



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**OCTOBER**  
**2023**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# OCTOBER 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	25,977	(14,623)	64%	20,000	36,129	16,129	181%	10,152
Assessor	9,000	6,090	(2,911)	68%	7,000	16,921	9,921	242%	10,831
Auditor	1,142,750	1,008,175	(134,575)	88%	1,172,200	876,735	(295,465)	75%	(131,440)
Emergency Management	75,912	37,408	(38,504)	49%	139,347	196,312	56,965	141%	158,904
Facilities & Grounds	-	1,848	1,848	0%	-	1,256	1,256	0%	(592)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	276,526	(101,851)	73%	478,377	274,648	(203,729)	57%	(1,879)
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	2,316	(89,762)	3%	86,522	-	(86,522)	0%	(2,316)
District Court	1,080,400	708,680	(371,720)	66%	855,300	745,379	(109,921)	87%	36,699
Community Development	2,434,000	2,121,960	(312,040)	87%	2,666,374	2,324,126	(342,248)	87%	202,166
Historical Preservation	24,000	16,110	(7,890)	67%	20,000	11,309	(8,691)	57%	(4,801)
Parks & Trails	44,000	19,720	(24,280)	45%	53,235	64,911	11,676	122%	45,191
Juvenile Court Services	1,255,805	1,255,539	(266)	100%	1,366,600	1,317,372	(49,228)	96%	61,833
Prosecutor	239,471	129,951	(109,520)	54%	216,249	141,255	(74,994)	65%	11,304
Child Support Enforcement	159,679	143,617	(16,062)	90%	171,310	78,124	(93,186)	46%	(65,493)
Coroner	35,000	48,680	13,680	139%	35,000	63,426	28,426	181%	14,746
Sheriff	953,505	874,911	(78,594)	92%	1,167,789	661,902	(505,887)	57%	(213,009)
Indigent Defense	245,267	179,800	(65,467)	73%	240,767	142,221	(98,546)	59%	(37,578)
Superior Court	69,650	63,249	(6,401)	91%	195,846	149,697	(46,149)	76%	86,448
Family Court	2,500	2,496	(4)	100%	2,500	2,056	(444)	82%	(440)
Therapeutic Court	811,347	315,242	(496,105)	39%	776,228	401,601	(374,627)	52%	86,359
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	28,328,650	1,345,054	105%	28,417,341	27,433,057	(984,284)	97%	(895,593)
Non Departmental	4,619,977	4,011,873	(608,104)	87%	4,729,045	5,058,312	329,267	107%	1,046,438
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
<b>Totals</b>	<b>\$ 40,768,914</b>	<b>\$ 39,578,817</b>	<b>\$ (1,190,097)</b>	<b>97%</b>	<b>\$ 42,817,030</b>	<b>\$ 39,996,880</b>	<b>\$ (2,820,150)</b>	<b>93%</b>	<b>418,063</b>

