



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**MARCH 2020**



MASON COUNTY MONTHLY FINANCIAL  
REPORT

MARCH 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	\$ 16,286	\$ 846	105%	\$ 19,000	\$ -	\$ (19,000)	0%	\$ (16,286)
Assessor	6,000	1	(5,999)	0%	7,000	35	(6,965)	1%	34
Auditor	744,371	164,321	(580,050)	22%	1,029,190	355,773	(673,417)	35%	191,452
Emergency Management	83,207	-	(83,207)	0%	64,648	3,863	(60,785)	6%	3,863
Facilities & Grounds	-	200	200	0%	-	200	200	0%	-
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	307,805	55,322	(252,483)	18%	328,058	30,718	(297,340)	9%	(24,604)
Commissioners	824	-	(824)	0%	-	-	-	0%	-
Support Services	700	1,596	896	228%	700	66	(634)	9%	(1,530)
District Court	893,787	251,521	(642,266)	28%	978,652	250,483	(728,169)	26%	(1,037)
Community Development	1,667,810	386,448	(1,281,362)	23%	1,790,810	573,028	(1,217,782)	32%	186,580
Parks & Trails	42,200	9,101	(33,099)	22%	44,000	12,150	(31,850)	28%	3,049
Juvenile Court Services	1,026,628	265,865	(760,763)	26%	1,161,972	258,172	(903,800)	22%	(7,693)
Prosecutor	182,232	29,874	(152,358)	16%	192,951	30,262	(162,689)	16%	389
Child Support Enforcement	206,367	28,464	(177,903)	14%	209,515	29,280	(180,235)	14%	816
Coroner	39,000	17,360	(21,640)	45%	35,000	11,200	(23,800)	32%	(6,160)
Sheriff	1,147,619	290,613	(857,006)	25%	1,017,443	312,377	(705,066)	31%	21,764
Indigent Defense	204,767	68,263	(136,504)	33%	204,767	66,912	(137,855)	33%	(1,351)
Superior Court	48,550	9,657	(38,893)	20%	68,927	5,639	(63,288)	8%	(4,017)
Family Court	2,500	344	(2,156)	14%	2,500	400	(2,100)	16%	56
Therapeutic Court	349,648	12,794	(336,854)	4%	610,884	53,918	(556,966)	9%	41,124
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	24,726,117	4,202,926	(20,523,191)	17%	26,348,450	4,349,383	(21,999,067)	17%	146,457
Indirect Payments from Other	3,922,058	899,979	(3,022,079)	23%	3,829,804	397,115	(3,432,689)	10%	(502,864)
<b>Totals</b>	<b>\$ 35,617,630</b>	<b>\$ 6,710,933</b>	<b>\$ (28,906,697)</b>	<b>19%</b>	<b>\$ 37,944,271</b>	<b>\$ 6,740,976</b>	<b>\$ (31,203,295)</b>	<b>18%</b>	<b>\$ 30,043</b>

