



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**APRIL 2021**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# APRIL 2021

## 2020 vs 2021 Current Expense Revenue Comparison

Department Name	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	Actual dif 2020 vs 2021
WSU Extension	19,000	\$ 11,937	(7,063)	63%	23,500	11,925	(11,575)	51%	(12)
Assessor	7,000	35	(6,965)	1%	7,000	12,688	5,688	181%	12,653
Auditor	1,029,190	427,066	(602,124)	41%	1,130,017	396,679	(733,338)	35%	(30,387)
Emergency Management	64,648	3,863	(60,785)	6%	118,762	1,020	(117,742)	1%	(2,843)
Facilities & Grounds	-	200	200	0%	-	226	226	0%	26
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	328,058	47,977	(280,081)	15%	366,348	69,552	(296,796)	19%	21,575
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	700	66	(634)	9%	700	-	(700)	0%	(66)
District Court	978,652	309,916	(668,736)	32%	1,010,757	333,872	(676,885)	33%	23,956
Community Development	1,790,810	669,555	(1,121,255)	37%	2,177,600	1,108,276	(1,069,324)	51%	438,720
Historical Preservation			-	0%	76,000	57,063	(18,937)	75%	57,063
Parks & Trails	44,000	12,150	(31,850)	28%	44,000	6,521	(37,479)	15%	(5,629)
Juvenile Court Services	1,161,972	356,638	(805,334)	31%	1,161,438	420,648	(740,790)	36%	64,010
Prosecutor	192,951	49,631	(143,320)	26%	248,575	56,330	(192,245)	23%	6,699
Child Support Enforcement	209,515	77,029	(132,486)	37%	159,126	51,154	(107,972)	32%	(25,875)
Coroner	35,000	11,200	(23,800)	32%	35,000	21,280	(13,720)	61%	10,080
Sheriff	1,126,875	351,768	(775,107)	31%	1,000,835	304,902	(695,933)	30%	(46,866)
Indigent Defense	204,767	69,255	(135,512)	34%	240,767	76,895	(163,872)	32%	7,640
Superior Court	68,927	7,277	(61,650)	11%	68,350	67,098	(1,252)	98%	59,821
Family Court	2,500	504	(1,996)	20%	2,500	648	(1,852)	26%	144
Therapeutic Court	610,884	140,165	(470,719)	23%	636,507	145,236	(491,271)	23%	5,071
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,348,450	9,409,828	(16,938,622)	36%	26,206,041	10,711,459	(15,494,582)	41%	1,301,630
Non Departmental	3,829,804	989,990	(2,839,814)	26%	4,303,486	1,044,129	(3,259,357)	24%	54,139
Motor Pool			-	0%	447,202	314,145	(133,057)	70%	314,145
<b>Totals</b>	<b>\$ 38,053,703</b>	<b>\$ 12,946,050</b>	<b>\$ (25,107,653)</b>	<b>34%</b>	<b>\$ 39,464,511</b>	<b>\$ 15,211,745</b>	<b>\$ (24,252,766)</b>	<b>39%</b>	<b>2,265,695</b>

*Unaudited \*Benchmark for Month is 33.33%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## APRIL 2021

### Treasurer Department Receipts

Treasurer #001-260-000	2020 Budget	2020 YTD	This Month	% 2020	2021 Budget	2021 YTD	This Month	% 2021
REAL & PERSONAL PROPERTY TAXES	10,383,385	4,360,527	4,360,527	42%	11,546,496	5,414,146	5,414,146	47%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	6,000,000	1,922,741	1,922,741	32%	6,250,000	2,393,494	2,393,494	38%
LOCAL PUBLIC SAFETY-CITY	37,000	15,958	15,958	43%	37,000	16,268	16,268	44%
CRIMINAL JUSTICE	600,000	243,459	243,459	41%	750,000	285,127	285,127	38%
LEASEHOLD EXCISE TAX	35,000	7,405	7,405	21%	26,000	8,396	8,396	32%
FOREST EXCISE TAX	225,000	-	0	0%	100,000	-	0	0%
FRANCHISE FEES	520,000	157,142	157,142	30%	500,000	122,181	122,181	24%
PAYMENT IN LIEU OF TAX/B OF L	289,000	-	0	0%	315,000	-	0	0%
PUD PRIVILEGE TAX	725,000	-	0	0%	735,000	-	0	0%
DNR OTHER TRUST 2	100	12	12	12%	100	23	23	23%
CITY-COUNTY ASSISTANCE	1,415,000	388,157	388,157	27%	1,415,000	496,212	496,212	35%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	680,000	370,314	370,314	54%	700,000	383,183	383,183	55%
ADULT COURT COST-JUVENILE OFFE	5,000	1,646	1,646	33%	5,000	1,606	1,606	32%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	21,238	21,238	25%	85,000	21,410	21,410	25%
DUI - OTHER CRIMINAL JUSTICE A	15,400	7,212	7,212	47%	14,500	8,550	8,550	59%
LIQUOR/BEER EXCISE TAX	116,920	35,393	35,393	30%	125,000	83,848	83,848	67%
LIQUOR CONTROL BOARD PROFITS	205,000	80,179	80,179	39%	200,000	50,071	50,071	25%
IN LIEU OF-CITY OF TACOMA	190,000	31,951	31,951	17%	190,000	68,830	68,830	36%
TREASURER'S FEES	-	8	8	0%	-	15	15	0%
PAYMNT FOR SRVCS-MASON LK DIST	475	-	0	0%	360	-	0	0%
PAYMNT FOR SRVCS-SPENCER LK FND			0	0%	100	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	120	-	0	0%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,300	-	0	0%	1,325	-	0	0%
RETURNED REMITTANCE(NSF) FEES	2,400	440	440	18%	2,500	480	480	19%
REET COLLECTION FEES	100,000	26,798	26,798	27%	100,000	47,220	47,220	47%
REET COLLECTIONS COSTS	9,000	2,510	2,510	28%	9,000	2,995	2,995	33%

