



MASON COUNTY MONTHLY
FINANCIAL REPORT

APRIL 2023



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL

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	12,000	(8,000)	60%	732
Assessor	9,000	6,090	(2,911)	68%	7,000	17,314	10,314	247%	11,225
Auditor	1,142,750	493,589	(649,161)	43%	1,092,250	315,840	(776,410)	29%	(177,749)
Emergency Management	75,912	16,967	(58,945)	22%	139,347	53,314	(86,034)	38%	36,347
Facilities & Grounds	-	1,065	1,065	0%	-	671	671	0%	(394)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	86,985	(291,392)	23%	378,377	75,380	(302,997)	20%	(11,606)
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	98	(91,980)	0%	86,522	-	(86,522)	0%	(98)
District Court	1,080,400	289,008	(791,392)	27%	852,300	279,654	(572,646)	33%	(9,354)
Community Development	2,384,000	805,627	(1,578,373)	34%	2,666,374	818,489	(1,847,885)	31%	12,862
Historical Preservation	24,000	7,037	(16,963)	29%	20,000	3,996	(16,004)	20%	(3,041)
Parks & Trails	44,000	8,153	(35,847)	19%	44,000	31,824	(12,176)	72%	23,671
Juvenile Court Services	1,255,805	453,019	(802,786)	36%	1,366,600	480,038	(886,562)	35%	27,019
Prosecutor	232,091	54,052	(178,040)	23%	216,249	36,412	(179,837)	17%	(17,639)
Child Support Enforcement	159,679	69,551	(90,128)	44%	171,310	17,962	(153,348)	10%	(51,589)
Coroner	35,000	24,180	(10,820)	69%	35,000	32,697	(2,303)	93%	8,517
Sheriff	953,505	247,370	(706,135)	26%	1,143,172	272,458	(870,714)	24%	25,087
Indigent Defense	240,767	100,265	(140,502)	42%	240,767	112,390	(128,377)	47%	12,125
Superior Court	69,650	32,739	(36,911)	47%	108,020	22,214	(85,807)	21%	(10,526)
Family Court	2,500	720	(1,780)	29%	2,500	496	(2,004)	20%	(224)
Therapeutic Court	811,347	67,105	(744,242)	8%	776,228	153,443	(622,785)	20%	86,338
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	12,179,873	(14,803,723)	45%	28,417,341	11,741,900	(16,675,441)	41%	(437,973)
Non Departmental	4,619,977	1,321,007	(3,298,970)	29%	4,709,045	1,998,501	(2,710,544)	42%	677,494
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,688,434	\$ 16,275,769	\$ (24,412,665)	40%	\$ 42,492,402	\$ 16,477,123	\$ (26,015,279)	39%	201,354

*Unaudited *Benchmark for Month is 33.33%*



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	5,388,054	4,144,590	48%	10,389,391	4,911,005	3,723,094	47%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	2,667,698	648,208	37%	8,400,000	2,860,194	675,943	34%
LOCAL PUBLIC SAFETY-CITY	50,000	16,127	3,627	32%	50,000	17,386	3,870	35%
CRIMINAL JUSTICE	800,000	308,084	73,396	39%	900,000	331,069	77,115	37%
LEASEHOLD EXCISE TAX	30,000	10,908	716	36%	35,000	8,214	0	23%
FOREST EXCISE TAX	100,000	23,847	0	24%	200,000	133,269	0	67%
FRANCHISE FEES	500,000	188,274	71,095	38%	500,000	172,232	63,560	34%
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	193,114	50%	775,000	379,574	189,864	49%
ADULT COURT COST-JUVENILE OFFE	5,000	1,525	381	30%	5,000	1,411	353	28%
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	4,407	52%	17,000	242	121	1%
LIQUOR/BEER EXCISE TAX	165,000	84,777	44,807	51%	165,000	84,838	44,899	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	75,867	21,676	36%
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	600	320	24%	2,500	680	240	27%
REET COLLECTION FEES	125,000	53,275	15,013	43%	170,000	34,911	9,648	21%
REET COLLECTIONS COSTS	10,000	2,973	751	30%	10,000	2,568	550	26%
TREAS. FIRE PROTECTION ASSESSM	15,000	7,617	5,156	51%	15,000	7,543	4,733	50%

