



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**MARCH 2023**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# MARCH 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		(7,000)	0%	(6,090)
Auditor	1,142,750	399,982	(742,768)	35%	1,092,250	242,439	(849,811)	22%	(157,542)
Emergency Management	75,912	16,967	(58,945)	22%	139,347	36,138	(103,210)	26%	19,171
Facilities & Grounds	-	250	250	0%	-	9,335	9,335	0%	9,085
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	378,377	46,896	(331,481)	12%	378,377	61,043	(317,334)	16%	14,147
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	92,078	-	(92,078)	0%	86,522		(86,522)	0%	-
District Court	1,080,400	207,752	(872,648)	19%	852,300	213,381	(638,919)	25%	5,629
Community Development	2,384,000	634,612	(1,749,388)	27%	2,666,374	532,701	(2,133,673)	20%	(101,911)
Historical Preservation	24,000	5,360	(18,640)	22%	20,000	3,006	(16,994)	15%	(2,354)
Parks & Trails	44,000	7,037	(36,963)	16%	44,000	18,650	(25,350)	42%	11,613
Juvenile Court Services	1,255,805	341,411	(914,394)	27%	1,366,600	347,683	(1,018,917)	25%	6,272
Prosecutor	232,091	44,259	(187,832)	19%	216,249	27,947	(188,302)	13%	(16,312)
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	184,312	(769,193)	19%	1,143,172	198,682	(944,490)	17%	14,370
Indigent Defense	240,767	67,049	(173,718)	28%	240,767	109,424	(131,343)	45%	42,375
Superior Court	69,650	19,727	(49,923)	28%	108,020	18,990	(89,030)	18%	(736)
Family Court	2,500	520	(1,980)	21%	2,500	360	(2,140)	14%	(160)
Therapeutic Court	811,347	59,085	(752,262)	7%	776,228	72,472	(703,756)	9%	13,387
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,983,596	6,443,849	(20,539,747)	24%	28,417,341	6,268,516	(22,148,825)	22%	(175,333)
Non Departmental	4,619,977	1,137,030	(3,482,947)	25%	4,709,045	1,807,620	(2,901,425)	38%	670,589
Motor Pool	72,000	-	(72,000)	0%	-	-	-	0%	-
<b>Totals</b>	<b>\$ 40,688,434</b>	<b>\$ 9,718,661</b>	<b>\$ (30,969,773)</b>	<b>24%</b>	<b>\$ 42,492,402</b>	<b>\$ 10,031,046</b>	<b>\$ (32,461,356)</b>	<b>24%</b>	<b>312,385</b>

*Unaudited \*Benchmark for Month is 25%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## MARCH 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	1,243,464	1,135,928	11%	10,389,391	1,187,911	874,265	11%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	7,200,000	2,019,489	605,845	28%	8,400,000	2,184,251	661,035	26%
LOCAL PUBLIC SAFETY-CITY	50,000	12,500	3,740	25%	50,000	13,516	3,816	27%
CRIMINAL JUSTICE	800,000	234,688	70,367	29%	900,000	253,954	75,551	28%
LEASEHOLD EXCISE TAX	30,000	10,191	57	34%	35,000	8,214	7,724	23%
FOREST EXCISE TAX	100,000	23,847	0	24%	200,000	133,269	0	67%
FRANCHISE FEES	500,000	117,179	0	23%	500,000	108,671	39,311	22%
PAYMENT IN LIEU OF TAX/B OF L	340,000	-	0	0%	350,000	-	0	0%
PUD PRIVILEGE TAX	750,000	797,422	797,422	106%	800,000	875,638	875,638	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	1,189,636	68%	2,500,000	230,823	230,823	9%
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	1,144	381	23%	5,000	1,058	353	21%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	31,000	31,000	36%	125,000	34,053	34,053	27%
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	49,691	49,691	25%	200,000	49,740	49,740	25%
IN LIEU OF-CITY OF TACOMA	210,000	51,622	17,207	25%	210,000	54,191	18,064	26%
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	280	80	11%	2,500	440	280	18%
REET COLLECTION FEES	125,000	38,262	14,533	31%	170,000	25,264	12,162	15%
REET COLLECTIONS COSTS	10,000	2,222	965	22%	10,000	2,018	790	20%
TREAS. FIRE PROTECTION ASSESSM	15,000	2,460	2,230	16%	15,000	2,810	2,066	19%

