



MASON COUNTY MONTHLY
FINANCIAL REPORT

JANUARY
2020



MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 2020

2019 vs 2020 Current Expense Revenue Comparison

Department Name	2019 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2019	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	Actual dif 2019 vs 2020
WSU Extension	\$ 15,440	\$ 8,000	\$ (7,440)	52%	\$ 19,000	\$ -	\$ (19,000)	0%	\$ (8,000)
Assessor	6,000	1	(5,999)	0%	7,000	32	(6,968)	0%	31
Auditor	744,371	69,201	\$ (675,170)	9%	1,029,190	49,510	\$ (979,680)	5%	(19,691)
Emergency Management	83,207	-	(83,207)	0%	64,648	-	(64,648)	0%	-
Facilities & Grounds	-	100	\$ 100	0%	-	100	\$ 100	0%	-
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	307,805	17,205	\$ (290,600)	6%	328,058	627	\$ (327,431)	0%	(16,578)
Commissioners	824	-	(824)	0%	-	-	-	0%	-
Support Services	700	-	\$ (700)	0%	700	66	\$ (634)	9%	66
District Court	893,787	79,692	(814,095)	9%	978,652	85,499	(893,153)	9%	5,807
Community Development	1,667,810	112,889	\$ (1,554,921)	7%	1,790,810	182,431	\$ (1,608,379)	10%	69,542
Parks & Trails	42,200	5,993	(36,207)	14%	44,000	9,332	(34,668)	21%	3,339
Juvenile Court Services	1,026,628	82,311	\$ (944,317)	8%	1,161,972	76,376	\$ (1,085,596)	7%	(5,935)
Prosecutor	182,232	7,462	(174,770)	4%	192,951	14,076	(178,875)	7%	6,614
Child Support Enforcement	206,367	-	\$ (206,367)	0%	209,515	29,280	\$ (180,235)	14%	29,280
Coroner	39,000	-	(39,000)	0%	35,000	-	(35,000)	0%	-
Sheriff	1,147,619	88,625	\$ (1,058,994)	8%	1,017,443	64,384	\$ (953,059)	6%	(24,241)
Indigent Defense	204,767	61,988	(142,779)	30%	204,767	61,730	(143,037)	30%	(258)
Superior Court	48,550	3,269	\$ (45,281)	7%	68,927	318	\$ (68,609)	0%	(2,951)
Family Court	2,500	104	(2,396)	4%	2,500	128	(2,372)	5%	24
Therapeutic Court	349,648	4,204	\$ (345,444)	1%	610,884	4,094	\$ (606,790)	1%	(110)
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	24,726,117	987,385	\$ (23,738,732)	4%	26,348,450	1,064,132	\$ (25,284,318)	4%	76,747
Indirect Payments from Other Funds	3,922,058	143,054	(3,779,004)	4%	3,829,804	119,127	(3,710,677)	3%	(23,927)
Totals	\$ 35,617,630	\$ 1,671,482	\$ (33,946,148)	5%	\$ 37,944,271	\$ 1,761,241	\$ (36,183,030)	5%	\$ 89,759