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	127	17	64%	200	28	4	14%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	3	1	0%
GAMBLING TAX PENALTY	-	100	0	0%	-	150	0	0%
REAL & PERSONAL PENALTY	150,000	102,015	30,173	68%	150,000	40,357	16,092	27%
PERSONAL PROP FILING PEN	20,000	8,347	5,402	42%	30,000	18,692	13,882	62%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	55,711	31,677	22%	250,000	654,908	170,707	262%
INVESTMENT SERVICE FEES(TREAS.	6,000	1,979	765	33%	10,000	11,764	3,071	118%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	3,183	624	37%	10,000	13,343	3,054	133%
LEASEHOLD EXCISE TAX INTEREST	-	2	0	0%	-	8	(0)	0%
EXCISE INTEREST	50	(136)	(186)	-272%	100	3	0	3%
INV PURCHASED INT	-	-	0	0%	-	(3,945)	(1,528)	0%
INTEREST ON DELINQUENT PR TAX	600,000	177,601	64,700	30%	600,000	165,287	66,547	28%
RENTS/LEASES-DNR TRUST	10,000	3,846	703	38%	20,000	3,804	158	19%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	50,676	0	20%	250,000	-	0	0%
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	177	27	1772%	10	(940)	(38)	-9405%
TAX DISTRIBUTION ROUNDING	10	(39)	(32)	-389%	10	-	14	0%
MISCELLANEOUS-OTHER REVENUE	100	227	89	227%	100	0	0	0%
ROAD DIVERSION	1,080,000	505,699	396,343	47%	1,080,000	512,784	385,709	47%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	(229)	61	-11%	1,600	912	0	57%
TIMBER EXCISE TAX	10,000	(22,773)	0	-228%	10,000	15,191	0	152%
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)	7	-4129%	50	87	28	174%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(2,390)	73	-96%	3,800	404	19	11%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(75,022)	0	-300%	75,000	-	0	0%
Grand Total	\$26,983,596	\$12,179,873	\$5,736,024	45%	\$28,417,341	\$11,741,900	\$5,473,385	41%
Unaudited *Benchmark for Month is 33.33%								



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL

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	83,214	251,508	25%	383,372	108,977	274,395	28%	25,762
Assessor	1,453,707	520,660	933,047	36%	1,475,815	520,662	955,153	35%	3
Auditor	1,901,225	603,428	1,297,797	32%	1,881,812	580,296	1,301,516	31%	(23,132)
Emergency Management	330,143	91,791	238,352	28%	359,683	209,145	150,538	58%	117,355
Facilities & Grounds	1,448,148	439,395	1,008,753	30%	1,545,159	484,486	1,060,673	31%	45,091
HR/ Risk Mngt	687,310	187,463	499,847	27%	875,434	266,127	609,307	30%	78,664
LEOFF	100,000	30,527	69,473	31%	100,000	33,717	66,283	34%	3,191
Clerk	1,142,716	386,906	755,810	34%	1,108,905	398,132	710,773	36%	11,226
Commissioners	357,704	118,196	239,508	33%	390,615	128,699	261,916	33%	10,503
Support Services	1,005,923	342,670	663,253	34%	1,064,379	323,039	741,340	30%	(19,631)
District Court	1,476,412	431,380	1,045,032	29%	1,526,343	442,469	1,083,874	29%	11,089
Community Development	2,872,143	892,797	1,979,346	31%	3,256,041	947,804	2,308,237	29%	55,007
Historical Preservation	24,000	2,335	21,665	10%	41,150	1,640	39,510	4%	(695)
Parks & Trails	638,707	221,324	417,384	35%	790,080	247,776	542,304	31%	26,452
Juvenile Court Services	2,022,773	572,783	1,449,990	28%	2,155,933	625,783	1,530,150	29%	52,999
Prosecutor	2,080,150	533,871	1,546,279	26%	2,169,613	588,821	1,580,792	27%	54,951
Child Support Enforcement	161,447	35,649	125,798	22%	174,363	37,604	136,759	22%	1,955
Coroner	351,914	115,338	236,576	33%	640,942	188,975	451,967	29%	73,637
Sheriff	14,913,350	4,647,087	10,266,263	31%	16,089,917	5,339,553	10,750,364	33%	692,466
Courthouse Security	303,755	88,464	215,291	29%	309,300	90,031	219,269	29%	1,567
Indigent Defense	1,267,347	402,788	864,559	32%	1,538,125	482,445	1,055,680	31%	79,657
Superior Court	1,105,610	336,080	769,530	30%	1,275,932	431,110	844,822	34%	95,030
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	151,068	665,594	18%	783,709	168,054	615,655	21%	16,986
Murder Expenditures	50,000	979	49,022	2%	-	1,682	(1,682)	0%	703
Treasurer	878,239	322,567	555,672	37%	913,511	329,747	583,764	36%	7,180
Non Departmental	5,316,129	1,512,439	3,803,690	28%	5,856,719	1,621,118	4,235,601	28%	108,679
Motor Pool	50,829	8,903	41,926	18%	-	5,717	(5,717)	0%	(3,186)
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	\$ 13,158,817	\$ 30,401,030	30%	\$ 47,173,373	\$ 14,674,340	\$ 32,499,033	31%	1,515,523

