

February 2015 vs February 2016 Current Expense Revenue Comparison

Department Name	2016 Budget	Actual 2/28/2015	% 2016	2017 Budget	Actual 2/28/2016	% 2017	Actual dif 2016 vs 2017
WSU Extension	\$72,099	19,286	27%	\$37,300	7,349	20%	(11,937)
Assessor	210	0	0%	0	0	0%	0
Auditor	619,892	115,456	19%	660,674	81,977	12%	(33,479)
Emergency Management	151,500	18,598		156,307	0	0%	(18,598)
Facilities & Grounds	10,000	560	6%	0	101	0%	(459)
Clerk	342,891	47,046	14%	300,908	38,973	13%	(8,073)
Commissioners	500	0		0	0		
Central Operations	5,848	195	3%	6,421	0	0%	(195)
District Court	1,018,154	161,561	16%	1,018,493	167,271	16%	5,710
Community Development	1,553,550	219,933	14%	1,585,450	203,805	13%	(16,128)
Parks & Trails	45,040	1,369	3%	267,450	20,945	8%	19,576
Probation Services	313,742	33,216	11%	315,153	46,743	15%	13,527
Juvenile Facility	494,750	97,159	20%	593,317	119,605	20%	22,446
Prosecutor	384,386	25,732	7%	450,731	30,888	7%	5,156
Coroner	33,000	16,340	50%	39,000	8,400	22%	(7,940)
Sheriff	1,113,600	275,327	25%	1,157,666	308,690	27%	33,363
Indigent Defense	209,216	77,933	37%	157,493	8,652	5%	(69,281)
Superior Court	232,759	33,642	14%	316,861	60,655	19%	27,013
Treasurer	20,257,842	1,869,938	9%	22,074,371	2,081,694	9%	211,755
Indirect Payments from Other Funds	2,104,434	279,031	13%	2,100,490	247,307	12%	(31,724)
Totals	\$28,963,413	3,292,321	11%	\$31,238,085	3,433,052	11%	140,731

Treasurer Department - February 2015 vs February 2016 Comparison

Treasurer #001-260-000	2016 Budget	Actual 2/28/2015	% 2016	2017 Budget	Actual 2/28/2016	% 2017	Actual dif 2016 vs 2017
Property Taxes	\$10,826,052	220,467	2%	\$11,255,564	113,310	1%	(107,157)
Sales & Use Tax	3,900,000	687,187	18%	4,532,300	801,540	18%	114,353
Liquor Excise	238,000	37,348	16%	297,500	24,306	8%	(13,042)
Criminal Justice Taxes	1,212,000	257,244	21%	1,237,225	276,036	22%	18,792
Television Cable	425,000	0	0%	500,000	125,249	25%	125,249
Excise Taxes	85,000	13,488	16%	90,000	297	0%	(13,191)
Forest Excise Taxes	310,000	154,098	50%	400,000	0	0%	(154,098)
Entitlements & Impact Pymts	199,310	0	0%	229,000	0	0%	0
PUD Excise	575,000	0	0%	650,000	0	0%	0
City County Assistance	713,735	0	0%	875,000	0	0%	0
City of Tacoma-In Lieu	183,000	30,510	17%	195,000	15,358	8%	(15,152)
Fees & Charges	21,795	3,130	14%	94,945	16,203	17%	13,073
Penalty & Int Property	975,200	277,508	28%	1,014,100	177,122	17%	(100,386)
Investment Interest	86,515	5,507	6%	176,750	42,456	24%	36,949
Miscellaneous Income	47,235	2,992	6%	26,972	403,845	1497%	400,854
DNR & State Timber Trust	460,000	180,460	39%	500,015	85,972	17%	(94,487)
Totals	\$20,257,842	1,869,939	9%	\$22,074,371	2,081,694	9%	211,755

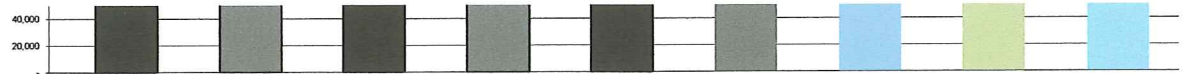
Unaudited *Benchmark for February is 17%

