



MASON COUNTY MONTHLY
FINANCIAL REPORT

NOVEMBER
2023



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 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%	20,000	44,629	24,629	223%	11,764
Assessor	9,000	6,344	(2,656)	70%	7,000	16,921	9,921	242%	10,577
Auditor	1,142,750	1,052,140	(90,610)	92%	1,172,200	914,211	(257,989)	78%	(137,929)
Emergency Management	75,912	37,408	(38,504)	49%	139,347	196,312	56,965	141%	158,904
Facilities & Grounds	-	1,998	1,998	0%	-	1,386	1,386	0%	(612)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	293,505	(84,872)	78%	478,377	331,081	(147,296)	69%	37,576
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	2,316	(89,762)	3%	86,522	-	(86,522)	0%	(2,316)
District Court	1,080,400	775,332	(305,068)	72%	855,300	820,203	(35,097)	96%	44,871
Community Development	2,434,000	2,307,388	(126,612)	95%	2,666,374	2,519,636	(146,738)	94%	212,248
Historical Preservation	24,000	17,281	(6,719)	72%	20,000	12,310	(7,690)	62%	(4,971)
Parks & Trails	44,000	27,332	(16,668)	62%	53,235	64,911	11,676	122%	37,579
Juvenile Court Services	1,255,805	1,405,147	149,342	112%	1,366,600	1,444,464	77,864	106%	39,318
Prosecutor	239,471	138,416	(101,055)	58%	216,249	150,846	(65,403)	70%	12,430
Child Support Enforcement	159,679	143,617	(16,062)	90%	171,310	85,283	(86,027)	50%	(58,334)
Coroner	35,000	48,680	13,680	139%	35,000	63,426	28,426	181%	14,746
Sheriff	953,505	944,917	(8,588)	99%	1,167,789	690,502	(477,287)	59%	(254,416)
Indigent Defense	245,267	181,971	(63,296)	74%	240,767	144,445	(96,322)	60%	(37,527)
Superior Court	69,650	65,941	(3,709)	95%	195,846	156,609	(39,237)	80%	90,668
Family Court	2,500	2,656	156	106%	2,500	2,272	(228)	91%	(384)
Therapeutic Court	811,347	367,344	(444,003)	45%	776,228	401,601	(374,627)	52%	34,257
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	30,759,863	3,776,267	114%	28,417,341	29,808,331	1,390,990	105%	(951,533)
Non Departmental	4,619,977	4,207,579	(412,398)	91%	4,729,045	5,385,195	656,150	114%	1,177,616
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,768,914	\$ 42,820,040	\$ 2,051,126	105%	\$ 42,817,030	\$ 43,254,704	\$ 437,674	101%	434,664

*Unaudited *Benchmark for Month is 91.67%*



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER
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	11,237,809.00	868,227	99%	10,389,391	10,307,900	751,876	99%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	8,546,706.49	933,809	119%	8,400,000	8,758,106	891,123	104%
LOCAL PUBLIC SAFETY-CITY	50,000	47,378.50	4,987	95%	50,000	49,687	4,881	99%
CRIMINAL JUSTICE	800,000	967,402.55	104,886	121%	900,000	997,976	100,678	111%
LEASEHOLD EXCISE TAX	30,000	40,875.77	12,850	136%	35,000	39,485	15,338	113%
FOREST EXCISE TAX	100,000	385,659.19	86,952	386%	200,000	502,304	120,512	251%
FRANCHISE FEES	500,000	455,401.01	75,902	91%	500,000	406,344	60,301	81%
PAYMENT IN LIEU OF TAX/B OF L	340,000	354,065.00	0	104%	350,000	350,317	0	100%
PUD PRIVILEGE TAX	750,000	797,422.14	0	106%	800,000	875,638	0	109%
DNR OTHER TRUST 2	100	119.31	0	119%	100	368	0	368%
LE & CJ LEG 1 TIME COSTS	-	-	0	0%	-	-	0	0%
CITY-COUNTY ASSISTANCE	1,750,000	3,646,927.80	0	208%	2,500,000	1,574,780	0	63%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	765,054.75	0	99%	775,000	770,458	0	99%
ADULT COURT COST-JUVENILE OFFE	5,000	4,050.68	353	81%	5,000	3,481	341	70%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	101,378.20	0	119%	125,000	104,319	0	83%
DUI - OTHER CRIMINAL JUSTICE A	17,000	11,603.24	0	68%	17,000	6,630	0	39%
LIQUOR/BEER EXCISE TAX	165,000	168,565.55	0	102%	165,000	165,690	0	100%
LIQUOR CONTROL BOARD PROFITS	200,000	149,115.35	0	75%	200,000	149,557	0	75%
IN LIEU OF-CITY OF TACOMA	210,000	198,698.77	18,064	95%	210,000	228,634	18,967	109%
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	378.00	0	105%	375	397	0	106%
PAYMNT FOR SRVCS-SPENCER LK FND	100	152.25	0	152%	150	160	0	107%
PAYMNT FOR SRVCS-ISLAND LK FND	100	100.00	0	100%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,375	1,513.76	0	110%	1,500	1,632	0	109%
RETURNED REMITTANCE(NSF) FEES	2,500	2,280.00	360	91%	2,500	3,360	960	134%
REET COLLECTION FEES	125,000	157,562.22	9,569	126%	170,000	126,603	9,528	74%
REET COLLECTIONS COSTS	10,000	7,717.28	645	77%	10,000	6,731	385	67%
TREAS. FIRE PROTECTION ASSESSM	15,000	14,692.49	1,050	98%	15,000	14,718	1,090	98%

