,616,895	19,328,999	21,358,134
Budgeted Expenditures Expended	46%	45%	46%	45%	44%	45%

Special Fund Cash Balances	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Rural County Sales & Use Tax Fund (.09)	330,662	463,702	657,588	989,892	1,843,490	1,824,463
Auditor's O&M	222,853	237,090	257,415	327,619	404,564	461,604
County Roads Fund	11,676,037	10,502,294	12,696,902	13,196,251	12,745,242	14,838,389
Paths & Trails	252,302	263,769	275,803	284,039	292,918	306,694
Election Equipment Holding	181,922	169,490	228,497	243,364	282,733	317,376
Crime Victims	219,483	176,696	201,819	214,241	209,602	174,689
Victim Witness Activities	26,740	31,207	25,092	21,951	12,256	2,760
Historical Preservation Fund	39,681	36,808	37,636			
Community Support Services Fund	469,937	754,760	871,359	1,232,901	1,882,025	2,126,341
Abatement/Repair/Demolition Fund	271,285	276,145	279,259	278,257	277,475	285,597
Reserve for Technology Fund	177,701	92,690				
REET & Property Tax Admin Asst	66,927	70,766	66,010	78,004	87,437	89,585
National Forest Safety	26,720	49,297	44,136	18,890	26,627	46,672
Trial Court Improvement Fund	94,687	103,453	120,522	82,566	102,677	98,633
Sheriff Special Funds	269,446	242,918				
Sheriff's Boating Program			128,323	133,519	144,560	74,570
Narcotics Investigation			83,621	92,871	97,909	94,074
Mason County Clean Water District					112,239	289,215
Public Health Fund	109,398	212,354	665,049	1,190,947	1,906,314	2,776,893
American Rescue Plan Act				6,133,269	4,661,700	7,403,850
Law Library	79,453	73,677	64,070	53,104	44,468	33,506
Lodging (Motel/Hotel) Tax Fund	436,409	589,983	715,000	890,660	1,294,273	1,821,844
Mental Health Tax Fund	1,412,610	1,436,339	1,446,685	1,737,543	1,892,972	2,388,576
Treasurer's M&O Fund	143,428	165,342	196,995	97,216	189,720	204,215
Veterans Assistance	198,607	74,730	88,913	139,763	193,772	252,102
Skokomish Flood Zone	209,887	25,630	69,289	19,954	13,226	10,668
Mason Lake Management District	131,844	156,300	129,577	90,577	89,619	92,128
Spencer Lake Management District			7,712	14,048	16,320	17,151
Island Lake Management District	22,871	25,324	34,418	28,149	34,589	26,228
Capital Improvement / Reet 1 Fund	1,570,926	1,868,591	1,933,595	1,475,889	1,649,954	2,085,819
Capital Improvement / Reet 2 Fund	2,525,051	2,623,395	2,984,530	3,607,130	5,144,453	5,476,072
Mason County Landfill	933,356	285,872	1,008,012	1,772,944	2,720,837	3,203,193
N. Bay/Case Inlet Utility	923,087	815,281	1,445,191	1,767,985	2,117,167	2,619,418
N. Bay/Case Inlet Utility Reserve	727	360	-			
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	267,297	329,330	126,306	73,209	136,006	92,968
Beards Cove Water	401,305	435,275	514,385	578,269	674,638	979,703
Belfair WW & Water Reclamation	377,698	613,861	801,737	1,148,111	1,643,294	3,855,511
Reserve Landfill	497,224	474,222	447,615	444,198	441,833	440,596
Reserve Beards Cove Ulid	349,902	195,303	205,212	212,004	219,486	
Storm Drain System Development	63,757	184,087	180,745	179,354	178,626	
Information Technology	427,988	495,125	581,361	223,921	177,486	318,456
Equipment Rental & Revolving Fund	3,782,221	4,228,500	2,460,662	2,054,873	3,689,950	5,447,833
Unemployment Fund	185,369	189,425	192,559	207,676	251,391	255,414
TOTALS	29,380,783	28,973,378	32,277,589	41,339,144	47,903,847	60,832,807