### Treasurer Department Receipts

Treasurer #001-260-000	2020 Budget	2020 YTD	This Month	% 2020	2021 Budget	2021 YTD	This Month	% 2021
TREAS. FIRE PROTECTION ASSESSM	15,000	6,778	6,778	45%	15,000	7,795	7,795	52%
TREAS OTHER WORD PROCESSING	575	77	77	13%	425	78	78	18%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	5	-	0	0%
DATA PROCESSING SERVICES	-	106	106	0%	-	100	100	0%
GAMBLING TAX PENALTY	-	100	100	0%	-	100	100	0%
REAL & PERSONAL PENALTY	350,000	89,934	89,934	26%	350,000	119,419	119,419	34%
PERSONAL PROP FILING PEN	5,000	8,241	8,241	165%	20,000	10,359	10,359	52%
PENALTY ON REAL & PERSONAL PRO	-	35,493	35,493	0%	-	2,790	2,790	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	19	0	0%
INTEREST & OTHER EARNINGS	800,000	264,097	264,097	33%	500,000	49,259	49,259	10%
INVESTMENT SERVICE FEES(TREAS.	25,000	6,863	6,863	27%	20,000	1,879	1,879	9%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	5,497	5,497	65%	8,500	3,366	3,366	40%
LEASEHOLD EXCISE TAX INTEREST	-	4	4	0%	-	2	2	0%
EXCISE INTEREST	50	28	28	57%	50	7	7	14%
INV PURCHASED INT	-	-	0	0%	-	(812)	(812)	0%
INTEREST ON DELINQUENT PR TAX	650,000	218,992	218,992	34%	600,000	207,611	207,611	35%
RENTS/LEASES-DNR TRUST	1,000	3,157	3,157	316%	10,000	4,484	4,484	45%
RENTS/LEASES-DNR TMBR TRUST 1	500,000	94,361	94,361	19%	250,000	199,305	199,305	80%
UNCLAIMED MONEY/PROCEEDS-SALES	60,000	60,945	60,945	102%	225,000	177,935	177,935	79%
TREASURER TAX FORECLOSURE TRUST	64,000	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	20	393	393	1965%	10	178	178	1782%
TAX DISTRIBUTION ROUNDING	-	-	0	0%	10	-	0	0%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	26	26	26%
ROAD DIVERSION	2,160,000	927,800	927,800	43%	1,080,000	520,017	520,017	48%
SALE OF TAX TITLE PROPERTY	-	(1,514)	(1,514)	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	5,000	(298)	(298)	-6%	2,000	(1,511)	(1,511)	-76%
TIMBER EXCISE TAX	53,000	-	0	0%	10,000	-	0	0%
DNR OTHER TRUST 2	50	(955)	(955)	-1910%	900	(915)	(915)	-102%
OTHER INT-DNR INTEREST	50	13	13	27%	50	11	11	21%
RENTS & LEASES/DNR OTHR TRST 1	2,500	16,625	16,625	665%	10	5,902	5,902	59017%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	2,500	-	0	0%
<b>Grand Total</b>	<b>\$26,348,450</b>	<b>\$9,409,828</b>	<b>\$9,409,828</b>	<b>36%</b>	<b>\$26,206,041</b>	<b>\$10,711,459</b>	<b>\$10,711,439</b>	<b>41%</b>
<b>Unaudited *Benchmark for Month is 33.33%</b>								



