



MASON COUNTY MONTHLY
FINANCIAL REPORT

MAY

2023



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY

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	22,000	11,268	(10,732)	51%	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	563,725	(579,025)	49%	1,092,250	413,153	(679,097)	38%	(150,572)
Emergency Management	75,912	16,967	(58,945)	22%	139,347	53,314	(86,034)	38%	36,347
Facilities & Grounds	-	1,395	1,395	0%	-	771	771	0%	(624)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	122,698	(255,679)	32%	378,377	88,611	(289,766)	23%	(34,087)
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	98	(91,980)	0%	86,522	-	(86,522)	0%	(98)
District Court	1,080,400	357,388	(723,012)	33%	852,300	344,856	(507,444)	40%	(12,532)
Community Development	2,384,000	985,418	(1,398,582)	41%	2,666,374	1,047,072	(1,619,302)	39%	61,654
Historical Preservation	24,000	8,583	(15,417)	36%	20,000	5,207	(14,793)	26%	(3,376)
Parks & Trails	44,000	10,494	(33,506)	24%	44,000	38,803	(5,197)	88%	28,309
Juvenile Court Services	1,255,805	581,625	(674,180)	46%	1,366,600	617,477	(749,123)	45%	35,852
Prosecutor	232,091	75,351	(156,740)	32%	216,249	51,303	(164,946)	24%	(24,049)
Child Support Enforcement	159,679	87,008	(72,671)	54%	171,310	37,502	(133,808)	22%	(49,506)
Coroner	35,000	24,180	(10,820)	69%	35,000	32,697	(2,303)	93%	8,517
Sheriff	953,505	356,347	(597,158)	37%	1,143,172	381,210	(761,962)	33%	24,864
Indigent Defense	240,767	169,686	(71,081)	70%	240,767	113,799	(126,968)	47%	(55,887)
Superior Court	69,650	38,807	(30,843)	56%	108,020	28,846	(79,174)	27%	(9,962)
Family Court	2,500	944	(1,556)	38%	2,500	680	(1,820)	27%	(264)
Therapeutic Court	811,347	191,823	(619,524)	24%	776,228	198,371	(577,857)	26%	6,549
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	14,711,492	(12,272,104)	55%	28,417,341	14,353,944	(14,063,397)	51%	(357,548)
Non Departmental	4,619,977	1,690,996	(2,928,981)	37%	4,709,045	2,789,630	(1,919,415)	59%	1,098,634
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,688,434	\$ 20,012,382	\$ (20,676,052)	49%	\$ 42,492,402	\$ 20,627,237	\$ (21,865,165)	49%	614,855

*Unaudited *Benchmark for Month is 41.66%*



MASON COUNTY MONTHLY FINANCIAL REPORT

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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	6,489,304	1,101,250	57%	10,389,391	5,933,280	1,022,275	57%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	3,486,777	819,080	48%	8,400,000	3,648,538	788,344	43%
LOCAL PUBLIC SAFETY-CITY	50,000	20,629	4,503	41%	50,000	21,549	4,163	43%
CRIMINAL JUSTICE	800,000	400,494	92,409	50%	900,000	419,256	88,187	47%
LEASEHOLD EXCISE TAX	30,000	19,455	8,547	65%	35,000	14,206	5,992	41%
FOREST EXCISE TAX	100,000	187,860	164,012	188%	200,000	243,022	109,753	122%
FRANCHISE FEES	500,000	229,112	40,839	46%	500,000	208,043	35,811	42%
PAYMENT IN LIEU OF TAX/B OF L	340,000	-	0	0%	350,000	-	0	0%
PUD PRIVILEGE TAX	750,000	797,422	0	106%	800,000	875,638	0	109%
DNR OTHER TRUST 2	100	19	0	19%	100	13	0	13%
LE & CJ LEG 1 TIME COSTS	-	-	0	0%	-	-	0	0%
CITY-COUNTY ASSISTANCE	1,750,000	1,189,636	0	68%	2,500,000	230,823	0	9%
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	1,906	381	38%	5,000	1,763	353	35%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	31,000	0	36%	125,000	34,053	0	27%
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	84,838	0	51%
LIQUOR CONTROL BOARD PROFITS	200,000	49,691	0	25%	200,000	49,740	0	25%
IN LIEU OF-CITY OF TACOMA	210,000	51,622	0	25%	210,000	94,834	18,967	45%
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	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,375	-	0	0%	1,500	-	0	0%
RETURNED REMITTANCE(NSF) FEES	2,500	1,080	480	43%	2,500	1,720	1,040	69%
REET COLLECTION FEES	125,000	69,222	15,947	55%	170,000	49,310	14,399	29%
REET COLLECTIONS COSTS	10,000	3,638	665	36%	10,000	3,253	685	33%
TREAS. FIRE PROTECTION ASSESSM	15,000	9,533	1,916	64%	15,000	9,499	1,955	63%

