

**AUGUST**

**2022**

MASON COUNTY MONTHLY  
FINANCIAL REPORT





**MASON COUNTY MONTHLY FINANCIAL  
REPORT**

**AUGUST 2022**

**2021 vs 2022 Current Expense Revenue Comparison**

Department Name	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	2022 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2022	Actual dif 2021 vs 2022
WSU Extension	23,500	15,122	(8,378)	64%	40,600	25,977	(14,623)	64%	10,855
Assessor	7,000	12,688	5,688	181%	9,000	6,090	(2,911)	68%	(6,599)
Auditor	1,130,017	770,205	(359,812)	68%	1,142,750	824,903	(317,847)	72%	54,698
Emergency Management	121,585	1,020	(120,565)	1%	75,912	16,967	(58,945)	22%	15,947
Facilities & Grounds		767	767	0%	-	1,823	1,823	0%	1,055
Human Resources		850	850	0%	-	-	-	0%	(850)
Clerk	366,348	162,485	(203,863)	44%	378,377	208,478	(169,899)	55%	45,993
Commissioners		725	725	0%	-	-	-	0%	(725)
Support Services	700	2,487	1,787	355%	92,078	98	(91,980)	0%	(2,389)
District Court	1,036,026	806,425	(229,601)	78%	1,080,400	557,869	(522,531)	52%	(248,556)
Community Development	2,177,600	2,193,909	16,309	101%	2,434,000	1,693,611	(740,389)	70%	(500,298)
Historical Preservation	76,000	66,725	(9,275)	88%	24,000	13,359	(10,641)	56%	(53,366)
Parks & Trails	44,000	15,913	(28,087)	36%	44,000	16,670	(27,330)	38%	757
Juvenile Court Services	1,161,438	941,684	(219,754)	81%	1,255,805	992,374	(263,431)	79%	50,690
Prosecutor	248,575	120,353	(128,222)	48%	239,471	103,346	(136,125)	43%	(17,007)
Child Support Enforcement	159,126	60,507	(98,619)	38%	159,679	106,286	(53,393)	67%	45,779
Coroner	35,000	41,440	6,440	118%	35,000	48,680	13,680	139%	7,240
Sheriff	1,000,835	708,553	(292,282)	71%	953,505	712,222	(241,283)	75%	3,670
Indigent Defense	260,423	177,506	(82,917)	68%	245,267	176,124	(69,143)	72%	(1,382)
Superior Court	78,656	89,383	10,727	114%	69,650	52,048	(17,602)	75%	(37,335)
Family Court	2,500	2,016	(484)	81%	2,500	2,008	(492)	80%	(8)
Therapeutic Court	720,875	214,055	(506,820)	30%	811,347	238,707	(572,640)	29%	24,652
Murder Expenditures		-	-	0%	-	-	-	0%	-
Treasurer	26,206,041	19,243,913	(6,962,128)	73%	26,983,596	20,364,906	(6,618,690)	75%	1,120,993
Non Departmental	4,303,486	2,933,941	(1,369,545)	68%	4,619,977	3,234,571	(1,385,406)	70%	300,630
Motor Pool	447,202	314,145	(133,057)	70%	72,000	-	(72,000)	0%	(314,145)
<b>Totals</b>	<b>\$ 39,606,933</b>	<b>\$ 28,896,817</b>	<b>\$ (10,710,116)</b>	<b>73%</b>	<b>\$ 40,768,914</b>	<b>\$ 29,397,117</b>	<b>\$ (11,371,797)</b>	<b>72%</b>	<b>500,300</b>