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	158.00	3	79%	200	33	3	16%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	3	0	0%
GAMBLING TAX PENALTY	-	780.60	(67)	0%	-	704	100	0%
REAL & PERSONAL PENALTY	150,000	176,978.19	5,695	118%	150,000	103,779	5,676	69%
PERSONAL PROP FILING PEN	20,000	19,322.64	753	97%	30,000	44,587	4,965	149%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	543,909.67	126,899	218%	250,000	2,243,861	241,893	898%
INVESTMENT SERVICE FEES(TREAS.	6,000	15,799.42	2,706	263%	10,000	33,868	3,218	339%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	15,555.60	2,697	183%	10,000	56,359	5,092	564%
LEASEHOLD EXCISE TAX INTEREST	-	5.12	0	0%	-	17	1	0%
EXCISE INTEREST	50	174.46	1	349%	100	128	26	128%
INV PURCHASED INT	-	(3,435.87)	67	0%	-	(10,018)	(468)	0%
INTEREST ON DELINQUENT PR TAX	600,000	450,350.03	50,565	75%	600,000	461,531	43,428	77%
RENTS/LEASES-DNR TRUST	10,000	19,252.58	24	193%	20,000	15,899	0	79%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	320,140.49	26,451	128%	250,000	165,048	0	66%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	102,188.34	0	101%	100,000	91,770	0	92%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(825.36)	(543)	-8254%	10	(1,524)	(197)	-15243%
TAX DISTRIBUTION ROUNDING	10	(78.61)	(12)	-786%	10	(93)	(10)	-934%
MISCELLANEOUS-OTHER REVENUE	100	233.60	0	234%	100	115	0	115%
ROAD DIVERSION	1,080,000	1,066,408.47	85,282	99%	1,080,000	1,073,275	80,674	99%
SALE OF TAX TITLE PROPERTY	-	(87.14)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	2,749.19	1,227	137%	1,600	3,706	1,147	232%
TIMBER EXCISE TAX	10,000	14,872.51	9,047	149%	10,000	57,256	13,737	573%
DNR PILT NAP / NRCA	900	(377.83)	(378)	-42%	1,275	-	0	0%
DNR OTHER TRUST 2	50	899.13	378	1798%	50	42	0	84%
OTHER INT-DNR INTEREST	10	(12.70)	6	-127%	50	139	11	278%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(784.75)	3	-31%	3,800	1,785	0	47%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(46,941.96)	2,756	-188%	75,000	18,843	0	25%
Grand Total	\$26,983,596	30,759,863.12	2,431,213	114%	\$28,417,341	\$29,808,331	\$2,375,274	105%
Unaudited *Benchmark for Month is 91.67%								