MASON COUNTY MONTHLY FINANCIAL REPORT

**JUNE
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	689	811	45.91%	4,790	3,202	1,588	66.86%
ASSESSOR	29,963	13,593	16,370	45.37%	32,910	18,613	14,297	56.56%
EMERGENCY MANAGEMENT	990	446	544	45.05%	2,540	625	1,915	24.61%
FACILITIES & GROUNDS	27,731	9,364	18,367	33.77%	85,685	24,209	61,476	28.25%
COMMUNITY SERVICES	47,254	22,866	24,388	48.39%	66,645	30,744	35,901	46.13%
PARKS & TRAILS	57,615	6,137	51,478	10.65%	51,043	21,813	29,230	42.73%
JUVENILE COURT SERVICES	8,006	4,657	3,349	58.16%	8,570	3,743	4,827	43.67%
PROSECUTOR	6,691	3,281	3,410	49.04%	7,127	2,678	4,449	37.58%
CORONER	14,250	8,267	5,983	58.02%	50,891	9,072	41,819	17.83%
SHERIFF ADMIN	1,202,975	900,040	302,935	74.82%	1,354,357	575,452	778,905	42.49%
MOTOR POOL	50,829	18,435	32,394	36.27%			0	0%
Total 001 GENERAL FUND	1,447,804	987,776	460,028	68.23%	1,664,558	690,151	974,407	41.46%
SHERIFF'S BOATING PROGRAM		1,009	-1,009	0%		419	-419	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	26,472	30,605	46.38%	47,172	23,231	23,941	49.25%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	57,077	27,480	29,597	48.15%	47,172	23,750	23,422	50.35%
Total GENERAL FUND & SPECIAL FUNDS	1,504,881	1,015,256	489,625	67.46%	1,711,730	713,901	997,829	41.71%

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	REVISED BUDGET	YTD MP EXPENDED	Unexpended Budget Authority	% 2022	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023
MOTOR POOL SALARIES & BENEFITS	39,689	17,742	21,947	44.70%	40,275	8,958	31,317	22.24%
MOTOR POOL SUPPLIES	80,150	18,650	61,500	23.27%	54,050	29,377	24,673	54.35%
MOTOR POOL FUEL	245,045	156,361	88,684	63.81%	402,000	150,076	251,924	37.33%
MOTOR POOL LEASE	226,180	279,960	-53,780	123.78%	712,272	345,103	367,169	48.45%
MOTOR POOL MAINT-MONTHLY	17,230	5,661	11,569	32.86%	12,000	8,137	3,864	67.80%
MOTOR POOL REPAIRS & MISC.	62,100	23,668	38,432	38.11%	72,775	37,069	35,706	50.94%
MOTOR POOL INSURANCE	20,170	1,890	18,280	9.37%	16,640	2,394	14,246	14.39%
MOTOR POOL CAPITAL LEASE	406,717	2,972	403,745	0.73%	147,000	33,960	113,040	23.10%
MOTOR POOL CAP UPFIT	407,600	508,353	-100,753	124.72%	254,718	98,826	155,892	38.80%
Total GENERAL FUND & HEALTH FUND	1,504,881	1,015,256	489,625	67.46%	1,711,730	713,901	997,829	41.71%

