



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**JANUARY**  
**2023**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# JANUARY 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	205,022	(937,728)	18%	1,092,250	95,037	(997,213)	9%	(109,985)
Emergency Management	75,912	-	(75,912)	0%	139,347	400	(138,948)	0%	400
Facilities & Grounds	-	100	100	0%	-	9,235	9,235	0%	9,135
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	378,377	16,272	(362,105)	4%	378,377	15,868	(362,509)	4%	(404)
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	-	(92,078)	0%	86,522		(86,522)	0%	-
District Court	1,080,400	56,675	(1,023,725)	5%	852,300	60,726	(791,574)	7%	4,051
Community Development	2,384,000	212,179	(2,171,821)	9%	2,666,374	173,270	(2,493,104)	6%	(38,909)
Historical Preservation	24,000	1,763	(22,237)	7%	20,000	978	(19,022)	5%	(785)
Parks & Trails	44,000	1,925	(42,075)	4%	44,000	6,629	(37,371)	15%	4,703
Juvenile Court Services	1,255,805	91,544	(1,164,261)	7%	1,366,600	126,252	(1,240,348)	9%	34,708
Prosecutor	232,091	10,483	(221,608)	5%	216,249	9,908	(206,341)	5%	(574)
Child Support Enforcement	159,679	44,273	(115,406)	28%	171,310	9,592	(161,718)	6%	(34,681)
Coroner	35,000	-	(35,000)	0%	35,000		(35,000)	0%	-
Sheriff	953,505	19,618	(933,887)	2%	1,143,172	108,313	(1,034,859)	9%	88,695
Indigent Defense	240,767	61,455	(179,312)	26%	240,767	3,102	(237,665)	1%	(58,353)
Superior Court	69,650	8,760	(60,890)	13%	108,020	6,582	(101,438)	6%	(2,178)
Family Court	2,500	128	(2,372)	5%	2,500	80	(2,420)	3%	(48)
Therapeutic Court	811,347	17,130	(794,217)	2%	776,228	39,680	(736,548)	5%	22,550
Murder Expenditures	-	-	-	0%			-	0%	-
Treasurer	26,983,596	1,107,666	(25,875,930)	4%	28,417,341	1,410,302	(27,007,039)	5%	302,636
Non Departmental	4,619,977	223,599	(4,396,378)	5%	4,709,045	756,619	(3,952,426)	16%	533,020
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
<b>Totals</b>	<b>\$ 40,688,434</b>	<b>\$ 2,084,682</b>	<b>\$ (38,603,752)</b>	<b>5%</b>	<b>\$ 42,492,402</b>	<b>\$ 2,832,572</b>	<b>\$ (39,659,830)</b>	<b>7%</b>	<b>747,889</b>

Unaudited \*Benchmark for Month is 8.33%



# MASON COUNTY MONTHLY FINANCIAL REPORT

## JANUARY 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	21,272	21,272	0%	10,389,391	27,845	27,845	0%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	678,071	678,071	9%	8,400,000	762,083	762,083	9%
LOCAL PUBLIC SAFETY-CITY	50,000	4,060	4,060	8%	50,000	4,835	4,835	10%
CRIMINAL JUSTICE	800,000	78,149	78,149	10%	900,000	89,013	89,013	10%
LEASEHOLD EXCISE TAX	30,000	366	366	1%	35,000	490	490	1%
FOREST EXCISE TAX	100,000	-	0	0%	200,000	-	0	0%
FRANCHISE FEES	500,000	74,259	74,259	15%	500,000	69,360	69,360	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	19	19%	100	13	13	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	193,117	25%	775,000	189,710	189,710	24%
ADULT COURT COST-JUVENILE OFFE	5,000	381	381	8%	5,000	353	353	7%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	-	0	0%	125,000	-	0	0%
DUI - OTHER CRIMINAL JUSTICE A	17,000	4,407	4,407	26%	17,000	121	121	1%
LIQUOR/BEER EXCISE TAX	165,000	39,970	39,970	24%	165,000	39,939	39,939	24%
LIQUOR CONTROL BOARD PROFITS	200,000	-	0	0%	200,000	-	0	0%
IN LIEU OF-CITY OF TACOMA	210,000	17,207	17,207	8%	210,000	18,064	18,064	9%
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	40	40	2%	2,500	-	0	0%
REET COLLECTION FEES	125,000	10,765	10,765	9%	170,000	6,244	6,244	4%
REET COLLECTIONS COSTS	10,000	628	628	6%	10,000	598	598	6%
TREAS. FIRE PROTECTION ASSESSM	15,000	55	55	0%	15,000	80	80	1%