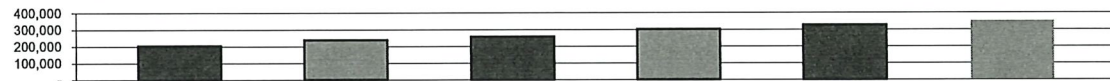
Unaudited *Benchmark for Month is 33.33%



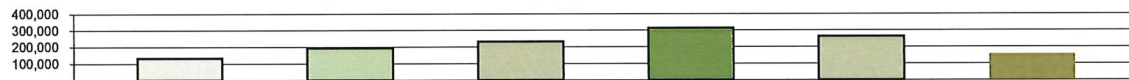
APRIL 2023

Six Year Specific Revenue Streams Comparison

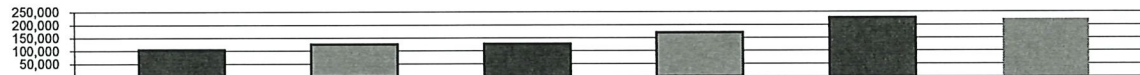
	4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023	
Community Development Revenues	546,502	584,056	669,555	1,108,276	805,627	818,489	
Detention & Correction Services	9,932	51,390	41,433	44,047	49,227	29,473	205.270.342.30.
Current Expense Property Taxes	4,348,568	4,584,391	4,360,527	5,414,146	5,388,054	4,911,005	
Road Diversion Property Tax	967,737	984,254	927,800	520,017	505,699	512,784	
County Road Property Tax	3,855,930	4,036,932	3,895,168	4,422,468	4,383,487	4,906,734	
Current Expense Sales Tax	1,547,301	1,722,611	1,922,741	2,393,494	2,667,698	2,860,194	001.260.000.313.11
Criminal Justice Taxes/Entitlements	575,863	585,481	643,869	699,877	735,655	746,348	see bottom of revenue
Rural Sales & Use Tax Fund	203,208	238,727	257,503	301,585	325,775	350,474	103- 313.18



Com Svcs-Homelessness Preven Filings	132,092	191,661	230,663	312,642	261,183	155,597	117.000.200.341.27.:
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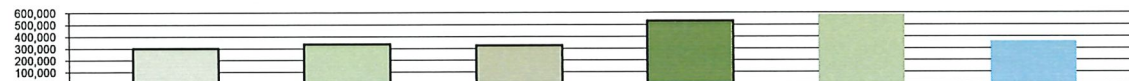


Lodging (Hotel/Motel) Tax	104,726	125,751	126,249	169,600	227,177	222,013	163- 313.31
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REET 1 Excise Tax Only	297,111	333,303	322,840	528,373	582,622	357,513
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REET 2 Excise Tax Only	297,111	333,303	322,840	528,373	582,622	357,513
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APRIL 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	\$	(819,079.72)
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	\$ 2,860,193.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,586,370.32
YET TO BE COLLECTED	\$	(5,539,806.03)	
ANTICIPATED INCREASE	\$	1,186,370.32	
12 MONTH ROLLING AVERAGE CHANGE		8.9%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		9.2%	



