



MASON COUNTY MONTHLY
FINANCIAL REPORT

JULY 2017



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 2017

July 2016 vs July 2017 Current Expense Revenue Comparison

Department Name	2016 Budget	Revenue Collected Through 7/30/2016	% 2016	2017 Budget	Revenue Collected Through 7/30/2017	% 2017	Actual dif 2016 vs 2017
WSU Extension	\$ 35,000	\$ 29,598	85%	\$ 37,300	\$ 24,931	67%	\$ (4,668)
Assessor		3	NA	-	4,602	0%	4,599
Auditor	688,408	437,305	64%	660,674	368,230	56%	(69,074)
Emergency Management	63,869	-	0%	156,307	12,916	8%	12,916
Facilities & Grounds	218,400	30,400	14%	-	401	0%	(29,999)
Human Resources	-	2,409	0%	1,000	467	NA	(1,942)
Clerk	273,947	156,873	57%	321,858	161,824	50%	4,951
Commissioners	-	18,115	0%	-	201	0%	(17,914)
Central Operations	68,754	9,217	13%	5,421	-	0%	(9,217)
District Court	980,896	642,904	66%	1,018,493	596,161	59%	(46,744)
Community Development	1,582,950	1,197,605	76%	1,585,450	962,856	61%	(234,749)
Parks & Trails	44,450	23,884	54%	267,450	38,798	15%	14,914
Probation Services	117,333	52,307	45%	134,080	54,658	41%	2,352
Juvenile Services	213,272	135,425	63%	181,073	96,873	NA	(38,551)
Juvenile Facility	609,094	366,490	60%	584,998	386,666	66%	20,176
Prosecutor	189,917	73,336	39%	182,300	77,204	42%	3,868
Child Support Enforcement	257,402	94,903	37%	262,431	83,967	100%	(10,936)
Coroner	39,000	15,220	39%	39,000	8,400	22%	(6,820)
Sheriff	1,214,709	404,985	33%	1,224,776	693,410	57%	288,426
Indigent Defense	146,526	44,999	31%	147,493	27,129	18%	(17,870)
Superior Court	57,592	37,243	65%	56,200	27,939	50%	(9,304)
Family Court	2,500	1,600	64%	2,500	1,456	NA	(144)
Therapeutic Court	218,500	71,833	33%	258,161	93,562	100%	21,729
Murder Expenditures	-	3,297	0%	-	3,853	NA	556
Treasurer	23,593,768	13,836,209	59%	22,074,371	14,574,327	66%	738,119
Indirect Payments from Other Funds	2,157,908	1,644,486	76%	2,688,723	1,633,448	61%	(11,038)
Totals	\$ 32,774,195	\$ 19,330,645	59%	\$ 31,890,059	\$ 19,934,282	63%	\$ 603,637

Unaudited *Benchmark for July is 58%



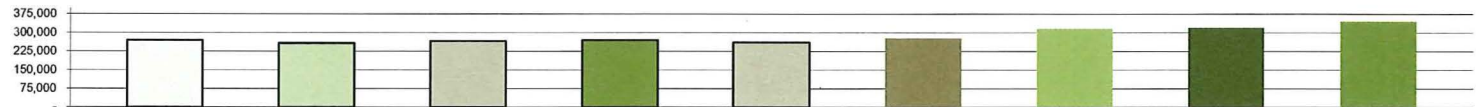
MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 2017

Nine Year Current Expense Specific Revenue Streams Comparison

	7/31/2009	7/31/2010	7/31/2011	7/31/2012	7/31/2013	7/31/2014	7/31/2015	7/31/2016	7/31/2017
Community Development Revenues	\$ 1,135,317	\$ 1,010,835	\$ 1,082,255	\$ 912,552	\$ 904,455	\$ 914,705	\$ 939,123	\$ 1,197,605	\$ 962,856
Swift & Certain Revenue						180,987	294,827	128,454	10,184
Current Expense Property Taxes	5,030,561	5,217,909	5,362,044	5,380,064	5,526,479	5,843,725	6,161,983	7,051,636	5,575,339
Current Expense Sales Tax <u>Only</u>	1,861,353	1,836,492	1,926,725	1,881,326	1,809,673	2,035,561	2,437,144	2,426,735	2,639,817
Criminal Justice Taxes/Entitlements	675,157	661,106	674,578	688,500	732,197	794,773	811,288	834,359	865,599