# MASON COUNTY MONTHLY FINANCIAL REPORT

## APRIL 2021

### 2020 vs 2021 Current Expense Expenditure Comparison

Department Name	2020 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2020	2021 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2021	Actual dif 2020 vs 2021
WSU Extension	291,774	82,829	\$ 208,945	28%	313,520	62,799	\$ 250,721	20%	(20,030)
Assessor	1,433,285	465,474	967,811	32%	1,420,286	467,790	952,496	33%	2,317
Auditor	1,569,039	547,860	1,021,179	35%	1,705,618	505,513	1,200,105	30%	(42,347)
Emergency Management	232,009	92,368	139,641	40%	309,069	99,864	209,205	32%	7,496
Facilities & Grounds	1,309,792	339,625	970,167	26%	1,372,654	414,183	958,471	30%	74,558
HR/ Risk Mngt	592,660	189,260	403,400	32%	608,086	171,847	436,239	28%	(17,413)
LEOFF	100,044	28,828	71,216	29%	100,044	24,451	75,593	24%	(4,377)
Clerk	1,037,808	340,714	697,094	33%	1,108,730	388,697	720,033	35%	47,983
Commissioners	348,669	112,943	235,726	32%	355,610	114,331	241,279	32%	1,388
Support Services	716,397	230,531	485,866	32%	745,933	238,168	507,765	32%	7,637
District Court	1,291,480	385,146	906,334	30%	1,351,019	441,454	909,565	33%	56,308
Community Development	2,258,978	671,003	1,587,975	30%	2,700,009	865,444	1,834,565	32%	194,441
Historical Preservation			-	0%	16,000	2,810	13,190	18%	2,810
Parks & Trails	547,442	134,066	413,376	24%	563,621	177,026	386,595	31%	42,960
Juvenile Court Services	1,943,451	598,749	1,344,702	31%	2,028,280	620,719	1,407,561	31%	21,970
Prosecutor	1,668,998	477,112	1,191,886	29%	1,876,838	503,950	1,372,888	27%	26,838
Child Support Enforcement	210,658	60,629	150,029	29%	160,462	35,697	124,765	22%	(24,932)
Coroner	321,934	99,038	222,896	31%	345,276	113,405	231,871	33%	14,367
Sheriff	11,233,473	3,451,615	7,781,858	31%	13,475,735	3,941,058	9,534,677	29%	489,443
Traffic Policing	2,160,000	734,591	1,425,409	34%	1,080,000	661,538	418,462	61%	(73,053)
Courthouse Security	170,740	41,387	129,353	24%	170,740	62,422	108,318	37%	21,034
Indigent Defense	1,127,136	359,206	767,930	32%	1,261,101	378,262	882,839	30%	19,056
Superior Court	986,175	319,878	666,297	32%	1,017,332	335,947	681,385	33%	16,069
Family Court	2,500	1,070	1,430	43%	2,500	-	2,500	0%	(1,070)
Therapeutic Court	617,849	171,184	446,665	28%	640,495	172,312	468,183	27%	1,128
Murder Expenditures	50,000	-	50,000	0%	50,000	5,566	44,434	11%	5,566
Treasurer	823,053	294,557	528,496	36%	872,579	318,022	554,558	36%	23,465
Non Departmental	4,202,036	949,811	3,252,225	23%	4,884,779	1,215,496	3,669,283	25%	265,685
Motor Pool	37,438	-	37,438	0%	55,968	9,393	46,575	17%	9,393
Transfers Out to Other Funds	913,913	620,258	293,655	68%	91,339	79,993	11,346	88%	(540,265)
<b>Totals</b>	<b>\$ 38,198,731</b>	<b>\$ 11,799,730</b>	<b>\$ 26,399,001</b>	<b>31%</b>	<b>\$ 40,683,623</b>	<b>\$ 12,428,155</b>	<b>\$ 28,255,468</b>	<b>31%</b>	<b>628,426</b>

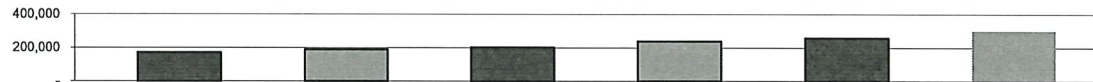
*Unaudited \*Benchmark for Month is 33.33%*