*Unaudited \*Benchmark for Month is 66.6%*



# MASON COUNTY MONTHLY FINANCIAL

## AUGUST

### REPORT

## 2022

Treasurer Department Receipts								
	2021 Budget	2021 YTD	This Month	% 2021	2022 Budget	2022 YTD	This Month	% 2022
Treasurer #001-260-000	11,546,496	6,730,786	84,995	58%	11,331,824	6,728,969	62,805	59%
REAL & PERSONAL PROPERTY TAXES	-	1,656	1,656	0%	-	-	0	0%
SALES TAX TITLE PROPERTY	6,250,000	5,413,218	800,707	87%	7,200,000	5,902,622	868,091	82%
LOCAL RETAIL SALES & USE TAX	37,000	33,835	4,382	91%	50,000	33,534	4,545	67%
LOCAL PUBLIC SAFETY-CITY	750,000	632,239	91,730	84%	800,000	671,932	97,003	84%
CRIMINAL JUSTICE	26,000	22,873	7,606	88%	30,000	27,639	6,720	92%
LEASEHOLD EXCISE TAX	100,000	183,617	33,892	184%	100,000	298,707	110,847	299%
FOREST EXCISE TAX	500,000	359,286	44,518	72%	500,000	302,382	0	60%
FRANCHISE FEES	315,000	331,886	0	105%	340,000	354,065	0	104%
PAYMENT IN LIEU OF TAX/B OF L	735,000	768,144	0	105%	750,000	797,422	0	106%
PUD PRIVILEGE TAX	100	265	0	265%	100	119	0	119%
DNR OTHER TRUST 2	-	255,892	0	0%	-	-	0	0%
LE & CJ LEG 1 TIME COSTS	1,415,000	966,506	0	68%	1,750,000	2,460,999	0	141%
CITY-COUNTY ASSISTANCE	4,000	-	0	0%	4,000	-	0	0%
DNR PILT NAP / NRCA	700,000	577,015	0	82%	775,000	575,534	0	74%
CRIMINAL JUSTICE- COUNTIES	5,000	2,773	382	55%	5,000	2,993	353	60%
ADULT COURT COST-JUVENILE OFFE	85,000	42,820	0	50%	85,000	62,000	0	73%
CRIMINAL JST-MARIJUANA ENFORCE	14,500	12,972	0	89%	17,000	8,383	0	49%
DUI - OTHER CRIMINAL JUSTICE A	125,000	122,563	0	98%	165,000	123,110	0	75%
LIQUOR/BEER EXCISE TAX	200,000	100,141	0	50%	200,000	99,383	0	50%
LIQUOR CONTROL BOARD PROFITS	190,000	137,659	0	72%	210,000	144,508	18,064	69%
IN LIEU OF-CITY OF TACOMA	-	38	0	0%	30	-	0	0%
TREASURER'S FEES	360	360	0	100%	360	378	0	105%
PAYMNT FOR SRVCS-MASON LK DIST	100	145	145	145%	100	152	0	152%
PAYMNT FOR SRVCS-SPENCER LK FND	100	100	0	100%	100	100	0	100%
PAYMNT FOR SRVCS-ISLAND LK FND	1,325	1,372	0	104%	1,375	1,514	0	110%
CHARGES FOR SRVCS-MACECOM	2,500	1,400	80	56%	2,500	1,680	120	67%
RETURNED REMITTANCE(NSF) FEES	100,000	123,146	24,568	123%	125,000	119,180	17,928	95%
REET COLLECTION FEES	9,000	6,588	880	73%	10,000	5,717	605	57%
REET COLLECTIONS COSTS	15,000	10,248	133	68%	15,000	10,060	109	67%
TREAS. FIRE PROTECTION ASSESSM								

Treasurer Department Receipts								
Treasurer #001-260-000	2021 Budget	2021 YTD	This Month	% 2021	2022 Budget	2022 YTD	This Month	% 2022
TREAS OTHER WORD PROCESSING	425	83	1	19%	200	150	3	75%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	-	-	0	0%
DATA PROCESSING SERVICES	-	100	0	0%	-	-	0	0%
GAMBLING TAX PENALTY	-	450	150	0%	-	500	100	0%
REAL & PERSONAL PENALTY	350,000	228,777	18,147	65%	150,000	155,600	5,025	104%
PERSONAL PROP FILING PEN	20,000	22,548	2,772	113%	20,000	14,685	1,259	73%
PENALTY ON REAL & PERSONAL PRO	-	4,565	0	0%	-	-	0	0%
FAILURE TO LIST PERSONAL PROP	-	19	0	0%	-	-	0	0%
INTEREST & OTHER EARNINGS	500,000	82,995	12,690	17%	250,000	226,385	66,240	91%
INVESTMENT SERVICE FEES(TREAS.	20,000	3,566	638	18%	6,000	8,209	2,036	137%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	6,180	666	73%	8,500	7,912	1,531	93%
LEASEHOLD EXCISE TAX INTEREST	-	4	1	0%	-	3	0	0%
EXCISE INTEREST	50	151	117	302%	50	86	23	172%
INV PURCHASED INT	-	(962)	(125)	0%	-	(911)	(429)	0%
INTEREST ON DELINQUENT PR TAX	600,000	417,382	43,278	70%	600,000	344,766	19,139	57%
RENTS/LEASES-DNR TRUST	10,000	23,211	1,439	232%	10,000	18,104	0	181%
RENTS/LEASES-DNR TMBR TRUST 1	250,000	700,817	35,839	280%	250,000	170,423	6,588	68%
UNCLAIMED MONEY/PROCEEDS-SALES	225,000	177,935	0	79%	100,877	102,188	0	101%
TREASURER TAX FORECLOSURE TRUST	-	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(345)	(26)	-3445%	10	(274)	(14)	-2744%
TAX DISTRIBUTION ROUNDING	10	5	6	52%	10	(44)	(3)	-439%
MISCELLANEOUS-OTHER REVENUE	100	26	0	26%	100	234	0	234%
ROAD DIVERSION	1,080,000	657,142	9,461	61%	1,080,000	639,549	6,131	59%
SALE OF TAX TITLE PROPERTY	-	80	80	0%	-	(87)	0	0%
LEASEHOLD EXCISE TAX	2,000	(21)	781	-1%	2,000	1,482	682	74%
TIMBER EXCISE TAX	10,000	19,442	3,589	194%	10,000	5,825	11,533	58%
DNR PILT NAP / NRCA	900	(915)	(915)	-102%	900	-	0	0%
DNR OTHER TRUST 2	50	28	943	56%	50	899	0	1798%
OTHER INT-DNR INTEREST	10	34	(19)	338%	10	(413)	0	-4126%
RENTS & LEASES/DNR OTHER TRST 1	2,500	2,462	(54,658)	98%	2,500	(904)	0	-36%
SPACE AND FACILITIES LEASES	-	58,611	58,611	0%	25,000	(62,543)	687	-250%
<b>Grand Total</b>	<b>\$26,206,041</b>	<b>\$19,243,913</b>	<b>1,229,140</b>	<b>73%</b>	<b>\$26,983,596</b>	<b>\$20,364,906</b>	<b>1,307,722</b>	<b>75%</b>