	7/31/2009	7/31/2010	7/31/2011	7/31/2012	7/31/2013	7/31/2014	7/31/2015	7/31/2016	7/31/2017
Rural Sales & Use Tax Fund	\$ 269,714	\$ 257,351	\$ 266,292	\$ 270,380	\$ 260,757	\$ 276,431	\$ 315,202	\$ 320,060	\$ 345,590



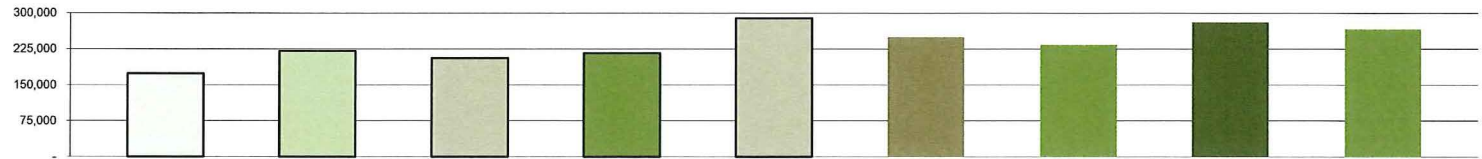


MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 2017

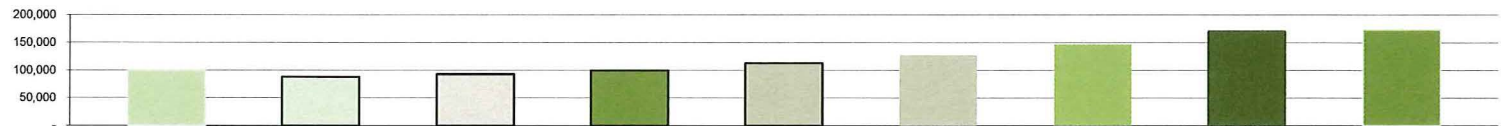
Com Srvc-Homelessness Preven

Filings	174,067	221,270	206,017	216,417	289,174	249,797	233,579	280,674	266,391
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Lodging (Hotel/Motel) Tax

99,204	88,103	92,977	99,292	112,735	127,356	146,818	170,564	173,573
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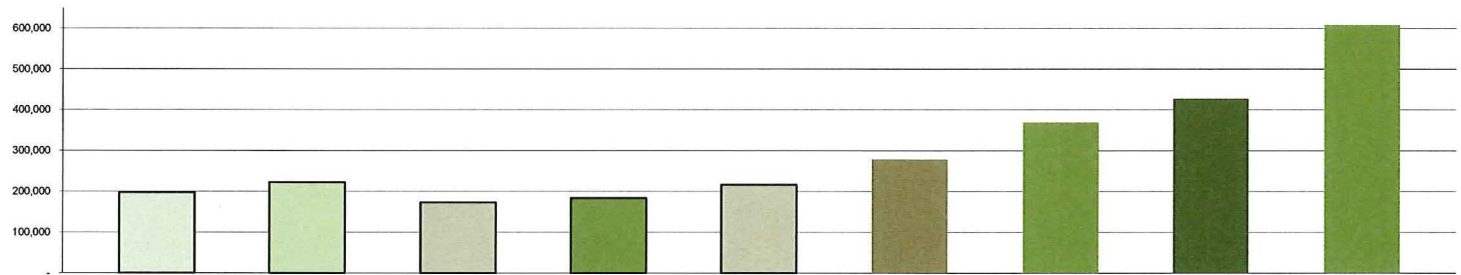


REET 1 Excise Tax Only

197,465	222,296	172,962	183,899	216,623	278,592	368,966	427,036	609,357
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REET 2 Excise Tax Only

197,465	222,296	172,962	183,899	216,623	278,592	368,966	427,036	609,357
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MASON COUNTY
MONTHLY FINANCIAL
REPORT

