



MASON COUNTY MONTHLY
FINANCIAL REPORT

SEPTEMBER
2023



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	23,997	3,997	120%	(1,980)
Assessor	9,000	6,090	(2,911)	68%	7,000	17,314	10,314	247%	11,225
Auditor	1,142,750	884,970	(257,780)	77%	1,172,200	792,579	(379,621)	68%	(92,391)
Emergency Management	75,912	37,408	(38,504)	49%	139,347	180,977	41,630	130%	143,569
Facilities & Grounds	-	1,848	1,848	0%	-	1,256	1,256	0%	(592)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	239,263	(139,114)	63%	478,377	263,012	(215,365)	55%	23,749
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	98	(91,980)	0%	86,522	-	(86,522)	0%	(98)
District Court	1,080,400	649,677	(430,723)	60%	855,300	669,451	(185,849)	78%	19,775
Community Development	2,434,000	1,903,856	(530,144)	78%	2,666,374	2,043,911	(622,463)	77%	140,055
Historical Preservation	24,000	14,795	(9,205)	62%	20,000	10,145	(9,855)	51%	(4,650)
Parks & Trails	44,000	19,198	(24,802)	44%	53,235	55,061	1,826	103%	35,863
Juvenile Court Services	1,255,805	1,106,540	(149,265)	88%	1,366,600	1,153,954	(212,646)	84%	47,414
Prosecutor	239,471	121,060	(118,411)	51%	216,249	118,495	(97,754)	55%	(2,565)
Child Support Enforcement	159,679	134,207	(25,472)	84%	171,310	70,830	(100,480)	41%	(63,377)
Coroner	35,000	48,680	13,680	139%	35,000	63,426	28,426	181%	14,746
Sheriff	953,505	813,941	(139,564)	85%	1,167,789	608,767	(559,022)	52%	(205,174)
Indigent Defense	245,267	177,669	(67,598)	72%	240,767	140,467	(100,300)	58%	(37,202)
Superior Court	69,650	58,517	(11,133)	84%	195,846	125,512	(70,334)	64%	66,994
Family Court	2,500	2,328	(172)	93%	2,500	1,904	(596)	76%	(424)
Therapeutic Court	811,347	286,102	(525,245)	35%	776,228	312,619	(463,609)	40%	26,517
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	22,903,585	(4,080,011)	85%	28,417,341	22,339,617	(6,077,724)	79%	(563,968)
Non Departmental	4,619,977	3,404,722	(1,215,255)	74%	4,729,045	4,432,533	(296,512)	94%	1,027,811
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,768,914	\$ 32,840,530	\$ (7,928,384)	81%	\$ 42,817,030	\$ 33,425,959	\$ (9,391,071)	78%	585,429

*Unaudited *Benchmark for Month is 75%*



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 2023

Treasurer Department Receipts

Treasurer #001-260-000	2022 Budget	2022 YTD	This Month	% 2022	2023 Budget	2023 YTD	This Month	% 2023
REAL & PERSONAL PROPERTY TAXES	11,331,824	6,896,254	167,286	61%	10,389,391	6,332,533	163,416	61%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	6,738,257	835,635	94%	8,400,000	7,013,978	861,616	83%
LOCAL PUBLIC SAFETY-CITY	50,000	37,935	4,401	76%	50,000	40,243	4,697	80%
CRIMINAL JUSTICE	800,000	765,395	93,463	96%	900,000	801,235	97,402	89%
LEASEHOLD EXCISE TAX	30,000	28,026	387	93%	35,000	23,038	1,052	66%
FOREST EXCISE TAX	100,000	298,707	0	299%	200,000	381,792	0	191%
FRANCHISE FEES	500,000	302,382	0	60%	500,000	309,894	0	62%
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	1,185,929	208%	2,500,000	1,574,780	755,438	63%
	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	575,534	0	74%	775,000	575,081	341	74%
ADULT COURT COST-JUVENILE OFFE	5,000	3,345	353	67%	5,000	2,799	0	56%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	101,378	39,378	119%	125,000	104,319	38,042	83%
DUI - OTHER CRIMINAL JUSTICE A	17,000	8,383	0	49%	17,000	3,436	0	20%
LIQUOR/BEER EXCISE TAX	165,000	123,110	0	75%	165,000	127,962	0	78%
LIQUOR CONTROL BOARD PROFITS	200,000	149,115	49,733	75%	200,000	149,557	50,076	75%
IN LIEU OF-CITY OF TACOMA	210,000	162,572	18,064	77%	210,000	190,700	18,967	91%
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	1,800	120	72%	2,500	2,160	40	86%
REET COLLECTION FEES	125,000	134,014	14,834	107%	170,000	106,640	13,567	63%
REET COLLECTIONS COSTS	10,000	6,362	645	64%	10,000	5,762	600	58%
TREAS. FIRE PROTECTION ASSESSM	15,000	10,241	181	68%	15,000	10,257	192	68%

