



MASON COUNTY MONTHLY FINANCIAL REPORT

APRIL 2017

DEPARTMENT NAME	2016 ACTUAL YTD EXPENDITURES & REVENUES W/ PERCENT OF ANNUAL BUDGET								2017 ACTUAL YTD EXPENDITURES & REVENUES W/ PERCENT OF ANNUAL BUDGET									
	EXPENDITURES				REVENUE				EXPENDITURES				REVENUE					
	2016 Budget	2016 YTD Expenditures	2016 MTD Expenditures	2016 % USED	2016 Year Budget	2016 YTD Revenue	2016 MTD Revenue	2016 Year % COLLECTED	Current Year Budget	Current YTD Expenditures	01/10/17 Payroll	Total YTD Expenditures with Payroll	Current Month Expenditures	% USED	Current Year Budget	Current Year Revenue	Current MTD Revenue	% COLLECTED
Beginning Fund Balance					\$8,019,728	0.00	0.00								\$7,309,944			0.0%
010 WSU	287,367	34,281	9,576	11.9%	35,000	4,000	0	11.4%	287,193	37,001	5,290	42,290	11,704	14.7%	37,300	18,931	11,582	50.8%
020 ASSESSOR	1,280,555	370,906	99,144	29.0%	0	3	3	0.0%	1,309,274	427,266	55,202	482,468	100,146	36.9%	0	4,602	0	100.0%
030 AUDITOR	1,300,282	346,604	96,387	26.7%	688,408	269,783	43,877	39.2%	1,349,652	369,333	49,529	418,861	106,679	31.0%	660,674	199,922	69,447	30.3%
050 EMERGENCY MANAGEMENT	271,368	81,840	20,128	30.2%	63,869	0	0	0.0%	374,346	97,693	9,709	107,402	22,683	28.7%	156,307	0	0	0.0%
055 FACILITIES & GROUNDS	1,142,322	377,389	103,159	33.0%	218,400	200	100	0.1%	1,169,944	345,475	18,867	364,342	76,514	31.1%	0	201	0	0.0%
057 HUMAN RESOURCES	561,234	163,552	41,831	29.1%	0	0	0	0.0%	570,903	154,923	19,301	174,224	41,408	30.5%	1,000	0	0	0.0%
058 LEOFF (added April 2017)																		
070 CLERK	812,754	261,139	70,330	32.1%	273,947	88,336	24,729	32.2%	870,087	260,283	260,283	520,565	83,273	59.8%	300,908	84,768	22,828	28.2%
080 COMMISSIONERS	342,640	108,292	27,747	31.6%	0	165	0	0.0%	352,123	97,076	14,594	111,669	27,224	31.7%	0	0	0	0.0%
090 SUPPORT SERVICES	655,351	152,340	48,585	23.2%	68,754	0	165	0.0%	616,936	167,159	25,613	192,772	47,979	31.2%	5,421	0	0	0.0%
100 ADMIN OR DISTRICT COURT	1,024,069	315,994	74,741	30.9%	980,896	382,219	102,002	39.0%	1,027,159	306,690	43,012	349,702	94,491	34.0%	1,018,493	354,254	82,836	34.8%
125 DEPT OF COMMUNITY DEVELOPM	1,808,334	461,668	143,757	25.5%	1,582,950	602,345	167,958	38.1%	1,813,340	479,480	58,320	537,800	132,381	29.7%	1,585,450	488,399	109,344	30.8%
146 PARKS & TRAILS	549,296	145,682	50,747	26.5%	44,450	18,361	2,557	41.3%	602,745	161,653	18,087	179,740	44,914	29.8%	267,450	29,361	3,313	11.0%
