



MASON COUNTY MONTHLY
FINANCIAL REPORT

FEBRUARY
2018



MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 2018

2017 vs 2018 Current Expense Revenue Comparison

Department Name	2017 Budget	Revenue Collected Through End of Month	Unanticipated Revenue	% 2017	2018 Budget	Revenue Collected Through End of Month	Unanticipated Revenue	% 2018	Actual dif 2017 vs 2018
WSU Extension	\$ 37,300	\$ 7,349	\$ (29,951)	20%	\$ 33,868	\$ 6,000	\$ (27,868)	18%	\$ (1,349)
Assessor	-	-	-	NA	8,815	-	(8,815)	0%	-
Auditor	660,674	81,977	\$ (578,697)	12%	744,371	67,022	\$ (677,349)	9%	(14,955)
Emergency Management	156,307	-	(156,307)	0%	142,330	-	(142,330)	0%	-
Facilities & Grounds	-	101	\$ 101	NA	-	100	\$ 100	0%	(1)
Human Resources	1,000	-	(1,000)	0%	-	15	15	0%	15
Clerk	300,908	38,973	\$ (261,935)	13%	351,420	68,495	\$ (282,925)	19%	29,522
Commissioners	-	-	-	0%	2,448	-	(2,448)	0%	-
Central Operations	5,421	-	\$ (5,421)	0%	5,640	-	\$ (5,640)	0%	-
District Court	1,018,493	167,271	(851,222)	16%	1,003,481	162,634	(840,847)	16%	(4,637)
Community Development	1,585,450	203,805	\$ (1,381,645)	13%	1,640,810	264,548	\$ (1,376,262)	16%	60,743
Parks & Trails	267,450	20,945	(246,505)	8%	42,200	26,345	(15,855)	62%	5,400
Probation Services	131,018	13,917	\$ (117,101)	11%	115,801	9,077	\$ (106,724)	8%	(4,840)
Juvenile Services	181,269	32,826	(148,443)	18%	192,148	22,342	(169,806)	12%	(10,484)
Juvenile Facility	593,317	119,605	\$ (473,712)	20%	674,500	127,458	\$ (547,042)	19%	7,853
Prosecutor	188,300	17,124	(171,176)	9%	177,793	17,810	(159,983)	10%	687
Child Support Enforcement	262,431	13,764	\$ (248,667)	5%	275,503	14,720	\$ (260,783)	5%	956
Coroner	39,000	8,400	(30,600)	22%	39,000	14,560	(24,440)	37%	6,160
Sheriff	1,157,666	308,690	\$ (848,976)	27%	932,369	178,455	\$ (753,914)	19%	(130,235)
Indigent Defense	157,493	8,652	(148,841)	5%	223,493	79,987	(143,506)	36%	71,335
Superior Court	56,200	4,944	\$ (51,256)	9%	76,358	2,572	\$ (73,786)	3%	(2,372)
Family Court	2,500	256	(2,244)	10%	2,500	296	(2,204)	12%	40
Therapeutic Court	258,161	55,454	\$ (202,707)	21%	257,179	40	\$ (257,139)	0%	(55,414)
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	22,074,371	2,081,694	\$ (19,992,677)	9%	23,758,359	1,934,680	\$ (21,823,679)	8%	(147,013)
Indirect Payments from Other Funds	2,100,490	247,307	(1,853,183)	12%	3,168,854	164,471	(3,004,383)	5%	(82,836)
Totals	\$ 31,235,219	\$ 3,433,052	\$ (27,802,167)	11%	\$ 33,869,240	\$ 3,161,626	\$ (30,707,614)	9%	\$ (271,426)