Unaudited *Benchmark for month is 50%



MASON COUNTY MONTHLY FINANCIAL REPORT

JUNE 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	516,147	(349,853)	60%	963,000	578,686	(384,314)	60%	62,539
104	Auditor's O & M	140,250	35,907	(104,343)	26%	127,250	30,934	(96,316)	24%	(4,973)
105	County Road	21,367,763	9,347,984	(12,019,779)	44%	21,099,126	10,254,252	(10,844,874)	49%	906,268
106	Paths & Trails	10,136	5,271	(4,865)	52%	9,707	8,544	(1,163)	88%	3,273
109	Election Equipment Holdings	42,250	35,356	(6,894)	84%	42,250	23,022	(19,228)	54%	(12,335)
110	Crime Victims	41,910	39,365	(2,545)	94%	59,010	30,161	(28,849)	51%	(9,204)
114	Victim Witness Activities	55,683	15,996	(39,687)	29%	51,191	11,228	(39,963)	22%	(4,769)
117	Community Support Services	8,572,928	5,662,673	(2,910,255)	66%	2,254,928	2,101,079	(153,849)	93%	(3,561,593)
118	Abatement	7,920	359	(7,561)	5%	1,200	6,245	5,045	520%	5,886
120	REET & Property Tax Admin	25,600	11,386	(14,214)	44%	25,750	10,221	(15,529)	40%	(1,164)
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	5,649	(17,035)	25%	(5,693)
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	828	(5,672)	13%	(562)
145	Mason County Clean Water District	190,000	112,239	(77,761)	59%	190,000	114,882	(75,118)	60%	2,643
150	Community Services Health	3,398,154	2,487,633	(910,521)	73%	3,349,997	2,539,684	(810,313)	76%	52,051
155	American Rescue Plan Act	6,484,450	5,890	(6,478,560)	0%	22,500	169,486	146,986	753%	163,596
160	Law Library	24,900	11,341	(13,559)	46%	23,260	12,069	(11,191)	52%	728
163	Lodging Tax (Hotel/Motel)	500,500	391,731	(108,769)	78%	600,750	406,016	(194,734)	68%	14,285
164	Mental Health	1,243,736	704,324	(539,412)	57%	1,414,765	774,714	(640,051)	55%	70,391
180	Treasurer's M&O Fund	338,999	197,167	(141,832)	58%	274,062	156,568	(117,494)	57%	(40,599)
190	Veterans Assistance	141,340	84,478	(56,862)	60%	146,524	91,764	(54,760)	63%	7,285
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	21,791	(16,109)	57%	39,990	24,451	(15,539)	61%	2,661
195	Spencer Lake Mngmt Dist #3	15,225	9,300	(5,925)	61%	16,036	9,796	(6,240)	61%	495
199	Island Lake Mngmt Dist #1	10,000	5,781	(4,219)	58%	100	571	471	571%	(5,211)
350	REET 1 Capital Improvements	1,562,000	943,706	(618,294)	60%	1,866,000	724,939	(1,141,061)	39%	(218,767)
351	REET 2 Capital Improvements	1,505,000	947,509	(557,491)	63%	1,813,000	800,005	(1,012,995)	44%	(147,503)
402	Mason County Landfill	5,868,714	3,034,123	(2,834,591)	52%	7,216,147	3,187,227	(4,028,920)	44%	153,104
403	N. Bay / Case Inlet Utility	2,404,398	1,088,033	(1,316,365)	45%	2,337,004	1,141,698	(1,195,306)	49%	53,666
411	Rustlewood Sewer & Water	544,257	155,211	(389,046)	29%	576,560	208,968	(367,592)	36%	53,757
412	Beards Cove Water	332,230	130,053	(202,177)	39%	367,564	146,054	(221,510)	40%	16,001
413	Belfair WW & Water Reclamation	11,209,208	916,291	(10,292,917)	8%	3,707,003	3,969,481	262,478	107%	3,053,190
428	Reserve Landfill	700	572	(128)	82%	700	9,939	9,239	1420%	9,367
429	Reserve Beards Cove ULID	10,800	6,334	(4,466)	59%	-	-	-	0%	(6,334)
480	Storm Drain System Development	500	-	(500)	0%	-	-	-	0%	-
500	Information Technology Dept	922,819	461,360	(461,460)	50%	1,151,233	575,463	(575,770)	50%	114,104
501	Equipment Rental & Revolving	2,840,187	216,068	(2,624,119)	8%	2,812,088	1,590,092	(1,221,996)	57%	1,374,025
502	Unemployment Fund	73,420	73,420	-	100%	76,204	76,204	-	100%	2,784
Totals		\$ 80,899,036	27,713,170	\$ (53,185,866)	34%	\$ 59,621,586	29,824,413	\$ (29,797,173)	50%	2,111,243