### 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	111	105	55%	200	24	7	12%
PUBLIC DISCLOSURE CHGS SRVCS	-	-	0	0%	-	100	100	0%
DATA PROCESSING SERVICES	-	-	0	0%	-	2	2	0%
GAMBLING TAX PENALTY	-	100	0	0%	-	150	150	0%
REAL & PERSONAL PENALTY	150,000	71,841	33,602	48%	150,000	24,264	11,912	16%
PERSONAL PROP FILING PEN	20,000	2,946	1,215	15%	30,000	4,810	4,354	16%
PENALTY ON REAL & PERSONAL PRO	-	-	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	250,000	24,034	6,303	10%	250,000	484,200	145,971	194%
INVESTMENT SERVICE FEES(TREAS.	6,000	1,214	413	20%	10,000	8,693	2,935	87%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	2,560	655	30%	10,000	10,289	3,144	103%
LEASEHOLD EXCISE TAX INTEREST	-	2	1	0%	-	8	4	0%
EXCISE INTEREST	50	50	11	101%	100	3	0	3%
INV PURCHASED INT	-	-	0	0%	-	(2,418)	(1,295)	0%
INTEREST ON DELINQUENT PR TAX	600,000	112,901	58,739	19%	600,000	98,741	47,423	16%
RENTS/LEASES-DNR TRUST	10,000	3,143	54	31%	20,000	3,646	5	18%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	50,676	0	20%	250,000	-	0	0%
UNCLAIMED MONEY/PROCEEDS-SALES	100,877	102,188	100,878	101%	100,000	97,689	99,427	98%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	150	163	1499%	10	(902)	(906)	-9023%
TAX DISTRIBUTION ROUNDING	10	(7)	(4)	-71%	10	(14)	(14)	-139%
MISCELLANEOUS-OTHER REVENUE	100	138	138	138%	100	-	0	0%
ROAD DIVERSION	1,080,000	109,357	111,048	10%	1,080,000	127,076	93,642	12%
SALE OF TAX TITLE PROPERTY	-	(87)	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	2,000	(290)	6	-15%	1,600	912	860	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	(420)	6	-4201%	50	59	25	119%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(2,463)	6	-99%	3,800	385	0	10%
RENTS & LEASES-DNR TMBR TRST 1	25,000	(75,022)	0	-300%	75,000	-	0	0%
<b>Grand Total</b>	<b>\$26,983,596</b>	<b>\$6,443,849</b>	<b>\$4,232,421</b>	<b>24%</b>	<b>\$28,417,341</b>	<b>\$6,268,515</b>	<b>\$3,293,414</b>	<b>22%</b>
<b>Unaudited *Benchmark for Month is 25%</b>								