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	151	1	75%	200	29	0	14%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	3	0	0%
GAMBLING TAX PENALTY	-	731	231	0%	-	554	0	0%
REAL & PERSONAL PENALTY	150,000	160,657	5,057	107%	150,000	94,647	12,756	63%
PERSONAL PROP FILING PEN	20,000	14,853	168	74%	30,000	28,806	1,870	96%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	312,299	85,914	125%	250,000	1,769,746	208,532	708%
INVESTMENT SERVICE FEES(TREAS.	6,000	10,545	2,335	176%	10,000	27,477	3,131	275%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	9,869	1,957	116%	10,000	46,432	5,376	464%
LEASEHOLD EXCISE TAX INTEREST	-	5	2	0%	-	15	4	0%
EXCISE INTEREST	50	156	70	312%	100	98	45	98%
INV PURCHASED INT	-	(2,900)	(1,989)	0%	-	(7,542)	0	0%
INTEREST ON DELINQUENT PR TAX	600,000	361,843	17,077	60%	600,000	391,951	51,959	65%
RENTS/LEASES-DNR TRUST	10,000	19,229	1,124	192%	20,000	15,899	3,082	79%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	171,146	723	68%	250,000	165,048	27,736	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	(273)	1	-2731%	10	(1,333)	(104)	-13327%
TAX DISTRIBUTION ROUNDING	10	(46)	(2)	-460%	10	(66)	(4)	-658%
MISCELLANEOUS-OTHER REVENUE	100	234	0	234%	100	115	2	115%
ROAD DIVERSION	1,080,000	654,906	15,357	61%	1,080,000	662,571	14,555	61%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	1,522	40	76%	1,600	2,469	120	154%
TIMBER EXCISE TAX	10,000	5,825	0	58%	10,000	43,520	0	435%
DNR PILT NAP / NRCA	900	(378)	(378)	-42%	1,275	-	0	0%
DNR OTHER TRUST 2	50	900	0	1799%	50	44	2	87%
OTHER INT-DNR INTEREST	10	(25)	388	-251%	50	113	12	227%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(787)	117	-31%	3,800	1,785	352	47%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(62,468)	75	-250%	75,000	18,843	3,166	25%
Grand Total	\$26,983,596	\$22,903,585	2,538,678	85%	\$28,417,341	\$22,339,617	\$2,338,038	79%
Unaudited *Benchmark for Month is 75%								