Unaudited \*Benchmark for Month is 83.33%





# MASON COUNTY MONTHLY FINANCIAL REPORT

**OCTOBER  
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	10,369,582	3,473,327	92%	10,389,391	9,556,024	3,223,490	92%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	7,612,898	874,640	106%	8,400,000	7,866,984	853,005	94%
LOCAL PUBLIC SAFETY-CITY	50,000	42,392	4,457	85%	50,000	44,807	4,564	90%
CRIMINAL JUSTICE	800,000	862,516	97,121	108%	900,000	897,299	96,064	100%
LEASEHOLD EXCISE TAX	30,000	28,026	0	93%	35,000	24,148	1,110	69%
FOREST EXCISE TAX	100,000	298,707	0	299%	200,000	381,792	0	191%
FRANCHISE FEES	500,000	379,499	77,117	76%	500,000	346,043	36,149	69%
PAYMENT IN LIEU OF TAX/B OF L	340,000	354,065	0	104%	350,000	350,317	0	100%
PUD PRIVILEGE TAX	750,000	797,422	0	106%	800,000	875,638	0	109%
DNR OTHER TRUST 2	100	119	0	119%	100	368	0	368%
LE & CJ LEG 1 TIME COSTS	-	-	0	0%	-	-	0	0%
CITY-COUNTY ASSISTANCE	1,750,000	3,646,928	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	765,055	189,520	99%	775,000	770,458	195,377	99%
ADULT COURT COST-JUVENILE OFFE	5,000	3,698	353	74%	5,000	3,140	341	63%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	101,378	0	119%	125,000	104,319	0	83%
DUI - OTHER CRIMINAL JUSTICE A	17,000	11,603	3,220	68%	17,000	6,630	3,194	39%
LIQUOR/BEER EXCISE TAX	165,000	168,566	45,456	102%	165,000	165,690	37,728	100%
LIQUOR CONTROL BOARD PROFITS	200,000	149,115	0	75%	200,000	149,557	0	75%
IN LIEU OF-CITY OF TACOMA	210,000	180,635	18,064	86%	210,000	209,667	18,967	100%
TREASURER'S FEES	30	-	0	0%	30	-	0	0%
TREASURER FEES CLEAN WATER DIS	-	-	0	0%	-	1,846	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	360	378	0	105%	375	397	0	106%
PAYMNT FOR SRVCS-SPENCER LK FND	100	152	0	152%	150	160	0	107%
PAYMNT FOR SRVCS-ISLAND LK FND	100	100	0	100%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,375	1,514	0	110%	1,500	1,632	0	109%
RETURNED REMITTANCE(NSF) FEES	2,500	1,920	120	77%	2,500	2,400	240	96%
REET COLLECTION FEES	125,000	147,993	13,979	118%	170,000	117,074	10,434	69%
REET COLLECTIONS COSTS	10,000	7,072	710	71%	10,000	6,346	584	63%
TREAS. FIRE PROTECTION ASSESSM	15,000	13,642	3,402	91%	15,000	13,628	3,371	91%



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	156	5	78%	200	30	2	15%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	3	0	0%
GAMBLING TAX PENALTY	-	848	117	0%	-	604	50	0%
REAL & PERSONAL PENALTY	150,000	171,283	10,626	114%	150,000	98,103	3,457	65%
PERSONAL PROP FILING PEN	20,000	18,570	3,716	93%	30,000	39,622	10,815	132%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	417,010	104,711	167%	250,000	2,001,968	232,222	801%
INVESTMENT SERVICE FEES(TREAS.	6,000	13,093	2,548	218%	10,000	30,649	3,173	306%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	12,858	2,989	151%	10,000	51,268	4,836	513%
LEASEHOLD EXCISE TAX INTEREST	-	5	0	0%	-	16	1	0%
EXCISE INTEREST	50	174	18	348%	100	102	4	102%
INV PURCHASED INT	-	(3,503)	(603)	0%	-	(9,550)	(2,008)	0%
INTEREST ON DELINQUENT PR TAX	600,000	399,785	37,943	67%	600,000	418,103	26,152	70%
RENTS/LEASES-DNR TRUST	10,000	19,229	0	192%	20,000	15,899	0	79%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	293,689	122,543	117%	250,000	165,048	0	66%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	102,188	0	101%	100,000	91,770	0	92%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(283)	(10)	-2827%	10	(1,327)	6	-13272%
TAX DISTRIBUTION ROUNDING	10	(66)	(20)	-663%	10	(83)	(17)	-833%
MISCELLANEOUS-OTHER REVENUE	100	234	0	234%	100	115	0	115%
ROAD DIVERSION	1,080,000	981,127	326,220	91%	1,080,000	992,601	330,030	92%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	1,522	0	76%	1,600	2,559	90	160%
TIMBER EXCISE TAX	10,000	5,825	0	58%	10,000	43,520	0	435%
DNR PILT NAP / NRCA	900	-	378	0%	1,275	-	0	0%
DNR OTHER TRUST 2	50	521	(378)	1043%	50	42	(2)	84%
OTHER INT-DNR INTEREST	10	(18)	7	-185%	50	128	15	256%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(787)	0	-31%	3,800	1,785	0	47%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(49,698)	12,770	-199%	75,000	18,843	0	25%
<b>Grand Total</b>	<b>\$26,983,596</b>	<b>\$28,328,650</b>	<b>5,425,066</b>	<b>105%</b>	<b>\$28,417,341</b>	<b>\$27,433,057</b>	<b>\$5,093,441</b>	<b>97%</b>
<b>Unaudited *Benchmark for Month is 83.33%</b>								