# MASON COUNTY MONTHLY FINANCIAL REPORT

# MARCH 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	46,529	288,193	14%	383,372	68,356	315,016	18%	21,828
Assessor	1,453,707	412,050	1,041,657	28%	1,475,815	413,205	1,062,610	28%	1,155
Auditor	1,901,225	469,249	1,431,976	25%	1,881,812	401,723	1,480,089	21%	(67,526)
Emergency Management	330,143	76,004	254,139	23%	359,683	90,122	269,561	25%	14,117
Facilities & Grounds	1,448,148	329,458	1,118,690	23%	1,545,159	375,086	1,170,073	24%	45,627
HR/ Risk Mngt	687,310	132,761	554,549	19%	875,434	195,061	680,373	22%	62,301
LEOFF	100,000	21,573	78,427	22%	100,000	28,898	71,102	29%	7,325
Clerk	1,142,716	287,429	855,287	25%	1,108,905	270,911	837,994	24%	(16,518)
Commissioners	357,704	88,469	269,235	25%	390,615	97,821	292,794	25%	9,352
Support Services	1,005,923	264,973	740,950	26%	1,064,379	237,269	827,110	22%	(27,704)
District Court	1,476,412	322,432	1,153,980	22%	1,526,343	342,604	1,183,739	22%	20,172
Community Development	2,872,143	711,908	2,160,235	25%	3,256,041	741,139	2,514,902	23%	29,232
Historical Preservation	24,000	1,531	22,469	6%	41,150	689	40,461	2%	(842)
Parks & Trails	638,707	163,800	474,907	26%	790,080	188,779	601,301	24%	24,979
Juvenile Court Services	2,022,773	426,793	1,595,980	21%	2,155,933	475,324	1,680,609	22%	48,531
Prosecutor	2,080,150	386,378	1,693,772	19%	2,169,613	440,726	1,728,887	20%	54,348
Child Support Enforcement	161,447	26,009	135,438	16%	174,363	28,624	145,739	16%	2,615
Coroner	351,914	88,881	263,033	25%	640,942	133,679	507,263	21%	44,797
Sheriff	14,913,350	3,398,315	11,515,035	23%	16,089,917	4,155,774	11,934,143	26%	757,459
Courthouse Security	303,755	64,864	238,891	21%	309,300	65,459	243,841	21%	595
Indigent Defense	1,267,347	305,312	962,035	24%	1,538,125	375,144	1,162,981	24%	69,832
Superior Court	1,105,610	249,033	856,577	23%	1,275,932	318,741	957,191	25%	69,708
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	816,662	111,713	704,949	14%	783,709	121,477	662,232	16%	9,764
Murder Expenditures	50,000	934	49,067	2%	-	925	(925)	0%	(8)
Treasurer	878,239	261,879	616,360	30%	913,511	264,943	648,568	29%	3,065
Non Departmental	5,316,129	1,130,606	4,185,523	21%	5,856,719	1,293,218	4,563,501	22%	162,612
Motor Pool	50,829	7,255	43,574	14%	-	-	-	0%	(7,255)
Transfers Out to Other Funds	466,282	67,375	398,907	14%	464,021	70,731	393,290	15%	3,357
<b>Totals</b>	<b>\$ 43,559,847</b>	<b>\$ 9,853,511</b>	<b>\$ 33,706,336</b>	<b>23%</b>	<b>\$ 47,173,373</b>	<b>\$ 11,196,429</b>	<b>\$ 35,976,944</b>	<b>24%</b>	<b>1,342,917</b>

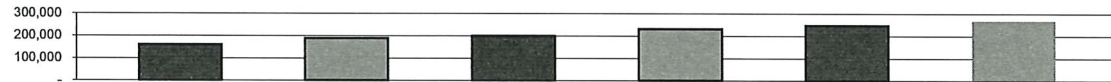
*Unaudited \*Benchmark for Month is 25%*



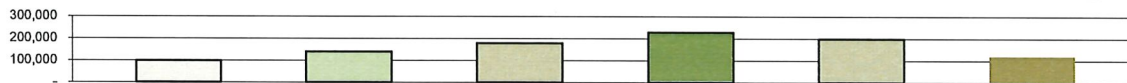
# MARCH 2023

## Six Year Specific Revenue Streams Comparison

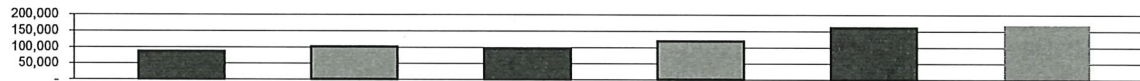
	3/31/2018	3/31/2019	3/31/2020	3/31/2021	3/31/2022	3/31/2023
Community Development Revenues	404,828	386,448	573,028	728,376	634,612	532,701
Detention & Correction Services	8,060	37,406	30,127	33,976	39,637	21,998
Current Expense Property Taxes	879,419	996,246	973,062	1,274,841	1,243,464	1,187,911
Road Diversion Property Tax	198,815	214,661	204,451	118,751	109,357	127,076
County Road Property Tax	796,186	900,473	894,730	1,097,222	1,032,205	1,205,773
Current Expense Sales Tax	1,211,124	1,355,119	1,495,169	1,832,065	2,019,489	2,184,251
Criminal Justice Taxes/Entitlements	322,399	365,432	401,337	438,388	464,356	478,896
<u>Rural Sales &amp; Use Tax Fund</u>	159,853	188,826	200,722	232,435	247,977	268,374



<u>Com Srvcs-Homelessness Preven Filings</u>	96,574	138,931	176,866	227,201	198,326	117,903
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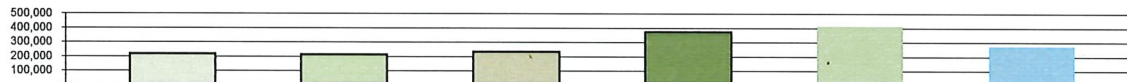


