



# MASON COUNTY MONTHLY FINANCIAL REPORT

## MARCH 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	March 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	0.00	0.00	0.0%
010 WSU	287,367	24,705	8,615	8.6%	35,000	4,000	0	11.4%	287,193	25,296	5,290	30,586	10,210	10.7%	37,300	7,349	0	19.7%
020 ASSESSOR	1,280,555	271,762	90,808	21.2%	0	3	3	0.0%	1,309,274	327,121	55,202	382,322	162,052	29.2%	0	4,602	4,602	100.0%
030 AUDITOR	1,300,282	250,218	80,939	19.2%	688,408	225,906	43,775	32.8%	1,349,652	262,653	49,529	312,182	98,234	23.1%	660,674	130,475	48,499	19.7%
050 EMERGENCY MANAGEMENT	271,368	61,713	18,616	22.7%	63,869	0	0	0.0%	374,346	75,010	9,709	84,719	35,247	22.6%	156,307	0	0	0.0%
055 FACILITIES & GROUNDS	1,142,322	274,229	103,677	24.0%	218,400	100	0	0.0%	1,169,944	268,961	18,867	287,828	98,178	24.6%	0	201	100	0.0%
057 HUMAN RESOURCES	561,234	121,721	42,008	21.7%	0	0	0	0.0%	570,903	113,515	19,301	132,816	39,087	23.3%	1,000	0	0	0.0%
070 CLERK	812,754	190,808	71,761	23.5%	273,947	63,607	21,179	23.2%	870,087	177,009	35,337	212,346	76,977	24.4%	300,908	61,940	22,968	20.6%
080 COMMISSIONERS	342,640	80,545	27,137	23.5%	0	0	0	0.0%	352,123	69,851	14,594	84,445	27,331	24.0%	0	0	0	0.0%
090 SUPPORT SERVICES	655,351	103,755	38,094	15.8%	68,754	0	0	0.0%	616,936	119,180	25,613	144,793	46,651	23.5%	5,421	0	0	0.0%
100 ADMIN OR DISTRICT COURT	1,024,069	241,253	86,185	23.6%	980,896	280,218	106,358	28.6%	1,027,159	212,199	43,012	255,211	81,048	24.8%	1,018,493	271,418	104,148	26.6%
125 DEPT OF COMMUNITY DEVELOPM	1,808,334	317,912	105,512	17.6%	1,582,950	434,386	169,931	27.4%	1,813,340	347,100	58,320	405,419	122,714	22.4%	1,585,450	379,055	175,250	23.9%
146 PARKS & TRAILS	549,296	94,935	32,937	17.3%	44,450	15,804	3,584	35.6%	602,745	116,739	18,087	134,825	51,129	22.4%	267,450	26,048	5,103	9.7%
170 PROBATION	719,087	157,023	50,430	21.8%	117,333	19,352	4,725	16.5%	748,228	153,619	32,307	185,926	59,858	24.8%	131,018	17,688	3,771	13.5%
171 JUVENILE SERVICES	212,580	37,519	13,447	17.6%	208,322	44,197	17,585	21.2%	181,269	25,004	4,888	29,892	10,949	16.5%	181,269	44,520	11,694	24.6%
172 JUVENILE FACILITY	927,350	198,845	66,125	21.4%	608,094	155,290	42,695	25.5%	917,906	171,509	40,050	211,559	63,388	23.0%	593,317	166,360	46,755	28.0%
180 PROSECUTOR	1,536,600	309,753	105,047	20.2%	189,917	31,600	7,853	16.6%	1,571,171	275,161	53,212	328,373	111,514	20.9%	188,300	30,387	13,264	16.1%
185 CHILD SUPPORT ENFORCEMENT	257,404	42,155	13,756	16.4%	257,402	40,015	0	15.5%	262,431	38,823	8,037	46,859	15,902	17.9%	262,431	41,413	27,649	15.8%
190 CORONER	254,872	68,431	25,202	26.8%	39,000	15,220	0	39.0%	311,076	71,502	8,464	79,966	23,285	25.7%	39,000	8,400	0	21.5%
205 SHERIFF ADMIN	13,566,825	3,175,192	1,137,324	23.4%	1,214,709	164,316	31,399	13.5%	13,886,655	2,895,762	493,979	3,389,741	1,149,977	24.4%	1,157,666	359,355	50,664	31.0%
208 COURTHOUSE SECURITY	192,434	47,213	30,211	24.5%	0	0	0	0.0%	167,140	23,176	0	23,176	10,982	13.9%	0	0	0	0.0%
240 OPD FUNDING/INDIGENT DEFEN	863,146	231,867	88,706	26.9%	146,526	18,781	6,297	12.8%	859,830	210,871	21,907	232,778	85,833	27.1%	157,493	12,373	3,721	7.9%
250 SUPERIOR COURT	897,537	189,429	74,158	21.1%	57,592	19,190	7,040	33.3%	916,111	172,221	32,340	204,561	71,879	22.3%	56,200	11,140	6,196	19.8%
255 FAMILY COURT	2,500	2,084	350	83.3%	2,500	456	136	18.2%	2,500	2,006	0	2,006	2,006	80.2%	2,500	424	168	17.0%
256 THERAPEUTIC COURT	218,821	32,045	11,717	14.6%	218,500	39,788	0	18.2%	257,999	37,388	6,766	44,154	17,518	17.1%	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	5,491	15.3%	0	0	0	0.0%
260 TREASURER	815,366	300,022	68,666	36.8%	23,593,768	3,851,936	1,910,476	16.3%	814,485	193,598	28,957	222,555	61,767	27.3%	22,074,371	4,329,574	2,247,880	19.6%
300 DEPARTMENT	3,156,937	968,816	124,841	30.7%	2,157,908	283,808	85,817	13.2%	2,706,300	741,525	48,372	789,898	311,500	29.2%	2,100,490	1,025,862	778,555	48.8%
310 TRANSFERS OUT	2,909,948	5,618	5,618	0.2%	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%
<b>Grand Total</b>	<b>\$40,787,973</b>	<b>\$7,799,569</b>	<b>\$2,521,886</b>	<b>19.1%</b>	<b>\$40,787,973</b>	<b>\$5,707,972</b>	<b>\$2,458,855</b>	<b>14.0%</b>	<b>\$38,545,163</b>	<b>\$7,140,316</b>	<b>\$1,132,136</b>	<b>\$8,272,452</b>	<b>\$2,850,708</b>	<b>21.5%</b>	<b>\$38,545,163</b>	<b>\$6,984,037.18</b>	<b>\$3,550,985</b>	<b>18.1%</b>