APRIL 2023

Six Year Financial Recap

Current Expense Recap	4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023
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	200,000	264,295	386,000
Equipment & Vehicle Replacement Reserves		525,000	525,000	525,000	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		1,363,159	4,344,407	7,005,220	12,440,143	10,746,076
This Month Current Expense Cash	5,754,921	10,128,950	13,417,814	19,122,501	25,029,195	28,527,030
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	12,084,756	12,916,849	12,946,050	15,211,745	16,275,769	16,477,123
Budgeted Revenues Received	36%	36%	34%	39%	40%	39%
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	10,635,870	10,713,550	11,799,730	12,428,155	13,158,817	14,674,340
Budgeted Expenditures Expended	32%	30%	31%	31%	30%	31%

Special Fund Cash Balances	4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023
Rural County Sales & Use Tax Fund (.09)	190,541	737,955	493,829	1,217,342	1,599,615	2,084,546
Auditor's O&M	222,577	236,139	257,706	308,203	406,129	453,308
County Roads Fund	8,300,797	8,951,650	10,214,136	9,944,668	9,206,193	14,893,451
Paths & Trails	248,758	260,513	274,196	282,040	290,688	304,073
Election Equipment Holding	298,087	168,902	188,150	239,041	282,932	310,018
Crime Victims	230,045	189,234	207,292	211,977	207,104	182,907
Victim Witness Activities	26,740	24,415	23,839	21,736	9,776	7,247
Historical Preservation Fund	36,815	36,885	32,668			
Community Support Services Fund	442,216	749,389	889,784	1,228,808	1,728,432	2,027,304
Abatement/Repair/Demolition Fund	270,111	274,790	279,343	278,480	277,475	283,586
Reserve for Technology Fund	132,988	80,908				
REET & Property Tax Admin Asst	60,548	65,971	67,961	72,275	82,779	86,827
National Forest Safety	31,418	36,423	25,186	6,308	1,304	47,053
Trial Court Improvement Fund	88,889	103,843	117,229	77,040	91,832	98,789
Sheriff Special Funds	260,964	266,627	279,268	31,212		
Sheriff's Boating Program				116,697	154,027	79,894
Narcotics Investigation				93,171	98,034	94,423
Mason County Clean Water District					26,372	265,654
Public Health Fund	176,900	227,243	587,331	1,231,186	1,734,947	2,919,539
American Rescue Plan Act					4,873,348	7,378,269
Law Library	78,799	74,126	69,983	55,792	46,253	35,735
Lodging (Motel/Hotel) Tax Fund	409,781	593,280	743,473	802,954	1,195,261	1,780,504
Mental Health Tax Fund	1,370,738	1,422,346	1,421,790	1,604,123	1,802,639	2,304,976
Treasurer's M&O Fund	147,945	162,178	195,426	83,788	174,849	201,929
Veterans Assistance	174,518	63,819	40,389	91,224	146,263	253,597
Skokomish Flood Zone	133,572	32,447	73,049	21,484	14,301	7,113
Mason Lake Management District	111,613	141,194	115,956	77,263	72,745	86,070
Spencer Lake Management District			2,833	9,356	8,909	15,182
Island Lake Management District	18,355	20,869	30,881	31,268	29,676	26,181
Capital Improvement / Reet 1 Fund	1,298,735	1,625,618	1,988,458	1,399,622	1,745,779	2,330,324
Capital Improvement / Reet 2 Fund	2,345,462	1,998,523	2,634,954	3,519,046	4,619,727	5,534,635
Mason County Landfill	885,850	449,396	813,149	1,163,830	2,386,763	2,923,586
N. Bay/Case Inlet Utility	728,698	730,420	1,197,259	1,575,363	1,917,543	2,666,185
N. Bay/Case Inlet Utility Reserve	724	546				
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	284,673	433,483	122,899	73,947	139,905	115,224
Beards Cove Water	376,897	411,582	493,887	555,998	630,926	966,391
Belfair WW & Water Reclamation	392,697	332,478	893,716	304,776	1,731,607	2,180,595
Reserve Landfill	499,682	476,982	460,201	444,540	443,221	440,527
Reserve Beards Cove Ulid	345,561	192,426	204,119	210,314	217,004	
Storm Drain System Development	859	187,439	181,567	179,534	178,727	
Information Technology	252,473	138,382	467,553	471,038	351,850	438,393
Equipment Rental & Revolving Fund	4,317,834	4,671,102	3,678,688	3,071,731	4,418,352	5,216,911
Unemployment Fund	195,400	151,033	138,729	141,240	178,413	191,118
TOTALS	25,393,248	26,724,541	29,910,862	31,252,403	43,521,700	59,232,064