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	144	17	72%	200	29	1	14%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	3	0	0%
GAMBLING TAX PENALTY	-	400	300	0%	-	250	100	0%
REAL & PERSONAL PENALTY	150,000	132,430	30,416	88%	150,000	55,071	14,715	37%
PERSONAL PROP FILING PEN	20,000	12,825	4,478	64%	30,000	24,823	6,130	83%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	79,928	24,217	32%	250,000	870,593	215,685	348%
INVESTMENT SERVICE FEES(TREAS.	6,000	3,013	1,034	50%	10,000	14,832	3,068	148%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	4,275	1,091	50%	10,000	28,559	15,216	286%
LEASEHOLD EXCISE TAX INTEREST	-	2	0	0%	-	8	0	0%
EXCISE INTEREST	50	(67)	69	-135%	100	30	27	30%
INV PURCHASED INT	-	-	0	0%	-	(3,945)	0	0%
INTEREST ON DELINQUENT PR TAX	600,000	253,961	76,360	42%	600,000	236,088	70,801	39%
RENTS/LEASES-DNR TRUST	10,000	3,846	0	38%	20,000	3,804	0	19%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	65,254	14,578	26%	250,000	64,716	64,716	26%
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	(103)	(280)	-1033%	10	(1,061)	(121)	-10610%
TAX DISTRIBUTION ROUNDING	10	(38)	1	-383%	10	(54)	(54)	-537%
MISCELLANEOUS-OTHER REVENUE	100	227	0	227%	100	0	0	0%
ROAD DIVERSION	1,080,000	615,531	109,831	57%	1,080,000	622,039	109,255	58%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	667	896	33%	1,600	1,594	681	100%
TIMBER EXCISE TAX	10,000	(5,708)	17,065	-57%	10,000	27,702	12,511	277%
DNR PILT NAP / NRCA	900	-	0	0%	1,275	-	0	0%
DNR OTHER TRUST 2	50	889	0	1777%	50	1	0	3%
OTHER INT-DNR INTEREST	10	(413)	0	-4129%	50	87	0	175%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(2,390)	0	-96%	3,800	404	0	11%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(73,503)	1,519	-294%	75,000	7,388	7,388	10%
Grand Total	\$26,983,596	\$14,711,492	\$2,531,619	55%	\$28,417,341	\$14,353,944	\$2,612,045	51%
Unaudited *Benchmark for Month is 41.66%								