*Unaudited *Benchmark for Month is 8.33%*



MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 2020

Treasurer Department Receipts

Treasurer #001-260-000	2019 Budget	2019 YTD	This Month	% 2019	2020 Budget	2020 YTD	This Month	% 2020
REAL & PERSONAL PROPERTY TAXES	10,169,566	47,876	(9,643,145)	0%	10,383,385	28,826	(9,924,361)	0%
SALES TAX TITLE PROPERTY	-	-	(1,691)	0%	-	-	(7,547)	0%
LOCAL RETAIL SALES & USE TAX	5,225,000	417,708	(5,070,003)	8%	6,000,000	455,734	(5,606,954)	8%
LOCAL PUBLIC SAFETY-CITY	37,000	3,734	(37,292)	10%	37,000	3,980	(47,397)	11%
CRIMINAL JUSTICE	600,000	54,140	(617,428)	9%	600,000	58,651	(714,307)	10%
LEASEHOLD EXCISE TAX	35,000	2	(31,126)	0%	35,000	-	(27,622)	0%
FOREST EXCISE TAX	-	-	(454,762)	0%	225,000	-	(461,030)	0%
FRANCHISE FEES	510,000	77,607	(434,864)	15%	520,000	77,507	(431,895)	15%
PAYMENT IN LIEU OF TAX/B OF L	275,000	-	(431,129)	0%	289,000	-	(288,550)	0%
PUD PRIVILEGE TAX	700,000	-	(734,620)	0%	725,000	-	(723,453)	0%
DNR OTHER TRUST 2	100	-	(151)	0%	100	-	(288)	0%
CITY-COUNTY ASSISTANCE	1,362,676	-	(1,449,581)	0%	1,415,000	-	(1,554,929)	0%
DNR PILT NAP / NRCA	4,000	-	(3,886)	0%	4,000	-	(4,002)	0%
CRIMINAL JUSTICE- COUNTIES	680,000	165,332	(499,808)	24%	680,000	185,157	(515,863)	27%
ADULT COURT COST-JUVENILE OFFE	5,000	384	(4,348)	8%	5,000	412	(4,361)	8%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	-	(109,326)	0%	85,000	-	(83,520)	0%
DUI - OTHER CRIMINAL JUSTICE A	15,400	3,670	(11,412)	24%	15,400	3,606	(10,946)	23%
LIQUOR/BEER EXCISE TAX	116,920	28,048	(185,094)	24%	116,920	-	(123,519)	0%
LIQUOR CONTROL BOARD PROFITS	205,000	-	(101,363)	0%	205,000	29,996	(170,814)	15%
IN LIEU OF-CITY OF TACOMA	175,000	15,975	(191,240)	9%	190,000	15,975	(182,496)	8%
TREASURER'S FEES	-	-	0	0%	-	8		0%
PAYMNT FOR SRVCS-MASON LK DIST	475	-	(500)	0%	475	-	(573)	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	(120)	0%	120	-	(120)	0%
CHARGES FOR SRVCS-MACECOM	1,400	-	(1,396)	0%	1,300	-	(1,316)	0%
RETURNED REMITTANCE(NSF) FEES	2,400	160	(2,600)	7%	2,400	40	(2,560)	2%
REET COLLECTION FEES	100,000	6,794	(111,192)	7%	100,000	5,405	(118,512)	5%
REET COLLECTIONS COSTS	9,000	570	(8,721)	6%	9,000	710	(8,455)	8%
TREAS. FIRE PROTECTION ASSESSM	15,000	110	(14,940)	1%	15,000	60	(14,982)	0%