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	667	-667	0%	2,090	2,798	-708	133.87%
ASSESSOR	29,963	9,444	20,519	31.52%	32,910	11,914	20,996	36.20%
EMERGENCY MANAGEMENT	990	302	688	30.48%	2,540	319	2,221	12.55%
FACILITIES & GROUNDS	27,731	5,535	22,196	19.96%	85,685	16,494	69,191	19.25%
COMMUNITY SERVICES	47,254	15,334	31,920	32.45%	66,645	21,017	45,628	31.54%
PARKS & TRAILS	57,615	4,776	52,839	8.29%	45,043	15,753	29,291	34.97%
JUVENILE COURT SERVICES	8,006	3,455	4,551	43.15%	8,570	2,546	6,024	29.71%
PROSECUTOR	6,691	2,062	4,629	30.82%	7,127	2,021	5,106	28.36%
CORONER	14,250	6,170	8,080	43.30%	50,891	6,451	44,440	12.68%
SHERIFF ADMIN	1,202,975	455,247	747,728	37.84%	1,354,357	399,780	954,577	29.52%
MOTOR POOL	50,829	8,903	41,926	17.52%	0	0	0	0%
Total 001 GENERAL FUND	1,446,304	511,895	934,409	35.39%	1,655,858	479,092	1,176,766	28.93%
SHERIFF'S BOATING PROGRAM	0	26	-26	0%	0	406	-406	0%
COMMUNITY SERVICES HEALTH	57,077	18,237	38,840	31.95%	47,172	14,626	32,546	31.01%
AMERICAN RESCUE PLAN ACT			0				0	0%
TOTAL SPECIAL FUNDS	57,077	18,263	38,814	32.00%	47,172	15,032	32,140	31.87%
Total GENERAL FUND & SPECIAL FUNDS	1,503,381	530,158	973,223	35.26%	1,703,030	494,124	1,208,906	29.01%

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	8,371	31,318	21.09%	40,275	6,730	33,545	16.71%
MOTOR POOL SUPPLIES	80,150	11,394	68,756	14.22%	54,050	19,565	34,485	36.20%
MOTOR POOL FUEL	245,045	98,874	146,171	40.35%	402,000	95,759	306,241	23.82%
MOTOR POOL LEASE	226,180	167,383	58,797	74.00%	706,272	230,621	475,651	32.65%
MOTOR POOL MAINT-MONTHLY	15,730	3,952	11,778	25.13%	12,000	6,066	5,934	50.55%
MOTOR POOL REPAIRS & MISC.	62,100	14,686	47,414	23.65%	70,075	24,899	45,176	35.53%
MOTOR POOL INSURANCE	20,170	1,246	18,924	6.18%	16,640	1,442	15,198	8.67%
MOTOR POOL CAPITAL LEASE	406,717	1,414	405,303	0.35%	147,000	33,960	113,040	23.10%
MOTOR POOL CAP UPFIT	407,600	222,838	184,762	54.67%	254,718	75,081	179,637	29.48%
Total GENERAL FUND & HEALTH FUND	1,503,381	530,158	973,223	35.26%	1,703,030	494,124	1,208,906	29.01%