# APRIL 2021

## Six Year Specific Revenue Streams Comparison

	4/30/2016	4/30/2017	4/30/2018	4/30/2019	4/30/2020	4/30/2021
Community Development Revenues	602,345	488,399	546,502	584,056	669,555	1,108,276
Detention & Correction Services	44,826	14,683	9,932	51,390	41,433	44,047
Current Expense Property Taxes	5,574,454	4,293,142	4,348,568	4,584,391	4,360,527	5,414,146
Road Diversion Property Tax	550,426	669,235	967,737	984,254	927,800	520,017
County Road Property Tax	3,032,204	3,657,852	3,855,930	4,036,932	3,895,168	4,422,468
Current Expense Sales Tax	1,295,388	1,431,068	1,547,301	1,722,611	1,922,741	2,393,494
Criminal Justice Taxes/Entitlements	516,546	538,961	575,863	585,481	643,869	699,877
<u>Rural Sales &amp; Use Tax Fund</u>	<u>171,881</u>	<u>189,221</u>	<u>203,208</u>	<u>238,727</u>	<u>257,503</u>	<u>301,585</u>



<u>Com Svcs-Homelessness Preven Filings</u>	<u>115,535</u>	<u>134,650</u>	<u>132,092</u>	<u>191,661</u>	<u>230,663</u>	<u>312,642</u>
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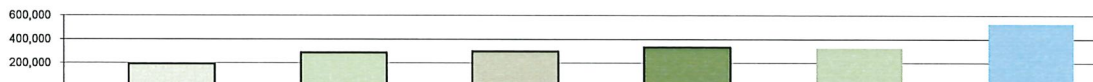


<u>Lodging (Hotel/Motel) Tax</u>	<u>100,699</u>	<u>98,266</u>	<u>104,726</u>	<u>125,751</u>	<u>126,249</u>	<u>169,600</u>
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<u>REET 1 Excise Tax Only</u>	<u>190,906</u>	<u>286,595</u>	<u>297,111</u>	<u>333,303</u>	<u>322,840</u>	<u>528,373</u>
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<u>REET 2 Excise Tax Only</u>	<u>190,906</u>	<u>286,595</u>	<u>297,111</u>	<u>333,303</u>	<u>322,840</u>	<u>528,373</u>
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# APRIL 2021

REVENUE MONTH	2020 REVENUE	2021 REVENUE	DIFFERENCE
JANUARY	\$ 455,733.71	\$ 571,994.75	\$ 116,261.04
FEBRUARY	\$ 590,257.14	\$ 705,713.58	\$ 115,456.44
MARCH	\$ 449,177.66	\$ 554,356.28	\$ 105,178.62
APRIL	\$ 427,572.82	\$ 561,429.19	\$ 133,856.37
MAY	\$ 487,803.83		\$ (487,803.83)
JUNE	\$ 460,999.44		\$ (460,999.44)
JULY	\$ 628,587.98		\$ (628,587.98)
AUGUST	\$ 702,582.07		\$ (702,582.07)
SEPTEMBER	\$ 671,554.81		\$ (671,554.81)
OCTOBER	\$ 653,529.82		\$ (653,529.82)
NOVEMBER	\$ 703,295.80		\$ (703,295.80)
DECEMBER	\$ 652,599.03		\$ (652,599.03)
TOTAL COLLECTED REVENUE	\$ 6,883,694.11	\$ 2,393,493.80	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 6,000,000.00	\$ 6,250,000.00	\$ 7,072,056.55
YET TO BE COLLECTED	.	<b>(3,856,506.20)</b>	
<b>ANTICIPATED INCREASE</b>		<b>\$ 822,056.55</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>11.9%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>11.2%</b>	



# APRIL 2021

## Six Year Financial Recap

Current Expense Recap	4/30/2016	4/30/2017	4/30/2018	4/30/2019	4/30/2020	4/30/2021
Account Receivable from Belfair Sewer		1,200,000				
General Fund Operating Reserves				6,520,791	6,817,603	10,044,540
Contingency Reserve				1,000,000	1,000,000	1,000,000
Technology Replacement Reserves				200,000	200,000	200,000
Equipment & Vehicle Replacement Reserves				525,000	525,000	525,000
Accrued Leave Reserve				520,000	530,805	347,742
Current Expense Unreserved Cash				1,363,159	4,344,407	7,005,220
<b>This Month Current Expense Cash</b>	<b>\$ 8,049,183</b>	<b>\$ 5,567,459</b>	<b>\$ 5,754,921</b>	<b>\$ 10,128,950</b>	<b>\$ 13,417,814</b>	<b>19,122,501</b>
Adopted Budget on December 31st	40,787,973	38,548,029	36,930,990	41,404,349	49,581,229	53,464,511
Supplemental Appropriations	-	2,866	30,000	-	109,432	-
Total Budget including Supplementals	<b>\$ 40,787,973</b>	<b>\$ 38,548,029</b>	<b>\$ 36,960,990</b>	<b>\$ 41,404,349</b>	<b>\$ 49,690,661</b>	<b>53,464,511</b>
Budgeted Beginning Fund Balance	8,019,728	7,309,944	3,061,750	5,786,719	11,636,958	14,000,000
Budgeted Ending Fund Balance	3,219,132	3,196,819	3,261,456	5,738,194	11,491,930	12,780,888
Revenue Budgets	33,632,301	31,238,085	33,899,240	35,617,630	38,053,703	39,464,511
Revenues thru This Month of each year	11,503,612	12,638,138	12,084,756	12,916,849	12,946,050	15,211,745
<b>Budgeted Revenues Received</b>	<b>34%</b>	<b>40%</b>	<b>36%</b>	<b>36%</b>	<b>34%</b>	<b>39%</b>
Expenditure Budgets	36,666,979	35,270,322	33,669,534	35,666,155	38,198,731	40,683,623
Expenditures thru This Month of each year	10,295,225	10,542,387	10,635,870	10,713,550	11,799,730	12,428,155
<b>Budgeted Expenditures Expended</b>	<b>28%</b>	<b>30%</b>	<b>32%</b>	<b>30%</b>	<b>31%</b>	<b>31%</b>