170 PROBATION	719,087	211,131	54,108	29.4%	117,333	24,947	5,595	21.3%	748,228	212,232	32,307	244,539	58,614	32.7%	131,018	24,103	6,415	18.4%
171 JUVENILE SERVICES	212,580	50,178	12,659	23.6%	208,322	53,226	9,030	25.6%	181,269	37,244	4,888	42,131	12,239	23.2%	181,269	57,708	13,188	31.8%
172 JUVENILE FACILITY	927,350	264,058	65,212	28.5%	608,094	199,736	44,447	32.8%	917,906	238,493	40,050	278,543	66,984	30.3%	593,317	213,288	46,927	35.9%
180 PROSECUTOR	1,536,600	419,356	109,603	27.3%	189,917	39,939	8,339	21.0%	1,571,171	386,109	53,212	439,320	110,947	28.0%	188,300	40,874	10,487	21.7%
185 CHILD SUPPORT ENFORCEMENT	257,404	57,616	15,461	22.4%	257,402	40,015	0	15.5%	262,431	52,582	8,037	60,618	13,759	23.1%	262,431	56,704	15,291	21.6%
190 CORONER	254,872	91,483	23,052	35.9%	39,000	15,220	0	39.0%	311,076	96,701	8,464	105,165	25,199	33.8%	39,000	8,400	0	21.5%
205 SHERIFF ADMIN	13,566,825	4,231,149	1,055,957	31.2%	1,214,709	208,389	44,073	17.2%	13,886,655	3,942,838	493,979	4,436,817	1,047,076	32.0%	1,157,666	451,285	91,930	39.0%
208 COURTHOUSE SECURITY	192,434	47,213	0	24.5%	0	0	0	0.0%	167,140	37,359	0	37,359	14,182	22.4%	0	0	0	0.0%
240 OPD FUNDING/INDIGENT DEFEN	863,146	315,367	83,500	36.5%	146,526	25,306	6,524	17.3%	859,830	291,131	21,907	313,038	80,260	36.4%	157,493	16,413	4,040	10.4%
250 SUPERIOR COURT	897,537	255,655	66,226	28.5%	57,592	22,860	3,670	39.7%	916,111	234,532	32,340	266,872	62,311	29.1%	56,200	13,484	2,344	24.0%
255 FAMILY COURT	2,500	2,483	400	99.3%	2,500	648	192	25.9%	2,500	2,006	0	2,006	0	80.2%	2,500	576	152	23.0%
256 THERAPEUTIC COURT	218,821	43,739	11,694	20.0%	218,500	39,788	0	18.2%	257,999	53,078	6,766	59,845	15,690	23.2%	258,161	55,454	0	21.5%
258 MURDER EXPENDITURES	100,000	0	0	0.0%	0	0	0	0.0%	50,000	7,651	0	7,651	0	15.3%	0	0	0	0.0%
260 TREASURER	815,366	358,336	58,313	43.9%	23,593,768	9,059,721	5,207,785	38.4%	814,485	251,503	28,957	280,460	57,904	34.4%	22,074,371	9,333,155	5,003,581	42.3%
300 DEPARTMENT	3,156,937	1,116,533	147,717	35.4%	2,157,908	408,407	124,599	18.9%	2,706,300	956,822	48,372	1,005,194	215,297	37.1%	2,100,490	1,186,257	160,395	56.5%
310 TRANSFERS OUT	2,909,948	11,236	5,618	0.4%	0	0	0	0.0%	1,351,541	5,863	0	5,863	0	0.4%	0	0	0	0.0%
320 OTHER RESERVES	4,120,994	0	0	0.0%	0	0	0	0.0%	3,196,819	0	0	0	0	0.0%	0	0	0	0.0%
Grand Total	\$40,787,973	\$10,295,220	\$2,495,650	25.2%	\$40,787,973	\$11,503,612	\$5,795,643	28.2%	\$38,545,163	\$9,710,175	\$1,357,082	\$11,067,256	\$2,569,859	28.7%	\$38,545,163	\$12,638,138	\$5,654,101	32.8%