February Nine Year Current Expense Specific Revenue Streams Comparison

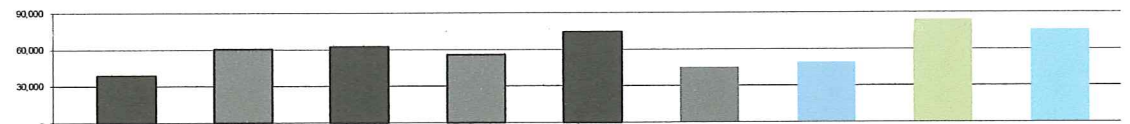
	2/28/2009	2/28/2010	2/28/2011	2/29/2012	2/28/2013	2/28/2014	2/28/2015	2/28/2016	2/28/2017
Community Development Revenues	\$ 224,125	\$ 247,106	\$ 220,656	\$ 217,465	\$ 214,228	\$ 153,139	\$ 219,933	\$ 264,455	\$ 203,805
Current Expense Property Taxes Only	44,022	81,302	74,973	100,207	204,255	69,073	220,467	174,705	113,310
Current Expense Sales Tax Only	613,960	492,792	592,649	598,366	582,293	612,590	687,187	714,997	801,540
Criminal Justice Taxes/Entitlements	221,602	250,938	218,555	222,188	224,481	264,844	257,244	265,888	276,036

Nine Year Special Revenue Fund Taxes/Revenues Received Comparison

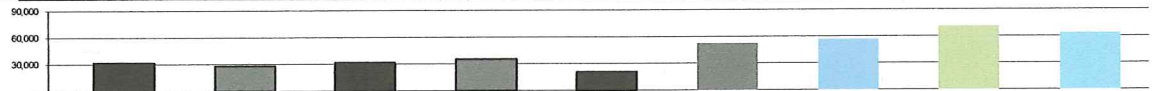
	2/28/2009	2/28/2010	2/28/2011	2/29/2012	2/28/2013	2/28/2014	2/28/2015	2/28/2016	2/28/2017
Rural Sales & Use Tax Fund	\$ 86,252	\$ 78,603	\$ 84,927	\$ 85,000	\$ 79,115	\$ 83,991	\$ 87,711	\$ 95,101	\$ 105,624



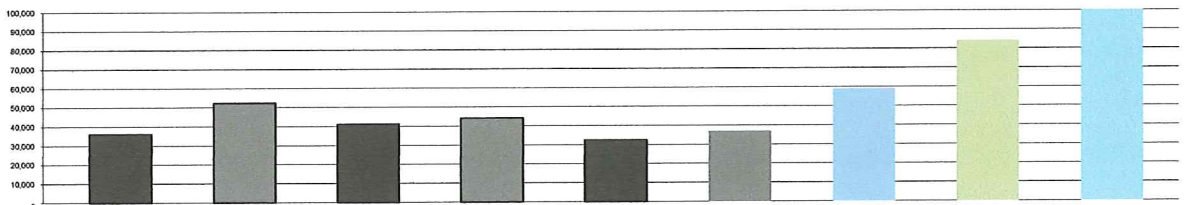
Com Svcs-Homelessess Preven Filings	38,711	60,435	62,336	55,649	74,471	45,125	48,981	83,890	75,621
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Lodging (Hotel/Motel) Tax	31,862	28,198	31,630	35,269	20,709	52,152	56,765	70,946	63,127
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REET 1 Excise Tax Only	36,049	52,212	41,053	44,112	32,367	36,824	58,880	84,037	773,000
REET 2 Excise Tax Only	36,049	52,212	41,053	44,112	32,367	36,824	58,880	84,037	339,383



Unaudited

Desc	Bud	Type	YTD
Prop	(11,255,564.00)	1 Total	(113,309.50)
Sales Use	(4,532,300.00)	2 Total	(801,539.61)
Liquor excise	(297,500.00)	3 Total	(24,305.73)
Criminal Just	(1,237,225.00)	4 Total	(276,035.92)
FRANCHISE FEES	(500,000.00)	5 Total	(125,248.86)
Excise	(90,000.00)	6 Total	(297.03)
Forest Excise	(400,000.00)	7 Total	-
Entitlements	(229,000.00)	8 Total	-
PUD ex	(650,000.00)	9 Total	-
Assistance	(875,000.00)	10 Total	-
PILT	(195,000.00)	11 Total	(15,357.94)
Fee Charges	(94,945.00)	12 Total	(16,203.09)
Penalty and Int	(1,014,100.00)	13 Total	(177,122.27)
Interest	(176,750.00)	14 Total	(42,456.05)
Misc	(26,972.00)	15 Total	(403,845.39)
DNR & State Timber Trust	(500,015.00)	16 Total	(85,972.15)
	-	17 Total	-
12/31/2016	(22,074,371.00)	Grand Tot	(2,081,693.54)