## 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	4	4	2%	200	1	1	0%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	-	0	0%
GAMBLING TAX PENALTY	-	-	0	0%	-	50	50	0%
REAL & PERSONAL PENALTY	150,000	17,757	17,757	12%	150,000	6,044	6,044	4%
PERSONAL PROP FILING PEN	20,000	1,135	1,135	6%	30,000	85	85	0%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	7,170	7,170	3%	250,000	160,978	160,978	64%
INVESTMENT SERVICE FEES(TREAS.	6,000	400	400	7%	10,000	2,851	2,851	29%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	987	987	12%	10,000	3,416	3,416	34%
LEASEHOLD EXCISE TAX INTEREST	-	1	1	0%	-	4	4	0%
EXCISE INTEREST	50	32	32	64%	100	2	2	2%
INV PURCHASED INT	-	-	0	0%	-	(576)	(576)	0%
INTEREST ON DELINQUENT PR TAX	600,000	20,892	20,892	3%	600,000	24,069	24,069	4%
RENTS/LEASES-DNR TRUST	10,000	54	54	1%	20,000	3,114	3,114	16%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	50,676	50,676	20%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	-	0	0%	100,000	(1,738)	(1,738)	-2%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	16	16	161%	10	(24)	(24)	-237%
TAX DISTRIBUTION ROUNDING	10	(1)	(1)	-10%	10	(1)	(1)	-11%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	-	0	0%
ROAD DIVERSION	1,080,000	(10,245)	(10,245)	-1%	1,080,000	2,894	2,894	0%
SALE OF TAX TITLE PROPERTY	-	(87)	(87)	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	(1,287)	(1,287)	-64%	1,600	52	52	3%
TIMBER EXCISE TAX	10,000	(25,254)	(25,254)	-253%	10,000	-	0	0%
DNR PILT NAP / NRCA	900	-	0	0%	1,275	-	0	0%
DNR OTHER TRUST 2	50	889	889	1777%	50	2	2	4%
OTHER INT-DNR INTEREST	10	(432)	(432)	-4317%	50	8	8	16%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(2,785)	(2,785)	-111%	3,800	325	325	9%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(75,022)	(75,022)	-300%	75,000	-	0	0%
<b>Grand Total</b>	<b>\$26,983,596</b>	<b>\$1,107,666</b>	<b>\$1,107,666</b>	<b>4%</b>	<b>\$28,417,341</b>	<b>\$1,410,302</b>	<b>\$1,410,302</b>	<b>5%</b>
<b>Unaudited *Benchmark for Month is 8.33%</b>								