*Unaudited \*Benchmark for Month is 66.6%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## AUGUST 2022

### 2021 vs 2022 Current Expense Expenditure Comparison

Department Name	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	Actual diff 2021 vs 2022
WSU Extension Assessor Auditor	319,520	176,821	142,699	55%	347,244	188,157	159,087	54%	11,336
Emergency Management	1,420,286	891,208	529,078	63%	1,453,707	957,990	495,717	66%	66,781
Facilities & Grounds	1,757,620	1,032,256	725,364	59%	1,887,225	1,178,859	708,366	62%	146,602
HR/ Risk Mngt	313,592	195,755	117,837	62%	353,422	215,526	137,896	61%	19,772
LEOFF	1,383,584	791,050	592,534	57%	1,440,148	874,625	565,523	61%	83,576
Clerk	608,086	371,719	236,367	61%	679,310	330,849	348,461	49%	(40,870)
Commissioners	100,044	41,898	58,146	42%	100,000	51,643	48,357	52%	9,745
Support Services	1,126,730	736,430	390,300	65%	1,128,716	732,609	396,107	65%	(3,821)
District Court	355,610	228,401	127,209	64%	357,704	236,739	120,965	66%	8,338
Community Development	750,933	485,263	265,670	65%	1,005,923	656,737	349,186	65%	171,474
Historical Preservation	1,376,288	872,214	504,074	63%	1,458,412	871,459	586,953	60%	(756)
Parks & Trails	2,801,269	1,784,274	1,016,995	64%	2,976,073	1,824,576	1,151,497	61%	40,302
Juvenile Court Services	16,000	3,883	12,117	24%	24,000	3,056	20,944	13%	(827)
Prosecutor	568,121	411,116	157,005	72%	795,136	465,893	329,243	59%	54,777
Child Support Enforcement	2,009,280	1,196,429	812,851	60%	2,022,773	1,167,885	854,888	58%	(28,545)
Coroner	1,876,838	1,055,341	821,497	56%	2,080,150	1,110,048	970,102	53%	54,707
Sheriff	160,462	71,740	88,722	45%	161,447	73,106	88,341	45%	1,366
Traffic Policing	345,276	243,415	101,861	70%	347,914	218,654	129,260	63%	(24,761)
Courthouse Security	13,475,735	7,734,966	5,740,769	57%	13,967,209	8,307,048	5,660,161	59%	572,082
Indigent Defense	1,080,000	1,360,694	(280,694)	126%	1,080,000	1,105,367	(25,367)	102%	(255,328)
Superior Court	259,587	156,872	102,715	60%	303,755	173,663	130,092	57%	16,791
Family Court	1,280,757	794,199	486,558	62%	1,271,847	803,919	467,928	63%	9,720
Therapeutic Court	1,081,638	711,460	370,178	66%	1,132,810	708,546	424,264	63%	(2,914)
Murder Expenditures	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Treasurer	724,863	374,062	350,801	52%	815,662	325,480	491,182	40%	(48,582)
Non Departmental	50,000	23,916	26,084	48%	50,000	5,306	44,694	11%	(18,610)
Motor Pool	872,579	546,185	326,394	63%	878,239	550,098	328,141	63%	3,913
Transfers Out to Other Funds	4,889,779	2,550,182	2,339,597	52%	5,316,129	2,847,371	2,468,758	54%	297,189
Totals	41,147,854	24,945,096	16,202,758	61%	43,955,566	26,084,460	17,871,106	59%	1,139,364