*Unaudited *Benchmark for Month is 16.33%*



MASON COUNTY MONTHLY FINANCIAL REPORT

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Treasurer Department Receipts								
Treasurer #001-260-000	2017 Budget	2017 YTD	This Month	% 2017	2018 Budget	2018 YTD	This Month	% 2018
REAL & PERSONAL PROPERTY TAXES	9,755,564	101,289	54,270	1%	9,994,965	159,687	119,917	2%
DIVERTED COUNTY ROAD PROPERTY	-	0	0	0%	-	-	-	0%
LOCAL RETAIL SALES & USE TAX	4,500,000	795,137	435,402	18%	5,000,000	852,115	479,666	17%
LOCAL PUBLIC SAFETY-CITY	32,300	6,402	3,518	20%	35,000	6,709	3,735	19%
CRIMINAL JUSTICE	522,500	99,220	54,355	19%	550,000	105,770	59,327	19%
LEASEHOLD EXCISE TAX	40,000	297	0	1%	-	-	-	0%
FOREST EXCISE TAX	400,000	0	0	0%	-	-	-	0%
FRANCHISE FEES	500,000	125,249	87,839	25%	500,000	126,756	90,127	25%
PAYMENT IN LIEU OF TAX/B. OF L	225,000	0	0	0%	250,000	-	-	0%
PUD PRIVILEGE TAX	650,000	0	0	0%	700,000	-	-	0%
DNR OTHER TRUST 2	10	14	14	142%	100	-	-	0%
CITY-COUNTY ASSISTANCE	875,000	0	0	0%	875,000	-	-	0%
DNR PILT NAP / NRCA	4,000	0	0	0%	4,000	-	-	0%
CRIMINAL JUSTICE- COUNTIES	685,000	171,765	0	25%	1,072,924	167,300	-	16%
ADULT COURT COST-JUVENILE OFFE	5,400	865	432	16%	5,500	810	405	15%
CRIMINAL JST-MARIJUANA ENFORCE	7,325	0	0	0%	18,300	-	-	0%
DUI - OTHER CRIMINAL JUSTICE A	17,000	4,186	0	25%	50,300	3,871	-	8%
LIQUOR/BEER EXCISE TAX	94,000	24,271	0	26%	95,000	25,740	-	27%
LIQUOR CONTROL BOARD PROFITS	201,000	0	0	0%	200,000	-	-	0%
OTHER PYMNT/LEASEHOLD	-	0	0	0%	25,000	6,172	6,172	25%
OTHER PYMNT/TIMBER EXCISE	-	0	0	0%	250,000	12,590	12,590	0%
IN LIEU OF-CITY OF TACOMA	195,000	15,358	15,358	8%	175,000	46,535	15,512	27%
OTHER STATUTORY CERTIFYING & C	5	0	0	0%	-	-	-	0%
PAYMNT FOR SRVCS-MASON LK DIST	450	0	0	0%	475	-	-	0%
PAYMNT FOR SRVCS-ISLAND LK FND	125	0	0	0%	75	-	-	0%
CHARGES FOR SRVCS-MACECOM	1,350	0	0	0%	1,500	-	-	0%
RETURNED REMITTANCE(NSF) FEES	1,800	240	160	13%	2,000	200	40	10%
REET COLLECTION FEES	66,500	13,060	5,906	20%	90,000	16,000	5,825	18%
REET COLLECTIONS COSTS	8,500	1,376	655	16%	8,500	1,203	490	14%
TREAS. FIRE PROTECTION ASSESSM	14,700	226	145	2%	14,700	440	347	3%
TREAS OTHER WORD PROCESSING	10	1	1	5%	-	-	-	0%
COPY PRINTING	-	0	0	0%	-	-	-	0%
OTHER DATA PROCESSING SERVICES	-	0	0	0%	-	49	27	0%
TREASURY OTHER WORD PROCESSING	10	0	0	0%	-	-	-	0%
DATA PROCESSING SERVICES	1,500	1,300	0	87%	1,500	1,200	-	80%
GAMBLING TAX PENALTY	1,000	100	100	10%	-	1,693	1,593	0%
PENALTY ON REAL & PERSONAL PRO	350,000	61,708	29,412	18%	350,000	56,133	28,374	16%
FAILURE TO LIST PERSONAL PROP	14,000	5,792	32	0%	14,000	349	111	0%
INVESTMENT INTEREST	150,000	39,754	17,062	0%	300,000	68,353	30,802	0%
INVESTMENT SERVICE FEES(TREAS.	5,500	2,002	1,068	36%	15,000	3,496	1,788	23%
INT.ON CONT.NOTES-ACCTS.HELD,S	3,000	700	391	23%	5,000	1,289	706	26%
BELFAIR WSTWTR INTERFUND INT	-	4,100	4,100	0%	-	-	-	0%