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	209,723	137,521	60%	386,072	252,830	133,242	65%	43,107
Assessor	1,453,707	1,060,946	392,761	73%	1,475,815	1,097,934	377,881	74%	36,988
Auditor	1,887,225	1,311,854	575,371	70%	1,964,162	1,351,861	612,301	69%	40,007
Emergency Management	353,422	272,384	81,038	77%	540,330	417,251	123,079	77%	144,867
Facilities & Grounds	1,440,148	994,907	445,241	69%	1,545,159	1,075,852	469,307	70%	80,945
HR/ Risk Mngt	679,310	383,283	296,027	56%	926,434	585,546	340,888	63%	202,263
LEOFF	100,000	54,878	45,122	55%	100,000	75,894	24,106	76%	21,017
Clerk	1,128,716	841,185	287,531	75%	1,208,905	918,422	290,483	76%	77,236
Commissioners	357,704	267,108	90,596	75%	390,615	283,344	107,271	73%	16,237
Support Services	1,005,923	737,733	268,190	73%	1,064,379	754,984	309,395	71%	17,252
District Court	1,458,412	988,458	469,954	68%	1,526,343	1,049,878	476,465	69%	61,419
Community Development	2,976,073	2,008,791	967,282	67%	3,256,041	2,183,965	1,072,076	67%	175,174
Historical Preservation	24,000	8,539	15,461	36%	41,150	12,262	28,888	30%	3,723
Parks & Trails	795,136	521,699	273,437	66%	814,815	570,742	244,073	70%	49,043
Juvenile Court Services	2,022,773	1,328,397	694,376	66%	2,155,933	1,369,675	786,258	64%	41,278
Prosecutor	2,080,150	1,253,048	827,102	60%	2,188,840	1,371,258	817,582	63%	118,211
Child Support Enforcement	161,447	82,515	78,932	51%	174,363	75,204	99,159	43%	(7,311)
Coroner	347,914	238,732	109,182	69%	640,942	445,217	195,725	69%	206,486
Sheriff	15,047,209	10,631,151	4,416,058	71%	16,183,144	11,016,430	5,166,714	68%	385,279
Courthouse Security	303,755	197,388	106,367	65%	309,300	205,144	104,156	66%	7,757
Indigent Defense	1,271,847	898,183	373,664	71%	1,538,125	1,160,537	377,588	75%	262,353
Superior Court	1,132,810	790,121	342,689	70%	1,530,861	1,098,335	432,526	72%	308,214
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	376,202	440,460	46%	787,786	381,746	406,040	48%	5,543
Murder Expenditures	50,000	5,756	44,244	12%	-	-	-	0%	(5,756)
Treasurer	878,239	610,687	267,552	70%	913,511	655,223	258,288	72%	44,536
Non Departmental	5,316,129	3,083,943	2,232,186	58%	5,884,219	3,215,551	2,668,668	55%	131,609
Motor Pool	50,829	20,512	30,317	40%	-	-	-	0%	(20,512)
Transfers Out to Other Funds	466,282	84,387	381,895	18%	464,021	81,970	382,051	18%	(2,416)
Totals	\$ 43,955,566	\$ 29,262,509	\$ 14,693,057	67%	\$ 48,013,765	\$ 31,707,057	\$ 16,306,708	66%	2,444,548

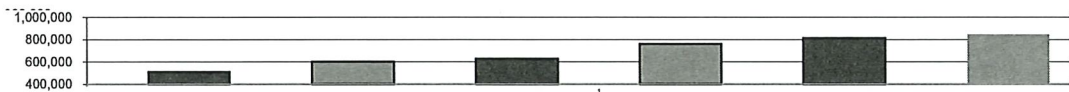
*Unaudited *Benchmark for Month is 75%*



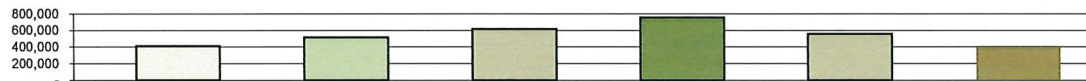
SEPTEMBER 2023

Six Year Specific Revenue Streams Comparison

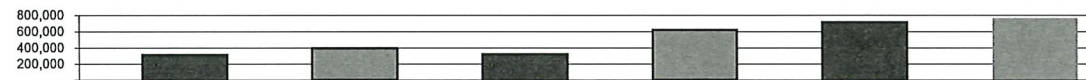
	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023
Community Development Revenues	1,383,224	1,560,427	1,717,307	2,377,011	1,903,856	2,043,911
Detention & Correction Services	17,908	20,118	84,445	92,800	84,969	46,452
Current Expense Property Taxes	5,833,801	6,082,021	6,121,843	6,931,297	6,896,254	6,332,533
Road Diversion Property Tax	1,290,035	1,316,617	1,313,312	676,998	654,906	662,571
County Road Property Tax	5,148,598	5,394,251	5,496,320	5,669,821	5,628,329	6,323,415
Current Expense Sales Tax	3,939,023	4,450,596	4,874,269	6,185,907	6,738,257	7,013,978
Criminal Justice Taxes/Entitlements	1,084,295	1,160,088	1,237,195	1,386,346	1,320,843	1,486,869
Rural Sales & Use Tax Fund	508,944	601,178	629,104	761,193	809,765	846,368



Com Svcs-Homelessness Preven Filings	411,523	515,539	613,972	753,970	556,720	405,386
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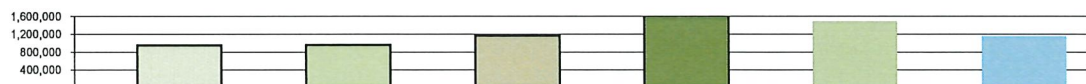