<u>Lodging (Hotel/Motel) Tax</u>	86,324	101,307	94,767	118,976	160,215	168,470
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<u>REET 1 Excise Tax Only</u>	216,339	212,264	232,616	373,357	410,531	271,737
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<u>REET 2 Excise Tax Only</u>	216,339	212,264	232,616	373,357	410,531	271,737
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# MARCH 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	\$	(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)
<b>TOTAL COLLECTED REVENUE</b>	<b>\$ 9,393,873.95</b>	<b>\$ 2,184,250.97</b>	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 7,200,000.00	\$ 8,400,000.00	\$ 9,558,635.51
YET TO BE COLLECTED	\$	<b>(6,215,749.03)</b>	
<b>ANTICIPATED INCREASE</b>	<b>\$</b>	<b>1,158,635.51</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>9.2%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>9.3%</b>	



# MARCH 2023

## Six Year Financial Recap

Current Expense Recap	3/31/2018	3/31/2019	3/31/2020	3/31/2021	3/31/2022	3/31/2023
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		(2,212,775)	866,597	2,816,697	8,976,046	7,793,007
<b>This Month Current Expense Cash</b>	<b>2,404,769</b>	<b>6,553,016</b>	<b>9,940,005</b>	<b>14,933,979</b>	<b>21,565,097</b>	<b>25,573,960</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	30,000	-	-	-	-	-
Total Budget including Supplementals	36,960,990	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	11,536,173	12,780,888	18,628,587	21,319,029
Revenue Budgets	33,899,240	35,617,630	37,944,271	39,464,511	40,688,434	42,492,402
Revenues thru This Month of each year	6,203,966	6,710,933	6,740,976	8,236,027	9,718,661	10,031,046
<b>Budgeted Revenues Received</b>	<b>18%</b>	<b>19%</b>	<b>18%</b>	<b>21%</b>	<b>24%</b>	<b>24%</b>
Expenditure Budgets	33,669,534	34,721,442	38,045,056	40,683,623	43,559,847	47,173,373
Expenditures thru This Month of each year	7,979,085	8,152,898	9,010,618	9,495,069	9,853,511	11,196,429
<b>Budgeted Expenditures Expended</b>	<b>24%</b>	<b>23%</b>	<b>24%</b>	<b>23%</b>	<b>23%</b>	<b>24%</b>



<b>Special Fund Cash Balances</b>	<b>3/31/2018</b>	<b>3/31/2019</b>	<b>3/31/2020</b>	<b>3/31/2021</b>	<b>3/31/2022</b>	<b>3/31/2023</b>
Rural County Sales & Use Tax Fund (.09)	190,541	737,955	493,829	1,217,342	1,599,615	2,017,273
Auditor's O&M	222,577	236,139	257,706	308,203	406,129	449,477
County Roads Fund	8,300,797	8,951,650	10,214,136	9,944,668	9,206,193	11,376,701
Paths & Trails	248,758	260,513	274,196	282,040	290,688	302,635
Election Equipment Holding	298,087	168,902	188,150	239,041	282,932	309,078
Crime Victims	230,045	189,234	207,292	211,977	207,104	184,066
Victim Witness Activities	26,740	24,415	23,839	21,736	9,776	11,354
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	1,704,740
Abatement/Repair/Demolition Fund	270,111	274,790	279,343	278,480	277,475	282,498
Reserve for Technology Fund	132,988	80,908				
REET & Property Tax Admin Asst	60,548	65,971	67,961	72,275	82,779	85,779
National Forest Safety	31,418	36,423	25,186	6,308	1,304	24,118
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	82,307
Narcotics Investigation				93,171	98,034	94,478
Mason County Clean Water District					26,372	205,114
Public Health Fund	176,900	227,243	587,331	1,231,186	1,734,947	3,010,490
American Rescue Plan Act					4,873,348	7,505,610
Law Library	78,799	74,126	69,983	55,792	46,253	36,089
Lodging (Motel/Hotel) Tax Fund	409,781	593,280	743,473	802,954	1,195,261	1,727,702
Mental Health Tax Fund	1,370,738	1,422,346	1,421,790	1,604,123	1,802,639	2,273,259
Treasurer's M&O Fund	147,945	162,178	195,426	83,788	174,849	188,633
Veterans Assistance	174,518	63,819	40,389	91,224	146,263	210,337
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	73,080
Spencer Lake Management District			2,833	9,356	8,909	9,783
Island Lake Management District	18,355	20,869	30,881	31,268	29,676	26,081
Capital Improvement / Reet 1 Fund	1,298,735	1,625,618	1,988,458	1,399,622	1,745,779	2,260,935
Capital Improvement / Reet 2 Fund	2,345,462	1,998,523	2,634,954	3,519,046	4,619,727	5,437,602
Mason County Landfill	885,850	449,396	813,149	1,163,830	2,386,763	2,895,475
N. Bay/Case Inlet Utility	728,698	730,420	1,197,259	1,575,363	1,917,543	2,583,252
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	117,150
Beards Cove Water	376,897	411,582	493,887	555,998	630,926	952,871
Belfair WW & Water Reclamation	392,697	332,478	893,716	304,776	1,731,607	1,675,671
Reserve Landfill	499,682	476,982	460,201	444,540	443,221	440,914
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	529,033
Equipment Rental & Revolving Fund	4,317,834	4,671,102	3,678,688	3,071,731	4,418,352	4,946,587
Unemployment Fund	195,400	151,033	138,729	141,240	178,413	214,081
<b>TOTALS</b>	<b>25,393,248</b>	<b>26,724,541</b>	<b>29,910,862</b>	<b>31,252,403</b>	<b>43,521,700</b>	<b>54,350,157</b>