Treasurer Department Receipts								
Treasurer #001-260-000	2017 Budget	2017 YTD	This Month	% 2017	2018 Budget	2018 YTD	This Month	% 2018
LEASEHOLD EXCISE TAX INTEREST	1	0	0	38%	-	(357)	(526)	0%
RD DIV/OTHER INT OR DIV EARNED	225	0	0	0%	-	-	-	0%
INTERFUND LOAN INTEREST 413	18,250	0	0	0%	-	-	-	0%
INTEREST ON DELINQUENT PR TAX	650,000	109,602	50,923	17%	650,000	84,700	45,990	13%
EXCISE TAX DELINQUENT INTEREST	100	20	0	20%	-	-	52	0%
GAMBLING TAX	-	0	0	0%	-	-	-	0%
LEASES-SPACE & FAC./ST FOREST	21,000	3,183	238	15%	21,000	103,102	91,049	491%
UNCLAIMED MONEY/PROCEEDS-SALES	1,200	31	31	3%	18,000	18,483	-	103%
TREASURER TAX FORECLOSURE TRUST	-	0	0	0%	-	2	-	0%
CASHIER'S OVERAGES AND SHORTAG	10	(16)	381	-164%	10	11	372	106%
TAX DISTRIBUTION ROUNDING	10	(1)	(1)	-13%	10	394	-	3937%
MISCELLANEOUS-OTHER REVENUE	500	0	0	0%	-	-	-	0%
BELFAIR WSTWTR LOAN REPYMNT	-	395,900	395,900	0%	-	-	-	0%
STATE DNR TIMBER TRUST REVENUE	400,000	73,409	73,409	0%	250,000	-	-	0%
ROAD DIVERSION	1,500,000	12,020	6,974	1%	2,160,000	34,480	28,616	2%
LEASEHOLD EXCISE TAX	2,500	35	0	0%	2,500	1,288	1,288	0%
TIMBER EXCISE TAX	50,000	0	0	0%	-	3,058	3,058	0%
DNR OTHER TRUST 2	5	2	2	0%	-	0	-	0%
OTHER PYMNT/LEASEHOLD RD DIV	-	0	0	0%	-	3	3	0%
OTHER PYMNT/TIMBER EXCISE	-	0	0	0%	-	771	59	0%
LEASEHOLD EXCISE TAX INT-RD DIV	1	0	0	0%	-	0	-	0%
OTHER INTEREST EARNINGS	10	1	1	0%	-	0	-	0%
SPACE AND FACILITIES LEASES	3,000	544	41	18%	3,000	24,283	22,034	809%
UNCLAIMED MONEY	10	5	5	0%	-	-	-	0%
DNR TIMBER TRUST 1	100,000	12,547	12,547	13%	50,000	-	-	0%
Grand Total	\$22,074,371	\$2,081,694	\$1,250,672	9%	\$23,758,359	\$1,934,680	\$1,049,547	8%
Unaudited *Benchmark for Month is 16.66%								



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2017 vs 2018 Expenditure Comparison for Current Expense

