



MASON COUNTY MONTHLY
FINANCIAL REPORT

FEBRUARY
2023



MASON COUNTY MONTHLY FINANCIAL
REPORT

FEBRUARY 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	-	(22,000)	0%	20,000		(20,000)	0%	-
Assessor	9,000	6,090	(2,911)	68%	7,000		(7,000)	0%	(6,090)
Auditor	1,142,750	272,574	(870,176)	24%	1,092,250	183,421	(908,829)	17%	(89,153)
Emergency Management	75,912	16,967	(58,945)	22%	139,347	400	(138,948)	0%	(16,568)
Facilities & Grounds	-	100	100	0%	-	9,335	9,335	0%	9,235
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	378,377	31,658	(346,719)	8%	378,377	60,368	(318,009)	16%	28,710
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	-	(92,078)	0%	86,522		(86,522)	0%	-
District Court	1,080,400	123,614	(956,786)	11%	852,300	136,007	(716,293)	16%	12,392
Community Development	2,384,000	435,616	(1,948,384)	18%	2,666,374	314,247	(2,352,127)	12%	(121,369)
Historical Preservation	24,000	3,384	(20,616)	14%	20,000	1,876	(18,124)	9%	(1,508)
Parks & Trails	44,000	4,916	(39,084)	11%	44,000	13,909	(30,091)	32%	8,993
Juvenile Court Services	1,255,805	223,670	(1,032,135)	18%	1,366,600	237,543	(1,129,057)	17%	13,873
Prosecutor	232,091	20,800	(211,291)	9%	216,249	19,003	(197,246)	9%	(1,797)
Child Support Enforcement	159,679	61,025	(98,654)	38%	171,310	17,962	(153,348)	10%	(43,063)
Coroner	35,000	24,180	(10,820)	69%	35,000	32,697	(2,303)	93%	8,517
Sheriff	953,505	102,662	(850,843)	11%	1,143,172	132,814	(1,010,358)	12%	30,153
Indigent Defense	240,767	65,360	(175,407)	27%	240,767	72,154	(168,613)	30%	6,794
Superior Court	69,650	15,815	(53,835)	23%	108,020	18,281	(89,739)	17%	2,466
Family Court	2,500	320	(2,180)	13%	2,500	208	(2,292)	8%	(112)
Therapeutic Court	811,347	37,720	(773,627)	5%	776,228	64,922	(711,306)	8%	27,202
Murder Expenditures	-	-	-	0%			-	0%	-
Treasurer	26,983,596	2,211,428	(24,772,168)	8%	28,417,341	2,975,347	(25,441,994)	10%	763,919
Non Departmental	4,619,977	860,230	(3,759,747)	19%	4,709,045	1,626,554	(3,082,491)	35%	766,323
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
Totals	\$ 40,688,434	\$ 4,518,131	\$ (36,170,303)	11%	\$ 42,492,402	\$ 5,917,049	\$ (36,575,353)	14%	1,398,917

Unaudited *Benchmark for Month is 16.67%



MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 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	107,536	86,264	1%	10,389,391	313,646	285,801	3%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	1,413,645	735,574	20%	8,400,000	1,523,216	761,134	18%
LOCAL PUBLIC SAFETY-CITY	50,000	8,760	4,700	18%	50,000	9,700	4,865	19%
CRIMINAL JUSTICE	800,000	164,321	86,173	21%	900,000	178,404	89,391	20%
LEASEHOLD EXCISE TAX	30,000	10,134	9,769	34%	35,000	490	0	1%
FOREST EXCISE TAX	100,000	23,847	23,847	24%	200,000	133,269	133,269	67%
FRANCHISE FEES	500,000	117,179	42,920	23%	500,000	69,360	0	14%
PAYMENT IN LIEU OF TAX/B OF L	340,000	-	0	0%	350,000	-	0	0%
PUD PRIVILEGE TAX	750,000	-	0	0%	800,000	-	0	0%
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	-	0	0%	2,500,000	-	0	0%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	775,000	193,117	0	25%	775,000	189,710	0	24%
ADULT COURT COST-JUVENILE OFFE	5,000	762	381	15%	5,000	705	353	14%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	-	0	0%	125,000	-	0	0%
DUI - OTHER CRIMINAL JUSTICE A	17,000	4,407	0	26%	17,000	121	0	1%
LIQUOR/BEER EXCISE TAX	165,000	39,970	0	24%	165,000	39,939	0	24%
LIQUOR CONTROL BOARD PROFITS	200,000	-	0	0%	200,000	-	0	0%
IN LIEU OF-CITY OF TACOMA	210,000	34,415	17,207	16%	210,000	36,127	18,064	17%
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	200	160	8%	2,500	160	160	6%
REET COLLECTION FEES	125,000	23,729	12,965	19%	170,000	13,102	6,858	8%
REET COLLECTIONS COSTS	10,000	1,257	629	13%	10,000	1,228	630	12%
TREAS. FIRE PROTECTION ASSESSM	15,000	230	175	2%	15,000	744	664	5%