Lodging (Hotel/Motel) Tax	312,187	392,156	317,325	618,823	711,516	765,370
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REET 1 Excise Tax Only	948,179	950,508	1,165,967	1,609,629	1,489,408	1,160,895
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REET 2 Excise Tax Only	948,179	950,508	1,165,967	1,609,629	1,489,408	1,160,895
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MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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		\$ (874,640.36)
NOVEMBER	\$ 933,808.65		\$ (933,808.65)
DECEMBER	\$ 847,167.46		\$ (847,167.46)
TOTAL COLLECTED REVENUE	\$ 9,393,873.95	\$ 7,013,978.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,669,595.44
YET TO BE COLLECTED	-	(1,386,021.03)	
ANTICIPATED INCREASE	\$	1,269,595.44	
12 MONTH ROLLING AVERAGE CHANGE		6.8%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		7.2%	



SEPTEMBER 2023

Six Year Financial Recap

Current Expense Recap	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2122	9/30/2023
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		677,699	3,520,434	7,420,954	12,922,702	10,679,681
This Month Current Expense Cash	5,719,621	9,443,491	12,593,842	20,010,006	25,415,242	28,460,634
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	25,611,041	26,704,001	27,564,365	31,703,495	32,840,530	33,425,959
Budgeted Revenues Received	73%	74%	72%	80%	81%	78%
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	24,275,623	25,323,033	27,258,249	28,086,202	29,155,680	31,707,057
Budgeted Expenditures Expended	70%	69%	70%	68%	66%	66%

Special Fund Cash Balances	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023
Rural County Sales & Use Tax Fund (.09)	508,267	675,187	887,143	1,246,219	2,121,416	2,134,572
Auditor's O&M	282,685	289,968	321,863	416,066	473,801	511,130
County Roads Fund	9,295,488	8,714,792	10,840,407	12,480,272	10,956,043	12,639,440
Paths & Trails	256,053	267,688	277,521	286,273	295,775	310,940
Election Equipment Holding	158,094	170,212	228,158	242,887	286,733	256,828
Crime Victims	207,330	198,982	204,868	218,707	197,288	168,692
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	1,182,704	1,616,153	1,821,429
Abatement/Repair/Demolition Fund	272,372	277,643	279,006	278,031	278,138	288,856
Reserve for Technology Fund	165,718	92,891				
REET & Property Tax Admin Asst	72,787	77,357	71,878	84,169	91,937	94,150
National Forest Safety	47,752	33,076	21,533	9,270	24,813	41,618
Trial Court Improvement Fund	100,455	106,480	120,199	86,945	106,634	109,668
Sheriff Special Funds	267,616	246,188				
Sheriff's Boating Program			111,329	114,946	68,843	57,671
Narcotics Investigation			86,738	99,234	94,831	93,840
Mason County Clean Water District					116,980	294,426
Public Health Fund	223,241	350,777	992,287	1,435,799	2,024,850	3,363,557
American Rescue Plan Act				5,717,761	10,549,863	6,378,668
Law Library	78,796	73,244	62,663	53,028	40,961	30,108
Lodging (Motel/Hotel) Tax Fund	496,619	694,350	781,951	1,003,049	1,496,472	2,068,635
Mental Health Tax Fund	1,486,938	1,466,501	1,518,678	1,857,576	2,049,599	2,549,401
Treasurer's M&O Fund	122,050	80,522	190,420	140,565	108,276	151,505
Veterans Assistance	79,755	54,330	77,270	126,589	177,324	243,928
Skokomish Flood Zone	180,942	18,942	80,190	17,547	12,102	43,502
Mason Lake Management District	126,319	134,722	115,677	90,776	86,323	90,374
Spencer Lake Management District			1,060	2,442	16,397	17,499
Island Lake Management District	16,522	25,866	26,135	24,935	21,776	13,418
Capital Improvement / Reet 1 Fund	1,785,534	2,129,468	2,217,304	1,788,172	2,097,282	2,512,699
Capital Improvement / Reet 2 Fund	2,759,714	2,995,440	3,435,912	4,197,629	5,700,377	6,029,037
Mason County Landfill	505,573	620,106	845,847	1,988,734	2,899,288	3,283,034
N. Bay/Case Inlet Utility	876,510	862,728	1,380,148	1,789,621	2,258,537	2,968,647
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	193,639	114,543	47,052
Beards Cove Water	419,243	457,903	537,366	587,269	686,117	1,011,560
Belfair WW & Water Reclamation	188,571	305,866	594,261	1,644,671	1,649,222	4,369,520
Reserve Landfill	487,399	470,383	446,422	443,871	440,366	442,739
Reserve Beards Cove Ulid	353,882	199,214	206,906	213,514	221,968	
Storm Drain System Development	217,182	184,069	180,256	179,064	178,447	
Information Technology	268,427	345,883	175,320	509,302	472,055	699,203
Equipment Rental & Revolving Fund	2,636,137	3,719,230	2,094,620	1,617,626	4,578,809	5,311,107
Unemployment Fund	175,769	162,141	181,507	201,302	223,704	254,839
TOTALS	26,061,643	27,493,509	30,719,767	42,592,156	54,848,325	60,703,602