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

Unaudited \*Benchmark for March is 25%

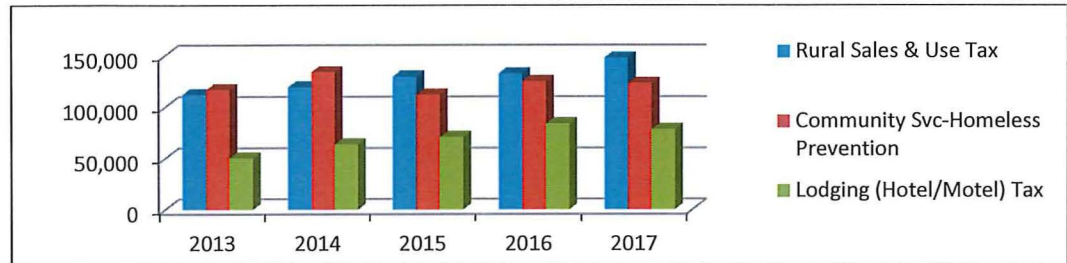


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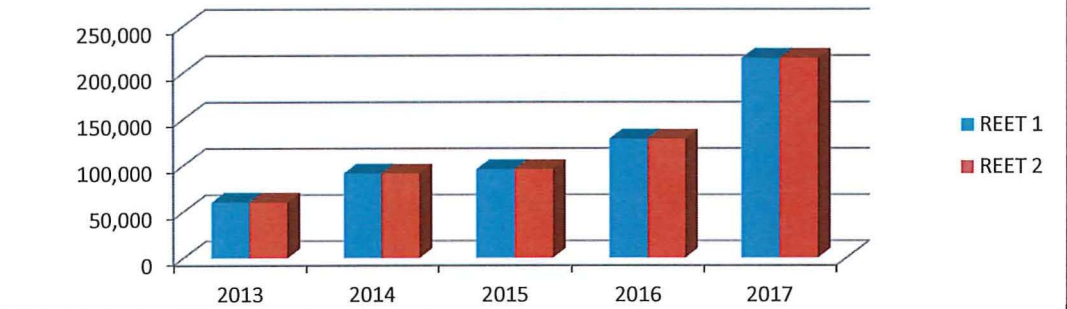
## March Five Year Special Revenue Fund Taxes/Revenues Received Comparison