# MASON COUNTY MONTHLY FINANCIAL REPORT

**MARCH 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	581	-581	0%	2,090	2,663	-573	127.40%
ASSESSOR	29,963	6,898	23,065	23.02%	32,910	7,322	25,588	22.25%
EMERGENCY MANAGEMENT	990	295	695	29.82%	2,540	193	2,347	7.59%
FACILITIES & GROUNDS	27,731	3,840	23,891	13.85%	85,685	12,212	73,473	14.25%
COMMUNITY SERVICES	47,254	11,300	35,954	23.91%	66,645	16,135	50,510	24.21%
PARKS & TRAILS	57,615	3,588	54,027	6.23%	45,043	12,388	32,655	27.50%
JUVENILE COURT SERVICES	8,006	2,779	5,227	34.71%	8,570	1,905	6,665	22.23%
PROSECUTOR	6,691	1,539	5,152	23.01%	7,127	1,502	5,625	21.07%
CORONER	14,250	4,945	9,305	34.70%	50,891	3,648	47,243	7.17%
SHERIFF ADMIN	1,202,975	270,586	932,389	22.49%	1,354,357	322,055	1,032,302	23.78%
MOTOR POOL	50,829	7,255	43,574	14.27%	0	0	0	0%
<b>Total 001 GENERAL FUND</b>	<b>1,446,304</b>	<b>313,606</b>	<b>1,132,698</b>	<b>21.68%</b>	<b>1,655,858</b>	<b>380,023</b>	<b>1,275,835</b>	<b>22.95%</b>
SHERIFF'S BOATING PROGRAM	0	20	-20	0%	0	20	-20	0%
COMMUNITY SERVICES HEALTH	57,077	13,707	43,370	24.01%	47,172	10,902	36,270	23.11%
AMERICAN RESCUE PLAN ACT			0				0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>57,077</b>	<b>13,727</b>	<b>43,350</b>	<b>24.05%</b>	<b>47,172</b>	<b>10,922</b>	<b>36,250</b>	<b>23.15%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,503,381</b>	<b>327,333</b>	<b>1,176,048</b>	<b>21.77%</b>	<b>1,703,030</b>	<b>390,945</b>	<b>1,312,085</b>	<b>22.96%</b>

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	7,204	32,485	18.15%	40,275	4,888	35,387	12.14%
MOTOR POOL SUPPLIES	80,150	8,236	71,914	10.28%	54,050	15,341	38,709	28.38%
MOTOR POOL FUEL	245,045	69,396	175,649	28.32%	402,000	68,586	333,414	17.06%
MOTOR POOL LEASE	226,180	122,745	103,435	54.27%	706,272	173,248	533,024	24.53%
MOTOR POOL MAINT-MONTHLY	15,730	2,899	12,831	18.43%	12,000	5,041	6,959	42.01%
MOTOR POOL REPAIRS & MISC.	62,100	11,716	50,384	18.87%	70,075	17,179	52,896	24.52%
MOTOR POOL INSURANCE	20,170	924	19,246	4.58%	16,640	966	15,674	5.81%
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	102,800	304,800	25.22%	254,718	71,736	182,982	28.16%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,503,381</b>	<b>327,333</b>	<b>1,176,048</b>	<b>21.77%</b>	<b>1,703,030</b>	<b>390,945</b>	<b>1,312,085</b>	<b>22.96%</b>

