

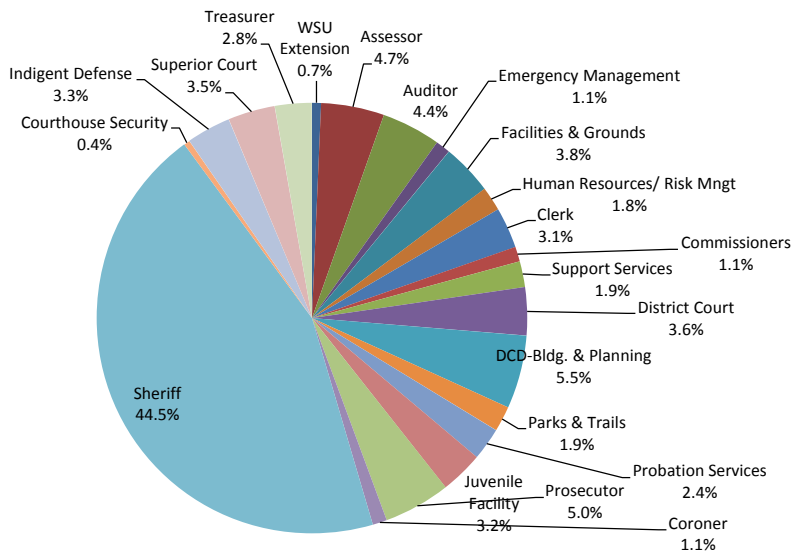


# MASON COUNTY MONTHLY FINANCIAL REPORT MAY 2017

## May 2016 vs May 2017 Expenditure Comparison for Current Expense

| Department Name              | 2016<br>Budget       | Expenditures<br>through<br>5/31/16 | %<br>2016  | 2017<br>Budget       | Expenditures<br>through<br>5/31/17 | %<br>2017  | Actual<br>dif 2016<br>vs 2017 |
|------------------------------|----------------------|------------------------------------|------------|----------------------|------------------------------------|------------|-------------------------------|
| WSU Extension                | \$ 287,367           | \$ 44,647                          | 16%        | \$ 287,193           | \$ 76,578                          | 27%        | 31,930                        |
| Assessor                     | 1,280,555            | 522,901                            | 41%        | \$ 1,309,274         | 532,957                            | 41%        | 10,056                        |
| Auditor                      | 1,300,282            | 474,620                            | 37%        | 1,349,652            | 498,125                            | 37%        | 23,505                        |
| Emergency Management         | 271,368              | 100,718                            | 0%         | \$ 374,346           | 124,280                            | 33%        | 23,562                        |
| Facilities & Grounds         | 1,142,322            | 454,173                            | 40%        | 1,169,944            | 429,186                            | 37%        | (24,987)                      |
| Human Resources/ Risk Mngt   | 561,234              | 202,244                            | 36%        | \$ 618,648           | 205,212                            | 33%        | 2,968                         |
| Clerk                        | 812,754              | 330,455                            | 41%        | 870,087              | 343,518                            | 39%        | 13,063                        |
| Commissioners                | 342,640              | 135,612                            | 40%        | \$ 352,123           | 124,969                            | 35%        | (10,643)                      |
| Support Services             | 655,351              | 200,799                            | 31%        | 616,936              | 219,292                            | 36%        | 18,493                        |
| District Court               | 1,024,069            | 401,687                            | 39%        | \$ 1,027,159         | 405,116                            | 39%        | 3,429                         |
| DCD-Bldg. & Planning         | 1,808,334            | 582,723                            | 32%        | 1,813,340            | 619,015                            | 34%        | 36,291                        |
| Parks & Trails               | 549,296              | 187,214                            | 34%        | \$ 602,745           | 214,404                            | 36%        | 27,190                        |
| Probation Services           | 931,667              | 277,083                            | 30%        | 932,363              | 274,382                            | 29%        | (2,701)                       |
| Juvenile Facility            | 1,139,930            | 405,776                            | 36%        | \$ 917,906           | 361,199                            | 39%        | (44,577)                      |
| Prosecutor                   | 1,794,004            | 591,561                            | 33%        | 1,833,602            | 561,639                            | 31%        | (29,921)                      |
| Coroner                      | 254,872              | 114,416                            | 45%        | \$ 311,076           | 122,331                            | 39%        | 7,915                         |
| Sheriff                      | 13,566,825           | 5,263,663                          | 39%        | 13,886,655           | 5,003,519                          | 36%        | (260,144)                     |
| Courthouse Security          | 192,434              | 63,923                             | 33%        | \$ 167,140           | 50,054                             | 30%        | (13,869)                      |
| Indigent Defense             | 863,146              | 392,642                            | 45%        | 859,830              | 374,853                            | 44%        | (17,788)                      |
| Superior Court               | 1,218,858            | 384,754                            | 32%        | \$ 1,226,610         | 397,367                            | 32%        | 12,613                        |
| Treasurer                    | 815,366              | 419,002                            | 51%        | 814,485              | 312,551                            | 38%        | (106,452)                     |
| Non Departmental             | 3,156,937            | 1,413,995                          | 45%        | \$ 2,706,300         | 1,130,084                          | 42%        | (283,911)                     |
| Transfers Out to Other Funds | 2,909,948            | 609,980                            | 21%        | 1,351,541            | 241,725                            | 18%        | (368,255)                     |
| <b>Totals</b>                | <b>\$ 36,879,559</b> | <b>\$ 13,574,588</b>               | <b>37%</b> | <b>\$ 35,398,955</b> | <b>\$ 12,622,356</b>               | <b>36%</b> | <b>(952,232)</b>              |

