



MASON COUNTY MONTHLY
FINANCIAL REPORT

AUGUST
2023



MASON COUNTY MONTHLY FINANCIAL REPORT

AUGUST 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	824,903	(317,847)	72%	1,172,200	735,104	(437,096)	63%	(89,799)
Emergency Management	75,912	16,967	(58,945)	22%	139,347	110,727	(28,621)	79%	93,760
Facilities & Grounds	-	1,823	1,823	0%	-	1,256	1,256	0%	(567)
Human Resources	-	-	-	0%	-	132	132	0%	132
Clerk	378,377	208,478	(169,899)	55%	478,377	257,866	(220,511)	54%	49,388
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	98	(91,980)	0%	86,522	-	(86,522)	0%	(98)
District Court	1,080,400	557,869	(522,531)	52%	855,300	588,835	(266,465)	69%	30,966
Community Development	2,434,000	1,693,611	(740,389)	70%	2,666,374	1,752,628	(913,746)	66%	59,018
Historical Preservation	24,000	13,359	(10,641)	56%	20,000	8,984	(11,016)	45%	(4,375)
Parks & Trails	44,000	16,670	(27,330)	38%	53,235	46,950	(6,285)	88%	30,280
Juvenile Court Services	1,255,805	992,374	(263,431)	79%	1,366,600	1,024,795	(341,805)	75%	32,421
Prosecutor	239,471	103,346	(136,125)	43%	216,249	103,007	(113,242)	48%	(339)
Child Support Enforcement	159,679	106,286	(53,393)	67%	171,310	70,830	(100,480)	41%	(35,456)
Coroner	35,000	48,680	13,680	139%	35,000	63,426	28,426	181%	14,746
Sheriff	953,505	712,222	(241,283)	75%	1,167,789	573,126	(594,663)	49%	(139,096)
Indigent Defense	245,267	176,124	(69,143)	72%	240,767	139,861	(100,906)	58%	(36,263)
Superior Court	69,650	52,048	(17,602)	75%	195,846	120,502	(75,344)	62%	68,454
Family Court	2,500	2,008	(492)	80%	2,500	1,648	(852)	66%	(360)
Therapeutic Court	811,347	238,707	(572,640)	29%	776,228	282,211	(494,017)	36%	43,504
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	20,364,906	(6,618,690)	75%	28,417,341	20,001,580	(8,415,761)	70%	(363,327)
Non Departmental	4,619,977	3,234,571	(1,385,406)	70%	4,729,045	4,264,201	(464,844)	90%	1,029,630
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,768,914	\$ 29,397,117	\$ (11,371,797)	72%	\$ 42,817,030	\$ 30,188,979	\$ (12,628,051)	71%	791,863

*Unaudited *Benchmark for Month is 66.6%*



MASON COUNTY MONTHLY FINANCIAL REPORT

**AUGUST
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	6,728,969	62,805	59%	10,389,391	6,169,117	67,348	59%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	5,902,622	868,091	82%	8,400,000	6,152,362	931,329	73%
LOCAL PUBLIC SAFETY-CITY	50,000	33,534	4,545	67%	50,000	35,545	4,992	71%
CRIMINAL JUSTICE	800,000	671,932	97,003	84%	900,000	703,832	104,787	78%
LEASEHOLD EXCISE TAX	30,000	27,639	6,720	92%	35,000	21,986	6,607	63%
FOREST EXCISE TAX	100,000	298,707	110,847	299%	200,000	381,792	138,770	191%
FRANCHISE FEES	500,000	302,382	0	60%	500,000	309,894	73,680	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	2,460,999	0	141%	2,500,000	819,342	0	33%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	575,534	0	74%	775,000	574,740	0	74%
ADULT COURT COST-JUVENILE OFFE	5,000	2,993	353	60%	5,000	2,799	341	56%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	62,000	0	73%	125,000	66,277	0	53%
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	99,383	0	50%	200,000	99,481	0	50%
IN LIEU OF-CITY OF TACOMA	210,000	144,508	18,064	69%	210,000	171,734	18,967	82%
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	1,680	120	67%	2,500	2,120	160	85%
REET COLLECTION FEES	125,000	119,180	17,928	95%	170,000	93,073	14,891	55%
REET COLLECTIONS COSTS	10,000	5,717	605	57%	10,000	5,162	655	52%
TREAS. FIRE PROTECTION ASSESSM	15,000	10,060	109	67%	15,000	10,065	134	67%