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 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	286,805	60,439	83%	386,072	345,044	41,028	89%	58,239
Assessor	1,453,707	1,274,294	179,413	88%	1,475,815	1,314,025	161,790	89%	39,731
Auditor	1,887,225	1,651,184	236,041	87%	1,964,162	1,633,106	331,056	83%	(18,078)
Emergency Management	353,422	334,276	19,146	95%	540,330	481,530	58,800	89%	147,254
Facilities & Grounds	1,440,148	1,218,261	221,887	85%	1,545,159	1,279,331	265,828	83%	61,071
HR/ Risk Mngt	679,310	502,761	176,549	74%	926,434	705,048	221,386	76%	202,287
LEOFF	100,000	69,360	30,641	69%	100,000	87,360	12,640	87%	18,001
Clerk	1,128,716	1,072,296	56,420	95%	1,208,905	1,095,358	113,547	91%	23,062
Commissioners	357,704	327,717	29,987	92%	390,615	346,097	44,518	89%	18,380
Support Services	1,005,923	898,960	106,963	89%	1,064,379	933,686	130,693	88%	34,726
District Court	1,458,412	1,210,447	247,965	83%	1,526,343	1,283,892	242,451	84%	73,445
Community Development	2,976,073	2,465,627	510,446	83%	3,256,041	2,695,776	560,265	83%	230,149
Historical Preservation	24,000	9,383	14,617	39%	41,150	17,812	23,338	43%	8,429
Parks & Trails	795,136	656,953	138,183	83%	814,815	671,512	143,303	82%	14,559
Juvenile Court Services	2,022,773	1,636,466	386,307	81%	2,155,933	1,691,532	464,401	78%	55,066
Prosecutor	2,080,150	1,559,057	521,093	75%	2,188,840	1,680,978	507,862	77%	121,921
Child Support Enforcement	161,447	101,068	60,379	63%	174,363	91,247	83,116	52%	(9,822)
Coroner	347,914	319,379	28,535	92%	640,942	542,276	98,666	85%	222,897
Sheriff	15,047,209	12,932,136	2,115,073	86%	16,183,144	13,621,770	2,561,374	84%	689,634
Courthouse Security	303,755	237,957	65,798	78%	309,300	249,140	60,160	81%	11,183
Indigent Defense	1,271,847	1,095,520	176,327	86%	1,538,125	1,458,398	79,728	95%	362,878
Superior Court	1,132,810	984,648	148,162	87%	1,530,861	1,328,297	202,564	87%	343,650
Family Court	2,500	-	2,500	0%	2,500	2,500	-	100%	2,500
Therapeutic Court	816,662	462,024	354,638	57%	787,786	476,384	311,402	60%	14,360
Murder Expenditures	50,000	6,526	43,475	13%	-	-	-	0%	(6,526)
Treasurer	878,239	753,864	124,375	86%	913,511	784,247	129,264	86%	30,383
Non Departmental	5,316,129	4,871,996	444,133	92%	5,884,219	5,531,284	352,935	94%	659,287
Motor Pool	50,829	22,398	28,431	44%	-	-	-	0%	(22,398)
Transfers Out to Other Funds	466,282	84,387	381,895	18%	464,021	458,225	5,796	99%	373,839
Totals	\$ 43,955,566	\$ 37,045,746	\$ 6,909,820	84%	\$ 48,013,765	\$ 40,805,854	\$ 7,207,911	85%	3,760,108

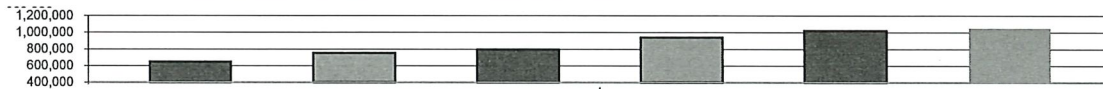
*Unaudited *Benchmark for Month is 91.67%*