*Unaudited \*Benchmark for May is 41.6%*



**Current Expense YTD Expenditure by Department**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# MAY 2017

## May 2016 vs May 2017 Current Expense Revenue Comparison

| Department Name                    | 2016 Budget          | Revenue Collected Through 5/31/2016 | % 2016     |  | 2017 Budget          | Revenue Collected Through 5/31/2016 | % 2017     | Actual dif 2016 vs 2017 |
|------------------------------------|----------------------|-------------------------------------|------------|--|----------------------|-------------------------------------|------------|-------------------------|
| WSU Extension                      | \$ 35,000            | \$ 4,000                            | 11%        |  | \$ 37,300            | \$ 18,931                           | 51%        | \$ 14,931               |
| Assessor                           | -                    | 3                                   | 100%       |  | -                    | 4,602                               | 0%         | 4,599                   |
| Auditor                            | 688,408              | 339,909                             | 49%        |  | 660,674              | 259,345                             | 39%        | (80,564)                |
| Emergency Management               | 63,869               | -                                   | 0%         |  | 156,307              | 12,916                              | 8%         | 12,916                  |
| Facilities & Grounds               | 218,400              | 300                                 | 0%         |  | -                    | 301                                 | 0%         | 1                       |
| Human Resources                    | -                    | -                                   | 0%         |  | -                    | 467                                 | 100%       | 467                     |
| Clerk                              | 273,947              | 115,095                             | 42%        |  | 300,908              | 103,870                             | 35%        | (11,224)                |
| Commissioners                      | -                    | -                                   | 0%         |  | -                    | 201                                 | 0%         | 201                     |
| Central Operations                 | 68,754               | 165                                 | 0%         |  | 6,421                | -                                   | 0%         | (165)                   |
| District Court                     | 980,896              | 468,372                             | 48%        |  | 1,018,493            | 432,748                             | 42%        | (35,624)                |
| Community Development              | 1,582,950            | 734,679                             | 46%        |  | 1,585,450            | 634,343                             | 40%        | (100,336)               |
| Parks & Trails                     | 44,450               | 20,515                              | 46%        |  | 267,450              | 32,676                              | 12%        | 12,161                  |
| Probation Services                 | 117,333              | 36,655                              | 31%        |  | 315,153              | 30,006                              | 10%        | (6,649)                 |
| Juvenile Services                  | 208,322              | 68,173                              | 33%        |  |                      | 69,531                              |            | 1,359                   |
| Juvenile Facility                  | 608,094              | 257,140                             | 42%        |  | 593,317              | 272,908                             | 46%        | 15,768                  |
| Prosecutor                         | 189,917              | 55,277                              | 29%        |  | 450,731              | 59,556                              | 13%        | 4,279                   |
| Child Support Enforcement          | 257,402              | 82,522                              | 32%        |  |                      | 69,726                              |            | (12,796)                |
| Coroner                            | 39,000               | 15,220                              | 39%        |  | 39,000               | 8,400                               | 22%        | (6,820)                 |
| Sheriff                            | 1,214,709            | 292,776                             | 24%        |  | 1,157,666            | 587,409                             | 51%        | 294,633                 |
| Indigent Defense                   | 146,526              | 33,915                              | 23%        |  | 157,493              | 20,043                              | 13%        | (13,872)                |
| Superior Court                     | 57,592               | 27,390                              | 48%        |  | 316,861              | 17,342                              | 5%         | (10,047)                |
| Family Court                       | 2,500                | 944                                 | 38%        |  |                      | 888                                 |            | (56)                    |
| Therapeutic Court                  | 218,500              | 71,833                              | 33%        |  |                      | 55,454                              |            | (16,379)                |
| Murder Expenditures                | -                    | -                                   | 0%         |  | -                    | 2,145                               | 0%         | 2,145                   |
| Treasurer                          | 23,593,768           | 11,210,652                          | 48%        |  | 22,074,371           | 11,713,103                          | 53%        | 502,451                 |
| Indirect Payments from Other Funds | 2,157,908            | 522,865                             | 24%        |  | 2,100,490            | 1,350,791                           | 64%        | 827,925                 |
| <b>Totals</b>                      | <b>\$ 32,768,245</b> | <b>\$ 14,358,400</b>                | <b>44%</b> |  | <b>\$ 31,238,085</b> | <b>\$ 15,757,704</b>                | <b>50%</b> | <b>\$ 1,399,304</b>     |