MASON COUNTY MONTHLY FINANCIAL REPORT

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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	334,722	98,859	235,863	30%	383,372	128,717	254,655	34%	29,858
Assessor	1,453,707	626,289	827,418	43%	1,475,815	631,994	843,821	43%	5,705
Auditor	1,901,225	738,736	1,162,489	39%	1,881,812	706,070	1,175,742	38%	(32,666)
Emergency Management	330,143	110,983	219,160	34%	359,683	230,551	129,132	64%	119,568
Facilities & Grounds	1,448,148	525,539	922,609	36%	1,545,159	596,488	948,671	39%	70,949
HR/ Risk Mngt	687,310	212,789	474,521	31%	875,434	331,341	544,093	38%	118,552
LEOFF	100,000	35,372	64,628	35%	100,000	40,942	59,058	41%	5,569
Clerk	1,142,716	482,133	660,583	42%	1,108,905	525,854	583,051	47%	43,721
Commissioners	357,704	147,703	210,001	41%	390,615	159,630	230,985	41%	11,927
Support Services	1,005,923	422,502	583,421	42%	1,064,379	408,321	656,058	38%	(14,181)
District Court	1,476,412	543,995	932,417	37%	1,526,343	549,610	976,733	36%	5,616
Community Development	2,872,143	1,136,837	1,735,306	40%	3,256,041	1,226,280	2,029,761	38%	89,443
Historical Preservation	24,000	2,335	21,665	10%	41,150	2,508	38,642	6%	174
Parks & Trails	638,707	283,043	355,664	44%	790,080	307,787	482,293	39%	24,745
Juvenile Court Services	2,022,773	723,641	1,299,132	36%	2,155,933	769,286	1,386,647	36%	45,646
Prosecutor	2,080,150	678,922	1,401,228	33%	2,169,613	736,776	1,432,837	34%	57,854
Child Support Enforcement	161,447	45,286	116,161	28%	174,363	45,318	129,045	26%	32
Coroner	351,914	141,145	210,769	40%	640,942	228,116	412,826	36%	86,971
Sheriff	14,913,350	5,923,280	8,990,070	40%	16,089,917	6,438,606	9,651,311	40%	515,326
Courthouse Security	303,755	111,744	192,011	37%	309,300	111,865	197,435	36%	121
Indigent Defense	1,267,347	516,220	751,127	41%	1,538,125	590,752	947,373	38%	74,533
Superior Court	1,105,610	416,579	689,031	38%	1,275,932	598,607	677,325	47%	182,028
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	200,985	615,677	25%	783,709	209,337	574,372	27%	8,352
Murder Expenditures	50,000	2,845	47,156	6%	-	-	-	0%	(2,845)
Treasurer	878,239	379,149	499,090	43%	913,511	392,404	521,107	43%	13,255
Non Departmental	5,316,129	1,669,042	3,647,087	31%	5,856,719	1,904,676	3,952,043	33%	235,633
Motor Pool	50,829	16,113	34,716	32%	-	-	-	0%	(16,113)
Transfers Out to Other Funds	466,282	78,717	387,565	17%	464,021	70,731	393,290	15%	(7,985)
Totals	\$ 43,559,847	\$ 16,270,781	\$ 27,289,066	37%	\$ 47,173,373	\$ 17,942,567	\$ 29,230,806	38%	1,671,786

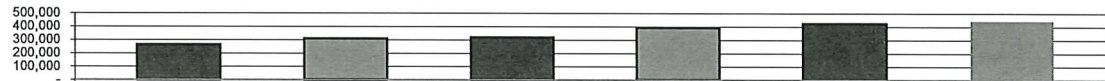
Unaudited *Benchmark for Month is 41.66%



MAY 2023

Six Year Specific Revenue Streams Comparison

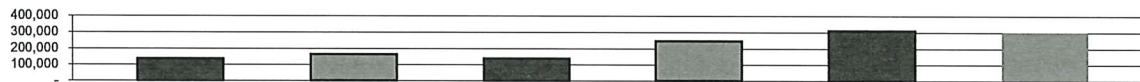
	5/31/2018	5/31/2019	5/31/2020	5/31/2021	5/31/2022	5/31/2023	
Community Development Revenues	712,380	772,124	877,150	1,337,882	985,418	1,047,072	
Detention & Correction Services	15,277	8,050	45,815	52,739	33,233	35,723	205.270.342.30.
Current Expense Property Taxes	5,482,515	5,707,655	5,558,988	6,465,664	6,489,304	5,933,280	
Road Diversion Property Tax	1,213,635	1,235,154	1,191,511	627,639	615,531	622,039	
County Road Property Tax	4,839,226	5,060,153	4,989,998	5,293,793	5,300,109	5,944,691	
Current Expense Sales Tax	2,010,239	2,252,892	2,410,545	3,133,506	3,486,777	3,648,538	001.260.000.313.11
Criminal Justice Taxes/Entitlements	639,256	651,579	702,728	784,963	828,445	834,888	see bottom of revenue
Rural Sales & Use Tax Fund	262,474	308,150	318,981	391,919	423,759	443,077	103- 313.18