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	150	3	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	-	500	100	0%	-	554	154	0%
REAL & PERSONAL PENALTY	150,000	155,600	5,025	104%	150,000	81,891	5,522	55%
PERSONAL PROP FILING PEN	20,000	14,685	1,259	73%	30,000	26,937	450	90%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	226,385	66,240	91%	250,000	1,561,213	202,014	624%
INVESTMENT SERVICE FEES(TREAS.	6,000	8,209	2,036	137%	10,000	24,345	3,099	243%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	7,912	1,531	93%	10,000	41,056	5,005	411%
LEASEHOLD EXCISE TAX INTEREST	-	3	0	0%	-	12	1	0%
EXCISE INTEREST	50	86	23	172%	100	53	22	53%
INV PURCHASED INT	-	(911)	(429)	0%	-	(7,542)	(2,017)	0%
INTEREST ON DELINQUENT PR TAX	600,000	344,766	19,139	57%	600,000	339,992	28,181	57%
RENTS/LEASES-DNR TRUST	10,000	18,104	0	181%	20,000	12,817	2,202	64%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	170,423	6,588	68%	250,000	137,313	63,929	55%
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	(274)	(14)	-2744%	10	(1,228)	(17)	-12285%
TAX DISTRIBUTION ROUNDING	10	(44)	(3)	-439%	10	(62)	(2)	-621%
MISCELLANEOUS-OTHER REVENUE	100	234	0	234%	100	113	0	113%
ROAD DIVERSION	1,080,000	639,549	6,131	59%	1,080,000	648,016	7,252	60%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	1,482	682	74%	1,600	2,349	640	147%
TIMBER EXCISE TAX	10,000	5,825	11,533	58%	10,000	43,520	15,818	435%
DNR PILT NAP / NRCA	900	-	0	0%	1,275	-	0	0%
DNR OTHER TRUST 2	50	899	0	1798%	50	42	0	84%
OTHER INT-DNR INTEREST	10	(413)	0	-4126%	50	101	12	202%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(904)	0	-36%	3,800	1,433	251	38%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(62,543)	687	-250%	75,000	15,676	7,298	21%
Grand Total	\$26,983,596	\$20,364,906	1,307,722	75%	\$28,417,341	\$20,001,578	\$1,702,474	70%
Unaudited *Benchmark for Month is 66.6%								