**Unaudited \*Benchmark for May is 41.6%**



MASON COUNTY  
MONTHLY FINANCIAL  
REPORT

**MAY 2017**

**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   | \$ 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   | \$ -              | \$ (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 | \$ 1,864,776.96   |                 |
| REVENUE BUDGETED        | \$ 4,534,000.00 | \$ 4,532,300.00   |                 |
| DIFFERENCE              | \$ 209,387.70   | \$ (2,667,523.04) |                 |

**ANTICIPATED INCREASE \$ 589,848.21**

**AVERAGE CHANGE 13.0%**



# MASON COUNTY MONTHLY FINANCIAL REPORT

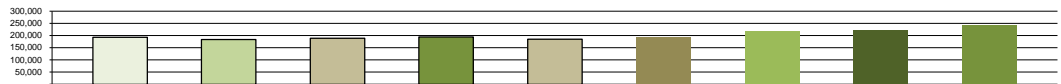
# MAY 2017

## Nine Year Current Expense Specific Revenue Streams Comparison

|                                       | 5/31/2009  | 5/31/2010  | 5/31/2011  | 5/31/2012  | 5/31/2013  | 5/31/2014  | 5/31/2015  | 5/31/2016  | 5/31/2017  |
|---------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Community Development Revenues        | \$ 807,777 | \$ 675,122 | \$ 776,816 | \$ 940,440 | \$ 613,098 | \$ 610,835 | \$ 603,409 | \$ 734,679 | \$ 634,343 |
| Current Expense Property Taxes        | 4,931,104  | 5,119,421  | 5,224,470  | 5,265,585  | 5,416,591  | 5,731,985  | 6,001,034  | 6,916,883  | 5,472,096  |
| Current Expense Sales Tax <u>Only</u> | 1,326,250  | 1,304,732  | 1,338,886  | 1,348,612  | 1,262,538  | 1,434,368  | 1,703,800  | 1,675,850  | 1,850,299  |
| Criminal Justice Taxes/Entitlements   | 463,069    | 453,329    | 456,431    | 467,858    | 475,963    | 484,713    | 546,254    | 563,793    | 590,130    |

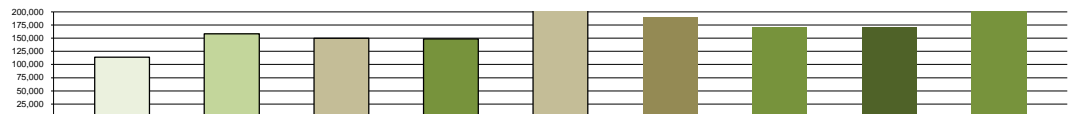
## Nine Year Special Revenue Fund Taxes/Revenues Received Comparison

|                            | 5/31/2009  | 5/31/2010  | 5/31/2011  | 5/31/2012  | 5/31/2013  | 5/31/2014  | 5/31/2015  | 5/31/2016  | 5/31/2017  |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Rural Sales & Use Tax Fund | \$ 192,388 | \$ 184,127 | \$ 188,949 | \$ 194,432 | \$ 184,764 | \$ 195,350 | \$ 219,169 | \$ 222,354 | \$ 243,663 |