Unaudited \*Benchmark for Month is 25%



# MASON COUNTY MONTHLY FINANCIAL REPORT

## MARCH 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	996,246	0	10%	10,383,385	973,062	785,203	9%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	5,225,000	1,355,119	0	26%	6,000,000	1,495,169	449,178	25%
LOCAL PUBLIC SAFETY-CITY	37,000	11,984	0	32%	37,000	12,560	3,984	34%
CRIMINAL JUSTICE	600,000	174,897	0	29%	600,000	190,101	58,145	32%
LEASEHOLD EXCISE TAX	35,000	5,334	0	15%	35,000	6,996	6,996	20%
FOREST EXCISE TAX	-	29,427	0	0%	225,000	-	0	0%
FRANCHISE FEES	510,000	129,393	0	25%	520,000	122,919	0	24%
PAYMENT IN LIEU OF TAX/B OF L	275,000	-	0	0%	289,000	-	0	0%
PUD PRIVILEGE TAX	700,000	-	0	0%	725,000	-	0	0%
DNR OTHER TRUST 2	100	53	0	53%	100	12	0	12%
CITY-COUNTY ASSISTANCE	1,362,676	345,880	0	25%	1,415,000	388,157	388,157	27%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	680,000	165,332	0	24%	680,000	185,157	0	27%
ADULT COURT COST-JUVENILE OFFE	5,000	1,151	0	23%	5,000	1,235	412	25%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	20,382	0	24%	85,000	21,238	21,238	25%
DUI - OTHER CRIMINAL JUSTICE A	15,400	3,670	0	24%	15,400	3,606	0	23%
LIQUOR/BEER EXCISE TAX	116,920	28,048	0	24%	116,920	-	0	0%
LIQUOR CONTROL BOARD PROFITS	205,000	50,222	0	24%	205,000	80,179	50,183	39%
IN LIEU OF-CITY OF TACOMA	175,000	47,926	0	27%	190,000	31,951	0	17%
TREASURER'S FEES	-	-	0	0%	-	8	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	475	-	0	0%	475	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	-	0	0%	120	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,400	-	0	0%	1,300	-	0	0%
RETURNED REMITTANCE(NSF) FEES	2,400	480	0	20%	2,400	320	80	13%
REET COLLECTION FEES	100,000	20,976	0	21%	100,000	19,287	8,743	19%
REET COLLECTIONS COSTS	9,000	1,960	0	22%	9,000	2,020	670	22%
TREAS. FIRE PROTECTION ASSESSM	15,000	2,406	0	16%	15,000	2,152	1,743	14%

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	75	0	19%	575	75	18	13%
PUBLIC DISCLOSURE CHGS SRVCS	10	-	0	0%	5	-	0	0%
DATA PROCESSING SERVICES	2,000	1,400	0	70%	-	100	0	0%
GAMBLING TAX PENALTY	-	150	0	0%	-	100	0	0%
REAL & PERSONAL PENALTY	-	66,652	0	0%	350,000	67,979	27,893	19%
PERSONAL PROP FILING PEN	-	2,117	0	0%	5,000	3,159	2,660	63%
PENALTY ON REAL & PERSONAL PRO	350,000	40,751	0	12%	-	21,474	7,460	0%
FAILURE TO LIST PERSONAL PROP	5,000	1,556	0	31%	-	-	0	0%
INTEREST & OTHER EARNINGS	600,000	174,980	0	29%	800,000	211,785	67,250	26%
INVESTMENT SERVICE FEES(TREAS.	24,000	6,432	0	27%	25,000	5,342	1,704	21%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	4,205	0	49%	8,500	4,110	1,495	48%
LEASEHOLD EXCISE TAX INTEREST	-	2	0	0%	-	2	2	0%
EXCISE INTEREST	50	7	0	14%	50	27	25	55%
INV PURCHASED INT	-	(888)	0	0%	-	-	0	0%
INTEREST ON DELINQUENT PR TAX	650,000	161,774	0	25%	650,000	145,899	54,994	22%
RENTS/LEASES-DNR TRUST	500,000	3,035	0	1%	1,000	2,985	0	298%
RENTS/LEASES-DNR TMBR TRUST 1	-	22,615	0	0%	500,000	75,207	11,972	15%
UNCLAIMED MONEY/PROCEEDS-SALES	-	102,248	0	0%	60,000	60,945	0	102%
TREASURER TAX FORECLOSURE TRUST	32,000	-	0	0%	64,000	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	204	0	2036%	20	384	381	1920%
TAX DISTRIBUTION ROUNDING	10	(0)	0	-3%	-	-	0	0%
MISCELLANEOUS-OTHER REVENUE	-	(484)	0	0%	100	-	0	0%
ROAD DIVERSION	2,160,000	214,661	0	10%	2,160,000	204,451	165,616	9%
SALE OF TAX TITLE PROPERTY	-	-	0	0%	-	(1,514)	(1,514)	0%
LEASEHOLD EXCISE TAX	5,000	(782)	0	-16%	5,000	(371)	(371)	-7%
TIMBER EXCISE TAX	53,000	7,013	0	13%	53,000	-	0	0%
DNR OTHER TRUST 2	50	13	0	0%	50	(952)	(955)	-1904%
OTHER INT-DNR INTEREST	50	11	0	22%	50	10	3	20%
RENTS & LEASES/DNR OTHER TRST 1	2,500	717	0	29%	2,500	12,058	(3,591)	482%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	4,500	-	0	0%
<b>Grand Total</b>	<b>\$24,726,117</b>	<b>\$4,199,353</b>	<b>\$0</b>	<b>17%</b>	<b>\$26,348,450</b>	<b>\$4,349,383</b>	<b>\$2,109,772</b>	<b>17%</b>
<b>Unaudited * Benchmark for Month is 25%</b>								