# MASON COUNTY MONTHLY FINANCIAL REPORT

# OCTOBER 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	248,511	98,733	72%	386,072	301,081	84,991	78%	52,570
Assessor	1,453,707	1,170,187	283,520	80%	1,475,815	1,208,429	267,386	82%	38,242
Auditor	1,887,225	1,466,272	420,953	78%	1,964,162	1,490,082	474,080	76%	23,810
Emergency Management	353,422	299,980	53,443	85%	540,330	448,857	91,473	83%	148,877
Facilities & Grounds	1,440,148	1,138,342	301,806	79%	1,545,159	1,182,941	362,218	77%	44,599
HR/ Risk Mngt	679,310	432,669	246,641	64%	926,434	644,467	281,967	70%	211,798
LEOFF	100,000	57,031	42,969	57%	100,000	78,285	21,715	78%	21,254
Clerk	1,128,716	977,558	151,158	87%	1,208,905	1,005,059	203,846	83%	27,501
Commissioners	357,704	296,889	60,815	83%	390,615	314,795	75,820	81%	17,906
Support Services	1,005,923	819,139	186,784	81%	1,064,379	842,030	222,349	79%	22,891
District Court	1,458,412	1,096,880	361,532	75%	1,526,343	1,167,449	358,894	76%	70,569
Community Development	2,976,073	2,263,433	712,640	76%	3,256,041	2,474,018	782,023	76%	210,584
Historical Preservation	24,000	9,383	14,617	39%	41,150	12,783	28,367	31%	3,400
Parks & Trails	795,136	584,566	210,570	74%	814,815	628,272	186,543	77%	43,706
Juvenile Court Services	2,022,773	1,478,897	543,876	73%	2,155,933	1,527,004	628,929	71%	48,107
Prosecutor	2,080,150	1,394,389	685,761	67%	2,188,840	1,525,071	663,769	70%	130,682
Child Support Enforcement	161,447	91,450	69,997	57%	174,363	83,775	90,588	48%	(7,675)
Coroner	347,914	287,623	60,291	83%	640,942	498,286	142,656	78%	210,663
Sheriff	15,047,209	11,795,595	3,251,614	78%	16,183,144	12,192,140	3,991,004	75%	396,545
Courthouse Security	303,755	197,388	106,367	65%	309,300	225,695	83,605	73%	28,307
Indigent Defense	1,271,847	991,921	279,926	78%	1,538,125	1,314,763	223,362	85%	322,842
Superior Court	1,132,810	886,892	245,918	78%	1,530,861	1,213,582	317,279	79%	326,691
Family Court	2,500	-	2,500	0%	2,500	2,500	-	100%	2,500
Therapeutic Court	816,662	429,650	387,012	53%	787,786	416,956	370,830	53%	(12,693)
Murder Expenditures	50,000	6,175	43,826	12%	-	-	-	0%	(6,175)
Treasurer	878,239	692,845	185,394	79%	913,511	719,432	194,079	79%	26,586
Non Departmental	5,316,129	4,653,828	662,301	88%	5,884,219	5,146,344	737,875	87%	492,516
Motor Pool	50,829	21,582	29,247	42%	-	-	-	0%	(21,582)
Transfers Out to Other Funds	466,282	84,387	381,895	18%	464,021	458,225	5,796	99%	373,839
<b>Totals</b>	<b>\$ 43,955,566</b>	<b>\$ 33,873,461</b>	<b>\$ 10,082,105</b>	<b>77%</b>	<b>\$ 48,013,765</b>	<b>\$ 37,122,321</b>	<b>\$ 10,891,444</b>	<b>77%</b>	<b>3,248,860</b>

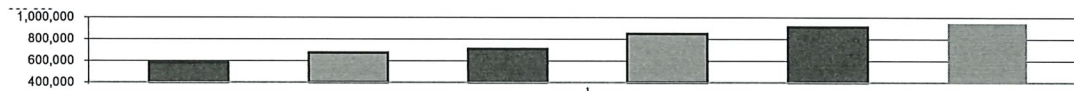
*Unaudited \*Benchmark for Month is 83.33%*