JULY
2017

SALES TAX REVENUE COMPARISON REPORT

MONTHLY SALES TAX REVENUE COMPARISON REPORT

2016 - 2017

REVENUE MONTH	2016 REVENUE	2017 REVENUE	DIFFERENCE
JANUARY	\$ 290,714.65	\$ 345,279.85	\$ 54,565.20
FEBRUARY	\$ 418,403.10	\$ 438,919.80	\$ 20,516.70
MARCH	\$ 281,348.25	\$ 322,868.26	\$ 41,520.01
APRIL	\$ 294,279.81	\$ 318,135.21	\$ 23,855.40
MAY	\$ 377,504.00	\$ 422,233.83	\$ 44,729.83
JUNE	\$ 355,685.44	\$ 372,570.21	\$ 16,884.77
JULY	\$ 408,800.00	\$ 419,812.82	\$ 11,012.82
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	\$ 2,639,819.98	
REVENUE BUDGETED	\$ 4,534,000.00	\$ 4,532,300.00	
DIFFERENCE	\$ 209,387.70	\$ (1,892,480.02)	
ANTICIPATED INCREASE		\$ 494,420.35	
AVERAGE CHANGE		10.4%	



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 2017

July 2016 vs July 2017 Expenditure Comparison for Current Expense

Department Name	2016 Budget	Expenditures through 7/30/16	%	2017 Budget	Expenditures through 7/30/17	%	Actual dif 2016 vs 2017
WSU Extension	\$ 288,589	\$ 125,277	43%	\$ 266,252	\$ 110,153	41%	(15,124)
Assessor	1,298,203	729,503	56%	\$ 1,241,164	744,288	60%	14,785
Auditor	1,346,608	694,800	52%	1,288,514	743,178	58%	48,378
Emergency Management	292,667	140,000	0%	\$ 352,950	163,535	46%	23,536
Facilities & Grounds	1,152,105	662,563	58%	1,110,308	588,490	53%	(74,073)
HR/ Risk Mngt/LEOFF	561,234	271,681	48%	\$ 644,102	284,124	44%	12,443
LEOFF				\$ 47,745	16,638	35%	
Clerk	831,850	454,573	55%	874,810	484,223	55%	29,650
Commissioners	342,640	189,867	55%	\$ 343,790	179,187	52%	(10,680)
Support Services	655,351	313,741	48%	574,988	311,208	54%	(2,534)
District Court	1,034,104	567,823	55%	\$ 1,047,504	580,599	55%	12,776
DCD-Bldg. & Planning	1,842,064	819,178	44%	1,813,340	879,101	48%	59,923
Parks & Trails	560,757	296,433	53%	\$ 503,714	332,728	66%	36,295
Probation Services	722,643	414,880	57%	751,290	397,933	53%	(16,947)
Juvenile Services	217,530	110,608	51%	210,392	91,149	43%	(19,459)
Juvenile Facility	929,058	489,874	53%	\$ 848,390	444,919	52%	(44,955)
Prosecutor	1,578,288	751,434	48%	1,504,257	705,187	47%	(46,247)
Child Support Enforcement	262,218	96,329	37%	262,431	93,320	36%	(3,009)
Coroner	300,590	158,167	53%	\$ 297,007	172,248	58%	14,082
Sheriff	13,570,825	7,953,414	59%	13,007,536	7,153,873	55%	(799,541)
Courthouse Security	192,434	118,665	62%	\$ 167,140	63,719	38%	(54,945)
Indigent Defense	906,019	563,119	62%	859,830	541,915	63%	(21,204)
Superior Court	912,329	467,665	51%	\$ 862,111	458,686	53%	(8,979)
Family Court	2,500	2,500	100%	\$ 2,500	2,193	88%	(307)
Therapeutic Court	221,642	80,571	36%	\$ 257,999	101,365	39%	20,794
Murder Expenditures	100,000	11,285	11%	\$ 50,000	8,277	17%	(3,008)
Treasurer	831,953	531,486	64%	774,986	422,001	54%	(109,485)
Non Departmental	2,909,285	2,007,538	69%	\$ 3,294,533	1,530,931	46%	(476,607)
Transfers Out to Other Funds	2,909,948	846,602	29%	1,174,866	241,725	21%	(604,877)
Totals	\$ 36,773,434	\$ 19,869,576	54%	\$ 34,434,449	\$ 17,846,893	52%	(2,022,682)

Please note that the payroll expense for 1/10/17 are not included in this report.