Com Svcs-Homelessness Preven Filings	172,329	254,014	288,402	398,118	321,604	203,318	117.000.200.341.27.;
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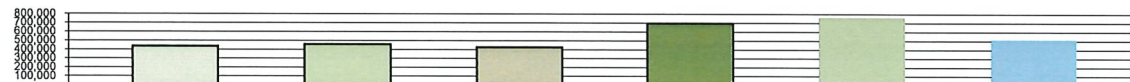


Lodging (Hotel/Motel) Tax	134,570	162,675	138,436	245,586	309,655	301,780	163- 313.31
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REET 1 Excise Tax Only	435,750	456,106	421,936	691,377	759,619	510,831
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REET 2 Excise Tax Only	435,750	456,106	421,936	691,377	759,619	510,831
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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		\$ (758,195.22)
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	\$ 3,648,537.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,555,634.60
YET TO BE COLLECTED	.	(4,751,462.03)	
ANTICIPATED INCREASE		\$ 1,155,634.60	
12 MONTH ROLLING AVERAGE CHANGE		8.4%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		8.9%	



MAY 2023

Six Year Financial Recap

Current Expense Recap	5/31/2018	5/31/2019	5/31/2020	5/31/2021	5/31/2022	5/31/2023
General Fund Operating Reserves		6,520,791	6,817,603	10,044,540	10,044,540	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	264,295	386,000
Equipment & Vehicle Replacement Reserves		525,000	525,000	932,475	932,475	790,000
Accrued Leave Reserve		520,000	530,805	347,742	347,742	413,000
Capital Reserve						5,000,000
Current Expense Unreserved Cash		2,421,805	4,804,148	7,352,979	12,950,326	11,697,380
This Month Current Expense Cash	6,685,419	11,187,596	13,877,555	19,942,030	25,539,377	29,478,333
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	30,000	-	109,432	-	-	-
Total Budget including Supplementals	36,960,990	41,404,349	49,690,661	53,464,511	62,188,434	68,492,402
Budgeted Beginning Fund Balance	3,061,750	5,786,719	11,636,958	14,000,000	21,500,000	26,000,000
Budgeted Ending Fund Balance	3,261,456	5,738,194	11,491,930	12,780,888	18,628,587	21,319,029
Revenue Budgets	33,899,240	35,617,630	38,053,703	39,464,511	40,688,434	42,492,402
Revenues thru This Month of each year	15,614,970	16,541,721	16,044,574	18,993,895	20,012,382	20,627,237
Budgeted Revenues Received	46%	46%	42%	48%	49%	49%
Expenditure Budgets	33,669,534	35,666,155	38,198,731	40,683,623	43,559,847	47,173,373
Expenditures thru This Month of each year	13,206,175	13,313,602	14,415,866	15,338,777	16,257,662	17,942,567
Budgeted Expenditures Expended	39%	37%	38%	38%	37%	38%