# MASON COUNTY MONTHLY FINANCIAL REPORT

# JANUARY 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	14,871	319,851	4%	383,372	24,001	359,371	6%	9,130
Assessor	1,453,707	196,137	1,257,570	13%	1,475,815	179,495	1,296,320	12%	(16,642)
Auditor	1,901,225	131,291	1,769,934	7%	1,881,812	129,580	1,752,232	7%	(1,711)
Emergency Management	330,143	19,339	310,804	6%	359,683	26,718	332,965	7%	7,379
Facilities & Grounds	1,448,148	126,294	1,321,854	9%	1,545,159	138,780	1,406,379	9%	12,487
HR/ Risk Mngt	687,310	37,626	649,684	5%	875,434	65,108	810,326	7%	27,481
LEOFF	100,000	8,709	91,291	9%	100,000	12,864	87,136	13%	4,155
Clerk	1,142,716	85,357	1,057,359	7%	1,108,905	85,140	1,023,765	8%	(218)
Commissioners	357,704	29,430	328,274	8%	390,615	30,520	360,095	8%	1,090
Support Services	1,005,923	83,335	922,588	8%	1,064,379	75,707	988,672	7%	(7,629)
District Court	1,476,412	105,300	1,371,112	7%	1,526,343	107,782	1,418,561	7%	2,482
Community Development	2,872,143	216,866	2,655,277	8%	3,256,041	216,101	3,039,940	7%	(765)
Historical Preservation	24,000	891	23,109	4%	41,150	539	40,611	1%	(352)
Parks & Trails	638,707	47,595	591,112	7%	790,080	53,236	736,844	7%	5,641
Juvenile Court Services	2,022,773	140,801	1,881,972	7%	2,155,933	162,551	1,993,382	8%	21,750
Prosecutor	2,080,150	130,588	1,949,562	6%	2,169,613	147,637	2,021,976	7%	17,049
Child Support Enforcement	161,447	8,526	152,921	5%	174,363	10,981	163,382	6%	2,455
Coroner	351,914	35,083	316,831	10%	640,942	43,609	597,333	7%	8,526
Sheriff	14,913,350	1,033,986	13,879,364	7%	16,089,917	1,367,270	14,722,647	8%	333,285
Courthouse Security	303,755	25,034	278,721	8%	309,300	22,201	287,099	7%	(2,833)
Indigent Defense	1,267,347	117,887	1,149,460	9%	1,538,125	149,623	1,388,502	10%	31,736
Superior Court	1,105,610	80,850	1,024,760	7%	1,275,932	107,866	1,168,066	8%	27,016
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	42,518	774,144	5%	783,709	41,462	742,247	5%	(1,055)
Murder Expenditures	50,000	-	50,000	0%	-	925	(925)	0%	925
Treasurer	878,239	121,978	756,261	14%	913,511	129,936	783,575	14%	7,958
Non Departmental	5,316,129	337,600	4,978,529	6%	5,856,719	524,422	5,332,297	9%	186,822
Motor Pool	50,829	768	50,061	2%	-	3,574	(3,574)	0%	2,805
Transfers Out to Other Funds	466,282	67,375	398,907	14%	464,021	65,082	398,939	14%	(2,292)
<b>Totals</b>	<b>\$ 43,559,847</b>	<b>\$ 3,246,033</b>	<b>\$ 40,313,814</b>	<b>7%</b>	<b>\$ 47,173,373</b>	<b>\$ 3,922,708</b>	<b>\$ 43,250,665</b>	<b>8%</b>	<b>676,675</b>

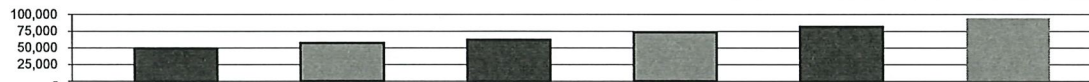
*Unaudited \*Benchmark for Month is 8.33%*



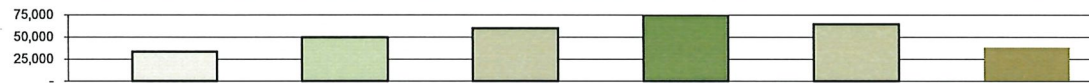
# JANUARY 2023

## Six Year Specific Revenue Streams Comparison

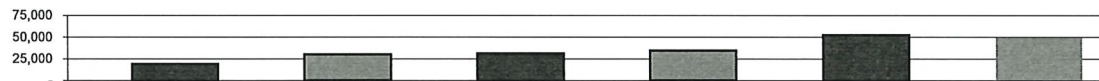
	1/31/2018	1/31/2019	1/31/2020	1/31/2021	1/31/2022	1/31/2023
Community Development Revenues	129,940	112,889	182,431	238,417	212,179	173,270
Detention & Correction Services	1,688	13,318	10,195	14,241	8,458	6,169
Current Expense Property Taxes	39,770	47,876	28,826	31,476	21,272	27,845
Road Diversion Property Tax	5,864	5,216	5,690	(13,091)	(10,245)	2,894
County Road Property Tax	31,788	43,751	24,034	49,659	31,720	23,013
Current Expense Sales Tax	372,449	417,708	455,734	571,995	678,071	762,083
Criminal Justice Taxes/Entitlements	218,020	223,526	247,826	265,834	276,054	279,197
Rural Sales & Use Tax Fund	49,251	57,341	62,108	73,306	81,673	94,094