*Note that PR accrual for 01/10/17 does not run in a MUNIS report, expenditures report less than actual.

Unaudited *Benchmark for April is 33.3%

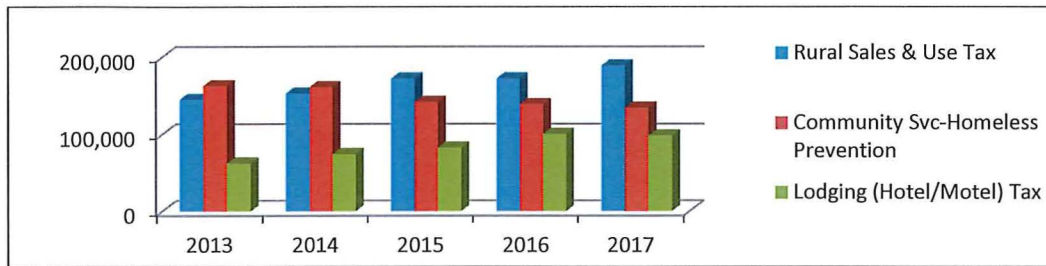


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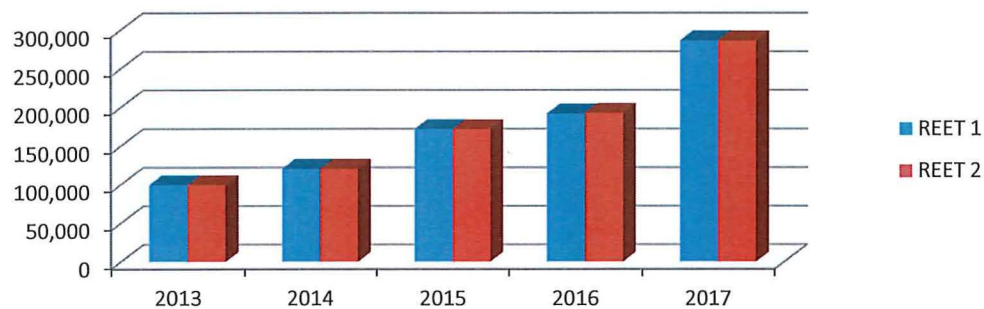
April Five Year Special Revenue Fund Taxes/Revenues Received Comparison

	2013	2014	2015	2016	2017
Rural Sales & Use Tax	145,303	153,366	172,382	172,501	189,221
Community Svc-Homeless Prevention	163,146	161,427	142,078	139,414	134,650
Lodging (Hotel/Motel) Tax	62,819	74,741	82,993	100,848	98,509



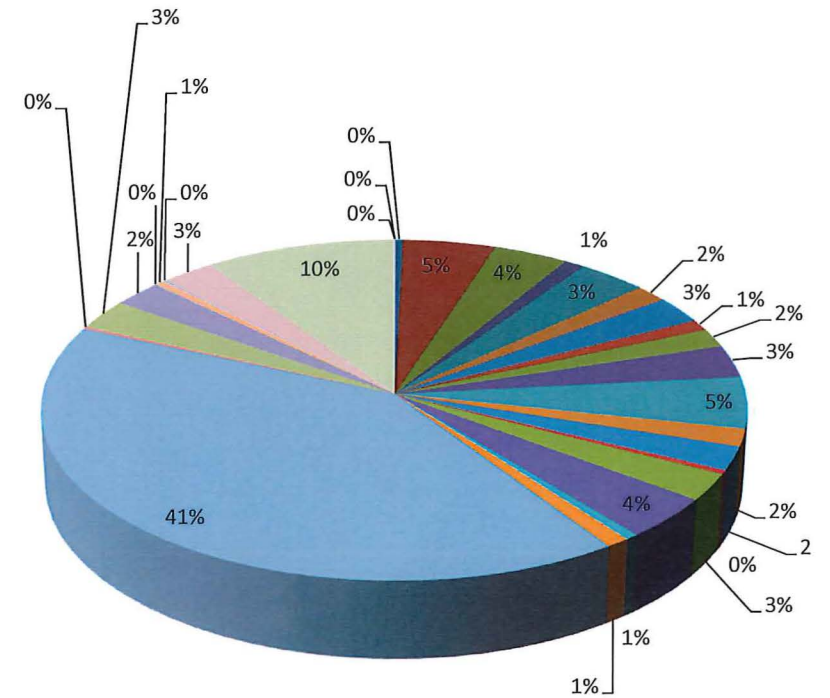
REET Funds

	2013	2014	2015	2016	2017
REET 1	99,674	120,608	172,063	191,899	286,595
REET 2	99,674	120,608	172,063	193,086	286,595



Year to Date 2017 Expenditures By Department

- 010 WSU
- 020 ASSESSOR
- 030 AUDITOR
- 050 EMERGENCY MANAGEMENT
- 055 FACILITIES & GROUNDS
- 057 HUMAN RESOURCES
- 070 CLERK
- 080 COMMISSIONERS
- 090 SUPPORT SERVICES
- 100 ADMIN OR DISTRICT COURT
- 125 DEPT OF COMMUNITY DEVELOPM
- 146 PARKS & TRAILS
- 170 PROBATION
- 171 JUVENILE SERVICES
- 172 JUVENILE FACILITY
- 180 PROSECUTOR
- 185 CHILD SUPPORT ENFORCEMENT
- 190 CORONER
- 205 SHERIFF ADMIN
- 208 COURTHOUSE SECURITY
- 240 OPD FUNDING/INDIGENT DEFEN
- 250 SUPERIOR COURT
- 255 FAMILY COURT
- 256 THERAPEUTIC COURT
- 258 MURDER EXPENDITURES
- 260 TREASURER
- 300 DEPARTMENT
- 310 TRANSFERS OUT