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	6	2	3%	200	18	17	9%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	-	0	0%
GAMBLING TAX PENALTY	-	100	100	0%	-	-	(50)	0%
REAL & PERSONAL PENALTY	150,000	38,240	20,482	25%	150,000	12,352	6,308	8%
PERSONAL PROP FILING PEN	20,000	1,730	595	9%	30,000	456	371	2%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	17,731	10,561	7%	250,000	338,229	177,252	135%
INVESTMENT SERVICE FEES(TREAS.	6,000	801	401	13%	10,000	5,758	2,907	58%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	1,905	918	22%	10,000	7,145	3,730	71%
LEASEHOLD EXCISE TAX INTEREST	-	1	0	0%	-	4	0	0%
EXCISE INTEREST	50	39	7	78%	100	3	1	3%
INV PURCHASED INT	-	-	0	0%	-	(1,123)	(547)	0%
INTEREST ON DELINQUENT PR TAX	600,000	54,162	33,270	9%	600,000	51,317	27,249	9%
RENTS/LEASES-DNR TRUST	10,000	3,089	3,035	31%	20,000	3,641	527	18%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	50,676	0	20%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	1,310	1,310	1%	100,000	(1,738)	0	-2%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(13)	(29)	-131%	10	4	28	41%
TAX DISTRIBUTION ROUNDING	10	(3)	(2)	-27%	10	-	1	0%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	-	0	0%
ROAD DIVERSION	1,080,000	(1,692)	8,554	0%	1,080,000	33,434	30,540	3%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	(296)	991	-15%	1,600	52	0	3%
TIMBER EXCISE TAX	10,000	(22,773)	2,481	-228%	10,000	15,191	15,191	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	(426)	5	-4263%	50	35	27	69%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(2,469)	316	-99%	3,800	385	60	10%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(75,022)	0	-300%	75,000	-	0	0%
Grand Total	\$26,983,596	\$2,211,428	\$1,103,762	8%	\$28,417,341	\$2,975,101	\$1,564,799	10%
Unaudited *Benchmark for Month is 16.67%								