Special Fund Cash Balances	5/31/2018	5/31/2019	5/31/2020	5/31/2021	5/31/2022	5/31/2023
Rural County Sales & Use Tax Fund (.09)	277,382	846,882	595,405	904,517	1,753,969	1,727,954
Auditor's O&M	221,351	238,824	256,759	321,989	402,170	456,641
County Roads Fund	12,344,249	12,743,895	13,264,248	13,289,538	13,059,571	15,243,632
Paths & Trails	251,085	262,875	275,515	283,644	292,470	305,175
Election Equipment Holding	199,642	169,485	198,740	239,066	283,034	316,198
Crime Victims	224,422	181,680	203,440	216,329	205,770	177,213
Victim Witness Activities	26,740	27,706	29,683	21,736	15,599	4,971
Historical Preservation Fund	38,049	36,451	35,653			
Community Support Services Fund	567,205	770,393	1,037,327	1,271,128	1,709,753	2,182,821
Abatement/Repair/Demolition Fund	270,890	275,893	279,478	278,528	277,614	284,404
Reserve for Technology Fund	133,337	48,622				
REET & Property Tax Admin Asst	64,633	69,894	69,936	76,858	86,776	87,505
National Forest Safety	31,418	55,427	44,339	20,707	26,942	46,672
Trial Court Improvement Fund	94,687	109,543	122,759	82,703	103,174	98,633
Sheriff Special Funds	276,201	248,588				
Sheriff's Boating Program			135,935	146,720	152,476	79,062
Narcotics Investigation			82,734	93,302	98,284	93,875
Mason County Clean Water District					108,897	287,191
Public Health Fund	189,763	375,492	719,241	1,194,869	1,540,837	2,892,996
American Rescue Plan Act					4,720,364	7,393,823
Law Library	78,845	75,221	66,522	55,399	45,411	34,988
Lodging (Motel/Hotel) Tax Fund	430,615	585,434	737,269	856,432	1,258,193	1,794,514
Mental Health Tax Fund	1,399,522	1,417,036	1,425,722	1,670,896	1,850,650	2,325,448
Treasurer's M&O Fund	148,310	171,322	204,893	99,911	194,776	210,700
Veterans Assistance	200,777	84,634	93,158	144,193	200,626	266,800
Skokomish Flood Zone	211,076	26,678	71,911	22,299	14,301	3,668
Mason Lake Management District	131,436	156,718	132,194	90,716	89,837	91,585
Spencer Lake Management District			9,114	13,832	16,154	16,799
Island Lake Management District	22,840	25,291	34,270	35,882	34,722	26,120
Capital Improvement / Reet 1 Fund	1,488,833	1,803,722	1,857,555	1,365,087	1,856,081	2,468,549
Capital Improvement / Reet 2 Fund	2,792,763	2,504,766	2,824,422	3,409,108	4,969,511	5,307,445
Mason County Landfill	937,693	504,246	794,220	1,771,121	2,659,098	3,378,100
N. Bay/Case Inlet Utility	844,896	829,591	1,400,057	1,712,417	2,058,678	2,706,522
N. Bay/Case Inlet Utility Reserve	726	548				
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	287,606	335,859	126,414	85,386	133,134	97,865
Beards Cove Water	395,068	429,547	511,073	570,108	658,679	978,071
Belfair WW & Water Reclamation	169,682	259,425	878,567	1,282,620	1,647,319	3,443,337
Reserve Landfill	496,532	473,696	447,851	444,616	441,982	442,026
Reserve Beards Cove Ulid	348,275	195,110	205,172	211,972	219,153	
Storm Drain System Development	225	187,439	181,156	179,534	178,727	
Information Technology	330,837	45,934	379,689	369,084	248,541	379,096
Equipment Rental & Revolving Fund	3,894,403	3,922,585	2,674,404	2,298,695	3,915,150	5,300,394
Unemployment Fund	185,624	119,085	119,916	134,328	178,413	181,280
TOTALS	30,011,622	30,619,525	32,530,727	35,269,254	47,706,835	61,132,072