Unaudited \*Benchmark for Month is 66.6%



# AUGUST 2022

## Six Year Specific Revenue Streams Comparison

	8/31/2017	8/31/2018	8/31/2019	8/31/2020	8/31/2021	8/31/2022
Community Development Revenues	1,111,140	1,239,801	1,362,025	1,517,827	2,193,909	1,693,611
Detention & Correction Services	33,439	44,467	97,080	74,411	82,924	75,453
Current Expense Property Taxes	5,665,627	5,644,328	5,923,592	5,929,729	6,730,786	6,728,969
Road Diversion Property Tax	884,907	1,248,629	1,282,933	1,270,842	657,142	639,549
County Road Property Tax	4,836,777	4,982,812	5,256,400	5,320,327	5,511,235	5,497,829
Current Expense Sales Tax	3,163,710	3,413,077	3,874,272	4,202,715	5,413,218	5,902,622
Criminal Justice Taxes/Entitlements	928,161	999,256	1,066,933	1,137,349	1,267,820	1,320,843
Rural Sales & Use Tax Fund	411,671	441,127	525,238	546,956	668,929	710,702
<b>Com Svcs-Homelessess Preven Filings</b>	<b>295,015</b>	<b>358,731</b>	<b>449,943</b>	<b>530,948</b>	<b>670,732</b>	<b>502,642</b>
<b>Lodging (Hotel/Motel) Tax</b>	<b>214,452</b>	<b>250,862</b>	<b>309,959</b>	<b>235,050</b>	<b>513,173</b>	<b>571,203</b>
<b>REET 1 Excise Tax Only</b>	<b>730,442</b>	<b>846,883</b>	<b>823,788</b>	<b>972,355</b>	<b>1,357,538</b>	<b>1,320,119</b>
<b>REET 2 Excise Tax Only</b>	<b>730,442</b>	<b>846,883</b>	<b>823,788</b>	<b>972,355</b>	<b>1,357,538</b>	<b>1,320,119</b>



**MASON COUNTY MONTHLY  
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**AUGUST  
2022**

REVENUE MONTH	2021 REVENUE	2022 REVENUE	DIFFERENCE
JANUARY	\$ 571,994.75	\$ 678,071.10	\$ 106,076.35
FEBRUARY	\$ 705,713.58	\$ 735,573.58	\$ 29,860.00
MARCH	\$ 554,356.28	\$ 605,844.73	\$ 51,488.45
APRIL	\$ 561,429.19	\$ 648,208.19	\$ 86,779.00
MAY	\$ 740,012.36	\$ 819,079.72	\$ 79,067.36
JUNE	\$ 724,550.39	\$ 758,195.22	\$ 33,644.83
JULY	\$ 754,454.16	\$ 789,558.43	\$ 35,104.27
AUGUST	\$ 800,707.00	\$ 868,091.16	\$ 67,384.16
SEPTEMBER	\$ 772,689.33	\$	\$ (772,689.33)
OCTOBER	\$ 741,525.90	\$	\$ (741,525.90)
NOVEMBER	\$ 749,235.68	\$	\$ (749,235.68)
DECEMBER	\$ 723,458.79	\$	\$ (723,458.79)
TOTAL COLLECTED REVENUE	\$ 8,400,127.41	\$ 5,902,622.13	\$ 2,497,505.28
REVENUE BUDGETED	\$ 6,250,000.00	\$ 7,200,000.00	\$ 950,000.00
YET TO BE COLLECTED	\$	\$ (1,297,377.87)	\$ 1,297,377.87
			<b>PROJECTED END OF YEAR REVENUE</b> 8,889,531.83
<b>ANTICIPATED INCREASE</b>	\$	<b>1,689,531.83</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>13.3%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>14.4%</b>	



# AUGUST 2022

## Six Year Financial Recap

Current Expense Recap	8/31/2017	8/31/2018	8/31/2019	8/31/2020	8/31/2021	8/31/2022
Account Receivable from Belfair Sewer	1,200,000					
General Fund Operating Reserves			6,520,791	6,817,603	10,044,540	9,614,040
Contingency Reserve			1,000,000	1,000,000	1,000,000	1,000,000
Technology Replacement Reserves			200,000	200,000	264,295	336,000
Equipment & Vehicle Replacement Reserves			525,000	525,000	932,475	1,040,500
Accrued Leave Reserve			520,000	530,805	347,742	502,000
Current Expense Unreserved Cash			1,844,606	3,888,511	8,067,853	12,514,941
<b>This Month Current Expense Cash</b>	<b>4,094,449</b>	<b>6,292,812</b>	<b>10,610,397</b>	<b>12,961,918</b>	<b>20,656,905</b>	<b>25,007,481</b>
Adopted Budget on December 31st	38,545,163	36,930,990	41,404,349	49,581,229	53,464,511	62,188,434
Supplemental Appropriations	654,840	1,035,267	250,106	407,320	142,422	275,304
Total Budget including Supplementals	39,200,003	37,966,257	41,654,455	49,988,549	53,606,933	62,463,738
Budgeted Beginning Fund Balance	7,309,944	3,061,750	5,786,719	11,636,958	14,000,000	21,694,824
Budgeted Ending Fund Balance	4,801,241	3,729,495	5,523,921	11,291,981	12,459,079	18,508,172
Revenue Budgets	31,890,059	34,904,507	35,867,736	38,351,591	39,606,933	40,768,914
Revenues thru This Month of each year	21,789,134	23,011,531	24,477,523	24,261,487	28,896,817	29,397,117
<b>Budgeted Revenues Received</b>	<b>68%</b>	<b>66%</b>	<b>68%</b>	<b>63%</b>	<b>73%</b>	<b>72%</b>
Expenditure Budgets	34,434,450	34,236,762	36,130,534	38,696,568	41,147,854	43,955,566
Expenditures thru This Month of each year	21,356,172	20,970,181	21,919,481	23,575,638	24,599,052	26,084,460
<b>Budgeted Expenditures Expended</b>	<b>62%</b>	<b>61%</b>	<b>61%</b>	<b>61%</b>	<b>60%</b>	<b>59%</b>