Unaudited \*Benchmark for month is 25%



**MASON COUNTY MONTHLY FINANCIAL  
REPORT**

**MARCH 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	247,977	(618,023)	29%	963,000	288,788	(674,212)	30%	40,811
104	Auditor's O & M	140,250	18,703	(121,547)	13%	127,250	14,365	(112,885)	11%	(4,338)
105	County Road	20,067,763	3,141,400	(16,926,363)	16%	21,099,126	3,640,551	(17,458,575)	17%	499,151
106	Paths & Trails	10,136	2,551	(7,585)	25%	9,707	4,033	(5,674)	42%	1,482
109	Election Equipment Holdings	42,250	35,172	(7,078)	83%	42,250	14,370	(27,880)	34%	(20,802)
110	Crime Victims	41,910	15,726	(26,184)	38%	59,010	17,925	(41,085)	30%	2,199
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	3,598,584	825,656	130%	2,254,928	719,345	(1,535,583)	32%	(2,879,239)
118	Abatement	7,920	63	(7,857)	1%	1,200	2,868	1,668	239%	2,805
120	REET & Property Tax Admin	25,600	5,319	(20,281)	21%	25,750	4,624	(21,126)	18%	(695)
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	5,649	(17,035)	25%	5,649
141	Sheriff's Boating Program	38,800	-	(38,800)	0%	38,800	-	(38,800)	0%	-
142	Narcotics Investigation Fund	6,000	961	(5,039)	16%	6,500	522	(5,978)	8%	(439)
145	Mason County Clean Water District	190,000	26,372	(163,628)	14%	190,000	28,934	(161,066)	15%	2,562
150	Community Services Health	2,948,154	1,436,239	(1,511,915)	49%	3,349,997	1,784,343	(1,565,654)	53%	348,105
155	American Rescue Plan Act	6,484,450	1,049	(6,483,401)	0%	22,500	82,232	59,732	365%	81,183
160	Law Library	24,900	5,115	(19,785)	21%	23,260	6,347	(16,913)	27%	1,232
163	Lodging Tax (Hotel/Motel)	500,500	160,243	(340,257)	32%	600,750	175,051	(425,699)	29%	14,807
164	Mental Health	1,243,736	300,010	(943,726)	24%	1,414,765	346,241	(1,068,524)	24%	46,231
180	Treasurer's M&O Fund	338,700	150,227	(188,473)	44%	274,062	108,572	(165,490)	40%	(41,654)
190	Veterans Assistance	141,340	16,203	(125,137)	11%	146,524	20,098	(126,426)	14%	3,895
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	4,339	(33,561)	11%	39,990	5,054	(34,936)	13%	715
195	Spencer Lake Mngmt Dist #3	15,225	1,805	(13,420)	12%	16,036	2,105	(13,931)	13%	300
199	Island Lake Mngmt Dist #1	10,000	717	(9,283)	7%	100	263	163	263%	(454)
350	REET 1 Capital Improvements	1,562,000	410,931	(1,151,069)	26%	1,866,000	294,009	(1,571,991)	16%	(116,921)
351	REET 2 Capital Improvements	1,505,000	411,498	(1,093,502)	27%	1,813,000	329,456	(1,483,544)	18%	(82,042)
402	Mason County Landfill	5,868,714	1,441,684	(4,427,030)	25%	7,216,147	1,554,364	(5,661,783)	22%	112,680
403	N. Bay / Case Inlet Utility	2,404,398	563,834	(1,840,564)	23%	2,337,004	612,292	(1,724,712)	26%	48,458
411	Rustlewood Sewer & Water	482,257	77,287	(404,970)	16%	576,560	137,824	(438,736)	24%	60,538
412	Beards Cove Water	332,230	56,212	(276,018)	17%	367,564	75,359	(292,205)	21%	19,146
413	Belfair WW & Water Reclamation	11,209,208	744,945	(10,464,263)	7%	3,707,003	442,885	(3,264,118)	12%	(302,060)
428	Reserve Landfill	700	100	(600)	14%	700	4,581	3,881	654%	4,481
429	Reserve Beards Cove ULID	10,800	2,726	(8,074)	25%	-	-	-	0%	(2,726)
480	Storm Drain System Development	500	-	(500)	0%	-	-	-	0%	-
500	Information Technology Dept	922,819	461,360	(461,460)	50%	1,151,233	575,342	(575,892)	50%	113,982
501	Equipment Rental & Revolving	2,836,265	134,317	(2,701,948)	5%	2,812,088	674,420	(2,137,668)	24%	540,103
502	Unemployment Fund	73,420	-	(73,420)	0%	76,204	-	(76,204)	0%	-
<b>Totals</b>		<b>\$ 73,282,815</b>	<b>13,479,562</b>	<b>\$ (59,803,253)</b>	<b>18%</b>	<b>\$ 59,621,586</b>	<b>11,984,040</b>	<b>\$ (47,637,546)</b>	<b>20%</b>	<b>(1,495,522)</b>