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY 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	0	678	-678	0%	2,090	2,804	-714	134.18%
ASSESSOR	29,963	11,360	18,603	37.92%	32,910	14,017	18,893	42.59%
EMERGENCY MANAGEMENT	990	308	682	31.15%	2,540	349	2,191	13.76%
FACILITIES & GROUNDS	27,731	6,532	21,199	23.55%	85,685	19,365	66,320	22.60%
COMMUNITY SERVICES	47,254	18,422	28,832	38.99%	66,645	25,657	40,988	38.50%
PARKS & TRAILS	57,615	4,796	52,819	8.32%	45,043	17,756	27,287	39.42%
JUVENILE COURT SERVICES	8,006	3,982	4,024	49.74%	8,570	3,078	5,492	35.92%
PROSECUTOR	6,691	2,563	4,128	38.30%	7,127	2,532	4,595	35.53%
CORONER	14,250	6,957	7,293	48.82%	50,891	7,249	43,642	14.24%
SHERIFF ADMIN	1,202,975	738,898	464,077	61.42%	1,354,357	483,064	871,293	35.67%
MOTOR POOL	50,829	16,113	34,716	31.70%			0	0%
Total 001 GENERAL FUND	1,446,304	810,609	635,695	56.05%	1,655,858	575,871	1,079,987	34.78%
SHERIFF'S BOATING PROGRAM		1,002	-1,002	0%		413	-413	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	22,360	34,717	39.18%	47,172	17,800	29,372	37.73%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	57,077	23,363	33,714	40.93%	47,172	18,312	28,860	38.82%
Total GENERAL FUND & SPECIAL FUNDS	1,503,381	833,972	669,409	55.47%	1,703,030	594,184	1,108,846	34.89%

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	15,475	24,214	38.99%	40,275	8,136	32,139	20.20%
MOTOR POOL SUPPLIES	80,150	16,361	63,789	20.41%	54,050	23,062	30,988	42.67%
MOTOR POOL FUEL	245,045	121,573	123,472	49.61%	402,000	114,466	287,534	28.47%
MOTOR POOL LEASE	226,180	221,964	4,216	98.14%	706,272	288,625	417,647	40.87%
MOTOR POOL MAINT-MONTHLY	15,730	4,634	11,096	29.46%	12,000	7,105	4,895	59.21%
MOTOR POOL REPAIRS & MISC.	62,100	21,165	40,935	34.08%	70,075	28,707	41,368	40.97%
MOTOR POOL INSURANCE	20,170	1,568	18,602	7.77%	16,640	1,918	14,722	11.53%
MOTOR POOL CAPITAL LEASE	406,717	1,782	404,935	0.44%	147,000	33,960	113,040	23.10%
MOTOR POOL CAP UPFIT	407,600	429,450	-21,850	105.36%	254,718	88,204	166,514	34.63%
Total GENERAL FUND & HEALTH FUND	1,503,381	833,972	669,409	55.47%	1,703,030	594,184	1,108,846	34.89%