MASON COUNTY MONTHLY FINANCIAL REPORT

AUGUST 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	188,157	159,087	54%	386,072	225,550	160,522	58%	37,393
Assessor	1,453,707	958,081	495,626	66%	1,475,815	986,312	489,503	67%	28,231
Auditor	1,887,225	1,178,859	708,366	62%	1,964,162	1,185,126	779,036	60%	6,267
Emergency Management	353,422	221,890	131,533	63%	540,330	343,763	196,567	64%	121,873
Facilities & Grounds	1,440,148	886,056	554,092	62%	1,545,159	953,608	591,551	62%	67,552
HR/ Risk Mngt	679,310	332,602	346,708	49%	926,434	518,128	408,306	56%	185,526
LEOFF	100,000	51,643	48,357	52%	100,000	66,419	33,581	66%	14,776
Clerk	1,128,716	736,322	392,394	65%	1,208,905	818,057	390,848	68%	81,735
Commissioners	357,704	237,164	120,540	66%	390,615	252,284	138,331	65%	15,119
Support Services	1,005,923	656,737	349,186	65%	1,064,379	671,453	392,926	63%	14,717
District Court	1,458,412	871,459	586,953	60%	1,526,343	917,078	609,265	60%	45,619
Community Development	2,976,073	1,824,576	1,151,497	61%	3,256,041	1,960,019	1,296,022	60%	135,443
Historical Preservation	24,000	6,539	17,461	27%	41,150	12,262	28,888	30%	5,723
Parks & Trails	795,136	465,893	329,243	59%	814,815	505,128	309,687	62%	39,235
Juvenile Court Services	2,022,773	1,168,311	854,462	58%	2,155,933	1,223,244	932,689	57%	54,934
Prosecutor	2,080,150	1,110,048	970,102	53%	2,188,840	1,214,167	974,673	55%	104,119
Child Support Enforcement	161,447	73,106	88,341	45%	174,363	68,040	106,323	39%	(5,066)
Coroner	347,914	218,654	129,260	63%	640,942	399,600	241,342	62%	180,946
Sheriff	15,047,209	9,470,172	5,577,037	63%	16,183,144	9,913,708	6,269,436	61%	443,536
Courthouse Security	303,755	173,663	130,092	57%	309,300	178,443	130,857	58%	4,779
Indigent Defense	1,271,847	803,919	467,928	63%	1,538,125	1,021,388	516,737	66%	217,469
Superior Court	1,132,810	710,255	422,555	63%	1,530,861	973,057	557,804	64%	262,802
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	325,480	491,182	40%	787,786	339,369	448,417	43%	13,889
Murder Expenditures	50,000	5,306	44,694	11%	-	-	-	0%	(5,306)
Treasurer	878,239	550,098	328,141	63%	913,511	586,214	327,297	64%	36,116
Non Departmental	5,316,129	2,851,395	2,464,734	54%	5,884,219	2,983,449	2,900,770	51%	132,054
Motor Pool	50,829	20,533	30,296	40%	-	-	-	0%	(20,533)
Transfers Out to Other Funds	466,282	78,717	387,565	17%	464,021	81,970	382,051	18%	3,254
Totals	\$ 43,955,566	\$ 26,175,635	\$ 17,779,931	60%	\$ 48,013,765	\$ 28,397,840	\$ 19,615,925	59%	2,222,205

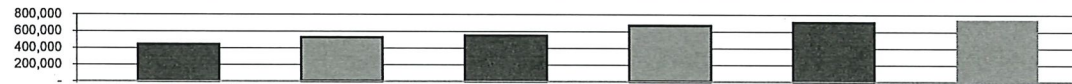
*Unaudited *Benchmark for Month is 66.6%*



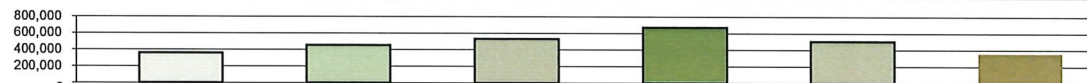
AUGUST 2023

Six Year Specific Revenue Streams Comparison

	8/31/2018	8/31/2019	8/31/2020	8/31/2021	8/31/2022	8/31/2023
Community Development Revenues	1,239,801	1,362,025	1,517,827	2,193,909	1,693,611	1,752,628
Detention & Correction Services	44,467	97,080	74,411	82,924	75,453	43,922
Current Expense Property Taxes	5,644,328	5,923,592	5,929,729	6,730,786	6,728,969	6,169,117
Road Diversion Property Tax	1,248,629	1,282,933	1,270,842	657,142	639,549	648,016
County Road Property Tax	4,982,812	5,256,400	5,320,327	5,511,235	5,497,829	6,183,407
Current Expense Sales Tax	3,413,077	3,874,272	4,202,715	5,413,218	5,902,622	6,152,362
Criminal Justice Taxes/Entitlements	999,256	1,066,933	1,137,349	1,267,820	1,320,843	1,351,083
Rural Sales & Use Tax Fund	441,127	525,238	546,956	668,929	710,702	744,291