<u>Com Svcs-Homelessness Preven Filings</u>	33,135	49,211	59,838	74,428	64,707	38,084
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<u>Lodging (Hotel/Motel) Tax</u>	19,031	30,095	31,314	34,594	52,626	49,681
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<u>REET 1 Excise Tax Only</u>	74,533	70,082	61,781	113,312	110,464	60,834
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<u>REET 2 Excise Tax Only</u>	74,533	70,082	61,781	113,312	110,464	60,834
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# JANUARY 2023

REVENUE MONTH	2022 REVENUE	2023 REVENUE	DIFFERENCE
JANUARY	\$ 678,071.10	\$ 762,082.70	\$ 84,011.60
FEBRUARY	\$ 735,573.58		\$ (735,573.58)
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	\$ 762,082.70	\$ 9,477,885.55
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	
YET TO BE COLLECTED	\$ .	\$ (7,637,917.30)	
<b>ANTICIPATED INCREASE</b>	<b>\$</b>	<b>1,077,885.55</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>9.5%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>9.9%</b>	



# JANUARY 2023

## Six Year Financial Recap

Current Expense Recap	1/31/2018	1/31/2019	1/31/2020	1/31/2021	1/31/2022	1/31/2023
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	200,000	336,000	386,000
Equipment & Vehicle Replacement Reserves		525,000	525,000	525,000	1,040,500	790,000
Accrued Leave Reserve		520,000	530,805	347,742	502,000	413,000
Capital Reserve					5,000,000	5,000,000
Current Expense Unreserved Cash		(1,832,241)	1,989,739	3,199,687	3,086,724	7,850,395
<b>This Month Current Expense Cash</b>	<b>3,182,309</b>	<b>6,933,550</b>	<b>11,063,147</b>	<b>15,316,969</b>	<b>20,579,264</b>	<b>25,631,349</b>
Adopted Budget on December 31st	36,930,990	41,404,349	49,581,229	53,464,511	62,188,434	68,492,402
Supplemental Appropriations						
Total Budget including Supplementals	36,930,990	41,404,349	49,581,229	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	1,597,136	1,671,482	1,761,241	2,123,753	2,084,682	2,832,572
<b>Budgeted Revenues Received</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>7%</b>
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	2,936,212	2,697,629	2,857,835	2,998,751	3,246,033	3,922,708
<b>Budgeted Expenditures Expended</b>	<b>9%</b>	<b>8%</b>	<b>8%</b>	<b>7%</b>	<b>7%</b>	<b>8%</b>