	2013	2014	2015	2016	2017
Rural Sales & Use Tax	112,278	119,482	129,711	132,507	147,815
Community Svc-Homeless Prevention	116,767	134,131	112,268	125,090	123,246
Lodging (Hotel/Motel) Tax	50,483	63,991	70,984	84,101	78,570



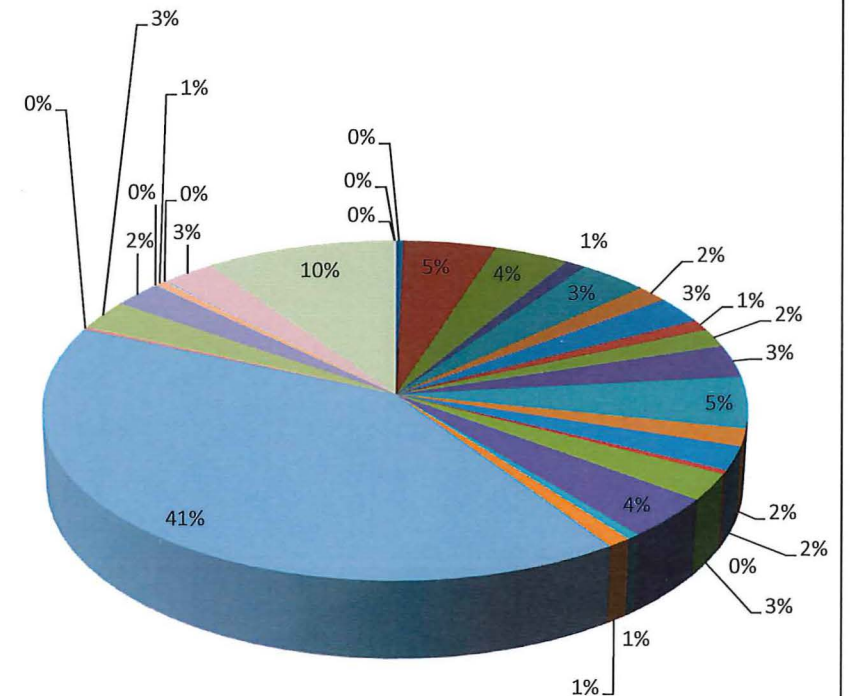
### REET Funds

	2013	2014	2015	2016	2017
REET 1	60,330	91,477	95,819	128,763	215,538
REET 2	60,330	91,477	95,819	128,763	215,538



## 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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March YTD Five Year Current Expense Specific Revenue Streams Comparison					
Source	2013	2014	2015	2016	2017
Community Development	324,421	251,969	329,999	434,386	379,055
Current Expense Property Tax Only	1,120,279	804,731	1,055,878	1,231,612	939,058
Current Expense Sales Tax Only	755,025	800,293	1,013,394	998,604	1,115,448
Criminal Justice Taxes/Entitlement	258,598	288,069	292,582	303,256	323,212

Treasurer Cash Balance Report	
Special Fund Cash Balances	March
Rural County Sales & Use Tax Fund (.09)	\$176,254
County Roads Fund	9,661,809
Historical Preservation Fund	36,389
Community Support Services Fund	412,585
Abatement/Repair/Demolition Fund	266,840
Reserve for Technology Fund	102,067
Cumulative Reserve/Insurance Fund	0
Reserve Legal #2 Fund	0
Reserve for Accrued Leave Fund	0
Trial Court Improvement Fund	74,682
Public Health Fund	449,506
Lodging (Motel/Hotel) Tax Fund	340,933
Capital Improvement / Reet 1 Fund	1,705,164
Capital Improvement / Reet 2 Fund	1,561,405
Equipment Rental & Revolving Fund	3,507,246
Unemployment Fund	135,952
<b>Totals</b>	<b>\$18,430,832</b>