Special Fund Cash Balances	8/31/2017	8/31/2018	8/31/2019	8/31/2020	8/31/2021	8/31/2022
Rural County Sales & Use Tax Fund (.09)	407,194	440,214	598,752	806,106	1,155,095	2,018,936
Auditor's O&M	251,127	283,650	291,027	322,180	420,570	469,713
County Roads Fund	10,169,753	9,575,427	10,547,630	11,553,691	13,009,527	11,444,905
Paths & Trails	240,685	254,797	266,459	277,351	285,401	294,561
Election Equipment Holding	268,636	163,177	170,061	228,678	242,937	285,303
Crime Victims	229,919	212,392	196,639	206,766	218,738	198,943
Victim Witness Activities	51,889	26,740	27,063	27,636	21,951	14,281
Historical Preservation Fund	38,740	48,176	33,605	39,916		
Community Support Services Fund	500,860	682,897	800,557	1,123,090	922,312	1,852,815
Abatement/Repair/Demolition Fund	267,860	272,257	277,234	279,400	278,106	277,658
Reserve for Technology Fund	165,684	172,582	92,812	-		
REET & Property Tax Admin Asst	75,806	70,628	75,111	70,747	81,858	89,932
National Forest Safety	40,529	51,304	39,652	37,244	11,381	24,817
Trial Court Improvement Fund	75,545	100,483	106,656	120,337	82,428	100,975
Sheriff Special Funds	252,289	276,328	248,488	-		
Sheriff's Boating Program				124,525	117,709	117,215
Narcotics Investigation				85,987	92,738	95,013
Mason County Clean Water District						114,655
Public Health Fund	286,572	294,792	314,395	881,217	1,523,725	2,193,494
American Rescue Plan Act					6,134,164	10,683,820
Law Library	85,883	78,388	73,255	65,084	51,442	41,283
Lodging (Motel/Hotel) Tax Fund	336,636	477,113	657,149	772,365	1,002,717	1,387,216
Mental Health Tax Fund	1,576,993	1,482,814	1,421,649	1,454,494	1,790,686	1,960,637
Treasurer's M&O Fund	129,910	129,508	174,904	197,320	133,845	115,033
Veterans Assistance	190,398	85,650	63,420	86,016	132,252	179,288
Skokomish Flood Zone	166,322	191,571	25,730	78,686	17,611	12,111
Mason Lake Management District	94,600	130,951	157,157	129,780	90,271	85,715
Spencer Lake Management District				7,630	2,365	16,109
Island Lake Management District	18,811	22,008	25,801	33,508	24,902	21,671
Capital Improvement / Reet 1 Fund	1,153,054	1,743,019	2,021,032	2,150,231	1,555,326	1,895,214
Capital Improvement / Reet 2 Fund	2,663,894	2,750,233	2,878,027	3,186,368	3,956,552	5,524,457
Mason County Landfill	547,967	776,500	654,182	1,383,026	1,584,491	2,502,035
N. Bay/Case Inlet Utility	799,805	818,232	876,506	1,506,298	1,747,059	2,206,709
N. Bay/Case Inlet Utility Reserve	720	729	362	-		
Wastewater System Development	3,986	3,986	3,986	3,986		
Rustlewood Sewer & Water	356,938	235,797	170,842	102,520	188,948	118,852
Beards Cove Water	338,028	417,465	453,577	533,277	594,304	676,913
Belfair WW & Water Reclamation	389,182	369,930	601,268	775,295	1,760,788	1,612,293
Reserve Landfill	512,637	490,633	470,283	447,857	443,843	442,356
Reserve Beards Cove Ulid	336,689	352,625	198,081	207,002	212,758	220,719
Storm Drain System Development	56,174	217,203	184,086	180,739	179,174	178,461
Information Technology	15,283	343,089	416,509	268,902	86,991	522,981
Equipment Rental & Revolving Fund	2,777,543	3,056,104	3,760,505	2,221,304	1,757,234	4,442,574
Information Technology Fund	180,211	176,605	162,241	192,551	201,380	231,555
<b>TOTALS</b>	<b>\$26,054,756</b>	<b>\$27,275,996</b>	<b>\$29,536,693</b>	<b>\$32,169,113</b>	<b>\$42,113,578</b>	<b>54,671,219</b>