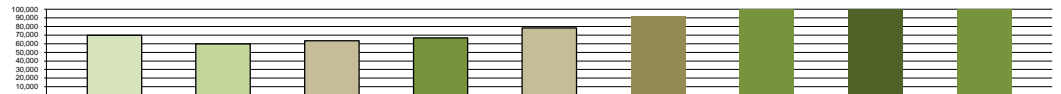
### Com Svcs-Homelessess Preven

| <u>Filings</u> | 114,137 | 158,315 | 150,101 | 148,554 | 207,222 | 190,055 | 169,812 | 171,298 | 206,980 |
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|



### Lodging (Hotel/Motel) Tax

|  | 69,969 | 59,727 | 63,555 | 66,797 | 78,291 | 91,360 | 108,330 | 110,641 | 121,427 |
|--|--------|--------|--------|--------|--------|--------|---------|---------|---------|
|--|--------|--------|--------|--------|--------|--------|---------|---------|---------|

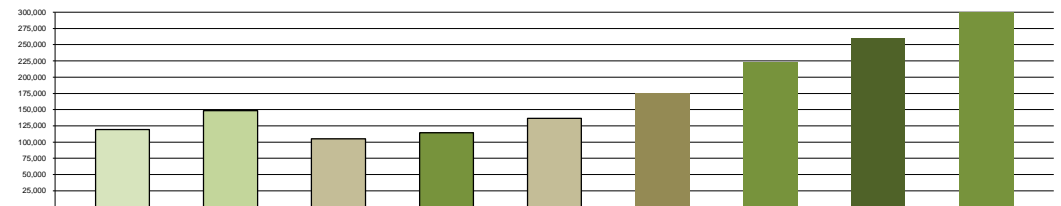


### REET 1 Excise Tax Only

|  | 119,335 | 148,282 | 105,094 | 114,288 | 136,779 | 175,407 | 222,847 | 260,241 | 392,890 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|

### REET 2 Excise Tax Only

|  | 119,335 | 148,282 | 105,094 | 114,288 | 136,779 | 175,407 | 222,847 | 260,241 | 393,669 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|



*Unaudited*



MASON COUNTY MONTHLY FINANCIAL REPORT

**MAY 2017**

**Eight Year Financial Recap**

| <b>Current Expense Recap</b>          | <b>2009</b>         | <b>2010</b>  | <b>2011</b>  | <b>2012</b>  | <b>2013</b>  | <b>2014</b>  | <b>2015</b>  | <b>2016</b>         | <b>2017</b>  |
|---------------------------------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|--------------|
| ER&R Interfund Loan Proceeds          | <b>\$ 2,000,000</b> |              |              |              |              |              |              |                     |              |
| Account Receivable from Balfair Sewer |                     |              |              |              |              |              |              | <b>\$ 1,200,000</b> |              |
| May Current Expense Cash              | \$ 3,197,415        | \$ 4,904,114 | \$ 7,119,972 | \$ 8,661,001 | \$ 7,847,189 | \$ 8,910,930 | \$ 8,891,778 | \$ 7,801,647        | \$ 5,740,554 |
| 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           | (1,003,298)         | 46,205       | 137,500      | (270,144)    | -            | -            | -            | -                   | 591,099      |
| Total Budget including Supplementals  | 27,801,316          | 26,410,499   | 29,599,156   | 30,419,543   | 29,983,557   | 33,809,280   | 36,198,316   | 40,787,973          | 39,136,262   |
| 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          | 2,190,562           | 2,948,078    | 4,753,997    | 5,177,239    | 4,589,592    | 5,239,165    | 4,315,462    | 4,120,994           | 3,196,819    |
| Revenue Budgets                       | 25,831,413          | 23,910,499   | 24,099,156   | 23,519,543   | 24,211,557   | 27,009,280   | 28,649,671   | 32,768,245          | 31,238,085   |
| Revenues thru May of each year        | 10,818,916          | 11,176,243   | 11,149,674   | 11,030,673   | 11,367,455   | 13,277,274   | 13,735,240   | 14,358,400          | 15,757,704   |
| Budgeted Revenues Received            | 42%                 | 47%          | 46%          | 47%          | 47%          | 49%          | 48%          | 44%                 | 50%          |
| Expenditure Budgets                   | 25,610,754          | 23,462,421   | 24,845,159   | 25,242,304   | 25,393,965   | 28,570,115   | 31,882,854   | 36,666,979          | 35,939,443   |
| Expenditures thru May of each year    | 9,516,603           | 8,859,639    | 9,358,257    | 9,075,908    | 9,915,467    | 10,352,652   | 11,936,377   | 13,574,587          | 12,622,356   |
| <b>Budgeted Expenditures Expended</b> | <b>37%</b>          | <b>38%</b>   | <b>38%</b>   | <b>36%</b>   | <b>39%</b>   | <b>36%</b>   | <b>37%</b>   | <b>37%</b>          | <b>35%</b>   |