<u>Com Srvc-Homelessness Preven Filings</u>	358,731	449,943	530,948	670,732	502,642	354,539
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<u>Lodging (Hotel/Motel) Tax</u>	250,862	309,959	235,050	513,173	571,203	611,329
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<u>REET 1 Excise Tax Only</u>	846,883	823,788	972,355	1,357,538	1,320,119	1,004,587
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<u>REET 2 Excise Tax Only</u>	846,883	823,788	972,355	1,357,538	1,320,119	1,004,587
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MASON COUNTY MONTHLY FINANCIAL REPORT

AUGUST 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	\$	\$ (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	\$ 6,152,362.97	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,643,614.79
YET TO BE COLLECTED	.	\$ (2,247,637.03)	
ANTICIPATED INCREASE	\$	1,243,614.79	
12 MONTH ROLLING AVERAGE CHANGE		7.2%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		7.5%	



AUGUST 2023

Six Year Financial Recap

Current Expense Recap	8/31/2018	8/31/2019	8/31/2020	8/31/2021	8/31/2022	8/31/2023
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
Current Expense Unreserved Cash		2,319,865	4,444,947	7,588,831	12,957,545	10,707,041
This Month Current Expense Cash	6,856,706	11,085,657	13,518,355	20,177,883	25,450,086	28,487,995
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	1,035,267	250,106	407,320	142,422	275,304	980,661
Total Budget including Supplementals	37,966,257	41,654,455	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	26,000,000
Budgeted Ending Fund Balance	3,729,495	5,523,921	11,291,981	12,459,079	18,508,172	21,319,029
Revenue Budgets	34,904,507	35,867,736	38,351,591	39,606,933	40,768,914	42,817,030
Revenues thru This Month of each year	23,011,531	24,477,523	24,261,487	28,896,817	29,397,117	30,188,979
Budgeted Revenues Received	66%	68%	63%	73%	72%	71%
Expenditure Budgets	34,236,762	36,130,534	38,696,568	41,147,854	43,955,566	48,013,765
Expenditures thru This Month of each year	20,970,181	21,919,481	23,575,638	24,599,052	26,084,460	28,397,840
Budgeted Expenditures Expended	61%	61%	61%	60%	59%	59%