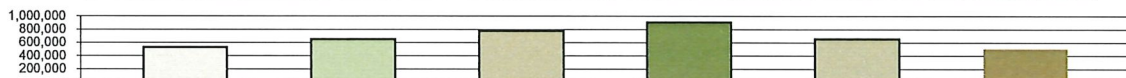
NOVEMBER 2023

Six Year Specific Revenue Streams Comparison

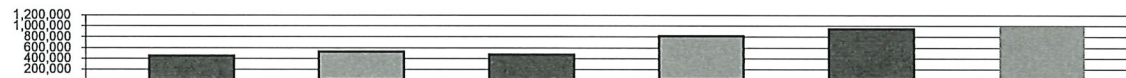
	11/30/2018	11/30/2019	11/30/2020	11/30/2021	11/30/2022	11/30/2023	
Community Development Revenues	1,681,142	1,888,137	2,024,088	2,816,027	2,307,388	2,519,636	
Detention & Correction Services	83,355	147,020	104,727	109,850	99,100	57,291	205.270.342.30.
Current Expense Property Taxes	9,654,685	9,914,688	10,024,023	11,161,701	11,237,809	10,307,900	
Road Diversion Property Tax	2,129,686	2,144,878	2,145,936	1,084,790	1,066,408	1,073,275	
County Road Property Tax	8,484,647	8,764,928	8,950,106	9,069,135	9,119,233	10,277,918	
Current Expense Sales Tax	4,982,400	5,563,585	6,231,095	7,676,669	8,546,706	8,758,106	001.260.000.313.11
Criminal Justice Taxes/Entitlements	1,383,328	1,492,077	1,591,489	1,755,403	1,849,489	1,882,864	see bottom of revenue
Rural Sales & Use Tax Fund	645,513	751,532	796,966	940,219	1,022,690	1,054,750	103- 313.18



Com Svcs-Homelessness Preven Filings	527,801	649,387	775,402	905,442	649,908	495,768	117.000.200.341.27.:
--------------------------------------	---------	---------	---------	---------	---------	---------	----------------------

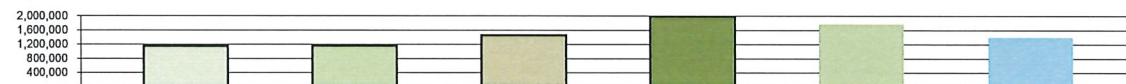


Lodging (Hotel/Motel) Tax	446,025	526,591	471,304	810,465	943,695	1,005,136	163- 313.31
---------------------------	---------	---------	---------	---------	---------	-----------	-------------



REET 1 Excise Tax Only	1,143,045	1,164,212	1,460,232	1,985,200	1,758,274	1,390,091	350-318.34.300000
------------------------	-----------	-----------	-----------	-----------	-----------	-----------	-------------------

REET 2 Excise Tax Only	1,143,045	1,164,212	1,460,232	1,985,200	1,758,274	1,390,091	
------------------------	-----------	-----------	-----------	-----------	-----------	-----------	--





MASON COUNTY MONTHLY FINANCIAL REPORT

OCTOBER 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	\$	\$ (847,167.46)
TOTAL COLLECTED REVENUE	\$ 9,393,873.95	\$ 8,758,106.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,605,274.43
YET TO BE COLLECTED	\$	\$ 358,106.97	
ANTICIPATED INCREASE	\$	1,205,274.43	
12 MONTH ROLLING AVERAGE CHANGE		5.7%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		6.4%	



NOVEMBER 2023

Six Year Financial Recap

Current Expense Recap	11/30/2018	11/30/2019	11/30/2020	11/30/2021	11/30/2022	11/30/2023
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	5,000,000
Current Expense Unreserved Cash		3,979,167	6,459,196	9,355,908	10,058,423	11,503,929
This Month Current Expense Cash	8,698,604	12,744,958	15,532,604	21,944,960	27,550,963	29,284,883
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	1,059,364	263,253	407,320	142,422	275,304	980,661
Total Budget including Supplementals	37,990,354	41,667,602	49,988,549	53,606,933	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	26,656,033
Budgeted Ending Fund Balance	5,185,957	5,185,957	11,291,981	12,459,079	18,508,172	21,459,298
Revenue Budgets	34,928,604	35,880,883	38,351,591	39,606,933	40,768,914	42,817,030
Revenues thru This Month of each year	33,966,218	36,106,242	36,611,171	41,228,818	42,820,040	43,254,704
Budgeted Revenues Received	97%	101%	95%	104%	105%	101%
Expenditure Budgets	34,652,959	36,481,645	38,696,568	41,147,854	43,955,566	48,013,765
Expenditures thru This Month of each year	29,463,512	30,629,259	34,743,625	35,681,349	37,045,746	40,805,854
Budgeted Expenditures Expended	85%	84%	90%	87%	84%	85%