Desc	Bud	Type	YTD
REAL & PERSONAL PROPERTY TAXES	(9,755,564.00)	1	(101,289.49)
DIVERTED COUNTY ROAD PROPERTY	-	1	-
ROAD DIVERSION	(1,500,000.00)	1	(12,020.01)
Prop	(11,255,564.00)	1 Total	(113,309.50)
LOCAL RETAIL SALES & USE TAX	(4,500,000.00)	2	(795,137.38)
LOCAL PUBLIC SAFETY-CITY	(32,300.00)	2	(6,402.23)
Sales Use	(4,532,300.00)	2 Total	(801,539.61)
LIQUOR/BEER EXCISE TAX	(94,000.00)	3	(24,270.62)
LIQUOR CONTROL BOARD PROFITS	(201,000.00)	3	-
LEASEHOLD EXCISE TAX	(2,500.00)	3	(35.11)
Liquor excise	(297,500.00)	3 Total	(24,305.73)
CRIMINAL JUSTICE	(522,500.00)	4	(99,220.18)
CRIMINAL JUSTICE- COUNTIES	(685,000.00)	4	(171,764.63)
CRIMINAL JST-MARIJUANA ENFORCE	(7,325.00)	4	-
ADULT COURT COST-JUVENILE OFFE	(5,400.00)	4	(864.76)
DUI - OTHER CRIMINAL JUSTICE A	(17,000.00)	4	(4,186.35)
Criminal Just	(1,237,225.00)	4 Total	(276,035.92)
FRANCHISE FEES	(500,000.00)	5	(125,248.86)
TELEVISION CABLE	-	5	-
FRANCHISE FEES	(500,000.00)	5 Total	(125,248.86)
LEASEHOLD EXCISE TAX	(40,000.00)	6	(297.03)
COUNTY TREASUR COLLECTION FEE	-	6	-
EXCISE FEE SHB 11316	-	6	-
TIMBER EXCISE TAX	(50,000.00)	6	-
Excise	(90,000.00)	6 Total	(297.03)
FOREST EXCISE TAX	(400,000.00)	7	-
Forest Excise	(400,000.00)	7 Total	-
PAYMENT IN LIEU OF TAX/B. OF L	(225,000.00)	8	-
DNR PILT NAP / NRCA	(4,000.00)	8	-
ROAD DIVERSION	-	8	-
Entitlements	(229,000.00)	8 Total	-
PUD PRIVILEGE TAX	(650,000.00)	9	-
PUD ex	(650,000.00)	9 Total	-
CITY-COUNTY ASSISTANCE	(875,000.00)	10	-
Assistance	(875,000.00)	10 Total	-
IN LIEU OF-CITY OF TACOMA	(195,000.00)	11	(15,357.94)
PILT	(195,000.00)	11 Total	(15,357.94)
TREASURERS' FEES	-	12	-
INTERFUND PYMT-MENTAL HEALTH	-	12	-
PAYMNT FOR SRVCS-MASON LK DIST	(450.00)	12	-
PAYMNT FOR SRVCS-ISLAND LK FND	(125.00)	12	-
CHARGES FOR SRVCS-MACECOM	(1,350.00)	12	-
RETURNED REMITTANCE(NSF) FEES	(1,800.00)	12	(240.00)
REET COLLECTION FEES	(66,500.00)	12	(13,060.41)
REET COLLECTIONS COSTS	(8,500.00)	12	(1,376.10)
TREAS. FIRE PROTECTION ASSESSM	(14,700.00)	12	(226.08)
TREAS OTHER WORD PROCESSING	(10.00)	12	(0.50)
COPY PRINTING	(10.00)	12	-
DATA PROCESSING SERVICES	(1,500.00)	12	(1,300.00)
Fee Charges	(94,945.00)	12 Total	(16,203.09)
PENALTY ON REAL & PERSONAL PRO	(350,000.00)	13	(61,708.42)
FAILURE TO LIST PERSONAL PROP	(14,000.00)	13	(5,792.39)
INTEREST ON DELINQUENT PR TAX	(650,000.00)	13	(109,601.53)
EXCISE TAX DELINQUENT INTEREST	(100.00)	13	(19.93)
GAMBLING TAX	-	13	-
TREASURER TAX FORECLOSURE TRUS	-	13	-
Penalty and Int	(1,014,100.00)	13 Total	(177,122.27)
INVESTMENT INTEREST	(150,000.00)	14	(39,754.49)
INVESTMENT SERVICE FEES(TREAS.	(5,500.00)	14	(2,001.77)
INT.ON CONT.NOTES-ACCTS.HELD,S	(3,000.00)	14	(699.79)
OTHER INTEREST INCOME	-	14	-
OTHER INTEREST EARNINGS	(18,250.00)	14	-
Interest	(176,750.00)	14 Total	(42,456.05)
OTHER STATUTORY CERTIFYING & C	(5.00)	15	-
GAMBLING TAX PENALTY	(1,000.00)	15	(100.00)
LEASES-SPACE & FAC./ST FOREST	(21,000.00)	15	(3,182.53)
UNCLAIMED MONEY/PROCEEDS-SALES	(1,200.00)	15	(30.57)
PROCEEDS-SALE TAX TITLE PROP/R	-	15	-
INDIRECT CHARGESMENTAL HEALTH	-	15	-
OTHR WOOD PROCESSING, PRI, DUP	-	15	-