Special Fund Cash Balances	8/31/2018	8/31/2019	8/31/2020	8/31/2021	8/31/2022	8/31/2023
Rural County Sales & Use Tax Fund (.09)	440,214	598,752	806,106	1,155,095	2,018,936	2,025,123
Auditor's O&M	283,650	291,027	322,180	420,570	469,713	507,008
County Roads Fund	9,575,427	10,547,630	11,553,691	13,009,527	11,444,905	12,399,039
Paths & Trails	254,797	266,459	277,351	285,401	294,561	309,345
Election Equipment Holding	163,177	170,061	228,678	242,937	285,303	254,265
Crime Victims	212,392	196,639	206,766	218,738	198,943	174,270
Victim Witness Activities	26,740	27,063	27,636	21,951	14,281	(411)
Historical Preservation Fund	48,176	33,605	39,916			
Community Support Services Fund	682,897	800,557	1,123,090	922,312	1,852,815	1,916,972
Abatement/Repair/Demolition Fund	272,257	277,234	279,400	278,106	277,658	287,648
Reserve for Technology Fund	172,582	92,812	-			
REET & Property Tax Admin Asst	70,628	75,111	70,747	81,858	89,932	92,165
National Forest Safety	51,304	39,652	37,244	11,381	24,817	41,624
Trial Court Improvement Fund	100,483	106,656	120,337	82,428	100,975	109,689
Sheriff Special Funds	276,328	248,488	-			
Sheriff's Boating Program			124,525	117,709	117,215	59,158
Narcotics Investigation			85,987	92,738	95,013	93,858
Mason County Clean Water District					114,655	292,119
Public Health Fund	294,792	314,395	881,217	1,523,725	2,193,494	3,475,119
American Rescue Plan Act				6,134,164	10,683,820	6,414,838
Law Library	78,388	73,255	65,084	51,442	41,283	31,596
Lodging (Motel/Hotel) Tax Fund	477,113	657,149	772,365	1,002,717	1,387,216	1,925,838
Mental Health Tax Fund	1,482,814	1,421,649	1,454,494	1,790,686	1,960,637	2,432,894
Treasurer's M&O Fund	129,508	174,904	197,320	133,845	115,033	196,093
Veterans Assistance	85,650	63,420	86,016	132,252	179,288	242,306
Skokomish Flood Zone	191,571	25,730	78,686	17,611	12,111	45,388
Mason Lake Management District	130,951	157,157	129,780	90,271	85,715	89,233
Spencer Lake Management District			7,630	2,365	16,109	12,238
Island Lake Management District	22,008	25,801	33,508	24,902	21,671	18,265
Capital Improvement / Reet 1 Fund	1,743,019	2,021,032	2,150,231	1,555,326	1,895,214	2,372,413
Capital Improvement / Reet 2 Fund	2,750,233	2,878,027	3,186,368	3,956,552	5,524,457	5,848,235