*Unaudited \*Benchmark for Month is 25%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## MARCH 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	43,655	64,419	40%	111,635	41,983	69,652	38%	(1,672)
105	County Road	23,638,929	3,542,967	20,095,962	15%	23,793,040	4,160,230	19,632,811	17%	617,262
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	21,849	77,577	22%	106,491	22,611	83,880	21%	762
114	Victim Witness Activities	55,635	10,102	45,534	18%	52,740	8,524	44,216	16%	(1,578)
117	Community Support Services	2,450,242	2,909,166	(458,924)	119%	2,456,488	1,032,010	1,424,478	42%	(1,877,156)
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	1,696	40,837	4%	42,083	1,082	41,001	3%	(614)
142	Narcotics Investigation Fund	7,669	771	6,898	10%	5,869	599	5,270	10%	(172)
145	Mason County Clean Water District	100,000	-	100,000	0%	190,153	-	190,153	0%	
150	Community Services Health	3,382,359	1,053,819	2,328,540	31%	4,077,531	1,012,058	3,065,473	25%	(41,760)
155	American Rescue Plan Act	12,584,450	184,581	12,399,869	1%	10,000,000	139,548	9,860,452	1%	(45,032)
160	Law Library	36,307	8,070	28,237	22%	34,856	8,432	26,424	24%	362
163	Lodging Tax (Hotel/Motel)	772,900	65,091	707,809	8%	988,514	121,331	867,183	12%	56,240
164	Mental Health	1,479,258	131,461	1,347,797	9%	1,464,058	110,240	1,353,818	8%	(21,221)
180	Treasurer's M&O Fund	395,672	32,051	363,621	8%	354,062	27,730	326,332	8%	(4,321)
190	Veterans Assistance	241,340	30,726	210,614	13%	252,000	29,209	222,791	12%	(1,517)
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	675,347	1,426,631	32%	2,101,804	361,908	1,739,896	17%	(313,439)
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	1,129,191	5,059,542	18%	6,760,452	1,291,415	5,469,037	19%	162,224
403	N. Bay / Case Inlet Utility	2,116,504	423,334	1,693,170	20%	2,235,214	266,581	1,968,633	12%	(156,753)
405	Wastewater System Development	-	-	-	0%	-	-	-	0%	-
411	Rustlewood Sewer & Water	667,517	70,396	597,121	11%	677,661	92,811	584,850	14%	22,415
412	Beards Cove Water	328,460	29,621	298,839	9%	335,427	39,156	296,272	12%	9,534
413	Belfair WW & Water Reclamation	7,606,541	207,647	7,398,894	3%	7,142,083	1,382,675	5,759,408	19%	1,175,028
428	Reserve Landfill	301,597	399	301,198	0%	300,950	5,121	295,829	2%	4,722
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	327,261	704,243	32%	1,174,995	300,043	874,952	26%	(27,218)
501	Equipment Rental & Revolving	3,987,878	518,102	3,469,776	13%	3,345,768	453,967	2,891,801	14%	(64,135)
502	Unemployment Fund	234,420	17,815	216,605	8%	276,204	476	275,728	0%	(17,339)
<b>Totals</b>		<b>\$ 83,158,832</b>	<b>\$ 11,479,264</b>	<b>\$ 71,679,568</b>	<b>14%</b>	<b>\$ 78,470,962</b>	<b>\$ 11,141,310</b>	<b>\$ 67,329,652</b>	<b>14%</b>	<b>(337,954)</b>
Unaudited *Benchmark for Month is 25%										