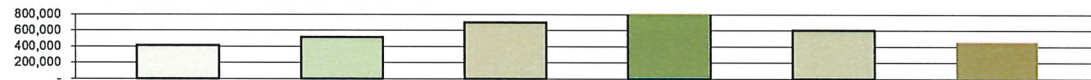
# OCTOBER 2023

## Six Year Specific Revenue Streams Comparison

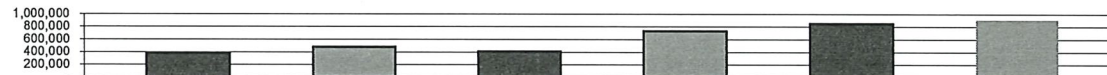
	10/31/2018	10/31/2019	10/31/2020	10/31/2021	10/31/2022	10/31/2023
Community Development Revenues	1,534,261	1,735,161	1,900,109	2,543,175	2,121,960	2,324,126
Detention & Correction Services	78,204	133,756	97,307	99,904	93,084	51,908
Current Expense Property Taxes	8,909,202	9,195,836	9,168,070	10,276,915	10,369,582	9,556,024
Road Diversion Property Tax	1,962,520	1,985,359	1,956,994	995,972	981,127	992,601
County Road Property Tax	7,820,321	8,115,347	8,165,227	8,334,410	8,397,149	9,501,898
Current Expense Sales Tax	4,467,302	4,990,391	5,527,799	6,927,433	7,612,898	7,866,984
Criminal Justice Taxes/Entitlements	1,319,678	1,419,377	1,508,774	1,669,497	1,454,036	1,781,845
Rural Sales & Use Tax Fund	578,512	675,373	708,515	849,454	912,101	947,387



<u>Com Srvcs-Homelessness Preven Filings</u>	411,523	515,539	699,653	833,558	606,152	453,213
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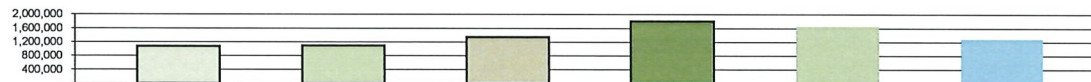


<u>Lodging (Hotel/Motel) Tax</u>	377,149	475,609	405,805	729,836	845,088	908,835
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<u>REET 1 Excise Tax Only</u>	1,067,383	1,088,604	1,343,874	1,798,775	1,645,812	1,280,232
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<u>REET 2 Excise Tax Only</u>	1,067,383	1,088,604	1,343,874	1,798,775	1,645,812	1,280,232
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## 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	\$	\$ (933,808.65)
DECEMBER	\$ 847,167.46	\$	\$ (847,167.46)
<b>TOTAL COLLECTED REVENUE</b>	<b>\$ 9,393,873.95</b>	<b>\$ 7,866,983.97</b>	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,647,960.08
YET TO BE COLLECTED	-	<b>\$ (533,016.03)</b>	
<b>ANTICIPATED INCREASE</b>	<b>\$</b>	<b>1,247,960.08</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>6.4%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>6.8%</b>	



# OCTOBER 2023

## Six Year Financial Recap

Current Expense Recap	10/31/2018	10/31/2019	10/31/2020	10/31/2021	10/31/2022	10/31/2023
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	5,000,000
Current Expense Unreserved Cash		3,979,167	6,459,196	9,370,896	10,098,590	11,749,639
<b>This Month Current Expense Cash</b>	<b>8,698,604</b>	<b>12,744,958</b>	<b>15,532,604</b>	<b>21,959,947</b>	<b>27,591,130</b>	<b>29,530,593</b>
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	31,352,248	32,789,122	33,307,854	38,003,269	39,578,817	39,996,880
<b>Budgeted Revenues Received</b>	<b>90%</b>	<b>91%</b>	<b>87%</b>	<b>96%</b>	<b>97%</b>	<b>93%</b>
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	26,929,641	28,067,774	29,911,166	32,421,692	35,095,388	37,122,321
<b>Budgeted Expenditures Expended</b>	<b>78%</b>	<b>77%</b>	<b>77%</b>	<b>79%</b>	<b>80%</b>	<b>77%</b>