Mason County Landfill	776,500	654,182	1,383,026	1,584,491	2,502,035	3,138,185
N. Bay/Case Inlet Utility	818,232	876,506	1,506,298	1,747,059	2,206,709	2,838,353
N. Bay/Case Inlet Utility Reserve	729	362	-			
Wastewater System Development	3,986	3,986	3,986			
Rustlewood Sewer & Water	235,797	170,842	102,520	188,948	118,852	88,693
Beards Cove Water	417,465	453,577	533,277	594,304	676,913	1,001,303
Belfair WW & Water Reclamation	369,930	601,268	775,295	1,760,788	1,612,293	4,336,703
Reserve Landfill	490,633	470,283	447,857	443,843	442,356	441,808
Reserve Beards Cove Ulid	352,625	198,081	207,002	212,758	220,719	
Storm Drain System Development	217,203	184,086	180,739	179,174	178,461	
Information Technology	343,089	416,509	268,902	86,991	522,981	765,121
Equipment Rental & Revolving Fund	3,056,104	3,760,505	2,221,304	1,757,234	4,442,574	5,484,731
Unemployment Fund	176,605	162,241	192,551	201,380	231,555	254,883
TOTALS	27,275,996	29,536,693	32,169,113	42,113,578	54,671,219	60,016,108



MASON COUNTY MONTHLY FINANCIAL REPORT

**AUGUST
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	4,138	652	86.39%
ASSESSOR	29,963	18,878	11,085	63.00%	32,910	24,224	8,686	73.61%
EMERGENCY MANAGEMENT	990	521	469	52.60%	2,540	765	1,775	30.11%
FACILITIES & GROUNDS	27,731	16,143	11,588	58.21%	85,685	30,943	54,742	36.11%
COMMUNITY SERVICES	47,254	33,454	13,800	70.80%	66,645	38,922	27,723	58.40%
PARKS & TRAILS	57,615	13,972	43,643	24.25%	51,043	28,110	22,933	55.07%
JUVENILE COURT SERVICES	8,006	5,867	2,139	73.28%	8,570	4,927	3,643	57.49%
PROSECUTOR	6,691	4,348	2,343	64.98%	7,127	2,691	4,436	37.76%
CORONER	14,250	10,937	3,313	76.75%	50,891	12,142	38,749	23.86%
SHERIFF ADMIN	1,202,975	1,050,364	152,611	87.31%	1,354,357	705,052	649,305	52.06%
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	851,915	812,643	51.18%
SHERIFF'S BOATING PROGRAM	0	1,244	-1,244	0%		432	-432	0%
NARCOTICS INVESTIGATION FUND			0	0%		100	-100	0%
COMMUNITY SERVICES HEALTH	57,077	34,566	22,511	60.56%	47,172	32,548	14,624	69.00%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
TOTAL SPECIAL FUNDS	57,077	35,810	21,267	62.74%	47,172	33,080	14,092	70.13%
Total GENERAL FUND & SPECIAL FUNDS	1,504,881	1,212,439	292,442	80.57%	1,711,730	884,995	826,735	51.70%