# MASON COUNTY MONTHLY FINANCIAL REPORT

# AUGUST 2022

## 2021 vs 2022 Motor Pool Expenditure Comparison

FUND OR DEPARTMENT	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022
WSU			0	0%	1,500	1,614	-114	107.57%
ASSESSOR	34,908	23,378	11,530	66.97%	29,963	18,878	11,085	63.00%
EMERGENCY MANAGEMENT	0	144	-144	0%	990	521	469	52.60%
FACILITIES & GROUNDS	21,307	13,920	7,387	65.33%	27,731	16,143	11,588	58.21%
COMMUNITY SERVICES	46,151	29,782	16,369	64.53%	47,254	33,454	13,800	70.80%
PARKS & TRAILS	8,055	6,938	1,117	86.13%	57,615	13,972	43,643	24.25%
JUVENILE COURT SERVICES	8,480	4,466	4,014	52.66%	8,006	5,867	2,139	73.28%
PROSECUTOR	6,646	4,265	2,381	64.18%	6,691	4,348	2,343	64.98%
CORONER	25,717	29,073	-3,356	113.05%	14,250	10,937	3,313	76.75%
SHERIFF ADMIN	1,078,726	820,662	258,064	76.08%	1,202,975	1,050,364	152,611	87.31%
MOTOR POOL	49,538	23,350	26,188	47.14%	50,829	20,533	30,296	40.40%
<b>Total 001 GENERAL FUND</b>	<b>1,279,528</b>	<b>955,978</b>	<b>323,550</b>	<b>74.71%</b>	<b>1,447,804</b>	<b>1,176,629</b>	<b>271,175</b>	<b>81.27%</b>
SHERIFF'S BOATING PROGRAM		817	-817	0%	0	1,244	-1,244	0%
COMMUNITY SERVICES HEALTH	59,360	33,948	25,412	57.19%	57,077	34,566	22,511	60.56%
AMERICAN RESCUE PLAN ACT			0	0%			0	0%
<b>TOTAL SPECIAL FUNDS</b>	<b>59,360</b>	<b>34,764</b>	<b>24,596</b>	<b>58.57%</b>	<b>57,077</b>	<b>35,810</b>	<b>21,267</b>	<b>62.74%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,338,888</b>	<b>990,742</b>	<b>348,146</b>	<b>74.00%</b>	<b>1,504,881</b>	<b>1,212,439</b>	<b>292,442</b>	<b>80.57%</b>

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022
MOTOR POOL SALARIES & BENEFITS	38,672	22,910	15,762	59.24%	39,689	18,203	21,486	45.86%
MOTOR POOL SUPPLIES	10,300	62,375	-52,075	605.59%	80,150	25,751	54,399	32.13%
MOTOR POOL FUEL	225,250	169,535	55,715	75.27%	245,045	207,991	37,054	84.88%
MOTOR POOL LEASE	100	292,192	-292,092	292191.99%	226,180	394,353	-168,173	174.35%
MOTOR POOL MAINT-MONTHLY	6,234	16,355	-10,121	262.34%	17,230	7,827	9,403	45.42%
MOTOR POOL REPAIRS & MISC.	79,836	39,702	40,134	49.73%	62,100	27,835	34,265	44.82%
MOTOR POOL INSURANCE	45,719	5,435	40,284	11.89%	20,170	2,534	17,636	12.56%
MOTOR POOL CAPITAL LEASE	559,158	13,537	545,621	2.42%	406,717	3,033	403,684	0.75%
MOTOR POOL CAP UPFIT	373,619	368,701	4,918	98.68%	407,600	524,913	-117,313	128.78%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,338,888</b>	<b>990,742</b>	<b>348,146</b>	<b>74.00%</b>	<b>1,504,881</b>	<b>1,212,439</b>	<b>292,442</b>	<b>80.57%</b>