MASON COUNTY MONTHLY FINANCIAL
REPORT

FEBRUARY 2023

2022 vs 2023 Current Expense Expenditure Comparison

Department Name	2022 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2022	2023 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2023	Actual dif 2022 vs 2023
WSU Extension	334,722	28,501	306,221	9%	383,372	46,399	336,973	12%	17,898
Assessor	1,453,707	304,867	1,148,840	21%	1,475,815	281,679	1,194,136	19%	(23,188)
Auditor	1,901,225	317,703	1,583,522	17%	1,881,812	275,305	1,606,507	15%	(42,399)
Emergency Management	330,143	38,378	291,765	12%	359,683	51,050	308,633	14%	12,673
Facilities & Grounds	1,448,148	227,586	1,220,562	16%	1,545,159	260,405	1,284,754	17%	32,819
HR/ Risk Mngt	687,310	83,342	603,968	12%	875,434	131,326	744,108	15%	47,984
LEOFF	100,000	16,032	83,968	16%	100,000	20,060	79,940	20%	4,028
Clerk	1,142,716	188,398	954,318	16%	1,108,905	176,578	932,327	16%	(11,820)
Commissioners	357,704	58,941	298,763	16%	390,615	66,986	323,629	17%	8,045
Support Services	1,005,923	169,184	836,739	17%	1,064,379	155,158	909,221	15%	(14,025)
District Court	1,476,412	215,319	1,261,093	15%	1,526,343	221,974	1,304,369	15%	6,655
Community Development	2,872,143	480,492	2,391,651	17%	3,256,041	459,150	2,796,891	14%	(21,342)
Historical Preservation	24,000	891	23,109	4%	41,150	539	40,611	1%	(352)
Parks & Trails	638,707	111,467	527,240	17%	790,080	113,207	676,873	14%	1,740
Juvenile Court Services	2,022,773	287,724	1,735,049	14%	2,155,933	315,668	1,840,265	15%	27,944
Prosecutor	2,080,150	260,424	1,819,726	13%	2,169,613	289,397	1,880,216	13%	28,973
Child Support Enforcement	161,447	17,138	144,309	11%	174,363	20,287	154,076	12%	3,149
Coroner	351,914	61,112	290,802	17%	640,942	78,754	562,188	12%	17,642
Sheriff	14,913,350	2,354,799	12,558,551	16%	16,089,917	2,819,947	13,269,970	18%	465,148
Courthouse Security	303,755	44,906	258,849	15%	309,300	45,702	263,598	15%	796
Indigent Defense	1,267,347	213,319	1,054,028	17%	1,538,125	260,836	1,277,289	17%	47,517
Superior Court	1,105,610	166,205	939,405	15%	1,275,932	224,777	1,051,155	18%	58,572
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	76,457	740,205	9%	783,709	78,012	705,697	10%	1,555
Murder Expenditures	50,000	470	49,530	1%	-	925	(925)	0%	455
Treasurer	878,239	187,946	690,293	21%	913,511	191,675	721,836	21%	3,728
Non Departmental	5,316,129	548,145	4,767,984	10%	5,856,719	711,908	5,144,811	12%	163,763
Motor Pool	50,829	3,618	47,211	7%	-	5,087	(5,087)	0%	1,470
Transfers Out to Other Funds	466,282	67,375	398,907	14%	464,021	65,112	398,909	14%	(2,262)
Totals	\$ 43,559,847	\$ 6,530,737	\$ 37,029,110	15%	\$ 47,173,373	\$ 7,367,903	\$ 39,805,470	16%	837,166

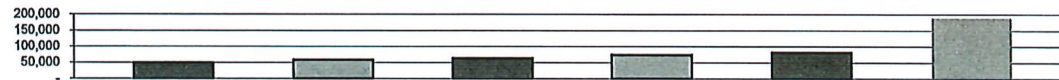
Unaudited *Benchmark for Month is 16.67%



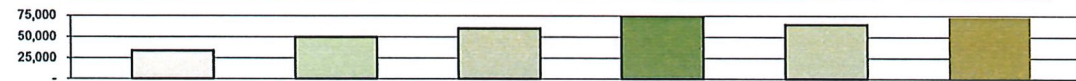
FEBRUARY 2023

Six Year Specific Revenue Streams Comparison

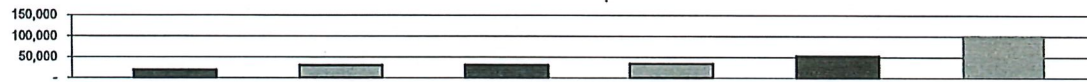
	1/31/2018	1/31/2019	1/31/2020	1/31/2021	1/31/2022	1/31/2023
Community Development Revenues	129,940	112,889	182,431	238,417	212,179	314,247
Detention & Correction Services	1,688	13,318	10,195	14,241	8,458	12,163
Current Expense Property Taxes	39,770	47,876	28,826	31,476	21,272	313,646
Road Diversion Property Tax	5,864	5,216	5,690	(13,091)	(10,245)	33,434
County Road Property Tax	31,788	43,751	24,034	49,659	31,720	311,549
Current Expense Sales Tax	372,449	417,708	455,734	571,995	678,071	1,523,216
Criminal Justice Taxes/Entitlements	218,020	223,526	247,826	265,834	276,054	368,940
Rural Sales & Use Tax Fund	49,251	57,341	62,108	73,306	81,673	188,882



Com Srvcs-Homelessness Preven Filings	33,135	49,211	59,838	74,428	64,707	72,862
---------------------------------------	--------	--------	--------	--------	--------	--------

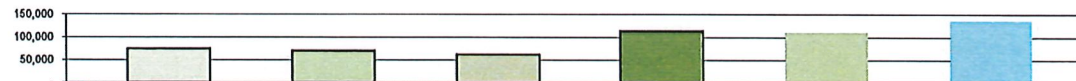


Lodging (Hotel/Motel) Tax	19,031	30,095	31,314	34,594	52,626	102,396
---------------------------	--------	--------	--------	--------	--------	---------