Special Fund Cash Balances	11/30/2018	11/30/2019	11/30/2020	11/30/2021	11/30/2022	11/30/2023
Rural County Sales & Use Tax Fund (.09)	629,057	805,768	1,037,302	1,288,061	2,319,180	2,332,425
Auditor's O&M	285,320	281,094	324,559	426,590	472,887	486,226
County Roads Fund	11,643,424	11,578,680	12,861,431	14,064,352	14,115,494	13,079,268
Paths & Trails	257,632	269,456	279,273	287,723	297,843	313,692
Election Equipment Holding	158,502	162,003	227,698	248,149	293,858	258,544
Crime Victims	200,703	210,397	207,649	216,535	188,060	163,438
Victim Witness Activities	24,415	27,856	27,124	20,076	11,138	307
Historical Preservation Fund	44,706	27,791	41,717			
Community Support Services Fund	699,720	762,885	896,053	1,297,246	1,216,478	1,829,760
Abatement/Repair/Demolition Fund	273,294	277,808	278,715	277,721	279,092	291,042
Reserve for Technology Fund	120,697	70,483				
REET & Property Tax Admin Asst	76,890	78,815	75,134	87,259	94,217	96,479
National Forest Safety	47,726	26,572	18,628	6,032	24,500	40,470
Trial Court Improvement Fund	106,225	111,561	131,398	92,344	87,655	109,496
Sheriff Special Funds	256,893	231,490				
Sheriff's Boating Program			109,835	155,756	84,063	54,283
Narcotics Investigation			86,341	98,217	94,391	93,406
Mason County Clean Water District					174,969	234,753
Public Health Fund	132,271	255,148	912,035	1,469,738	1,660,494	3,651,891
American Rescue Plan Act				5,571,298	9,733,694	5,107,643
Law Library	77,127	73,455	58,605	49,533	38,657	27,748
Lodging (Motel/Hotel) Tax Fund	561,045	797,519	823,938	1,177,634	1,655,482	2,142,888
Mental Health Tax Fund	1,542,626	1,458,356	1,537,987	1,771,396	2,190,205	2,595,273
Treasurer's M&O Fund	49,801	68,838	99,594	68,532	101,690	134,438
Veterans Assistance	98,635	73,707	110,775	167,685	221,866	280,878
Skokomish Flood Zone	80,797	16,562	78,153	15,472	11,032	42,083
Mason Lake Management District	140,167	115,523	73,486	69,702	100,906	106,485
Spencer Lake Management District			6,683	7,127	7,771	23,491
Island Lake Management District	19,890	29,610	30,118	29,040	25,857	13,375
Capital Improvement / Reet 1 Fund	1,956,768	2,154,792	1,477,810	1,974,837	2,213,214	2,218,853
Capital Improvement / Reet 2 Fund	2,329,422	2,737,696	3,559,408	4,549,752	5,916,378	5,882,186
Mason County Landfill	578,098	633,814	1,195,798	2,099,267	2,899,258	3,417,946
N. Bay/Case Inlet Utility	962,541	986,660	1,595,043	1,774,582	2,134,321	2,954,178
N. Bay/Case Inlet Utility Reserve	732					
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	402,546	164,025	66,362	157,087	69,803	14,965
Beards Cove Water	425,631	473,406	548,106	605,429	686,142	1,013,410
Belfair WW & Water Reclamation	460,965	686,118	414,510	848,914	581,352	3,199,902
Reserve Landfill	487,150	467,181	446,144	443,490	440,145	446,389
Reserve Beards Cove Ulid	356,696	199,632	207,585	214,309	223,354	
Storm Drain System Development	195,678	181,567	179,817	178,847	178,355	
Information Technology	181,317	157,220	30,559	382,860	303,508	520,275
Equipment Rental & Revolving Fund	2,820,094	3,199,356	1,891,057	1,156,847	4,635,837	5,688,961
Unemployment Fund	170,533	155,910	180,448	196,266	214,557	241,092
TOTALS	28,859,718	30,012,739	32,130,865	43,545,703	55,997,704	59,107,939