Unaudited \*Benchmark for month is 66.6%

MASON COUNTY MONTHLY FINANCIAL REPORT



AUGUST 2022

2021 vs 2022 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	2022 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2022	Actual dif 2021 vs 2022
103	Sales & Use Tax	728,500	669,681	(58,819)	92%	866,000	716,448	(149,552)	83%	46,767
104	Auditor's O & M	127,500	148,989	21,489	117%	140,250	114,194	(26,056)	81%	(34,795)
105	County Road	17,402,782	10,809,461	(6,593,321)	62%	21,367,763	11,157,924	(10,209,839)	52%	348,463
106	Paths & Trails	12,695	6,723	(5,972)	53%	10,136	7,505	(2,631)	74%	782
109	Election Equipment Holdings	65,850	16,616	(49,234)	25%	42,250	38,404	(3,846)	91%	21,788
110	Crime Victims	41,910	68,507	26,597	163%	41,910	44,443	2,533	106%	(24,064)
114	Victim Witness Activities	55,683	1,608	(54,075)	3%	55,683	23,608	(32,075)	42%	22,000
117	Community Support Services	4,695,483	2,822,983	(1,872,500)	60%	8,572,928	7,563,240	(1,009,688)	88%	4,740,258
118	Abatement	7,920	295	(7,625)	4%	7,920	938	(6,982)	12%	643
120	REET & Property Tax Admin	20,250	17,935	(2,315)	89%	25,600	15,313	(10,287)	60%	(2,622)
134	National Forest Safety	21,457	20,996	(461)	98%	21,457	25,638	4,181	119%	4,642
135	Trial Court Improvements	22,672	11,326	(11,346)	50%	22,652	11,342	(11,310)	50%	16
141	Sheriff's Boating Program	38,979	31,212	(7,767)	80%	38,800	-	(38,800)	0%	(31,212)
142	Narcotics Investigation Fund	7,500	6,499	(1,001)	87%	6,000	1,706	(4,294)	28%	(4,793)
145	Mason County Clean Water District					190,000	114,655	(75,345)	60%	114,655
150	Community Services Health	2,644,630	3,376,562	731,932	128%	3,398,154	3,351,423	(46,731)	99%	(25,139)
155	American Rescue Plan Act	6,484,451	6,485,346	895	100%	6,484,450	6,499,639	15,189	100%	14,294
160	Law Library	24,900	15,372	(9,528)	62%	24,900	14,125	(10,775)	57%	(1,246)
163	Lodging Tax (Hotel/Motel)	392,000	513,269	121,269	131%	500,500	571,626	71,126	114%	58,356
164	Mental Health	1,231,968	988,794	(243,174)	80%	1,243,736	990,739	(312,997)	75%	(58,055)
180	Treasurer's M&O Fund	199,210	111,828	(87,382)	56%	338,999	207,639	(131,360)	61%	95,811
190	Veterans Assistance	140,060	93,441	(46,619)	67%	141,340	88,669	(52,671)	63%	(4,772)
192	Skomish Flood Zone	20,500	864	(19,636)	4%	10,020,250	-	(10,020,250)	0%	(864)
194	Mason Lake Mngmt Dist #2	36,500	20,915	(15,585)	57%	37,900	22,302	(15,598)	59%	1,386
195	Spencer Lake Mngmt Dist #3	14,500	9,152	(5,348)	63%	15,225	9,334	(5,891)	61%	182
199	Island Lake Mngmt Dist #1	10,000	5,776	(4,224)	58%	10,000	5,863	(4,137)	59%	86
350	REET 1 Capital Improvements	1,220,000	1,360,601	140,601	112%	1,562,000	1,325,843	(236,157)	85%	(34,758)
351	REET 2 Capital Improvements	1,210,000	1,571,255	361,255	130%	1,505,000	1,337,060	(167,940)	89%	(234,195)
402	Mason County Landfill	4,694,521	3,500,138	(1,194,383)	75%	5,868,714	3,897,227	(1,971,487)	66%	397,089
403	N. Bay / Case Inlet Utility	2,197,857	1,532,662	(665,195)	70%	2,404,398	1,426,180	(978,218)	59%	(106,481)
411	Rustlewood Sewer & Water	376,725	290,904	(85,821)	77%	544,257	209,787	(334,470)	39%	(81,118)
412	Beards Cove Water	232,793	147,368	(85,425)	63%	332,230	172,217	(160,013)	52%	24,849
413	Belfair WW & Water Reclamation	7,475,158	5,419,037	(2,056,121)	72%	11,209,208	1,020,184	(10,189,024)	9%	(4,398,853)
428	Reserve Landfill	6,000	343	(5,657)	6%	700	1,494	794	213%	1,151
429	Reserve Beards Cove ULID	11,500	7,330	(4,170)	64%	10,800	8,694	(2,106)	81%	1,365
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	962,574	482,452	(480,122)	50%	922,819	922,719	(100)	100%	440,267
501	Equipment Rental & Revolving	4,272,791	147,176	(4,125,615)	3%	2,840,187	1,604,043	(1,236,144)	56%	1,456,867
502	Unemployment Fund	73,805	73,906	101	100%	73,420	73,420	-	100%	(486)
<b>Totals</b>		<b>\$ 57,182,124</b>	<b>\$ 40,787,322</b>	<b>\$ (16,394,802)</b>	<b>71%</b>	<b>\$ 80,899,036</b>	<b>43,535,585</b>	<b>\$ (37,363,451)</b>	<b>54%</b>	<b>2,748,263</b>