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April YTD Five Year Current Expense Specific Revenue Streams Comparison					
Source	2013	2014	2015	2016	2017
Community Development	469,203	394,863	494,152	602,345	488,399
Current Expense Property Tax Only	4,258,705	4,197,498	4,818,864	5,574,453	4,293,142
Current Expense Sales Tax Only	988,188	1,119,679	1,346,315	1,295,388	1,431,068
Criminal Justice Taxes/Entitlement	435,577	505,504	501,992	303,256	323,212

Treasurer Cash Balance Report	
Special Fund Cash Balances	April
Rural County Sales & Use Tax Fund (.09)	\$201,096
County Roads Fund	12,075,523
Historical Preservation Fund	35,008
Community Support Services Fund	345,896
Abatement/Repair/Demolition Fund	266,991
Reserve for Technology Fund	102,125
Cumulative Reserve/Insurance Fund	0
Reserve Legal #2 Fund	0
Reserve for Accrued Leave Fund	0
Trial Court Improvement Fund	69,682
Public Health Fund	366,538
Lodging (Motel/Hotel) Tax Fund	344,089
Capital Improvement / Reet 1 Fund	1,123,339
Capital Improvement / Reet 2 Fund	2,202,362
Equipment Rental & Revolving Fund	3,572,408
Unemployment Fund	117,705
Totals	\$20,822,764

Treasurer Department - April 2016 vs. April 2017						
Treasurer #001-260-000	2016 Budget	2016	% of 2016	2017 Budget	2017 Actual	% of 2017
Property Taxes	\$12,534,857	\$5,574,453	44%	\$11,255,564	\$4,963,335	44%
Sales & Use Tax	4,534,000	1,295,388	29%	4,532,300	1,442,543	32%
Liquor Excise	246,500	104,122	42%	297,500	103,479	35%
Criminal Justice Taxes	1,277,000	516,546	40%	1,237,255	538,961	44%
Television Cable	500,000	189,234	38%	500,000	200,957	40%
Excise Taxes	75,000	28,456	38%	90,000	297	0%
Forest Excise Taxes	400,000	63,262	16%	400,000	0	0%
Entitlements & Impact Pymts	204,000	0	0%	229,000	0	0%
PUD Excise	598,000	0	0%	650,000	8,734	1%
City County Assistance	782,996	221,666	28%	875,000	243,082	28%
City of Tacoma-In Lieu	185,000	46,069	25%	195,000	46,074	24%
Fees & Charges	87,000	31,124	36%	94,945	40,432	43%
Penalty & Int Property	1,074,200	491,848	46%	1,014,100	429,993	42%
Investment Interest	101,501	56,870	56%	176,750	88,374	50%
Miscellaneous Income	45,557	9,781	21%	26,972	1,104,650	4096%
DNR & State Timber Trust	948,157	433,802	46%	500,015	122,239	24%
Total	\$23,593,768	\$9,062,621	38%	\$22,074,401	\$9,333,150	42%

This data is a summary of the Treasury Department Receipts.
*Unaudited *Benchmark for April is 33.3%*

Current Expense Recap		
	2016	2017
Account Receivable from Belfair Sewer	\$1,200,000	\$291,534
April Current Expense Cash	\$8,034,908	\$5,549,459
Adopted Budget on December 31st	\$40,787,973	\$38,548,029
Supplemental Appropriations	\$0	\$0
Total Budget including Supplemental	\$40,787,973	\$38,548,029
Budgeted Beginning Fund Balance	\$8,019,728	\$7,309,944
Budgeted Ending Fund Balance	\$4,120,994	\$3,196,819
Revenue Budgets	\$32,768,245	\$31,238,085
Revenues thru April of Each Year	\$11,503,612	\$12,638,138
Budgeted Revenues Received	28.2%	32.8%
Expenditures Budgets	\$36,666,979	\$35,351,210
Expenditures thru April of Each Year	\$10,295,220	\$9,710,175
Budgeted Expenditures Expended	25.2%	28.7%