MASON COUNTY MONTHLY FINANCIAL REPORT

**NOVEMBER
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	1,899	-399	126.63%	4,790	5,290	-500	110.44%
ASSESSOR	29,963	25,341	4,622	84.58%	32,910	31,243	1,667	94.93%
EMERGENCY MANAGEMENT	990	2,164	-1,174	218.62%	2,540	1,787	753	70.37%
FACILITIES & GROUNDS	27,731	21,600	6,131	77.89%	85,685	42,341	43,344	49.41%
COMMUNITY SERVICES	47,254	46,320	934	98.02%	66,645	53,709	12,936	80.59%
PARKS & TRAILS	57,615	46,221	11,394	80.22%	51,043	36,446	14,597	71.40%
JUVENILE COURT SERVICES	8,006	7,797	209	97.39%	8,570	6,665	1,905	77.77%
PROSECUTOR	6,691	5,849	842	87.42%	7,127	2,849	4,278	39.97%
CORONER	14,250	14,250	0	100.00%	50,891	16,349	34,542	32.12%
SHERIFF ADMIN	1,202,975	1,288,412	-85,437	107.10%	1,354,357	1,097,842	256,515	81.06%
MOTOR POOL	50,829	22,398	28,431	44.07%			0	0%
Total 001 GENERAL FUND	1,447,804	1,482,253	-34,449	102.38%	1,664,558	1,294,520	370,038	77.77%
SHERIFF'S BOATING PROGRAM	0	1,405	-1,405	0%		452	-452	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	45,096	11,981	79.01%	47,172	45,295	1,877	96.02%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	57,077	46,501	10,576	81.47%	47,172	45,847	1,325	97.19%
Total GENERAL FUND & SPECIAL FUNDS	1,504,881	1,528,754	-23,873	101.59%	1,711,730	1,340,367	371,363	78.30%

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	19,108	20,581	48.14%	40,275	11,426	28,849	28.37%
MOTOR POOL SUPPLIES	80,150	35,907	44,243	44.80%	54,050	32,573	21,477	60.26%
MOTOR POOL FUEL	245,045	314,139	-69,094	128.20%	402,000	290,547	111,453	72.28%
MOTOR POOL LEASE	226,180	560,995	-334,815	248.03%	712,272	631,175	81,097	88.61%
MOTOR POOL MAINT-MONTHLY	17,230	10,892	6,338	63.21%	12,000	19,849	-7,849	165.41%
MOTOR POOL REPAIRS & MISC.	62,100	36,004	26,096	57.98%	72,775	56,776	15,999	78.02%
MOTOR POOL INSURANCE	20,170	3,500	16,670	17.35%	16,640	5,611	11,029	33.72%
MOTOR POOL CAPITAL LEASE	406,717	28,514	378,203	7.01%	147,000	164,243	-17,243	111.73%
MOTOR POOL CAP UPFIT	407,600	519,695	-112,095	127.50%	254,718	128,167	126,551	50.32%
Total GENERAL FUND & HEALTH FUND	1,504,881	1,528,754	-23,873	101.59%	1,711,730	1,340,367	371,363	78.30%