Unaudited *Benchmark for month is 33.33%



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	326,349	(539,651)	38%	963,000	378,560	(584,440)	39%	52,211
104	Auditor's O & M	140,250	24,606	(115,644)	18%	127,250	19,225	(108,025)	15%	(5,381)
105	County Road	20,067,763	7,030,314	(13,037,449)	35%	21,099,126	8,257,226	(12,841,900)	39%	1,226,911
106	Paths & Trails	10,136	3,360	(6,776)	33%	9,707	5,471	(4,236)	56%	2,110
109	Election Equipment Holdings	42,250	35,228	(7,022)	83%	42,250	15,310	(26,940)	36%	(19,918)
110	Crime Victims	41,910	21,514	(20,396)	51%	59,010	23,200	(35,810)	39%	1,686
114	Victim Witness Activities	55,683	5,895	(49,788)	11%	51,191	11,228	(39,963)	22%	5,333
117	Community Support Services	2,772,928	4,130,645	1,357,717	149%	2,254,928	1,356,536	(898,392)	60%	(2,774,110)
118	Abatement	7,920	113	(7,807)	1%	1,200	3,956	2,756	330%	3,843
120	REET & Property Tax Admin	25,600	7,351	(18,249)	29%	25,750	6,309	(19,441)	25%	(1,042)
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	1,095	(4,905)	18%	6,500	590	(5,910)	9%	(505)
145	Mason County Clean Water District	190,000	87,922	(102,078)	46%	190,000	89,475	(100,525)	47%	1,553
150	Community Services Health	2,948,154	1,555,523	(1,392,631)	53%	3,349,997	1,920,561	(1,429,436)	57%	365,038
155	American Rescue Plan Act	6,484,450	1,882	(6,482,568)	0%	22,500	110,472	87,972	491%	108,590
160	Law Library	24,900	6,803	(18,097)	27%	23,260	8,215	(15,045)	35%	1,412
163	Lodging Tax (Hotel/Motel)	500,500	227,228	(273,272)	45%	600,750	231,912	(368,838)	39%	4,684
164	Mental Health	1,243,736	466,837	(776,899)	38%	1,414,765	524,982	(889,783)	37%	58,145
180	Treasurer's M&O Fund	338,700	181,479	(157,221)	54%	274,062	132,215	(141,847)	48%	(49,264)
190	Veterans Assistance	141,340	66,708	(74,632)	47%	146,524	71,863	(74,661)	49%	5,155
192	Skokomish Flood Zone	10,020,250	-	(10,020,250)	0%	6,897,203	-	(6,897,203)	0%	-
194	Mason Lake Mngmt Dist #2	37,900	16,371	(21,529)	43%	39,990	18,044	(21,946)	45%	1,673
195	Spencer Lake Mngmt Dist #3	15,225	7,470	(7,755)	49%	16,036	7,504	(8,532)	47%	34
199	Island Lake Mngmt Dist #1	10,000	4,910	(5,090)	49%	100	363	263	363%	(4,547)
350	REET 1 Capital Improvements	1,562,000	583,318	(978,682)	37%	1,866,000	388,173	(1,477,827)	21%	(195,144)
351	REET 2 Capital Improvements	1,505,000	584,394	(920,606)	39%	1,813,000	436,489	(1,376,511)	24%	(147,906)
402	Mason County Landfill	5,868,714	1,968,584	(3,900,130)	34%	7,216,147	2,019,429	(5,196,718)	28%	50,845
403	N. Bay / Case Inlet Utility	2,404,398	731,577	(1,672,821)	30%	2,337,004	766,559	(1,570,445)	33%	34,983
411	Rustlewood Sewer & Water	482,257	98,853	(383,404)	20%	576,560	159,520	(417,040)	28%	60,667
412	Beards Cove Water	332,230	77,602	(254,628)	23%	367,564	96,980	(270,584)	26%	19,378
413	Belfair WW & Water Reclamation	11,209,208	802,124	(10,407,084)	7%	3,707,003	1,317,256	(2,389,747)	36%	515,132
428	Reserve Landfill	700	181	(519)	26%	700	6,321	5,621	903%	6,140
429	Reserve Beards Cove ULID	10,800	3,788	(7,012)	35%	-	-	-	0%	(3,788)
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	160,598	(2,675,667)	6%	2,812,088	1,119,755	(1,692,333)	40%	959,157
502	Unemployment Fund	73,420	-	(73,420)	0%	76,204	-	(76,204)	0%	-
Totals		\$ 73,282,815	19,718,962	\$ (53,563,853)	27%	\$ 59,621,586	20,107,745	\$ (39,513,841)	34%	388,783