Unaudited *Benchmark for Month is 50%



MASON COUNTY MONTHLY FINANCIAL

REPORT

JUNE 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	26,007	634,408	4%	678,711	594,665	84,046	88%	568,658
104	Auditor's O & M	108,074	62,331	45,743	58%	111,635	46,494	65,141	42%	(15,837)
105	County Road	22,849,454	6,210,235	16,639,219	27%	23,793,040	7,312,243	16,480,797	31%	1,102,008
106	Paths & Trails	2,223	963	1,260	43%	2,047	904	1,144	44%	(59)
109	Election Equipment Holdings	51,781	753	51,028	1%	51,642	707	50,935	1%	(46)
110	Crime Victims	99,426	42,990	56,436	43%	106,491	44,224	62,267	42%	1,234
114	Victim Witness Activities	55,635	17,723	37,912	32%	52,740	17,117	35,623	32%	(606)
117	Community Support Services	8,250,242	4,819,662	3,430,580	58%	2,456,488	2,272,498	183,990	93%	(2,547,164)
118	Abatement	54,296	578	53,718	1%	54,155	556	53,599	1%	(22)
120	REET & Property Tax Admin	100,589	13,167	87,422	13%	110,750	16,496	94,254	15%	3,330
134	National Forest Safety	26,525	4,079	22,446	15%	36,500	764	35,737	2%	(3,315)
135	Trial Court Improvements	54,213	989	53,224	2%	53,715	311	53,405	1%	(678)
141	Sheriff's Boating Program	42,533	11,163	31,370	26%	42,083	8,819	33,264	21%	(2,344)
142	Narcotics Investigation Fund	7,669	1,325	6,344	17%	5,869	1,309	4,560	22%	(16)
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	1,933,847	1,448,512	57%	4,077,531	2,063,260	2,014,271	51%	129,413
155	American Rescue Plan Act	11,541,329	401,069	11,140,260	3%	7,562,927	345,266	7,217,661	5%	(55,804)
160	Law Library	36,307	16,081	20,226	44%	34,856	16,738	18,118	48%	657
163	Lodging Tax (Hotel/Motel)	772,900	197,567	575,333	26%	988,514	258,154	730,360	26%	60,587
164	Mental Health	1,491,138	445,415	1,045,723	30%	1,464,058	444,980	1,019,078	30%	(435)
180	Treasurer's M&O Fund	395,672	64,120	331,552	16%	354,062	60,332	293,730	17%	(3,788)
190	Veterans Assistance	241,340	51,493	189,847	21%	252,000	59,042	192,958	23%	7,549
192	Skokomish Flood Zone	10,035,620	2,144	10,033,476	0%	6,908,235	10,919	6,897,316	0%	8,775
194	Mason Lake Mngmt Dist #2	106,877	1,149	105,728	1%	108,367	701	107,667	1%	(448)
195	Spencer Lake Mngmt Dist #3	22,017	169	21,848	1%	23,876	485	23,391	2%	316
199	Island Lake Mngmt Dist #1	30,000	300	29,700	1%	26,078	321	25,758	1%	20
350	REET 1 Capital Improvements	2,101,978	1,303,947	798,031	62%	2,101,804	950,931	1,150,873	45%	(353,016)
351	REET 2 Capital Improvements	2,103,831	33,488	2,070,343	2%	2,103,875	520,141	1,583,734	25%	486,653
402	Mason County Landfill	6,433,279	2,387,492	4,045,787	37%	6,760,452	2,616,560	4,143,892	39%	229,068
403	N. Bay / Case Inlet Utility	2,110,929	747,908	1,363,021	35%	2,235,214	759,820	1,475,394	34%	11,912
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	665,793	152,219	513,574	23%	776,347	188,137	588,210	24%	35,918
412	Beards Cove Water	327,750	59,751	267,999	18%	335,427	83,019	252,408	25%	23,268
413	Belfair WW & Water Reclamation	7,604,413	467,291	7,137,122	6%	7,142,083	2,729,431	4,412,652	38%	2,262,140
428	Reserve Landfill	301,597	2,259	299,338	1%	300,950	10,797	290,153	4%	8,538
429	Reserve Beards Cove ULID	4,508	2,254	2,254	50%	-	-	-	0%	(2,254)
480	Storm Drain System Development	571	195	376	34%	-	-	-	0%	(195)
500	Information Technology Dept	987,073	501,586	485,487	51%	1,261,915	509,088	752,827	40%	7,502
501	Equipment Rental & Revolving	3,987,878	1,328,210	2,659,668	33%	3,345,768	868,393	2,477,375	26%	(459,817)
502	Unemployment Fund	234,420	18,257	216,163	8%	276,204	35,346	240,858	13%	17,090
Totals		\$ 87,382,654	\$ 21,330,175	\$ 66,052,479	24%	\$ 76,186,562	\$ 22,850,812	\$ 53,335,750	30%	1,520,638

Unaudited *Benchmark for Month is 50%