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2019 vs 2020 Expenditure Comparison for Current Expense

Department Name	2019 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2019	2020 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2020	Actual dif vs 2020
WSU Extension Assessor	253,272	\$ 40,330	\$ 212,942	16%	291,774	\$ 47,401	\$ 244,373	16%	7,071
Auditor	1,333,069	330,906	1,002,163	25%	1,433,285	369,339	1,063,946	26%	38,433
Emergency Management	1,341,684	291,066	1,050,618	22%	1,569,039	430,206	1,138,833	27%	139,140
Facilities & Grounds	210,744	61,038	149,706	29%	232,009	74,534	157,475	32%	13,496
HR/ Risk Mngt	1,178,688	288,549	890,139	24%	1,302,987	257,844	1,045,143	20%	(30,705)
LEOFF	733,976	149,225	584,751	20%	592,660	130,779	461,881	22%	(18,445)
Clerk	65,600	21,248	44,352	32%	100,044	18,508	81,536	18%	(2,740)
Commissioners	966,980	242,932	724,048	25%	1,037,808	257,939	779,869	25%	15,007
Support Services	356,881	82,235	274,646	23%	348,669	84,697	263,972	24%	2,462
District Court	521,657	122,992	398,665	24%	716,397	172,195	544,202	24%	49,203
Community Development	1,252,871	267,686	985,185	21%	1,291,480	289,513	1,001,967	22%	21,827
Parks & Trails	2,123,119	492,346	1,630,773	23%	2,258,978	483,517	1,775,461	21%	(8,829)
Juvenile Court Services	489,475	111,680	377,795	23%	547,442	95,184	452,258	17%	(16,496)
Prosecutor	1,864,106	394,944	1,469,162	21%	1,943,451	444,603	1,498,848	23%	49,659
Coroner	1,607,160	319,686	1,287,474	20%	1,668,998	353,274	1,315,724	21%	33,588
Sheriff	208,739	42,537	166,202	20%	210,658	47,178	163,480	22%	4,641
Traffic Policing	309,254	82,196	227,058	27%	321,934	58,501	263,433	18%	(23,696)
Courthouse Security	10,648,170	2,621,165	8,027,005	25%	10,686,824	2,584,083	8,102,741	24%	(37,082)
Indigent Defense	2,159,999	539,055	1,620,944	25%	2,597,217	555,028	2,042,189	21%	15,973
Superior Court	170,740	36,479	134,261	21%	170,740	41,387	129,353	24%	4,909
Family Court	2,500	-	2,500	0%	2,500	1,070	1,430	43%	1,070
Therapeutic Court	349,039	70,996	278,043	20%	617,849	130,079	487,770	21%	59,083
Murder Expenditures	50,000	7,095	42,905	14%	50,000	-	50,000	0%	(7,095)
Treasurer	806,712	231,233	575,479	29%	823,053	238,267	584,786	29%	7,034
Non Departmental	3,958,247	792,162	3,166,085	20%	4,202,036	745,209	3,456,827	18%	(46,954)
Transfers Out to Other Funds	818,869	74,702	744,167	9%	913,913	614,590	299,323	67%	539,888
<b>Totals</b>	<b>\$ 35,666,155</b>	<b>\$ 8,152,898</b>	<b>\$ 27,513,257</b>	<b>23%</b>	<b>\$ 38,045,056</b>	<b>\$ 9,010,618</b>	<b>\$ 29,034,438</b>	<b>24%</b>	<b>857,720</b>