Department Name	2017 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2017	2018 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2018	Actual 2017 vs 2018 dif
WSU Extension	\$ 287,193	\$ 19,588	\$ 267,605	7%	236,934	\$ 21,284	\$ 215,650	9%	1,696
Assessor	1,309,274	202,854	1,106,420	15%	1,156,721	228,195	928,526	20%	25,342
Auditor	1,349,652	197,949	1,151,703	15%	1,196,754	187,478	1,009,276	16%	(10,471)
Emergency Management	374,346	46,604	327,742	0%	291,473	101,780	189,693	35%	55,176
Facilities & Grounds	1,169,944	184,818	985,126	16%	1,000,771	147,211	853,560	15%	(37,608)
HR/ Risk Mngt/LEOFF	570,903	88,551	482,352	16%	712,050	94,342	617,708	13%	5,791
LEOFF	-	-	-	0%	65,600	17,325	48,275	26%	17,325
Clerk	870,087	124,362	745,725	14%	847,118	134,295	712,823	16%	9,933
Commissioners	352,123	54,526	297,597	15%	337,640	55,324	282,316	16%	798
Support Services	616,936	90,426	526,510	15%	514,739	59,945	454,794	12%	(30,482)
District Court	1,027,159	161,155	866,004	16%	1,127,960	173,350	954,610	15%	12,195
DCD-Bldg. & Planning	1,813,340	266,285	1,547,055	15%	2,032,165	289,111	1,743,054	14%	22,826
Parks & Trails	602,745	78,005	524,740	13%	349,658	52,737	296,921	15%	(25,268)
Probation Services	748,228	117,557	630,671	16%	752,360	119,052	633,308	16%	1,494
Juvenile Services	181,269	17,521	163,748	10%	192,605	22,994	169,611	12%	5,473
Juvenile Facility	917,906	137,520	780,386	15%	840,312	115,074	725,238	14%	(22,446)
Prosecutor	1,571,171	204,718	1,366,453	13%	1,525,057	211,497	1,313,560	14%	6,779
Child Support Enforcement	262,431	28,672	233,759	11%	275,503	30,094	245,409	11%	1,422
Coroner	311,076	55,361	255,715	18%	302,958	51,769	251,189	17%	(3,593)
Sheriff	12,308,633	1,895,807	10,412,826	15%	10,170,781	1,633,063	8,537,718	16%	(262,743)
Traffic Policing	1,500,000	232,377	1,267,623	15%	2,160,000	336,955	1,823,045	16%	104,578
Courthouse Security	167,140	12,195	154,945	7%	167,240	27,186	140,054	16%	14,992
Indigent Defense	859,830	140,901	718,929	16%	849,360	151,134	698,226	18%	10,233
Superior Court	916,111	127,564	788,547	14%	855,792	125,444	730,348	15%	(2,120)
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	257,999	25,154	232,845	10%	257,179	37,138	220,041	14%	11,985
Murder Expenditures	50,000	2,160	47,840	4%	50,000	3,043	46,957	6%	883
Treasurer	814,485	151,524	662,961	19%	691,651	150,222	541,429	22%	(1,303)
Non Departmental	2,706,300	451,802	2,254,498	17%	3,740,703	550,654	3,190,049	15%	98,852
Transfers Out to Other Funds	1,351,541	5,863	1,345,678	0%	965,950	226,276	739,674	23%	220,413
Totals	\$ 35,270,322	\$ 5,121,820	\$ 30,148,502	15%	\$ 33,669,534	\$ 5,353,972	\$ 28,315,562	16%	232,152

Unaudited *Benchmark for Month is 8.33%

16.66%



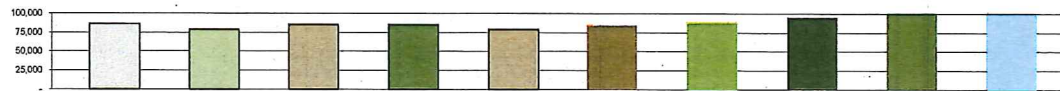
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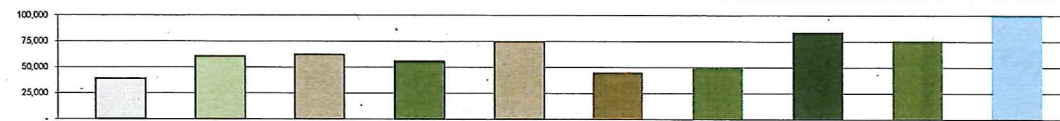
Ten Year Current Expense Specific Revenue Streams Comparison

	1/31/2009	1/31/2010	1/31/2011	1/31/2012	1/31/2013	1/31/2014	1/31/2015	1/31/2016	1/31/2017	1/31/2018
Community Development Revenues	\$224,125	\$247,106	\$220,656	\$217,465	\$214,228	\$153,139	\$219,933	\$264,455	\$203,805	\$129,940
Swift & Certain Revenue							95,419	14,502	14,684	-
Current Expense Property Taxes	44,022	81,302	74,973	100,207	204,255	69,073	220,467	174,705	113,310	39,770
Current Expense Sales Tax Only	613,960	492,792	592,649	598,366	582,293	612,590	687,187	714,997	801,540	359,736
Criminal Justice Taxes/Entitlements	221,602	250,938	218,555	222,188	224,481	264,844	257,244	265,888	276,036	218,022