Treasurer Department Receipts

Treasurer #001-260-000	2019 Budget	2019 YTD	This Month	% 2019	2020 Budget	2020 YTD	This Month	% 2020
TREAS OTHER WORD PROCESSING	400	27	(591)	0%	575	35	(396)	6%
PUBLIC DISCLOSURE CHGS SRVCS	10	-	0	0%	5	-	(106)	0%
DATA PROCESSING SERVICES	2,000	1,100	(700)	55%	-	-	(1,601)	0%
GAMBLING TAX PENALTY	-	50	(1,078)	0%	-	-	(728)	0%
REAL & PERSONAL PENALTY	-	23,907	(48,464)	0%	350,000	17,832	(309,174)	0%
PERSONAL PROP FILING PEN	-	343	(19,817)	0%	5,000	437	(21,567)	0%
PENALTY ON REAL & PERSONAL PRO	350,000	12,034	(228,125)	3%	-	4,026	3,491	0%
FAILURE TO LIST PERSONAL PROP	5,000	1,547	(1,683)	31%	-	-	(2,334)	0%
INTEREST & OTHER EARNINGS	600,000	73,326	(597,227)	12%	800,000	70,188	(812,363)	9%
INVESTMENT SERVICE FEES(TREAS.	24,000	2,149	(22,794)	9%	25,000	1,831	(23,953)	7%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	1,512	(10,857)	18%	8,500	1,352	(20,291)	16%
LEASEHOLD EXCISE TAX INTEREST	-	-	(5)	0%	-	-	(13)	0%
EXCISE INTEREST	50	5	(131)	0%	50	3	(141)	5%
INV PURCHASED INT	-	(524)	12,927	0%	-	-	2,517	0%
INTEREST ON DELINQUENT PR TAX	650,000	44,926	(548,641)	7%	650,000	26,358	(568,861)	4%
RENTS/LEASES-DNR TRUST	500,000	2,828	(13,167)	1%	1,000	2,741	(16,376)	274%
RENTS/LEASES-DNR TMBR TRUST 1	-	-	(913,518)	0%	500,000	54,132	(543,468)	0%
UNCLAIMED MONEY/PROCEEDS-SALES	-	-	(27,247)	0%	60,000	-	(104,516)	0%
TREASURER TAX FORECLOSURE TRUST	32,000	-	0	0%	64,000	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(36)	427	-358%	20	(1)	667	-5%
TAX DISTRIBUTION ROUNDING	10	-	2	0%	-	-	0	0%
MISCELLANEOUS-OTHER REVENUE	-	-	(443)	0%	100	-	(108)	0%
ROAD DIVERSION	2,160,000	5,216	(2,158,801)	0%	2,160,000	5,690	(2,162,734)	0%
SALE OF TAX TITLE PROPERTY	-	-	0	0%	-	-	(1,514)	0%
LEASEHOLD EXCISE TAX	5,000	(1,975)	(3,950)	-39%	5,000	-	(1,985)	0%
TIMBER EXCISE TAX	53,000	-	0	0%	53,000	-	0	0%
DNR OTHER TRUST 2	50	-	0	0%	50	-	(955)	0%
OTHER INT-DNR INTEREST	50	(4)	(8)	0%	50	2	(1)	3%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(1,157)	(2,989)	-46%	2,500	13,440	7,020	538%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	4,500	-	0	0%
Grand Total	\$24,726,117	\$987,385	-\$24,738,615	4%	\$26,348,450	\$1,064,132	-\$25,609,863	4%