Desc	Bud	Type	YTD
RD DIV/OTHER INT OR DIV EARNED	(225.00)	15	-
CASHIER'S OVERAGES AND SHORTAG	(10.00)	15	16.43
TAX DISTRIBUTION ROUNDING	(10.00)	15	1.30
OTHER MISCELLANEOUS REVENUES	-	15	-
MISCELLANEOUS-OTHER REVENUE	(500.00)	15	-
DNR PILT NAP/NRCA	-	15	-
UNCLAIMED MONEY	(10.00)	15	(5.22)
LEASEHOLD EXCISE TAX INT-RD DIV	(1.00)	15	-
BELFAIR WSTWTR INTERFUND INT	-	16	(4,100.00)
BELFAIR WSTWTR LOAN REPYMNT	-	16	(395,900.00)
LEASEHOLD EXCISE TAX INTEREST	(1.00)	15	-
OTHER INTEREST EARNINGS	(10.00)	15	(0.88)
SPACE AND FACILITIES LEASES	(3,000.00)	15	(543.92)
Misc	(26,972.00)	15 Total	(403,845.39)
DNR OTHER TRUST 2	(5.00)	16	(2.43)
DNR OTHER TRUST 2	(10.00)	16	(14.20)
STATE DNR TIMBER TRUST REVENUE	(400,000.00)	16	(73,409.00)
DNR TIMBER TRUST 1	(100,000.00)	16	(12,546.52)
DNR & State Timber Trust	(500,015.00)	16 Total	(85,972.15)
RD.DIVERSION COMP, REFOREST, O	-	17	-
ROAD DIV/COMP RFST,OPEN SPACE	-	17	-
SALES TAX TITLE PROPERTY	-	17	-
TAX FORECLOSURE TRUST	-	17	-
CRIMINAL JUSTIC/CO PRT OF CITT	-	17	-
LEASEHOLD EXCISE TAX INTEREST	-	17	-
RD.DIVERSION LEASEHOLD EXCISE	-	17	-
LEASEHOLD EXCISE TAX INT RD DI	-	17	-
ROAD DIVERSION FRST EXCISE TAX	-	17	-
RD.DIVERS.ST.FOR.BRD.LAND-DNR-	-	17	-
TREASURER'S FEES-RECORDS SRCH	-	17	-
PUBLIC DISCLOSE PROCESS,PRINT	-	17	-
DATA PROCESSING SERVICES	-	17	-
PUBLIC DISCLOSURE CHGS SRVCS	-	17	-
RESOURCE / REVENUE ACCOUNTS	-	17	-
PENALTY-SPECIAL ASSESSMENTS	-	17	-
LEASEHOLD EXCISE TAX INTEREST	-	17	-
LEASEHLD EXCISE TAX INT RD DIV	-	17	-
ADMIN. FEE REBATE/LOCAL GOVT I	-	17	-
INTEREST ON ADVANCE TRAVEL	-	17	-
OTHER TAXES PENALTY / INTEREST	-	17	-
CHARGES FOR SRVCS-MENT HEALTH	-	17	-
INTEREST-SPECIAL ASSESSMENTS	-	17	-
RD.DIVERS.SPACE&FAC LEASES/LON	-	17	-
GIFTS/PLEDGES/GRANTS-PRIVATE	-	17	-
AGENCY TYPE DEPOSIT	-	17	-
OTHER NON-REV (SUSPENSE CLRG)	-	17	-
OTHER NON-REV/ROAD DIVERSION	-	17	-
NON-REVENUE REIMBURSE	-	17	-
	-	17 Total	-
12/31/2016	(22,074,371.00)	Grand Tot	(2,081,693.54)