Treasurer Department - March 2016 vs. March 2017						
Treasurer #001-260-000	2016 Budget	2016	% of 2016	2017 Budget	2017 Actual	% of 2017
Property Taxes	\$10,826,052	\$1,055,878	10%	\$11,255,564	\$1,085,194	10%
Sales & Use Tax	3,900,000	1,013,394	26%	4,532,300	1,124,408	25%
Liquor Excise	238,000	60,665		297,500	74,444	25%
Criminal Justice Taxes	1,212,000	292,585	24%	1,237,255	323,212	26%
Television Cable	425,000	0	0%	500,000	125,249	25%
Excise Taxes	85,000	41,007	48%	90,000	29,703	33%
Forest Excise Taxes	310,000	154,098	50%	400,000	0	0%
Entitlements & Impact Pymts	199,310	110,791	56%	229,000	0	0%
PUD Excise	575,000	0	0%	650,000	0	0%
City County Assistance	713,735	188,689	26%	875,000	243,082	28%
City of Tacoma-In Lieu	183,000	45,765	25%	195,000	46,074	24%
Fees & Charges	21,795	9,621	44%	94,945	26,832	28%
Penalty & Int Property	975,200	266,962	27%	1,014,100	285,610	28%
Investment Interest	86,515	15,158	18%	176,750	67,709	38%
Miscellaneous Income	47,235	3,542	7%	26,972	805,210	2985%
DNR & State Timber Trust	460,000	382,757	83%	500,015	122,253	24%
<b>Total</b>	<b>\$20,257,842</b>	<b>\$3,640,910</b>	<b>18%</b>	<b>\$22,074,401</b>	<b>\$4,358,980</b>	<b>20%</b>
This data is a summary of the Treasury Department Receipts.						
<b>Unaudited *Benchmark for March is 25%</b>						

Current Expense Recap		
	2016	2017
Account Receivable from Belfair Sewer	\$1,200,000	\$1,200,000
March Current Expense Cash	\$4,721,186	\$2,597,431
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 March of Each Year	\$5,707,972	\$6,984,037
Budgeted Revenues Received	14.0%	18.1%
Expenditures Budgets	\$36,666,979	\$35,351,210
Expenditures thru March of Each Year	\$7,799,569	\$7,140,316
Budgeted Expenditures Expended	19.1%	21.5%



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### Treasurer Department Receipts