Unaudited *Benchmark for month is 91.67%



MASON COUNTY MONTHLY FINANCIAL
REPORT

NOVEMBER 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	1,041,035	175,035	120%	963,000	1,142,293	179,293	119%	101,258
104	Auditor's O & M	140,250	129,797	(10,453)	93%	127,250	96,681	(30,569)	76%	(33,117)
105	County Road	21,367,763	16,714,305	(4,653,458)	78%	21,099,126	18,802,378	(2,296,748)	89%	2,088,072
106	Paths & Trails	10,136	11,284	1,148	111%	9,707	16,613	6,906	171%	5,329
109	Election Equipment Holdings	42,250	47,350	5,100	112%	42,250	41,159	(1,091)	97%	(6,190)
110	Crime Victims	41,910	59,706	17,796	142%	59,010	61,335	2,325	104%	1,629
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	8,550,332	(22,596)	100%	2,254,928	3,899,497	1,644,569	173%	(4,650,835)
118	Abatement	7,920	2,676	(5,244)	34%	1,200	12,381	11,181	1032%	9,705
120	REET & Property Tax Admin	25,600	21,009	(4,591)	82%	25,750	19,682	(6,068)	76%	(1,327)
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	17,012	(5,640)	75%	22,684	16,888	(5,796)	74%	(124)
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	1,900	(4,100)	32%	6,500	44,157	37,657	679%	42,257
145	Mason County Clean Water District	190,000	174,969	(15,031)	92%	190,000	178,732	(11,268)	94%	3,763
150	Community Services Health	3,398,154	3,775,130	376,976	111%	3,349,997	5,320,312	1,970,315	159%	1,545,181
155	American Rescue Plan Act	6,484,450	6,538,828	54,378	101%	22,500	306,937	284,437	1364%	(6,231,891)
160	Law Library	24,900	19,761	(5,139)	79%	23,260	21,126	(2,134)	91%	1,364
163	Lodging Tax (Hotel/Motel)	500,500	947,170	446,670	189%	600,750	1,055,886	455,136	176%	108,715
164	Mental Health	1,243,736	1,380,050	136,314	111%	1,414,765	1,499,158	84,393	106%	119,108
180	Treasurer's M&O Fund	338,999	233,030	(105,969)	69%	274,062	184,341	(89,721)	67%	(48,689)
190	Veterans Assistance	141,340	147,645	6,305	104%	146,524	160,257	13,733	109%	12,612
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	38,271	371	101%	39,990	43,235	3,245	108%	4,963
195	Spencer Lake Mngmt Dist #3	15,225	15,311	86	101%	16,036	16,474	438	103%	1,162
199	Island Lake Mngmt Dist #1	10,000	10,201	201	102%	100	960	860	960%	(9,242)
350	REET 1 Capital Improvements	1,562,000	1,775,515	213,515	114%	1,866,000	1,487,056	(378,944)	80%	(288,459)
351	REET 2 Capital Improvements	1,505,000	1,810,750	305,750	120%	1,813,000	1,637,283	(175,717)	90%	(173,467)
402	Mason County Landfill	5,868,714	5,704,334	(164,380)	97%	7,216,147	6,247,300	(968,847)	87%	542,966
403	N. Bay / Case Inlet Utility	2,404,398	1,921,151	(483,247)	80%	2,390,624	2,161,315	(229,309)	90%	240,163
411	Rustlewood Sewer & Water	544,257	337,271	(206,986)	62%	704,210	404,539	(299,671)	57%	67,267
412	Beards Cove Water	332,230	229,868	(102,362)	69%	367,564	266,605	(100,959)	73%	36,737
413	Belfair WW & Water Reclamation	11,209,208	1,218,057	(9,991,151)	11%	4,526,622	5,668,304	1,141,682	125%	4,450,248
428	Reserve Landfill	700	4,261	3,561	609%	700	19,518	18,818	2788%	15,257
429	Reserve Beards Cove ULID	10,800	12,456	1,656	115%	-	-	-	0%	(12,456)
480	Storm Drain System Development	500	-	(500)	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	2,268,436	(571,751)	80%	2,812,088	2,842,594	30,506	101%	574,158
502	Unemployment Fund	73,420	73,420	-	100%	76,204	76,204	-	100%	2,784
Totals		\$ 80,899,036	56,239,744	\$ (24,659,292)	70%	\$ 60,622,475	54,987,247	\$ (5,635,228)	91%	(1,252,497)