Unaudited *Benchmark for Month is 8.33%



MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 2020

2019 vs 2020 Expenditure Comparison for Current Expense

Department Name	2019 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2019	2020 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2020	Actual dif 2019 vs 2020
WSU Extension	253,099	\$ 13,541	\$ 239,558	5%	289,539	\$ 15,266	\$ 274,273	5%	1,724
Assessor	1,331,923	91,932	1,239,991	7%	1,431,829	103,099	1,328,730	7%	11,167
Auditor	1,292,627	103,479	1,189,148	8%	1,562,467	119,821	1,442,646	8%	16,341
Emergency Management	210,625	15,094	195,531	7%	231,362	12,719	218,643	5%	(2,375)
Facilities & Grounds	1,178,309	112,233	1,066,076	10%	1,261,412	92,878	1,168,535	7%	(19,355)
HR/ Risk Mngt	733,422	54,134	679,288	7%	587,483	41,022	546,461	7%	(13,112)
LEOFF	65,600	7,758	57,842	12%	100,044	9,060	90,984	9%	1,302
Clerk	966,124	77,742	888,382	8%	1,031,143	83,275	947,868	8%	5,533
Commissioners	356,512	26,779	329,733	8%	348,669	28,149	320,520	8%	1,371
Support Services	521,144	41,866	479,278	8%	706,210	57,329	648,881	8%	15,464
District Court	1,251,752	88,415	1,163,337	7%	1,289,657	88,279	1,201,378	7%	(136)
Community Development	2,121,447	138,886	1,982,561	7%	2,254,222	168,044	2,086,178	7%	29,158
Parks & Trails	489,171	32,382	456,789	7%	546,795	26,075	520,720	5%	(6,307)
Juvenile Court Services	1,862,478	133,183	1,729,295	7%	1,934,750	147,254	1,787,496	8%	14,071
Prosecutor	1,605,792	108,069	1,497,723	7%	1,664,147	117,097	1,547,050	7%	9,027
Child Support Enforcement	208,475	14,733	193,742	7%	209,515	14,836	194,679	7%	103
Coroner	308,955	27,342	281,613	9%	321,934	16,659	305,275	5%	(10,683)
Sheriff	10,638,116	874,238	9,763,878	8%	10,676,102	877,917	9,798,185	8%	3,679
Traffic Policing	2,159,999	180,351	1,979,648	8%	2,597,217	187,879	2,409,338	7%	7,528
Courthouse Security	170,740	12,391	158,349	7%	170,740	12,955	157,785	8%	564
Indigent Defense	1,002,934	77,667	925,267	8%	1,123,875	98,782	1,025,093	9%	21,115
Superior Court	879,239	69,550	809,689	8%	980,806	69,751	911,055	7%	201
Family Court	2,500	-	2,500	0%	2,500	-	2,500	0%	0
Therapeutic Court	348,845	24,064	324,781	7%	614,669	48,074	566,595	8%	24,010
Murder Expenditures	50,000	3,848	46,152	8%	50,000	-	50,000	0%	(3,848)
Treasurer	805,904	68,938	736,966	9%	821,533	71,677	749,856	9%	2,739
Non Departmental	3,983,629	299,014	3,684,615	8%	4,202,036	282,802	3,919,234	7%	(16,212)
Transfers Out to Other Funds	818,269	-	818,269	0%	913,913	67,135	846,778	7%	67,135
Totals	\$ 35,617,630	\$ 2,697,629	\$ 32,920,001	8%	\$ 37,924,569	\$ 2,857,835	\$ 35,066,734	8%	160,206

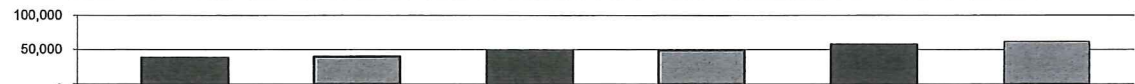
*Unaudited *Benchmark for Month is 8.33%*



JANUARY 2020

Six Year Current Expense Specific Revenue Streams Comparison

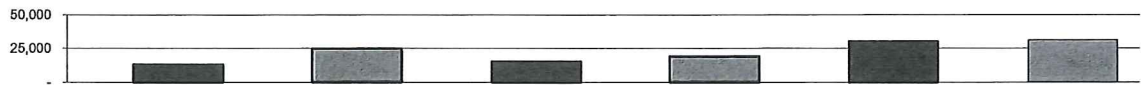
	1/31/2015	1/31/2016	1/31/2017	1/31/2018	1/31/2019	1/31/2020
Community Development Revenues	94,450	170,588	116,153	129,940	112,889	182,431
Detention & Correction Services	62,377	14,502	9,166	1,688	13,318	10,195
Current Expense Property Taxes	54,609	62,339	47,020	39,770	47,876	28,826
Road Diversion Property Tax	6,565	8,903	5,046	5,864	5,216	5,690
County Road Property Tax	49,495	53,487	29,343	31,788	43,751	24,034
Current Expense Sales Tax	307,594	290,725	359,736	372,449	417,708	455,734
Criminal Justice Taxes/Entitlements	204,852	213,147	221,248	218,020	223,526	247,826
Rural Sales & Use Tax Fund	37,766	39,557	47,790	49,251	57,341	62,108



<u>Com Srvcs-Homelessness Preven Filings</u>	24,985	26,465	32,292	33,135	49,211	59,838
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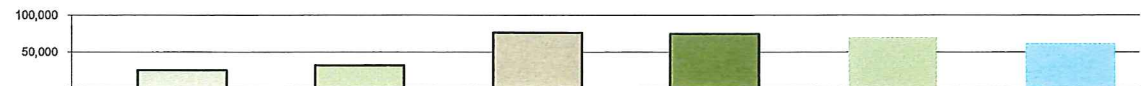