Special Fund Cash Balances	10/31/2018	10/31/2019	10/31/2020	10/31/2021	10/31/2022	10/31/2023
Rural County Sales & Use Tax Fund (.09)	508,267	675,187	887,143	1,310,531	2,203,520	2,219,923
Auditor's O&M	282,685	289,968	321,863	420,714	475,826	513,302
County Roads Fund	9,295,488	8,714,792	10,840,407	14,375,551	13,583,091	14,185,647
Paths & Trails	256,053	267,688	277,521	286,775	296,626	312,118
Election Equipment Holding	158,094	170,212	228,158	248,138	293,257	257,478
Crime Victims	207,330	198,982	204,868	216,736	190,355	166,326
Victim Witness Activities	24,415	22,587	23,688	21,951	14,281	307
Historical Preservation Fund	49,399	28,596	42,005			
Community Support Services Fund	632,936	775,936	979,341	1,784,858	1,324,974	2,050,241
Abatement/Repair/Demolition Fund	272,372	277,643	279,006	277,700	278,411	289,775
Reserve for Technology Fund	165,718	92,891				
REET & Property Tax Admin Asst	72,787	77,357	71,878	85,003	92,504	94,784
National Forest Safety	47,752	33,076	21,533	6,032	24,500	41,233
Trial Court Improvement Fund	100,455	106,480	120,199	86,681	87,655	109,499
Sheriff Special Funds	267,616	246,188	-			
Sheriff's Boating Program			111,329	109,920	62,240	55,006
Narcotics Investigation			86,738	98,061	94,374	93,395
Mason County Clean Water District					161,130	339,371
Public Health Fund	223,241	350,777	992,287	1,337,306	1,757,938	3,636,219
American Rescue Plan Act				5,577,461	10,506,420	5,392,194
Law Library	78,796	73,244	62,663	51,378	38,848	28,010
Lodging (Motel/Hotel) Tax Fund	496,619	694,350	781,951	1,100,423	1,617,008	2,159,078
Mental Health Tax Fund	1,486,938	1,466,501	1,518,678	1,968,734	2,161,143	2,533,990
Treasurer's M&O Fund	122,050	80,522	190,420	139,429	106,192	136,386
Veterans Assistance	79,755	54,330	77,270	160,160	213,644	284,435
Skokomish Flood Zone	180,942	18,942	80,190	15,126	11,032	42,346
Mason Lake Management District	126,319	134,722	115,677	65,702	96,223	101,791
Spencer Lake Management District			1,060	6,059	20,882	22,272
Island Lake Management District	16,522	25,866	26,135	28,322	24,826	13,319
Capital Improvement / Reet 1 Fund	1,785,534	2,129,468	2,217,304	1,907,053	2,136,218	2,514,342
Capital Improvement / Reet 2 Fund	2,759,714	2,995,440	3,435,912	4,373,670	5,860,557	5,761,645
Mason County Landfill	505,573	620,106	845,847	1,736,805	2,914,412	3,270,711
N. Bay/Case Inlet Utility	876,510	862,728	1,380,148	1,863,967	2,288,679	3,053,812
N. Bay/Case Inlet Utility Reserve	729	362	-			
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	230,438	159,891	77,904	197,959	77,589	4,188
Beards Cove Water	419,243	457,903	537,366	595,515	679,435	1,002,282
Belfair WW & Water Reclamation	188,571	305,866	594,261	1,839,865	1,547,218	4,634,381
Reserve Landfill	487,399	470,383	446,422	443,456	440,846	444,409
Reserve Beards Cove Ulid	353,882	199,214	206,906	213,395	221,980	
Storm Drain System Development	217,182	184,069	180,256	178,847	178,355	
Information Technology	268,427	345,883	175,320	438,752	376,880	581,901
Equipment Rental & Revolving Fund	2,636,137	3,719,230	2,094,620	1,289,294	4,565,713	5,548,336
Unemployment Fund	175,769	162,141	181,507	200,691	223,273	241,098
<b>TOTALS</b>	<b>\$26,061,643</b>	<b>\$27,493,509</b>	<b>\$30,719,767</b>	<b>\$45,058,022</b>	<b>57,248,060</b>	<b>62,135,551</b>