Special Fund Cash Balances	1/31/2018	1/31/2019	1/31/2020	1/31/2021	1/31/2022	1/31/2023
Rural County Sales & Use Tax Fund (.09)	80,354	727,759	803,219	1,060,086	1,435,117	1,831,944
Auditor's O&M	223,673	238,532	257,577	303,295	398,463	444,378
County Roads Fund	9,684,451	10,267,705	10,057,716	10,441,108	8,316,623	10,487,999
Paths & Trails	246,460	258,404	271,959	280,861	289,497	300,458
Election Equipment Holding	295,933	164,717	162,418	234,483	270,081	298,201
Crime Victims	238,338	197,430	204,416	212,582	212,110	186,662
Victim Witness Activities	26,740	24,415	32,594	21,736	11,818	6,488
Historical Preservation Fund	38,494	35,851	29,691			
Community Support Services Fund	543,657	769,308	858,917	1,283,964	682,330	1,999,515
Abatement/Repair/Demolition Fund	269,759	273,982	278,603	278,709	277,715	280,834
Reserve for Technology Fund	160,809	117,147				
REET & Property Tax Admin Asst	85,840	74,842	74,072	69,272	80,740	83,836
National Forest Safety	34,048	39,520	25,186	16,030	5,068	24,500
Trial Court Improvement Fund	83,082	106,283	111,561	71,515	92,323	93,295
Sheriff Special Funds	249,259	241,323	246,597			
Sheriff's Boating Program				118,702	155,717	83,383
Narcotics Investigation				94,308	97,772	94,647
Mason County Clean Water District					1	176,806
Public Health Fund	358,051	351,485	561,304	809,497	1,560,332	3,235,614
American Rescue Plan Act					5,020,970	7,516,683
Law Library	81,376	75,692	70,213	57,931	48,678	37,674
Lodging (Motel/Hotel) Tax Fund	397,769	582,938	757,681	800,887	1,150,317	1,725,799
Mental Health Tax Fund	1,287,451	1,324,987	1,243,591	1,455,596	1,684,373	2,116,225
Treasurer's M&O Fund	94,460	86,336	99,651	87,247	62,276	109,493
Veterans Assistance	194,529	75,970	54,940	95,550	155,518	210,688
Skokomish Flood Zone	140,888	53,188	89,486	24,133	15,370	11,032
Mason Lake Management District	112,579	138,253	112,230	73,732	68,982	68,689
Spencer Lake Management District				6,795	7,189	7,866
Island Lake Management District	17,099	19,750	29,692	30,271	29,110	26,062
Capital Improvement / Reet 1 Fund	1,189,427	1,831,018	1,897,767	2,392,611	1,692,403	2,061,860
Capital Improvement / Reet 2 Fund	2,204,446	2,457,110	2,868,849	3,266,226	4,334,032	5,270,681
Mason County Landfill	673,341	638,341	678,406	1,219,029	1,911,973	2,729,733
N. Bay/Case Inlet Utility	981,461	1,096,479	1,171,898	1,519,283	1,867,378	2,358,613
N. Bay/Case Inlet Utility Reserve	723	734				
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	295,198	266,023	137,722	77,590	137,721	66,951
Beards Cove Water	360,435	335,314	481,661	552,316	612,757	929,275
Belfair WW & Water Reclamation	409,578	124,382	308,003	476,013	1,152,261	2,367,763
Reserve Landfill	512,820	481,413	460,814	444,891	443,552	442,935
Reserve Beards Cove Ulid	342,809	191,103	201,841	209,520	216,199	
Storm Drain System Development	8,544	188,680	181,567	179,771	178,820	
Information Technology	364,037	231,430	133,444	124,059	139,226	85,644
Equipment Rental & Revolving Fund	3,609,919	4,013,707	3,874,882	4,010,059	4,719,033	4,808,342
Unemployment Fund	151,699	151,682	138,729	180,388	178,843	214,556
<b>TOTALS</b>	<b>26,053,520</b>	<b>28,257,217</b>	<b>28,972,885</b>	<b>32,584,035</b>	<b>39,712,686</b>	<b>52,795,123</b>