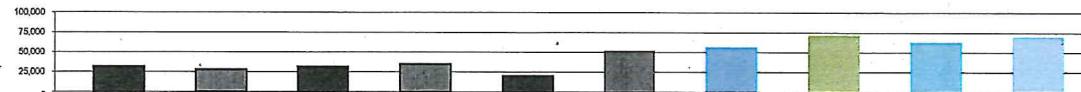
Rural Sales & Use Tax Fund	\$ 86,252	\$ 78,603	\$ 84,927	\$ 85,000	\$ 79,115	\$ 83,991	\$ 87,711	\$ 95,101	\$105,624	\$112,954
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Com Svcs-Homelessness Preven Filings	38,711	60,435	62,336	55,849	74,471	45,125	48,981	83,890	75,621	101,509
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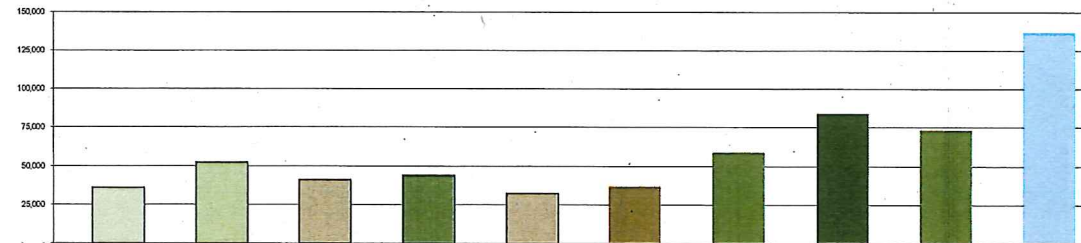


Lodging (Hotel/Motel) Tax	31,862	28,198	31,630	35,269	20,709	52,152	56,765	70,946	63,127	69,598
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REET 1 Excise Tax Only	36,049	52,212	41,053	44,112	32,367	36,824	58,880	84,037	73,000	136,642
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REET 2 Excise Tax Only	36,049	52,212	41,053	44,112	32,367	36,824	58,880	84,037	73,000	136,642
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MASON COUNTY MONTHLY FINANCIAL REPORT

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SALES TAX REVENUE COMPARISON REPORT

REVENUE MONTH	2017 REVENUE	2018 REVENUE	DIFFERENCE
JANUARY	\$ 345,279.85	\$ 372,449.24	\$ 27,169.39
FEBRUARY	\$ 438,919.80	\$ 479,665.97	\$ 40,746.17
MARCH	\$ 322,868.26		\$ (322,868.26)
APRIL	\$ 318,135.21		\$ (318,135.21)
MAY	\$ 422,233.83		\$ (422,233.83)
JUNE	\$ 372,570.21		\$ (372,570.21)
JULY	\$ 419,812.82		\$ (419,812.82)
AUGUST	\$ 523,890.19		\$ (523,890.19)
SEPTEMBER	\$ 458,293.08		\$ (458,293.08)
OCTOBER	\$ 456,704.52		\$ (456,704.52)
NOVEMBER	\$ 461,415.46		\$ (461,415.46)
DECEMBER	\$ 367,206.18		\$ (367,206.18)
TOTAL COLLECTED REVENUE	\$ 4,907,329.41	\$ 852,115.21	
REVENUE BUDGETED	\$ 4,500,000.00	\$ 5,000,000.00	
DIFFERENCE	\$ 407,329.41	\$ (4,147,884.79)	
ANTICIPATED INCREASE		\$ 365,535.10	
12 MONTH ROLLING AVERAGE CHANGE			7.4%