Employees as of April 30, 2017		
	Actual	Budgeted
Regular Full Time	336	
Regular Part Time	8	
Elected Officials	14	
Regular Staff	358	0
On-Call	38	
Seasonal	3	
Temporary Full Time	4	
Temporary Part Time	1	
Total Staff	404	0
Recruitment Efforts	0	0
Projected Staff	404	0

Personnel Changes						
Open Last Month	Added	Hired	Parted	Department	Position	Open this Month
	1	1		Public Works	Accounting Techni	
2		1		Utilities and W	CS&W Operator	1
1		1		Sheriff	Deputy	
	1	1		Treasurer	Cashier I	
1		1		Utilities and W	CS&W Operator	
8		3		Facilities, Parks	Seasonal Parks an	5
1				OPD	Chief Public Defen	1
5		1	1	Sheriff	Corrections Deput	5
			1	Sheriff	Chief Civil Deputy	1
			1	Sheriff	Extra Help Clerk	1
			1	Prosecutor	Deputy Prosecutor	1
			1	Community Sei	Code Enforcement	1
			1	Coroner	Extra Help Deputy	1
	1				Environmental He	1
	1				Building Inspector	1
	2				Seasonal Noxioux	2
18	6	9	6			21

This data is a summary of the Treasury Department Receipts.
*Unaudited *Benchmark for April is 33.3%*



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Treasurer Department Receipts