REET 1 Excise Tax Only	74,533	70,082	61,781	113,312	110,464	137,143
------------------------	--------	--------	--------	---------	---------	---------

REET 2 Excise Tax Only	74,533	70,082	61,781	113,312	110,464	137,143
------------------------	--------	--------	--------	---------	---------	---------





MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 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		(605,844.73)
APRIL	\$ 648,208.19		(648,208.19)
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	\$ 1,523,216.27	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,503,445.54
YET TO BE COLLECTED	.	(6,876,783.73)	
ANTICIPATED INCREASE	\$	1,103,445.54	
12 MONTH ROLLING AVERAGE CHANGE		9.3%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		9.5%	



FEBRUARY 2023

Six Year Financial Recap

Current Expense Recap	2/28/2018	2/28/2019	2/28/2020	2/28/2021	2/28/2022	2/28/2023
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		(2,623,636)	1,325,576	2,607,249	7,200,174	7,466,550
This Month Current Expense Cash	2,028,419	6,142,155	10,398,983	14,724,531	19,789,226	25,247,503
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						
Total Budget including Supplementals	36,930,990.00	41,404,349.00	49,581,229.00	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	5,786,719	11,656,660	12,780,888	18,628,587	21,319,029
Revenue Budgets	33,869,240	35,617,630	37,944,271	39,464,511	40,688,434	42,492,402
Revenues thru This Month of each year	3,161,626	3,544,749	3,938,452	4,644,172	4,518,131	5,917,049
Budgeted Revenues Received	9%	10%	10%	12%	11%	14%
Expenditure Budgets	33,669,534	34,721,442	37,924,569	40,683,623	43,559,847	47,173,373
Expenditures thru This Month of each year	5,353,972	5,342,573	5,678,605	6,089,329	6,530,737	7,367,903
Budgeted Expenditures Expended	16%	15%	15%	15%	15%	16%

Special Fund Cash Balances	2/28/2018	2/28/2019	2/28/2020	2/28/2021	2/28/2022	2/28/2023
Rural County Sales & Use Tax Fund (.09)	143,642	799,700	881,811	1,147,168	1,525,084	1,931,424
Auditor's O&M	223,401	238,463	256,113	307,035	401,033	445,177
County Roads Fund	9,493,699	8,941,998	9,768,486	8,852,275	8,490,328	11,289,591
Paths & Trails	247,676	259,638	273,127	281,278	289,945	301,387
Election Equipment Holding	294,754	164,984	187,967	236,334	272,359	306,779
Crime Victims	234,950	194,931	205,695	212,391	213,519	191,126
Victim Witness Activities	26,740	24,415	28,124	21,736	13,694	14,952
Historical Preservation Fund	35,525	36,920	31,043			
Community Support Services Fund	458,065	796,630	868,178	1,264,818	1,388,655	2,056,647
Abatement/Repair/Demolition Fund	270,069	274,511	278,990	278,453	277,453	281,553
Reserve for Technology Fund	133,368	97,328	-			
REET & Property Tax Admin Asst	59,054	65,691	66,293	68,879	80,897	84,154
National Forest Safety	31,418	39,514	25,186	14,002	1,304	24,118
Trial Court Improvement Fund	88,889	111,983	111,561	71,377	91,832	93,170
Sheriff Special Funds	263,822	240,079	246,016			
Sheriff's Boating Program				116,697	155,049	82,314
Narcotics Investigation				92,997	97,405	94,620
Mason County Clean Water District					1,477	184,220
Public Health Fund	325,671	339,956	563,508	687,029	1,734,543	3,208,638
American Rescue Plan Act					5,014,673	7,490,392
Law Library	80,074	76,860	69,909	57,561	46,574	37,786
Lodging (Motel/Hotel) Tax Fund	420,950	613,193	786,622	803,588	1,195,389	1,768,786
Mental Health Tax Fund	1,351,906	1,405,674	1,322,186	1,533,284	1,742,761	2,219,228
Treasurer's M&O Fund	112,155	98,177	114,215	83,215	86,509	111,402
Veterans Assistance	184,610	66,784	42,325	87,150	142,426	205,084
Skokomish Flood Zone	134,552	53,200	89,507	21,789	14,301	7,168
Mason Lake Management District	113,356	139,329	112,979	73,706	68,587	69,728
Spencer Lake Management District				7,287	7,158	8,471
Island Lake Management District	17,385	20,093	29,941	30,378	28,963	25,994
Capital Improvement / Reet 1 Fund	1,238,787	1,582,373	1,936,021	1,470,524	1,696,707	2,133,692
Capital Improvement / Reet 2 Fund	2,261,422	2,530,052	2,927,128	3,383,263	4,454,226	5,301,597
Mason County Landfill	519,142	583,871	719,616	1,199,957	1,925,262	2,732,048
N. Bay/Case Inlet Utility	893,955	697,554	1,078,599	1,387,383	1,812,179	2,475,287
N. Bay/Case Inlet Utility Reserve	724	735				
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	280,977	241,564	119,371	66,517	140,245	127,186
Beards Cove Water	370,150	417,447	482,339	546,791	617,577	932,023
Belfair WW & Water Reclamation	394,236	120,808	223,844	320,397	1,137,424	2,276,658
Reserve Landfill	507,334	480,060	461,448	444,496	443,186	444,282
Reserve Beards Cove Ulid	344,167	192,277	203,018	209,252	216,016	
Storm Drain System Development	1,418	188,676	181,567	179,591	178,727	
Information Technology	319,346	192,283	92,349	44,904	58,229	9,392
Equipment Rental & Revolving Fund	3,746,232	4,062,784	3,768,701	3,193,101	4,562,644	4,689,677
Unemployment Fund	129,050	151,662	138,729	158,190	178,413	214,081
TOTALS	25,756,658	26,546,179	28,696,498	28,958,780	40,802,755	53,869,830