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Ten Year Financial Recap

Current Expense Recap	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ER&R Interfund Loan Proceeds	2,000,000									
Account Receivable from Belfair Sewer								\$ 1,200,000	\$ 1,200,000	
This Month Current Expense Cash	\$ 878,903	\$ 1,602,397	\$ 4,112,434	\$ 5,568,311	\$ 5,064,563	\$ 5,423,276	\$ 6,560,000	\$ 4,873,733	\$ 1,838,988	\$ 2,028,419
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	38,548,029	36,930,990
Supplemental Appropriations	(22,065)	-	42,500	(125,000)	-	-	-	-	-	-
Total Budget including Supplementals	\$ 28,782,549	\$ 26,364,294	\$ 29,504,156	\$ 30,564,687	\$ 29,983,557	\$ 33,809,280	\$ 36,198,316	\$ 40,787,973	\$ 38,548,029	\$ 36,930,990
Budgeted Beginning Fund Balance	2,065,000	2,500,000	5,500,000	6,900,000	5,772,000	6,800,000	7,234,903	8,019,728	7,309,944	3,061,750
Budgeted Ending Fund Balance	2,192,780	2,948,078	4,773,270	5,698,227	4,589,592	5,239,165	4,315,462	4,120,994	3,196,819	3,261,456
Revenue Budgets	26,717,549	23,864,294	24,004,156	23,664,687	24,211,557	27,009,280	28,963,413	32,768,245	31,238,085	33,869,240
Revenues thru This Month of each year	2,606,859	2,269,877	2,218,832	2,378,921	2,382,783	2,451,360	3,292,321	3,249,117	3,433,052	3,161,626
Budgeted Revenues Received	10%	10%	9%	10%	10%	9%	11%	10%	11%	9%
Expenditure Budgets	26,589,769	23,416,216	24,730,886	24,866,460	25,393,965	28,570,115	31,882,854	36,666,979	35,351,210	33,669,534
Expenditures thru This Month of each year	3,610,233	3,255,061	3,431,874	3,516,889	3,713,421	4,977,883	4,977,883	5,277,683	4,289,608	5,353,972
Budgeted Expenditures Expended	14%	14%	14%	14%	15%	17%	16%	14%	12%	16%

Special Fund Cash Balances	2/28/2009	2/28/2010	2/28/2011	2/29/2012	2/28/2013	2/28/2014	2/28/2015	2/29/2016	2/28/2017	2/28/2018
Rural County Sales & Use Tax Fund (.09)	\$ 1,261,201	\$ 1,471,358	\$ 1,229,669	\$ 789,938	\$ 165,147	\$ 241,040	\$ 567,998	\$ 607,756	\$ 134,064	\$ 143,642
County Roads Fund	2,529,599	1,944,247	2,297,495	2,222,850	3,241,071	3,998,617	6,694,918	8,383,658	9,910,209	9,493,699
Historical Preservation Fund	75,713	91,959	93,539	90,007	97,182	81,372	79,769	53,227	34,853	35,525
Community Support Services Fund	692,797	628,003	266,761	732,192	490,652	205,212	170,749	461,609	370,352	458,065
Abatement/Repair/Demolition Fund	241,921	255,625	258,804	260,444	262,578	263,589	266,108	264,355	266,717	270,069
Reserve for Technology Fund	287,665	233,423	121,660	133,764	140,810	66,658	44,362	16,521	102,021	133,368
Cumulative Reserve/Insurance Fund	194,606	144,108	83,197	107,323	55,497	-	-	10,000	-	-
Reserve Legal #2 Fund	191,931	50,099	68,642	68,745	93,193	-	-	-	-	-
Reserve for Accrued Leave Fund	571,222	247,114	505,292	230,279	46,513	156,048	127,068	127,150	-	-
Trial Court Improvement Fund	46,990	65,965	94,374	116,681	104,195	58,016	5,370	46,150	74,682	88,889
Public Health Fund	388,250	173,371	204,582	280,688	304,109	540,536	510,290	382,341	521,556	325,671
Lodging (Motel/Hotel) Tax Fund	281,103	306,061	334,103	360,602	344,302	373,996	363,696	405,417	369,704	420,950
Mental Health Tax Fund	33,490	42,915	25,997	350,493	769,955	978,400	1,303,892	1,450,656	1,257,309	1,351,906
Capital Improvement / Reet 1 Fund	2,139,069	1,298,610	1,264,719	545,672	299,746	2,708,900	1,180,605	891,944	1,637,353	1,238,787
Capital Improvement / Reet 2 Fund	1,775,495	1,871,781	1,343,763	1,436,479	1,249,163	899,534	1,409,141	1,795,649	1,576,918	2,261,422
Equipment Rental & Revolving Fund	7,119,302	7,220,059	7,781,917	7,616,422	5,124,815	3,550,152	4,447,018	5,030,749	3,482,317	3,746,232
Unemployment Fund	335,650	33,426	222,668	166,489	169,542	164,770	94,184	136,314	135,952	151,699
Totals	\$18,166,004	\$16,078,124	\$16,197,182	\$15,509,068	\$12,958,470	\$14,286,840	\$17,265,168	\$20,063,497	\$19,738,053	\$19,968,226