# MASON COUNTY MONTHLY FINANCIAL REPORT

**JANUARY  
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	2,650	-560	126.78%
ASSESSOR	29,963	2,165	27,798	7.22%	32,910	2,336	30,574	7.10%
EMERGENCY MANAGEMENT	990	7	983	0.66%	2,540	31	2,509	1.20%
FACILITIES & GROUNDS	27,731	1,528	26,203	5.51%	85,685	5,272	80,413	6.15%
COMMUNITY SERVICES	47,254	3,578	43,676	7.57%	66,645	4,491	62,154	6.74%
PARKS & TRAILS	57,615	815	56,800	1.41%	45,043	6,596	38,447	14.64%
JUVENILE COURT SERVICES	8,006	558	7,448	6.96%	8,570	784	7,786	9.15%
PROSECUTOR	6,691	500	6,191	7.47%	7,127	501	6,626	7.02%
CORONER	14,250	1,174	13,076	8.24%	50,891	1,223	49,668	2.40%
SHERIFF ADMIN	1,202,975	52,116	1,150,859	4.33%	1,354,357	72,819	1,281,538	5.38%
MOTOR POOL	50,829	768	50,061	1.51%	0	0	0	0%
<b>Total 001 GENERAL FUND</b>	<b>1,446,304</b>	<b>63,208</b>	<b>1,383,096</b>	<b>4.37%</b>	<b>1,655,858</b>	<b>96,701</b>	<b>1,559,157</b>	<b>5.84%</b>
SHERIFF'S BOATING PROGRAM	0	7	-7	0%	0	7	-7	0%
COMMUNITY SERVICES HEALTH	57,077	4,382	52,695	7.68%	47,172	3,409	43,763	7.23%
AMERICAN RESCUE PLAN ACT			0			0	0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>57,077</b>	<b>4,389</b>	<b>52,688</b>	<b>7.69%</b>	<b>47,172</b>	<b>3,416</b>	<b>43,756</b>	<b>7.24%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,503,381</b>	<b>67,597</b>	<b>1,435,784</b>	<b>4.50%</b>	<b>1,703,030</b>	<b>100,117</b>	<b>1,602,913</b>	<b>5.88%</b>

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	2023 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2023
MOTOR POOL SALARIES & BENEFITS	39,689	762	38,927	1.92%	40,275	3,066	37,209	7.61%
MOTOR POOL SUPPLIES	80,150	2,807	77,343	3.50%	54,050	6,698	47,352	12.39%
MOTOR POOL FUEL	245,045	21,059	223,986	8.59%	402,000	20,645	381,355	5.14%
MOTOR POOL LEASE	226,180	38,550	187,630	17.04%	706,272	56,222	650,050	7.96%
MOTOR POOL MAINT-MONTHLY	15,730	921	14,809	5.86%	12,000	1,017	10,983	8.47%
MOTOR POOL REPAIRS & MISC.	62,100	3,190	58,910	5.14%	70,075	12,149	57,926	17.34%
MOTOR POOL INSURANCE	20,170	308	19,862	1.53%	16,640	322	16,318	1.94%
MOTOR POOL CAPITAL LEASE	406,717	0	406,717	0.00%	147,000	0	147,000	0.00%
MOTOR POOL CAP UPFIT	407,600	0	407,600	0.00%	254,718	0	254,718	0.00%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,503,381</b>	<b>67,597</b>	<b>1,435,784</b>	<b>4.50%</b>	<b>1,703,030</b>	<b>100,117</b>	<b>1,602,913</b>	<b>5.88%</b>