MASON COUNTY MONTHLY FINANCIAL REPORT

JULY 2017

Nine Year Financial Recap

Current Expense Recap	2009	2010	2011	2012	2013	2014	2015	2016	2017
ER&R Interfund Loan Proceeds	\$ 2,000,000								
Account Receivable from Belfair Sewer								\$ 1,200,000	
July Current Expense Cash	\$ 2,068,467	\$ 4,351,877	\$ 6,952,499	\$ 7,900,268	\$ 7,220,642	\$ 9,541,238	\$ 9,043,565	\$ 6,514,565	\$ 4,747,969
Adopted Budget on December 31st	28,804,614	26,364,294	29,461,656	30,689,687	29,983,557	33,809,280	36,198,316	40,787,973	38,545,163
Supplemental Appropriations	(1,683,042)	232,003	137,500	(270,144)	19,827	-	-	4,950	690,528
Total Budget including Supplementals	\$ 27,121,572	\$ 26,596,297	\$ 29,599,156	\$ 30,419,543	\$ 30,003,384	\$ 33,809,280	\$ 36,198,316	\$ 40,792,923	\$ 39,235,691
Budgeted Beginning Fund Balance	1,969,903	2,500,000	5,500,000	6,900,000	5,772,000	6,800,000	7,234,903	8,019,728	7,309,944
Budgeted Ending Fund Balance	1,606,027	2,945,678	4,753,997	5,177,239	4,040,630	5,239,165	4,315,462	4,120,994	3,196,819
Revenue Budgets	25,151,669	23,964,264	24,099,156	23,519,543	24,231,384	27,009,280	28,649,671	32,768,245	31,890,059
Revenues thru July of each year	14,056,413	14,296,750	14,673,329	14,379,193	14,950,933	17,544,230	17,893,032	19,330,644	19,934,282
Budgeted Revenues Received	56%	60%	61%	61%	62%	65%	62%	59%	63%
Expenditure Budgets	25,515,545	23,660,619	24,845,159	25,242,304	25,962,754	28,570,115	31,882,854	36,773,434	34,434,450
Expenditures thru July of each year	13,883,048	12,532,290	13,049,797	13,184,787	14,125,492	14,979,939	16,937,629	19,869,576	17,846,893
Budgeted Expenditures Expended	54%	53%	53%	52%	54%	52%	53%	54%	52%

Special Fund Cash Balances	7/31/2009	7/31/2010	7/31/2011	7/31/2012	7/31/2013	7/31/2014	7/31/2015	7/31/2016	7/31/2017
Rural County Sales & Use Tax Fund (.09)	\$ 1,432,182	\$ 1,296,774	\$ 897,925	\$ 539,515	\$ 310,810	\$ 413,140	\$ 453,489	\$ 365,393	\$ 340,873
County Roads Fund	4,398,594	4,458,786	3,893,714	4,536,040	5,922,769	6,607,945	8,917,294	11,213,353	10,728,732
Historical Preservation Fund	84,444	84,559	96,966	91,567	80,774	82,886	328,117	39,956	37,933
Community Support Services Fund	800,429	783,631	526,210	551,690	432,289	353,775	266,970	532,442	482,668
Abatement/Repair/Demolition Fund	251,599	257,378	259,764	261,326	263,612	264,641	266,970	265,958	267,628
Reserve for Technology Fund	185,145	110,977	183,040	235,868	197,510	95,393	132,251	84,315	173,859
Cumulative Reserve/Insurance Fund	155,749	122,469	142,752	84,355	11,245	-	10,000	-	-
Reserve Legal #2 Fund	191,629	48,085	68,691	64,399	85,348	-	-	-	-
Reserve for Accrued Leave Fund	445,106	200,932	365,236	181,430	13,581	138,598	127,142	-	-
Trial Court Improvement Fund	48,553	83,711	106,090	128,517	64,862	68,800	84,969	57,386	69,682
Public Health Fund	140,729	231,264	240,835	249,229	232,789	375,033	523,186	212,191	254,756
Lodging (Motel/Hotel) Tax Fund	264,656	316,667	316,423	370,000	294,127	364,092	307,489	314,556	\$ 331,107
Capital Improvement / Reet 1 Fund	1,880,836	1,490,493	753,061	464,929	230,728	2,188,558	729,793	692,267	1,030,381
Capital Improvement / Reet 2 Fund	1,802,931	1,877,987	1,239,127	1,326,065	1,309,324	1,117,524	1,712,247	2,139,031	2,535,983
Equipment Rental & Revolving Fund	6,678,812	7,449,609	7,185,845	7,372,937	3,956,189	2,165,940	4,739,562	2,186,750	3,173,154
Unemployment Fund	294,788	260,124	182,157	231,376	220,375	158,988	165,434	179,014	192,060
Mental Health Tax Fund						873,820	1,151,654	1,436,274	1,582,920
Totals	\$19,056,182	\$19,073,446	\$16,457,836	\$16,689,243	\$13,626,332	\$14,395,312	\$18,764,914	\$18,282,612	\$19,618,815