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	9,810	30,465	24.36%
MOTOR POOL SUPPLIES	80,150	25,751	54,399	32.13%	54,050	18,744	35,306	34.68%
MOTOR POOL FUEL	245,045	207,991	37,054	84.88%	402,000	207,184	194,816	51.54%
MOTOR POOL LEASE	226,180	394,353	-168,173	174.35%	712,272	453,236	259,036	63.63%
MOTOR POOL MAINT-MONTHLY	17,230	7,827	9,403	45.42%	12,000	16,394	-4,394	136.62%
MOTOR POOL REPAIRS & MISC.	62,100	27,835	34,265	44.82%	72,775	42,789	29,986	58.80%
MOTOR POOL INSURANCE	20,170	2,534	17,636	12.56%	16,640	3,346	13,294	20.11%
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	99,531	155,188	39.07%
Total GENERAL FUND & HEALTH FUND	1,504,881	1,212,439	292,442	80.57%	1,711,730	884,995	826,735	51.70%

Unaudited *Benchmark for month is 66.6%



MASON COUNTY MONTHLY FINANCIAL REPORT

AUGUST 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	716,448	(149,552)	83%	963,000	804,905	(158,095)	84%	88,457
104	Auditor's O & M	140,250	114,194	(26,056)	81%	127,250	80,081	(47,169)	63%	(34,112)
105	County Road	21,367,763	11,157,924	(10,209,839)	52%	21,099,126	11,919,396	(9,179,730)	56%	761,472
106	Paths & Trails	10,136	7,505	(2,631)	74%	9,707	11,717	2,010	121%	4,213
109	Election Equipment Holdings	42,250	38,404	(3,846)	91%	42,250	36,435	(5,815)	86%	(1,969)
110	Crime Victims	41,910	44,443	2,533	106%	59,010	46,004	(13,007)	78%	1,560
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	7,563,240	(1,009,688)	88%	2,254,928	3,080,701	825,773	137%	(4,482,540)
118	Abatement	7,920	938	(6,982)	12%	1,200	8,631	7,431	719%	7,693
120	REET & Property Tax Admin	25,600	15,313	(10,287)	60%	25,750	14,180	(11,570)	55%	(1,133)
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	16,888	(5,796)	74%	5,546
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	-	(38,800)	0%	-
142	Narcotics Investigation Fund	6,000	1,706	(4,294)	28%	6,500	1,091	(5,409)	17%	(615)
145	Mason County Clean Water District	190,000	114,655	(75,345)	60%	190,000	117,831	(72,169)	62%	3,176
150	Community Services Health	3,398,154	3,351,423	(46,731)	99%	3,349,997	4,035,551	685,554	120%	684,128
155	American Rescue Plan Act	6,484,450	6,499,639	15,189	100%	22,500	228,141	205,641	1014%	(6,271,498)
160	Law Library	24,900	14,125	(10,775)	57%	23,260	16,332	(6,928)	70%	2,207
163	Lodging Tax (Hotel/Motel)	500,500	571,626	71,126	114%	600,750	643,127	42,377	107%	71,502
164	Mental Health	1,243,736	930,739	(312,997)	75%	1,414,765	1,032,790	(381,975)	73%	102,050
180	Treasurer's M&O Fund	338,999	207,639	(131,360)	61%	274,062	167,354	(106,709)	61%	(40,285)
190	Veterans Assistance	141,340	88,669	(52,671)	63%	146,524	98,298	(48,226)	67%	9,629
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	22,302	(15,598)	59%	39,990	25,598	(14,392)	64%	3,296
195	Spencer Lake Mngmt Dist #3	15,225	9,334	(5,891)	61%	16,036	9,944	(6,092)	62%	610
199	Island Lake Mngmt Dist #1	10,000	5,863	(4,137)	59%	100	786	686	786%	(5,077)
350	REET 1 Capital Improvements	1,562,000	1,325,843	(236,157)	85%	1,866,000	1,070,595	(795,405)	57%	(255,248)
351	REET 2 Capital Improvements	1,505,000	1,337,060	(167,940)	89%	1,813,000	1,175,341	(637,660)	65%	(161,719)
402	Mason County Landfill	5,868,714	3,897,227	(1,971,487)	66%	7,216,147	4,454,555	(2,761,592)	62%	557,328
403	N. Bay / Case Inlet Utility	2,404,398	1,426,180	(978,218)	59%	2,337,004	1,530,175	(806,829)	65%	103,994
411	Rustlewood Sewer & Water	544,257	209,787	(334,470)	39%	704,210	257,667	(446,543)	37%	47,880
412	Beards Cove Water	332,230	172,217	(160,013)	52%	367,564	199,599	(167,965)	54%	27,382
413	Belfair WW & Water Reclamation	11,209,208	1,020,184	(10,189,024)	9%	4,526,622	4,866,168	339,546	108%	3,845,983
428	Reserve Landfill	700	1,494	794	213%	700	13,680	12,980	1954%	12,186
429	Reserve Beards Cove ULID	10,800	8,694	(2,106)	81%	-	-	-	0%	(8,694)
480	Storm Drain System Development	500	-	(500)	0%	-	-	-	0%	-
500	Information Technology Dept	922,819	922,719	(100)	100%	1,151,233	1,151,255	22	100%	228,536
501	Equipment Rental & Revolving	2,840,187	1,604,043	(1,236,144)	56%	2,812,088	2,122,929	(689,159)	75%	518,886
502	Unemployment Fund	73,420	73,420	-	100%	76,204	76,204	-	100%	2,784
Totals		\$ 80,899,036	43,535,595	\$ (37,363,441)	54%	\$ 60,568,855	39,398,740	\$ (21,170,115)	65%	(4,136,855)