Unaudited *Benchmark for month is 41.66%



MASON COUNTY MONTHLY FINANCIAL
REPORT

MAY 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	424,831	(441,169)	49%	963,000	479,128	(483,872)	50%	54,298
104	Auditor's O & M	140,250	30,168	(110,082)	22%	127,250	24,926	(102,324)	20%	(5,241)
105	County Road	20,067,763	8,435,336	(11,632,427)	42%	21,099,126	9,774,119	(11,325,007)	46%	1,338,783
106	Paths & Trails	10,136	4,334	(5,802)	43%	9,707	7,025	(2,682)	72%	2,691
109	Election Equipment Holdings	42,250	35,274	(6,976)	83%	42,250	21,844	(20,406)	52%	(13,430)
110	Crime Victims	41,910	26,999	(14,911)	64%	59,010	26,052	(32,958)	44%	(947)
114	Victim Witness Activities	55,683	15,996	(39,687)	29%	51,191	11,228	(39,963)	22%	(4,769)
117	Community Support Services	2,772,928	4,397,670	1,624,742	159%	2,254,928	1,663,717	(591,211)	74%	(2,733,953)
118	Abatement	7,920	201	(7,719)	3%	1,200	5,051	3,851	421%	4,850
120	REET & Property Tax Admin	25,600	9,315	(16,285)	36%	25,750	8,141	(17,609)	32%	(1,174)
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	1,220	(4,780)	20%	6,500	629	(5,871)	10%	(591)
145	Mason County Clean Water District	190,000	108,897	(81,103)	57%	190,000	111,012	(78,988)	58%	2,115
150	Community Services Health	2,948,154	1,710,691	(1,237,463)	58%	3,349,997	2,274,537	(1,075,460)	68%	563,846
155	American Rescue Plan Act	6,484,450	3,334	(6,481,116)	0%	22,500	138,834	116,334	617%	135,501
160	Law Library	24,900	8,545	(16,355)	34%	23,260	10,200	(13,060)	44%	1,655
163	Lodging Tax (Hotel/Motel)	500,500	309,749	(190,751)	62%	600,750	316,781	(283,969)	53%	7,032
164	Mental Health	1,243,736	600,318	(643,418)	48%	1,414,765	662,528	(752,237)	47%	62,210
180	Treasurer's M&O Fund	338,700	193,260	(145,440)	57%	274,062	153,442	(120,620)	56%	(39,818)
190	Veterans Assistance	141,340	82,421	(58,919)	58%	146,524	89,074	(57,450)	61%	6,653
192	Skokomish Flood Zone	10,020,250	-	(10,020,250)	0%	6,897,203	3,554	(6,893,649)	0%	3,554
194	Mason Lake Mngmt Dist #2	37,900	21,432	(16,468)	57%	39,990	23,909	(16,081)	60%	2,477
195	Spencer Lake Mngmt Dist #3	15,225	9,049	(6,176)	59%	16,036	9,284	(6,752)	58%	235
199	Island Lake Mngmt Dist #1	10,000	5,763	(4,237)	58%	100	463	363	463%	(5,300)
350	REET 1 Capital Improvements	1,562,000	760,839	(801,161)	49%	1,866,000	550,220	(1,315,780)	29%	(210,619)
351	REET 2 Capital Improvements	1,505,000	762,860	(742,140)	51%	1,813,000	611,450	(1,201,550)	34%	(151,410)
402	Mason County Landfill	5,868,714	2,484,912	(3,383,802)	42%	7,216,147	2,914,596	(4,301,551)	40%	429,684
403	N. Bay / Case Inlet Utility	2,404,398	921,617	(1,482,781)	38%	2,337,004	952,578	(1,384,426)	41%	30,961
411	Rustlewood Sewer & Water	482,257	123,544	(358,713)	26%	576,560	186,643	(389,917)	32%	63,098
412	Beards Cove Water	332,230	99,220	(233,010)	30%	367,564	124,523	(243,041)	34%	25,303
413	Belfair WW & Water Reclamation	11,209,208	856,588	(10,352,620)	8%	3,707,003	3,144,215	(562,788)	85%	2,287,626
428	Reserve Landfill	700	321	(379)	46%	700	8,057	7,357	1151%	7,736
429	Reserve Beards Cove ULID	10,800	4,875	(5,925)	45%	-	-	-	0%	(4,875)
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	2,836,265	178,131	(2,658,134)	6%	2,812,088	1,355,933	(1,456,155)	48%	1,177,802
502	Unemployment Fund	73,420	-	(73,420)	0%	76,204	-	(76,204)	0%	-
Totals		\$ 73,282,815	23,126,052	\$ (50,156,763)	32%	\$ 59,621,586	26,267,742	\$ (33,353,844)	44%	3,141,691