SALES TAX REVENUE COMPARISON REPORT

YEARLY SALES TAX REVENUE COMPARISON REPORT

REVENUE MONTH	2009 REVENUE	2010 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,359,286.26	\$ 3,355,584.28	\$ (3,701.98)
REVENUE BUDGETED	\$ 3,426,000.00	\$ 3,000,000.00	
DIFFERENCE	\$ (66,713.74)	\$ 355,584.28	
REVENUE MONTH	2011 REVENUE	2012 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,496,352.67	\$ 3,406,047.39	\$ (90,305.28)
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 296,352.67	\$ 206,047.39	
REVENUE MONTH	2012 REVENUE	2013 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,406,047.39	\$ 3,463,112.49	\$ 57,065.10
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 206,047.39	\$ 263,112.49	
REVENUE MONTH	2013 REVENUE	2014 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,463,112.49	\$ 3,921,297.73	\$ 458,185.24
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 263,112.49	\$ 721,297.73	
REVENUE MONTH	2014 REVENUE	2015 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,921,297.73	\$ 4,446,440.97	\$ 525,143.24
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,900,000.00	
DIFFERENCE	\$ 721,297.73	\$ 546,440.97	
REVENUE MONTH	2015 REVENUE	2016 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 4,446,440.97	\$ 4,743,387.70	\$ 296,946.73
REVENUE BUDGETED	\$ 3,900,000.00	\$ 4,534,000.00	
DIFFERENCE	\$ 546,440.97	\$ 209,387.70	

MONTHLY SALES TAX REVENUE COMPARISON REPORT

2016 - 2017

REVENUE MONTH	2016 REVENUE	2017 REVENUE	DIFFERENCE
JANUARY	\$ 290,714.65	\$ 362,619.86	\$ 71,905.21
FEBRUARY	\$ 418,403.10	\$ 438,919.80	\$ 20,516.70
MARCH	\$ 281,348.25	\$ -	\$ (281,348.25)
APRIL	\$ 294,279.81	\$ -	\$ (294,279.81)
MAY	\$ 377,504.00	\$ -	\$ (377,504.00)
JUNE	\$ 355,685.44	\$ -	\$ (355,685.44)
JULY	\$ 408,800.00	\$ -	\$ (408,800.00)
AUGUST	\$ 483,060.00	\$ -	\$ (483,060.00)
SEPTEMBER	\$ 430,017.00	\$ -	\$ (430,017.00)
OCTOBER	\$ 473,642.00	\$ -	\$ (473,642.00)
NOVEMBER	\$ 542,270.25	\$ -	\$ (542,270.25)
DECEMBER	\$ 387,663.20	\$ -	\$ (387,663.20)
TOTAL COLLECTED REVENUE	\$ 4,743,387.70	\$ 801,539.66	
REVENUE BUDGETED	\$ 4,534,000.00	\$ 4,532,300.00	
DIFFERENCE	\$ 209,387.70	\$ (3,730,760.34)	
ANTICIPATED INCREASE		\$ 710,662.62	
AVERAGE CHANGE		15.7%	