# MASON COUNTY MONTHLY FINANCIAL REPORT

**OCTOBER  
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	1,893.00	-393	126.20%	4,790	5,283	-493	110.30%
ASSESSOR	29,963	23,282.00	6,681	77.70%	32,910	28,935	3,975	87.92%
EMERGENCY MANAGEMENT	990	748.00	242	75.56%	2,540	1,574	966	61.95%
FACILITIES & GROUNDS	27,731	20,675.00	7,056	74.56%	85,685	38,483	47,202	44.91%
COMMUNITY SERVICES	47,254	42,882.00	4,372	90.75%	66,645	49,138	17,507	73.73%
PARKS & TRAILS	57,615	24,026.00	33,589	41.70%	51,043	33,731	17,312	66.08%
JUVENILE COURT SERVICES	8,006	7,276.00	730	90.88%	8,570	6,057	2,513	70.68%
PROSECUTOR	6,691	5,349.00	1,342	79.94%	7,127	2,842	4,285	39.88%
CORONER	14,250	13,464.00	786	94.48%	50,891	15,055	35,836	29.58%
SHERIFF ADMIN	1,202,975	1,218,047.00	-15,072	101.25%	1,354,357	882,280	472,077	65.14%
MOTOR POOL	50,829	21,582.07	29,247	42.46%			0	0%
<b>Total 001 GENERAL FUND</b>	<b>1,447,804</b>	<b>1,379,224.07</b>	<b>68,580</b>	<b>95.26%</b>	<b>1,664,558</b>	<b>1,063,378</b>	<b>601,180</b>	<b>63.88%</b>
SHERIFF'S BOATING PROGRAM	0	1,398.00	-1,398	0%		445	-445	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	41,988.15	15,089	73.56%	47,172	41,175	5,997	87.29%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>57,077</b>	<b>43,386.15</b>	<b>13,691</b>	<b>76.01%</b>	<b>47,172</b>	<b>41,720</b>	<b>5,452</b>	<b>88.44%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,504,881</b>	<b>1,422,610.22</b>	<b>82,271</b>	<b>94.53%</b>	<b>1,711,730</b>	<b>1,105,099</b>	<b>606,631</b>	<b>64.56%</b>

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	18,800.07	20,889	47.37%	40,275	10,655	29,620	26.45%
MOTOR POOL SUPPLIES	80,150	32,900.00	47,250	41.05%	54,050	29,742	24,308	55.03%
MOTOR POOL FUEL	245,045	286,725.30	-41,680	117.01%	402,000	261,584	140,416	65.07%
MOTOR POOL LEASE	226,180	504,849.88	-278,670	223.21%	712,272	567,767	144,505	79.71%
MOTOR POOL MAINT-MONTHLY	17,230	9,868.84	7,361	57.28%	12,000	18,693	-6,693	155.77%
MOTOR POOL REPAIRS & MISC.	62,100	32,213.00	29,887	51.87%	72,775	50,863	21,912	69.89%
MOTOR POOL INSURANCE	20,170	3,178.00	16,992	15.76%	16,640	4,298	12,342	25.83%
MOTOR POOL CAPITAL LEASE	406,717	9,162.56	397,554	2.25%	147,000	33,960	113,040	23.10%
MOTOR POOL CAP UPFIT	407,600	524,912.60	-117,313	128.78%	254,718	127,536	127,182	50.07%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,504,881</b>	<b>1,422,610.25</b>	<b>82,271</b>	<b>94.53%</b>	<b>1,711,730</b>	<b>1,105,099</b>	<b>606,631</b>	<b>64.56%</b>