Treasurer #001-260-000	2016 Budget	Mar-16	2016 YTD	2016%	2017 Budget	March	2017 YTD	2017%
REAL & PERSONAL PROPERTY TAXES	9,510,857	951,591	1,106,173	12%	9,755,564	837,768	939,058	10%
LOCAL RETAIL SALES & USE TAX	4,500,000	281,348	990,476	22%	4,500,000	320,311	1,115,448	25%
LOCAL PUBLIC SAFETY-CITY	34,000	2,259	8,128	24%	32,300	2,558	8,960	28%
CRIMINAL JUSTICE	550,000	35,085	124,654	23%	522,500	39,849	139,069	27%
LEASEHOLD EXCISE TAX	25,000	0	12,726	51%	40,000	-	297	1%
FOREST EXCISE TAX	400,000	0	63,262	16%	400,000	-	-	0%
FRANCHISE FEES	500,000	0	117,046	23%	500,000	-	125,249	25%
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	-	-	0%
DNR OTHER TRUST 2	100	0	7	7%	10	-	14	142%
CITY-COUNTY ASSISTANCE	782,996	221,666	221,666	28%	875,000	243,082	243,082	28%
DNR PILT NAP / NRCA	4,000	0	0	0%	4,000	-	-	0%
CRIMINAL JUSTICE- COUNTIES	700,000	0	171,021	24%	685,000	-	171,765	25%
ADULT COURT COST-JUVENILE OFFE	6,000	450	1,350	23%	5,400	432	1,297	24%
CRIMINAL JST-MARIJUANA ENFORCE	0	1,832	1,832	100%	7,325	6,894	6,894	94%
DUI - OTHER CRIMINAL JUSTICE A	21,000	0	4,398	21%	17,000	-	4,186	25%
LIQUOR/BEER EXCISE TAX	40,000	0	22,269	56%	94,000	-	24,271	26%
LIQUOR CONTROL BOARD PROFITS	204,000	50,421	50,421	25%	201,000	50,139	50,139	25%
OTHER PYMNT/LEASEHOLD	185,000	15,356	30,713	17%	-	6,511	6,511	100%
IN LIEU OF-CITY OF TACOMA	5	0	0	0%	195,000	30,716	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	330	600	33%	1,350	-	-	0%
RETURNED REMITTANCE(NSF) FEES	57,500	4,475	12,666	22%	1,800	200	440	24%
REET COLLECTION FEES	8,500	755	1,900	22%	66,500	7,402	20,462	31%
REET COLLECTIONS COSTS	14,700	1,871	2,270	15%	8,500	970	2,346	28%
TREAS. FIRE PROTECTION ASSESSM	800	0	0	0%	14,700	1,957	2,183	15%
TREAS OTHER WORD PROCESSING	18,000	0	0	0%	10	1	1	10%
COPY PRINTING	25	1	2	6%	10	-	-	0%
DATA PROCESSING SERVICES	0	0	19	100%	1,500	100	1,400	93%
GAMBLING TAX PENALTY	1,400	100	1,500	107%	1,000	-	100	10%
PENALTY ON REAL & PERSONAL PRO	1,000	200	400	40%	350,000	40,287	101,995	29%
FAILURE TO LIST PERSONAL PROP	350,000	34,423	112,095	32%	14,000	1,929	7,721	55%
INVESTMENT INTEREST	14,000	2,427	2,674	19%	150,000	18,411	58,166	39%
INVESTMENT SERVICE FEES(TREAS.	95,000	10,339	36,097	38%	5,500	1,008	3,010	55%
INT.ON CONT.NOTES-ACCTS.HELD,S	5,000	818	2,230	45%	3,000	460	1,159	39%
BELFAIR WSTWTR INTERFUND INT	1,000	268	618	62%	-	1,273	5,373	100%
LEASEHOLD EXCISE TAX INTEREST	1	0	0	27%	1	1	1	62%
RD DIV/OTHER INT OR DIV EARNED	500	208	212	42%	225	-	-	0%
INTERFUND LOAN INTEREST 413	1	0	0	0%	18,250	-	-	0%
INTEREST ON DELINQUENT PR TAX	650,000	56,683	175,180	27%	650,000	66,267	175,869	27%
EXCISE TAX DELINQUENT INTEREST	100	6	7	7%	100	5	25	25%
LEASES-SPACE & FAC./ST FOREST	100	0	0	0%	21,000	-	3,183	15%
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	230	214	2139%
TAX DISTRIBUTION ROUNDING	60,000	0	84,082	140%	10	9	(10)	-102%
MISCELLANEOUS-OTHER REVENUE	10	176	152	1522%	500	-	-	0%
BELFAIR WSTWTR LOAN REPYMNT	10	(2)	(3)	-33%	-	398,727	794,627	100%
STATE DNR TIMBER TRUST REVENUE	500	0	0	0%	400,000	30,985	104,394	26%
ROAD DIVERSION	848,057	118,112	315,080	37%	1,500,000	133,158	145,178	10%
LEASEHOLD EXCISE TAX	1,200,000	105,317	125,440	10%	2,500	-	35	1%
TIMBER EXCISE TAX	2,500	0	1,977	79%	50,000	-	-	0%
DNR OTHER TRUST 2	50,000	0	7,468	15%	5	-	2	49%
OTHER PYMNT/LEASEHOLD RD DIV	10	0	1	8%	-	959	959	100%
LEASHOLD EXCISE TAX INT-RD DIV	1	0	0	5%	1	0	0	11%
OTHER INTEREST EARNINGS	10	1	2	21%	10	5	6	56%
SPACE AND FACILITIES LEASES	3,000	0	622	21%	3,000	-	544	18%
UNCLAIMED MONEY	10	0	0	0%	10	-	5	52%
DNR TIMBER TRUST 1	100,000	13,961	37,242	37%	100,000	5,296	17,842	18%
<b>Grand Total</b>	<b>\$21,769,768</b>	<b>\$1,910,476</b>	<b>\$3,851,936</b>	<b>18%</b>	<b>\$22,074,371</b>	<b>\$2,247,898</b>	<b>\$4,329,574</b>	<b>20%</b>

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