<u>Lodging (Hotel/Motel) Tax</u>	13,127	24,818	15,420	19,031	30,095	31,314
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<u>REET 1 Excise Tax Only</u>	25,363	31,954	76,648	74,533	70,082	61,781
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<u>REET 2 Excise Tax Only</u>	25,363	31,954	76,648	74,533	70,082	61,781
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MASON COUNTY MONTHLY FINANCIAL REPORT

JANUARY 2020

REVENUE MONTH	2019 REVENUE	2020 REVENUE	DIFFERENCE
JANUARY	\$ 417,707.75	\$ 455,733.71	\$ 38,025.96
FEBRUARY	\$ 522,335.70		\$ (522,335.70)
MARCH	\$ 415,075.81		\$ (415,075.81)
APRIL	\$ 367,492.05		\$ (367,492.05)
MAY	\$ 530,280.53		\$ (530,280.53)
JUNE	\$ 489,373.95		\$ (489,373.95)
JULY	\$ 517,176.50		\$ (517,176.50)
AUGUST	\$ 614,829.65		\$ (614,829.65)
SEPTEMBER	\$ 576,324.52		\$ (576,324.52)
OCTOBER	\$ 539,794.06		\$ (539,794.06)
NOVEMBER	\$ 573,194.27		\$ (573,194.27)
DECEMBER	\$ 499,103.12		\$ (499,103.12)
TOTAL COLLECTED REVENUE	\$ 6,062,687.91	\$ 455,733.71	Projected END OF YEAR REVENUE
REVENUE BUDGETED	\$ 5,225,000.00	\$ 6,000,000.00	\$ 6,038,025.96
Yet to be Collected	\$.	\$ (5,544,266.29)	
ANTICIPATED INCREASE		\$ 38,025.96	
12 MONTH ROLLING AVERAGE CHANGE		10.6%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		10.7%	



JANUARY 2020

Six Year Financial Recap

Current Expense Recap	1/31/2015	1/31/2016	1/31/2017	1/31/2018	1/31/2019	1/31/2020
Account Receivable from Belfair Sewer			1,200,000			
General Fund Operating Reserves					6,520,791	6,817,603
Contingency Reserve					1,000,000	1,000,000
Technology Replacement Reserves					200,000	200,000
Equipment & Vehicle Replacement Reserves					525,000	525,000
Accrued Leave Reserve					520,000	530,805
Current Expense Unreserved Cash					(1,832,241)	1,989,739
This Month Current Expense Cash	\$ 7,638,423	\$ 5,489,924	\$ 2,606,953	\$ 3,182,309	\$ 6,933,550	\$ 11,063,147
Adopted Budget on December 31st	36,198,316	40,787,973	38,545,163	36,930,990	41,404,349	49,581,229
Supplemental Appropriations	-	-	-	-	-	-
Total Budget including Supplementals	\$ 36,198,316	\$ 40,787,973	\$ 38,545,163	\$ 36,930,990	\$ 41,404,349	\$ 49,581,229
Budgeted Beginning Fund Balance	7,234,903	8,019,728	7,309,944	3,061,750	5,786,719	11,636,958
Budgeted Ending Fund Balance	4,315,462	3,219,132	4,482,808	3,261,456	5,786,719	11,656,660
Revenue Budgets	28,649,671	33,632,301	32,398,445	33,869,240	35,617,630	37,944,271
Revenues thru This Month of each year	1,598,279	1,528,258	1,583,616	1,597,136	1,671,482	1,761,241
Budgeted Revenues Received	6%	5%	5%	5%	5%	5%
Expenditure Budgets	31,882,854	38,534,111	35,261,269	33,669,534	34,721,442	37,924,569
Expenditures thru This Month of each year	2,119,551	2,917,509	2,480,642	2,936,212	2,697,629	2,857,835
Budgeted Expenditures Expended	7%	8%	7%	9%	8%	8%