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	1,614	-114	107.57%	4,790	5,122	-332	106.93%
ASSESSOR	29,963	18,878	11,085	63.00%	32,910	26,719	6,191	81.19%
EMERGENCY MANAGEMENT	990	521	469	52.60%	2,540	1,340	1,200	52.76%
FACILITIES & GROUNDS	27,731	16,143	11,588	58.21%	85,685	34,631	51,054	40.42%
COMMUNITY SERVICES	47,254	33,454	13,800	70.80%	66,645	44,409	22,236	66.64%
PARKS & TRAILS	57,615	13,972	43,643	24.25%	51,043	31,052	19,991	60.83%
JUVENILE COURT SERVICES	8,006	5,867	2,139	73.28%	8,570	5,475	3,095	63.88%
PROSECUTOR	6,691	4,348	2,343	64.98%	7,127	2,698	4,429	37.85%
CORONER	14,250	10,937	3,313	76.75%	50,891	13,678	37,213	26.88%
SHERIFF ADMIN	1,202,975	1,050,364	152,611	87.31%	1,354,357	808,775	545,582	59.72%
MOTOR POOL	50,829	20,533	30,296	40.40%			0	0%
Total 001 GENERAL FUND	1,447,804	1,176,629	271,175	81.27%	1,664,558	973,898	690,660	58.51%
SHERIFF'S BOATING PROGRAM	0	1,244	-1,244	0%		439	-439	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	34,566	22,511	60.56%	47,172	37,106	10,066	78.66%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	57,077	35,810	21,267	62.74%	47,172	37,645	9,527	79.80%
Total GENERAL FUND & SPECIAL FUNDS	1,504,881	1,212,439	292,442	80.57%	1,711,730	1,011,543	700,187	59.09%

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	18,203	21,486	45.86%	40,275	10,470	29,805	26.00%
MOTOR POOL SUPPLIES	80,150	25,751	54,399	32.13%	54,050	25,261	28,789	46.74%
MOTOR POOL FUEL	245,045	207,991	37,054	84.88%	402,000	235,190	166,810	58.51%
MOTOR POOL LEASE	226,180	394,353	-168,173	174.35%	712,272	510,030	202,242	71.61%
MOTOR POOL MAINT-MONTHLY	17,230	7,827	9,403	45.42%	12,000	17,654	-5,654	147.12%
MOTOR POOL REPAIRS & MISC.	62,100	27,835	34,265	44.82%	72,775	47,619	25,156	65.43%
MOTOR POOL INSURANCE	20,170	2,534	17,636	12.56%	16,640	3,822	12,818	22.97%
MOTOR POOL CAPITAL LEASE	406,717	3,033	403,684	0.75%	147,000	33,960	113,040	23.10%
MOTOR POOL CAP UPFIT	407,600	524,913	-117,313	128.78%	254,718	127,536	127,182	50.07%
Total GENERAL FUND & HEALTH FUND	1,504,881	1,212,439	292,442	80.57%	1,711,730	1,011,543	700,187	59.09%