<b>Special Fund Cash Balances</b>	<b>4/30/2016</b>	<b>4/30/2017</b>	<b>4/30/2018</b>	<b>4/30/2019</b>	<b>4/30/2020</b>	<b>4/30/2021</b>
Rural County Sales & Use Tax Fund (.09)	218,156	201,096	234,884	775,986	533,640	836,595
Auditor's O&M	230,744	191,146	220,393	237,510	255,345	314,569
County Roads Fund	9,131,102	12,075,523	11,155,940	11,843,622	12,872,645	13,206,922
Paths & Trails	224,055	236,250	249,828	261,661	274,865	282,772
Election Equipment Holding	237,829	266,948	300,199	169,197	187,825	239,055
Crime Victims	231,676	220,774	229,110	183,831	204,129	213,033
Victim Witness Activities	86,502	73,868	26,740	24,415	33,137	21,736
Historical Preservation Fund	48,410	35,008	36,411	34,832	34,121	
Community Support Services Fund	442,167	345,896	530,571	719,974	909,240	1,001,293
Abatement/Repair/Demolition Fund	264,535	266,991	270,527	275,348	279,303	278,506
Reserve for Technology Fund	23,942	102,125	133,158	48,505		
REET & Property Tax Admin Asst	59,674	68,346	62,495	67,779	68,366	74,534
National Forest Safety	92,610	62,835	31,418	58,162	45,002	27,304
Trial Court Improvement Fund	57,386	69,682	94,687	109,543	122,759	82,703
Sheriff Special Funds	288,500	282,923	280,622	253,396	244,598	
Sheriff's Boating Program					27,437	146,969
Narcotics Investigation					1,518	93,136
Public Health Fund	334,437	366,538	160,679	158,082	635,989	1,273,087
Law Library	83,349	83,592	79,860	74,723	67,832	54,742
Lodging (Motel/Hotel) Tax Fund	356,928	344,089	408,178	592,107	746,964	850,206
Mental Health Tax Fund	1,425,949	1,583,135	1,455,171	1,438,341	1,434,075	1,657,108
Treasurer's M&O Fund	1,112,779	137,379	147,590	170,483	201,937	98,632
Veterans Assistance	137,878	218,106	199,924	84,429	76,545	135,539
Skokomish Flood Zone	106,788	196,082	133,611	26,618	71,901	22,297
Mason Lake Management District	105,591	115,574	127,852	150,862	126,985	89,737
Spencer Lake Management District					7,608	14,245
Island Lake Management District	14,158	20,449	21,778	24,516	33,393	34,821
Capital Improvement / Reet 1 Fund	788,533	1,123,339	1,367,967	1,700,519	1,806,902	1,281,108
Capital Improvement / Reet 2 Fund	1,904,129	2,202,362	2,429,108	2,115,220	2,725,016	3,274,375
Mason County Landfill	1,064,265	742,313	904,047	297,999	641,028	1,471,861
N. Bay/Case Inlet Utility	484,942	607,695	775,129	771,998	1,257,853	1,697,092
N. Bay/Case Inlet Utility Reserve	715	718	725	547		
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	3,986
Rustlewood Sewer & Water	94,707	371,188	285,022	338,013	122,648	78,849
Beards Cove Water	266,471	307,366	383,090	423,867	499,224	563,224
Belfair WW & Water Reclamation	960,611	68,892	186,264	384,172	884,920	1,299,095
Reserve Landfill	508,600	511,115	500,326	475,247	452,346	444,580
Reserve Beards Cove Ulid	319,609	331,971	346,705	193,735	204,187	211,227
Storm Drain System Development	203,896	87,973	225	187,439	181,156	179,534
Information Technology	64,889	244,071	278,215	94,920	419,246	424,181
Equipment Rental & Revolving Fund	4,420,997	3,572,408	4,073,137	4,228,902	3,182,512	2,413,652
Unemployment Fund	118,707	117,705	195,400	119,085	119,916	134,328
<b>TOTALS</b>	<b>\$26,520,201</b>	<b>\$27,857,457</b>	<b>\$28,320,971</b>	<b>\$29,119,572</b>	<b>\$31,998,100</b>	<b>\$34,526,634</b>