Unaudited *Benchmark for Month is 41.66%



MASON COUNTY MONTHLY FINANCIAL REPORT

MAY 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	25,926	634,490	4%	678,711	591,617	87,094	87%	565,691
104	Auditor's O & M	108,074	61,800	46,274	57%	111,635	45,475	66,160	41%	(16,325)
105	County Road	23,638,929	5,143,679	18,495,250	22%	23,793,040	6,426,867	17,366,173	27%	1,283,188
106	Paths & Trails	2,223	948	1,275	43%	2,047	904	1,144	44%	(45)
109	Election Equipment Holdings	51,781	740	51,042	1%	51,642	707	50,935	1%	(33)
110	Crime Victims	99,426	36,477	62,949	37%	106,491	37,591	68,900	35%	1,114
114	Victim Witness Activities	55,635	14,380	41,255	26%	52,740	14,907	37,833	28%	527
117	Community Support Services	2,450,242	4,318,870	(1,868,628)	176%	2,456,488	1,758,505	697,983	72%	(2,560,365)
118	Abatement	54,296	564	53,732	1%	54,155	556	53,599	1%	(8)
120	REET & Property Tax Admin	100,589	13,163	87,426	13%	110,750	16,496	94,254	15%	3,333
134	National Forest Safety	31,457	4,077	27,380	13%	36,500	764	35,737	2%	(3,313)
135	Trial Court Improvements	54,213	982	53,231	2%	53,715	311	53,405	1%	(671)
141	Sheriff's Boating Program	42,533	3,908	38,625	9%	42,083	4,659	37,424	11%	751
142	Narcotics Investigation Fund	7,669	1,320	6,349	17%	5,869	1,309	4,560	22%	(11)
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	-	190,153	0%	
150	Community Services Health	3,382,359	1,611,138	1,771,221	48%	4,077,531	1,639,280	2,438,251	40%	28,142
155	American Rescue Plan Act	12,584,450	339,848	12,244,602	3%	10,000,000	316,558	9,683,442	3%	(23,290)
160	Law Library	36,307	13,928	22,379	38%	34,856	14,503	20,353	42%	575
163	Lodging Tax (Hotel/Motel)	772,900	157,819	615,081	20%	988,514	201,033	787,481	20%	43,214
164	Mental Health	1,479,258	393,011	1,086,247	27%	1,464,058	387,884	1,076,174	26%	(5,127)
180	Treasurer's M&O Fund	395,672	55,867	339,805	14%	354,062	50,198	303,864	14%	(5,669)
190	Veterans Assistance	241,340	46,806	194,534	19%	252,000	52,056	199,944	21%	5,251
192	Skokomish Flood Zone	10,037,105	2,138	10,034,967	0%	6,914,198	10,919	6,903,279	0%	8,781
194	Mason Lake Mngmt Dist #2	107,900	1,142	106,759	1%	129,990	701	129,290	1%	(441)
195	Spencer Lake Mngmt Dist #3	22,017	168	21,849	1%	20,201	326	19,876	2%	158
199	Island Lake Mngmt Dist #1	30,000	298	29,702	1%	35,100	321	34,780	1%	23
350	REET 1 Capital Improvements	2,101,978	918,031	1,183,947	44%	2,101,804	393,482	1,708,322	19%	(524,549)
351	REET 2 Capital Improvements	2,041,831	26,809	2,015,022	1%	2,103,875	500,213	1,603,662	24%	473,404
402	Mason County Landfill	6,188,733	1,941,511	4,247,222	31%	6,760,452	2,169,023	4,591,429	32%	227,512
403	N. Bay / Case Inlet Utility	2,116,504	654,657	1,461,847	31%	2,235,214	483,596	1,751,618	22%	(171,061)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	667,517	131,148	536,369	20%	677,661	160,915	516,746	24%	29,767
412	Beards Cove Water	328,460	49,682	278,778	15%	335,427	63,120	272,307	19%	13,438
413	Belfair WW & Water Reclamation	7,606,541	413,378	7,193,163	5%	7,142,083	2,316,339	4,825,744	32%	1,902,960
428	Reserve Landfill	301,597	2,259	299,338	1%	300,950	7,484	293,466	2%	5,226
429	Reserve Beards Cove ULID	4,508	2,254	2,254	50%	-	-	-	0%	(2,254)
480	Storm Drain System Development	571	186	386	32%	-	-	-	0%	(186)
500	Information Technology Dept	1,031,504	441,938	589,566	43%	1,174,995	449,334	725,661	38%	7,396
501	Equipment Rental & Revolving	3,987,878	1,087,298	2,900,580	27%	3,345,768	781,674	2,564,094	23%	(305,624)
502	Unemployment Fund	234,420	18,245	216,175	8%	276,204	33,276	242,928	12%	15,031
Totals		\$ 83,158,832	\$ 17,936,390	\$ 65,222,442	22%	\$ 78,470,962	\$ 18,932,899	\$ 59,538,063	24%	996,509

*Unaudited *Benchmark for Month is 41.66%*