Unaudited \*Benchmark for month is 83.33%





**MASON COUNTY MONTHLY FINANCIAL  
REPORT**

**OCTOBER 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	925,376	59,376	107%	963,000	1,025,289	62,289	106%	99,914
104	Auditor's O & M	140,250	124,840	(15,410)	89%	127,250	91,467	(35,783)	72%	(33,373)
105	County Road	21,367,763	15,499,373	(5,868,390)	73%	21,099,126	17,444,190	(3,654,936)	83%	1,944,817
106	Paths & Trails	10,136	10,067	(69)	99%	9,707	15,032	5,325	155%	4,965
109	Election Equipment Holdings	42,250	46,749	4,499	111%	42,250	40,086	(2,164)	95%	(6,663)
110	Crime Victims	41,910	54,648	12,738	130%	59,010	57,825	(1,185)	98%	3,177
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	8,410,796	(162,132)	98%	2,254,928	3,836,339	1,581,411	170%	(4,574,457)
118	Abatement	7,920	1,996	(5,924)	25%	1,200	11,108	9,908	926%	9,113
120	REET & Property Tax Admin	25,600	19,296	(6,304)	75%	25,750	17,985	(7,765)	70%	(1,311)
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	-	(38,800)	0%	38,800	-	(38,800)	0%	-
142	Narcotics Investigation Fund	6,000	1,884	(4,116)	31%	6,500	44,143	37,643	679%	42,260
145	Mason County Clean Water District	190,000	161,130	(28,870)	85%	190,000	165,140	(24,860)	87%	4,009
150	Community Services Health	3,398,154	3,538,756	140,602	104%	3,349,997	5,048,925	1,698,928	151%	1,510,168
155	American Rescue Plan Act	6,484,450	6,515,585	31,135	100%	22,500	281,728	259,228	1252%	(6,233,857)
160	Law Library	24,900	17,810	(7,090)	72%	23,260	19,150	(4,110)	82%	1,340
163	Lodging Tax (Hotel/Motel)	500,500	847,001	346,501	169%	600,750	952,718	351,968	159%	105,717
164	Mental Health	1,243,736	1,233,402	(10,334)	99%	1,414,765	1,352,010	(62,755)	96%	118,608
180	Treasurer's M&O Fund	338,999	222,339	(116,660)	66%	274,062	174,781	(99,281)	64%	(47,557)
190	Veterans Assistance	141,340	135,144	(6,196)	96%	146,524	147,114	590	100%	11,970
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	33,537	(4,363)	88%	39,990	38,538	(1,452)	96%	5,001
195	Spencer Lake Mngmt Dist #3	15,225	14,193	(1,032)	93%	16,036	15,255	(781)	95%	1,062
199	Island Lake Mngmt Dist #1	10,000	9,170	(830)	92%	100	903	803	903%	(8,266)
350	REET 1 Capital Improvements	1,562,000	1,658,119	96,119	106%	1,866,000	1,366,113	(499,887)	73%	(292,006)
351	REET 2 Capital Improvements	1,505,000	1,683,954	178,954	112%	1,813,000	1,501,744	(311,256)	83%	(182,211)
402	Mason County Landfill	5,868,714	5,237,162	(631,552)	89%	7,216,147	5,644,811	(1,571,336)	78%	407,649
403	N. Bay / Case Inlet Utility	2,404,398	1,782,939	(621,459)	74%	2,390,624	1,982,544	(408,080)	83%	199,605
411	Rustlewood Sewer & Water	544,257	253,816	(290,441)	47%	704,210	303,994	(400,216)	43%	50,178
412	Beards Cove Water	332,230	209,339	(122,891)	63%	367,564	244,477	(123,087)	67%	35,138
413	Belfair WW & Water Reclamation	11,209,208	1,181,740	(10,027,468)	11%	4,526,622	5,598,675	1,072,053	124%	4,416,935
428	Reserve Landfill	700	3,176	2,476	454%	700	17,538	16,838	2505%	14,363
429	Reserve Beards Cove ULID	10,800	11,083	283	103%	-	-	-	0%	(11,083)
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	2,053,858	(786,329)	72%	2,812,088	2,601,414	(210,674)	93%	547,556
502	Unemployment Fund	73,420	73,420	-	100%	76,204	76,204	-	100%	2,784
<b>Totals</b>		<b>\$ 80,899,036</b>	<b>62,967,012</b>	<b>\$ (27,932,024)</b>	<b>65%</b>	<b>\$ 60,622,475</b>	<b>51,370,175</b>	<b>\$ (9,252,300)</b>	<b>85%</b>	<b>(1,596,837)</b>