# MONTHLY FINANCIAL REPORT

## APRIL 2021

### 2021 Current Expense and Health Fund Motor Pool Budget to Actual Expenditures

FUND OR DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% USED
ASSESSOR	34,908	34,908	11,573	23,335	33.15%
EMERGENCY MANAGEMENT	0	0	81	-81	0%
FACILITIES & GROUNDS	10,377	10,377	7,154	3,223	68.94%
COMMUNITY SERVICES	46,151	46,151	14,396	31,755	31.19%
PARKS & TRAILS	3,555	3,555	2,191	1,364	61.63%
JUVENILE COURT SERVICES	8,480	8,480	2,114	6,366	24.93%
PROSECUTOR	6,646	6,646	2,024	4,622	30.46%
CORONER	25,717	25,717	10,441	15,276	40.60%
SHERIFF ADMIN	1,078,726	1,078,726	366,890	711,836	34.01%
MOTOR POOL	55,968	55,968	9,393	46,575	16.78%
<b>Total 001 GENERAL FUND</b>	<b>1,270,528</b>	<b>1,270,528</b>	<b>426,256</b>	<b>844,272</b>	<b>33.55%</b>
COMMUNITY SERVICES HEALTH	59,360	59,360	17,406	41,954	29.32%
<b>TOTAL SPECIAL FUNDS</b>	<b>59,360</b>	<b>59,360</b>	<b>17,406</b>	<b>41,954</b>	<b>29.32%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,329,888</b>	<b>1,329,888</b>	<b>443,662</b>	<b>886,226</b>	<b>33.36%</b>
Unaudited *Benchmark for month is 33.33%					

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% OF TOTAL
MOTOR POOL SALARIES & BENEFITS	38,672	38,672	9,049	29,623	23.40%
MOTOR POOL SUPPLIES	10,300	10,300	39,042	-28,742	379.05%
MOTOR POOL FUEL	216,250	216,250	72,281	143,969	33.42%
MOTOR POOL LEASE	100	100	141,580	-141,480	141579.82%
MOTOR POOL MAINT-MONTHLY	6,234	6,234	10,888	-4,654	174.66%
MOTOR POOL REPAIRS	79,836	79,836	25,950	53,886	32.50%
MOTOR POOL INSURANCE	45,719	45,719	2,850	42,869	6.23%
MOTOR POOL CAPITAL LEASE	559,158	559,158	6,569	552,589	1.17%
MOTOR POOL CAP UPFIT	373,619	373,619	135,453	238,166	36.25%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,329,888</b>	<b>1,329,888</b>	<b>443,662</b>	<b>886,226</b>	<b>33.36%</b>
Unaudited *Benchmark for month is 33.33%					