MASON COUNTY MONTHLY FINANCIAL REPORT

**FEBRUARY
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	0%	2,090	2,656	-566	127.09%
ASSESSOR	29,963	4,471	25,492	14.92%	32,910	4,887	28,023	14.85%
EMERGENCY MANAGEMENT	990	240	750	24.21%	2,540	111	2,429	4.37%
FACILITIES & GROUNDS	27,731	3,118	24,613	11.24%	85,685	8,469	77,216	9.88%
COMMUNITY SERVICES	47,254	7,426	39,828	15.72%	66,645	9,012	57,633	13.52%
PARKS & TRAILS	57,615	2,050	55,565	3.56%	45,043	9,347	35,696	20.75%
JUVENILE COURT SERVICES	8,006	2,204	5,802	27.53%	8,570	1,344	7,226	15.68%
PROSECUTOR	6,691	999	5,692	14.93%	7,127	1,001	6,126	14.05%
CORONER	14,250	2,475	11,775	17.37%	50,891	2,292	48,599	4.50%
SHERIFF ADMIN	1,202,975	181,046	1,021,929	15.05%	1,354,357	198,430	1,155,927	14.65%
MOTOR POOL	50,829	3,618	47,211	7.12%	0	0	0	0%
Total 001 GENERAL FUND	1,446,304	207,647	1,238,657	14.36%	1,655,858	237,549	1,418,309	14.35%
SHERIFF'S BOATING PROGRAM	0	13	-13	0%	0	13	-13	0%
COMMUNITY SERVICES HEALTH	57,077	9,042	48,035	15.84%	47,172	7,009	40,163	14.86%
AMERICAN RESCUE PLAN ACT			0				0	0%
TOTAL SPECIAL FUNDS	57,077	9,055	48,022	15.87%	47,172	7,022	40,150	14.89%
Total GENERAL FUND & SPECIAL FUNDS	1,503,381	216,703	1,286,678	14.41%	1,703,030	244,572	1,458,458	14.36%

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	3,592	36,097	9.05%	40,275	3,666	36,609	9.10%
MOTOR POOL SUPPLIES	80,150	5,223	74,927	6.52%	54,050	8,472	45,578	15.67%
MOTOR POOL FUEL	245,045	44,316	200,729	18.08%	402,000	45,068	356,932	11.21%
MOTOR POOL LEASE	226,180	80,035	146,145	35.39%	706,272	113,548	592,724	16.08%
MOTOR POOL MAINT-MONTHLY	15,730	1,836	13,894	11.67%	12,000	4,009	7,991	33.41%
MOTOR POOL REPAIRS & MISC.	62,100	5,396	56,704	8.69%	70,075	14,662	55,413	20.92%
MOTOR POOL INSURANCE	20,170	616	19,554	3.05%	16,640	644	15,996	3.87%
MOTOR POOL CAPITAL LEASE	406,717	244	406,473	0.06%	147,000	33,960	113,040	23.10%
MOTOR POOL CAP UPFIT	407,600	75,445	332,155	18.51%	254,718	20,542	234,176	8.06%
Total GENERAL FUND & HEALTH FUND	1,503,381	216,703	1,286,678	14.41%	1,703,030	244,572	1,458,458	14.36%