Unaudited \*Benchmark for Month is 25%



# MARCH 2020

## Six Year Current Expense Specific Revenue Streams Comparison

	3/31/2015	3/31/2016	3/31/2017	3/31/2018	3/31/2019	3/31/2020
Community Development Revenues	329,999	434,386	379,055	404,828	386,448	573,028
Detention & Correction Services	165,624	44,826	14,683	8,060	37,406	30,127
Current Expense Property Taxes	907,934	1,062,173	939,058	879,419	996,246	973,062
Road Diversion Property Tax	147,944	125,440	145,178	198,815	214,661	204,451
County Road Property Tax	819,630	698,304	796,713	796,186	900,473	894,730
Current Expense Sales Tax	1,005,965	990,476	1,115,448	1,211,124	1,355,119	1,495,169
Criminal Justice Taxes/Entitlements	292,585	303,256	323,212	322,399	365,432	401,337
Rural Sales & Use Tax Fund	129,711	132,507	147,815	159,853	188,826	200,722
<b>Com Svcs-Homelessess Preven Filings</b>	<b>77,450</b>	<b>84,723</b>	<b>103,354</b>	<b>96,574</b>	<b>138,931</b>	<b>176,866</b>
<b>Lodging (Hotel/Motel) Tax</b>	<b>70,948</b>	<b>83,997</b>	<b>78,398</b>	<b>86,324</b>	<b>101,307</b>	<b>94,767</b>
<b>REET 1 Excise Tax Only</b>	<b>95,819</b>	<b>128,763</b>	<b>215,538</b>	<b>216,339</b>	<b>212,264</b>	<b>232,616</b>
<b>REET 2 Excise Tax Only</b>	<b>95,819</b>	<b>128,763</b>	<b>215,538</b>	<b>216,339</b>	<b>212,264</b>	<b>232,616</b>



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# MARCH 2020

REVENUE MONTH	2019 REVENUE	2020 REVENUE	DIFFERENCE
JANUARY	\$ 417,707.75	\$ 455,733.71	\$ 38,025.96
FEBRUARY	\$ 522,335.70	\$ 590,257.14	\$ 67,921.44
MARCH	\$ 415,075.81	\$ 449,177.66	\$ 34,101.85
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)
<b>TOTAL COLLECTED REVENUE</b>	<b>\$ 6,062,687.91</b>	<b>\$ 1,495,168.51</b>	<b>Projected END OF YEAR REVENUE</b>
<b>REVENUE BUDGETED</b>	<b>\$ 5,225,000.00</b>	<b>\$ 6,000,000.00</b>	<b>6,636,207.38</b>
Yet to be Collected		<b>(4,504,831.49)</b>	
<b>ANTICIPATED INCREASE</b>		<b>\$ 636,207.38</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>10.5%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>8.9%</b>	



# MARCH 2020

## Six Year Financial Recap

Current Expense Recap	3/31/2015	3/31/2016	3/31/2017	3/31/2018	3/31/2019	3/31/2020
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					(2,212,775)	866,597
<b>This Month Current Expense Cash</b>	<b>\$ 6,454,422</b>	<b>\$ 4,735,461</b>	<b>\$ 2,621,706</b>	<b>\$ 2,404,769</b>	<b>\$ 6,553,016</b>	<b>\$ 9,940,005</b>
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	-	-	2,866	30,000	-	-
Total Budget including Supplementals	\$ 36,198,316	\$ 40,787,973	\$ 38,548,029	\$ 36,960,990	\$ 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	11,536,173
Revenue Budgets	28,649,671	33,632,301	32,398,445	33,899,240	35,617,630	37,944,271
Revenues thru This Month of each year	5,596,822	5,707,972	6,984,037	6,203,966	6,710,933	6,740,976
<b>Budgeted Revenues Received</b>	<b>20%</b>	<b>17%</b>	<b>22%</b>	<b>18%</b>	<b>19%</b>	<b>18%</b>
Expenditure Budgets	31,882,854	38,534,111	35,342,157	33,669,534	34,721,442	38,045,056
Expenditures thru This Month of each year	7,272,694	7,799,569	7,972,528	7,979,085	8,152,898	9,010,618
<b>Budgeted Expenditures Expended</b>	<b>23%</b>	<b>20%</b>	<b>23%</b>	<b>24%</b>	<b>23%</b>	<b>24%</b>