Unaudited *Benchmark for Month is 91.67%



MASON COUNTY MONTHLY FINANCIAL REPORT

NOVEMBER 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	75,207	585,208	11%	678,711	650,310	28,401	96%	575,104
104	Auditor's O & M	108,074	87,900	20,174	81%	111,635	87,550	24,085	78%	(350)
105	County Road	22,849,454	12,206,304	10,643,150	53%	23,793,040	17,619,490	6,173,550	74%	5,413,186
106	Paths & Trails	2,223	2,052	171	92%	2,047	1,975	72	96%	(77)
109	Election Equipment Holdings	51,781	1,622	50,159	3%	51,642	77,677	(26,035)	150%	76,055
110	Crime Victims	99,426	84,873	14,553	85%	106,491	86,649	19,842	81%	1,776
114	Victim Witness Activities	55,635	26,463	29,172	48%	52,740	22,525	30,215	43%	(3,937)
117	Community Support Services	8,250,242	8,372,868	(122,626)	101%	2,456,488	4,099,252		167%	(4,273,616)
118	Abatement	54,296	1,279	53,017	2%	54,155	1,247	52,908	2%	(31)
120	REET & Property Tax Admin	100,589	16,009	84,580	16%	110,750	19,063	91,687	17%	3,054
134	National Forest Safety	26,525	6,206	20,319	23%	36,500	6,965	29,535	19%	759
135	Trial Court Improvements	54,213	21,680	32,533	40%	53,715	687	53,028	1%	(20,994)
141	Sheriff's Boating Program	42,533	100,803	(58,270)	237%	42,083	29,107	12,976	69%	(71,696)
142	Narcotics Investigation Fund	7,669	5,353	2,316	70%	5,869	45,306	(39,437)	772%	39,953
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	120,158	69,995	63%	
150	Community Services Health	3,382,359	3,467,393	(85,034)	103%	4,077,531	3,903,279	174,252	96%	435,886
155	American Rescue Plan Act	11,541,329	1,864,920	9,676,409	16%	7,562,927	2,762,220	4,800,707	37%	897,300
160	Law Library	36,307	30,312	5,995	83%	34,856	31,552	3,304	91%	1,240
163	Lodging Tax (Hotel/Motel)	772,900	391,797	381,103	51%	988,514	595,823	392,691	60%	204,026
164	Mental Health	1,491,138	823,908	667,230	55%	1,464,058	966,911	497,147	66%	143,003
180	Treasurer's M&O Fund	395,672	188,014	207,658	48%	354,062	157,359	196,703	44%	(30,655)
190	Veterans Assistance	241,340	86,565	154,775	36%	252,000	98,759	153,241	39%	12,194
192	Skokomish Flood Zone	10,035,620	4,338	10,031,282	0%	6,908,235	16,624	6,891,611	0%	12,286
194	Mason Lake Mngmt Dist #2	106,877	6,342	100,535	6%	108,367	5,127	103,240	5%	(1,215)
195	Spencer Lake Mngmt Dist #3	22,017	14,729	7,288	67%	23,876	82,328	(58,452)	345%	67,599
199	Island Lake Mngmt Dist #1	30,000	13,452	16,548	45%	26,078	13,563	12,515	52%	111
350	REET 1 Capital Improvements	2,101,978	1,572,497	529,481	75%	2,101,804	1,580,518	521,286	75%	8,022
351	REET 2 Capital Improvements	2,103,831	124,804	1,979,027	6%	2,103,875	951,635	1,152,240	45%	826,831
402	Mason County Landfill	6,433,279	4,880,438	1,552,841	76%	6,760,452	5,461,881	1,298,571	81%	581,443
403	N. Bay / Case Inlet Utility	2,110,929	1,563,873	547,056	74%	2,235,214	1,444,677	790,537	65%	(119,196)
405	Wastewater System Development	-		-	0%	-		-	0%	-
411	Rustlewood Sewer & Water	665,793	400,483	265,310	60%	776,347	461,710	314,637	59%	61,227
412	Beards Cove Water	327,750	148,061	179,689	45%	335,427	169,863	165,564	51%	21,803
413	Belfair WW & Water Reclamation	7,604,413	1,830,998	5,773,415	24%	7,142,083	5,083,864	2,058,219	71%	3,252,865
428	Reserve Landfill	301,597	7,635	293,962	3%	300,950	14,583	286,367	5%	6,947
429	Reserve Beards Cove ULID	4,508	4,508	-	100%	-		-	0%	(4,508)
480	Storm Drain System Development	571	466	105	82%	-		-	0%	(466)
500	Information Technology Dept	987,073	843,527	143,546	85%	1,261,915	995,968	265,947	79%	152,441
501	Equipment Rental & Revolving	3,987,878	2,434,692	1,553,186	61%	3,345,768	1,879,768	1,466,000	56%	(554,924)
502	Unemployment Fund	234,420	55,091	179,329	24%	276,204	49,668	226,536	18%	(5,423)
Totals		\$ 87,382,654	\$ 41,767,459	\$ 45,615,195	48%	\$ 76,186,562	\$ 49,595,641	\$ 28,233,685	65%	7,828,182

*Unaudited *Benchmark for Month is 91.67%*