February 2015 vs February 2016 Expenditure Comparison for Current Expense							
Department Name	2016 Budget	Actual 2/28/2016	% 2016	2017 Budget	Actual 2/28/2016	% 2017	Actual 2016 vs 2017
WSU Extension	\$ 278,071	\$ 22,312	8%	\$ 287,193	\$ 15,086	5%	(7,226)
Assessor	1,217,412	218,599	18%	1,309,274	165,068	13%	(53,530)
Auditor	1,207,763	167,923	14%	1,349,652	164,420	12%	(3,503)
Board of Equalization			#DIV/0!		-		0
Emergency Management	251,853	25,191	0%	374,346	39,763	11%	14,571
Facilities & Grounds	1,073,966	132,862	12%	1,169,944	170,783	15%	37,921
Human Resources/ Risk Mngt	528,919	76,475	14%	570,903	74,428	13%	(2,047)
Civil Service	14,200	-	0%	-	-	0%	0
Clerk	750,049	110,194	15%	870,087	100,032	11%	(10,162)
Commissioners	322,465	52,391	16%	352,123	42,521	12%	(9,870)
Central Operations	443,641	64,835	15%	616,936	72,529	12%	7,694
District Court	988,170	130,894	13%	1,027,159	131,151	13%	257
DCD-Bldng & Planning	1,589,272	209,953	13%	1,813,340	224,385	12%	14,432
Parks & Trails	476,245	58,242	12%	602,745	65,609	11%	7,367
Probation Services	801,865	105,375	13%	932,363	107,816	12%	2,440
Juvenile Facility	983,967	137,607	14%	917,906	108,122	12%	(29,485)
Prosecutor	1,672,200	214,782	13%	1,833,602	186,568	10%	(28,215)
Coroner	242,709	36,705	15%	311,076	48,217	16%	11,512
Sheriff	12,661,681	2,036,041	16%	13,886,655	1,745,785	13%	(290,256)
Courthouse Security	187,676	27,278	15%	167,140	12,195	7%	(15,083)
Indigent Defense	816,159	114,028	14%	859,830	125,038	15%	11,010
Superior Court	1,120,018	139,586	12%	1,226,610	122,373	10%	(17,213)
Treasurer	770,916	196,849	26%	814,485	131,831	16%	(65,018)
Non Departmental	2,274,143	242,913	11%	2,706,300	430,026	16%	187,113
Transfers Out to Other Funds	1,209,494	456,847	38%	1,351,541	5,863	0%	(450,984)
Totals	\$ 31,882,854	\$ 4,977,883	16%	\$ 35,351,210	\$ 4,289,608	12%	(688,275)

Unaudited *Benchmark for February is 17%

Mason County Cashflow Analysis February 2017

	Cash at Beginning of Month	Revenue	Expense	Net Change	Cummulative Change	Cash at End of Month	
1/1/2017	3,568,011.64	1,583,615.86	-1,648,430.15	-64,814.29	-64,814.29	3,503,197.35	
2/1/2017	3,503,197.35	1,849,436.00	-2,641,178.00	-791,742.00	-856,556.29	2,711,455.35	
3/1/2017	2,711,455.35	2,200,000.00	-2,600,000.00	-400,000.00	-1,256,556.29	2,311,455.35	
4/1/2017	2,311,455.35	6,490,000.00	-2,820,000.00	3,670,000.00	2,413,443.71	5,981,455.35	
5/1/2017	5,981,455.35	3,304,000.00	-3,290,000.00	14,000.00	2,427,443.71	5,995,455.35	
6/1/2017	5,995,455.35	2,950,000.00	-3,525,000.00	-575,000.00	1,852,443.71	5,420,455.35	
7/1/2017	5,420,455.35	2,478,000.00	-3,055,000.00	-577,000.00	1,275,443.71	4,843,455.35	
8/1/2017	4,843,455.35	2,124,000.00	-3,172,500.00	-1,048,500.00	226,943.71	3,794,955.35	
9/1/2017	3,794,955.35	2,360,000.00	-3,290,000.00	-930,000.00	-703,056.29	2,864,955.35	
10/1/2017	2,864,955.35	5,192,000.00	-3,172,500.00	2,019,500.00	1,316,443.71	4,884,455.35	
11/1/2017	4,884,455.35	3,422,000.00	-3,055,000.00	367,000.00	1,683,443.71	5,251,455.35	
12/1/2017	5,251,455.35	2,360,000.00	-4,935,000.00	-2,575,000.00	-891,556.29	2,676,455.35	
13th Month	2,676,455.35	-1,062,000.00	-352,500.00	-1,414,500.00	-2,306,056.29	1,261,955.35	Year End Cash
						<u>1,200,000.00</u>	Belfair A/R Receipt
Total		34,901,615.86	-37,321,101.62			2,461,955.35	Adjusted Year End Cash
						734,863.65	Cash Vs Budget Difference
Budgeted	2017	38,467,141.00	-38,467,141.00			<u>3,196,819.00</u>	Budgeted

Projection
Budgeted