Unaudited \*Benchmark for month is 8.33%



MASON COUNTY MONTHLY FINANCIAL  
REPORT

JANUARY 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	81,766	(784,234)	9%	963,000	101,708	(861,292)	11%	19,942
104	Auditor's O & M	140,250	6,130	(134,120)	4%	127,250	4,657	(122,593)	4%	(1,474)
105	County Road	20,067,763	562,396	(19,505,367)	3%	21,099,126	325,947	(20,773,179)	2%	(236,449)
106	Paths & Trails	10,136	887	(9,249)	9%	9,707	1,405	(8,302)	14%	518
109	Election Equipment Holdings	42,250	21,950	(20,300)	52%	42,250	3,139	(39,111)	7%	(18,811)
110	Crime Victims	41,910	3,878	(38,032)	9%	59,010	4,232	(54,778)	7%	354
114	Victim Witness Activities	55,683	-	(55,683)	0%	51,191	-	(51,191)	0%	-
117	Community Support Services	2,772,928	795,769	(1,977,159)	29%	2,254,928	277,049	(1,977,879)	12%	(518,720)
118	Abatement	7,920	20	(7,900)	0%	1,200	926	(274)	77%	906
120	REET & Property Tax Admin	25,600	1,874	(23,726)	7%	25,750	1,526	(24,224)	6%	(348)
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	-	(22,684)	0%	-
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	-	(38,800)	0%	-
142	Narcotics Investigation Fund	6,000	105	(5,895)	2%	6,500	93	(6,407)	1%	(12)
145	Mason County Clean Water District	190,000	1	(189,999)	0%	190,000	626	(189,374)	0%	625
150	Community Services Health	2,948,154	550,662	(2,397,492)	19%	3,349,997	1,298,298	(2,051,699)	39%	747,636
155	American Rescue Plan Act	6,484,450	354	(6,484,096)	0%	22,500	31,434	8,934	140%	31,080
160	Law Library	24,900	1,590	(23,310)	6%	23,260	1,796	(21,464)	8%	206
163	Lodging Tax (Hotel/Motel)	500,500	52,635	(447,865)	11%	600,750	51,817	(548,933)	9%	(818)
164	Mental Health	1,243,736	92,671	(1,151,065)	7%	1,414,765	111,445	(1,303,320)	8%	18,773
180	Treasurer's M&O Fund	338,700	16,459	(322,241)	5%	274,062	12,162	(261,900)	4%	(4,297)
190	Veterans Assistance	141,340	888	(140,452)	1%	146,524	1,010	(145,514)	1%	122
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	5	(37,895)	0%	39,990	312	(39,678)	1%	307
195	Spencer Lake Mngmt Dist #3	15,225	1	(15,224)	0%	16,036	25	(16,011)	0%	25
199	Island Lake Mngmt Dist #1	10,000	2	(9,998)	0%	100	84	(16)	84%	82
350	REET 1 Capital Improvements	1,562,000	110,602	(1,451,398)	7%	1,866,000	68,239	(1,797,761)	4%	(42,363)
351	REET 2 Capital Improvements	1,505,000	110,790	(1,394,210)	7%	1,813,000	80,866	(1,732,134)	4%	(29,924)
402	Mason County Landfill	5,868,714	169,119	(5,699,595)	3%	7,216,147	533,713	(6,682,434)	7%	364,594
403	N. Bay / Case Inlet Utility	2,404,398	157,627	(2,246,771)	7%	2,337,004	202,589	(2,134,415)	9%	44,962
411	Rustlewood Sewer & Water	482,257	23,298	(458,959)	5%	576,560	22,447	(554,113)	4%	(851)
412	Beards Cove Water	332,230	16,341	(315,889)	5%	367,564	25,717	(341,847)	7%	9,377
413	Belfair WW & Water Reclamation	11,209,208	51,754	(11,157,454)	0%	3,707,003	44,866	(3,662,137)	1%	(6,888)
428	Reserve Landfill	700	33	(667)	5%	700	1,481	781	212%	1,449
429	Reserve Beards Cove ULID	10,800	794	(10,006)	7%	-	-	-	0%	(794)
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	66,335	(2,769,930)	2%	2,812,088	231,030	(2,581,058)	8%	164,696
502	Unemployment Fund	73,420	-	(73,420)	0%	76,204	-	(76,204)	0%	-
<b>Totals</b>		<b>\$ 73,282,815</b>	<b>\$ 2,896,734</b>	<b>\$ (70,386,081)</b>	<b>4%</b>	<b>\$ 59,621,586</b>	<b>3,440,640</b>	<b>\$ (56,180,946)</b>	<b>6%</b>	<b>543,906</b>