Treasurer #001-260-000	2016 Budget	Current Month	2016 YTD	2016%	2017 Budget	Current Month	2017 YTD	2017%
REAL & PERSONAL PROPERTY TAXES	9,510,857	3,917,855	1,106,173	12%	9,755,564	4,293,142	4,293,142	44%
LOCAL RETAIL SALES & USE TAX	4,500,000	294,280	990,476	22%	4,500,000	315,620	1,431,068	32%
LOCAL PUBLIC SAFETY-CITY	34,000	2,504	8,128	24%	32,300	2,515	11,475	36%
CRIMINAL JUSTICE	550,000	37,437	124,654	23%	522,500	39,355	178,424	34%
LEASEHOLD EXCISE TAX	25,000	8,262	12,726	51%	40,000	-	297	1%
FOREST EXCISE TAX	400,000	0	63,262	16%	400,000	-	-	0%
FRANCHISE FEES	500,000	72,187	117,046	23%	500,000	75,708	200,957	40%
PAYMENT IN LIEU OF TAX/B. OF L	200,000	0	0	0%	225,000	-	-	0%
PUD PRIVILEGE TAX	598,000	0	0	0%	650,000	8,734	8,734	1%
DNR OTHER TRUST 2	100	0	7	7%	10	1	15	151%
CITY-COUNTY ASSISTANCE	782,996	0	221,666	28%	875,000	-	243,082	28%
DNR PILT NAP / NRCA	4,000	0	0	0%	4,000	-	-	0%
CRIMINAL JUSTICE- COUNTIES	700,000	171,044	171,021	24%	685,000	171,776	343,540	50%
ADULT COURT COST-JUVENILE OFFE	6,000	450	1,350	23%	5,400	432	1,730	32%
CRIMINAL JST-MARIJUANA ENFORCE	0	0	1,832	100%	7,325	-	6,894	94%
DUI - OTHER CRIMINAL JUSTICE A	21,000	4,359	4,398	21%	17,000	4,186	8,373	49%
LIQUOR/BEER EXCISE TAX	40,000	28,607	22,269	56%	94,000	29,035	53,305	57%
LIQUOR CONTROL BOARD PROFITS	204,000	0	50,421	25%	201,000	-	50,139	25%
OTHER PYMNT/LEASEHOLD	185,000	15,356	30,713	17%	-	-	6,511	100%
IN LIEU OF-CITY OF TACOMA	5	0	0	0%	195,000	-	46,074	24%
OTHER STATUTORY CERTIFYING & C	450	0	0	0%	5	-	-	0%
PAYMNT FOR SRVCS-MASON LK DIST	125	0	0	0%	450	-	-	0%
PAYMNT FOR SRVCS-ISLAND LK FND	2,500	0	0	0%	125	-	-	0%
CHARGES FOR SRVCS-MACECOM	1,800	0	600	33%	1,350	-	-	0%
RETURNED REMITTANCE(NSF) FEES	57,500	120	12,666	22%	1,800	280	720	40%
REET COLLECTION FEES	8,500	6,037	1,900	22%	66,500	7,489	27,951	42%
REET COLLECTIONS COSTS	14,700	780	2,270	15%	8,500	705	3,051	36%
TREAS. FIRE PROTECTION ASSESSM	800	5,227	0	0%	14,700	5,124	7,307	50%
TREAS OTHER WORD PROCESSING	18,000	0	0	0%	10	2	3	25%
COPY PRINTING	25	0	2	6%	10	-	-	0%
DATA PROCESSING SERVICES	0	2	19	100%	1,500	-	1,400	93%
GAMBLING TAX PENALTY	1,400	50	1,500	107%	1,000	-	100	10%
PENALTY ON REAL & PERSONAL PRO	1,000	35,670	400	40%	350,000	45,952	147,947	42%
FAILURE TO LIST PERSONAL PROP	350,000	1,984	112,095	32%	14,000	2,902	10,630	76%
INVESTMENT INTEREST	14,000	16,560	2,674	19%	150,000	18,332	76,497	51%
INVESTMENT SERVICE FEES(TREAS.	95,000	882	36,097	38%	5,500	1,166	4,176	76%
INT.ON CONT.NOTES-ACCTS.HELD,S	5,000	371	2,230	45%	3,000	493	1,652	55%
BELFAIR WSTWTR INTERFUND INT	1,000	1	618	62%	-	676	6,049	100%
LEASEHOLD EXCISE TAX INTEREST	1	0	0	27%	1	-	1	62%
RD DIV/OTHER INT OR DIV EARNED	500	0	212	42%	225	-	-	0%
INTERFUND LOAN INTEREST 413	1	0	0	0%	18,250	-	-	0%
INTEREST ON DELINQUENT PR TAX	650,000	77,964	175,180	27%	650,000	95,491	271,360	42%
EXCISE TAX DELINQUENT INTEREST	100	3	7	7%	100	-	25	25%
LEASES-SPACE & FAC./ST FOREST	100	257	0	0%	21,000	73	3,256	16%
UNCLAIMED MONEY/PROCEEDS-SALES	21,000	0	5,262	25%	1,200	-	31	3%
CASHIER'S OVERAGES AND SHORTAG	1,200	0	0	0%	10	79	293	2926%
TAX DISTRIBUTION ROUNDING	60,000	0	84,082	140%	10	(33)	(43)	-430%
MISCELLANEOUS-OTHER REVENUE	10	0	152	1522%	500	-	-	0%
BELFAIR WSTWTR LOAN REPYMNT	10	0	(3)	-33%	-	299,324	1,093,951	100%
STATE DNR TIMBER TRUST REVENUE	500	0	0	0%	400,000	-	104,394	26%
ROAD DIVERSION	848,057	550,426	315,080	37%	1,500,000	524,057	669,235	45%
LEASEHOLD EXCISE TAX	1,200,000	2,825	125,440	10%	2,500	-	35	1%
TIMBER EXCISE TAX	2,500	7,468	1,977	79%	50,000	-	-	0%
DNR OTHER TRUST 2	50,000	1	7,468	15%	5	-	2	49%
OTHER PYMNT/LEASEHOLD RD DIV	10	0	1	8%	-	-	959	100%
LEASHOLD EXCISE TAX INT-RD DIV	1	3	0	5%	1	5	0	11%
OTHER INTEREST EARNINGS	10	652	2	21%	10	12	10	102%
SPACE AND FACILITIES LEASES	3,000	0	622	21%	3,000	-	556	19%
UNCLAIMED MONEY	10	0	0	0%	10	-	5	52%
DNR TIMBER TRUST 1	100,000	8,612	37,242	37%	100,000	-	17,842	18%
Grand Total	\$21,769,768	\$5,268,238	\$3,851,936	18%	\$22,074,371	\$5,942,632	\$9,333,155	42%

Unaudited *Benchmark for April is 33.3%