*Unaudited *Benchmark for Month is 66.6%*



MASON COUNTY MONTHLY FINANCIAL REPORT

AUGUST 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	50,863	609,552	8%	678,711	620,224	58,487	91%	569,361
104	Auditor's O & M	108,074	75,469	32,605	70%	111,635	50,168	61,467	45%	(25,301)
105	County Road	22,849,454	9,320,512	13,528,942	41%	23,793,040	11,416,737	12,376,303	48%	2,096,225
106	Paths & Trails	2,223	1,554	669	70%	2,047	1,426	621	70%	(128)
109	Election Equipment Holdings	51,781	1,231	50,550	2%	51,642	77,231	(25,589)	150%	76,000
110	Crime Victims	99,426	58,727	40,699	59%	106,491	60,485	46,006	57%	1,758
114	Victim Witness Activities	55,635	23,320	32,315	42%	52,740	23,244	29,496	44%	(76)
117	Community Support Services	8,250,242	6,868,736	1,381,506	83%	2,456,488	3,176,428	(719,940)	129%	(3,692,308)
118	Abatement	54,296	974	53,322	2%	54,155	891	53,264	2%	(83)
120	REET & Property Tax Admin	100,589	14,598	85,991	15%	110,750	17,875	92,875	16%	3,277
134	National Forest Safety	26,525	5,889	20,636	22%	36,500	5,811	30,689	16%	(78)
135	Trial Court Improvements	54,213	2,690	51,523	5%	53,715	493	53,222	1%	(2,197)
141	Sheriff's Boating Program	42,533	83,508	(40,975)	196%	42,083	24,231	17,852	58%	(59,276)
142	Narcotics Investigation Fund	7,669	4,794	2,875	63%	5,869	1,788	4,081	30%	(3,006)
145	Mason County Clean Water District	100,000	1,845	98,155	2%	190,153	1,891	188,262	1%	
150	Community Services Health	3,382,359	2,511,558	870,801	74%	4,077,531	2,843,031	1,234,500	70%	331,473
155	American Rescue Plan Act	11,541,329	883,231	10,658,098	8%	7,562,927	1,376,713	6,186,214	18%	493,483
160	Law Library	36,307	22,050	14,257	61%	34,856	22,911	11,945	66%	861
163	Lodging Tax (Hotel/Motel)	772,900	284,518	488,382	37%	988,514	391,271	597,243	40%	106,753
164	Mental Health	1,491,138	604,165	886,973	41%	1,464,058	637,153	826,905	44%	32,988
180	Treasurer's M&O Fund	395,672	149,279	246,393	38%	354,062	78,717	275,346	22%	(70,562)
190	Veterans Assistance	241,340	70,167	171,173	29%	252,000	75,372	176,628	30%	5,205
192	Skokomish Flood Zone	10,035,620	3,259	10,032,361	0%	6,908,235	13,319	6,894,916	0%	10,060
194	Mason Lake Mngmt Dist #2	106,877	5,564	101,313	5%	108,367	4,741	103,626	4%	(822)
195	Spencer Lake Mngmt Dist #3	22,017	413	21,604	2%	23,876	5,547	18,329	23%	5,134
199	Island Lake Mngmt Dist #1	30,000	13,299	16,701	44%	26,078	8,499	17,579	33%	(4,800)
350	REET 1 Capital Improvements	2,101,978	1,440,977	661,001	69%	2,101,804	1,010,851	1,090,953	48%	(430,126)
351	REET 2 Capital Improvements	2,103,831	43,036	2,060,795	2%	2,103,875	523,313	1,580,562	25%	480,277
402	Mason County Landfill	6,433,279	3,469,397	2,963,882	54%	6,760,452	3,948,896	2,811,556	58%	479,498
403	N. Bay / Case Inlet Utility	2,110,929	996,514	1,114,415	47%	2,235,214	929,362	1,305,852	42%	(67,152)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	665,793	223,949	441,844	34%	776,347	241,112	535,235	31%	17,163
412	Beards Cove Water	327,750	99,638	228,112	30%	335,427	114,964	220,463	34%	15,325
413	Belfair WW & Water Reclamation	7,604,413	602,186	7,002,227	8%	7,142,083	3,144,927	3,997,156	44%	2,542,741
428	Reserve Landfill	301,597	2,658	298,939	1%	300,950	13,326	287,624	4%	10,668
429	Reserve Beards Cove ULID	4,508	3,381	1,127	75%	-	-	-	0%	(3,381)
480	Storm Drain System Development	571	359	212	63%	-	-	-	0%	(359)
500	Information Technology Dept	987,073	618,765	368,308	63%	1,261,915	638,215	623,700	51%	19,450
501	Equipment Rental & Revolving	3,987,878	1,963,562	2,024,316	49%	3,345,768	1,364,332	1,981,436	41%	(599,230)
502	Unemployment Fund	234,420	38,093	196,327	16%	276,204	35,878	240,326	13%	(2,215)
Totals		\$ 87,382,654	\$ 30,564,728	\$ 56,817,926	35%	\$ 76,186,562	\$ 32,901,374	\$ 43,285,188	43%	2,336,646

*Unaudited *Benchmark for Month is 66.6%*