Mason County Cash Flow Analysis 2017

July 2017

	Cash at Beginning of Month	Revenue	Expense	Income/Loss	Cumulative Change	Projected Cash at End of Month	Reconciliation Items	Actual Cash at End of Month
12/31/16 Cash	\$ 4,412,974.58							
Prior Period Adjustment	<u>(24,274.00)</u>							
	\$ 4,388,700.58							
13th Month	<u>(820,688.94)</u>							
1/1/2017	\$3,568,011.64	\$1,583,615.86	(\$2,568,949.43)	(\$985,333.57)	(\$985,333.57)	\$2,582,678.07	\$0.00	\$2,582,678.07
2/1/2017	2,582,678.07	1,849,436.03	(2,641,177.38)	(791,741.35)	(1,777,074.92)	\$1,790,936.72	48,050.87	1,838,987.59
3/1/2017	1,838,987.59	3,550,985.29	(2,850,708.14)	700,277.15	(1,076,797.77)	\$2,539,264.74	58,165.76	2,597,430.50
4/1/2017	2,597,430.50	5,654,101.31	(2,569,857.17)	3,084,244.14	2,007,446.37	\$5,681,674.64	(138,490.90)	5,543,183.74
5/1/2017	5,543,183.74	3,119,565.91	(2,912,180.94)	207,384.97	2,214,831.34	\$5,750,568.71	(10,014.45)	5,740,554.26
6/1/2017	5,740,554.26	2,598,846.74	(2,726,919.77)	(128,073.03)	2,086,758.31	\$5,612,481.23	(8,178.33)	5,604,302.90
7/1/2017	5,604,302.90	1,577,730.87	(2,497,532.74)	(919,801.87)	1,166,956.44	\$4,684,501.03	63,467.68	4,747,968.71
8/1/2017	4,747,968.71	1,863,720.00	(2,764,185.48)	(900,465.48)	266,490.96			3,847,503.23
9/1/2017	3,847,503.23	2,070,800.00	(2,866,562.72)	(795,762.72)	(529,271.76)			3,051,740.51
10/1/2017	3,051,740.51	4,555,760.00	(2,764,185.48)	1,791,574.52	1,262,302.76			4,843,315.03
11/1/2017	4,843,315.03	3,002,660.00	(2,661,808.24)	340,851.76	1,603,154.52			5,184,166.79
12/1/2017	\$5,184,166.79	\$2,070,800.00	(\$4,299,844.08)	(\$2,229,044.08)	(\$625,889.56)			\$2,955,122.71
Total		33,498,022.01	(34,123,911.57)	(625,889.56)			13,000.63	2,955,122.71
Budgeted 2017		38,467,141.00	(38,467,141.00)	0.00				3,196,819.00
BEG & END Fund Bal		(7,309,944.00)	3,196,819.00	(4,113,125.00)				
Net REV and EXP		31,157,197.00	(35,270,322.00)	(4,113,125.00)				
Budget Reduction 2017		732,862.00	871,570.00	1,604,432.00				
After Reduct Net REV and EXP		31,890,059.00	(34,398,752.00)	(2,508,693.00)				
<i>Projection will be under budget, amount will not meet the 9% reserve.</i>								(241,696.29)
<i>*These projections TAKE into consideration budget reductions from the July 18th hearing.</i>								