Unaudited *Benchmark for month is 16.67%



MASON COUNTY MONTHLY FINANCIAL
REPORT

FEBRUARY 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	173,446	(692,554)	20%	963,000	202,949	(760,051)	21%	29,502
104	Auditor's O & M	140,250	11,734	(128,517)	8%	127,250	9,109	(118,141)	7%	(2,624)
105	County Road	20,067,763	1,524,393	(18,543,370)	8%	21,099,126	2,459,474	(18,639,652)	12%	935,082
106	Paths & Trails	10,136	1,809	(8,327)	18%	9,707	2,785	(6,922)	29%	976
109	Election Equipment Holdings	42,250	24,599	(17,651)	58%	42,250	12,071	(30,179)	29%	(12,528)
110	Crime Victims	41,910	11,974	(29,936)	29%	59,010	17,242	(41,768)	29%	5,268
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	2,436,360	(336,568)	88%	2,254,928	546,230	(1,708,698)	24%	(1,890,130)
118	Abatement	7,920	41	(7,879)	1%	1,200	1,922	722	160%	1,882
120	REET & Property Tax Admin	25,600	3,436	(22,164)	13%	25,750	2,999	(22,751)	12%	(438)
134	National Forest Safety	21,457	-	(21,457)	0%	21,500	-	(21,500)	0%	-
135	Trial Court Improvements	22,652	-	(22,652)	0%	22,684	30	(22,654)	0%	30
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	-	(38,800)	0%	-
142	Narcotics Investigation Fund	6,000	278	(5,722)	5%	6,500	522	(5,978)	8%	245
145	Mason County Clean Water District	190,000	1,477	(188,523)	1%	190,000	8,040	(181,960)	4%	6,563
150	Community Services Health	2,948,154	1,113,374	(1,834,780)	38%	3,349,997	1,534,083	(1,815,914)	46%	420,709
155	American Rescue Plan Act	6,484,450	689	(6,483,761)	0%	22,500	57,526	35,026	256%	56,837
160	Law Library	24,900	3,238	(21,662)	13%	23,260	5,745	(17,515)	25%	2,507
163	Lodging Tax (Hotel/Motel)	500,500	105,385	(395,115)	21%	600,750	106,817	(493,933)	18%	1,432
164	Mental Health	1,243,736	195,665	(1,048,071)	16%	1,414,765	232,048	(1,182,717)	16%	36,383
180	Treasurer's M&O Fund	338,700	52,617	(286,083)	16%	274,062	22,405	(251,657)	8%	(30,211)
190	Veterans Assistance	141,340	2,381	(138,959)	2%	146,524	7,406	(139,118)	5%	5,025
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	181	(37,719)	0%	39,990	1,701	(38,289)	4%	1,520
195	Spencer Lake Mngmt Dist #3	15,225	53	(15,172)	0%	16,036	794	(15,242)	5%	740
199	Island Lake Mngmt Dist #1	10,000	4	(9,996)	0%	100	176	76	176%	172
350	REET 1 Capital Improvements	1,562,000	241,573	(1,320,427)	15%	1,866,000	152,387	(1,713,613)	8%	(89,186)
351	REET 2 Capital Improvements	1,505,000	241,928	(1,263,072)	16%	1,813,000	176,420	(1,636,580)	10%	(65,508)
402	Mason County Landfill	5,868,714	617,266	(5,251,448)	11%	7,216,147	1,000,566	(6,215,581)	14%	383,300
403	N. Bay / Case Inlet Utility	2,404,398	364,722	(2,039,676)	15%	2,337,004	405,997	(1,931,007)	17%	41,275
411	Rustlewood Sewer & Water	482,257	52,704	(429,553)	11%	576,560	109,892	(466,668)	19%	57,188
412	Beards Cove Water	332,230	35,909	(296,321)	11%	367,564	45,776	(321,788)	12%	9,867
413	Belfair WW & Water Reclamation	11,209,208	108,977	(11,100,231)	1%	3,707,003	387,471	(3,319,532)	10%	278,494
428	Reserve Landfill	700	65	(635)	9%	700	3,066	2,366	438%	3,001
429	Reserve Beards Cove ULID	10,800	1,737	(9,063)	16%	-	-	-	0%	(1,737)
480	Storm Drain System Development	500	-	(500)	0%	-	-	-	0%	-
500	Information Technology Dept	922,819	-	(922,819)	0%	1,151,233	-	(1,151,233)	0%	-
501	Equipment Rental & Revolving	2,836,265	84,512	(2,751,753)	3%	2,812,088	262,265	(2,549,823)	9%	177,753
502	Unemployment Fund	73,420	-	(73,420)	0%	76,204	-	(76,204)	0%	-
Totals		\$ 73,282,815	7,418,422	\$ (66,864,393)	10%	\$ 59,621,586	7,787,143	\$ (51,834,443)	13%	368,721