Unaudited *Benchmark for month is 75%



MASON COUNTY MONTHLY FINANCIAL
REPORT

SEPTEMBER 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	819,060	(46,940)	95%	963,000	915,474	(47,526)	95%	96,414
104	Auditor's O & M	140,250	119,514	(20,736)	85%	127,250	85,646	(41,604)	67%	(33,868)
105	County Road	21,367,763	11,738,676	(9,629,087)	55%	21,099,126	13,183,197	(7,915,929)	62%	1,444,521
106	Paths & Trails	10,136	8,743	(1,393)	86%	9,707	13,368	3,661	138%	4,625
109	Election Equipment Holdings	42,250	39,856	(2,394)	94%	42,250	39,050	(3,200)	92%	(806)
110	Crime Victims	41,910	49,109	7,199	117%	59,010	46,848	(12,162)	79%	(2,261)
114	Victim Witness Activities	55,683	23,618	(32,065)	42%	51,191	14,182	(37,009)	28%	(9,436)
117	Community Support Services	8,572,928	7,962,713	(610,215)	93%	2,254,928	3,155,352	900,424	140%	(4,807,361)
118	Abatement	7,920	1,441	(6,479)	18%	1,200	9,884	8,684	824%	8,443
120	REET & Property Tax Admin	25,600	17,323	(8,277)	68%	25,750	16,184	(9,566)	63%	(1,139)
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	1,789	(4,211)	30%	6,500	44,107	37,607	679%	42,318
145	Mason County Clean Water District	190,000	116,980	(73,020)	62%	190,000	120,174	(69,826)	63%	3,194
150	Community Services Health	3,398,154	3,466,570	68,416	102%	3,349,997	4,315,271	965,274	129%	848,701
155	American Rescue Plan Act	6,484,450	6,507,221	22,771	100%	22,500	255,490	232,990	1136%	(6,251,731)
160	Law Library	24,900	15,952	(8,948)	64%	23,260	17,088	(6,172)	73%	1,136
163	Lodging Tax (Hotel/Motel)	500,500	712,165	211,665	142%	600,750	803,111	202,361	134%	90,946
164	Mental Health	1,243,736	1,046,332	(197,404)	84%	1,414,765	1,160,414	(254,351)	82%	114,083
180	Treasurer's M&O Fund	338,999	209,258	(129,741)	62%	274,062	173,511	(100,551)	63%	(35,747)
190	Veterans Assistance	141,340	91,030	(50,310)	64%	146,524	101,937	(44,587)	70%	10,907
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	22,921	(14,979)	60%	39,990	26,758	(13,232)	67%	3,837
195	Spencer Lake Mngmt Dist #3	15,225	9,623	(5,602)	63%	16,036	10,316	(5,720)	64%	692
199	Island Lake Mngmt Dist #1	10,000	5,970	(4,030)	60%	100	838	738	838%	(5,132)
350	REET 1 Capital Improvements	1,562,000	1,498,229	(63,771)	96%	1,866,000	1,236,665	(629,335)	66%	(261,564)
351	REET 2 Capital Improvements	1,505,000	1,516,399	11,399	101%	1,813,000	1,356,945	(456,055)	75%	(159,454)
402	Mason County Landfill	5,868,714	4,717,092	(1,151,622)	80%	7,216,147	5,067,856	(2,148,291)	70%	350,764
403	N. Bay / Case Inlet Utility	2,404,398	1,605,858	(798,540)	67%	2,337,004	1,723,800	(613,204)	74%	117,942
411	Rustlewood Sewer & Water	544,257	232,173	(312,084)	43%	704,210	279,428	(424,782)	40%	47,255
412	Beards Cove Water	332,230	192,172	(140,058)	58%	367,564	220,599	(146,965)	60%	28,427
413	Belfair WW & Water Reclamation	11,209,208	1,116,927	(10,092,281)	10%	4,526,622	5,056,125	529,503	112%	3,939,198
428	Reserve Landfill	700	2,296	1,596	328%	700	15,631	14,931	2233%	13,335
429	Reserve Beards Cove ULID	10,800	9,943	(857)	92%	-	-	-	0%	(9,943)
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	1,832,824	(1,007,363)	65%	2,812,088	2,156,905	(655,183)	77%	324,081
502	Unemployment Fund	73,420	73,420	-	100%	76,204	76,204	-	100%	2,784
Totals		\$ 80,899,036	46,754,895	\$ (34,144,141)	58%	\$ 60,568,855	42,937,112	\$ (17,631,743)	71%	(3,817,783)