# MASON COUNTY MONTHLY FINANCIAL REPORT

## APRIL 2021

### 2020 vs 2021 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	Actual dif 2020 vs 2021
103	Sales & Use Tax	703,500	261,289	(442,211)	37%	728,500	302,021	(426,479)	41%	40,732
104	Auditor's O & M	118,500	22,445	(96,055)	19%	127,500	29,402	(98,098)	23%	6,958
105	County Road	15,862,898	5,286,099	(10,576,799)	33%	17,402,782	6,714,685	(10,688,097)	39%	1,428,585
106	Paths & Trails	12,695	4,520	(8,175)	36%	12,695	3,142	(9,553)	25%	(1,378)
109	Election Equipment Holdings	38,500	26,092	(12,408)	68%	65,850	11,820	(54,030)	18%	(14,272)
110	Crime Victims	41,910	20,304	(21,606)	48%	41,910	34,331	(7,579)	82%	14,027
114	Victim Witness Activities	55,683	26,003	(29,680)	47%	55,683	1,243	(54,440)	2%	(24,759)
116	Historical Preservation	16,000	6,212	(9,788)	39%			-	0%	(6,212)
117	Community Support Services	1,516,600	726,612	(789,988)	48%	1,675,600	924,211	(751,390)	55%	197,598
118	Abatement	8,100	1,430	(6,670)	18%	7,920	119	(7,801)	2%	(1,310)
120	REET & Property Tax Admin	20,800	6,730	(14,070)	32%	20,250	7,970	(12,280)	39%	1,239
134	National Forest Safety	23,092	21,466	(1,626)	93%	21,457	20,996	(461)	98%	(470)
135	Trial Court Improvements	22,800	11,336	(11,464)	50%	22,672	11,326	(11,346)	50%	(10)
140	Sheriff Special Funds	102,200	-	(102,200)	0%		-	-	0%	-
141	Sheriff's Boating Program	208,947	31,218	(177,729)	15%	38,979	31,212	(7,767)	80%	(5)
142	Narcotics Investigation Fund	96,797	4,209	(92,588)	4%	7,500	5,591	(1,909)	75%	1,382
150	Community Services Health	2,218,822	948,076	(1,270,746)	43%	2,340,630	2,164,678	(175,952)	92%	1,216,602
160	Law Library	25,373	6,431	(18,942)	25%	24,900	6,653	(18,247)	27%	222
163	Lodging Tax (Hotel/Motel)	392,000	126,891	(265,109)	32%	392,000	169,653	(222,347)	43%	42,763
164	Mental Health	1,224,328	475,402	(748,926)	39%	1,231,968	457,641	(774,327)	37%	(17,761)
180	Treasurer's M&O Fund	195,025	146,407	(48,618)	75%	199,210	36,651	(162,559)	18%	(109,756)
190	Veterans Assistance	145,060	60,078	(84,982)	41%	140,060	68,720	(71,340)	49%	8,641
192	Skokomish Flood Zone	20,500	67,876	47,376	331%	20,500	859	(19,641)	4%	(67,017)
194	Mason Lake Mngmt Dist #2	36,000	15,215	(20,785)	42%	36,500	16,527	(19,973)	45%	1,313
195	Spencer Lake Mngmt Dist #3	14,500	7,608	(6,892)	52%	14,500	7,451	(7,049)	51%	(156)
199	Island Lake Mngmt Dist #1	10,000	4,489	(5,511)	45%	10,000	4,599	(5,401)	46%	110
350	REET 1 Capital Improvements	1,220,000	333,392	(886,608)	27%	1,220,000	528,998	(691,002)	43%	195,607
351	REET 2 Capital Improvements	1,535,000	337,799	(1,197,201)	22%	1,210,000	647,387	(562,613)	54%	309,588
402	Mason County Landfill	4,209,280	1,235,108	(2,974,172)	29%	4,694,521	1,530,117	(3,164,404)	33%	295,009
403	N. Bay / Case Inlet Utility	1,835,584	741,790	(1,093,794)	40%	2,072,857	822,107	(1,250,750)	40%	80,318
404	N. Bay/Case Inlet Utility Res	1	-	(1)	0%		-	-	0%	-
411	Rustlewood Sewer & Water	320,200	83,287	(236,914)	26%	376,725	85,678	(291,047)	23%	2,392
412	Beards Cove Water	227,560	75,260	(152,300)	33%	232,793	70,079	(162,714)	30%	(5,182)
413	Belfair WW & Water Reclamation	2,294,500	1,127,419	(1,167,081)	49%	4,307,203	1,422,736	(2,884,467)	33%	295,317
428	Reserve Landfill	6,000	2,340	(3,660)	39%	6,000	191	(5,809)	3%	(2,150)
429	Reserve Beards Cove ULID	11,500	4,428	(7,072)	39%	11,500	3,656	(7,844)	32%	(772)
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	751,746	447,805	(303,941)	60%	962,574	482,452	(480,122)	50%	34,647
501	Equipment Rental & Revolving	3,520,491	963,943	(2,556,548)	27%	3,620,291	76,825	(3,543,466)	2%	(887,118)
502	Unemployment Fund	73,150	-	(73,150)	0%	73,805	-	(73,805)	0%	-
<b>Totals</b>		<b>\$ 39,136,142</b>	<b>\$ 13,667,007</b>	<b>\$ (25,469,135)</b>	<b>35%</b>	<b>\$ 43,428,335</b>	<b>\$ 16,701,728</b>	<b>\$ (26,726,607)</b>	<b>38%</b>	<b>3,034,721</b>

*Unaudited \*Benchmark for Month is 33.33%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## APRIL 2021