Unaudited \*Benchmark for Month is 66.6%



MASON COUNTY MONTHLY FINANCIAL REPORT

AUGUST 2022

2021 vs 2022 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	2022 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2022	Actual diff 2021 vs 2022
103	Sales & Use Tax	663,051	501,241	161,810	76%	660,415	50,863	609,552	8%	(450,378)
104	Auditor's O & M	88,667	58,744	29,923	66%	108,074	75,469	32,605	70%	16,725
105	County Road	21,570,530	8,909,651	12,660,879	41%	22,849,454	9,320,512	13,528,942	41%	410,861
106	Paths & Trails	2,238	1,428	810	64%	2,223	1,554	669	70%	126
109	Election Equipment Holdings	52,040	1,371	50,669	3%	51,781	1,231	50,550	2%	(140)
110	Crime Victims	98,649	56,759	41,890	58%	99,426	58,727	40,699	59%	1,968
114	Victim Witness Activities	63,345	3,796	59,549	6%	55,635	23,320	32,315	42%	19,524
116	Historical Preservation	60,000	48,147	11,853	80%	-	-	-	0%	(48,147)
117	Community Support Services	4,807,444	3,253,324	1,554,120	68%	8,250,242	6,749,440	1,500,802	82%	3,496,116
118	Abatement	54,336	863	53,474	2%	54,296	974	53,322	2%	111
120	REET & Property Tax Admin	64,672	13,379	51,293	21%	100,589	14,598	85,991	15%	1,219
134	National Forest Safety	41,457	25,646	15,811	62%	26,525	5,889	20,636	22%	(19,757)
135	Trial Court Improvements	51,380	413	50,968	1%	54,213	2,690	51,523	5%	2,278
141	Sheriff's Boating Program	38,890	33,917	4,973	87%	42,533	38,508	4,025	91%	4,591
142	Narcotics Investigation Fund	8,204	4,711	3,493	57%	7,669	4,537	3,132	59%	(173)
145	Mason County Clean Water District					100,000	-	100,000	0%	
150	Community Services Health	3,060,733	1,934,332	1,126,401	63%	3,382,359	2,510,456	871,903	74%	576,124
155	American Rescue Plan Act	6,484,451	351,182	6,133,269	5%	11,541,329	872,698	10,668,631	8%	521,516
160	Law Library	36,272	22,118	14,154	61%	36,307	22,050	14,257	61%	(69)
163	Lodging Tax (Hotel/Motel)	762,548	276,830	485,718	36%	772,900	284,518	488,382	37%	7,688
164	Mental Health	1,500,623	605,613	895,010	40%	1,491,138	604,165	886,973	41%	(1,448)
180	Treasurer's M&O Fund	293,195	73,135	220,060	25%	395,672	149,279	246,393	38%	76,144
190	Veterans Assistance	191,422	60,798	130,624	32%	241,340	70,167	171,173	29%	9,369
192	Skokomish Flood Zone	53,319	7,385	45,934	14%	10,035,620	3,259	10,032,361	0%	(4,126)
194	Mason Lake Mngmt Dist #2	145,500	4,290	141,210	3%	106,877	5,564	101,313	5%	1,274
195	Spencer Lake Mngmt Dist #3	19,650	13,580	6,070	69%	22,017	413	21,604	2%	(13,167)
199	Island Lake Mngmt Dist #1	40,650	11,142	29,508	27%	30,000	13,299	16,701	44%	2,157
350	REET 1 Capital Improvements	2,912,161	2,090,453	821,708	72%	2,101,978	1,440,825	661,153	69%	(649,628)
351	REET 2 Capital Improvements	2,090,995	761,988	1,329,007	36%	2,103,831	43,036	2,060,795	2%	(718,953)
402	Mason County Landfill	4,876,235	3,336,374	1,539,861	68%	6,433,279	3,469,397	2,963,882	54%	133,023
403	N. Bay / Case Inlet Utility	2,217,382	1,216,383	1,000,999	55%	2,110,929	996,514	1,114,415	47%	(219,869)
405	Wastewater System Development	3,986	3,986	(0)	100%	-	-	-	0%	(3,986)
411	Rustlewood Sewer & Water	482,065	180,128	301,937	37%	665,793	223,949	441,844	34%	43,821
412	Beards Cove Water	218,444	99,045	119,399	45%	327,750	99,638	228,112	30%	593
413	Belfair MW & Water Reclamation	7,768,406	4,071,180	3,697,226	52%	7,604,413	602,186	7,002,227	8%	(3,468,995)
428	Reserve Landfill	301,780	1,335	300,445	0%	301,597	2,658	298,939	1%	1,323
429	Reserve Beards Cove ULID	4,286	3,215	1,072	75%	4,508	3,381	1,127	75%	167
480	Storm Drain System Development	1,029	654	375	64%	571	359	212	63%	(295)
500	Information Technology Dept	961,722	601,859	359,863	63%	987,073	617,450	369,623	63%	15,592
501	Equipment Rental & Revolving	5,219,823	2,585,086	2,634,738	50%	3,987,878	1,963,562	2,024,316	49%	(621,523)
502	Unemployment Fund	230,005	52,914	177,091	23%	234,420	38,093	196,327	16%	(14,821)
<b>Totals</b>		<b>\$ 67,541,585</b>	<b>\$ 31,278,394</b>	<b>\$ 36,263,191</b>	<b>46%</b>	<b>\$ 87,382,654</b>	<b>\$ 30,385,227</b>	<b>\$ 56,997,427</b>	<b>35%</b>	<b>(893,167)</b>

Unaudited \*Benchmark for Month is 66.6%