Unaudited *Benchmark for Month is 75%



MASON COUNTY MONTHLY FINANCIAL REPORT

SEPTEMBER 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	50,995	609,420	8%	678,711	621,344	57,367	92%	570,350
104	Auditor's O & M	108,074	76,702	31,372	71%	111,635	51,611	60,024	46%	(25,091)
105	County Road	22,849,454	10,390,126	12,459,328	45%	23,793,040	12,440,137	11,352,903	52%	2,050,011
106	Paths & Trails	2,223	1,578	645	71%	2,047	1,481	566	72%	(96)
109	Election Equipment Holdings	51,781	1,253	50,528	2%	51,642	77,284	(25,642)	150%	76,031
110	Crime Victims	99,426	65,047	34,379	65%	106,491	66,907	39,584	63%	1,860
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	7,530,128	720,114	91%	2,456,488	3,346,622	(890,134)	136%	(4,183,505)
118	Abatement	54,296	997	53,299	2%	54,155	936	53,219	2%	(61)
120	REET & Property Tax Admin	100,589	14,603	85,986	15%	110,750	17,894	92,856	16%	3,290
134	National Forest Safety	26,525	5,892	20,633	22%	36,500	5,817	30,683	16%	(75)
135	Trial Court Improvements	54,213	2,701	51,512	5%	53,715	515	53,200	1%	(2,186)
141	Sheriff's Boating Program	42,533	88,513	(45,980)	208%	42,083	25,718	16,365	61%	(62,795)
142	Narcotics Investigation Fund	7,669	4,802	2,867	63%	5,869	44,822	(38,953)	764%	40,020
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	1,927	188,226	1%	
150	Community Services Health	3,832,359	2,805,189	1,027,170	73%	4,077,531	3,179,849	897,682	78%	374,660
155	American Rescue Plan Act	11,541,329	1,014,238	10,527,092	9%	7,562,927	1,439,749	6,123,178	19%	425,511
160	Law Library	36,307	24,200	12,108	67%	34,856	25,155	9,701	72%	955
163	Lodging Tax (Hotel/Motel)	772,900	321,087	451,813	42%	988,514	408,457	580,057	41%	87,370
164	Mental Health	1,491,138	653,587	837,551	44%	1,464,058	648,271	815,787	44%	(5,315)
180	Treasurer's M&O Fund	395,672	157,655	238,017	40%	354,062	129,461	224,601	37%	(28,193)
190	Veterans Assistance	241,340	74,493	166,847	31%	252,000	77,389	174,611	31%	2,896
192	Skokomish Flood Zone	10,035,620	3,268	10,032,352	0%	6,908,235	15,205	6,893,030	0%	11,937
194	Mason Lake Mngmt Dist #2	106,877	5,720	101,157	5%	108,367	4,762	103,606	4%	(959)
195	Spencer Lake Mngmt Dist #3	22,017	415	21,602	2%	23,876	657	23,219	3%	243
199	Island Lake Mngmt Dist #1	30,000	13,303	16,697	44%	26,078	13,398	12,680	51%	96
350	REET 1 Capital Improvements	2,101,978	1,485,639	616,339	71%	2,101,804	1,035,778	1,066,026	49%	(449,862)
351	REET 2 Capital Improvements	2,103,831	46,454	2,057,377	2%	2,103,875	524,115	1,579,760	25%	477,662
402	Mason County Landfill	6,433,279	3,892,010	2,541,269	60%	6,760,452	4,417,348	2,343,104	65%	525,338
403	N. Bay / Case Inlet Utility	2,110,929	1,124,363	986,566	53%	2,235,214	992,693	1,242,521	44%	(131,670)
405	Wastewater System Development	-		-	0%	-		-	0%	-
411	Rustlewood Sewer & Water	665,793	250,644	415,149	38%	776,347	304,513	471,834	39%	53,869
412	Beards Cove Water	327,750	110,390	217,360	34%	335,427	125,706	209,721	37%	15,316
413	Belfair WW & Water Reclamation	7,604,413	661,998	6,942,415	9%	7,142,083	3,302,067	3,840,016	46%	2,640,068
428	Reserve Landfill	301,597	5,450	296,147	2%	300,950	14,345	286,605	5%	8,895
429	Reserve Beards Cove ULID	4,508	3,381	1,127	75%	-		-	0%	(3,381)
480	Storm Drain System Development	571	374	197	65%	-		-	0%	(374)
500	Information Technology Dept	987,073	696,967	290,106	71%	1,261,915	704,133	557,783	56%	7,166
501	Equipment Rental & Revolving	3,987,878	2,056,108	1,931,770	52%	3,345,768	1,571,933	1,773,835	47%	(484,175)
502	Unemployment Fund	234,420	45,944	188,476	20%	276,204	35,921	240,283	13%	(10,022)
Totals		\$ 87,832,654	\$ 33,709,533	\$ 54,123,121	38%	\$ 76,186,562	\$ 35,696,446	\$ 40,490,116	47%	1,986,913

Unaudited *Benchmark for Month is 75%