Unaudited *Benchmark for Month is 16.67%



MASON COUNTY MONTHLY FINANCIAL
REPORT

FEBRUARY 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	1,713	658,702	0%	678,711	111,957	566,754	16%	110,244
104	Auditor's O & M	108,074	41,793	66,281	39%	111,635	41,027	70,608	37%	(765)
105	County Road	23,638,929	2,641,558	20,997,371	11%	23,793,040	3,066,263	20,726,777	13%	424,705
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	11,682	87,744	12%	106,491	14,868	91,623	14%	3,186
114	Victim Witness Activities	55,635	6,183	49,452	11%	52,740	4,926	47,814	9%	(1,258)
117	Community Support Services	2,450,242	2,283,486	166,756	93%	2,456,488	502,283	1,954,205	20%	(1,781,203)
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	14,705	96,045	13%	2,948
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	674	41,859	2%	42,083	1,075	41,008	3%	401
142	Narcotics Investigation Fund	7,669	747	6,922	10%	5,869	457	5,412	8%	(290)
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	-	190,153	0%	
150	Community Services Health	3,382,359	743,275	2,639,084	22%	4,077,531	649,499	3,428,032	16%	(93,776)
155	American Rescue Plan Act	12,584,450	43,178	12,541,272	0%	10,000,000	131,226	9,868,774	1%	88,048
160	Law Library	36,307	5,872	30,435	16%	34,856	6,133	28,723	18%	261
163	Lodging Tax (Hotel/Motel)	772,900	12,531	760,369	2%	988,514	12,013	976,501	1%	(519)
164	Mental Health	1,479,258	96,967	1,382,291	7%	1,464,058	50,078	1,413,980	3%	(46,889)
180	Treasurer's M&O Fund	395,672	23,236	372,436	6%	354,062	18,459	335,603	5%	(4,777)
190	Veterans Assistance	241,340	20,741	220,599	9%	252,000	21,702	230,298	9%	961
192	Skokomish Flood Zone	10,037,105	1,069	10,036,036	0%	6,914,198	3,865	6,910,334	0%	2,796
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	558,519	1,543,459	27%	2,101,804	332,174	1,769,630	16%	(226,346)
351	REET 2 Capital Improvements	2,041,831	18,135	2,023,696	1%	2,103,875	88,061	2,015,814	4%	69,926
402	Mason County Landfill	6,188,733	766,209	5,422,524	12%	6,760,452	901,045	5,859,407	13%	134,835
403	N. Bay / Case Inlet Utility	2,116,504	329,585	1,786,919	16%	2,235,214	168,250	2,066,964	8%	(161,335)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	667,517	45,473	622,044	7%	677,661	54,843	622,818	8%	9,370
412	Beards Cove Water	328,460	22,668	305,792	7%	335,427	30,421	305,006	9%	7,753
413	Belfair WW & Water Reclamation	7,606,541	165,847	7,440,694	2%	7,142,083	726,274	6,415,809	10%	560,427
428	Reserve Landfill	301,597	399	301,198	0%	300,950	238	300,713	0%	(162)
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	169,108	862,396	16%	1,174,995	242,689	932,306	21%	73,580
501	Equipment Rental & Revolving	3,987,878	323,961	3,663,917	8%	3,345,768	298,723	3,047,045	9%	(25,238)
502	Unemployment Fund	234,420	17,815	216,605	8%	276,204	476	275,728	0%	(17,339)
Totals		\$ 83,158,832	\$ 8,371,586	\$ 74,787,246	10%	\$ 78,470,962	\$ 7,496,022	\$ 70,974,940	10%	(875,565)

Unaudited *Benchmark for Month is 16.67%