Unaudited \*Benchmark for Month is 8.33%



# MASON COUNTY MONTHLY FINANCIAL REPORT

## JANUARY 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	-	660,415	0%	678,711	110,206	568,505	16%	110,206
104	Auditor's O & M	108,074	38,725	69,349	36%	111,635	37,602	74,033	34%	(1,123)
105	County Road	23,638,929	1,853,266	21,785,663	8%	23,793,040	1,734,328	22,058,712	7%	(118,939)
106	Paths & Trails	2,223	-	2,223	0%	2,047	-	2,047	0%	-
109	Election Equipment Holdings	51,781	-	51,781	0%	51,642	-	51,642	0%	-
110	Crime Victims	99,426	4,994	94,432	5%	106,491	6,322	100,169	6%	1,327
114	Victim Witness Activities	55,635	2,165	53,470	4%	52,740	2,162	50,578	4%	(4)
117	Community Support Services	2,450,242	1,310,083	1,140,159	53%	2,456,488	290,234	2,166,254	12%	(1,019,848)
118	Abatement	54,296	-	54,296	0%	54,155	-	54,155	0%	-
120	REET & Property Tax Admin	100,589	10,351	90,238	10%	110,750	13,550	97,200	12%	3,199
134	National Forest Safety	31,457	-	31,457	0%	36,500	-	36,500	0%	-
135	Trial Court Improvements	54,213	-	54,213	0%	53,715	-	53,715	0%	-
141	Sheriff's Boating Program	42,533	7	42,526	0%	42,083	7	42,076	0%	-
142	Narcotics Investigation Fund	7,669	176	7,493	2%	5,869	-	5,869	0%	(176)
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	-	190,153	0%	-
150	Community Services Health	3,382,359	368,589	3,013,770	11%	4,077,531	305,161	3,772,370	7%	(63,428)
155	American Rescue Plan Act	12,584,450	36,263	12,548,187	0%	10,000,000	107,678	9,892,322	1%	71,415
160	Law Library	36,307	2,120	34,187	6%	34,856	2,297	32,559	7%	177
163	Lodging Tax (Hotel/Motel)	772,900	2,427	770,473	0%	988,514	-	988,514	0%	(2,427)
164	Mental Health	1,479,258	42,361	1,436,897	3%	1,464,058	32,478	1,431,580	2%	(9,883)
180	Treasurer's M&O Fund	395,672	10,857	384,815	3%	354,062	10,125	343,937	3%	(732)
190	Veterans Assistance	241,340	6,428	234,912	3%	252,000	9,702	242,298	4%	3,274
192	Skokomish Flood Zone	10,037,105	-	10,037,105	0%	6,914,198	-	6,914,198	0%	-
194	Mason Lake Mngmt Dist #2	107,900	-	107,900	0%	129,990	-	129,990	0%	-
195	Spencer Lake Mngmt Dist #3	22,017	-	22,017	0%	20,201	-	20,201	0%	-
199	Island Lake Mngmt Dist #1	30,000	-	30,000	0%	35,100	-	35,100	0%	-
350	REET 1 Capital Improvements	2,101,978	544,227	1,557,751	26%	2,101,804	318,190	1,783,614	15%	(226,037)
351	REET 2 Capital Improvements	2,041,831	7,190	2,034,641	0%	2,103,875	6,392	2,097,483	0%	(798)
402	Mason County Landfill	6,188,733	331,351	5,857,382	5%	6,760,452	436,505	6,323,947	6%	105,154
403	N. Bay / Case Inlet Utility	2,116,504	67,291	2,049,213	3%	2,235,214	81,517	2,153,697	4%	14,226
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	667,517	18,592	648,925	3%	677,661	27,634	650,027	4%	9,042
412	Beards Cove Water	328,460	7,918	320,542	2%	335,427	13,110	322,317	4%	5,192
413	Belfair WW & Water Reclamation	7,606,541	93,787	7,512,754	1%	7,142,083	292,564	6,849,519	4%	198,777
428	Reserve Landfill	301,597	-	301,597	0%	300,950	-	300,950	0%	-
429	Reserve Beards Cove ULID	4,508	-	4,508	0%	-	-	-	0%	-
480	Storm Drain System Development	571	-	571	0%	-	-	-	0%	-
500	Information Technology Dept	1,031,504	80,548	950,956	8%	1,174,995	166,837	1,008,158	14%	86,289
501	Equipment Rental & Revolving	3,987,878	149,395	3,838,483	4%	3,345,768	148,823	3,196,945	4%	(572)
502	Unemployment Fund	234,420	17,385	217,035	7%	276,204	-	276,204	0%	(17,385)
<b>Totals</b>		<b>\$ 83,158,832</b>	<b>\$ 5,006,496</b>	<b>\$ 78,152,336</b>	<b>6%</b>	<b>\$ 78,470,962</b>	<b>\$ 4,153,423</b>	<b>\$ 74,317,539</b>	<b>5%</b>	<b>(853,073)</b>

*Unaudited \*Benchmark for Month is 8.33%*