*Unaudited *Benchmark for Month is 33.33%*



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 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	24,213	636,202	4%	678,711	139,866	538,845	21%	115,653
104	Auditor's O & M	108,074	48,656	59,418	45%	111,635	43,081	68,554	39%	(5,575)
105	County Road	23,638,929	4,331,724	19,307,205	18%	23,793,040	5,260,154	18,532,886	22%	928,431
106	Paths & Trails	2,223	474	1,749	21%	2,047	452	1,595	22%	(22)
109	Election Equipment Holdings	51,781	370	51,411	1%	51,642	354	51,289	1%	(17)
110	Crime Victims	99,426	28,152	71,274	28%	106,491	29,044	77,447	27%	892
114	Victim Witness Activities	55,635	12,350	43,285	22%	52,740	12,451	40,289	24%	101
117	Community Support Services	2,450,242	3,453,976	(1,003,734)	141%	2,456,488	1,341,932	1,114,556	55%	(2,112,044)
118	Abatement	54,296	282	54,014	1%	54,155	278	53,877	1%	(4)
120	REET & Property Tax Admin	100,589	11,757	88,832	12%	110,750	15,341	95,409	14%	3,584
134	National Forest Safety	31,457	3,764	27,693	12%	36,500	382	36,118	1%	(3,382)
135	Trial Court Improvements	54,213	491	53,722	1%	53,715	155	53,560	0%	(336)
141	Sheriff's Boating Program	42,533	1,702	40,831	4%	42,083	3,495	38,588	8%	1,792
142	Narcotics Investigation Fund	7,669	776	6,893	10%	5,869	721	5,148	12%	(54)
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	-	190,153	0%	-
150	Community Services Health	3,382,359	1,296,264	2,086,095	38%	4,077,531	1,328,163	2,749,368	33%	31,899
155	American Rescue Plan Act	12,584,450	192,798	12,391,652	2%	10,000,000	295,129	9,704,871	3%	102,332
160	Law Library	36,307	10,206	26,101	28%	34,856	10,654	24,202	31%	448
163	Lodging Tax (Hotel/Motel)	772,900	123,967	648,933	16%	988,514	125,390	863,124	13%	1,423
164	Mental Health	1,479,258	166,200	1,313,058	11%	1,464,058	277,009	1,187,049	19%	110,809
180	Treasurer's M&O Fund	395,672	40,544	355,128	10%	354,062	38,397	315,665	11%	(2,148)
190	Veterans Assistance	241,340	37,630	203,710	16%	252,000	37,713	214,287	15%	84
192	Skokomish Flood Zone	10,037,105	1,069	10,036,036	0%	6,914,198	3,919	6,910,279	0%	2,850
194	Mason Lake Mngmt Dist #2	107,900	571	107,329	1%	129,990	350	129,640	0%	(221)
195	Spencer Lake Mngmt Dist #3	22,017	84	21,933	0%	20,201	163	20,038	1%	79
199	Island Lake Mngmt Dist #1	30,000	149	29,851	0%	35,100	160	34,940	0%	11
350	REET 1 Capital Improvements	2,101,978	788,419	1,313,559	38%	2,101,804	384,040	1,717,764	18%	(404,379)
351	REET 2 Capital Improvements	2,041,831	22,203	2,019,628	1%	2,103,875	98,061	2,005,814	5%	75,858
402	Mason County Landfill	6,188,733	1,539,387	4,649,346	25%	6,760,452	1,728,369	5,032,083	26%	188,982
403	N. Bay / Case Inlet Utility	2,116,504	506,410	1,610,094	24%	2,235,214	337,915	1,897,299	15%	(168,495)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	667,517	94,282	573,235	14%	677,661	116,434	561,227	17%	22,151
412	Beards Cove Water	328,460	37,972	290,488	12%	335,427	47,257	288,170	14%	9,285
413	Belfair WW & Water Reclamation	7,606,541	258,216	7,348,325	3%	7,142,083	1,752,123	5,389,960	25%	1,493,907
428	Reserve Landfill	301,597	399	301,198	0%	300,950	7,247	293,703	2%	6,848
429	Reserve Beards Cove ULID	4,508	1,127	3,381	25%	-	-	-	0%	(1,127)
480	Storm Drain System Development	571	93	478	16%	-	-	-	0%	(93)
500	Information Technology Dept	1,031,504	374,704	656,800	36%	1,174,995	397,541	777,454	34%	22,837
501	Equipment Rental & Revolving	3,987,878	848,838	3,139,040	21%	3,345,768	628,978	2,716,790	19%	(219,860)
502	Unemployment Fund	234,420	17,815	216,605	8%	276,204	23,438	252,766	8%	5,623
Totals		\$ 83,158,832	\$ 14,278,034	\$ 68,880,798	17%	\$ 78,470,962	\$ 14,486,155	\$ 63,984,807	18%	208,121

*Unaudited *Benchmark for Month is 33.33%*