Special Fund Cash Balances	3/31/2015	3/31/2016	3/31/2017	3/31/2018	3/31/2019	3/31/2020
Rural County Sales & Use Tax Fund (.09)	\$ 609,998	\$ 645,162	\$ 176,254	\$ 190,541	\$ 737,955	\$ 493,829
Auditor's O&M	342,151	238,405	192,671	222,577	236,139	257,706
County Roads Fund	6,598,499	7,047,061	9,661,809	8,300,797	8,951,650	10,214,136
Paths & Trails	211,514	223,132	235,365	248,758	260,513	274,196
Election Equipment Holding	203,753	237,765	262,255	298,087	168,902	188,150
Crime Victims	250,086	234,501	218,100	230,045	189,234	207,292
Victim Witness Activities	62,958	80,688	77,883	26,740	24,415	23,839
Historical Preservation Fund	75,667	47,936	36,389	36,815	36,885	32,668
Community Support Services Fund	200,562	497,417	412,585	442,216	749,389	889,784
Abatement/Repair/Demolition Fund	266,062	264,439	266,840	270,111	274,790	279,343
Reserve for Technology Fund	40,224	16,526	102,067	132,988	80,908	-
REET & Property Tax Admin Asst	48,011	57,855	66,452	60,548	65,971	67,961
National Forest Safety	50,023	92,608	63,080	31,418	36,423	25,186
Trial Court Improvement Fund	86,355	51,768	74,682	88,889	103,843	117,229
Sheriff Special Funds	289,462	264,367	266,528	260,964	266,627	279,268
Public Health Fund	563,864	412,964	449,506	176,900	227,243	587,331
Law Library	85,248	83,100	83,188	78,799	74,126	69,983
Lodging (Motel/Hotel) Tax Fund	361,750	347,826	340,933	409,781	593,280	743,473
Mental Health Tax Fund	1,086,549	1,355,890	1,509,667	1,370,738	1,422,346	1,421,790
Treasurer's M&O Fund	109,768	108,360	131,597	147,945	162,178	195,426
Veterans Assistance	116,264	113,658	197,791	174,518	63,819	40,389
Skokomish Flood Zone	128,230	107,455	197,559	133,572	32,447	73,049
Mason Lake Management District	64,054	93,070	100,911	111,613	141,194	115,956
Spencer Lake Management District	-	-	-	-	-	2,833
Island Lake Management District	6,867	10,060	18,391	18,355	20,869	30,881
Capital Improvement / Reet 1 Fund	1,074,753	726,683	1,705,164	1,298,735	1,625,618	1,988,458
Capital Improvement / Reet 2 Fund	1,452,457	1,840,664	1,561,405	2,345,462	1,998,523	2,634,954
Mason County Landfill	368,583	807,839	874,068	885,850	449,396	813,149
N. Bay/Case Inlet Utility	642,556	384,065	877,188	728,698	730,420	1,197,259
N. Bay/Case Inlet Utility Reserve	714	715	718	724	546	-
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	3,986
Rustlewood Sewer & Water	43,300	84,797	366,597	284,673	433,483	122,899
Beards Cove Water	230,757	252,001	298,448	376,897	411,582	493,887
Belfair WW & Water Reclamation	790,081	604,997	157,138	392,697	332,478	893,716
Reserve Landfill	496,537	508,416	510,826	499,682	476,982	460,201
Reserve Beards Cove Ulid	306,833	318,408	330,793	345,561	192,426	204,119
Storm Drain System Development	283,869	204,559	112,796	859	187,439	181,567
Information Technology	377,198	113,610	289,264	252,473	138,382	467,553
Equipment Rental & Revolving Fund	5,146,031	4,476,160	3,507,246	4,317,834	4,671,102	3,678,688
Unemployment Fund	94,184	136,314	135,952	195,400	151,033	138,729
<b>Totals</b>	<b>\$23,169,759</b>	<b>\$23,095,226</b>	<b>\$25,874,091</b>	<b>\$25,393,248</b>	<b>\$26,724,541</b>	<b>\$29,910,862</b>