| <b>Special Fund Cash Balances</b>       | <b>5/31/2009</b>    | <b>5/31/2010</b>    | <b>5/31/2011</b>    | <b>5/31/2012</b>    | <b>5/31/2013</b>    | <b>5/31/2014</b>    | <b>5/31/2015</b>    | <b>5/31/2016</b>    | <b>5/31/2017</b>    |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Rural County Sales & Use Tax Fund (.09) | \$ 1,320,313        | \$ 1,393,487        | \$ 1,295,617        | \$ 443,462          | \$ 214,387          | \$ 310,415          | \$ 357,514          | \$ 268,009          | \$ 255,102          |
| County Roads Fund                       | 5,534,625           | 5,063,000           | 5,224,262           | 5,042,538           | 5,910,034           | 7,681,749           | 8,929,217           | 9,861,182           | 11,276,057          |
| Historical Preservation Fund            | 79,085              | 88,608              | 94,606              | 91,087              | 94,622              | 81,506              | 58,727              | 47,791              | 36,612              |
| Community Support Services Fund         | 766,189             | 680,677             | 359,468             | 435,144             | 549,733             | 262,622             | 265,523             | 474,950             | 385,943             |
| Abatement/Repair/Demolition Fund        | 245,932             | 256,703             | 259,197             | 260,792             | 263,013             | 263,999             | 266,521             | 264,623             | 267,164             |
| Reserve for Technology Fund             | 284,721             | 112,970             | 126,513             | 126,779             | 193,612             | 52,648              | 85,123              | 94,180              | 212,254             |
| Cumulative Reserve/Insurance Fund       | 177,692             | 135,970             | 112,462             | 90,918              | 36,869              | 3,540               | -                   | -                   | -                   |
| Reserve Legal #2 Fund                   | 191,277             | 50,118              | 68,666              | 68,759              | 64,435              | 11,229              | -                   | -                   | -                   |
| Reserve for Accrued Leave Fund          | 475,168             | 231,760             | 456,881             | 218,789             | 33,900              | 179,449             | 127,126             | 127,126             | -                   |
| Trial Court Improvement Fund            | 44,568              | 83,711              | 94,266              | 122,637             | 77,076              | 58,016              | 92,130              | 57,386              | 69,682              |
| Public Health Fund                      | 176,541             | 384,347             | 115,641             | 213,115             | 163,269             | 281,643             | 370,347             | 259,335             | 318,011             |
| Lodging (Motel/Hotel) Tax Fund          | 278,743             | 305,007             | 322,566             | 367,948             | 310,435             | 353,064             | 303,065             | 311,558             | \$ 343,541          |
| Capital Improvement / Reet 1 Fund       | 2,120,097           | 1,500,895           | 1,263,278           | 438,232             | 357,953             | 2,769,488           | 620,112             | 537,809             | 909,333             |
| Capital Improvement / Reet 2 Fund       | 1,791,038           | 1,768,863           | 1,179,639           | 1,186,918           | 1,288,290           | 972,286             | 1,580,894           | 1,972,841           | 2,317,626           |
| Equipment Rental & Revolving Fund       | 7,076,311           | 7,586,093           | 7,727,712           | 7,455,285           | 4,729,698           | 3,470,066           | 5,368,699           | 484,476             | 3,519,358           |
| Unemployment Fund                       | 232,111             | 241,296             | 222,530             | 166,489             | 210,080             | 164,770             | 123,620             | 158,015             | 192,060             |
| <b>Totals</b>                           | <b>\$20,794,411</b> | <b>\$19,883,505</b> | <b>\$18,923,304</b> | <b>\$16,728,892</b> | <b>\$14,497,406</b> | <b>\$16,916,492</b> | <b>\$18,548,616</b> | <b>\$14,919,281</b> | <b>\$20,102,744</b> |