*Unaudited \*Benchmark for Month is 83.33%*





# MASON COUNTY MONTHLY FINANCIAL REPORT

## OCTOBER 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	645,809	32,902	95%	570,602
104	Auditor's O & M	108,074	80,003	28,071	74%	111,635	55,261	56,374	50%	(24,742)
105	County Road	22,849,454	11,523,775	11,325,679	50%	23,793,040	15,154,923	8,638,117	64%	3,631,148
106	Paths & Trails	2,223	2,052	171	92%	2,047	1,967	80	96%	(85)
109	Election Equipment Holdings	51,781	1,622	50,159	3%	51,642	77,669	(26,027)	150%	76,047
110	Crime Victims	99,426	77,519	21,907	78%	106,491	80,251	26,240	75%	2,731
114	Victim Witness Activities	55,635	23,320	32,315	42%	52,740	22,525	30,215	43%	(794)
117	Community Support Services	8,250,242	8,124,836	125,406	98%	2,456,488	3,798,798		155%	(4,326,039)
118	Abatement	54,296	1,279	53,017	2%	54,155	1,241	52,914	2%	(38)
120	REET & Property Tax Admin	100,589	16,009	84,580	16%	110,750	19,060	91,690	17%	3,051
134	National Forest Safety	26,525	6,206	20,319	23%	36,500	6,203	30,297	17%	(3)
135	Trial Court Improvements	54,213	21,680	32,533	40%	53,715	684	53,031	1%	(20,997)
141	Sheriff's Boating Program	42,533	93,484	(50,951)	220%	42,083	28,383	13,700	67%	(65,101)
142	Narcotics Investigation Fund	7,669	5,353	2,316	70%	5,869	45,303	(39,434)	772%	39,951
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	1,949	188,204	1%	
150	Community Services Health	3,832,359	3,200,361	631,998	84%	4,077,531	3,640,841	436,690	89%	440,479
155	American Rescue Plan Act	11,541,329	1,108,557	10,432,772	10%	7,562,927	2,452,462	5,110,465	32%	1,343,905
160	Law Library	36,307	28,170	8,137	78%	34,856	29,314	5,542	84%	1,145
163	Lodging Tax (Hotel/Motel)	772,900	330,102	442,798	43%	988,514	467,622	520,892	47%	137,520
164	Mental Health	1,491,138	706,322	784,816	47%	1,464,058	855,278	608,780	58%	148,956
180	Treasurer's M&O Fund	395,672	172,820	222,852	44%	354,062	145,851	208,211	41%	(26,969)
190	Veterans Assistance	241,340	82,354	158,986	34%	252,000	82,059	169,941	33%	(295)
192	Skokomish Flood Zone	10,035,620	4,338	10,031,282	0%	6,908,235	16,361	6,891,874	0%	12,023
194	Mason Lake Mngmt Dist #2	106,877	6,290	100,587	6%	108,367	5,124	103,243	5%	(1,166)
195	Spencer Lake Mngmt Dist #3	22,017	499	21,518	2%	23,876	823	23,053	3%	324
199	Island Lake Mngmt Dist #1	30,000	13,452	16,548	45%	26,078	13,562	12,516	52%	110
350	REET 1 Capital Improvements	2,101,978	1,561,748	540,230	74%	2,101,804	1,163,581	938,223	55%	(398,166)
351	REET 2 Capital Improvements	2,103,831	53,830	2,050,001	3%	2,103,875	936,307	1,167,568	45%	882,476
402	Mason County Landfill	6,433,279	4,396,955	2,036,324	68%	6,760,452	5,006,626	1,753,826	74%	609,670
403	N. Bay / Case Inlet Utility	2,110,929	1,271,302	839,627	60%	2,235,214	1,166,272	1,068,942	52%	(105,030)
405	Wastewater System Development	-		-	0%	-		-	0%	-
411	Rustlewood Sewer & Water	665,793	309,241	356,552	46%	776,347	371,943	404,404	48%	62,703
412	Beards Cove Water	327,750	134,239	193,511	41%	335,427	158,863	176,564	47%	24,624
413	Belfair WW & Water Reclamation	7,604,413	828,815	6,775,598	11%	7,142,083	3,579,755	3,562,328	50%	2,750,940
428	Reserve Landfill	301,597	5,849	295,748	2%	300,950	14,583	286,367	5%	8,733
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	771,194	215,879	78%	1,261,915	821,435	440,480	65%	50,241
501	Equipment Rental & Revolving	3,987,878	2,290,238	1,697,640	57%	3,345,768	1,779,213	1,566,555	53%	(511,026)
502	Unemployment Fund	234,420	46,374	188,046	20%	276,204	49,662	226,542	18%	3,288
<b>Totals</b>		<b>\$ 87,832,654</b>	<b>\$ 37,380,368</b>	<b>\$ 50,452,286</b>	<b>43%</b>	<b>\$ 76,186,562</b>	<b>\$ 42,697,560</b>	<b>\$ 34,831,312</b>	<b>56%</b>	<b>5,317,192</b>

*Unaudited \*Benchmark for Month is 83.33%*