### 2020 vs 2021 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2020 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2020	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	Actual dif 2020 vs 2021
103	Sales & Use Tax	639,379	467,765	171,614	73%	663,051	474,580	188,471	72%	6,815
104	Auditor's O & M	134,979	49,531	85,448	37%	88,667	42,806	45,861	48%	(6,725)
105	County Road	20,704,939	3,686,459	17,018,480	18%	20,791,930	4,539,832	16,252,098	22%	853,373
106	Paths & Trails	1,903	389	1,514	20%	2,238	476	1,762	21%	87
109	Election Equipment Holdings	30,615	477	30,139	2%	52,040	457	51,583	1%	(20)
110	Crime Victims	93,234	25,387	67,847	27%	98,649	27,159	71,490	28%	1,772
114	Victim Witness Activities	60,234	16,641	43,593	28%	63,345	3,646	59,699	6%	(12,995)
116	Historical Preservation	15,753	1,568	14,185	10%	60,000	48,147	11,853	80%	46,579
117	Community Support Services	1,773,626	519,690	1,253,936	29%	1,787,561	968,520	819,041	54%	448,830
118	Abatement	54,518	332	54,187	1%	54,336	288	54,049	1%	(44)
120	REET & Property Tax Admin	64,283	10,609	53,674	17%	64,672	10,738	53,934	17%	128
134	National Forest Safety	88,092	1,650	86,442	2%	41,457	10,488	30,969	25%	8,838
135	Trial Court Improvements	50,650	138	50,513	0%	51,380	138	51,243	0%	-
140	Sheriff Special Funds	597,682	2,748	594,934	0%	-	-	-	0%	(2,748)
141	Sheriff's Boating Program	38,187	3,781	34,406	10%	38,890	3,195	35,695	8%	(586)
142	Narcotics Investigation Fund	6,043	2,691	3,352	45%	8,204	3,404	4,800	41%	713
150	Community Services Health	2,286,857	655,528	1,631,329	29%	2,756,733	913,855	1,842,878	33%	258,326
160	Law Library	36,365	9,930	26,435	27%	36,272	10,032	26,240	28%	102
163	Lodging Tax (Hotel/Motel)	637,791	112,882	524,909	18%	762,548	130,406	632,142	17%	17,524
164	Mental Health	1,439,941	224,202	1,215,739	16%	1,500,623	196,833	1,303,790	13%	(27,369)
180	Treasurer's M&O Fund	269,649	39,749	229,900	15%	293,195	32,869	260,326	11%	(6,880)
190	Veterans Assistance	187,060	47,203	139,857	25%	191,422	33,453	157,969	17%	(13,751)
192	Skokomish Flood Zone	48,543	17,911	30,632	37%	53,319	2,693	50,626	5%	(15,218)
194	Mason Lake Mngmt Dist #2	129,000	242	128,759	0%	145,500	435	145,065	0%	194
195	Spencer Lake Mngmt Dist #3	14,500	-	14,500	0%	19,650	-	19,650	0%	-
199	Island Lake Mngmt Dist #1	29,000	746	28,254	3%	40,650	46	40,605	0%	(701)
350	REET 1 Capital Improvements	2,304,898	720,942	1,583,956	31%	1,727,776	1,545,246	182,530	89%	824,304
351	REET 2 Capital Improvements	2,687,427	438,862	2,248,565	16%	2,090,995	520,299	1,570,696	25%	81,437
402	Mason County Landfill	4,333,969	1,236,491	3,097,478	29%	4,876,235	1,463,826	3,412,409	30%	227,335
403	N. Bay / Case Inlet Utility	2,124,568	508,760	1,615,808	24%	2,092,382	549,215	1,543,167	26%	40,455
404	N. Bay/Case Inlet Utility Res	654	-	654	0%	-	-	-	0%	-
405	Wastewater System Development	-	-	-	0%	3,986	-	3,986	0%	-
411	Rustlewood Sewer & Water	459,233	130,860	328,373	28%	482,065	83,355	398,710	17%	(47,505)
412	Beards Cove Water	216,877	48,044	168,833	22%	218,444	52,010	166,434	24%	3,966
413	Belfair WW & Water Reclamation	2,166,524	590,848	1,575,676	27%	4,447,667	533,280	3,914,387	12%	(57,568)
428	Reserve Landfill	26,168	11,709	14,459	45%	301,780	445	301,335	0%	(11,264)
429	Reserve Beards Cove ULID	3,754	939	2,816	25%	4,286	1,072	3,215	25%	133
480	Storm Drain System Development	1,850	411	1,439	22%	1,029	237	792	23%	(175)
500	Information Technology Dept	999,366	208,241	791,125	21%	961,722	266,072	695,650	28%	57,831
501	Equipment Rental & Revolving	4,128,801	1,015,433	3,113,368	25%	4,567,323	1,846,660	2,720,663	40%	831,227
502	Unemployment Fund	242,484	35,994	206,490	15%	230,005	46,060	183,945	20%	10,067
<b>Totals</b>		<b>\$ 49,129,396</b>	<b>\$ 10,845,785</b>	<b>\$ 38,283,611</b>	<b>22%</b>	<b>\$ 51,672,027</b>	<b>\$ 14,362,271</b>	<b>\$ 37,309,756</b>	<b>28%</b>	<b>3,516,486</b>

Unaudited \*Benchmark for Month is 33.33%