JANUARY 2020

Special Fund Cash Balances	1/31/2015	1/31/2016	1/31/2017	1/31/2018	1/31/2019	1/31/2020
Rural County Sales & Use Tax Fund (.09)	\$ 518,088	\$ 552,304	\$ 93,230	\$ 80,354	\$ 727,759	\$ 803,219
Auditor's O&M	359,886	259,891	191,829	223,673	238,532	257,577
County Roads Fund	5,228,879	7,992,909	10,136,500	9,684,451	10,267,705	10,057,716
Paths & Trails	209,707	221,201	233,366	246,460	258,404	271,959
Election Equipment Holding	202,885	237,623	262,036	295,933	164,717	162,418
Crime Victims	249,661	238,615	212,552	238,338	197,430	204,416
Victim Witness Activities	68,198	80,688	89,194	26,740	24,415	32,594
Historical Preservation Fund	78,829	52,288	38,857	38,494	35,851	29,691
Community Support Services Fund	508,381	434,810	338,784	543,657	769,308	858,917
Abatement/Repair/Demolition Fund	265,714	264,273	266,582	269,759	273,982	278,603
Reserve for Technology Fund	49,141	16,516	101,970	160,809	117,147	-
REET & Property Tax Admin Asst	54,762	55,000	73,049	85,840	74,842	74,072
National Forest Safety	50,023	66,173	63,080	34,048	39,520	25,186
Trial Court Improvement Fund	80,782	46,150	68,819	83,082	106,283	111,561
Sheriff Special Funds	253,865	267,327	270,492	249,259	241,323	246,597
Public Health Fund	482,053	345,778	526,646	358,051	351,485	561,304
Law Library	85,320	82,646	82,776	81,376	75,692	70,213
Lodging (Motel/Hotel) Tax Fund	332,234	373,365	359,134	397,769	582,938	757,681
Mental Health Tax Fund	1,005,522	1,280,123	1,478,913	1,287,451	1,324,987	1,243,591
Treasurer's M&O Fund	118,713	120,232	102,506	94,460	86,336	99,651
Veterans Assistance	120,172	120,954	212,452	194,529	75,970	54,940
Skokomish Flood Zone	131,082	109,054	198,281	140,888	53,188	89,486
Mason Lake Management District	59,994	88,616	97,253	112,579	138,253	112,230
Island Lake Management District	5,388	8,910	17,581	17,099	19,750	29,692
Capital Improvement / Reet 1 Fund	1,452,303	840,540	1,575,202	1,189,427	1,831,018	1,897,767
Capital Improvement / Reet 2 Fund	1,395,800	1,738,826	1,515,351	2,204,446	2,457,110	2,868,849
Mason County Landfill	272,272	788,931	750,670	673,341	638,341	678,406
N. Bay/Case Inlet Utility	741,430	787,838	939,560	981,461	1,096,479	1,171,898
N. Bay/Case Inlet Utility Reserve	714	715	717	723	734	0
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	3,986
Rustlewood Sewer & Water	52,330	17,241	343,098	295,198	266,023	137,722
Beards Cove Water	231,940	249,571	272,412	360,435	335,314	481,661
Belfair WW & Water Reclamation	811,528	702,887	455,674	409,578	124,382	308,003
Reserve Landfill	496,436	508,097	510,333	512,820	481,413	460,814
Reserve Beards Cove Ulid	305,118	316,373	328,579	342,809	191,103	201,841
Storm Drain System Development	284,314	232,966	113,746	8,544	188,680	181,567
Information Technology	16,662	234,965	387,256	364,037	231,430	133,444
Equipment Rental & Revolving Fund	4,576,293	5,360,014	3,545,452	3,609,919	4,013,707	3,874,882
Unemployment Fund	109,112	156,355	162,807	151,699	151,682	138,729
Totals	\$21,269,519	\$25,254,748	\$26,420,726	\$26,053,520	\$28,257,217	\$28,972,885